

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

**FORM S-8
REGISTRATION STATEMENT**
*UNDER
THE SECURITIES ACT OF 1933*

MASTEC, INC.

(Exact name of registrant as specified in its charter)

Florida
(State or other jurisdiction of
incorporation or organization)

65-0829355
(I.R.S. Employer
Identification No.)

800 S. Douglas Road, 12th Floor
Coral Gables, Florida
(Address of Principal Executive Offices)

33134
(Zip Code)

The MasTec, Inc. 401(k) Retirement Plan
(Full title of the plan)

Alberto de Cardenas, Esq.
Executive Vice President, General Counsel and Secretary
800 S. Douglas Road, 12th Floor
Coral Gables, Florida 33134
(Name and address of agent for service)

(305) 599-1800
(Telephone number, including area code, of agent for service)

Copies to:

Ira N. Rosner, Esq.
Holland & Knight LLP
701 Brickell Avenue, Suite 3300
Miami, FL 33131
(305) 789-7556

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act:

- | | | | |
|-------------------------|-------------------------------------|---------------------------|--------------------------|
| Large accelerated filer | <input checked="" type="checkbox"/> | Accelerated Filer | <input type="checkbox"/> |
| Non-accelerated filer | <input type="checkbox"/> | Smaller reporting company | <input type="checkbox"/> |
| | | Emerging growth company | <input type="checkbox"/> |

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

EXPLANATORY NOTE

This Registration Statement will be used to register an additional 500,000 shares of common stock, par value of \$0.10 per share (the "Common Stock"), of MasTec, Inc. (the "Registrant"), as well as plan interests to be offered or sold pursuant to the MasTec, Inc. 401(k) Retirement Plan (the "401(k) Plan"). The additional shares of Common Stock being registered pursuant to the 401(k) Plan are additional securities of the same class as the securities for which a registration statement (File No. 033-55327) on Form S-8 was filed with the United States Securities and Exchange Commission (the "Commission") on September 1, 1994 and is effective (the "Initial Registration Statement") and an additional registration statement (File No. 333-139996) on Form S-8 was filed with the Commission on January 16, 2007 and is effective (the "Second Registration Statement," and together with the Initial Registration Statement, the "Prior Registration Statements"). The contents of the Prior Registration Statements are incorporated herein by reference in accordance with Instruction E to the General Instructions to Form S-8.

PART I. INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information specified by Items 1 and 2 of Part I of Form S-8 is omitted from this registration statement in accordance with the provisions of Rule 428 under the Securities Act of 1933, as amended (the "Securities Act"), and the introductory Note to Part I of Form S-8.

The documents containing the information specified in Part I of Form S-8 will be sent or given to participants as specified by Rule 428(b)(1) under the Securities Act. Such documents and the documents incorporated by reference herein pursuant to Item 3 of Part II hereof, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

PART II.
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents, which have been filed with the Commission by the Registrant, are incorporated herein by reference:

- (a) Annual Report on [Form 10-K](#) for the year ended December 31, 2023, filed with the Commission on March 1, 2024;
- (b) Annual Report of the 401(k) Plan on [Form 11-K](#) for the fiscal year ended December 31, 2022; and
- (c) The description of the Company's Common Stock contained in the Company's Registration Statement on [Form 8-A](#) (Commission File No. 001-08106) filed with the Commission on February 10, 1997 and any amendments to such Registration Statement filed subsequently thereto, including any amendment or report filed for the purpose of updating such description.

Additionally, all documents subsequently filed by the Company or the 401(k) Plan pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the "[Exchange Act](#)") (not including any information furnished under Items 2.02, 7.01 or 9.01 of Form 8-K, which information is not incorporated by reference herein), prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated herein by reference and to be a part of this registration statement from the date of filing of such documents. Any statement contained in a document incorporated herein by reference will be deemed to be modified or superseded for purposes of this registration statement to the extent that a statement contained herein, or in a subsequently filed document incorporated herein by reference, modifies or supersedes the statement. Any statement modified or superseded will not be deemed, except as modified or superseded, to constitute a part of this registration statement.

