Trinity University has amended your Cafeteria Plan as of January 1, 2005.

This is merely a summary of the most important changes to the Plan. If you have any questions, contact your Plan’s Administrator. A copy of the Plan, including this amendment, is available for your inspection. If there is any discrepancy between the terms of the Plan or the amendment itself and this summary of material modifications, the provisions of the Plan, as amended, will control.

II

SUMMARY OF CHANGES

Dependent Care Assistance Program:

The Dependent Care Assistance Program has been amended to reflect changes required by a new law called the Working Families Tax Relief Act (WFTRA). In general, WFTRA removed the requirement that you maintain the household (i.e., provide over one-half the costs of maintaining the household in which you live) in order to be able to claim dependent care expenses for your dependent. WFTRA also changed who can be a “qualifying individual” for dependent care expenses. One type of “qualifying individual” is an individual who is under age 13 and who can be claimed as an exemption for income tax purposes. Under the new law, the ability to claim a child as an exemption (and for this Dependent Care Assistance Program) is based on residency. Prior to the change, it was based on whether over one-half of the support was provided to the child.
AMENDMENT NUMBER TWO TO

TRINITY UNIVERSITY
CAFETERIA PLAN

BY THIS AGREEMENT, Trinity University Cafeteria Plan (hereinafter referred to as the “Plan”) is hereby amended as follows, effective as of January 1, 2005:

1. The definition of “Qualifying Dependent” in the “Definitions” section of the Article entitled “Dependent Care Assistance Program” is amended to read as follows:

“Qualifying Dependent” means, for Dependent Care Assistance Program purposes,

(1) a Participant’s Dependent (as defined in Code Section 152(a)(1)) who has not attained age 13;

(2) a Dependent or the Spouse of a Participant who is physically or mentally incapable of caring for himself or herself and has the same principal place of abode as the Participant for more than one-half of such taxable year; or

(3) a child that is deemed to be a Qualifying Dependent described in paragraph (1) or (2) above, whichever is appropriate, pursuant to Code Section 21 (e)(5).