

**RESOLUTION OF THE BOARD OF DIRECTORS FOR THE ADOPTION OF
ODD FELLOWS SIERRA RECREATION ASSOCIATION SECTION 125 POP PLAN**

On this date, the Board of Directors of Odd Fellows Sierra Recreation Association did meet to discuss the implementation of Odd Fellows Sierra Recreation Association Section 125 POP Plan to be effective August 1st, 2007. Let it be known that the following resolutions were duly adopted by the Board of Directors of Odd Fellows Sierra Recreation Association and that such resolutions have not been modified or rescinded as of the date hereof;

RESOLVED, that the form of Cafeteria Plan, as authorized under Section 125 of the Internal Revenue Code of 1986, presented to this meeting is hereby adopted and approved and that the proper officers of the Employer are hereby authorized and directed to execute and deliver to the Plan Administrator one or more copies of the Plan.

RESOLVED, that the short Plan Year shall begin on August 1st, 2007 and end on December 31st, 2007. Each subsequent Plan Year shall begin on January 1st and end on December 31st.

RESOLVED, that the Employer shall contribute to the Plan amounts sufficient to meet its obligation under the Cafeteria Plan, in accordance with the terms of the Plan Document and shall notify the Plan Administrator to which periods said contributions shall be applied.

RESOLVED, that the proper officers of the Employer shall act as soon as possible to notify employees of the adoption of the Cafeteria Plan by delivering to each Employee a copy of the Summary Plan Description presented to this meeting, which form is hereby approved.

The undersigned certifies that attached hereto as Exhibits A and B respectively are true copies of the Plan Document, and Summary Plan Description for Odd Fellows Sierra Recreation Association Section 125 POP Plan approved and adopted in the foregoing resolutions.

The undersigned further certifies and attests that the above resolutions were made with the consent of the ~~full~~ Board of Directors of the Corporation, ~~each of~~ whom were in attendance on this date:

Secretary

Juan M. Collie

Date

Sept. 15, 2007