

RETIREMENT PLUS EMPLOYER ADOPTION AGREEMENT

1. The County Commission of _____ County, West Virginia (the “Commission” or “Participating Employer”), has adopted the State of West Virginia Section 457 Deferred Retirement Plan operated by the State Treasurer’s Office (the “STO”), known as Retirement Plus (the “Plan”), for the benefit of and use by its employees, effective _____.

2. This Agreement, any attached documents, the agreement between the STO on behalf of the Plan and its Plan administrator, and the Plan document now constitute a 457(b) deferred compensation plan of the Commission.

3. The Commission has authorized me to execute this Agreement and any other required documentation, to review and approve all operations and documents, and to provide any information needed.

4. The Commission acknowledges that by the act of adopting the Plan, it shall be deemed to have appointed the STO as its agent to exercise on its behalf all of the powers and authorities conferred under the Plan to an Employer or Sponsoring Employer and with respect to investments under the Plan, including all powers conferred under any annuity or other investment contract issued with respect to the Plan (the “Contract”), except for those powers and authorities necessary for the Commission to carry out its delegated duties under Section 8 below. The Commission further acknowledges that the STO, in accordance with the terms of the Plan, may delegate certain of its powers and authorities to the other parties, including an Approved Institution.

5. The STO hereby agrees to cause an Approved Institution to receive and allocate contributions made to the Plan by the STO and each Participating Employer, as well as to do and perform all acts that are necessary to keep separate records and accounts of all funds held for Participants of the respective Participating Employers.

6. The Commission acknowledges that its Plan Participants will be segregated from the Plan Participants of the State Of West Virginia by use of a distinct plan identification number or numbers assigned by the Approved Institution.

7. The Commission acknowledges that it will receive reports that are similar (in terms of type, quantity and frequency) to the reports the Approved Institution currently makes available to the STO.

8. Notwithstanding the STO’s general power and authority with respect to the operation of the Plan, each Participating Employer, including the Commission, shall remain responsible for:

a. transmitting all deferral or contribution amounts to the Plan to the Approved Institution in accordance with the Approved Institution’s automation requirements;

b. supplying all necessary information to the Approved Institution on a timely basis regarding the Participants under the Plan, including, but not limited to, compensation, date of hire, date of death, disability, or severance from employment, and such other pertinent facts as the Approved Institution may require. The Approved Institution may rely upon such information as is

supplied by the Participating Employer and shall have no duty or responsibility to verify such information;

c. if applicable, working with the Approved Institution on selecting an administratively feasible date for the Participating Employer's conversion or transfer from an existing investment product and plans to the Plan and related investment product(s) made available by the STO;

d. performing such other related functions as the STO may specify in the Plan's rules and regulations, including assisting the STO in the review of a Participant's benefit request and the final disposition of a Participant's appeal under the Plan; and

e. the adoption and operation of the Plan of the Participating Employer in accordance with the Internal Revenue Code and applicable laws, regulations and rules.

9. The parties agree that the individuals identified in Exhibit A are the authorized Plan Representative(s) of the Plan with respect to the Commission and have the authority under the Plan to provide direction to the Approved Institution with respect to administration of the Plan, including any benefit sensitive financial transactions permitted under the Plan and requests for contribution refunds.

10. The Commission may terminate its adoption of the Plan upon not less than thirty (30) days prior written notice to the STO. The written notice shall be accompanied by a copy of the resolution or other legal action taken by the Commission authorizing the withdrawal from the Plan.

11. Upon the Commission's withdrawal from the Plan, the Commission shall not permit any further deferrals or contributions into the Plan. The Commission may convert or transfer the Accounts of its employees from the Plan and to another plan. However, if Accounts remain under the Plan for Participants who are employees of the Commission, the rights of such Participants and their Beneficiaries shall be unaffected by the Commission's withdrawal from the Plan. Any distribution, transfer or other disposition of such Participant Accounts, as provided in the Plan, shall be governed by the terms of the Participation Agreement and shall constitute a complete discharge of all liabilities under the Plan.

Dated this _____ day of _____, _____.

WITNESS THE FOLLOWING SIGNATURES:

PARTICIPATING EMPLOYER

WEST VIRGINIA STATE
TREASURER'S OFFICE

By: _____

By: _____

Title: _____

Title: _____

Exhibit A

Authorized Plan Sponsor Representative

Client Name: State of West Virginia Retirement Plus

Plan Name: State of West Virginia Retirement Plus
Deferred Compensation Plan (Plan)

Plan Number: 666825

The person(s) that signs below is/are the only authorized Plan Representative(s) of the Plan. The following person(s) have the authority under the Plan to provide direction to ING Life Insurance and Annuity Company with respect to administration of the Plan, including any benefit sensitive financial transactions permitted under the Plan and requests for contribution refunds.

At least one Plan Sponsor Representative signature is required on this document.

In the event that a Plan Sponsor Representative is removed or replaced, ING Life Insurance and Annuity Company must be notified immediately in writing. The successor or replacement Plan Sponsor Representative(s) must provide his or her signature on a duplicate of this document.

Plan Sponsor Representative Name (<i>please print</i>)		Plan Sponsor Representative Signature (<i>please sign</i>)
Date	Title	Agency/Department/Political Subdivision

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