

**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 changes in Applicable Law;

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

1. Cafeteria Plan under Section 125 of the Internal Revenue Code. Under page 3 of the Plan under the heading "FUNDING ARRANGEMENTS FOR BENEFIT PROGRAMS," the last paragraph shall be deleted and replaced with the following:

"A portion of the Plan is a cafeteria plan under Section 125 of the Code with a pre-tax premium contribution program, a health flexible spending account and a dependent care flexible spending account. This document is the Plan document and SPD for the cafeteria plan. Please note, however, that effective September 1, 2011, a separate Section 125 cafeteria flex plan document will be implemented for District teachers and governed pursuant to such document."

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 September 1, 2011.

PLYMOUTH-CANTON COMMUNITY SCHOOLS

By: *Dawn Schaefer*

Title: *Employee Benefits Coordinator*