

**SUMMARY OF
WORKSMART SYSTEMS, INC.
401(K) PROFIT SHARING PLAN**

**IF THE LANGUAGE OR MEANING OF
THE PLAN TEXT DIFFERS FROM THE
LANGUAGE OR MEANING OF THIS SUMMARY,
THE PLAN TEXT WILL CONTROL**

INTRODUCTION

This Summary describes the WorkSmart Systems, Inc. 401(k) Profit Sharing Plan. It is not a complete description of the Plan. To simplify this description, legal and technical terms have been left out whenever possible. Your participation in this Plan does not guarantee your continued employment with the Employer or Co-Employer. If you quit, are discharged, or laid off, this Plan does not give you a right to any benefit except as specifically provided in the Plan document.

Of course, any summary of a retirement Plan is subject to the actual terms of the Plan as set forth in the legal documents. This Summary is intended only to be an outline, and it does not modify the actual Plan. You may inspect the actual Plan documents at the offices of the Company during normal working hours.

The effective date of this Plan is specified in the Summary Addendum.

PREFACE

As you know, your employer is WorkSmart Systems, Inc., sometimes referred to as “the Company” in this Summary. You render services to other employers referred to as “Co-Employers” throughout this Summary. The way this Plan works is described below.

Your Co-Employer makes certain elections. These elections are set forth in the Summary Addendum which is attached to this Summary Plan Description. Contributions are made to the Plan based on these elections. Your Co-Employer makes elections regarding:

1. What the age and service requirements for participation are, if any;
2. How much is contributed on your behalf;
3. When you become vested in your account;

4. Whether or not this Plan includes a cash or deferred arrangement feature (also known as a 401(k) feature);
5. Whether or not this Plan includes an after tax deferral feature (also known as a Roth Contribution Election);
6. Whether or not this Plan includes an Automatic Enrollment provision;
7. Whether matching contributions will be made, and the amount of any such contributions; and
8. Whether the Plan will comply with the 401(k) Safe Harbor requirements.

WorkSmart Systems, Inc. is the Plan Administrator and will administer the Plan according to the elections made by each Co-Employer.

If you have any questions about the way this Plan works, please ask the Plan Administrator.

ADMINISTRATIVE INFORMATION

1. Employer: WorkSmart Systems, Inc. (the “Company”)
9957 Crosspoint Boulevard
Indianapolis, IN 46256
317-585-7870
2. Employer Identification Number of Employer: 35-2060071
3. Co-Employer: The Co-Employer is specified in the Summary Addendum.
4. Co-Employer Identification Number: The Co-Employer Identification Number is specified in the Summary Addendum.
5. Plan Administrator: WorkSmart Systems, Inc.
6. Employer Identification Number of Plan Administrator: See Item 2
7. Plan Number for this Plan: The Plan Number for this Plan is specified in the Summary Addendum.
8. Plan Year: The Plan Year is the twelve-month period ending on December 31 each year.
9. The agent for service of legal process on the Plan is the Employer. Service of legal process may also be made on any Plan trustee.

10. The Company will appoint an Advisory Committee. This Committee is assigned certain duties and powers in order to administer the Plan. Some of these duties and powers are explained in this Summary.
11. The assets of the Plan are held and administered in a trust fund. The trustee of the fund is:

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Indianapolis, IN 46256
317-585-7870

12. This Plan is not insured under Title IV of the Employee Retirement Income Security Act of 1974 (ERISA), and the benefits of the Plan are not guaranteed by the Pension Benefit Guaranty Corporation (PBGC) if the Plan is terminated. The government does not guarantee benefits for what are called defined contribution plans. The amount of money you will receive from a defined contribution plan such as this one depends on the amount contributed to the Plan while you were a participant and the earnings or losses of the Plan.

PARTICIPATION REQUIREMENTS

Eligible Class of Employees

All employees are eligible to become participants in the Plan, except: (1) employees who are members of a collective bargaining unit which bargains with the Company or any Co-Employer as to the terms and conditions of employment, including retirement benefits; (2) nonresident aliens with no U.S. source income; and (3) generally, leased employees.

Minimum Age

The age requirement, if any, is described in the Summary Addendum.

Service

The service requirement, if any, is described in the Summary Addendum.

What Is a Year of Eligibility Service?

A year of eligibility service is a twelve-month period starting on the date on which you are hired in which you render at least 1,000 hours of service as an employee of the Employer or any Co-Employer.

When Do I Become a Participant?

You become a participant on the first day after you meet the Plan's participation requirements.

How Does the Plan Operate?

The Company contributes money to the Plan, which is then invested. A record will be kept of your share of the money in the Plan. This record is called your "account". Your account will be credited with a portion of the contributions in each year in which you satisfy the requirements described below. The amount of the contribution, and the formula for determining your share of the contribution are also described below. While you have an account in the Plan, your account will be credited with a share of the earnings or losses of the Plan each year.

How Is My Share of the Contribution Determined?

Your share of any discretionary contributions will be based on your pay. Pay is limited by the Internal Revenue Code. If you have a question regarding this limit, please ask the Plan Administrator.

Requirements for Sharing in Company Contributions

You will be entitled to an allocation of the Company contribution to the Plan if you are employed with the Company or any Co-Employer on the last day of the Plan Year for which the contribution is made, **and** you are credited with at least 1,000 hours of service for that year.

