

**FIRST AMENDMENT TO THE
GWINNETT COUNTY DEFINED BENEFIT PLAN**

This FIRST AMENDMENT is made as of this 9th of June, 2015, by Gwinnett County (the "County").

WITNESSETH:

WHEREAS, the County maintains the Gwinnett County Defined Benefit Plan (the "Plan"), which was last amended and restated effective as of January 1, 2013; and

WHEREAS, the County now wishes to amend the Plan to clarify, for purposes of Plan administration, the treatment of a participant's spouse for Federal law purposes under the Plan and to allow participants who have retired under the Plan and are subsequently reemployed by the County to continue receiving pension benefits without suspension;

NOW, THEREFORE, the County does hereby amend the Plan, effective as of the date specified above, except as otherwise provided herein, as follows:

1. By adding the following sentence to the end of Section 1.56 of the Plan:

"Notwithstanding the foregoing, effective as of June 26, 2013, for purposes of Sections 9.04(e) and 9.08 and to the extent otherwise required by Federal law under the Plan, Spouse or Surviving Spouse means a person who is legally married to a Participant under Federal law as determined in accordance with Revenue Ruling 2013-17 and Notice 2014-19."

2. By deleting Section 9.07(d) of the Plan in its entirety.

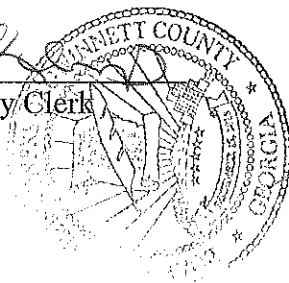
Except as specifically amended hereby, the Plan shall remain in full force and effect prior to this First Amendment.

IN WITNESS WHEREOF, the County has caused this First Amendment to be executed as of the day and year first above written.

GWINNETT COUNTY BOARD OF COMMISSIONERS

By: Charlotte J. Nash
Chairman

Attest: Diane Kemp
Diane Kemp, County Clerk



Approved as to Form:

[Signature]
Assistant County Attorney