

OKLAHOMA COUNTY

EMPLOYEES DEFINED CONTRIBUTION RETIREMENT SYSTEM

2013 QUALIFYING AMENDMENT

Pursuant to authority vested in the undersigned, the Oklahoma County Employees Defined Contribution Retirement System (the "Plan") is hereby amended as set forth below.

I. PREAMBLE

1. Adoption and Effective Date of Amendment. This Amendment shall be effective as of the dates specifically set forth below.
2. Purpose of Amendment. This Amendment addresses changes required by the Internal Revenue Service in connection with the Plan's application for a favorable determination letter.
3. Inconsistent Provisions superseded. This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.

II. CORRECTION OF REFERENCE TO TREASURY REGULATION.

Effective as of July 1, 2008 of Section 6.7(e)(i) is amended to read as follows:

Designated beneficiary. The individual who is designated as the beneficiary under Section 6.3(b) of the Plan and is the designated

beneficiary under Section 401(a)(9) of the Internal Revenue Code and Section 1.401(a)(9)- 4, of the Treasury regulations..

III. DEFINITION OF LEASED EMPLOYEE.

Effective as of July 1, 2008 Section 11.2(a)(i) is amended to read as follows:

“Eligible Rollover Distribution”: An “Eligible Rollover Distribution” is any distribution of all or any portion of the balance to the credit of the Distributee, except that an Eligible Rollover Distribution does not include: any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and the Distributee’s designated Beneficiary, or for a specified period of 10 years or more; any distribution to the extent such distribution is required under Section 401(a)(9) of the Code; and the portion of any distribution that is not includable in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to Employer Stock). Effective for all distributions occurring on or after January 1, 2000, an Eligible Rollover Distribution excludes all hardship withdrawals.

Except as otherwise provided in this Amendment, the Plan is hereby ratified and confirmed in all respects.

EXECUTED as of the 13th day of March 2013.

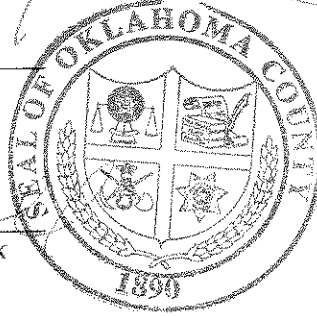
OKLAHOMA COUNTY RETIREMENT BOARD

Raymond L. Vaughn, Jr.
Chairperson,

Forrest "Butch" Freeman
Treasurer, Forrest "Butch" Freeman

ATTEST:

Carolynn Caudill
Secretary, Carolynn Caudill, County Clerk



**BOARD OF COUNTY COMMISSIONERS
OF OKLAHOMA COUNTY, OKLAHOMA**

Raymond L. Vaughn, Jr.
Chairman

Brian Maughan
Member

Dilla R. [Signature]
Member

ATTEST:

Carolynn Caudill
County Clerk and Secretary to the Board

