

**AMENDMENT NUMBER TWO
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") effective as of January 1, 2015.

WITNESSETH:

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

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

WHEREAS, the Company desires to amend the Plan to (1) change the eligibility requirements, (2) modify the requirements to receive an allocation of Company contributions, (3) change the date forfeitures are effected and (4) eliminate the full vesting upon becoming disabled for employees who are hired on or after January 1, 2015; and

NOW, THEREFORE, the Plan is amended effective as of January 1, 2015, as follows:

1. Section 2.1 is amended to read as follows:

Section 2.1 Eligibility to Participate. Every individual employed by an Employer on or after January 1, 2015 is eligible to participate in the Plan on the January 1 or the July 1 (a "Participation Date") coinciding with or next following the first day he completes one Year of Service for Participation Purposes, provided he is a Covered Employee on such date. The term "Covered Employee" means an individual employed by an Employer and classified by the Employer as a common-law employee, except that none of the following shall be eligible to be a Covered Employee: (i) an employee employed in a unit of employees subject to a collective bargaining agreement where retirement benefits were negotiated in good faith by an Employer and that unit's bargaining representative, (ii) an employee who is a nonresident alien and who receives no earned income which constitutes income from sources within the United States, or (iii) any individual who is not classified as an employee of an Employer for purposes of the Employer's payroll records (including, without limitation, any independent contractor, any leased employee (within the meaning of Code Section 414(n)) or other individual employed by or through a temporary help firm, a technical help firm, employee leasing firm or professional employer organization), regardless of whether such individual is or is later determined to be a common law employee of the Employer.

2. Section 2.2 is amended effective as of January 1, 2015, as follows:

Section 2.2 Commencement of Participation. Each Covered Employee will become a "Participant" on the latest of (i) his applicable Participation Date under Section 2.1 or, if later, (ii) the date his employer becomes an Employer pursuant to Supplement B (provided he is still a Covered Employee on such date).

3. Section 2.4, Restricted Participation and Reemployment, is amended to read as follows:

Section 2.4 Restricted Participation and Reemployment. A Participant will be an Inactive Participant as long as (i) he has ceased to be employed by an Employer but has not received a complete distribution of his Plan benefits, or (ii) he remains in the employ of any Employer but has ceased to be a Covered Employee. An Inactive Participant and the Beneficiary of a deceased Participant will be treated as a Participant for all purposes of the Plan, except as follows:

- i) An Inactive Participant is not permitted to receive an allocation of any portion of Company Contributions under Section 3.1, except as provided in Section 4.6, or forfeited Remainders, except as provided in Section 4.8.
- ii) The Beneficiary of a deceased Participant cannot designate a Beneficiary under Section 7.7.

An Inactive Participant who has not terminated employment with all of the Affiliates will cease to be an Inactive Participant and will become a Participant for all purposes upon his return to status as a Covered Employee.

A Participant who has terminated employment with all of the Affiliates but who is subsequently reemployed by an Employer will become a Participant upon his reemployment as a Covered Employee.

An employee who is reemployed by an Employer on or after January 1, 2015 and who was not a Participant at the time his employment with all of the Affiliates terminated will be treated as a new employee and will become a Participant upon satisfying the requirements of Section 2.1, taking into account any service he completed prior to his Employment Termination Date (as defined in Section 2.5(h)) which can be taken into account under Section 2.5(f).

An employee who satisfied the requirements of Section 2.1 but did not become a Participant under Section 2.2 will be treated as a former Participant until such time, if ever, that he is eligible for active participation in accordance with the foregoing provisions of this Section 2.4.

4. Section 2.5, Service, shall be amended to add the following paragraphs to the end of this section:

- (f) "Year of Service for Participation Purposes" is (i) the 12 consecutive month period commencing on the date the employee first performs an Hour of Service in which he is credited with at least 1,000 Hours of Service, or if such individual fails to complete at least 1,000 Hours of Service in such period, (ii) each subsequent Plan Year thereafter (beginning with the Plan Year which includes the first anniversary date of the date the employee first performs an Hour of Service)

in which he completes at least 1,000 Hours of Service. In the event an employee completes 1,000 Hours of Service during the 12 consecutive month period in subparagraph (i) and during the first Plan Year in subparagraph (ii), he will be credited with two Years of Service for Participation Purposes.

No Years of Service for Participation Purposes accrued by an employee who terminates employment with all of the Affiliates and is later reemployed by an Affiliate (“a reemployed employee”) will be taken into account if the reemployed employee:

- (i) had no vested right to any amount in his Account prior to his employment termination date; and
- (ii) incurred five or more consecutive Breaks in Service for Participation Purposes.

(g) The term “Break in Service for Participation Purposes” shall have the same meaning as set forth in Sections 2.5(c) and (e).

5. Section 4.7, Eligible Participants, is amended to read as follows:

Section 4.7 Eligible Participants. An "Eligible Participant" means a Participant who for a Plan Year is:

- (a) Employed by an Employer (or on an Authorized Leave of Absence) during the Plan Year and who is credited with at least one thousand (1,000) Hours of Service for that Plan Year (the “1,000 Hour Rule”); or
- (b) Employed by an Employer during the Plan Year who terminated his employment during that year due to his death or Total and Permanent Disability or after attaining his Normal Retirement Age.

If the Committee determines that the Plan for any Plan Year fails to satisfy the requirements of Code Section 410(b) as a result of the application of the 1,000 Hour Rule, then the Committee may for such Plan Year treat as Eligible Participants those Participants for such Plan Year who are employed by an Employer during the Plan Year and who are credited with the number of Hours of Service beginning with the next highest number below 1,000 and continuing with the next such highest number until such requirement is met.

