

Best and Final Offer
August 28, 2008

TENTATIVE AGREEMENT

LETTER OF UNDERSTANDING NO. 32

SUBJECT: IAM SHARES PAYROLL DEDUCTION

The Company agrees to provide a payroll deduction service to IAM-represented employees who choose to invest in the IAM Shares Mutual Fund managed by ~~State Street Global Advisors~~CitiStreet. This service will begin as soon as practicable. The Company will play no role in promoting or otherwise communicating the availability of this service, other than to ensure there is a clear distinction between the service and the Company's Voluntary Investment Plan.

Dated: September 4, 2008