

AMENDMENT TO:
University of Mississippi
CAFETERIA PLAN

This agreement ("Amendment") is made as of January 1, 2009, by University of Mississippi ("University").

WHEREAS, on January 1, 1999 the University established the University of Mississippi Cafeteria Plan ("Plan") providing certain employment benefits for its employees,

WHEREAS, the University desires to amend said Plan.

NOW, Therefore, the University hereby amends the Plan by adding the following:

1. Article V, Benefits-5.01 (b)
Health Care Reimbursement.
(b) Medical Care Expense Reimbursement. Payment shall be made to the Participant in cash as reimbursement for Eligible Medical Expenses incurred by the Participant or his Dependents while he is an Employee, during the Plan Year for which the Participant's election is effective. These expenses must also be expenses which --
 - (1) are not covered, paid or reimbursed from any other source; and
 - (2) meet the criteria of tax-deductibility as a medical or dental expense under Section 213 of the Code, as amended and the regulations thereunder, and
 - (3) will not be taken as a deduction from income on the Participant's federal income tax return in any tax year; and
 - (4) do not exceed the amount that the Employee has elected to have withheld for Medical Care Expense Reimbursement for the Plan Year (or the maximum reimbursement amount of \$10,000 if lesser) less previous Medical Care Expense Reimbursements made during the Plan Year; and
 - (5) are verified in writing to the satisfaction of the Administrator that a covered expense has occurred and the claims for which meet the substantiation requirements of Section 6.10.

IN WITNESS WHEREOF, the company has caused this Plan to be executed by its duly authorized officer on the date indicated below to be effective as of the date first written above.

University of Mississippi

DATE March 16, 2009

BY: 