

RESOLUTION NO. 111-08

A RESOLUTION OF THE WEST MIFFLIN SANITARY SEWER MUNICIPAL AUTHORITY RELATIVE TO THE ESTABLISHMENT AND MAINTENANCE OF EMPLOYEES' PENSION, ANNUITY, INSURANCE AND BENEFIT FUND OR FUNDS, TO AMMEND CERTAIN PROVISIONS OF THE PENSION PLAN OR PROGRAM APPLICABLE TO THE EMPLOYEES OF SAID AUTHORITY.

WHEREAS, the West Mifflin Sanitary Sewer Municipal Authority ("the Authority") has previously enacted a Resolution (Resolution No. 15-97) establishing the West Mifflin Sanitary Sewer Municipal Authority Employees' Pension Plan ("the Plan"); and

Whereas, the Authority has reserved the right to amend the Plan pursuant to Section 11.01 of the above-referenced Resolution; and

Whereas, the Authority now desires the Plan to be further amended to clarify the intended date for commencement of benefit payments.

NOW, THEREFORE, BE IT RESOLVED AND ADOPTED by the Board of Directors of the Authority and it is HEREBY RESOLVED AND ADOPTED by the Authority that, effective March 7, 2008, Section 1.17 and Section 7.03 of Resolution No. 15-97 are amended in their entirety by the deletion of said sections and substitution of new sections 1.17 and 7.03 as follows:

1.17 "Early Retirement Age" shall mean the date a Participant attains sixty (60) years of age and completes at least five (5) years of Credited Service.

7.03 Deferred Vested Benefits – A Participant who ceases to be an Employee in Employment for any reason other than death, Total and Permanent Disability, or retirement, and who has completed at least five (5) years of Credited Service shall be entitled to a vested retirement benefit based upon the Accrued Benefit at the date Employment ceases.

Such a Participant may commence receipt of retirement benefits, after application has been made to the Plan Administrator, on the first day of the month coincident with or next following the date of attainment of Normal Retirement Age or may commence receipt of retirement benefits as of the date of eligibility for a benefit under section 4.02, including applicable reductions for early commencement.

RESOLVED AND ADOPTED, this 6th day of March, A.D., 2008.

ATTEST: Rick Manspeaker, Secretary

WEST MIFFLIN SANITARY SEWER MUNICIPAL AUTHORITY: Albert J. Kopay, Chairman