



BOARD OF DIRECTORS

## RESOLUTION

### DIVERSIFIED INVESTMENT ADVISORS LSC THRIFT PLAN AMENDMENT TO THE DEFINITION OF SECTION 414 COMPENSATION

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

**WHEREAS**, LSC adopted Diversified Investment Advisors' prototype "403(b) Thrift Plan for Employees of the Legal Services Corporation" ("Plan") that became effective on April 1, 2001;

**WHEREAS**, LSC is both the Sponsoring Employer and Plan Administrator and has the right to amend the Plan pursuant to Article IX of the Plan;

**WHEREAS**, LSC desires to amend the Plan definition of Section 414 Compensation in order to exclude imputed income for purposes of non-discrimination testing retroactively to the inception of the plan;

**NOW, THEREFORE, BE IT RESOLVED** that LSC hereby amends Article I, Section (49) of the Plan by adding the clause ", excluding imputed income solely for the purposes of determining any employer contributions made under the Plan," between the words "Employer" and "for which the Employer is required . . . ." The amended section will now read:

"Section 414 Compensation" means wages within the meaning of Code Section 3401(a) and all other payments of compensation to an Employee by the Employer, excluding imputed income solely for the purposes of determining any employer contributions made under the Plan, for which the Employer is required to furnish the Employee a written statement under Code Sections 6041(d) and 6051(a)(3) . . . ."

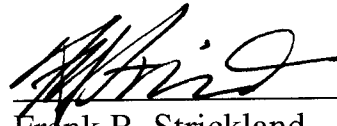
**BE IT FURTHER RESOLVED** that the provisions of this Amendment shall supersede any inconsistent provisions of the Plan, that all other provisions and conditions of the Plan remain unchanged;

**BE IT FURTHER RESOLVED** that the provisions of this Amendment shall be retroactive to the inception of the Plan on April 1, 2001;

**BE IT FURTHER RESOLVED** that 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 are hereby ratified; and

**BE IT FURTHER RESOLVED** that 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 July 29, 2006**



Frank B. Strickland  
Chairman



Victor M. Fortuno  
Corporate Secretary