

**RESOLUTION NO. 819
RESOLUTION OF THE BOARD OF DIRECTORS ADOPTING THE
AMENDMENT AND RESTATEMENT OF THE 125 PLAN**


WHEREAS, Kittitas Public Utility District No. 1 sponsors the 125 Plan, which is a cafeteria plan under Section 125 of the Internal Revenue Code of 1986, as amended ("Code"), that provides one or more of the following benefits: a premium-only plan that allows employees to pay for insurance premiums on a pre-tax basis, a health flexible spending account under Section 105 of the Code, a dependent care assistance program under Section 129 of the Code, a limited-use health flexible spending account under Section 105 of the Code; a cash benefit option that allows employees to receive cash in lieu of health benefits, and/or a health savings account benefit plan that allows employees to fund HSA contributions on a pre-tax basis;

WHEREAS, the 125 Plan is administered by Cooperative Benefit Administrators, Inc. ("CBA"), a subsidiary of the National Rural Electric Cooperative Association ("NRECA");


WHEREAS, NRECA determined that the 125 Plan, as previously amended and restated January 1, 2010, as administered by CBA, shall be amended and restated, effective as of January 1, 2015; and

NOW, THEREFORE, BE IT RESOLVED, that the officers of the Employer hereby are authorized and directed to take any and all actions required to implement and administer the 125 Plan, including but not limited to, execution of a plan document or plan amendment, as applicable, in the form attached hereto, and the submission of reimbursement requests.

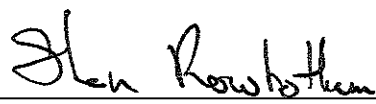
IN WITNESS WHEREOF, the undersigned, being all the members of the Board of Directors of the Employer, have executed this Resolution of the Board of Directors on this 28th day of, October 2014.



Paul Rogers, President



Roger Sparks, Vice-President



Shan Rowbotham, Secretary