

**NATIONAL EXECUTIVE COMMITTEE
OF
THE AMERICAN LEGION
INDIANAPOLIS, INDIANA
May 6-7, 2009**

Resolution No. 2: Amend The American Legion Retirement Plan for Employees at National Headquarters and Subordinate Groups

Origin: Finance Commission

Submitted by: Finance Commission

WHEREAS, Resolution No. 1 adopted by the National Executive Committee, May 7-8, 2008, froze The American Legion Retirement Plan for Employees at National Headquarters and Subordinate Groups thereof; and

WHEREAS, The freezing of the plan has been submitted to the Internal Revenue Service for the required approval to maintain the Plan's tax exempt status as a frozen plan; and

WHEREAS, The Internal Revenue Service is insisting upon two amendments before its approval will be granted; and

WHEREAS, This situation and resolution has been viewed by the National Finance Commission and this resolution recommended to the National Executive Committee; now, therefore, be it

RESOLVED, By the National Executive Committee of The American Legion in regular meeting assembled in Indianapolis, Indiana, on May 6-7, 2009, That the second paragraph of the preamble to The American Legion Retirement Plan for Employees of National Headquarters and Subordinate Groups thereof be deleted in its entirety so that the Plan will no longer make reference to a group of defined benefit plans and Section 407(c) (2) of the Plan will be amended to use the language required by the Internal Revenue Service; and, be it finally

RESOLVED, That the National Commander be and he is hereby authorized and directed to execute any and all documents presented to him by the National Judge Advocate in connection with the revision of the Plan and the National Adjutant be and he is hereby authorized and directed to attest the same.