

**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, pursuant to the Patient Protection and Affordable Care Act ("PPACA") and Internal Revenue Service Notice 2010-59, certain amendments to the Plan are required to be undertaken by the School District in order to comply with current law; and

WHEREAS, the School District desires to modify certain terms of the Plan due to changes in Applicable Law;

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

1. Over-the-Counter Medications. Upon execution of this Amendment, page 42 under the caption "Eligible Health Care Expenses" of the Plan is amended as follows:

"Effective January 1, 2011, non-prescribed over-the-counter ("OTC") medications will no longer be considered eligible expenses under employer-sponsored group health plans, medical flexible spending accounts, health reimbursement arrangements, health savings accounts and Archer medical saving accounts.

Beginning after December 31, 2010, OTC medication expenses will be reimbursable only if the medication either:

- (a) requires a prescription under Federal law;
- (b) is available over the counter, but the patient obtains a prescription for the medication; or
- (c) is insulin.

A "prescription" is defined as "a written or electronic order for a medicine or drug that meets the legal requirements of a prescription in the state in which the medical expense is incurred and that is issued by an individual who is legally authorized to issue a prescription in the state." The prescription receipt should include the following substantiation requirements:

- (1) the name of the purchaser or the name of the person to whom the prescription applies;
- (2) the date;
- (3) the amount of the purchase; and

- (4) the Rx number (if the Rx number is not available, the employee can include a copy of the prescription).

Additionally, as of January 16, 2011, the Plan cannot reimburse expenses for prescribed OTC medications purchased with a debit card until the plan is able to substantiate the claims are actually for prescribed OTCs. Eligible employees may still use the debit card to purchase qualifying OTC items that are not drugs. The following OTC items are not considered drugs and will still qualify:

- Medical equipment, such as crutches, braces, and so on.
- Medical supplies, such as bandages.
- Diagnostic devices, such as blood sugar kits.”

2. 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 adopted as of June 30, 2011.

PLYMOUTH-CANTON COMMUNITY SCHOOLS

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