

**NOTICE TO EMPLOYEES
OF WORKSMART SYSTEMS, INC.
RENDERING SERVICE TO
JANIK, LTD (CO-EMPLOYER)
ELIGIBLE TO PARTICIPATE IN THE
WORKSMART SYSTEMS, INC.
401(K) PROFIT SHARING PLAN AND TRUST**

Worksmart Systems, Inc. (the “Employer”) is providing this notice to inform you that the Worksmart Systems, Inc. 401(k) Profit Sharing Plan and Trust (the “Plan”) will comply with the Internal Revenue Code (the “Code”) 401(k) Safe Harbor requirements for the Plan Year beginning January 1 through December 31, 2013. In order to comply with these requirements, the Plan must notify you of the following:

I. PARTICIPATION REQUIREMENTS

You are a Plan Participant if you are a member of the “eligible class of employees,” as described below and you have 6 months of service and attained age 21.

The “eligible class of employees” consists of all employees except employees who are members of a collective bargaining unit that bargains with the Company as to the terms and conditions of employment, including retirement benefits, nonresident aliens with no U. S. source income, temporary employees and interns, and, generally, leased employees.

II. 401(k) PROVISIONS

The Plan includes a cash or deferred arrangement, also known as a 401(k) arrangement. Under the 401(k) arrangement, you may choose to have a portion of your Compensation contributed to the Plan instead of having it paid to you. These contributions are known as “elective deferrals.”

The Employer will provide you with a form for making elective deferrals in the form of salary reductions. Your deferral election will be effective on the first day of the quarter after the Plan Administrator receives your election. The Internal Revenue Code sets forth limits on the amount of Compensation that you may contribute to the Plan each year, including a maximum dollar amount for any calendar year.

The Plan Year is the period from January 1 through December 31. For purposes of the Plan, Compensation is defined as your total Compensation during that period of a Plan Year in which you are a Plan Participant that is subject to income tax and is reflected on your W-2 form, and includes your salary reduction contributions to any plan or arrangement maintained by the Employer. For more information regarding your Compensation that is counted for Plan purposes, please ask the Plan Administrator. You are 100% vested in the portion of your Plan account that includes elective deferrals and the earnings on those deferrals.

You may change the amount of your elective deferral or revoke your election to make elective deferrals at any time during the Plan Year. A change to your deferral election will be effective on the first day of the quarter after the date on which the Plan Administrator receives the

change. A revocation of your deferral election will be effective as soon as administratively possible after the Plan Administrator receives your election, but not later than the first day of the second month after the date on which the Plan Administrator receives the revocation. You may also make, change, or revoke a deferral election within 30 days after you receive this Notice.

III. SAFE HARBOR CONTRIBUTIONS (Choose (a) or (b), or both and fill in the appropriate percentages)

The Co- Employer will make a Safe Harbor Contribution on your behalf as follows:

- (a) Safe Harbor Nonelective Contribution. If you are eligible to make elective deferrals, the Safe Harbor Contribution will be equal to _____ % (at least 3%) of your compensation, regardless of whether you actually make an elective deferral.
- (b) Safe Harbor Matching Contribution. If you are eligible to make elective deferrals, and you actually make elective deferrals, the Co-Employer will match your elective deferral contribution dollar for dollar (a 100% match) on all of your elective deferrals up to 4 % of your compensation.

You are 100% vested in the portion of your account that includes the Safe Harbor Contributions and the earnings on those contributions.

IV. OTHER EMPLOYER CONTRIBUTIONS

Employer Discretionary Profit Sharing Contribution.

The Employer may make Discretionary Profit Sharing Contributions to your account. To receive Discretionary Profit Sharing Contributions you must be employed on the last day of the Plan Year **and** have completed at least 1,000 hours of service during the Plan Year for which the contribution is made. 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.

Employer Discretionary Matching Contribution.

The Co- Employer may make Discretionary Matching Contributions to your account if you make elective deferrals.

V. VESTING (Choose (1), (2), (3), or (4) for each vesting schedule in Items (a) and (b) below, as applicable, and fill in the appropriate percentages)

- (a) Profit Sharing Contributions. If the Co-Employer makes Discretionary Profit Sharing Contributions to this Plan, your “vested percentage” of these contributions is determined under the following schedule and is based on your years of vesting service:

- (1) A Participant shall at all times have a fully vested and nonforfeitable interest in his Account.

Vested Percentage

Years of Service	(2) <input type="checkbox"/> 3-year Cliff	(3) <input type="checkbox"/> 3-Year Graded	(4) <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%

- (b) **Matching Contributions.** If the Co-Employer makes Matching Contributions to this Plan, your “vested percentage” of these contributions is determined under the following schedule and is based on your years of vesting service:

- (1) A Participant shall at all times have a fully vested and nonforfeitable interest in his Account.

Vested Percentage

Years of Service	(2) <input type="checkbox"/> 3-year Cliff	(3) <input type="checkbox"/> 3-Year Graded	(4) <input type="checkbox"/> Other
0	0	_____ %	_____ %
1	0	_____ %	_____ %
2	0	_____ %	_____ %
3	100%	100%	_____ %
4	100%	100%	_____ %
5	100%	100%	_____ %
6	100%	100%	100%

VI. WITHDRAWAL OF FUNDS

You may withdraw the funds in your Plan account only when permitted to do so under the terms of the Plan. Generally, you may receive a distribution of your elective deferrals in the event of a financial hardship, your attainment of age 59-1/2, or after your employment terminates. You may receive a distribution of the amounts in your Plan account that are attributable to Employer Discretionary Contributions [*or Employer Matching Contributions*] when you reach your Normal Retirement Date, if you die, if your employment terminates, or if you are disabled in accordance with the Plan terms.

VII. EMPLOYER'S RIGHT TO TERMINATE

Pursuant to the terms of the Plan, the Employer has the right, at any time, to terminate the Plan. Termination of the Plan will result in the discontinuance of all contributions to the Plan with respect to any Compensation that you receive after the effective date of the termination, including any Safe Harbor Contribution. Termination of the Plan will not affect your right to receive any contributions you have accrued as of the effective date of the termination.

VIII. FURTHER INFORMATION

Please refer to your Summary Plan Description for a complete description of the Plan features. Please ask the Plan Administrator if you have questions regarding your rights or obligations under the Plan or if you would like to obtain an additional copy of the Summary Plan Description. You may contact your Plan Administrator at:

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