**Section 2120.10 Summary and Purpose of Plan**

This Plan is intended to qualify as a medical care assistance program under Sections 105, 125, and 213(d) of the Internal Revenue Code (26 U.S.C. 105, 125, and 213(d)) (Code) and is to be interpreted in a manner consistent with the requirements of these Sections. The purpose of the Plan is to enable Participants to elect to receive Reimbursements of their Medical Care Expenses that are excludable from their taxable Compensation pursuant to Code Section 105(b).