

PERALTA COMMUNITY COLLEGE DISTRICT
PRE-TAX COMMUTER EXPENSE PROGRAM

PLAN DOCUMENT

TABLE OF CONTENTS

ARTICLE I

DEFINITIONS

ARTICLE II

PARTICIPATION

- 2.1 ELIGIBILITY
- 2.2 APPLICATION TO PARTICIPATE
- 2.3 FAILURE TO ELECT
- 2.4 TERMINATION OF PARTICIPATION
- 2.5 CHANGE OF EMPLOYMENT STATUS
- 2.6 TERMINATION OF EMPLOYMENT
- 2.7 PARTICIPATION FOLLOWING TERMINATION OF EMPLOYMENT
- 2.8 DEATH

ARTICLE III

BENEFITS & ELECTIONS

- 3.1 ELECTION OF BENEFITS
- 3.2 BENEFIT ELECTION LIMITS
- 3.3 APPLICATION OF CONTRIBUTIONS
- 3.4 PERIODIC CONTRIBUTIONS
- 3.5 SALARY REDUCTION AGREEMENT
- 3.6 ELECTION CHANGES

ARTICLE IV

CLAIMS & REIMBURSEMENTS

- 4.1 CLAIM FOR BENEFITS
- 4.2 REIMBURSEMENT OF EXPENSES
- 4.3 RETURN OF UNUSED AMOUNT IN ACCOUNT

ARTICLE V

ADMINISTRATION

- 5.1 PROGRAM ADMINISTRATION
- 5.2 EXAMINATION OF RECORDS
- 5.3 PAYMENT OF EXPENSES
- 5.4 INDEMNIFICATION OF ADMINISTRATOR
- 5.5 INDEMNIFICATION OF PROGRAM SERVICE PROVIDER

ARTICLE VI

AMENDMENT OR TERMINATION OF PROGRAM

- 6.1 AMENDMENT
- 6.2 TERMINATION

ARTICLE VII

MISCELLANEOUS

- 7.1 PROGRAM INTERPRETATION
- 7.2 GENDER AND NUMBER

7.3	EXCLUSIVE BENEFIT
7.4	PARTICIPANT'S RIGHTS
7.5	ACTION BY THE EMPLOYER
7.6	ADOPTION BY AFFILIATE
7.7	CONSTRUCTION
7.8	NO GUARANTEE OF TA X CONSEQUENCES
7.9	INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS
7.10	FUNDING
7.11	OTHER SALARY-RELATED PROGRAMS
7.12	GOVERNING LAW
7.13	SEVERABILITY
7.14	CAPTIONS

ARTICLE VIII

GENERAL INFORMATION ABOUT THE PROGRAM

8.1	GENERAL PROGRAM INFORMATION
8.2	EMPLOYER INFORMATION
8.3	PROGRAM ADMINISTRATOR INFORMATION
8.4	SERVICE OF LEGAL PROCESS
8.5	TYPE OF ADMINISTRATION

PERALTA COMMUNITY COLLEGE DISTRICT

PRE-TAX COMMUTER EXPENSE PROGRAM

INTRODUCTION

Peralta Community College District has adopted this Program effective January 1, 2004 to provide benefits for those Employees who shall qualify hereunder. The Program shall be known as the Peralta Community College District Pre-Tax Commuter Expense Program (the "Program").

The intention of Peralta Community College District is that the Program qualify within the meaning of Section 132 of the Internal Revenue Code of 1986, as amended, and that the benefits the Employee elects to receive under the Program be includable or excludable from the Employee's income under Section 132 and other applicable sections of the Internal Revenue Code of 1986, as amended, to be interpreted in a manner consistent with the requirements thereof.

