

BOARD OF DIRECTORS

**RESOLUTION**  
**On WRERA 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 Worker, Retiree, and Employer Recovery Act of 2008 ("WRERA Act") was enacted in December 2008 to provide for technical corrections to the law governing thrift plans and to provide temporary relief of certain distribution requirements in response to the broad economic downturn and associated decline in the value of most retirement plan investments. WRERA permits 403(b) plans to suspend Required Minimum Distributions (RMD) for participants and beneficiaries of deceased participants and provides options for participants and beneficiaries to receive or forgo RMDs. The deadline for amending plans to implement these changes is December 31, 2010; and

**WHEREAS,**

American United Life, LSC's Plan Administrator, has provided draft amendments, attached (along with draft amendments regarding HEART Act amendments covered by LSC Resolution 2010-18), that adopt the options for participants and beneficiaries regarding RMDs, but do not adopt the option for treating those RMDs as rollover distributions;

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

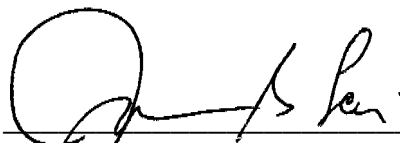
The Board of Directors authorizes and directs the appropriate officers, employees and agents of LSC to amend the Plan as described herein on or before December 31, 2010, as appropriate and to the extent permissible by law, in order to implement these provisions of the WRERA Act; and

**BE IT FURTHER RESOLVED THAT**

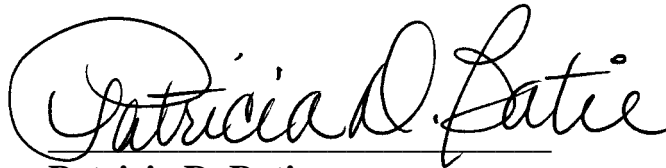
The appropriate officers, employees and agents of LSC are hereby authorized and directed to take any such further action as may be necessary, appropriate or advisable to effectuate this resolution.

**Adopted by the Board of Directors**

On December 21, 2010



**John G. Levi**  
Chairman



**Patricia D. Batie**  
Corporate Secretary