



BOARD OF DIRECTORS

**RESOLUTION**  
On HEART Act Amendments  
to the 403(b) Thrift Plan for Employees of LSC

**WHEREAS,**

Legal Services Corporation (LSC) is the sponsor of the 403(b) Thrift Plan for Employees of the Legal Services Corporation (Plan); and

**WHEREAS,**

Section 9.02 of the Plan provides that LSC has the right to amend the Plan at any time, including to maintain compliance with applicable law; and

**WHEREAS,**

The Heroes Earning Assistance and Relief Tax Act of 2008 (“HEART Act”) was enacted in June 2008 to provide mandatory and optional additional tax and pension benefits to military reservist employees who are absent from work due to duty in the uniformed military service, and the deadline for amending plans to reflect the mandatory provisions of this law is December 31, 2010; and

**WHEREAS,**

American United Life, LSC’s Plan Administrator, is preparing draft amendments for LSC’s review and adoption regarding both mandatory and optional provisions that will be available after the Board’s last scheduled meeting in 2010; and

**WHEREAS,**

The Board desires to authorize Management to adopt conforming amendments in a timely manner consistent with the *mandatory* provisions of the HEART Act; and

**WHEREAS,**

The Board desires to authorize Management to adopt any *voluntary* amendments that the HEART Act now permits, with advance notice to the Board, and subject to the Board Chairman's option to hold any such voluntary amendments for consideration at a future Board meeting.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

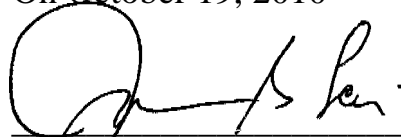
The Board of Directors authorizes Management to amend the Plan on or before December 31, 2010, as appropriate and to the extent permissible by law, in order to implement all of the *mandatory* provisions of the HEART Act and to take such actions as are appropriate to implement this Resolution subject to advance notice to the Board, which may be provided via e-mail,; and

**BE IT FURTHER RESOLVED THAT:**

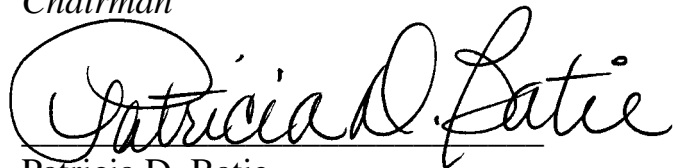
The Board of Directors authorizes Management to amend the Plan on or before December 31, 2010, as appropriate and to the extent permissible by law, in order to implement any *voluntary* benefits now permissible based on provisions of the HEART Act and to take such actions as are appropriate to implement this Resolution, subject to advance notice to the Board, which may be provided via e-mail, and subject to the Board Chairman's option to hold any such voluntary amendments for consideration at a future Board meeting.

**Adopted by the Board of Directors**

On October 19, 2010



John G. Levi  
Chairman



Patricia D. Batie  
Corporate Secretary