ARTICLE I

DEFINITIONS

- 1.1 "Administrator" or " Program Administrator" means the Employer sponsoring the Pre-Tax Commuter Expense Program (Peralta Community College District). The Administrator shall appoint and delegate a contract administration firm to assist in the administration of the Program.
- 1.2 "Affiliated Employer" means the Employer and any entity which is a member of a controlled group as defined in Code Section 414(b) which includes the Employer; any trade or business (whether or not incorporated) which is under common control (as defined in Code Section 414(c)) with the Employer; any organization (whether or not incorporated) which is a member of an affiliated service group (as defined in Code Section 414(m)) which includes the Employer; and any other entity required to be aggregated with the Employer pursuant to Treasury regulations under Code Section 414(o).
- 1.3 "Benefit" means either of the optional benefit choices available to a Participant as outlined in Article iii.
- 1.4 "Code" means the Internal Revenue Code of 1986, as amended or replaced from time to time.
- 1.5 "Commuter Highway Vehicle" means any highway vehicle:
 - 1) which has a seating capacity of at least six adults (not including the driver), and
 - 2) of which at least 80% of the mileage use is reasonably expected to be used:
 - a) for purposes of transporting Employees in connection with travel between their residences and their places of employment, and
 - b) on trips during which places the number of Employees transported for such purposes is, on average, at least half of the adult seating capacity of such vehicle (not including the driver).

- 1.6 "Commuter Highway Vehicle (Van Pool) Expenses" means expenses incurred for transportation in a "Commuter Highway Vehicle" if such transportation is in connection with travel between the Employee's residence and place of Employment.
- 1.7 "Compensation" means the total cash remuneration received by the Participant from the Employer during a calendar Year prior to any reductions pursuant to a Salary Redirection Agreement authorized hereunder. Compensation shall include overtime, commissions and bonuses.
- 1.8 "Coverage Period" means the monthly, quarterly, semi-annual, or other period, designated on the Salary Reduction Agreement during which a Salary Reduction Agreement is in effect and irrevocable.
- 1.9 "Effective Date" means January 1, 2004.
- 1.10 "Eligible Employee" means any Employee who has satisfied the provisions of Section 2.1.
- 1.11 "Eligible Commuter Expenses" means those qualified expenses incurred by the Employee to purchase of pay for Transit Expenses, Commuter Vehicle Expenses or Qualified Parking Expenses incurred for the purposes of transportation between an Employee's residence and primary place of Employment.
- 1.12 "Employee" means any person who is employed by Peralta Community College District, but excludes any person who is employed as an independent contractor. The term Employee shall include leased Employees within the meaning of Code Section 414(n)(2).
- 1.13 "Employer" means PERALTA COMMUNITY COLLEGE DISTRICT and any successor, which shall maintain this Program; and any predecessor, which has maintained this Program; and any Related Employer, which adopts this Program with the approval of Peralta Community College District.
- 1.14 "Participant" means any Eligible Employee who elects to become a Participant pursuant to Section 2.2 and has not for any reason become ineligible to participate further in the Program.
- 1.15 "Program" means this instrument, including Program restatements and all amendments thereto.
- 1.16 "Qualified Parking Expenses" means the following parking expenses, unless such expenses are incurred for any parking on or near property used by the Employee for residential purposes:
- 1) expenses incurred by an Employee to park his or her car on or near the business premises of Peralta Community College District; or
 - 2) expenses incurred by an Employee to park his or her car on or near a location from which the Employee commutes to work:
 - a) by mass transit facilities, whether or not publicly owned;
 - b) by using the services of any person in the business of transporting persons for compensation or hire, if such transportation is provided in a "Commuter Highway Vehicle," as defined in this Program;
 - c) by Commuter Highway Vehicle; or
 - d) by carpool (i.e., two or more individuals who commute together in a motor vehicle on a regular basis).
- 1.17 "Related Employer" means any employer that is a member of a related group of organizations with Peralta Community College District under Code Section 414(b), (c), or (n).

- 1.18 "Salary Redirection" means the amount by which a Participant's Compensation is reduced pre-tax and applied by the Employer to this Program.
- 1.19 "Salary Redirection Agreement" means an agreement between the Participant and the Employer under which the Participant agrees to reduce his Compensation or to forego all or part of the increases in such Compensation and to have such amounts applied by the Employer to the Program on the Participant's behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Participant as of the date of the agreement (after taking this Program and Code Section 132 into account) and, subsequently does not become currently available to the Participant.
- 1.20 "Transit Expenses" or "Transportation Expenses" means expenses incurred for any pass, token, fare card, voucher, or similar item entitling a person to transportation if such transportation is:
- 1) provided by any mass transit facilities, whether or not publicly owned; or
 - 2) provided by any person in the business of transporting persons for compensation or hire if such transportation is provided in a vehicle with a seating capacity of at least six adults (excluding the driver).

