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Teck

January 19, 2015

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

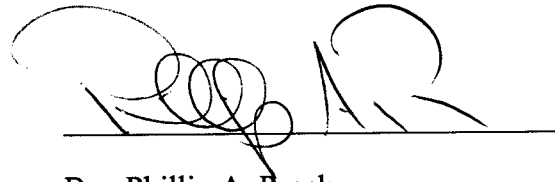
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Dear Sir or Madam:

The following information is provided to you in compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 specified in Department of Labor Regulations 29 C.F.R. §2520.104-23.

1. The name of the employer is: Teck American Incorporated
2. The mailing address of the employer is: 501 N. Riverpoint Blvd., Suite 300, Spokane, Washington 99202.
3. The employer's federal identification number (EIN) is: 26-1974324
4. Statement of new adoption: On October 15, 2014, the employer adopted an unfunded plan with 0 participants. The plan is primarily for the purpose of providing deferred compensation for a member of a select group of management or highly compensated employees of the employer.

Teck American Incorporated



By: Phillip A. Pesek

Title: V.P. General Counsel & Secretary

**TECK AMERICAN INCORPORATED
NONQUALIFIED SOCIAL SECURITY BRIDGE PLAN**

Teck American Incorporated hereby establishes the Teck American Incorporated Nonqualified Social Security Bridge Plan (the "Plan") effective October 1, 2014. The purpose of the Plan is to provide a nonqualified, unfunded Social Security bridge benefit for certain employees of the Company and Affiliated Companies as hereinafter described.

**ARTICLE 1
DEFINITIONS.**

Whenever used herein, the following terms shall have the meanings set forth below:

1.1 Active Member of the Retirement Plan means an Employee who has an accrued benefit under the Retirement Plan.

1.2 Affiliated Company means any corporation that is a member of a controlled group of corporations (as defined in Code Section 414(b)) that includes the Company or any corporation or other entity with whom the Company is considered a single employer under Code Section 414(c).

1.3 Benefit means the monthly amount payable to a Participant by the Company or an Affiliated Company as described in Article 3 of the Plan.

1.4 Benefit Commencement Date means the date specified by the Company for each Participant as of which Benefit payments to the Participant commence.

1.5 Benefit Payment Period means the period of months during which a Participant is entitled to receive Benefit payments as provided in Article 3.

1.6 Code means the Internal Revenue Code of 1986, as amended from time to time, and regulations issued thereunder.

1.7 Committee means the Administrative Committee acting from time to time with respect to the Retirement Plan as provided in the Retirement Plan. The Administrative Committee has full and complete discretionary authority to interpret the provisions of the Plan and determine Benefits under the Plan.

1.8 Company means Teck American Incorporated. Any actions to be taken hereunder by the Company may be made by an authorized officer of the Company.

1.9 Effective Date means October 1, 2014.

1.10 Eligibility Service means a Participant's Eligibility Service as of the first day of the Participant's Benefit Payment Period determined under the provisions of the Retirement Plan as of that date.

1.11 Employee means an employee of the Company or an Affiliated Company.

1.12 ERISA means the Employee Retirement Income Security Act of 1974, as amended from time to time.

1.13 Highly Compensated Employee means an Employee who is a highly compensated employee as determined under the provisions of the Retirement Plan.

1.14 Participant means an Employee who is designated by the Company to receive Benefit payments under the Plan as provided in Article 2 and who becomes a Participant as provided in Article 2.

1.15 Plan means the Teck American Incorporated Nonqualified Social Security Bridge Plan as set forth herein and as amended from time to time.

1.16 Retirement Plan means the Teck American Incorporated Retirement Plan as in effect on the Effective Date and as amended from time to time.

1.17 Separation from Service means the Participant's separation from service within the meaning of Code Section 409A.

ARTICLE 2 PARTICIPATION.

The Company may at any time or times, in the sole and absolute discretion of the Company, designate one or more Employees as Participants. Such designation may be made before or after an Employee's Separation from Service. At the time the Company designates an Employee as a Participant, the Company will also specify the Participant's Benefit Commencement Date. An Employee designated by the Company as a Participant will become a Participant provided the Employee satisfies all of the following conditions:

- (a) The Employee has a Separation from Service;
- (b) The Employee is an Active Member of the Retirement Plan at the time of the Employee's Separation from Service;
- (c) The Employee is a Highly Compensated Employee at the time of the Employee's Separation from Service;
- (d) The Employee is not eligible to receive the Social Security bridge benefit under Section 6.3(b)(ii) of the Retirement Plan;
- (e) The Employee's period of Eligibility Service at the time of the Employee's Separation from Service is not less than 15 years; and
- (f) The Employee has attained age 55 but has not attained age 65 at the time of the Employee's Separation from Service.

ARTICLE 3 BENEFIT.

3.1 Benefit Payment Period. A Participant's Benefit Payment Period will commence on the Participant's Benefit Commencement Date and will end on the earlier of (a) the last day of the month in which the Participant attains age 62, or (b) the last day of the month of the Participant's death.

3.2 Benefit Payment Dates. The Benefit will be paid monthly to the Participant for each calendar month of the Participant's Benefit Payment Period commencing with the calendar month of the Participant's Benefit Commencement Date and ending with the final calendar month in the Participant's Benefit Payment Period.

