

Employee Stock Ownership Plan for the Bluth Company, Inc.

Purpose:

The purpose of this employee stock ownership plan (ESOP) is to encourage and reward the dedication and hard work of Bluth Company employees by providing them with an opportunity to own a portion of the company.

Eligibility:

All Bluth Company employees who have worked with the company for at least one year and are over 21 years of age are eligible to participate in the ESOP.

Contribution:

The Bluth Company will contribute a percentage of its net income each year to the ESOP, which will be used to purchase shares of the company's stock.

Vesting:

Employees will become fully vested in their ESOP accounts after two years of continuous employment with the company, or upon reaching their 65th birthday.

Distribution:

Upon retirement, disability, death, or termination of employment, participants in the ESOP will be entitled to receive a distribution of their vested account balance. Distribution may be made in cash or stock, as determined by the plan administrator.