

**ADOPTING RESOLUTION**

The undersigned Principal of Lake County Board of County Commissioners (the Employer) hereby certifies that the following resolutions were duly adopted by the Employer on 9/27/2011, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of amended and restated Cafeteria Plan including a Dependent Care Flexible Spending Account and Health Flexible Spending Account effective October 1, 2011, presented to this meeting is hereby approved and adopted and that the duly authorized agents of the Employer are hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.

RESOLVED, that the Administrator shall be instructed to take such actions that are deemed necessary and proper in order to implement the Plan, and to set up adequate accounting and administrative procedures to provide benefits under the Plan.

RESOLVED, that the duly authorized agents of the Employer shall act as soon as possible to notify the employees of the Employer of the adoption of the Cafeteria Plan by delivering to each employee a copy of the summary description of the Plan in the form of the Summary Plan Description presented to this meeting, which form is hereby approved.

The undersigned further certifies that attached hereto as Exhibits A and B, respectively, are true copies of Lake County Board of County Commissioners Flexible Spending Account as amended and restated and the Summary Plan Description approved and adopted in the foregoing resolutions.

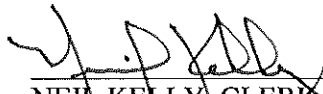
IN WITNESS WHEREOF, this Plan document is hereby executed this 27 day of Sept. 2011.

**BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA**

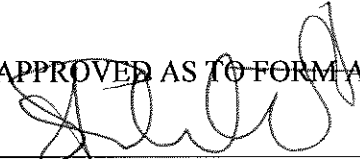
  
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JENNIFER HILL, CHAIRMAN

THIS 27 DAY OF Sept., 2011.

ATTEST:

  
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NEIL KELLY, CLERK TO THE  
BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

  
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SANFORD A. MINKOFF  
COUNTY ATTORNEY