However, if your employment terminates due to your retirement, disability, or death, you will be entitled to an allocation of the Company contribution to the Plan in the Plan Year in which your employment terminates.

How the Company Contribution Is Shared

A description of how the Company contribution is shared is described in the Summary Addendum.

CASH OR DEFERRED ARRANGEMENT

If so indicated in the Summary Addendum, this Plan includes a cash or deferred arrangement, also known as a 401(k) Plan. If you are a "401(k) participant", you may choose to

have a portion of your pay contributed to your account, instead of having it paid to you. The Plan Administrator will provide you with a form for this purpose. The amount of this salary reduction contribution is limited by various provisions of the Internal Revenue Code, including a maximum dollar amount for any calendar year. Your salary reduction contributions, and any investment earnings on those contributions, will not be subject to federal income tax until they are paid to you as benefits from the Plan.

You will always be 100% vested in the portion of your account that includes your salary reduction contributions and any investment earnings on those contributions. Your benefits from this portion of your account will be paid at the same time and in the same form as your benefits from the remainder of your account, unless otherwise provided below.

How Do I Become a “401(k) Participant”?

The requirements to become a “401(k) Participant” are the same as those described in “Participation Requirements”, earlier in this Summary.

When Can I Make or Change a Deferral Election?

You may make a deferral election at any time. Your deferral election will be effective immediately following the date on which the Plan Administrator receives your election. You may change a deferral election at any time, to be effective immediately after the Plan Administrator receives the change. You may revoke a deferral election at any time. If you revoke your election, the revocation will be effective immediately following the date on which the Plan Administrator receives your revocation.

Automatic Enrollment

If so indicated in the Summary Addendum, this Plan provides an automatic enrollment feature. Thus, as of the effective date provided in the Summary Addendum, if you are a Participant in this Plan and you have not already submitted a completed salary deferral election, you will be automatically enrolled in the Plan, as of the effective date. This automatic enrollment also applies to newly eligible employees who do not submit a completed salary deferral election within thirty (30) days before they meet the Plan’s participation requirements.

This means that unless you make an alternate election as explained in the next sentence, starting with your first pay period, one percent (1%) of your pay will be contributed to the Plan instead of being paid to you in cash. Alternatively, you may file an election with the Plan Administrator before the first date on which you are paid as a participating employee to either elect to have no reduction in your pay or to elect to have an amount other than one percent (1%) of your pay deducted and contributed to the Plan.

In the event you are automatically enrolled in the Plan, you will receive separate notice providing you with additional information about modifying the amount contributed.

Roth Elective Deferral

If so indicated in the Summary Addendum, effective January 1, 2006, if you are a 401(k) Participant, you may make “Roth Elective Deferrals” instead of a portion or all of the Elective Deferrals that you are otherwise eligible to make under this Plan. The amount of your Roth deferral election is limited by various provisions of the Internal Revenue Code, including a maximum dollar amount for any calendar year. Roth Elective Deferrals are **after-tax** amounts contributed to the Plan. This means that you will pay current income taxes on the amount of your Roth Elective Deferrals, but if your Roth Elective Deferrals are distributed to you on account of a “qualifying event” at least five years after you began making Roth Elective Deferrals, these amounts, including earnings, will be distributed to you on a tax-free basis. The following are “qualifying events”:

1. Attainment of age 59-1/2.
2. Death.
3. Disability.

You may elect to make a Roth Elective Deferral in any method the Plan Administrator permits, either in writing or electronically, to the Plan Administrator, at any time during the Plan Year. Your election will be effective immediately following the date on which the Plan Administrator receives your election. Your election will remain in effect until you revoke or change your election. You may change or revoke your election in any method the Plan Administrator permits, either in writing or electronically, at any time during the Plan Year, to be effective immediately after the Plan Administrator receives your change or revocation. You will be 100% vested in your Roth Elective Deferrals at all times. Your Roth Elective Deferrals will be distributed to you or your beneficiary at the same time as your other Plan benefits are distributed to you.

Hardship Withdrawals

You may request payment from your salary reduction contributions (but not from any investment earnings on those contributions) in the event you incur a financial hardship. “Financial hardship” means an immediate and heavy financial need for one or more of the following purposes:

1. Deductible medical expenses for you, your spouse, or your dependents;
2. Purchase of your principal residence (but not mortgage payments);
3. Payment of tuition for the next quarter or semester of post-secondary education for you, your spouse, your children, or your dependents; or
4. Preventing your eviction from your principal residence, or preventing foreclosure on the mortgage of your principal residence.
5. For Plan Years beginning after 2005, payments for funeral or burial expenses for a deceased parent, spouse, child or dependent; and

6. For Plan Years beginning after 2005, expenses to repair damage to your principal residence that would qualify for a casualty loss deduction under Section 165 of the Code (determined without regard to whether the loss exceeds 10% of adjusted gross income).

You may withdraw only the amount required to meet the financial need.

In order to make a hardship withdrawal, you must first obtain all other distributions and any loans available to you from this and any other retirement plan that the Company maintains. You will not be permitted to make any salary reduction contributions for six months (12 months for hardship distributions made before January 1, 2002) after the hardship withdrawal, and your salary reduction contributions for the calendar year of the withdrawal and for the subsequent year combined will be limited to the maximum dollar amount for a single calendar year. Your hardship withdrawal will be taxable income to you in the year of withdrawal, and may also be subject to a penalty tax for distributions made before you reach age 59½

Matching Contribution

If so indicated in the Summary Addendum, the Company may, in any Plan Year, match a portion, as determined by the Co-Employer each year, of any salary reduction contributions that you make to the Plan, subject to the limitations contained in the Internal Revenue Code. No matching contribution is required.

