



BOARD OF DIRECTORS

**RESOLUTION
THE BOARD OF DIRECTORS
LEGAL SERVICES CORPORATION
WASHINGTON, D.C.**

**MUTUAL OF AMERICA LSC THRIFT PLAN
ROLLOVER AMENDMENT**

WHEREAS,

the Legal Services Corporation established a 403(b) Thrift Plan called the "403(b) Thrift Plan for Employees of the Legal Services Corporation" ("the Plan") effective December 1988 to provide retirement benefits for LSC employees;

WHEREAS,

LSC adopted Diversified Investment Advisors' prototype 403(b) thrift plan that became effective on April 1, 2001 and Mutual of America, the prior administrator, continues to administer the retirement accounts of some LSC employees pursuant to the terms of Mutual of America's prototype plan;

WHEREAS,

LSC has the right to amend the Plan pursuant to the provisions of the Plan;

WHEREAS,

On March 28, 2005, the Treasurer of LSC executed the attached agreement, effective that date, with Mutual of America to reduce from \$5,000 to \$1,000 the threshold for involuntary plan distributions to terminated participants to comply with Department of Labor (DOL) regulations for a "safe harbor for automatic rollovers to individual retirement plans" and the DOL Bulletin 2002-3 concerning float income; and

WHEREAS,

LSC desires to amend the Mutual of America Plan to comply with that DOL regulation, DOL Bulletin and any other related guidance from DOL or the Internal Revenue Service before the end of the first plan year ending on or after March 28, 2005.

NOW, THEREFORE, BE IT RESOLVED THAT:

- 1) The attached Mutual of America Plan amendment reducing the automatic cashout from \$5,000 to \$1,000 is hereby adopted, effective as of the dates indicated therein;
- 2) LSC management is authorized to reduce the automatic cashout further to include any amounts less than or equal to \$5,000.
- 3) On or before December 31, 2005, LSC shall take any other actions to amend the Mutual of America Plan with regards to Automatic Rollover IRA provisions to fully comply with the aforementioned DOL regulation and DOL Bulletin and any other related guidance from DOL or the Internal Revenue Service including terms regarding Automatic Rollover IRA thresholds, account custodians, account terms and participant rights.
- 4) All other provisions and conditions of the Mutual of America Plan remain unchanged.
- 5) The attached documents referenced herein are true copies.

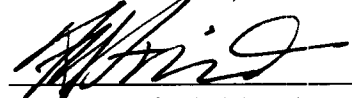
BE IT FURTHER RESOLVED

The appropriate officers and agents of LSC are hereby authorized and directed to take such action as may be necessary, appropriate or advisable to amend the Plan to implement this resolution and amendment and any such prior actions, including the attached agreement with Mutual of America, are hereby ratified; and


BE IT FURTHER RESOLVED

The appropriate officers and agents of LSC are hereby authorized and directed to take such further action as may be necessary, appropriate or advisable to effectuate this resolution.

Adopted by the Board of Directors
On October 29, 2005



Frank B. Strickland

Chairman


Victor M. Fortuno
Corporate Secretary