West Wyoming Borough Non-Uniformed Employees' Pension Plan RESOLUTION NO. 3 - 2011

A Resolution of **West Wyoming Borough** Luzerne County, Pennsylvania, adopting the reduced amortization option according to Chapter 6 of Act 205 of 1984 (P.L. 1005, No.205), as amended by Act 44 of 2009. In calculating the 2012 Minimum Municipal Obligation, **West Wyoming Borough** elects to utilize the 75% amortization option as allowed by Act 44 of 2009 for the **West Wyoming Borough Non-Uniformed** Employees' Pension Plan.

NOW THEREFORE, be it resolved and enacted by **West Wyoming Borough** that the reduced amortization be adopted for the Plan, effective with the 2012 Minimum Municipal Obligation calculation.

I do hereby certify the foregoing to be a true and correct excerpt from the minutes of the West Wyoming Borough Board meeting held on _/2 September 2011.

12 September 2011 Date

Borough Secretary