ATTESTATION

Background: Nationwide Retirement Solutions, Inc. ("Nationwide") made a change of vendor for the Governmental 457(b) plan documents. The Governmental 457(b) plan documents are used for both new plans and existing plan restatements serviced by Nationwide for plans who choose not to have independently designed plan documents. Nationwide currently services a 457(b) eligible governmental deferred compensation plan for the Livingston County, MI ("Plan Sponsor"), that will use new plan documents provided by Nationwide's new vendor.

Prior to deciding to use the new vendor's documents, Nationwide reviewed the documents and determined that they met the format and other regulatory requirements for valid 457(b) plan documents. Nationwide also compared the documents to the prior vendor's existing documents to verify that recent applicable regulatory changes, not reflected in the prior documents, were appropriately reflected in the new vendor's documents.

In adapting the 457(b) plan documents to the Livingston County 457(b) Deferred Compensation Plan, Nationwide mapped the Plan's features to the new plan documents in a manner designed to avoid changes in the way the Plans are administered. Nationwide also discussed the differences between the prior and new plan documents with Livingston County, MI and all selected options.

Nationwide hereby attests and certifies that in connection with its decision to change vendors for the purpose of providing the new 457(b) Plan Document submitted to Livingston County, MI has been drafted in a manner designed to result in the Plans being administered in the same manner as they were administered under the prior documents with respect to pre-existing features and options, and that all new provisions have been discussed with Livingston County, MI.

The signer attests that above statements are true and accurate and may be relied upon by Livingston County, MI in their review and adoption process for revised plan documents.