

**AMENDMENT NUMBER ONE  
TO THE PENMAC STAFFING SERVICES, INC. EMPLOYEE STOCK OWNERSHIP  
PLAN**

**THIS AMENDMENT SHALL BE TO THE PENMAC STAFFING SERVICES, INC. EMPLOYEE STOCK OWNERSHIP PLAN**, as amended and restated effective January 1, 2014 (the "Plan") and is being made and entered into by Penmac Staffing Services, Inc., (the "Company") in consideration for the issuance of a favorable determination letter on the Plan by the Internal Revenue Service.

WITNESSETH:

WHEREAS, Section 10.1 of the Plan permits the Company to amend the Plan, and

WHEREAS, this Amendment shall be Amendment Number One to the Plan; and

WHEREAS, the Internal Revenue Service has requested that certain amendments be made to the Plan in order for the Internal Revenue Service to issue a favorable determination letter on the Plan;

WHEREAS, the Company desires to amend the Plan as requested by the Internal Revenue Service and will adopt this amendment upon receipt of a favorable determination letter on the Plan;

NOW, THEREFORE, the Plan is amended effective as of January 1, 2014, as follows:

1. Section 5.3 is amended to read as follows:

**Section 5.3. Sale of Company Stock.** The Committee may direct the Trustee to sell or resell shares of Company Stock, and such sales will be made at price which is no less than the fair market value of the Company Stock on the date of such sale, and no commission will be charged with respect to such transaction. Any such transaction will be made in conformance with Section 408(e) of ERISA and the Department of Labor Regulations promulgated thereunder. Such sales may be made to the Company by the Trustee to satisfy the Plan's need for liquidity under Section 7.6 regarding payment of a Participant's benefit and Section 13.2, regarding the diversification of a Qualified Participant's Company Stock Account. All sales of Company Stock (except Company Stock held in the suspense account referred to in Section 5.4 or the Company Contributions Account) by the Trustee will be charged pro rata to the Participants' Company Stock Accounts.

2. Section 6.1(a) shall be amended to add the following sentence to the end of this section:

The "Loan" referenced in this Article is an Exempt Loan as defined in Treasury Regulation 54.4975-7(b)(1)(iii) that satisfies the requirements of Treasury Regulation Section 54.4975-7(b), and such requirements are set forth in this Article VI.

3. Section 7.9(a) is amended to delete the period at the end of subparagraph (ii) and to insert the phrase “; and”, and to add a new subparagraph (iii) that reads as follows:

(iii) Any distribution which is made upon hardship of the Participant.

4. Except as amended by this Amendment, the Plan shall remain in full force and effect.

IN WITNESS WHEREOF, the Company executed this Amendment Number One on the 2nd day of December, 2014.

**PENMAC STAFFING SERVICES, INC.**

By: Paula Adams

Printed Name: Paula Adams

Title: President