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November 4, 2024

**TRANSMITTED VIA E-MAIL**  
([pconner@cityofpowdersprings.org](mailto:pconner@cityofpowdersprings.org))

Ms. Pamela Conner  
City Manager  
City of Powder Springs  
P.O. Box 46  
Powder Springs, GA 30127

**RE: Georgia Municipal Employees Benefit System (GMEBS) Defined Benefit; City of Powder Springs; Executed Restated Retirement Plan Documents**

Dear Ms. Conner:

Attached are the fully executed restated Adoption Agreement and General Addendum for the city of Powder Springs' Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement Plan ("Plan"). The restated Plan document(s) became effective October 7, 2024. Please mark the previous Adoption Agreement and General Addendum "superseded by October 7, 2024, Adoption Agreement and General Addendum."

We are also attaching electronic copies of the current restated Basic Plan Document and Amendment 1, as well as the August 31, 2023, IRS favorable opinion letter for the GMEBS Plan. Please keep these documents along with the current and superseded Adoption Agreement and any addenda in the city's retirement plan files.

As a reminder, the General Addendum contains certain provisions (Section 16) which do not fit squarely within the standard GMEBS General Addendum format. Thus, it will be necessary to file the city's Plan with the IRS for a separate opinion letter. GMEBS will work with the Plan's tax counsel to prepare the IRS filing documents for the city's signature.

Please feel free to contact me at (678) 686-6236 if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Kevin Jeselnik".

Kevin H. Jeselnik  
Assistant General Counsel

Attachments