

2 ½ MONTH EXTENSION AMENDMENT
DANA KEPNER COMPANY, INC.
FLEXIBLE BENEFITS PLAN

BY THIS AGREEMENT, (herein referred to as the "Plan") is hereby amended as follows, effective for the Plan Year ending December 31, 2017:

1. Article I entitled DEFINITIONS, is amended by the addition of the following definition:

"Grace Period" means, with respect to any Plan Year, the time period ending on the fifteenth day of the third calendar month after the end of such Plan Year during which Dependent Care Expenses incurred by a Participant will be deemed to have been incurred during such Plan Year.

2. The Section 7.12 is amended by the replacement and addition of the following subsections:

(i) **Grace Period.** Notwithstanding anything in this Section to the contrary, Employment-Related Dependent Care Expenses incurred during the Grace Period, up to the remaining account balance, shall also be deemed to have been incurred during the Plan Year to which the Grace Period relates.

(j) **Claims for reimbursement.** If a Participant fails to submit a claim within 16 days after the end of the Grace Period, those claims shall not be considered for reimbursement by the Administrator.

5. The Section 8.1 (b) is amended to read as follows:

(b) **Dependent Care Flexible Spending Account.** Any claim for Dependent Care Flexible Spending Account shall be made to the Administrator. For the Dependent Care Flexible Spending Account, if a Participant fails to submit a claim within 16 days after the end of the Grace Period, those claims shall not be considered for reimbursement by the Administrator. If the Administrator denies a claim, the Administrator may provide notice to the Participant or beneficiary, in writing, within 30 days after the claim is filed unless special circumstances require an extension of time for processing the claim. The notice of a denial of a claim shall be written in a manner calculated to be understood by the claimant and shall set forth below:

5/29/2018

IN WITNESS WHEREOF, this Amendment has been executed this on

Dana Kepner Company, Inc.

DocuSigned by:
By Tracy Beal

EMPLOYER

DANA KEPNER COMPANY, INC.
FLEXIBLE BENEFITS PLAN

SUMMARY PLAN DESCRIPTION
MATERIAL MODIFICATIONS

I
INTRODUCTION

Dana Kepner Company, Inc. has amended your Flexible Spending Account Plan for the Plan Year ending December 31, 2017.

II
SUMMARY OF CHANGES

What happens if I don't spend all Plan contributions during the Plan Year?

Any monies left in your Health Flexible Spending Account at the end of the Plan Year will be forfeited, except for \$500 that can be carried over into the next Plan Year. Obviously, qualifying expenses that you incur late in the Plan Year for which you seek reimbursement after the end of such Plan Year will be paid first before any amount is forfeited. You must submit claims no later than 60 days after the end of the Plan Year.

If you have not spent all the amounts in your Dependent Care Flexible Spending Account by the end of the Plan Year, you may continue to incur claims for expenses during the "Grace Period." The "Grace Period" extends 2 1/2 months after the end of the Plan Year, during which time you can continue to incur claims and use up all amounts remaining in your Dependent Care Flexible Spending Account. You must submit claims no later than 16 days after the end of the Grace Period.

Amounts contributed to your Health Savings Account will not be forfeited.

Because it is possible that you might forfeit amounts in the Plan if you do not fully use the contributions that have been made, it is important that you decide how much to place in each account carefully and conservatively. Remember, you must decide which benefits you want to contribute to and how much to place in each account before the Plan Year begins. You want to be as certain as you can that the amount you decide to place in each account will be used up entirely.

Claims Process

You should submit all reimbursement claims during the Plan Year. For the Health Flexible Spending Account, you must submit claims no later than 60 days after the end of the Plan Year. For the Dependent Care Flexible Spending Account, you must submit claims no later than 16 days after the end of the Grace Period. Any claims submitted after that time will not be considered.