



Jessica R. Frazier
Second Vice President

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June 4, 2018

Kerry Eagan
Lancaster County, Nebraska
555 South 10 Street
County-City Bldg
Lincoln, NE 68508

Re: Transfer of Gibraltar Guaranteed Fund Assets to the Prudential Stable Value Fund for
The Lancaster County, Nebraska Employees Retirement Plan and Lancaster County, NE
457 Deferred Compensation Plan (Plan # 006371 & Plan # 006372)

Dear Plan Sponsor:

This is to set forth the terms which apply in connection with your request that we transfer your plan assets invested in the Gibraltar Guaranteed Fund ("GGF") under Investment Agreement GA-41170 (the "Agreement"), issued by Prudential Retirement Insurance and Annuity Company ("PRIAC"), to the Prudential Stable Value Fund ("PSVF").

Effective July 17, 2018, and in accordance with section 3.2 of the GGF Addendum, Prudential Bank & Trust, FSB as Trustee of The Lancaster County, Nebraska Employees Retirement Plan Trust and Lancaster County, NE 457 Deferred Compensation Plan Trust and Prudential Retirement Insurance and Annuity Company agree to the following:

1. No further contributions will be allowed under the GGF Agreement.
2. The dollar amount of all Participants' Accounts invested in GGF, as of July 16, 2018, will be transferred at book value to the PSVF. If for any reason the transfer does not take place on that day, interest will be credited to the assets for each day until the transfer occurs.
3. Any amounts received by Prudential for the GGF on and after July 17, 2018 will instead be paid by Prudential to the PSVF in accordance with the terms of this letter.

Please confirm your acceptance of the terms set forth above by signing and dating this letter and returning it to us.

Sincerely,

PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

By: Jessico R. Inajias
Second Vice President

Date: June 1, 2018

And

LANCASTER COUNTY, NEBRASKA

By: _____

Date: _____

Title: Kerry P. Eagan
Chief Administrative Officer
Lancaster County Board of Commissioners