

**AMENDMENT NO. TWO TO THE  
LITTLETON PUBLIC SCHOOLS SECTION 125 PLAN  
(Amended and Restated Effective As of July 1, 2016)**

WHEREAS, Arapahoe County School District No. 6 dba Littleton Public Schools (the “Employer”) maintains the Littleton Public Schools Section 125 Plan (the “Plan”) for the benefit of its eligible employees; and

WHEREAS, Section 11.1 of the Plan reserves to the Employer the right to amend the Plan;

NOW THEREFORE, the Plan is hereby amended effective February 7, 2017.

1. A new Section 10.6 is added to the Plan, to read as follows:

**“10.6 EFFECT OF MISTAKE**

In the event of a mistake as to eligibility for or participation in the Plan, the allocations made to the account of any person under the Plan, or the amount of benefits paid or to be paid to a Participant or other person under the Plan, the Administrator shall, to the extent it deems administratively possible and otherwise permissible under Code Section 125 or the regulations issued thereunder, cause to be allocated or cause to be withheld or accelerated, or otherwise make adjustment of, such amounts as will in its judgment accord to such Participant or other person the credits to the account or distributions to which he or she is properly entitled under the Plan. Such action by the Administrator may include withholding of any amounts due to the Plan or the Employer from compensation paid by an Employer to an Employee.

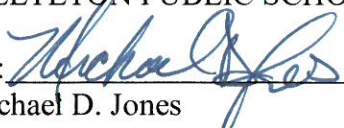
In the case of an employee who requests relief on the grounds of a mistaken election, relief under this Section 10.6 shall only be granted if there is clear and convincing evidence of such mistake (as for example because the employee has made an election to fund a Dependent Care Flexible Spending Account for a Plan Year but has no eligible dependents) and the employee requests and is granted relief prior to the end of the calendar year in which such mistaken election was made.

Notwithstanding the foregoing, any determination as to whether or how to correct a mistake or to grant relief with respect to a mistaken election under this Section 10.6 shall be in the sole discretion of the Administrator.”

The Employer has caused this Amendment No. Two to be executed this 7<sup>th</sup> day of February, 2017.

EMPLOYER:

ARAPAHOE COUNTY SCHOOL DISTRICT  
No. 6 dba  
LILLTETON PUBLIC SCHOOLS

By:   
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Michael D. Jones  
Assistant Superintendent of Human Resources