ARTICLE II

PARTICIPATION

2.1 ELIGIBILITY

Any Employee shall be Eligible to participate hereunder as of the first of the month following his/her date of hire.

2.2 APPLICATION TO PARTICIPATE

An Employee who is Eligible to participate in this Program shall complete a Salary Reduction Agreement form, which the Administrator shall furnish to the Employee. The election made on such form shall remain in force until the Participant completes a change of election form, or ceases to be Eligible for the plan. Changes to elections shall be processed pursuant to Section 3.6 hereof.

2.3 FAILURE TO ELECT

If a newly Eligible Employee fails to file a Salary Reduction Agreement he will be deemed to have elected not to participate in this Program until said form is completed and returned to the plan Administrator.

2.5 TERMINATION OF PARTICIPATION

A Participant shall no longer participate in this Program upon the occurrence of any of the following events:

- (a) His termination of employment;
- (b) The date as of which he ceases to be an Eligible Employee because of a change in employment status;
- (c) His death; or
- (d) The termination of this Program.

Termination of a Participant's participation in this Program shall cause the Participant's elections made under this Program to be automatically revoked.

2.6 CHANGE OF EMPLOYMENT STATUS

If a Participant ceases to be an Eligible Employee because of a change in employment status or classification (other than through termination of employment), his participation in the Program and all Salary Reduction Contributions shall cease. His eligibility to incur expenses against this account will end as of the last day of the month in which his eligibility ceases.

2.7 TERMINATION OF EMPLOYMENT

If a Participant terminates employment with the Employer for any reason his participation will cease as of the last day of the month in which his employment was terminated. Amounts remaining in the Employee's Account will be forfeited unless the Employee submits Eligible expenses within 90 days of termination, or the Employee requests, in writing, that the remaining amounts be returned to the Employee as taxable income.

2.8 PARTICIPATION FOLLOWING TERMINATION OF EMPLOYMENT

If an Employee terminates his or her Employment for any reason including (but not limited to) disability, retirement, layoff, discharge, or voluntary resignation, and then is rehired, the Employee must complete any applicable waiting period established by the Employer before again becoming Eligible to participate in the Program. Once the Employee is Eligible he must complete a new Salary Reduction Agreement form, pursuant to Section 3.1, to re-start participation in the Program.

2.9 DEATH

If a Participant dies, his participation in the Program shall cease. However, such Participant's beneficiaries, or the representative of his estate, may submit claims, for expenses or benefits incurred during the time preceding his date of death. A Participant may designate a specific beneficiary for this purpose. If no such beneficiary is specified, the Administrator may designate the Participant's Spouse, one of his Dependents or a representative of his estate. Any unused amounts remaining in the account will eventually be forfeited.

ARTICLE III

BENEFITS AND ELECTIONS

3.1 ELECTION OF BENEFITS

Eligible Employees may enter into a Salary Reduction Agreement with the Employer whereby the Employee agrees to reduce his or her Compensation by the amount of his or her anticipated future Eligible Commuter Expenses for the upcoming Coverage Period (month). The amount elected will be deducted, on a pre-tax basis, on the first payday of each month. The deduction will continue each month until such time as the Employee changes his or her election, in writing, for the upcoming coverage period.