Any matching contributions made by the Company on your behalf are vested in accordance with the schedules described in the section entitled "Vesting" in this Summary.

Benefits from this portion of your account will be paid at the same time and in the same form as your benefits from the remainder of your account.

401(k) Safe Harbor Provisions

If so indicated in the Summary Addendum, this Plan will comply with the Internal Revenue Code 401(k) Safe Harbor requirements. In order to comply with the 401(k) Safe Harbor requirements, the Plan Administrator must give you a notice regarding the safe harbor contributions that will be made prior to the beginning of each Plan Year in which the safe harbor contributions are made.

"Catch-Up" Contributions

If you are eligible to make Elective Deferrals under this Plan, and you are at least age 50 before the close of the Plan Year, you may be eligible to make "catch-up" contributions. Your "catch-up" contributions are limited to \$5,500 in any year, and may only be made if you have otherwise reached your "maximum deferral amount." Your "maximum deferral amount" is the lesser of: (1) the dollar limit prescribed by law in any year as the maximum 401(k) deferral a

participant may make (\$17,500 for 2013), and (2) the amount to which a participant is limited in order for the Plan to meet certain required nondiscrimination tests.

VESTING

What Is My "Vested Benefit"?

Your vested benefit is the part of your account that belongs to you even if you quit or are fired.

How Do I Compute My Vested Benefit?

For each year of vesting service, you are credited with another year on the vesting schedules as set forth in the Summary Addendum.

You will be given credit for Plan Years in which you complete a year of vesting service except years of vesting service before you are 18 years of age or the effective date of the Plan.

What Is a Year of Vesting Service?

A year of vesting service is a Plan Year (as described in "Administrative Information") in which you work at least 1,000 hours.

Vesting Schedules

The vesting schedules are set forth in the Summary Addendum. No change to the vesting schedules will reduce the vested portion of your account. If the vesting schedules are changed, any amount credited to your account after the effective date of the change will be vested in accordance with the new schedules, unless you are eligible to make the election described in the next sentence, or are not affected by a change to the vesting schedules as described in the next paragraph. If the vesting schedules are changed, and you have three or more years of service with the Company or any Co-Employer, you may elect to have your vested benefit determined under the prior vesting schedules.

If the vesting schedules are amended, you will be affected by the amendment only if you have at least one hour of service on or after the effective date of the amendment.

What Happens if I Do Not Complete a Year of Service in Any Plan Year?

In general, there are four rules you must know in order to determine your vested benefit if you do not complete a year of service in a Plan Year.

1. If you work less than 1,000 hours, you will not be given credit for a year on the vesting schedules.

2. If you work 500 hours or less, you will have what is called a "one-year break in service". If you work 500 hours or less five years in a row, you will have a "five-year break in service".
3. If you already have a vested benefit when you have a five-year break in service, you will not lose the vested benefit you have already earned.
4. If you have a five-year break in service, the part of your account that is not vested will be forfeited.

Effect of Vesting on Future Benefits

Once you are vested to a certain percentage, any amounts added to your account in a later year will be vested in at least the same percentage (or if you have advanced on the vesting schedules, a greater percentage), unless you are notified that the Plan has been amended.

When a Participant Is 100% Vested

If certain events occur while you are still employed with the Employer or any Co-Employer, you will be 100% vested regardless of your number of years of service. You will be 100% vested:

1. When you reach your normal retirement date;
2. When your employment with the Company or any Co-Employer terminates due to a disability; or
3. If you die while employed by the Company or any Co-Employer.

Otherwise, the vested amount of your account will be determined under the vesting schedules as explained earlier in this Summary.

Forfeitures

Any amounts that are forfeited by a Plan participant will stay in the Plan and will be used to reduce the Company contributions to the Plan.

BENEFITS

Normal Retirement Date

Your normal retirement date is the date on which you attain age 65.

Early Retirement

There is no early retirement benefit in this Plan.

Disability Retirement

If it is determined that you are disabled, you may request payment of your entire account balance. For purposes of this Plan, you are considered to be disabled if your employment terminates as the result of a permanent physical or mental disability. A disability is considered permanent if it is determined that you will be unable to engage in any substantial gainful activity because of a medically determinable impairment that can be expected to result in death or to be of long continued and indefinite duration.

A physician chosen by you or your representative and one selected by the Committee will determine whether you are disabled.

You will begin to receive disability benefits within 90 days after the later of the date you make an application for these benefit payments to begin, or the date described in “When Will Benefit Be Paid?” below. These payments will be made in the form you select from the options described later in this Summary.

Late Retirement

If you continue to work for the Employer or any Co-Employer after you reach your normal retirement date, you will continue to be a participant in the Plan and will be eligible to earn additional benefits, until you actually retire. You may begin to receive benefit payments when you reach the Plan's normal retirement age, even if you continue to work beyond that time.

Lifetime Benefits

How Will Benefits Be Paid?

Unless stated otherwise in the Summary Addendum, you will receive a single-sum payment of your vested account balance.

How Do I Elect a Form of Benefit?

