

BE IT FURTHER RESOLVED, that, effective with the issuance of Revenue Ruling 2004-12, the Employer hereby amends the Plan by adding the following paragraph to Section 4.1 as follows:

"Distribution of Rollover Contributions. Notwithstanding any provision of the Plan to the contrary, to the extent amounts attributable to Rollover Contributions have been separately accounted under the Plan, a Participant may elect to receive a single sum distribution of all or a portion of the Participant's Participation Account attributable to Rollover Contributions at any time."

IN WITNESS WHEREOF, the Employer has executed this Plan Amendment this

8TH day of DECEMBER, 2004.

NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS

(Name of Employer)

SEAL

by

Floyd L. Vanzant

Floyd L. Vanzant

Its

Chairman

(Title)

Attest:

J. M. "Chip" Oxley, Jr.
(Title)

(Witness)

J. M. "Chip" Oxley, Jr.
Ex-Officio Clerk

Approved as to form by the
Nassau County Attorney:

Michael S. Mullin