

**SECOND AMENDMENT TO
THE CITY OF ALEXANDRIA RETIREMENT INCOME PLAN FOR DEPUTY
SHERIFFS, EMERGENCY RESCUE TECHNICIANS, AND FIRE MARSHALS
AS AMENDED AND RESTATED EFFECTIVE AS OF JANUARY 1, 2009**

Pursuant to the powers of amendment reserved under Section 14.1 of the City of Alexandria Retirement Income Plan for Deputy Sheriffs, Emergency Rescue Technicians, and Fire Marshals, as amended and restated effective as of January 1, 2009 (the "Plan"), said Plan shall be and the same is hereby amended as follows by the City of Alexandria, Virginia (the "City") in connection with its termination, effective as of May 10, 2011, except as otherwise provided herein:

FIRST CHANGE

Effective as of January 1, 2009, the definition of Compensation in Section 1.8 of the Plan is hereby amended by adding the following new subsection (E) at the end thereof:

- “(E) Notwithstanding anything contained herein to the contrary for plan years beginning on or after January 1, 2009, solely for purposes of Section 415 of the Code (and other Code provisions that refer to Section 415), Compensation includes Differential Wage Payments, if applicable, to an Employee who does not currently perform services for the Employer by reason of qualified military service (within the meaning of Code Section 414(u)) to the extent those payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the Employer rather than entering qualified military service. “Differential Wage Payment” shall mean any payment which is made by the Employer to an individual with respect to any period during which the individual is performing services in the uniformed services while on active duty for a period of more than 30 days, and which represents all or a portion of the wages the individual would have received from the Employer if the individual were performing services for the Employer, all within the meaning of Code Section 3401(h)(2).”

SECOND CHANGE

Effective as of January 1, 2007, the following new Section 6.8 shall be added to the Plan:

“6.7 QUALIFIED MILITARY SERVICE DEATH BENEFIT. If a Participant dies on or after January 1, 2007, while performing qualified military service (within the meaning of Code Section 414(u)) the Participant’s Beneficiaries are entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan as if such Participant resumed and then terminated employment on account of death.”

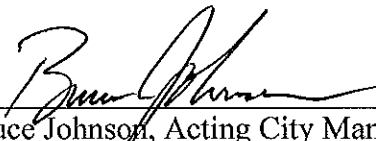
THIRD CHANGE

The following new Section 14.9 is hereby added to the Plan:

“14.9 PLAN TERMINATION. Pursuant to the powers reserved under Section 14.3 of the Plan, the Plan is hereby terminated effective May 10, 2011. As of May 10, 2011, the rights of affected Participant’s in and to the amounts credited to his or her Participant’s Account shall be 100% fully vested, in accordance with Section 14.4 of the Plan. Further, distributions of Participant’s Accounts and allocation of Forfeitures upon termination shall be governed by Sections 14.5 and 14.6 of the Plan, respectively.”

IN WITNESS WHEREOF, the City has caused this Third Amendment to be executed by its Acting City Manager on this 7 day of June, 2011.

CITY OF ALEXANDRIA

By: 
Bruce Johnson, Acting City Manager

APPROVED AS TO FORM:

DEPUTY CITY ATTORNEY

RESOLUTION NO. 2451

WHEREAS, the City of Alexandria maintains the “City of Alexandria Firefighters and Police Officers Pension Plan” (the “Fire and Police Plan”); the “City of Alexandria Pension Plan for Firefighters and Police Officers” (the “Old Plan”); the “City of Alexandria Retirement Income Plan for Deputy Sheriffs, Emergency Rescue Technicians, and Fire Marshals” (the “RIP DS Plan”); and the “City of Alexandria Supplemental Retirement Plan” (the “Supplemental Plan”);

WHEREAS, the City of Alexandria desires to adopt and incorporate certain amendments to the above plans as set forth in the attached hereto; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ALEXANDRIA, VIRGINIA THAT the Alexandria City Council does hereby recognize, adopt, amend, and approve the Fire and Police Plan, the Old Plan, the RIP DS Plan, and the Supplemental Plan to incorporate the amendments attached hereto and incorporated fully herein by reference; and

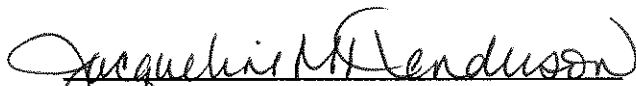
BE IT FURTHER RESOLVED THAT this Resolution shall be effective immediately; provided however, that the amendments hereby approved shall be effective as stated in each plan.

Adopted: May 10, 2011



WILLIAM D. EULLE MAYOR

ATTEST:



Jacqueline M. Henderson, MMC City Clerk