Item 4. Description of Securities.

Not Applicable.

Item 5. Interests of Named Experts and Counsel.

Not Applicable.

Item 6. Indemnification of Directors and Officers.

As a corporation incorporated in the State of Florida, the Registrant is subject to the Florida Business Corporation Act, or the Florida Act. Section 607.0831 of the Florida Act provides that a director is not personally liable for monetary damages to the corporation or any other person for any statement, vote, decision or failure to act unless (1) the director breached or failed to perform his or her duties as a director and (2) the director's breach of, or failure to perform, those duties constitutes (a) a violation of the criminal law, unless the director had reasonable cause to believe his or her conduct was lawful or had no reasonable cause to believe his or her conduct was unlawful, (b) a transaction from which the director derived an improper personal benefit, either directly or indirectly, (c) a circumstance under which the liability provisions of Section 607.0834 are applicable, (d) in a proceeding by or in the right of the corporation to procure a judgment in its favor or by or in the right of a shareholder, conscious disregard for the best interest of the corporation, or willful or intentional misconduct, or (e) in a proceeding by or in the right of someone other than the corporation or a shareholder, recklessness or an act or omission which was committed in bad faith or with malicious purpose or in a manner exhibiting wanton and willful disregard of human rights, safety, or property. A judgment or other final adjudication against a director in any criminal proceeding for a violation of the criminal law estops that director from contesting the fact that his or her breach, or failure to perform, constitutes a violation of the criminal law; but does not estop the director from establishing that he or she had reasonable cause to believe that his or her conduct was lawful or had no reasonable cause to believe that his or her conduct was unlawful.

Under Section 607.0851 of the Florida Act, a corporation may indemnify an individual who is, was or threatened to be made a party to a proceeding because the individual is or was a director or officer of the corporation or is or was serving at the corporation's request as a director or officer, manager, partner, trustee, employee or agent of another domestic or foreign corporation, limited liability company, partnership, joint venture, trust, employee benefit plan or another enterprise or entity against liability incurred in the proceeding, if he or she acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the corporation and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful. The termination of any proceeding by judgment, order, settlement or conviction or upon a plea of nolo contendere or its equivalent shall not, of itself, create a presumption that the person did not act in good faith and in a manner which he or she reasonably believed to be in, or not opposed to, the best interests of the corporation or, with respect to any criminal action or proceeding, has reasonable cause to believe that his or her conduct was unlawful.

Under Section 607.0851 of the Florida Act, a corporation may indemnify an individual who is, was or threatened to be made a party to a proceeding because the individual is or was a director or officer of the corporation or is or was serving at the corporation's request as a director or officer, manager, partner, trustee, employee or agent of another domestic or foreign corporation, limited liability company, partnership, joint venture, trust, employee benefit plan or another enterprise or entity against liability incurred in the proceeding, against expenses and amounts paid in settlement not exceeding, in the judgment of the board of directors, the estimated expense of litigating the proceeding to conclusion, actually and reasonably incurred in connection with the defense or settlement of such proceeding, including any appeal thereof. Such indemnification shall be authorized if such person acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the corporation. In addition, upon application, a court of competent jurisdiction may order the corporation to indemnify or advance expenses notwithstanding that the director or officer did not meet certain standards of conduct or furnish certain undertakings if such court determines that indemnification is fair and reasonable, but if the director or officer is adjudged liable, then such indemnification is limited to expenses incurred in connection with the proceeding.

Under Section 607.0852 of the Florida Act, the corporation must indemnify an individual who is or was a director or officer who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which the individual was a party because he or she is or was a director or officer of the corporation against expenses incurred by the individual in connection with the proceeding.

