

**Commuter Benefit Program Election Form
And Compensation Reduction User Agreement**

I understand that I may elect coverage under the Plan to pay for the cost of Commuter Benefits with pre-tax dollars.

Election of Pre-Tax Benefits Under The Commuter Benefits Program

By signing this enrollment form, I elect to receive pre-tax benefits under the Commuter Benefits Program.

I understand that by electing coverage, an amount equal to the cost of my monthly transportation expenses will be deducted from my compensation on a pre-tax basis. Such compensation reduction will continue for each month until this Agreement is amended or terminated. Any previous election and Agreement under the Plan relating to the same Benefits, including any prior Election Form/Compensation Reduction Agreement, is hereby revoked.

I agree that the Commuter Benefits elected are for expenses incurred for parking on or near my worksite or on or near a location from which I commute by carpool; or for expenses related to the use of a commuter highway vehicle, mass transit, or transportation provided by any person in the business of transporting persons for compensation or hire, if such transportation is in a commuter highway vehicle.

I understand that compensation reductions under this agreement will reduce my compensation for Social Security tax purposes. This means that my Social Security benefits could be decreased because of the decreased amount of compensation that is considered for Social Security purposes.

I have read and agree to the terms of participation set forth in this agreement. I hereby certify that I will use the Commuter Benefits elected on the reverse only for purposes of commuting to and from work at my employer.