

FLEXIBLE SPENDING ACCOUNT (FSA)

Plan Resolution

EagleView Consulting, Inc., also known as the Plan Provider, desires to provide medical care benefits relating to expenses not covered under a medical insurance policy.

The Plan Provider establishes a Flexible Spending Account (FSA) effective January 1, 2007, for the benefit of all full time employees (working at least 32 hours or more per week) and their dependents (employees' spouse and minor children) under Section 125(b) of the Internal Revenue Code.

The Flexible Spending Account shall be maintained for each full-time employee who elects to participate in the FSA and completes the elective Salary Reduction Agreement. Payroll deductions will start the first paycheck of the following month. Elections made in a Salary Reduction Agreement are irrevocable until the end of the plan year unless the employee is entitled to change benefits due to a "life event" as defined by law. Covered expenses (as defined in Section 213 of the Internal Revenue Code and Revenue Ruling 2003-102) will be reimbursed upon proper submission of required documentation.

The maximum salary reduction per year per employee is \$5000.00.

The submission of unreimbursed medical expenses must be on a healthcare reimbursement form and in sufficient detail to meet the substantiation requirements. Expenses may be submitted until March 31 of the year following the end of the plan year.

The Plan shall be administered in a nondiscriminatory manner (as defined by Section 150(h) of the Internal Revenue Code) and shall remain in effect until modified or terminated by a later resolution.

The plan shall reimburse former employees for medical expenses up to an amount equal to any unused reimbursement remaining at retirement or termination of employment within sixty (60) days. Remaining balances are forfeited by the participant at the end of each plan year with remaining funds being transferred to the General Fund of EagleView Consulting, Inc.. The plan year will run from January 1 through December 31 each year.

1/1/07

Date Approved



President, EagleView Consulting

**Flexible Spending Account
Salary Reduction Agreement**

Pursuant to my Employer's Flexible Spending Account Plan, I elect to have my salary reduced by the total pre-tax amount for non-reimbursed eligible medical expenses up to the annual limit as designated by the Plan.

I understand and agree as follows:

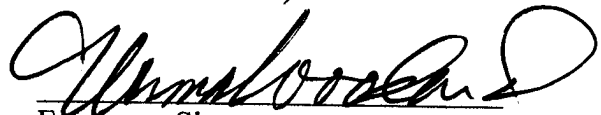
1. This amount will be deducted from my regular paychecks.
2. If my pay for any period is insufficient to cover a deduction, a partial deduction will be made up to the amount of funds available.
3. I can be reimbursed only for qualified expenses incurred during the plan year (January 1 to December 31) or until my participation ends.
4. If I terminate employment, my participation in the FSA ceases unless I elect to have my final pay reduced to fund my healthcare FSA.
5. This authorization is irrevocable and no modification will be allowed, except for a change in family status.

I further understand that pursuant to the law, any amount remaining in my Flexible Spending Account after I have been reimbursed for qualified expenses incurred during the plan year will be forfeited.

Please deduct the following amounts for my flexible spending account:

	Plan year total	# of paychecks	\$ per check
Healthcare FSA	<u>4000.00</u>	<u>12</u>	<u>333.33</u>
Health Ins FSA	<u>0</u>	<u>0</u>	<u>0</u>

1/1/07
Date


Employee Signature

No, I do not want to enroll in the flexible spending account.

If a change of status occurs, I may have the right to sign on the plan at that time.

Date

Employee Signature