Under Section 607.0858(1) of the Florida Act, the indemnification provided pursuant to Sections 607.0851 and 607.0852 and the advancement of expenses provided pursuant to Section 607.0853 are not exclusive, and a corporation may, by a provision in its articles of incorporation, bylaws or any agreement, or by vote of shareholders or disinterested directors, or otherwise, obligate itself in advance of the act or omission giving rise to a proceeding to provide any other or further indemnification or advancement of expenses to any of its directors or officers. However, indemnification or advancement of expenses shall not be made to or on behalf of any director or officer if a judgment or other final adjudication establishes that his or her actions, or omissions to act, were material to the cause of action so adjudicated and constitute: (a) a violation of the criminal law, unless the director or officer had reasonable cause to believe his or her conduct was unlawful or had no reasonable cause to believe his or her conduct was unlawful; (b) a transaction from which the director or officer derived an improper personal benefit; (c) in the case of a director, a circumstance under which the above liability provisions of Section 607.0834 are applicable; or (d) willful or intentional misconduct or a conscious disregard for the best interests of the corporation in a proceeding by or in the right of the corporation to procure a judgment in its favor or in a proceeding by or in the right of a shareholder.

Section 607.0857 provides that a corporation shall have the power to purchase and maintain insurance on behalf of and for the benefit of an individual who is or was a director or officer of the corporation, or who, while a director or officer of the corporation, is or was serving at the corporation's request as a director, officer, manager, member, partner, trustee, employee or agent of another domestic or foreign corporation, limited liability company, partnership, joint venture, trust, employee benefit plan or other enterprise or entity, against liability asserted against or incurred by the individual in that capacity or arising from his or her status as a director or officer, whether or not the corporation would have power to indemnify or advance expenses to the individual against the same liability under Chapter 607.

Notwithstanding anything to the contrary in the foregoing, Section 607.0858(6) provides that a corporation's power to indemnify, advance expenses to or provide or maintain insurance on behalf of or for the benefit of an individual who is or was an employee or agent is not limited by Sections 607.0850 through 607.0859.

The Registrant's Amended and Restated Articles of Incorporation provide that it shall indemnify any director or former director to the fullest extent permitted by law. Its Amended and Restated Bylaws provide that a director or officer may be paid expenses incurred in defending any proceeding in advance of its final disposition upon our receipt of an undertaking, by or on behalf of the director or officer, to repay all amounts so advanced if it is ultimately determined that such director or officer is not entitled to indemnification. The Registrant's Amended and Restated Bylaws also permit it to purchase and maintain insurance on behalf of its directors, officers, employees and agents and directors, officers, employees or agents of another corporation, partnership, joint venture, trust or other enterprise, serving as such at its request, against liabilities that they may incur in those capacities, whether or not the Registrant would have the power to indemnify them against such liabilities.

The Registrant has obtained primary and excess insurance policies insuring our directors and officers and our subsidiaries against certain liabilities they may incur in their capacity as directors and officers. Under such policies, the insurer, on the Registrant's behalf, may also pay amounts for which it has granted indemnification to the directors or officers. In addition, the Registrant has individual indemnification agreements with its directors.

It is the position of the Commission that indemnification of directors and officers for liabilities arising under the Securities Act is against public policy and is unenforceable pursuant to Section 14 of the Securities Act.

Item 7. Exemption from Registration Claimed.

Not Applicable.

Item 8. Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
3.1	Composite Articles of Incorporation filed as Exhibit 3.1 to our Annual Report on Form 10-K for the year ended December 31, 2009 and incorporated by reference herein (Commission File Number 001-08106).
3.2	Amended and Restated Bylaws of MasTec, Inc., amended and restated as of January 22, 2010, filed as Exhibit 3.1 to our Current Report on Form 8-K filed with the Commission on January 28, 2010 and incorporated by reference herein (Commission File Number 001-08106).
5.1	Opinion of Holland & Knight LLP
5.2	Internal Revenue Service Determination Letter that the Plan is qualified under Section 401 of the Internal Revenue Code.
23.1	Consent of BDO USA, P.C.
23.2	Consent of Deloitte & Touche LLP
23.3	Consent of Holland & Knight LLP (included in Exhibit 5.1 to this Registration Statement).
24.1	Power of Attorney (included on signature pages hereto).
107	Calculation of Filing Fee Table

Item 9. Undertakings.

