

**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") under Section 403(b) of the Internal Revenue Code of 1986, as amended (the "Code");

WHEREAS, _____ (name of public school) is a public teaching institution with a faculty, curriculum and enrolled students;

WHEREAS, in accordance with the Internal Revenue Service final regulations under Section 403(b) of the Code, the _____ (name of public school) has adopted a written plan that meets the requirements of the final regulations under Section 403(b) of the Code; and

WHEREAS, _____ (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 _____ (date), the Board of _____ (name of public school) (the "Board") authorizes _____ (name of public school) to amend the Plan to permit ING as an approved vendor under the Plan to receive contributions and contract exchanges under the Plan; and

BE IT FURTHER RESOLVED THAT: the Board authorizes the following individual(s) on 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 457(b) of the Internal Revenue Code of 1986, as amended (the "Code");

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 regulations under Section 457(b) of the Code; and

WHEREAS, _____ (name of employer) desires to add ING Life Insurance and Annuity Company ("ING") as a vendor approved to receive contributions and exchanges under the Plan;

BE IT RESOLVED THAT: Effective _____ (date), the Board of _____ (name of employer) (the "Board") authorizes _____ (name of employer) to amend the Plan to permit ING as an approved vendor under the Plan to receive contributions and exchanges under the Plan; and

BE IT FURTHER RESOLVED THAT: the Board authorizes the following individual(s) on behalf of _____ (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.