

**A RESOLUTION** of Monroe Township (the "Municipality"), authorizing the amendment and restatement of its Health Reimbursement Arrangement.

WHEREAS, the Municipality desires to allow its employees to be reimbursed for Qualifying Medical Expenses not reimbursed by any other plan or taken as a tax deduction; and

WHEREAS, the Municipality desires to establish a health reimbursement arrangement for its employees (the "Plan") that qualifies under Notice 2002-45 issued by the Internal Revenue Services as a health reimbursement arrangement and qualifies under the Internal Revenue Codes Section 105 as an accident and health care reimbursement plan.

**NOW, THEREFORE, IT SHALL BE RESOLVED AS FOLLOWS:**

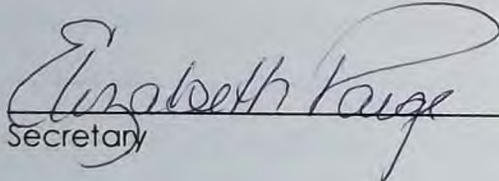
**Section 1.** The Plan Document of the Monroe Township Health Reimbursement Arrangement shall be amended and restated in the form attached to this Resolution; and


**Section 2.** The proper representatives of the Municipality are authorized to take any actions that are deemed necessary and proper in order to create, implement and maintain the Plan; and

**Section 3.** The Township <sup>Secretary CR/EP</sup> ~~Manager~~ is authorized and directed to take any and all other actions as may be necessary or appropriate to carry out the intent of this resolution.

**Section 4.** This Resolution shall become effective at the earliest date permitted by law.

**ADOPTED** this 23 day of DECEMBER, 2008.

  
Secretary

  
Chairperson