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Filing Fee Tables" or "Calculation of Registration Fee" table, as applicable, in the effective registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

Provided however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to section 13 or section 15(d) of the Exchange Act that are incorporated by reference in this registration statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Coral Gables, State of Florida, on March 1, 2024.

MASTEC, INC.

By: /s/ Alberto de Cardenas
Name: Alberto de Cardenas
Title: Executive Vice President, General Counsel and Secretary

Pursuant to the requirements of the Securities Act of 1933, the trustee (or such other person who administers the MasTec, Inc. 401(k) Retirement Plan) has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Coral Gables, State of Florida on this 1st day of March 2024.

THE MASTEC, INC. 401(k) RETIREMENT PLAN

By: /s/ Sandy Orr
Sandy Orr on behalf of MasTec, Inc. as Plan Administrator

POWER OF ATTORNEY

Each person whose signature appears below hereby appoints Jose R. Mas, Paul DiMarco and Alberto de Cardenas his or her true and lawful attorney-in-fact, each acting alone, with full powers of substitution and resubstitution, with authority to execute in the name of each such person, and to file with the Securities and Exchange Commission, together with any exhibits thereto and other documents therewith, any and all amendments (including without limitation post-effective amendments) to this registration statement necessary or advisable to enable the registrant to comply with the Securities Act and any rules, regulations and requirements of the Securities and Exchange Commission in respect thereof, which amendments may make such other changes in the registration statement as the aforesaid attorney-in-fact executing the same deems appropriate. Pursuant to the requirements of the Securities Act, this registration statement has been signed below by the following persons in the capacities and on the dates indicated.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Jorge Mas</u> Jorge Mas	Chairman of the Board of Directors	March 1, 2024
<u>/s/ José R. Mas</u> José R. Mas	Chief Executive Officer and Director (Principal Executive Officer)	March 1, 2024

<u>/s/ Paul DiMarco</u> Paul DiMarco	Chief Financial Officer (Principal Financial Officer)	March 1, 2024
<u>/s/ T. Michael Love</u> T. Michael Love	Chief Accounting Officer (Principal Accounting Officer)	March 1, 2024
<u>/s/ Ernst N. Csiszar</u> Ernst N. Csiszar	Director	March 1, 2024
<u>/s/ Robert J. Dwyer</u> Robert J. Dwyer	Director	March 1, 2024
<u>/s/ C. Robert Campbell</u> C. Robert Campbell	Director	March 1, 2024
<u>/s/ Julia L. Johnson</u> Julia L. Johnson	Director	March 1, 2024
<u>/s/ Ava L. Parker</u> Ava L. Parker	Director	March 1, 2024
<u>/s/ Javier Palomarez</u> Javier Palomarez	Director	March 1, 2024



March 1, 2024

MasTec, Inc.
800 S. Douglas Road
12th Floor
Coral Gables, Florida 33134

Re: Registration Statement on Form S-8 for the MasTec, Inc. 401(k) Retirement Plan

Ladies and Gentlemen,

On or about the date hereof, MasTec, Inc., a Florida corporation (the "Company"), transmitted for filing with the Securities and Exchange Commission (the "Commission") a Registration Statement on Form S-8 (the "Registration Statement") under the Securities Act of 1933, as amended (the "Act"). The Registration Statement relates to the registration by the Company of 500,000 shares (the "Shares") of the Company's common stock, \$0.10 per share ("Common Stock"), to be issued in connection with The MasTec, Inc. 401(k) Retirement Plan (the "401(k) Plan") and an indeterminate amount of 401(k) Plan interests. We have acted as counsel to the Company in connection with the preparation and filing of the Registration Statement.

