

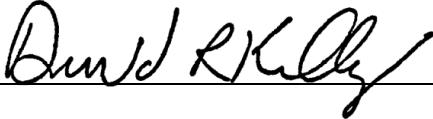
ADOPTING RESOLUTION

The undersigned authorized representative of Sarpy County (the Employer) hereby certifies that the following resolutions were duly adopted by the Employer on 10/31/2017, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of amended Cafeteria Plan including a Health Flexible Spending Account and Dependent Care Flexible Spending Account effective January 01, 2018, presented to this meeting is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.

The undersigned further certifies that attached hereto as Exhibits A and B, respectively, are true copies of Sarpy County Reimbursement Plan as amended and restated, and the Summary Plan Description approved and adopted in the foregoing resolutions.

Date: 1/17/2018

Signed: 

Chairman, Sarpy County Board of Commissioners

[print name/title]