RESOLUTION NO. 663-05

At a regular meeting of the Mitchell County Board of Supervisors, 2005, adoption of the Resolution was moved, seconded and adopted.

WHEREAS, the Internal Revenue Service has provided guidance regarding the plan documents under the Internal Revenue Code and this guidance sets a deadline of December 31, 2005, for all state and local government sponsors of IRC §457(b) plans to adopt a written plan document that reflects the material terms and conditions and actual operations of the plan; and

WHEREAS, the Mitchell County Board of Supervisors believes it is in the best interest of the plan participants to adopt the plan.

NOW THEREFORE BE IT RESOLVED that the Section 457(b) Mitchell County Deferred Compensation Plan with Nationwide Retirement Solutions, Inc. is amended and restated pursuant to the Nationwide Retirement Solutions, Inc. Consolidated Standard 457 Plan amended November 11, 2005.

WHEREUPON, the adoption of the Resolution was moved, seconded and unanimously passed.

Chairman, Mitchell County Board of Supervisors

ATTEST:

Lowell Tesch

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