



USET Resolution No. 2009:048

**ADOPTION OF FLEXIBLE BENEFIT PLAN AMENDMENTS AND RESTATEMENT OF PLAN**

- WHEREAS,** United South and Eastern Tribes Incorporated (USET) is an intertribal organization comprised of twenty-five (25) federally recognized Tribes; and
- WHEREAS,** the actions taken by the USET Board of Directors officially represent the intentions of each member Tribe, as the Board of Directors comprises delegates from the member Tribes' leadership; and
- WHEREAS,** USET adopted the United South and Eastern Tribes, Inc. Flexible Benefit Plan (the Plan) under Section 125 of the Internal Revenue Code (Code) in order to enable its employees to choose between qualified benefits under the Plan on a tax-excludable basis and/or taxable cash compensation; and
- WHEREAS,** USET adopted the United South and Eastern Tribes, Inc. Health Flexible Spending Account under Code Section 105 (Health FSA) and the Dependent Care Flexible Spending Account under Code Section 129 (Dependent Care FSA) in order to enable employees to pay for certain eligible expenses with pre-tax salary deductions made under the Plan. Both the Health and Dependent Care FSA are benefits offered under the Plan; and
- WHEREAS,** USET desires to amend and restate the Plan, including the Health and Dependent Care FSAs, as set forth in the attached amended and restated USET Flexible Benefit Plan; therefore, be it
- RESOLVED** the USET Board of Directors hereby approves the amendment and restatement of the United South and Eastern Tribes, Inc. Flexible Benefit Plan (consisting of the Plan Document and component Benefit Package Options) effective as of April 1, 2009; and, be it further
- RESOLVED** the Officers of the USET Board of Directors are authorized and directed to take any and all action as may be necessary to effectuate this Resolution; and, be it further
- RESOLVED** the USET Board of Directors hereby delegates the authority to approve future amendments to the Flexible Benefit Plan to Michael Cook, Executive Director.

**CERTIFICATION**

This resolution was duly passed at the USET Semi-Annual Meeting, at which a quorum was present, in Marksville, LA, on Thursday, May 14, 2009.

Brian Patterson, President  
United South and Eastern Tribes, Inc.

Robert McGhee, Secretary  
United South and Eastern Tribes, Inc.

*"Because there is strength in Unity"*