

RESOLUTION NO. 149-97
RESOLUTION ADOPTING AMENDMENT TO
Hartford's
DEFERRED COMPENSATION PLAN

WHEREAS, the Mason County Commissioners (hereinafter "Employer") heretofore established the Deferred Compensation Plan (hereinafter "Plan"); and

WHEREAS, the Employer desires to amend the Plan to conform with changes in the federal law brought about by the Uniform Services Employment and Reemployment Rights Act of 1994 (USEERA); and

WHEREAS, if selected below, it is also the desire of the Employer to amend the Plan, effective on the first day of the first plan year beginning on or after August 5, 1997, in order to take advantage of the increase in the cash out limit brought about by the Taxpayer Relief Act of 1997.

NOW THEREFORE, BE IT RESOLVED, that, effective 12/16/97, the Employer hereby amends the Plan as follows:

Section 3.1 of the Plan is amended to read as follows:

"3.1 Participation. Any Employee may elect to become a Participant in the Plan and to defer payment of part of his compensation not yet earned by executing a written Participation Agreement and filing it with the Employer. Notwithstanding any provision of this Plan to the contrary, contributions, benefits, and service credit with respect to qualified military service will be provided in accordance with Code Section 414(u)."

Mark this box to effect the following amendment - Section 5.4 of the Plan is amended to read as follows:

"5.4 Distribution For Certain Non-Participating Participants. Notwithstanding any provision of the Plan to the contrary, if the total amount of a Participant's Participation Account under the Plan does not exceed the dollar limit under Code Section 411(a)(11)(A), the Participant may elect to receive (or the

Employer may elect to pay to the Participant without the Participant's consent) the total amount in a lump sum payable within 60 days of such election; provided, however, such amount may be distributed pursuant to this Section 5.4 only if: (a) no amount has been deferred under the Plan with respect to such Participant during the two-year period ending on the date of the distribution, and (b) there has been no prior distribution under the Plan to such Participant to which this Section 5.4 applied."

Section 5.5 of the Plan is amended to read as follows:

"5.5 Default Distribution Schedule. If the Participant fails to select a payment option for any event which causes amounts to become available under the Plan, the Participant shall be deemed to have elected, pursuant to Section 5.2(b) hereof, to postpone distribution of his benefit until the year in which the Participant attains age 70 1/2. Upon such Participant's attainment of age 70 1/2, payments shall commence for a specified period of ten (10) years as provided for in Option 2. Notwithstanding the foregoing, Participation Accounts eligible for distribution under Section 5.4 shall be subject to earlier distribution in accordance with Section 5.4 hereof."

RESOLVED FURTHER, that the appropriate members of the Mason County
Employees (hereinafter "Representative Body") be, and each of them hereby is, authorized and directed to take any actions, including the execution and delivery of such other documents and instruments, and to do any and all such acts and things as may be necessary or appropriate to effect this resolution.

IN WITNESS WHEREOF, the undersigned have executed this resolution this 16th day of
December, 1997.

BOARD OF MASON COUNTY COMMISSIONERS

(Name of Employer)

SEAL

by Mary Jo Cady **CHAIRPERSON**

Its _____
(Title)

Attest:

Rebecca S Rogers
Title _____ (Witness)

Approved as to Form:

[Signature]
Prosecuting Attorney - 2 -