3.3 Amount of Each Benefit Payment. The amount of a Participant's monthly Benefit will be determined as of the Participant's Benefit Commencement Date and will not thereafter change. The amount will be a dollar amount as determined in (a) below, multiplied by an early retirement factor as determined in (b) below.

(a) Dollar Amount. The dollar amount will be \$1,706.25 for a Benefit Payment Period commencing in 2014. The dollar amount for Benefit Payment Periods commencing in each calendar year after 2014 will be determined as of January 1 of each calendar year and will be the dollar amount in effect for the immediately preceding calendar year as increased by the applicable percentage increase in the Social Security wage base effective for such new calendar year.

(b) Early Retirement Factor. The early retirement factor is based on the Participant's age and Eligibility Service as of the first day of the Participant's Benefit Payment Period. The early retirement factor is 100% if at the time of the Participant's retirement the Participant's age plus years of Eligibility Service equals 90. If the Participant retires before the Participant's age plus years of Eligibility Service equals 90, the Participant's early retirement factor will be 100% less 1/3% for each month the Participant's age plus years of Eligibility Service are less than 90; provided, however, the Participant's early retirement factor will not be less than 100% less 1/3% for each month that the Participant's Benefit Payment Period commences prior to the first day of the month coincident with or next following the Participant's 65th birthday.

3.4 Termination of Benefits. No Benefit will be payable with respect to any period after the last day of the Participant's Benefit Payment Period.

3.5 Payment upon Death. If a Participant's final Benefit payment is made after the death of the Participant, then the Benefit payment will be paid to the Participant's surviving spouse, if any, but if none then to the Participant's estate.

ARTICLE 4 CLAIMS PROCEDURE.

In the event that a dispute arises over a Participant's Benefit, the Participant must make a written claim to the Committee. The Committee shall review the written claim and, if the claim is denied in whole or in part, the Committee shall provide, in writing and within ninety (90) days of receipt of such claim, its specific reasons for such denial and reference to the provisions of the Plan upon which the denial is based and any additional material or information necessary to perfect the claim. If the Participant desires a second review, the Participant shall notify the Committee in writing of the request for a second review within sixty (60) days of the first claim denial. The Committee shall then review the claim again and provide a written decision within sixty (60) days of receipt of such request for a second review. This decision shall likewise state the specific reasons for the decision and shall include reference to specific provisions of the Plan upon which the decision is based.

**ARTICLE 5
MISCELLANEOUS.**

5.1 Taxes. The Participant is solely responsible for any income tax liabilities and the employee portion of any other tax liabilities with respect to amounts payable under the Plan. The Company is authorized to deduct or cause to be deducted from any amounts payable to the Participant (or to the Participant's spouse or estate under Section 3.5 of the Plan) any federal, state or local taxes required to be withheld. A Participant's monthly Benefit will be taken into account for purposes of the Federal Insurance Contributions Act (FICA) taxes imposed under Code Sections 3101 and 3111 at the time such monthly Benefit is actually paid.

5.2 Alienability and Assignment Prohibition. No Participant shall have any power or right to transfer, assign, anticipate, hypothecate, mortgage, commute, modify or otherwise encumber a Benefit, nor shall a Benefit be subject to seizure for the payment of any debts, judgments, alimony or separate maintenance owed by the Company or any Affiliated Company or any Participant, nor shall a Benefit be transferable by operation of law in the event of bankruptcy, insolvency or otherwise, except to the extent otherwise required by law. Notwithstanding the preceding, distribution may be made to the extent necessary to fulfill a domestic relations order as defined in Code Section 414(p)(1)(B) and in accordance with procedures established by the Committee from time to time.

5.3 No Guarantee of Employment. This Plan shall not be deemed to constitute a contract between an Employee and the Company or an Affiliated Company or to be consideration or inducement for employment. Nothing contained in the Plan shall be deemed to give an Employee the right to be retained in the service of the Company or an Affiliated Company or to interfere with the right of the Company or an Affiliated Company to discharge an Employee at any time.

5.4 Amendment and Termination. The Company may amend or terminate the Plan at any time or times for any purpose without the consent of any Employee or Participant, including with respect to a Benefit or Benefits then in pay status to the extent not yet paid. Employees and Participants have no contractual right to a Benefit.

5.5 Applicable Law. Except as otherwise provided in the following sentences of this Section 5.5, the validity and interpretation of the Plan shall be governed by the laws of the State of Washington. The plan is an unfunded employee pension plan for members of a select group of management or highly compensated employees under the provisions of ERISA. The Plan is unfunded for tax purposes and for purposes of Title I of ERISA. Any and all payments under the Plan will be made solely from the general assets of the Company or an Affiliated Company. Designation as a Participant under the Plan does not represent or create a claim against specific assets of the Company or any Affiliated Company. A Participant's right to receive Benefit payments under the Plan is no greater than the right of any other unsecured general creditor of Company and is subject to amendment or termination as provided in Section 5.4. The Plan is intended to be in compliance with Code Section 409A and shall be interpreted, applied and administered at all times in accordance with Code Section 409A.

5.6 Headings. The headings of Articles and Sections are included solely for convenience of reference. If there is any conflict between such headings and the text of the Plan, the text of the Plan shall control.

The Company has caused this instrument to be executed by its duly authorized officer this 19th day of January, 2015.

TECK AMERICAN INCORPORATED

By: 
Phillip A. Pesek

Title: V.P., General Counsel & Secretary

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CERTIFIED MAIL



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IN THE
UNITED STATES
02 JUN 1998 0007.19°
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