

GWINNETT COUNTY
BOARD OF COMMISSIONERS
LAWRENCEVILLE, GEORGIA

ADOPTION: January 21, 2014

At the regular meeting of the Gwinnett County Board of Commissioners held in the Gwinnett Justice and Administration Center, Auditorium, 75 Langley Drive, Lawrenceville, Georgia.

Name	Present	Vote
Charlotte J. Nash, Chairman	Yes	Yes
Jace W. Brooks, District 1	Yes	Yes
Lynette Howard, District 2	Yes	Yes
Tommy Hunter, District 3	Yes	Yes
John Heard, District 4	Yes	Yes

On motion of Commissioner Hunter, which carried a 5-0 vote, the Resolution of the Gwinnett County Commissioners set forth below is hereby adopted:

WHEREAS, Gwinnett County has adopted and maintains the Gwinnett County Defined Benefit Plan (the "DB Plan") and the Gwinnett County Board of Commissioners Defined Contribution Pension Plan (the "DC Plan");

WHEREAS, Gwinnett County now wishes to amend and restate the DB Plan and the DC Plan in their entirety to update the DB Plan and the DC Plan for applicable amendments and law changes;

WHEREAS, Gwinnett County now wishes to amend the DB Plan for determining the accrued benefit for certain elected officials who receive supplemental compensation from Gwinnett County;

WHEREAS, Gwinnett County wishes to submit the DB Plan and the DC Plan to the Internal Revenue Service for favorable determination letters during the applicable remedial amendment period cycle for governmental plans, which ends on January 31, 2014; and

WHEREAS, Gwinnett County Retirement Plans Management Committee approved the proposed restatements of the DB Plan and the DC Plan at a meeting held on December 2, 2013;

NOW, THEREFORE, BE IT RESOLVED, that the Gwinnett County Board of Commissioners (the "Board of Commissioners") hereby authorizes and approves the adoption of the amended and restated Gwinnett County Defined Benefit Plan and the amended and restated Gwinnett County Board of Commissioners Defined Contribution Pension Plan in substantially the forms attached hereto (the "Restatements").

BE IT FURTHER RESOLVED, that the Board of Commissioners hereby authorizes and directs the Chairman of the Board of Commissioners or her designee to submit the Restatements to the Internal Revenue Service for favorable determination letters during the applicable remedial amendment period cycle for governmental plans, which ends on January 31, 2014.

BE IT FURTHER RESOLVED, that the Chairman of the Board of Commissioners or her designee is hereby authorized, empowered and directed to take all actions and to execute and deliver all agreements, instruments, indentures and documents as he or she shall deem necessary to carry out the intent of the foregoing resolutions, including, without limitation, the execution and delivery of the Restatements described above and submitting the appropriate determination letter applications to the Internal Revenue Service.

BE IT FURTHER RESOLVED, that the signature of the Chairman of the Board of Commissioners or her designee on any agreement, instrument, indenture or document shall be conclusive evidence of his or her authority.

BE IT FURTHER RESOLVED, that this Resolution shall become effective when adopted, and that all resolutions and parts of resolutions in conflict with this Resolution are hereby repealed to the extent of the conflict.

GWINNETT COUNTY BOARD OF COMMISSIONERS

BY: Charlotte J. Nash
CHARLOTTE J. NASH, CHAIRMAN

ATTEST:

BY: Diane Kemp
DIANE KEMP, COUNTY CLERK



APPROVED AS TO FORM:

BY: Yusanka Ruth Williams
Sr. ASSISTANT COUNTY ATTORNEY