

**AMENDMENT NO. FOUR 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 June 25, 2018.

1. The third paragraph of Section 5.5(a) is amended in its entirety, to read as follows:

“The Administrator, in its sole discretion and on a uniform and consistent basis, shall determine, based on prevailing Internal Revenue Service guidance, whether a requested change is on account of and corresponds with a Change in Status. Assuming that the general consistency requirement is satisfied, a requested election change must also satisfy the following specific consistency requirements in order for a Participant to be able to alter his or her election based on the specified Change in Status:

- (1) Loss of Spouse or Dependent Eligibility. For a Change in Status involving a Participant's divorce, annulment, or legal separation from a Spouse, the death of a Spouse or a Dependent, or a Dependent's ceasing to satisfy the eligibility requirements for coverage, a Participant may only elect to cancel accident or health insurance coverage for (i) the Spouse involved in the divorce, annulment, or legal separation; (ii) the deceased Spouse or Dependent; or (iii) the Dependent that ceased to satisfy the eligibility requirements. Canceling coverage for any other individual under these circumstances would fail to correspond with that Change in Status.

- (2) Loss of Spouse or Dependent Eligibility Due to Change in Employment Status. For a Change in Status involving a change in employment status, if the eligibility conditions of a cafeteria plan or other employee benefit plan of the employer of a Participant's Spouse or Dependent depend on the employment status of that individual and there is a change in that individual's employment status (including a termination of employment) with the consequence that the individual ceases to be eligible under the other employer's plan, a Participant may elect to add accident or health insurance coverage for (i) the Spouse, or (ii) the Dependent.

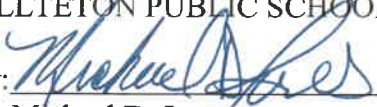
(3) Gain of Coverage Eligibility Under Another Employer's Plan. For a Change in Status in which a Participant or his or her Spouse or Dependent gains eligibility for coverage under a cafeteria plan or qualified benefit plan of the employer of the Participant's Spouse or Dependent as a result of a change in marital status or a change in employment status, a Participant may elect to cease or decrease coverage for that individual only if coverage for that individual becomes effective or is increased under the Spouse's or Dependent's employer's plan. The Administrator may rely on a Participant's certification that the Participant has obtained or will obtain coverage under the Spouse's or Dependent's employer's plan, unless the Administrator has reason to believe that the Participant's certification is incorrect.

(4) Special Consistency Rule for Dependent Care Flexible Spending Account Benefits. With respect to the Dependent Care Flexible Spending Account Benefits, a Participant may change or terminate his or her election upon a Change in Status if (i) such change or termination is made on account of and corresponds with a Change in Status that affects eligibility for coverage under an employer's plan; or (ii) the election change is on account of and corresponds with a Change in Status that affects eligibility of Dependent Care Expenses for the tax exclusion under Code Section 129.”

The Employer has caused this Amendment No. Four to be executed this 25th day of June, 2018.

EMPLOYER:

ARAPAHOE COUNTY SCHOOL DISTRICT
No. 6 dba
LILLTETON PUBLIC SCHOOLS

By: 
Michael D. Jones
Assistant Superintendent of Human Resources