3.2 BENEFIT ELECTION LIMITATIONS

- a) **Monthly Limitation for Qualified Parking Expenses:** Reimbursements for Qualified Parking Expenses will not exceed the monthly value as set forth in Code Section 132(f), as adjusted for inflation.
- b) **Monthly Limitation for Commuter Expenses:** Reimbursements for combined expenses for Mass Transit Expenses and Commuter Highway Vehicle Expenses will not exceed the monthly value as set forth in Code Section 132(f), as adjusted for inflation.
- c) **Special Rules for Transit Passes:** A cash reimbursement may not be provided for an Employee's mass Transit Expenses if a voucher (or similar item that may be exchanged only for a transit pass) is readily available to the Employer for direct distribution to Employees. A voucher (or similar item) is readily available if
 - 1) The Employer can obtain the voucher on terms that are no less favorable than the terms available to an Employee directly, and
 - 2) The Employer does not incur a significant administrative cost in obtaining the voucher. An administrative cost will be determined to be "significant" if the Program Administrator (in its sole discretion) determines that the average administrative cost incurred by the Employer (excluding delivery charges of \$15 or less) is more than one percent (1.0%) of the average monthly value of the vouchers for a particular transit system (i.e. train, bus, subway, etc.).

3.3 APPLICATION OF CONTRIBUTIONS

As soon as reasonably practical after each deduction period, the Employer shall apply amounts designated for the Participant's Pre-Tax Commuter Expenses to such account for the purpose of paying said Commuter Expenses.

3.4 PERIODIC CONTRIBUTIONS

Notwithstanding the requirement provided in other Articles of this Program that Salary Redirections be contributed to the Program by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed on a periodic basis that is not pro rata for each payroll period.

3.5 SALARY REDUCTION AGREEMENT

- (a) **Nature of Agreement:** The Salary Reduction Agreement shall be a legally binding agreement (on a form approved by the Program Administrator) under which the Participant agrees to reduce the Compensation otherwise payable to him thereafter by a specified amount. The Employer agrees to apply the total amount of Salary Reduction Contributions elected by the Participant to the reimbursement account set up for reimbursement of Employees' qualified commuter expenses.
- (b) **Election Period:** a Salary Reduction Agreement must be made before:
- 1) The Coverage Period to which it relates; and
 - 2) The receipt of Eligible Commuter Expense benefits to which it relates.

Once a Salary Reduction Agreement is made, it cannot be changed during the Coverage Period to which it relates. Salary Reduction Agreements may only be changed for future Coverage Periods.

- (c) **Effective Date:** A Participant's Salary Reduction Agreement shall be effective as of the first day of the month following the day the agreement is received in executed form by the Program Administrator, but not before the installation of the Program to which the Agreement applies or the first date of eligibility for the Employee's participation in the Program.

3.6 CHANGE OF ELECTIONS

Any Participant may revoke a Benefit election after the Program has commenced and make a new election for a prospective period. Any new election must be made before:

- a) The Coverage Period to which it relates; and
- b) The receipt of Eligible Commuter Expense benefits to which it relates.

A Participant's Change of Election shall be effective as of the first day of the month following the day the Change of Election Request is received in executed form by the Program Administrator, but not before the first date of eligibility for the Employee's participation in the Program. Once a Salary Reduction Agreement is made, it cannot be changed during the Coverage Period to which it relates. Salary Reduction Agreements may only be changed for future Coverage Periods.

ARTICLE IV

CLAIMS AND REIMBURSEMENTS

4.1 CLAIM FOR BENEFITS

The Employee may request reimbursement for Eligible Commuter Expenses by submitting, in the manner and form approved by the Employer, a record of the expenses incurred. The Employee shall provide information showing that any Eligible Commuter Expense was in fact incurred by the

Employee. The Employee must certify in writing the amount paid and the date of the expenses for which reimbursement is requested as well as submit evidence of such payment (parking receipt, used transit pass, etc.). The information submitted by the Employee may vary depending on the facts and circumstances surrounding the expenses, including the method of payment and the particular transportation method used by the Employee.

4.2 REIMBURSEMENT OF EXPENSES

The Employer will provide reimbursement of substantiated Eligible Commuter Expenses on an administratively convenient periodic basis up to a maximum of the available funds in the Participant's account, not to exceed the monthly maximums set forth by Code Section 132(f) .

