



USET Resolution No. 2009:052

**ADOPTION OF MATERIALS MODIFICATION TO THE UNITED SOUTH AND EASTERN TRIBES  
EMPLOYEE FLEXIBLE BENEFITS 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 previously adopted the United South & 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,** the Children's Health Insurance Program Reauthorization Act of 2009 (the Act) amends the special enrollment provisions set forth in the Health Insurance Portability and Accountability Act of 1996 (HIPAA) to require group health plans subject to HIPAA's special enrollment provisions to allow an employee to enroll himself and/or a dependent if (i) the employee or dependent loses coverage under Medicaid or a state Children's Health Insurance Plan due to loss of eligibility or (ii) the employee or dependent becomes eligible for state funded group health plan premium assistance from a Medicaid or state Children's Health Insurance Plan program to the extent that the employee requests enrollment within 60 days; and
- WHEREAS,** effective April 1, 2009 USET desires to amend the Plan as set forth in the attached Summary of Material Modifications to allow employees to change their Plan elections on account of and consistent with the Act's new special enrollment provisions; and, therefore, be it
- RESOLVED** the USET Board of Directors has hereby reviewed the attached Summary of Material Modifications and does hereby approve the adoption of the Summary of Material Modifications attached hereto; and, be it further
- RESOLVED** the USET Board of Directors hereby delegates the authority to approve future amendments to the Plan to Michael Cook, Executive Director.

**CERTIFICATION**

This resolution was duly passed at the USET Impact Week 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"*