**COMPANY AMENDMENT**

**ARTICLE I**

**PREAMBLE**

1.1 **Adoption and effective date of amendment.** The Employer adopts this Amendment to **COMPANY** Flexible Benefits Plan (the “Plan”). The sponsor intends this Amendment as good faith compliance with the requirements of these provisions. This Amendment shall be effective on or after the date the Employer elects in Section 2.1 below.

1.2 **Supersession of inconsistent provisions.** This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.

1.3 **Construction.** Except as otherwise provided in this Amendment, any reference to "Section" in this Amendment refers only to sections within this Amendment and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment, and does not relate to any Plan article, section, or other numbering designations.

**ARTICLE II**

**ELECTIONS**

2.1 **Effective Date.** The provisions of this Amendment, unless otherwise indicated are effective as of Effdate.

2.2 **Plan Amendment.**

**Dependent Care Flexible Spending Arrangement – Addition of Grace Period**

 The Employer amends the Plan to add the Grace Period to the Dependent Care Flexible Spending Arrangement. The Grace Period extends 2 1/2 months after the end of the Plan Year, during which time you can continue to incur claims and use all amounts remaining in your Dependent Health Care Flexible Spending Arrangement.

 Any funds left at the end of the Plan Year and the Grace Period will be forfeited to the Employer. For the Dependent Care Flexible Spending Arrangement, you must submit claims no later than 90 days after the end of the Plan Year.

This amendment has been executed this \_\_\_\_day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_\_\_\_\_.

Name of Employer:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**CERTIFICATE OF ADOPTING RESOLUTION**

 The undersigned authorized representative of **COMPANY** hereby certifies that the following resolutions were duly adopted on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (date) and that such resolutions have not been modified or rescinded as of the date hereof;

 RESOLVED, that the Amendment to the Plan (the Amendment) is hereby approved and adopted, and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the amendment.

 The undersigned further certifies that attached hereto is a copy of the Amendment approved and adopted in the foregoing resolution.

Date:

Signed:

[*print name/title*]

**SUMMARY OF MATERIAL MODIFICATIONS**

**for the**

**COMPANY**

Flexible Benefits Plan

**I**

**INTRODUCTION**

This is a Summary of Material Modifications regarding the **COMPANY** Flexible Benefits Plan (the “Plan”). This is merely a summary of the most important changes to the Plan and information contained in the Summary Plan Description (“SPD”) previously provided to you. It supplements and amends that SPD so you should retain a copy of this document with your copy of the SPD. If you have any questions, contact the Administrator. If there is any discrepancy between the terms of the Plan, as modified, and this Summary of Material Modifications, the provisions of the Plan will control.

**II**

**SUMMARY OF CHANGES**

**Effective Date.** The provisions of this Amendment, unless otherwise indicated are effective as of Effdate.

**Plan Amendment.**

**Dependent Care Flexible Spending Arrangement – Addition of Grace Period**

 The Employer amends the Plan to add the Grace Period to the Dependent Care Flexible Spending Arrangement. The Grace Period extends 2 1/2 months after the end of the Plan Year, during which time you can continue to incur claims and use all amounts remaining in your Dependent Health Care Flexible Spending Arrangement.

 Any funds left at the end of the Plan Year and the Grace Period will be forfeited to the Employer. For the Dependent Care Flexible Spending Arrangement, you must submit claims no later than 90 days after the end of the Plan Year.