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EXHIBIT

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Article I

NATIONWIDE RETIREMENT SOLUTIONS DEFINED CONTRIBUTION PLAN ADMINISTRATION SERVICE AND FEE AGREEMENT

Plan Sponsor: **Lancaster County**
Plan Name: **The Lancaster County, Nebraska Employees Retirement Plan**
Plan Administrator: **The Board of County Commissioners of Lancaster**

THIS AGREEMENT sets forth the plan administrative services Nationwide Retirement Solutions ("NRS") hereby agrees to provide to the Plan Sponsor, the fees to be charged for such services, and the duties and obligations of the Plan Sponsor to provide certain information as requested periodically by NRS to enable NRS to perform such services. The services provided under this Agreement are limited to services provided for the plan referred to above and such services shall not be extended to any other plans maintained by the sponsor.

1. **DUTIES AND RESPONSIBILITIES OF (NRS):** NRS will provide the administrative Services listed in Article II of this Agreement. NRS will provide the optional services as described under the heading "Other Available Services" listed in Article II of this Agreement as requested by the Plan Sponsor, and agreed to by NRS.

Periodically, NRS will be responsible for requesting information from the Plan Sponsor in order to perform the services listed in Article II. NRS will specify a due date when requesting such information to allow adequate time for the performance of these services prior to any deadlines imposed by governmental agencies.

2. **DUTIES AND RESPONSIBILITIES OF THE PLAN SPONSOR:** The Plan Sponsor will be responsible for paying any fees or charges assessed by any governmental agency, including but not limited to the Internal Revenue Service ("IRS") and the Department of Labor ("DOL"), for the filing of reports or documents as required by such governmental agency. The Plan Sponsor will submit one consolidated payroll report for each deposit submitted to the plan.

The Plan Sponsor will be responsible for timely and accurate submission of information requested by NRS. If NRS does not receive the information requested by the date stated in the correspondence or the information is incorrect, NRS will not be responsible for any penalties or fees assessed by governmental agencies for late or delinquent filings.

3. **SERVICE FEES:** The Plan Sponsor agrees to pay NRS the fees listed in Article II for the performance of services.

Fees for Plan Administration Services and other services will be deducted monthly from participant accounts. At the instruction of the Plan Sponsor, fees may be billed quarterly for the services listed in Article II. In the event that payment is not received within thirty-one (31) days of the date specified in the service fee billing, NRS shall withdraw the delinquent payment from plan assets held by Nationwide Life Insurance Company. The Plan Sponsor will be contacted for approval of any payment withdrawals.

4. **PARTICIPANT DIRECTION OF INVESTMENTS:** Pursuant to the terms of the contract, NRS will honor the investment direction with respect to both (contributions and exchanges) of the Plan Trustee or Plan Administrator regardless of participant investment direction. The Plan Sponsor and Trustee shall hold NRS harmless against any and all liability costs which NRS or the Plan has incurred subsequent to effective date of this Agreement due to or as a result of NRS's action in accordance with the written direction of the Plan Trustee or Plan Administrator.
5. **MISSTATEMENTS OF INFORMATION:** NRS will rely on the accuracy of information received from the Plan Sponsor. Should an error or omission in the information received cause NRS to re-process any of the services described in Article II, the Plan Sponsor agrees to pay NRS at a rate of \$100.00 per hour for the services which must be repeated.
6. **TERMINATION OF AGREEMENT:** This Agreement shall remain in effect for five years after the date of execution, and shall be automatically renewed for two successive five year terms unless either party provides written notice to the other party of its intent not to renew this Agreement, received no later than twelve (12) months prior to the expiration date then in effect. In the event that this Agreement is extended, all of the conditions and provisions of this Agreement shall remain in full force and effect during the extended term, unless otherwise amended, modified, or supplemented in writing by agreement of the parties, as provided for this Agreement.

Either party may terminate this Agreement upon ninety (90) days written notice to the other party if such termination is based upon the other party's failure to satisfactorily perform any obligations hereunder. The defaulting party has the right to cure the default or breach. Any written notice given hereunder for failure to satisfactorily perform shall specifically state the nature of the default or breach. If the specified default is not corrected within ninety (90) days following the notice of default, the Agreement shall terminate.

