**Section 2110.10 Summary and Purpose of Plan**

This Plan is intended to qualify as a dependent care assistance program under Section 129(d) of the Internal Revenue Code (26 USC 129[d]) (Code) and is to be interpreted in a manner consistent with the requirements of Section 129(d). The purpose of the Plan is to enable Participants to elect to receive Reimbursements of their Dependent Care Expenses that are excludable from the Participants' taxable Compensation under Sections 125 and 129(d) of the Code.