In connection therewith, we have examined and relied upon the original or a copy, certified or otherwise identified to our satisfaction, of: (i) the Company's Amended and Restated Articles of Incorporation, as amended and restated to date (the "Articles") and Bylaws, as amended to the date hereof; (ii) the 401(k) Plan and the records of corporate proceedings of the Company related to the 401(k) Plan; (iii) the Registration Statement and exhibits thereto; and (iv) such other documents, instruments and records as we have deemed necessary for the expression of the opinions contained herein. In making the foregoing examinations, we have relied, without investigation, on each of the following assumptions: (a) the legal capacity of each natural person to take all actions required of each such person in connection with the Registration Statement and the registration, issuance and sale of the Shares, (b) the genuineness of all signatures, the completeness of all documents submitted to us, the authenticity of all documents reviewed by us as originals, the conformity to original documents of all documents reviewed by us as duplicates or certified or conformed photocopies, (c) as to matters of fact, the truthfulness, accuracy and completeness of the information, representations and warranties of the Company made in the Registration Statement and in the records, documents, instruments, certificates and statements we have reviewed, (d) the due execution and delivery of all documents (except that no such assumption is made as to the Company) where due execution and delivery are a prerequisite to the effectiveness thereof, (e) that there has been no undisclosed waiver of any right, remedy or provision contained in such documents and (f) that the total number of shares of common stock issued and outstanding after the issuance of any of the Shares will not exceed the number of shares of common stock that the Company then has the authority to issue under the Articles. As to various questions of fact material to this opinion, we have relied, to the extent we deemed reasonably appropriate, upon statements and representations of officers or directors of the Company and upon documents, records and instruments furnished to us by the Company, without independently checking or verifying the accuracy of such documents, records and instruments.

Based upon the foregoing examination, and subject to the assumptions, qualifications and limitations stated herein, and assuming that (i) the Company reserves an adequate number of authorized and unissued shares of Common Stock available for issuance pursuant to the 401(k) Plan and (ii) the consideration, if any, for the Shares is actually received by the Company and the Shares are issued pursuant to the 401(k) Plan in accordance with the terms of the 401(k) Plan, we are of the opinion that the Shares will be duly authorized, validly issued, fully paid and nonassessable.

This opinion is rendered solely in connection with the filing of the Registration Statement, is limited to the matters stated herein, and no opinions may be implied or inferred beyond the matters expressly stated herein. This opinion may not be relied upon for any other purpose without our prior written consent in each instance. Further, no portion of this letter may be quoted, circulated or referred to in any other document for any other purpose without our prior written consent.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving such consent, we do not admit that we come within the category of persons whose consent is required by Section 7 of the Act or the rules and regulations of the Commission promulgated thereunder.

The opinions expressed herein are specifically limited to the corporate laws of the State of Florida and the federal securities laws of the United States of America and are as of the date hereof and we express no opinion as to matters governed by laws of any jurisdiction other than the corporate laws of the State of Florida and the federal securities laws of the United States of America, as in effect on the date hereof. This opinion speaks only as of the date hereof and we assume no obligation to update or supplement such opinions to reflect any facts or circumstances that may hereafter come to our attention, whether existing before or arising after the date hereof, or any changes in law that may hereafter occur.

Sincerely,

/s/ Holland & Knight LLP
HOLLAND & KNIGHT LLP

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224



Plan Description: Non-Standardized Pre-Approved Profit Sharing/Money Purchase/CODA
FFN: 31739810701-001 Case: 201901545 EIN: 13-5674085
Letter Serial No: Q702803a
Date of Submission: 12/31/2018

MERRILL LYNCH PIERCE FENNER & SMITH INC
1400 AMERICAN BLVD
NJ2-140-04-05
PENNINGTON, NJ 08534

Contact Person:
Janell Hayes
Telephone Number:
513-975-6319
In Reference To: TEGE:EP:7521
Date: 06/30/2020

Dear Applicant:

In our opinion, the form of the plan identified above is acceptable for use by employers for the benefit of their employees under Internal Revenue Code (IRC) Section 401.