You request a form of payment by writing to the Committee. The Committee will provide the form for you to complete, which will include information about your benefits. The form must be completed and returned to the Committee within 90 days before the payment of your benefit is to begin.

What Alternative Forms of Benefit Are Available?

Unless stated otherwise in the Summary Addendum, there are no alternative forms of benefit available under this Plan.

When Will Benefits Be Paid?

If your employment terminates before you reach your normal retirement date, payment of your vested benefit will begin within 90 days after the later of the date you make application for benefits, or the date on which your employment terminates.

By law, unless you request a later date of payment, you will begin to receive payments no later than 60 days after the end of the Plan Year in which the latest of the following occurs:

1. you attain the earlier of age 65 or the normal retirement age in the Plan,
2. you reach the tenth anniversary of your becoming a participant in the Plan, or
3. your employment terminates.

You may request to have payment of your benefit postponed until a later date, but the Committee cannot let you postpone payment indefinitely. If your employment terminates and you do not request payment of your benefits, the Plan Administrator will consider this to be an election to postpone payment of your benefits until you make an application for your benefits, or until benefit payments are required to begin by law. Generally, if your employment has terminated, you must begin to receive benefit payments when you reach age 70½. In addition, certain officers and owners must begin to receive benefit payments by April 1 of the calendar year following the year in which the participant attains age 70½, even if they are still working at the time.

Small Benefit Payment

If the vested portion of your account balance is equal to or less than the “Applicable Limit”, your benefits will be paid in a single-sum payment at the time specified in “When Will Benefits Be Paid?”, above. The “Applicable Limit” is currently \$5,000.

In the event of a single-sum distribution greater than \$1,000, but not more than \$5,000, if you do not elect to have such distribution paid directly to an “eligible retirement plan” as a direct rollover, or elect to receive the distribution directly, then the Plan Administrator will pay the distribution in a direct rollover to an individual retirement plan in your name as designated by the Plan Administrator.

Distribution Planning

Payments from the Plan may be “eligible rollover distributions”. This means that they can be rolled over to an IRA or to another employer plan that accepts rollovers. Your Plan Administrator should be able to tell you what portion of your payment is an eligible rollover distribution.

Please note that you may direct the Plan to transfer eligible rollover distributions either to an IRA or to another employer plan. You may also have the eligible rollover distribution paid directly to you. If you have an eligible rollover distribution paid directly to you, the Plan Administrator is required to withhold 20% for federal income tax. The payment is taxed in the year you receive it unless, within 60 days, you roll it over to an IRA or to another plan that accepts rollovers. If you do not roll it over, special tax rules may apply.

If any portion of your payment is not an eligible rollover distribution but is taxable, the mandatory withholding rules described above do not apply. In this case, you may elect not to have withholding apply to that portion. Ask the Plan Administrator for the election form and related information.

If you receive a payment before you reach age 59½ and you do not roll it over, then, in addition to the regular income tax, you may have to pay an extra tax equal to 10% of the taxable portion of the payment.

The rules regarding the distribution of retirement benefits to individuals are very complicated. The Plan Administrator does not have the responsibility or the ability to recommend any particular method of distribution to participants that would be suitable to each individual's tax situation. The Plan Administrator strongly recommends that if you become entitled to a distribution from this Plan, you seek advice from a qualified tax specialist.

Withdrawal of Vested Benefit

You may withdraw a portion of the amount credited to your account in this Plan with the Committee's prior approval. The amount you may withdraw is determined under a formula set forth in the Plan. Withdrawals may only be made because of hardships, as described below and as determined by the Committee, or upon attaining age 59½.

Hardship is defined in the subsection entitled “Hardship Withdrawals,” earlier in this Summary. The Section entitled “Cash or Deferred Arrangement” governs withdrawal of elective deferrals, earnings on those deferrals, and certain other Company contributions that are subject to the same distribution restrictions as your elective deferrals. You may also request a withdrawal on account of your attainment of age 59½. The amount you may withdraw is reduced for any loans that you have taken from your account and any amounts held as security for a loan or loans outstanding from the Plan at the time you wish to make your withdrawal.

If you request a withdrawal, and if the Committee approves your request, you will receive payment of the amount you may withdraw within 90 days after Committee approval.

Death Benefits

What if I Die Before I Receive Any Benefits?

If you die before you receive any benefits, your beneficiaries will receive your account balance, less the amount of money necessary to pay for the survivor benefit described in the next paragraph, if any. Your benefit (other than benefits payable to your surviving spouse) must be distributed by December 31 of the calendar year containing the fifth anniversary of your death, unless your benefit is payable to a beneficiary that you have designated, over a period no longer than the beneficiary's lifetime or life expectancy.

If you are married at the time of your death, your spouse will receive 100% of your account balance. If you wish to designate someone other than your spouse as your beneficiary, you must sign a written waiver. Your waiver cannot be honored unless your spouse consents to your waiver.

If you are not married, the normal form of death benefit is a single-sum payment of 100% of your account balance that will be paid to your beneficiaries.

May I Name My Beneficiaries?

The Company will give you a form to name the beneficiaries of your benefit upon your death. If you later wish to change your beneficiary, ask for a new form. If you are married and you have not named a beneficiary, your benefit will be distributed to your spouse if your spouse is living when the distribution is to begin. Otherwise, your benefit will be distributed to your descendants, or to your estate if you have no descendants.

