

RESOLUTION NO. 38-99

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A RESOLUTION OF THE WEST MIFFLIN SANITARY SEWER MUNICIPAL
AUTHORITY ADOPTING AND APPROVING A ELIGIBLE DEFERRED
COMPENSATION PLAN UNDER §457.B OF THE INTERNAL REVENUE
CODE AS RESTATED.

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WHEREAS, the Authority has established a Deferred Compensation Plan Under §457.B
of the Internal Revenue Code; and,

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WHEREAS, the Copeland Companies has presented a restated plan for consideration by
the Authority.

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NOW THEREFORE, be it resolved and it is hereby resolved as follows:

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<![if !supportLists]>1. <![endif]>The eligible Deferred Compensation Plan
presented by the Copeland Companies under §457.B of the Internal Revenue
Code is hereby approved.

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<![if !supportLists]>2. <![endif]>The purpose of the Plan Trust is to hold the
investments solely as plan assets for the purpose of investing plan accounts and
paying plan distributions.

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<![if !supportLists]>3. <![endif]>The Authority hereby approves said plan and the
contract between the Copeland Companies and the West Mifflin Sanitary Sewer
Municipal Authority including the Plan Trust Declaration, the Deferred
Compensation Plan and the Agreement for the Deferred Compensation Plan
Services.

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<![if !supportLists]>4. <![endif]>The proper officers of the Authority are hereby
authorized, empowered and directed to execute the plan in the name of the
Authority.

Resolved this 7th day of January 1999.

WEST MIFFLIN SANITARY SEWER MUNICIPAL AUTHORITY

ATTEST:

Cynthia A. Sullivan, Chairman

Michael Price, Secretary

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