

LUMPKIN COUNTY RESOLUTION NO. 2010-04

**A RESOLUTION TO AMEND ACCG 401(A) DEFINED CONTRIBUTION PLAN
FOR
EMPLOYEES OF LUMPKIN COUNTY ADOPTION AGREEMENT**

WHEREAS, Lumpkin County (the "Employer") previously established a Defined Contribution Plan (the "Plan") pursuant to section 401 (a) of the Internal Revenue Code of 1986, as amended (the "Code") that has been available to certain employees since January 1, 2003; and

WHEREAS, Section 12.01 of the Plan allows the Employer, by and through its governing body to amend the Adoption Agreement to the Plan at any time by an instrument in writing; and

WHEREAS, the Employer, at a meeting held November 16, 2006, approved an increase in the amount of the Employer Contribution;

WHEREAS, the Employer amended the Plan at effective January 1, 2007, to add an Employer Base Contribution of two percent (2.0%) of a Participant's Compensation;

WHEREAS, it was the Employer's intent to increase the amount of the Employer Matching Contribution to be two hundred percent (200%) of the amount the Participant contributes to the Section 457(b) Deferred Compensation Plan, subject to a maximum Employer Matching Contribution of four percent (4.0%).

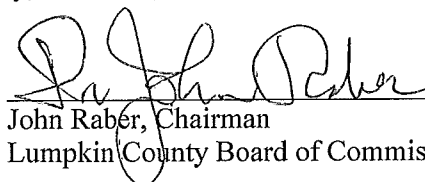
NOW THEREFORE, BE IT RESOLVED that the Lumpkin County Board of Commissioners hereby amends the Adoption Agreement to the Plan effective January 1, 2007, to eliminate the Employer Base Contribution and to increase the Employer Matching Contribution to two hundred percent (200%) of the amount the Participant is contributing to the Section 457(b) Deferred Compensation Plan. The employer matching contribution shall not exceed four percent (4.0%).

FURTHER RESOLVED that any resolution in conflict with this resolution is hereby repealed.

FURTHER RESOLVED, that Chairman John Raber, Lumpkin County Board of Commissioners, is hereby authorized by the Lumpkin County governing body to execute any documents and to take all further actions necessary to carry out the intent and purposes of the foregoing resolutions.

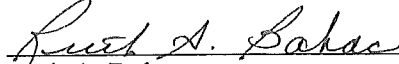
IT IS HEREBY FURTHER ORDERED that a true copy of this resolution be recorded in the Employer's records as of this date.

RESOLVED AND ADOPTED this 21st day of January, 2010.



John Raber, Chairman
Lumpkin County Board of Commissioners

Attest:



Ruth A. Bohac
Clerk, Lumpkin County