

Schedule B, Store Associates 177/236/272

Schedule of Expenses Ineligible for HRA Reimbursement

The following is a list of expenses that are not reimbursable by the Sherwood Management Co., Inc. ZaneHRA, in accordance with Federal Treasury Regulations and/or the terms of the Plan.

1. Dental
2. Long Term Care
3. Vision
4. Advance payment for services rendered
5. Athletic club membership
6. Boarding school fees and child care
7. Bottled water
8. Car insurance premium (medical portion)
9. Clubs and gyms
10. Commuting expenses of a disabled person
11. Cosmetic surgery and procedures (unless related to accident, birth defect or disease)
12. Cosmetics, hygiene products and similar items
13. Diaper service
14. Domestic help
15. Funeral, cremation or burial expense
16. Health programs offered by resort hotels, health
17. Illegal operations and treatments
18. Illegally procured drugs
19. Maternity clothes
20. Premiums for life insurance, income protection, disability, loss of limbs, sight or similar benefits
21. Scientology counseling
22. Social activities
23. Special foods or beverages
24. Specially designed car for the handicapped other than an autoette or special equipment
25. Swimming pool
26. Travel for general health improvement
27. Tuition and travel expenses to send a problem child to a particular school

This list is not a comprehensive list of all ineligible expenses. Medical expenses will be reimbursed as permitted under Internal Revenue Code Section 213, IRS regulations, and the terms of the Plan.