

**NATIONAL EXECUTIVE COMMITTEE
OF
THE AMERICAN LEGION
INDIANAPOLIS, INDIANA
MAY 9-10, 2001**

Resolution No. 6: Restatement Of The American Legion Salary Savings Plan (401(k) Plan)

Origin: National Finance Commission

Submitted By: National Finance Commission

WHEREAS, The Internal Revenue Service is requiring restatement of all qualified pension and profit sharing plans to include requirements of:

1. General Agreement on Tariffs and Trade;
2. Uniformed Services Employment and Reemployment Rights Act;
3. Small Business Job Protection Act;
4. Taxpayer Relief Act of 1997;

collectively referred to as GUST; and

WHEREAS, This Internal Revenue Service requirement applies to the Employee Salary Savings Plan of The American Legion (401(k) Plan); and

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

RESOLVED, By the National Executive Committee in regular meeting assembled in Indianapolis, Indiana, May 9-10, 2001, That the National Judge Advocate is hereby authorized to oversee the Restatement of The American Legion Salary Savings Plan (401(k) Plan) (hereinafter the "Plan") to comply with the Internal Revenue Service requirement to comply with 1) General Agreement on Tariffs and Trade; 2) Uniformed Services Employment and Reemployment Rights Act; 3) Small Business Job Protection Act; and 4) Taxpayer Relief Act of 1997, (collectively referred to as GUST) in conjunction with the actuary for the Plan without changing the substance of the Plan; and, be it further

RESOLVED, That the National Judge Advocate shall then oversee the submission of the Restated Plan to the Internal Revenue Service for a determination letter that the Plan is qualified under the Internal Revenue Service Code and Regulations; and, be it further

RESOLVED, That the National Judge Advocate shall oversee the rewriting of the Summary Plan Description to comply with the restated plan submitted to the Internal Revenue Service for the determination letter; and, be it further

RESOLVED, That the total fee for the Restatement of the Plan, submission to the IRS and rewritten Summary Plan Description of the Plan shall not exceed \$5,000.00; and, be it finally

RESOLVED, That the National Commander, after review and approval by the National Judge Advocate, is hereby authorized and directed to execute the restated plan, the Restated Summary Plan Description and any other appropriate

documents and the National Adjutant be and is hereby authorized and directed to attest the same.