ADOPTION AGREEMENT TO THE PUBLIC AGENCIES POST-RETIREMENT HEALTH CARE PLAN

No guaranty that payments or reimbursements to employees, former employees or retirees will be tax-free. The Trust has obtained a ruling from the Internal Revenue Service concerning only the federal tax treatment of the Trust's income. That ruling may not be cited or relied upon by the Employer whatsoever as precedent concerning any matter relating to the Employer's health plan(s) (including post-retirement health plans). In particular, that ruling has no effect on whether contributions to the Employer's health plan(s) or payments from the Employer's health plan(s) (including reimbursements of medical expenses) are excludable from the gross income of employees, former employees or retirees, under the Internal Revenue Code. The federal income tax consequences to employees, former employees and retirees depend on the terms and operation of the Employer's health plan(s).

Introduction

By executing this Adoption Agreement, the Employer specified in Section II of this Adoption Agreement adopts the Public Agencies Post-Retirement Health Care Plan Trust Agreement (the "Trust Agreement").

Defined terms shall have the meanings attributed to such terms in the Trust Agreement.

The Employer hereby selects the following Plan specifications:

Section I

Plan and Trust Information

A.1.1	FULL NAME OF TRUST: Public Agencies Post-Retirement Health Care Plan Trust.	
A.1.2	FULL NAME OF PLAN: County of Contra Costa Post-Retirement Health Benefits Pla	
A.1.3	EFFECTIVE DATE OF PLAN: If this is a restatement of an existing plan, the restatement became effective:	
	Section II Employer Information	
A.2.1	EMPLOYER INFORMATION:	
	NAME OF AGENCY: County of Contra Costa	
	ADDRESS: (Street): 651 Pine Street, 11 th Floor	
	(City, State Zipcode): Martinez, CA 94553	

	(Phone Number): (925) 335-1080			
A.2.2	EMPLOYER'S PLAN ADMINISTRATOR: <u>Treasurer-Tax Collector</u>			
A.2.3	EMPLOYER'S TAX IDENTIFICATION NUMBER: 94-6000509			
A.2,4	EMPLOYER'S FISCAL YEAR means the 12 consecutive month period:			
	Commencing on (month, day) July 1 and			
	Ending on (month, day) June 30			
	Section III (Reserved)			
Section IV Investment				
A.4.J	I INVESTMENT APPROACH: The Employer shall select either a discretionary or a directed approach to investment.			
	a. Discretionary Investment Approach			
If the Discretionary Investment Approach is selected, the Employer hereby direct Trustee to invest the Assets of the Employer's Agency Account pursuant to one convestment strategies listed on the accompanying Investment Strategy Selection Disclosure Form or another investment strategy as mutually agreed upon by Employer and the Trustee.				
	b. Directed Investment Approach			
	If the Directed Investment Approach is selected, the Employer must attach its investment policy and retain its own Registered Investment Advisor. The Employer shall be permitted to direct investments of its Agency Account pursuant to the terms of the Trust			

SIGNATURE PAGE FOLLOWS

Agreement.

Execution and Adoption of Plan and Related Documents

By executing this Adoption Agreement, the Employer hereby adopts and agrees to be bound by the Trust Agreement, and hereby ratifies, confirms and approves the appointment of Union Bank, N.A. as the Trustee and the appointment of Public Agency Retirement Services as the Trust Administrator as of the Effective Date.

The Employer understands and agrees that the Trust Agreement may be amended from time to time by a vote of the Employers as set forth in the Trust Agreement.

EMPLOYER: COUNTY OF CONTR	RA COSTA
By: Millians all and	
William J. Pollacek Treasurer-Tax Collector	
ACCEPTED:	
Trust Administrator: Phase II System	s, dba Public Agency Retirement Services
By:	Title: PRESIDENT
Date: 12/20/10	
Trustee and Investment Fiduciary: Ur	nion Bank, N.A.
By: Alverlia	Title: VP
Date: 12/22/10	
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By:	$_{\text{Title:}}$ $_{\text{V}}$ $_{\text{C}}$
1-1-2-1-	
Date:	·