SPECIMEN RESOLUTION FOR A PUBLIC SCHOOL TO ADD ING LIFE INSURANCE AND ANNUITY COMPANY TO A 403(B) PLAN

WHEREAS,	(name of public school) has
established a retirement plan (the "Plan") unde	er Section 403(b) of the Internal Revenue Code of
1986, as amended (the "Code");	
1500, as amonaed (and code),	
WHEREAS,	(nome of mublic school) is a multi-
	(name of public school) is a public
teaching institution with a faculty, curriculum	and enrolled students;
WHEREAS, in accordance with the Internal R	evenue Service final regulations under Section
403(b) of the Code, the	(name of public school)
has adopted a written plan that meets the requi	rements of the final regulations under Section
403(b) of the Code; and	
WHEREAS	(name of nublic school) decires to add INC Life
Incurance and Amerity Commerce ("INC")	(name of public school) desires to add ING Life
Insurance and Annuity Company ("ING") as a	vendor approved to receive contributions and
contract exchanges under the Plan;	
BE IT RESOLVED THAT: Effective	
(name of publi	c school) (the "Board") authorizes
(name of public school) to amend the Plan to permit
ING as an approved vendor under the Plan to r	eceive contributions and contract exchanges under
the Plan; and	Total distribution of the state of the
and a storage data.	
DE IT EIMTIND DECOLVED THAT, 4, , D	146-11- ' ' 1' 1 1/ \
BE IT FURTHER RESOLVED THAT: the B	
behalf of	(name of public school) to amend the Plan
document accordingly.	

Neither ING nor its affiliated companies or representatives offer legal or tax advice. Note that this specimen resolution is offered to assist you and your plan's counsel in adding ING to the public school's 403(b) plan. Modifications to the specimen resolution may be needed to meet your particular retirement plan objectives.

SPECIMEN RESOLUTION FOR AN EMPLOYER TO ADD ING LIFE INSURANCE AND ANNUITY COMPANY TO A 457(B) PLAN

WHEREAS,	(name of employer) has established a
retirement plan (the "Plan") under Section 45 amended (the "Code");	(name of employer) has established a 57(b) of the Internal Revenue Code of 1986, as
, ,,	
WHEREAS, in accordance with the Internal	Revenue Service regulations under Section 457(b) of
the Code, the	(name of employer) has adopted a
written plan that meets the requirements of the	(name of employer) has adopted a ne regulations under Section 457(b) of the Code; and
WHEREAS,	(name of employer) desires to add ING Life
Insurance and Annuity Company ("ING") as exchanges under the Plan;	a vendor approved to receive contributions and
BE IT RESOLVED THAT: Effective	(date), the Board of
(name of emp	oloyer) (the "Board") authorizes
	(name of employer) to amend the Plan to permit
ING as an approved vendor under the Plan to and	receive contributions and exchanges under the Plan;
BE IT FURTHER RESOLVED THAT: the l	Board authorizes the following individual(s) on
	(name of employer) to amend the Plan
document accordingly.	

Neither ING nor its affiliated companies or representatives offer legal or tax advice. Note that this specimen resolution is offered to assist you and your plan's counsel in adding ING to the employer's 457(b) plan. Modifications to the specimen resolution may be needed to meet your particular retirement plan objectives.