



RESOLUTION ADOPTING CITY OF REXBURG'S CAFETERIA PLAN

Resolution 2008 - 23

The undersigned Principal of City of Rexburg (the Employer) hereby certifies that the following resolutions were duly adopted by the Employer on **December 17, 2008**, and that such resolutions have not been modified or rescinded as of the date hereof: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 Dependent Care Flexible Spending Account and Health Flexible Spending Account effective January 1, 2009, 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 City of Rexburg Cafeteria Plan as amended and restated and the Summary Plan Description approved and adopted in the foregoing resolutions.

NOW THEREFORE, the City of Rexburg does hereby accept and adopt the Cafeteria Plan including a Dependent Care Flexible Spending Account and Health Flexible Spending Account effective January 1, 2009.

RESOLVED this 17th day of December, 2008 by the City Council, City of Rexburg, Idaho.

SIGNED BY: Shawn Larsen
Mayor

ATTEST: Blair D. Kay
City Clerk