We considered the changes in qualification requirements in the 2017 Cumulative List of Notice 2017-37, 2017-29 Internal Revenue Bulletin (IRB) 89. Our opinion relates only to the acceptability of the form of the plan under the IRC. We did not consider the effect of other federal or local statutes.

You must provide the following to each employer who adopts this plan:

- A copy of this letter
- A copy of the approved plan
- Copies of any subsequent amendments including their dates of adoption
- Direct contact information including address and telephone number of the plan provider

Our opinion on the acceptability of the plan's form is a determination as to the qualification of the plan as adopted by a particular employer only under the circumstances, and to the extent, described in Revenue Procedure (Rev. Proc.) 2017-41, 2017-29 I.R.B. 92. The employer who adopts this plan can generally rely on this letter to the extent described in Rev. Proc. 2017-41. Thus, Employee Plans Determinations, except as provided in Section 12 of Rev. Proc. 2020-4, 2020-01 I.R.B. 148 (as updated annually), will not issue a determination letter to an employer who adopts this plan. Review Rev. Proc. 2020-4 to determine the eligibility of an adopting employer, and the items needed, to submit a determination letter application. The employer must also follow the terms of the plan in operation.

Except as provided below, our opinion doesn't apply to the requirements of IRC Sections 401(a)(4), 401(l), 410(b), and 414(s). Our opinion doesn't apply to IRC Sections 415 and 416 if an employer maintains or ever maintained another qualified plan for one or more employees covered by this plan. For this purpose, we will not consider the employer to have maintained another defined contribution plan provided both of the following are true:

- The employer terminated the other plan before the effective date of this plan
- No annual additions have been credited to any participant's account under the other plan as of any date within the limitation year of this plan

Also, for this purpose, we'll consider an employer as maintaining another defined contribution plan, if the employer maintains any of the following:

- A welfare benefit fund defined in IRC Section 419(e), which provides post-retirement medical benefits allocated to separate accounts for key employees as defined in IRC Section 419A(d)

- An individual medical account as defined in IRC Section 415(I)(2), which is part of a pension or annuity plan maintained by the employer
- A simplified employee pension plan

Our opinion doesn't apply to Treasury Regulations Section 1.401(a)-1(b)(2) requirements for a money purchase plan or target benefit plan where the normal retirement age under the employer's plan is lower than age 62.

Our opinion doesn't constitute a determination that the plan is an IRC Section 414(d) governmental plan. This letter is not a ruling with respect to the tax treatment to be given contributions which are picked up by the governmental employing unit within the meaning of IRC Section 414(h)(2).

Our opinion doesn't constitute a determination that the plan is an IRC Section 414(e) church plan.

Our opinion may not be relied on by a non-electing church plan for rules governing pre-ERISA participation and coverage.

Our opinion applies to the requirements of IRC Section 410(b) if 100 percent of all non-excludable employees benefit under the plan.

Employers who choose a safe harbor allocation formula and a safe harbor compensation definition may also rely on this opinion letter for the non-discriminatory amounts requirement under IRC Section 401(a)(4).

If this plan includes a cash or deferred arrangement (CODA) or otherwise provides for contributions subject to IRC Sections 401(k) and/or 401(m), the employer may rely on the opinion letter regarding the form of the non-discrimination tests of IRC Sections 401(k)(3) and 401(m)(2), if the employer uses a safe harbor compensation definition. For plans described in IRC Sections 401(k)(12) or (13) and/or 401(m)(11) or (12), employers may rely on the opinion letter regarding whether the plan's form satisfies the requirements of those sections unless the plan provides for the safe harbor contribution to be made under another plan. For SIMPLE plans described in IRC Sections 401(k)(11) and 401(m)(10), employers may also rely on the opinion letter regarding whether the plan's form satisfies the requirements of those sections.

The provisions of this plan override any conflicting provision contained in the trust or custodial account documents used with the plan, and an adopting employer may not rely on this letter to the extent that provisions of a trust or custodial account that are a separate portion of the plan override or conflict with the provisions of the plan document. This opinion letter does not cover any provisions in trust or custodial account documents.