If you are not married and you have not named a beneficiary, your benefit will be distributed to your descendants, or to your estate if you have no descendants.

What Benefits Will Be Paid if I Die After I Begin to Receive Benefits?

If you die after you begin to receive payments but before you have received your entire vested benefit, and depending on the form of benefit that you have chosen, the balance of your vested benefit will be paid to your beneficiaries, at least as rapidly as it was being paid to you during your life.

REEMPLOYMENT

When Will I Become a Participant?

If your employment terminates after you have become a Plan participant, and you are later rehired, you will become a participant again immediately. Any vested benefit you had in the Plan is still yours. In addition, your past years of service will be counted for vesting additional benefits in the future.

OTHER FEATURES OF YOUR RETIREMENT PLAN

Rollovers from Other Retirement Plans

The trustee may accept cash or other property for your benefit that you received as a qualifying rollover distribution from another qualified plan. Any amount rolled over may be invested along with the other assets of the trust, or may be segregated and invested in another manner. These amounts will not be distributed to you until your other plan benefits are distributed to you.

For amounts rolled over to this Plan after December 31, 2001, the Trustee may also accept assets that are attributable to the following:

1. Contributions you made to an individual retirement account or individual retirement annuity;
2. Amounts that are attributable to an annuity plan described in section 403(b) of the Internal Revenue Code, and
3. Amounts that are attributable to a plan described in section 457(b) of the Internal Revenue Code.

Transfers from Other Retirement Plans

The trustee may accept direct transfers of cash or other property for your benefit from the trustee or custodian of another qualified plan. Any amount transferred may be invested along with the other assets of the trust, or may be segregated and invested in another manner. These amounts will not be distributed to you until your other plan benefits are distributed to you.

For amounts rolled over to this Plan after December 31, 2001, the Trustee may also accept assets that are attributable to the following:

1. Contributions you made to an individual retirement account or individual retirement annuity;
2. Amounts that are attributable to an annuity plan described in section 403(b) of the Internal Revenue Code, and
3. Amounts that are attributable to a plan described in section 457(b) of the Internal Revenue Code.

Participant Direction of Investments

You may request that all or part of your account be segregated and invested as you direct. Costs associated with your direction of investments will be paid from your account. If you

choose to direct the investment of your account, the portion of your account that you choose to direct will be segregated from other participants' accounts. This means you will not share in the gains or losses of the Trust on that portion of your account. Neither the trustee nor the Committee nor any other fiduciary (as described in "Duties of Fiduciaries") will be liable for any loss that occurs as a result of your investment of all or any portion of your account. If your account is not 100% vested, the Committee has the right to veto investments or sales proposed by you.

Compliance with Section 404(c) of ERISA

This Plan is designed to comply with the requirements of Section 404(c) of the Employee Retirement Income Security Act of 1974 ("ERISA"). ERISA governs many aspects of qualified retirement plans, along with the Internal Revenue Code and other government rules and regulations. Because you have the option to be responsible for investing your own account in the Plan, Section 404(c) of ERISA requires that you be provided with certain information in order to help you make choices regarding the investment of your account.

You must be given information regarding:

1. The identity of the person responsible for giving specific information to Participants and Beneficiaries. The person may be identified by title or by name.
2. A general description of the investment objectives and risk and return characteristics of each available "Designated Investment Alternative," including what kind of assets make up each Designated Investment Alternative. If any prospectuses, financial statements and reports, or similar materials regarding the Designated Investment Alternatives are furnished to the Plan, this information is required to be made available to you. A "Designated Investment Alternative" is a specific investment or fund offered by the Plan for the purpose of investment by Plan participants and/or beneficiaries.
3. What you need to do to give investment directions, and any limitations on such investment directions under the Plan terms. This information must include any restrictions on transfers to or from a Designated Investment Alternative. For example, if a penalty or adjustment will occur if you withdraw from a particular Designated Investment Alternative, this information regarding the penalty or adjustment must be given to you.
4. A description of any fees and expenses, such as commissions, sales charges, etc. that may be deducted from your account in connection with the purchase or sale of a particular investment. If you are permitted to, and do, invest in investments that are not Designated Investment Alternatives, it is only necessary to state either (a) that such fees will be

charged against your account or (b) to what extent any such fees would be charged against your account.

5. After you have invested in a particular Designated Investment Alternative, you must receive any materials provided to the Plan relating to the exercise of voting, tender, or similar rights incidental to the holding in the account of an ownership interest in such Designated Investment Alternative to the extent such rights pass through to you under the terms of the Plan. In addition, if any Plan provisions relate to the exercise of voting, tender, or similar rights, you must be furnished a description of, or reference to, such Plan provisions.

In addition to the information specified above, the following information is required to be provided to you, upon request to the person described in (1) above:

- a. A narrative description of the annual operating expenses of each Designated Investment Alternative that may reduce the rate of return and the aggregate amount of such expenses expressed as a percentage of average net assets of the Designated Investment Alternative.
- b. Copies of any prospectuses, financial statements and reports, and other materials relating to the investment alternatives available under the Plan.
- c. A list of the assets comprising the portfolio of the Designated Investment Alternative, the value of each asset and the name of the insurer or bank issuing a fixed rate investment contract that is a part of the portfolio.
- d. Information concerning the value of shares or units in Designated Investment Alternatives as well as past and current investment performance of such alternatives.
- e. The disclosure of information concerning the value of shares or units in Designated Investment Alternatives held in your account.

