

**RESOLUTION TO ADOPT AMENDED AND RESTATED
ACCG 457(b) DEFERRED COMPENSATION PLAN**

WHEREAS, the Miller County Board of Commissioners (the "County") previously adopted the Association County Commissioners of Georgia 457(b) Deferred Compensation Plan for Miller County Employees (the "Plan") through an Adoption Agreement;

WHEREAS, the Association County Commissioners of Georgia ("ACCG") has appointed a Defined Contribution Plan Program Board of Trustees (the "DC Board") pursuant to the ACCG Defined Contribution Plan Program Master Trust Agreement (the "Master Trust"), to oversee Plan administration, Plan documentation and to select investment options for investment of the assets of the Plan;

WHEREAS, ACCG has amended, restated and updated the ACCG 457(b) Deferred Compensation Plan document to reflect changes in federal and state law and regulations (the "2012 457(b) Plan");

WHEREAS, the County desires to adopt the Master Trust and to amend and restate its Plan by adopting the 2012 457(b) Plan through an Adoption Agreement;

WHEREAS, the County desires to delegate to the DC Board the power to amend the 2012 457(b) Plan on behalf of the County in the future, for the limited purpose of adopting non-discretionary Internal Revenue Service required amendments that must be adopted on a timely basis in order to maintain its status as an eligible deferred compensation Plan under the Code.

NOW THEREFORE, at a meeting held on the 12 day of November, 2012, the Miller County Board of Commissioners hereby resolve as follows:

RESOLVED that the Miller County Board of Commissioners hereby approves the adoption of the Master Trust and the 2012 457(b) Plan and accompanying Adoption Agreement as an amendment and restatement of the ACCG 457(b) Deferred Compensation Plan for Miller County Employees.

FURTHER RESOLVED that the Miller County Board of Commissioners hereby delegates to the ACCG DC Board, the power to amend the 2012 457(b) Plan on behalf of the Miller County in the future, for the limited purpose of adopting non-discretionary Internal Revenue Service required amendments that must be adopted on a timely basis in order to maintain its status as an eligible deferred compensation Plan under the Code.

FURTHER RESOLVED that the Chair is hereby authorized, empowered, and directed to take all further actions and to execute all documents necessary to implement these resolutions, including a limited power of attorney to allow ACCG counsel to file all necessary forms with the Internal Revenue Service.

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

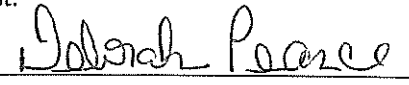
MILLER COUNTY

By: 

Title: Chair

Date: 11-12-12

Attest:

By: 

Witness

**RESOLUTION TO ADOPT AMENDED AND RESTATED
ACCG 457(b) DEFERRED COMPENSATION PLAN**

WHEREAS, the Miller County Board of Commissioners (the "County") previously adopted the Association County Commissioners of Georgia 457(b) Deferred Compensation Plan for Miller County Employees (the "Plan") through an Adoption Agreement;

WHEREAS, the Association County Commissioners of Georgia ("ACCG") has appointed a Defined Contribution Plan Program Board of Trustees (the "DC Board") pursuant to the ACCG Defined Contribution Plan Program Master Trust Agreement (the "Master Trust"), to oversee Plan administration, Plan documentation and to select investment options for investment of the assets of the Plan;

WHEREAS, ACCG has amended, restated and updated the ACCG 457(b) Deferred Compensation Plan document to reflect changes in federal and state law and regulations (the "2012 457(b) Plan");

WHEREAS, the County desires to adopt the Master Trust and to amend and restate its Plan by adopting the 2012 457(b) Plan through an Adoption Agreement;

WHEREAS, the County desires to delegate to the DC Board the power to amend the 2012 457(b) Plan on behalf of the County in the future, for the limited purpose of adopting non-discretionary Internal Revenue Service required amendments that must be adopted on a timely basis in order to maintain its status as an eligible deferred compensation Plan under the Code.

NOW THEREFORE, at a meeting held on the 12th day of November, 2012, the Miller County Board of Commissioners hereby resolve as follows:

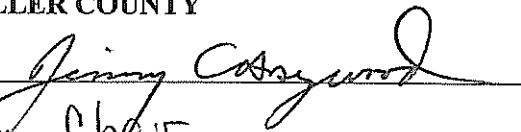
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FURTHER RESOLVED that the Miller County Board of Commissioners hereby delegates to the ACCG DC Board, the power to amend the 2012 457(b) Plan on behalf of the Miller County in the future, for the limited purpose of adopting non-discretionary Internal Revenue Service required amendments that must be adopted on a timely basis in order to maintain its status as an eligible deferred compensation Plan under the Code.


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

MILLER COUNTY

By: 
Title: Chair
Date: 11-12-12

Attest:

By: 
Witness