WHEREAS, the WALLED LAKE CONSOLIDATED SCHOOLS (“Plan Sponsor”) maintains the WALLED LAKE CONSOLIDATED SCHOOLS 457(b) Retirement Plan (“Plan”); and

WHEREAS, pursuant to the Bipartisan American Miners Act of 2019 (Miners Act), the Plan Sponsor wishes to amend the written terms of the Plan in a good faith effort to meet the requirements of law, regulations or other issuances regarding unforeseeable emergency distributions; and

WHEREAS, this amendment is intended as a good faith effort to comply with the in-service withdrawal age decrease as set forth in the Miners Act and is to be construed in accordance with the same. Both the Amendment and the Miners Act will supersede any inconsistent Plan provisions;

NOW, THEREFORE, BE IT RESOLVED that section 13.1 “Retirement Distribution” in the OMNI Group, Inc. Model 457(b) Deferred Compensation Plan – Basic Plan Document is hereby amended to read as follows:

Retirement Distribution
On his or her Severance-from-Employment, a Participant is entitled to receive his or her Account under any Payout Option that meets the provisions of the Plan, including ¶ 13.3.

Beginning with the Year in which the Participant attains age 59½, a Participant is entitled to receive his or her Account under any Payout Option that meets the provisions of the Plan, including ¶ 13.3.

NOW, THEREFORE, BE IT FURTHER RESOLVED that section 16.1 “Claim for Distribution” in the OMNI Group, Inc. Model 457(b) Deferred Compensation Plan – Basic Plan Document is hereby amended to read as follows:

Claim for Distribution
A Distribution is paid only on a completed and properly executed written Claim made in a form acceptable to the Employer that states all facts necessary to the payment of the Distribution, including but not limited to:

- if the Distribution is a Retirement Distribution, Evidence that the Participant has a Severance-from-Employment or has attained age 59½;
- if the Distribution is a Death Distribution, Evidence of the Participant’s death;
- if the Distribution is an Emergency Distribution, a written statement consistent with ¶ 12.2;
- the Participant’s, Beneficiary’s, or Alternate Payee’s date-of-birth;
• the date-of-birth of any Person as relevant to the Distribution;

• if the Distribution is an Eligible Rollover Distribution, the Distributee’s instruction concerning whether the Distribution (or a portion of the Distribution) is to be paid directly to an Eligible Retirement Plan, and if any amount is to be paid directly to an Eligible Retirement Plan, the name and address of the trustee, custodian, or insurer of that Eligible Retirement Plan together with any other information that the Employer reasonably requests;

• if the Account consists of more than one Funding Vehicle, the order in which any Funding Vehicles are to be redeemed or charged to pay the Distribution;

• if the amount of the Distribution is greater than a uniform amount established by the Employer, appropriate assurance that the Claimant’s signature is genuine; and

• any other Evidence that the Employer Finds is relevant to administer a Plan provision in the Distributee’s circumstances.

BE IT FURTHER RESOLVED that the Plan, as restated and amended is hereby approved and adopted.