4.3 RETURN OF UNUSED AMOUNT IN ACCOUNT

Any amount in the Employee's account that has not been used to reimburse the Employee for Eligible Commuter Expenses incurred prior to the end of the Coverage period will be carried over into future Coverage Periods.

ARTICLE V

ADMINISTRATION

5.1 PROGRAM ADMINISTRATION

The Program Administrator shall be Peralta Community College District. The operation of the Program shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Program is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Program. The Administrator shall have full power to administer the Program in all of its details, subject, however, to the pertinent provisions of the Code. The Administrator's powers shall include, but shall not be limited to the following authority, in addition to all other powers provided by this Program:

- (a) To make and enforce such rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Program;
- (b) To interpret the Program, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits under the Program;
- (c) To decide all questions concerning the Program and the eligibility of any person to participate in the Program and to receive benefits provided under the Program;
- (d) To provide Employees with a reasonable notification of their benefits available under the Program;
- (f) To approve reimbursement requests and to authorize the payment of benefits; and
- (g) To appoint such agents, counsel, accountants, consultants, Plan Service Providers, and actuaries as may be required to assist in administering the Program.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Program shall continue to comply with the terms of Code Section 132 and the Treasury regulations thereunder.

5.2 EXAMINATION OF RECORDS

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer such records as pertain to their interest under the Program for examination at reasonable times during normal business hours.

5.3 PAYMENT OF EXPENSES

The Employer shall pay any reasonable administrative expenses unless the Employer determines that administrative costs shall be borne by the Participants under the Program or by any Trust Fund that may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of Highly Compensated Employees.

5.5 INDEMNIFICATION OF ADMINISTRATOR

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Program, if such act or omission is in good faith.

5.6 INDEMNIFICATION OF THE PLAN SERVICE PROVIDER

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any individual serving as the Program Service Provider (including any Employee or former Employee who previously served Program Service Provider) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Program, if such act or omission is in good faith.

ARTICLE VI

AMENDMENT OR TERMINATION OF PROGRAM

6.1 AMENDMENT

Peralta Community College District at any time, or from time to time, may amend any or all of the provisions of the Program without the consent of any Employee or Participant. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such

amendment, unless such amendment is made to comply with Federal, state or local laws, statutes or regulations.

6.2 TERMINATION

The Employer is establishing this Program with the intent that it will be maintained for an indefinite period to time. Notwithstanding the foregoing, the Employer reserves the right to terminate the Program, in whole or in part, at any time. In the event the Program is terminated, no further contributions shall be made. Benefits under any Insurance Contract shall be paid in accordance with the terms of the Contract.

ARTICLE VII

MISCELLANEOUS

7.1 PROGRAM INTERPRETATION

All provisions of this Program shall be interpreted and applied in a uniform, nondiscriminatory manner.

7.2 GENDER AND NUMBER

Wherever any words are used herein in the masculine, feminine or neuter gender, they shall be construed as though they were also used in another gender in all cases where they would so apply, and whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply.

7.3 EXCLUSIVE BENEFIT

This Program shall be maintained for the exclusive benefit of the Employees who participate in the Program.

7.4 PARTICIPANT'S RIGHTS

This Program shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Program shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Program.

7.5 ACTION BY THE EMPLOYER

Whenever the Employer under the terms of the Program is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by its legally constituted authority.

7.6 ADOPTION BY AFFILIATE

Any Affiliate may, with the consent of Peralta Community College District adopt the Program by executing a copy of the Program as a participating Employer, in which case its Eligible Employees shall become entitled to the benefits designated herein.

7.7 CONSTRUCTION

Any term with an initial capital not expected by capitalization rules is a defined term according to Article I.

7.8 NO GUARANTEE OF TAX CONSEQUENCES

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Program will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. It shall be the obligation of each Participant to determine whether each payment under the Program is excludable from the Participant's gross income for federal and state income tax purposes, and to notify the Employer if the Participant has reason to believe that any such payment is not so excludable. Notwithstanding the foregoing, the rights of Participants under this Program shall be legally enforceable.