Loans

You may apply for a loan from this Plan by making your request in writing to the Committee. The Committee will review the request, and the Committee will determine whether the loan will be made, the amount of the loan, the repayment terms, the rate of interest, the security to be provided, and all other terms. You may only have two loans outstanding at any given time.

Any loan made for the purpose of acquiring a residence, which, within a reasonable period of time from the date the loan is made, is to be used as your principal residence may be

repaid over a reasonable period of time as determined by the Committee. Any other loan must be repaid within five years from the date of the loan. Payments for any loan must be made on a regular basis, as often as specified in the loan documents. Payments will be required no less frequently than quarterly. In this Plan, loan payments will be made through payroll deduction.

The total of your outstanding loans from this Plan and any other plans maintained by the Company in which you are a participant may not exceed the lesser of:

7. 50% of your total vested account balance; or
8. \$50,000.00, reduced by your highest outstanding loan balance during the 12 months before the date of the loan.

No loan will be granted in an amount less than \$1,000.00.

If the Committee approves your loan request, it will be secured by your vested interest in your account balance. All other terms of the loan, including interest, must be similar to those charged by banks.

Required payments on the loan cannot be subtracted from your vested interest and must be paid by you in cash just as you would pay a bank, even if your employment terminates. The Plan requires the trustee to take legal action against you if you fail to comply with the terms of the loan. If benefits become payable to you, your employment terminates, or this Plan terminates, the trustee of the Plan may, by notifying you in writing, either demand accelerated payment of the loan or deduct the outstanding balance of the loan from your account balance.

After December 31, 2001, loans may be made to owner-employees or shareholder-employees.

Purchase of Insurance

You may not request that the trust purchase life insurance on your life.

AMENDMENT OR TERMINATION OF PLAN

Who Can Terminate or Amend This Plan?

The Plan Administrator has the right to terminate this Plan or change its provisions at any time and for any reason. If the Plan is materially changed or if the Plan is terminated, you will be notified.

What Happens if This Plan Is Amended?

While an amendment may modify your rights under the Plan, no amendment will deprive you of your vested account balance as of the first day of the Plan Year in which the amendment is adopted.

What Happens if This Plan Is Terminated?

If the Plan is terminated, and if you have not (1) incurred a five-year break in service, or (2) received payment of your vested account balance, you will automatically become fully vested in your account balance as of the date of termination.

CLAIMS PROCEDURE

When Should I File a Claim?

You must file a claim to begin payment of your benefits. If you think a benefit should be paid to you and none is paid, you should also file a claim.

How Do I File a Claim?

All claims must be in writing. The Committee may provide a form for this purpose. Claims must be sent to the Committee. You should consult the Plan for the complete details of the claims procedure.

How Will I Learn of the Status of My Claim?

If your claim is turned down in whole or in part, the Committee must notify you in writing. This notice will explain the specific reasons for the denial, including the specific Plan provisions on which it is based. If your claim is not granted within 90 days after it is filed, you should assume your claim has been denied.

May I Appeal?

You have a right to have the Committee's decision reviewed. If you want to appeal, you must notify the Committee in writing within 90 days after you receive the denial, or within 180 days after you filed your claim if the Committee has not responded. If you do not appeal within this time period, the denial of your claim will be final. Your written appeal should request a review and state why you disagree with the decision. You or your authorized representative may review all documents relating to your claim, and may submit written comments to the Committee in support of your claim.

The Committee must deliver its written decision to you or your authorized representative within 60 days after the request for review is received. In special circumstances, this decision may be delayed, but it must be delivered within 120 days after your request for review. The Committee's written decision must include specific reasons for the decision, and must refer to specific Plan provisions on which it is based. If no decision is made within the 120-day time period, you should consider the claim denied.

Qualified Domestic Relations Orders

Generally, your benefits under the Plan are protected from all your creditors. This is to insure that the benefits are available when you retire. However, a court can require the Plan to pay part of your benefits to a child, spouse, former spouse or other dependent by issuing a "qualified domestic relations order". You will be notified if an order is received regarding your benefits.

TOP-HEAVY RULES

What Is a Top-Heavy Plan?

A "top-heavy plan" is a plan under which 60% or more of the benefits have accrued or have been "credited" to officers or owners of the business.

Special Rules for Top-Heavy Plans

If this Plan is determined to be top heavy, the following rules apply:

1. All participants who are employed on the last day of the Plan Year will be entitled to share in the allocation of the Company contribution to the Plan, if any, regardless of the number of hours worked during the year.
2. If any contribution is made to the Plan, all participants will receive a minimum contribution equal to **the lesser of** 3% of annual pay or the percentage contributed for participants who are officers and owners.
3. The top-heavy vesting schedules described in the Summary Addendum will be substituted for the regular vesting schedules described in the Summary Addendum.

If the Plan subsequently ceases to be top heavy, these rules will no longer apply. Nevertheless, your vested benefit will not be reduced, and if you have three or more years of service at the time this Plan ceases to be top heavy, you may elect to have your vested account balance continue to be determined under the Plan's top-heavy vesting schedules. You may do this by notifying the Plan Administrator within the period beginning no later than the date the change is effective and ending with the latest of the following dates: (1) 60 days after the first day of such Plan Year, or (2) 60 days after the date you are notified of the change.

