

**RESOLUTION AUTHORIZING ADOPTION OF  
VALIC GOVERNMENTAL VOLUME SUBMITTER PLAN**

**WHEREAS,** City of Lebanon  
(hereinafter, the "Employer"), desires to establish a retirement plan for the  
exclusive benefit of its employees and their beneficiaries; and

**WHEREAS,** the Employer desires to adopt the VALIC Governmental  
Volume Submitter Plan; and

**NOW THEREFORE, BE IT RESOLVED** that the Employer hereby  
adopts the document titled "The Variable Annuity Life Insurance Company  
Governmental Volume Submitter Plan," effective September 1, 2005

**RESOLVED FURTHER,** that the appropriate representatives of the  
Employer be, and the same hereby are, authorized and directed to: (i) execute the  
adoption agreement to the VALIC Governmental Volume Submitter Plan  
document, as approved; (ii) execute all other documents and to do all other things  
as may be necessary or appropriate to make the VALIC Governmental Volume  
Submitter Plan effective, including the execution of any amendments required by  
the Internal Revenue Service in order to continue and maintain the qualified and  
exempt status of the Plan; and (iii) execute any other documents required to  
obtain reliance on advisory letters issued to the VALIC Governmental Volume  
Submitter Plan by the Internal Revenue Service.

**CERTIFICATION**

I, John E. Hitt, do hereby certify that the above resolutions  
were unanimously adopted by the governing body of the Employer at a meeting duly held at  
Lebanon, Oregon, on the 24 day of  
August, 2005.

Signed: John E. Hitt  
Name: John E. Hitt  
Title: City Administrator  
Date: Aug. 26, 2005