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**RESOLUTION NO.
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY RE:
AMENDMENT TO THE DISTRICT MONEY PURCHASE PENSION PLAN**

WHEREAS, the Municipal Water District of Orange County (the "District") maintains a Pension Plan (Plan) and Trust (Trust) which qualifies under Section 401(a) and 501(a) of the Internal Revenue Code; and

WHEREAS, changes in the law under The Heroes Earnings Assistance Relief Tax Act of 2008 (HEART) and the Worker, Retiree and Employer Recovery Act of 2008 (WRERA) may affect the operation of the Plan; and

WHEREAS, said changes require the Plan to be amended to maintain its qualified status under Section 401(a) and 501(a) of the Internal Revenue Code; and

WHEREAS, the proposed amendments to the Plan required to comply with the provisions of HEART and WRERA are shown on Attachment A to this Resolution, entitled "AMENDMENT FOR HEART AND WRERA" ("Amendment");

NOW, THEREFORE, BE IT RESOLVED that the Amendment is hereby approved and adopted in the form shown on Attachment A.

BE IT FURTHER RESOLVED that any Director of the District, as Trustee of the Plan and Trust, shall act as soon as possible to execute the Amendment accordingly and direct District staff to notify District employees of this action by delivering to each employee a copy of the Amendment.

Adopted and approved this ___th day of December 2010, by the following roll call vote:

- AYES:
- NOES:
- ABSENT:
- ABSTAIN:

Maribeth Goldsby, District Secretary
Municipal Water District of Orange County