

**AMENDMENT NO. TWO
TO THE
LITTLETON PUBLIC SCHOOLS 457(b) DEFERRED COMPENSATION PLAN
(As Amended and Restated Effective July 1, 2012)**

WHEREAS, Arapahoe County School District No. 6 dba Littleton Public Schools (the "Institution") maintains the Littleton Public Schools 457(b) Deferred Compensation Plan (the "Plan") for the benefit of eligible employees; and

WHEREAS, Section 8.1 of the Plan reserves to the Institution the right to amend the Plan;

NOW THEREFORE, the Plan is hereby amended effective June 26, 2013, except as otherwise provided, in the following respects:

1. Article IV, Section 4.5 of the Plan is amended, effective January 1, 2015, to add the following Section 4.5(c) to the end thereof:

"(c) Effective for distributions on or after January 1, 2015, for purposes of determining the portion of a disbursement of benefits from the Plan to a Distributee that is not includible in gross income under Code Section 72, the guidance under I.R.S. Notice 2014-54 shall be followed."

2. Article IX, Section 9.12 of the Plan is amended by adding the following to the end thereof:

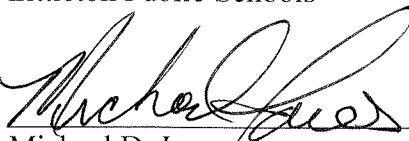
"Notwithstanding any provision in the Plan to the contrary, effective June 26, 2013, the terms 'husband,' 'wife,' 'husband and wife,' 'marriage,' and 'spouse' shall be defined and construed in accordance with federal tax law, including I.R.S. Revenue Ruling 2013-17 and subsequent regulations and rulings."

The Institution has caused this Amendment No. Two to be executed this 16 day of December, 2014.

INSTITUTION:

Arapahoe County School District No. 6
dba Littleton Public Schools

By: _____



Michael D. Jones,
Assistant Superintendent of Human Resources