If the vesting schedules are changed, you will be affected by the change only if you have at least one hour of service on or after the first day of the Plan Year in which the change is made.

YOUR RIGHTS UNDER ERISA

As a Plan participant, you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA). ERISA provides that all Plan participants are entitled to:

1. Examine, without charge, at the Plan Administrator's main office and any other locations of the Company, all Plan documents, including insurance contracts, and copies of any documents filed by the Plan with the United States Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration.
2. Obtain copies of all Plan documents and other Plan information upon written request to the Plan Administrator. The administrator may make a reasonable charge for the copies.
3. Receive a summary of the Plan's annual financial report. The Plan Administrator is required by law to furnish each participant with a copy of this summary annual report.
4. Obtain a statement telling you whether you have a right to receive a retirement benefit at your normal retirement age as set forth in this Summary and if so, what your benefits would be at normal retirement age if you stopped working under the Plan now. If you do not have a right to a retirement benefit, the statement will tell you how many more years you have to work to get a right to a retirement benefit. This statement must be requested in writing and is not required to be given more than once each year. The Plan Administrator must provide the statement free of charge.
5. If you have a claim for a benefit that is denied or ignored, in whole or in part, have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules. If you have a claim for benefits that is denied or ignored, in whole or in part, you may file suit in a state or Federal court. In addition, if you disagree with the Plan's decision, or lack thereof, concerning the qualified status of a domestic relations order, you may file suit in Federal court. No one, including your employer, or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining your Plan benefit or exercising your rights under ERISA.

6. Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request materials from the Plan and do not receive them within 30 days, you may file suit in a federal court. In such a case, the court may require the Plan Administrator to provide the material and pay you up to \$110.00 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the administrator.

DUTIES OF FIDUCIARIES

In addition to creating rights for Plan participants, ERISA imposes duties upon the people who are responsible for the operation of the Plan. The people who operate your Plan, called "fiduciaries" of the Plan, have a duty to do so prudently and in the interest of you and other Plan participants and beneficiaries. If it should happen that Plan fiduciaries misuse a Plan's money, or if you are discriminated against for asserting your rights, you may seek assistance from the U. S. Department of Labor, or you may file suit in a federal court. The court will decide who should pay court costs and legal fees. If you are successful, the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your claim is frivolous. If you have any questions about your Plan, you should contact the Plan Administrator.

FURTHER INFORMATION

If you have any questions about your Plan, you should contact the Plan Administrator. If you have any questions about this statement or about your rights under ERISA, or if you need assistance in obtaining documents from the Plan Administrator, you should contact the nearest Area Office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory, or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington D.C. 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

**SUMMARY ADDENDUM
TO SUMMARY PLAN DESCRIPTION
OF
WORKSMART SYSTEMS, INC. 401(K) PROFIT SHARING PLAN
FOR EMPLOYEES RENDERING SERVICES TO
JANIK, LTD (“CO-EMPLOYER”)**

INTRODUCTION

- This Plan is effective January 1, 2013. It is important that you read this Summary carefully and save it for future use so that you may understand the benefits provided under the Plan.
- Our existing plan was completely restated as the WorkSmart Systems, Inc. 401(k) Profit Sharing Plan effective _____. Many provisions were changed as a result of this restatement. Please review this Summary carefully to be sure you understand any changes to your rights and benefits in the Plan.

ADMINISTRATIVE INFORMATION

1. Co-Employer: JANIK, LTD
PO Box 1205
Greenwood, IN 46142
(317) 881-4063
2. Employer Identification Number of Co-Employer: 36-3834174
3. Plan Number for this Plan: 489

PARTICIPATION REQUIREMENTS

Minimum Age

- There is no minimum age requirement for participation in this Plan.
- In order to become a participant in this Plan, you must have attained age 21.

Service

- There is no service requirement for participation in this Plan.
- In order to become a participant in this Plan, you must have completed 6 (six) months of employment with the Employer or any Co-Employer.
- In order to become a participant in this Plan, you must have completed 1 (one) year of eligibility service with the Employer or any Co-Employer.

Waiver of Participation Requirements

- If this Plan is a restatement of an existing plan, and you were a participant in the existing plan, you will continue as a participant in this Plan, and will not be required to complete the participation requirements described above.
- If this Plan is a new plan, and you were employed on _____, __, you will not be required to complete the participation requirements described above.
- The Co-Employer does not waive the participation requirements. Therefore, all employees must complete the participation requirements described above.

CONTRIBUTIONS

How the Company Contribution Is Shared

- For each Plan Year in which you are entitled to share in the contribution, your account will be credited with a share of the Company contribution, if the Company makes a contribution, in proportion to your pay. For more information regarding your pay that is counted for Plan purposes, or the amount allocated to your account, ask the Plan Administrator.
- If the Company makes a contribution for a Plan Year, the Company contribution will be allocated in a series of steps to different employee groups. The allocation made on behalf of each group of employees is subject to certain limits contained in the Plan and in the Internal Revenue Code, must meet certain nondiscrimination requirements, and is subject to the top-heavy rules described later in this Summary, if applicable. If you have any questions regarding your pay that is counted for Plan purposes, or the amount that is allocated to your account, please ask the Plan Administrator.

CASH OR DEFERRED ARRANGEMENT

- This Plan will, effective January 1, 2013 include a cash or deferred arrangement.
- This Plan will not include a cash or deferral arrangement.