6. Section 4.9, Total Compensation, is amended to read as follows:

Section 4.9 Total Compensation. A Participant's "Total Compensation" for any Plan Year means the total amount paid to the Participant by the Employers, for that year as reported in the "Wages, Tips and Other Compensation" box on the Participant's federal wage and tax statement (Form W-2), including (a) the amount that was not reported as taxable income on Form W-2 as a result of an election made by the Participant under amounts that are not includible in wages under Code Sections 125(a), 132(f)(4), 402(e)(3), 402(h)(1)(B), 402(k), and 457(b); (b) amounts paid within the later of (i) 2 ½ months following the Participant's termination of employment, or (ii) the end of the Plan Year in which the Participant terminated

employment, provided, the amounts paid are regular compensation such as base pay, overtime or shift differentials, commissions, bonuses, accrued sick, vacation or PTO, or other similar payments that would have been paid to the Participant if he had continued his employment with the Employer. For purposes of this Section 4.9, amounts under Code Section 125(a) include any amounts not available to a Participant in cash in lieu of group health coverage because the Participant is unable to certify that he has other health coverage. An amount will be treated as an amount under Code Section 125 only if the Employer does not request or collect information regarding the Participant's other health coverage as part of the enrollment process for the health plan.

For purposes of allocating contributions under this Article IV, if a Participant commences or resumes participation in this Plan on any date other than a January 1, his Compensation for such Plan Year shall take into account under Section 4.6 his Compensation paid during the entire Plan Year including Compensation paid before the date he commences or resumes participation in this Plan. Further, for purposes of allocation contributions under this Article IV, a Participant's Total Compensation does not include any amount in excess of the Compensation Cap in effect for that year. "Compensation Cap" means the sum of (i) \$260,000 for the 2014 Plan Year, and (ii) any adjustments permitted under Code Section 401(a)(17)(B). For any short Plan Year, the Compensation Cap shall be an amount equal to the Compensation Cap for the calendar year in which the Plan Year begins multiplied by the ratio obtained by dividing the number of full calendar months in the short Plan Year by 12.

7. The first paragraph of Section 7.1 shall be amended to read as follows:

Section 7.1 Retirement or Disability. If a Participant's employment with all of the Affiliates terminates on or after the date the Participant has attained his "Normal Retirement Age", or, if the Participant was employed before January 1, 2015, his employment terminates because of his Total and Permanent Disability, the Participant will be entitled to receive the entire amount credited to his Account, distributable in accordance with this Article VII. The "Normal Retirement Age" of a Participant is the later of the date on which the Participant attains age 65 and the fifth anniversary of the Participant's commencement of participation in the Plan. If a Participant was last employed on or after January 1, 2015 and his employment terminates on account of his Total and Permanent Disability, he will only be entitled to receive his "Vested Percentage" of his Account at the time of such termination as determined in accordance with Section 7.3.

8. The first paragraph of Section 7.3, Resignation or Dismissal, shall be amended to read as follows:

Section 7.3. Resignation or Dismissal. If a Participant's employment with all of the Affiliates terminates prior to his Normal Retirement Age, the Participant will (except as expressly provided in Section 7.1 or Section 7.2) be entitled to receive the "Vested Percentage" of his Account, distributable in accordance with this Article VII. The Vested Percentage of a Participant's Account will be determined in accordance with the following schedule based on his Years of Service at his termination date:

9. The first two paragraphs of Section 7.4, Remainders and Reinstatement of Forfeited Remainders, shall be amended to read as follows:

Section 7.4 Remainders and Reinstatement of Forfeited Remainders. The portion of a Participant's Account that is not distributable to the Participant or his Beneficiary under Section 7.3 will be treated as a "Remainder" and forfeited in accordance with the following provisions. A Remainder will be forfeited as of the December 31 Accounting Date for the Plan Year in which the Participant terminates his employment unless he receives an allocation of the Company Contribution in such Plan Year. If such Participant receives an allocation of the Company Contribution in the Plan Year in which he terminates his employment, his Account that is not distributable will be forfeited as of the December 31 Accounting Date of the Plan Year following the Plan Year in which the Participant terminates his employment provided he is not then reemployed by an Affiliate. Forfeited amounts will be used in the manner specified in Section 4.8.

If a Participant receives a distribution of any portion of his Account and is reemployed after his Remainder has been forfeited and reallocated to other Participants but before he has incurred five consecutive One-Year Breaks in Service, he may repay in cash to the Trustee (within five years of the Participant's reemployment date) the total amount that had been distributed to him as a result of his earlier termination of employment. If the Participant makes such a repayment, both the amount of the repayment and the forfeited Remainder will be credited to his Account as of the Accounting Date that occurs on the last day of the Plan Year that coincides with or next follows the date of repayment (after all other adjustments required under the Plan as of that date have been made). A Participant who has no vested benefit in his Account and thus forfeits 100% of his Account will be deemed have had a distribution of 100% of his Account and then deemed to have repaid that distribution on the date of his reemployment if he is reemployed before incurring five consecutive One-Year Breaks in Service. The Participant's Account will be restored to the same dollar amount as the dollar amount of such Account on the last day of the Plan Year, or other applicable Accounting Date, which immediately precedes the date of the distribution or deemed distribution. To complete such restoration, the Committee will allocate to the Participant's Company Stock Account shares of Company Stock attributable to the repayment and forfeited Remainder based on the fair market value of Company Stock determined as of the Accounting Date that occurs on the last day of the Plan Year that coincides with or next follows the date of repayment or deemed repayment.

10. Except as amended by this Amendment and Amendment Number One to the Plan, the Plan shall remain in full force and effect.

IN WITNESS WHEREOF, the Company executed this Amendment Number Two on the _____ day of _____, 2014.

PENMAC STAFFING SERVICES, INC.

By: _____

Printed Name: _____

Title: _____