

**THIRD 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 by the City of Alexandria, Virginia (the "City"), effective as of January 1, 2009, as follows:

FIRST CHANGE

The definition of "Remuneration" in Section 5.1(B) of the Plan is hereby revised to read as follows:

"Remuneration – The term Remuneration shall mean a participant's wages as defined in Code Section 3401(a) and all other payments of compensation to the Participant from the Employer for which the Employer is required to furnish the Participant a written statement under Code Sections 6041(d) and 6051(a)(3). Remuneration shall be determined without regard to any rules that limit the remuneration included in wages based on the nature or location of the employment or the services performed. Remuneration does not include any employee contributions picked up by the Employer as described in Code Section 414(h)(2). Remuneration shall include any amount which would otherwise be deemed Remuneration under this definition but for the fact that it is subject to a salary reduction agreement under any plan described in Code Section 457(b), 132(f) or 125. Remuneration shall also include regular Earnings received after such Participant's severance from employment (as defined in Treas. Reg. §1.415(a)-1(f)(5)) (but not severance payments); provided that payment of such Earnings is made by the later of (i) two and one-half (2-1/2) months after the Participant's severance from employment or (ii) the end of the calendar year that includes the Participant's severance from employment; and provided further, in order for these post-severance payments to be considered Remuneration, these amounts may only consist of the following (which constitute Compensation under Section 1.8):

- (1) Regular compensation for services during the Participant's regular working hours, or compensation for service outside of the Participant's regular working hours (such as overtime or shift differential), commission, bonuses, or other similar payments, if such payment would have been paid to the Participant prior to severance from employment if the Participant had continued in employment with the City;
- (2) Payment for unused, accrued, bona fide sick, vacation or other leave (but only if the Participant would have been able to use the leave if employment had continued); and
- (3) For plan years beginning on or after January 1, 2009, payments to Participants who do not currently perform services for the Employer by reason of qualified military service (as that term is defined in Section 414(u)(1) of the Code) 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.

Other types of payments paid to the Participant after severance from employment shall not be considered Remuneration, even if paid within the time frame described above. In no event, however, shall Remuneration include any amounts not permitted to be included under Section 415 of the Code or exceed the dollar limit specified in Section 401(a)(17) of the Code applicable for the Limitation Year, as adjusted from time to time by the Secretary of Treasury. The cost of living adjustment in effect for a calendar year applies to Remuneration for the Limitation Year that begins with or within such calendar year."

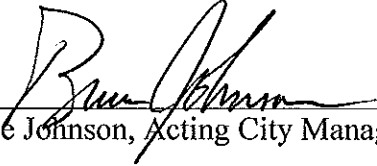
SECOND CHANGE

The second paragraph of Section 5.2 is hereby revised to read as follows:

"In the event that the limitations on Annual Additions described above are exceeded with respect to any Participant in any Limitation Year beginning before July 1, 2007 due to forfeiture allocations, a reasonable error in estimating a Participant's annual Remuneration, or such other circumstances as are permitted by law, then the contributions allocable to the Participant for such Limitation Year shall be reduced to the minimum extent required by such limitations in the following order of priority (unless otherwise determined by the Administrator according to applicable law):"

IN WITNESS WHEREOF, the City has caused this First 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

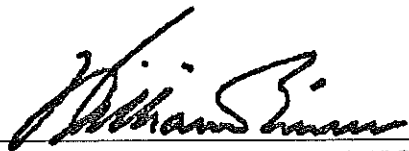
WHEREAS, the City of Alexandria maintains the “City of Alexandria Firefighters and Police Officers Pension Plan” (the “Fire and Police Plan”); the “City of Alexandria Pension Plan for Firefighters and Police Officers” (the “Old Plan”); the “City of Alexandria Retirement Income Plan for Deputy Sheriffs, 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

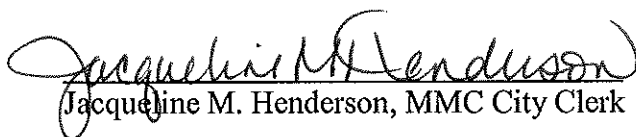
BE IT FURTHER RESOLVED THAT this Resolution shall be effective immediately; provided however, that the amendments hereby approved shall be effective as stated in each plan.

Adopted: May 10, 2011



WILLIAM D. EULLE MAYOR

ATTEST:



Jacqueline M. Henderson, MMC City Clerk