Limitation on Elective Deferrals

- Your elective deferrals may not be greater than \$_____, and may not be less than \$_____.
- Your elective deferrals may not be greater than _____% of your pay, and may not be less than _____% of your pay.
- There is no specified minimum or maximum limit on the amount of your elective deferrals, except for those imposed by the Internal Revenue Code.

Matching Contributions

- The Company may, effective _____, _____ make matching contributions to the Plan.
- The Company will not make matching contributions to the Plan.

Amount of Matching Contributions

- If the Company makes matching contributions on your behalf, such matching contributions will be made in an amount equal to _____% of your elective deferrals.
- If the Company makes matching contributions on your behalf, such matching contributions will be based upon an amount of your elective deferrals, as determined each year by the Co-Employer.

Limitation on Matching Contributions

- The Company will not match amounts in excess of \$_____.
- The Company will not match amounts in excess of _____% of your pay.
- There is no specified limit on the amount of Company matching contributions.

Roth 401(k) Contributions

- Effective January 1, 2013, this Plan will permit Roth Elective Deferral contributions to be made.
- This Plan does not permit Roth Elective Deferral contributions.

Automatic Enrollment

- Effective _____, _____, this Plan will include an Automatic Enrollment feature.
- This Plan does not include an Automatic Enrollment feature.

401(k) Safe Harbor requirements 401(k) Safe Harbor Provisions

- Effective January 1, 2013, this Plan will comply with the Internal Revenue Code 401(k) Safe Harbor requirements. In order to comply with the 401(k) Safe Harbor requirements, the Plan Administrator must give you a notice regarding the safe harbor contributions that will be made before the beginning of each Plan Year in which the safe harbor contributions are made.
- This Plan will not comply with the 401(k) Safe Harbor requirements.

HOW WILL BENEFITS BE PAID?

- The Company may be required to pay benefits in a form other than a single-sum as follows: _____

- The Company is not required to pay benefits in a form other than a single-sum

VESTING

Regular Vesting Schedules

In years in which the Plan is not top heavy, as explained earlier, the vested portion of your account will be determined based on the following vesting schedules:

Profit Sharing Contributions shall be vested as follows:

- You will at all times have a fully vested and nonforfeitable interest in your account.

Vested Percentage

Years of Service	<input type="checkbox"/> 3-year Cliff	<input type="checkbox"/> 3-Year Graded	<input checked="" type="checkbox"/> Other
0	0	_____%	<u> 0 </u> %
1	0	_____%	<u> 0 </u> %
2	0	_____%	<u> 20 </u> %
3	100%	100%	<u> 40 </u> %
4	100%	100%	<u> 60 </u> %
5	100%	100%	<u> 80 </u> %
6	100%	100%	100%

Matching Contributions shall be vested as follows:

- You will at all times have a fully vested and nonforfeitable interest in your account.

Vested Percentage

Years of Service	<input type="checkbox"/> 3-year Cliff	<input type="checkbox"/> 3-Year Graded	<input checked="" type="checkbox"/> Other
0	0	_____%	<u> 0 </u> %
1	0	_____%	<u> 0 </u> %
2	0	_____%	<u> 20 </u> %
3	100%	100%	<u> 40 </u> %
4	100%	100%	<u> 60 </u> %
5	100%	100%	<u> 80 </u> %
6	100%	100%	100%

Top Heavy Vesting Schedules

In years in which the Plan is top heavy, the vested portion of your account will be determined based on the following vesting schedules:

Profit Sharing Contributions shall be vested as follows:

- You will at all times have a fully vested and nonforfeitable interest in your account.

Vested Percentage

Years of Service	<input type="checkbox"/> 3-year Cliff	<input type="checkbox"/> 3-Year Graded	<input checked="" type="checkbox"/> Other
0	0	_____ %	<u> 0 </u> %
1	0	_____ %	<u> 0 </u> %
2	0	_____ %	<u> 20 </u> %
3	100%	100%	<u> 40 </u> %
4	100%	100%	<u> 60 </u> %
5	100%	100%	<u> 80 </u> %
6	100%	100%	100%

Matching Contributions shall be vested as follows:

- You will at all times have a fully vested and nonforfeitable interest in your account.

Vested Percentage

Years of Service	<input type="checkbox"/> 3-year Cliff	<input type="checkbox"/> 3-Year Graded	<input checked="" type="checkbox"/> Other
0	0	_____ %	<u> 0 </u> %
1	0	_____ %	<u> 0 </u> %
2	0	_____ %	<u> 20 </u> %
3	100%	100%	<u> 40 </u> %
4	100%	100%	<u> 60 </u> %
5	100%	100%	<u> 80 </u> %
6	100%	100%	100%

**SUMMARY OF
WORKSMART SYSTEMS, INC.
401(K) PROFIT SHARING PLAN**

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**SUMMARY PLAN DESCRIPTION
OF
WORKSMART SYSTEMS, INC.
401(K) PROFIT SHARING PLAN
WITH SUMMARY ADDENDUM**

**IF THE LANGUAGE OR MEANING OF THE PLAN TEXT
DIFFERS FROM THE LANGUAGE OR
MEANING OF THIS SUMMARY,
THE PLAN TEXT WILL CONTROL**

PLAN EFFECTIVE DATE:

January 1, 2013