7.9 INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS

If any Participant receives one or more payments or reimbursements under the Program that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax (plus any penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

7.10 FUNDING

Unless otherwise required by law, contributions to the Program need not be placed in trust or dedicated to a specific Benefit, but shall instead be considered general assets of the Employer. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer (the Administrator) to maintain any fund or segregate any amount for the benefit any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Program may be made.

7.11 OTHER SALARY-RELATED PROGRAMS

It is intended that any other salary-related Employee benefit Programs that are maintained or

sponsored by the Employer shall not be affected by this Program. Any contributions or benefits under such other Programs with respect to a Participant shall, to the extent permitted by law and not otherwise provided for in such other Program, be based on his or her total Compensation from the Employer, including any amounts by which his or her salary or wages may be reduced pursuant to the provisions of Section 3.1.

7.12 GOVERNING LAW

This Program is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event shall the Employer guarantee the favorable tax treatment sought by this Program. To the extent not preempted by Federal law, the provisions of this Program shall be construed, enforced and administered according to the laws of the State of California.

7.13 SEVERABILITY

If any provision of the Program is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Program, and the Program shall be construed and enforced as if such provision had not been included herein.

7.14 CAPTIONS

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge or describe the scope or intent of the Program, nor in any way shall affect the Program or the construction of any provision thereof.

VIII

GENERAL INFORMATION ABOUT OUR PROGRAM

This Section contains general information that you may need to know about the Program.

8.1 GENERAL PROGRAM INFORMATION:

Peralta Community College District Pre-Tax Commuter Expense Program is the name of your Program. Your Employer has assigned Number 503 to your Program. The provisions of your Program are effective January 1, 2004.

8.2 EMPLOYER INFORMATION:

Your Employer's name and address is:

Peralta Community College District
333 East 8th Street
Oakland, CA 94606

Tax ID#: 94-1676375

8.3 PROGRAM ADMINISTRATOR INFORMATION:

The name and address of your Program's Administrator is:

Peralta Community College District
333 East 8th Street
Oakland, CA 94606

Tax ID#: 94-1676375

The Administrator keeps the records for the Program and will also answer any questions you may have about our Program. Please contact the Administrator for any further information about the Program.

8.4 SERVICE OF LEGAL PROCESS:

The name and address of the Program's agent for service of legal process is:

Peralta Community College District
333 East 8th Street
Oakland, CA 94606

8.5 TYPE OF ADMINISTRATION

It is understood that the Employer sponsoring this Program (Peralta Community College District) is the Administrator of the Program. The Administrator shall be responsible for all administrative tasks as outlined in Article VII.

IN WITNESS WHEREOF, this Program document is hereby executed this _____.
(Date)

By: _____
Principal
Peralta Community College District

Adopting Resolution of the Board of Directors of
PERALTA COMMUNITY COLLEGE DISTRICT

The undersigned principal(s) of Peralta Community College District (The Employer) hereby certifies that the following resolutions were duly adopted by the Employer on January 1, 2004 and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of Pre-Tax Commuter Expense Plan is hereby approved and adopted effective January 1, 2004 . The intent of the Program is to benefit all Participants within the bounds of Section 132 of the I.R.S. Code.

RESOLVED, that the Administrator shall be instructed to take such actions that are deemed necessary and proper in order to implement the Program, and to set up adequate accounting and administrative procedures to provide benefits under the Program.

RESOLVED, that the duly authorized agents of the Employer shall act as soon as possible to notify the Employees of the Employer of the adoption of the Pre-Tax Commuter Expense Plan by delivering to each Employee a copy of the Employee Handbook (which is to include an enrollment form) and a summary description of the Program in the form of the Summary Plan Description presented to this meeting, which form is hereby approved.

The undersigned further certifies that attached hereto as Exhibits A and B, respectively, are true copies of Peralta Community College District Pre-Tax Commuter Expense Program Plan Document and the Summary Plan Description approved and adopted in the foregoing resolutions.

Principal

Dated: _____

PERALTA COMMUNITY COLLEGE DISTRICT

Board Member _____

Date _____

Board Member _____

Date _____

Board Member _____

Date _____

Board Member _____

Date _____