

**AMENDMENT TO PLYMOUTH-CANTON COMMUNITY SCHOOLS
EMPLOYEE BENEFIT PLAN DOCUMENT
AND SUMMARY PLAN DESCRIPTION**

THIS AMENDMENT to the Plymouth-Canton Community Schools Employee Benefit Plan Document and Summary Plan Description (the "Plan") is entered into by Plymouth-Canton Community Schools, a Michigan public school district (the "School District").

WHEREAS, the School District entered into the Plan effective January 1, 2008 and restated effective September 1, 2010; and

WHEREAS, the School District desires to modify certain terms of the Plan due to an error in the restatement of the Plan, effective September 1, 2010; and

NOW THEREFORE, the School District hereby amends the Plan as follows:

1. Unreimbursed Health Care Flexible Spending Account Benefit Program.

(a) On page 42 of the Plan under the heading "INELIGIBLE HEALTH CARE EXPENSES" for the UHCRA Benefit Program, the bullet point which reads "expenses Claimed later than the March 31st following the end of the calendar year;" shall be deleted and replaced with the following:

- expenses Claimed later than the December 30th following the end of the plan year;

(b) On page 44 of the Plan under the heading "FORFEITURE OF AMOUNTS REMAINING AT THE END OF THE CALENDAR YEAR" for the UHCRA Benefit Program, the heading and paragraph shall be deleted and replaced with the following:

► FORFEITURE OF AMOUNTS REMAINING AT THE END OF THE PLAN YEAR

If you do not use the total amount in your Health Care Account for reimbursement of Eligible Health Care Expenses Incurred during the calendar year, the amount remaining in your Account will be forfeited on the December 30th following the end of the plan year, and will not be returned to you. Forfeited amounts will be used to pay the Plan's administrative expenses.

2. Dependent Care Flexible Spending Account Benefit Program.

(a) On page 49 of the Plan under the heading "INELIGIBLE DEPENDENT CARE EXPENSES" for the DFSA Benefit Program, the bullet point which reads "expenses Claimed later than the March 31st following the end of the calendar year;" shall be deleted and replaced with the following:

- expenses Claimed later than the November 30th following the end of the plan year;

(b) On page 51 of the Plan under the heading "FORFEITURE OF AMOUNTS REMAINING AT THE END OF THE CALENDAR YEAR" for the DFSA Benefit Program, the heading and paragraph shall be deleted and replaced with the following:

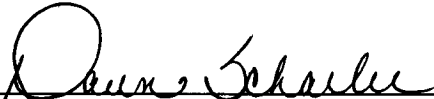
► FORFEITURE OF AMOUNTS REMAINING AT THE END OF THE PLAN YEAR

If you do not use the total amount in your Dependent Care Account for reimbursement of Eligible Dependent Care Expenses Incurred during the calendar year, the amount remaining in your account will be forfeited on the November 30th following the end of the plan year, and will not be returned to you. Forfeited amounts will be used to pay the Plan's administrative expenses.

3. Ratification of Amendment and Plan. All other terms, provisions and conditions set forth in the Plan shall remain in full force and effect.

IN WITNESS WHEREOF, Plymouth-Canton Community Schools causes this Amendment to the Plan effective as of September 1, 2010.

PLYMOUTH-CANTON COMMUNITY SCHOOLS

By: 
Title: Employee Benefits Coordinator