7. **LEGAL, TAX AND INVESTMENT ADVICE:** The Plan Sponsor understands and agrees that NRS does not hereby agree or contract to provide legal, tax and investment advice. Any responsibility for the preparation and interpretation of any legal documents affecting the Plan shall be the sole responsibilities of the Plan Sponsor. In the event NRS provides a sample or completed legal document or administrative form (including but not limited to plan amendments, SPDs, SMMs, etc.) the Plan Sponsor agrees to have their own legal counsel review such form for accuracy and appropriateness for use by the Plan.
8. **SERVICE PROVIDER RELATIONSHIP:** NRS agrees to perform services contained in this Agreement at the request of the Plan Sponsor as evidenced by the Plan Sponsor's execution of this Agreement. NRS is not a fiduciary as the term is defined in the Employee Retirement Income Security Act of 1974 ("ERISA").
9. **ENTIRE AGREEMENT:** This Agreement, including Article I and II and other such Articles as appropriate shall constitute the entire Agreement.
10. **GOVERNING LAW:** This Agreement shall be governed by and construed in accordance with the laws of the State of Nebraska, except as to any matters which are required to be governed by the laws and regulations of any other jurisdiction, including, but not limited to, Federal: ERISA or 1974, as amended; the "DOL"; and the "IRS".

Article II
NATIONWIDE RETIREMENT SOLUTIONS
(NRS)
SERVICES AND FEES
DEFINED CONTRIBUTION PLAN
EMPLOYEE DIRECTED INVESTMENTS

DOCUMENT SERVICES FOR THE NATIONWIDE DOCUMENT

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|--|--|
| — Specimen Resolution | — Plan Qualification Assistance |
| — Document Completion | — Summary Plan Description Preparation |
| — IRS Determination Letter Submission (if requested) | |

NOTE: The Employer is responsible for any IRS filing fees.

INSTALLATION SERVICES

- Provide employer enrollment guide and enrollment materials
- Prepare Administration Manual complete with administrative forms.
- Input plan parameters and employee records on NRS's administration system.

ANNUAL PLAN SERVICES PROVIDED

- Employee Enrollment Materials and Forms
- Eligible Employee Determination
- Asset Reconciliation
- Contribution and Forfeiture Allocation
- Maximum Contributions/Benefits Compliance
- Coverage and Participation Compliance Testing
- Quarterly Participant Benefit Statements

- Daily Valuations of Plan Investments
- Toll Free Line for Participant Inquiries & Exchanges
- Individual Account Maintenance
- Maintain Participant Accounts
- Monitor Investment Options
- Track Contributions and Withdrawals
- Internet Web Access for Participant Inquiries

OTHER AVAILABLE SERVICES

- Loan Program Language
- Loan Application and Calculation
- Loan Maintenance
- Plan Amendments required by IRS Regulations
- Summary Plan Description Modifications
- Additional Allocations
- Plan Termination and other Customized Services
- Participant Directed Exchanges by Written Instruction

Per Transaction Charge

- No Charge
- \$50 per loan application
- \$50 per loan per year
- No Charge
- No Charge
- Charged on a case by case basis
- \$75 per hour
- \$7 per fund exchanged from

Annual Charges

Participant Charge

\$0.00

Variable Contract Asset Management Charge

Primary Plus Funds: .00%

Primary Funds: .20 %

Optional Funds: .40%

NRS must receive all deposit and census information in an electronic format acceptable to NRS. This may be magnetic tape, disk, or the PAYCHECK format. There will be an additional charge of \$24 per participant to process hardcopy deposit and census information.

NRS reserves the right to charge an additional fee of \$100.00 per hour for any other services requested or if NRS is required to repeat a service due to incorrect or incomplete information provided by the Employer or Plan Administrator.

This Agreement shall be effective **October 1, 2003**.

IN WITNESS WHEREOF, the parties have set their hands this

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day of Oct, 20 03.

By: 

Title: Chairperson
Plan Sponsor

By: 

Title:
NRS