An employer who adopts this plan may not rely on this letter when:

- the plan is being used to amend or restate a plan of the employer which was not previously qualified
- the employer's adoption of the plan precedes the issuance of the letter
- the employer doesn't correctly complete the adoption agreement or other elective provisions in the plan
- the plan is not identical to the pre-approved plan (that is, the employer has made amendments that cause the plan not to be considered identical to the pre-approved plan, as described in Section 8.03 of Rev. Proc. 2017-41)

Our opinion doesn't apply to what is contained in any documents referenced outside the plan or adoption agreement, if applicable, such as a collective bargaining agreement.

Our opinion doesn't consider issues under Title I of the Employee Retirement Income Security Act (ERISA) which are administered by the Department of Labor.

If you, the pre-approved plan provider, have questions about the status of this case, you can call the telephone number at the top of the first page of this letter. This number is only for the provider's use.

Individual participants or adopting eligible employers with questions about the plan should contact you.

You must include your address and telephone number on the pre-approved plan or the plan's adoption agreement, if applicable, so that adopting employers can contact you directly.

If you write to us about this plan, provide your telephone number and the best time to call if we need more information. Whether you call or write, refer to the letter serial number and file folder number at the top of the first page of this letter.

Let us know if you change or discontinue sponsorship of this plan.

Keep this letter for your records.

Sincerely Yours,

/s/ Khin M. Chow

Khin M. Chow

Director, EP Rulings & Agreements

Letter 6186 (June-2020)
Catalog Number 72434C

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated February 29, 2024, relating to the consolidated financial statements and the effectiveness of MasTec, Inc.'s internal control over financial reporting, appearing in the Company's Annual Report on Form 10-K for the year ended December 31, 2023.

/s/ BDO USA, P.C.

BDO USA, P.C.

Miami, FL

March 1, 2024

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated February 29, 2024 relating to the financial statements of IEA Energy Services, LLC and the effectiveness of IEA Energy Services, LLC's internal control over financial reporting, appearing in the Annual Report on Form 10-K of MasTec, Inc. for the year ended December 31, 2023.

/s/ Deloitte & Touche LLP

Indianapolis, IN

February 29, 2024

CALCULATION OF FILING FEE TABLE

Form S-8
(Form Type)

MASTEC, INC.
(Exact name of registrant as specified in its charter)

Table 1: Newly Registered Securities

	Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Share	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee(5)
Fees to Be Paid	Equity	Common Stock	Other	500,000(1)(2)(3)	\$71.665(4)	\$35,832,500	0.00014760	\$5,288.88
	Total Offering Amounts					\$35,832,500		\$5,288.88
	Total Fee Offsets							—
	Net Fee Due							\$5,288.88

- (1) Consist of the additional 500,000 shares of common stock to be offered or sold pursuant to the MasTec, Inc. 401(k) Retirement Plan (the “401(k) Plan”).
- (2) Pursuant to Rule 416(c) of the Securities Act of 1933, as amended (the “Securities Act”), the registration statement shall also cover an indeterminate amount of interests to be offered or sold pursuant to the 401(k) Plan.
- (3) Pursuant to Rule 416(a) under the Securities Act, the registration statement also covers an indeterminate number of additional shares that may be issued to adjust the number of shares issued pursuant to the 401(k) Plan as a result of any future stock split, stock dividend or similar adjustment of the common stock of MasTec, Inc. (the “Registrant”).
- (4) Estimated solely for purposes of calculating the registration fee in accordance with Rules 457(c) and 457(h)(1)-(2) of the Securities Act, and based upon the average of the high and low sales price of a share of the Registrant’s common stock as reported by the New York Stock Exchange on February 23, 2024.
- (5) Calculated pursuant to Rules 457(c) and 457(h)(1)-(2) of the Securities Act, by multiplying the proposed maximum aggregate offering price of securities to be registered by 0.00014760.