



April 6, 2017

Minami Imoto
1-20-25 Nagahama, Kanazawa, Yokohama
Kanagawa, Japan 236-0011

Dear Minami,

On behalf of Koch Companies Services, LLC, I am pleased to confirm our offer of employment to you as an Auditor. If our offer is accepted, your start date will be determined by you and your supervisor, Jonathan Chu. The following information summarizes the details of our offer:

- You will receive a monthly salary of \$4,833.34, which is an annual equivalent of \$58,000.00 with the normal paydays of the 15th and last business day of each month.
- You will receive \$5,000.00 (gross) as a taxable sign-on bonus payable on your first paycheck. This bonus is not eligible for contribution to the 401(k) Savings Plan.
- You will be eligible to take paid vacation time off according to the schedule specified in the Vacation Guideline.
- As a full-time employee, you will be eligible to participate in our benefits program. Your eligibility to participate in the Company's employee benefit plans is governed by applicable laws and the benefit plan documents, both of which can change at any time. **Please remember – you must enroll in the benefit plans within 31 days of your hire date or you will not have coverage.** Your hire date is the day that you begin your employment as defined in this letter. If you are hired on the first day of a month and have properly enrolled, medical and dental coverage will take effect immediately; if you are hired on any other day of the month and have properly enrolled, medical and dental coverage will take effect on the first of the month following the hire date. For example, if your hire date is August 1, coverage will be effective August 1; if your hire date is August 15, coverage will be effective September 1. A benefits packet will be sent to you with your new hire paperwork. If you have any questions, please call 1-800-700-3365.

KBS Global Mobility will administer all aspects of your relocation assistance. Specific terms and conditions applicable to your relocation are available. Upon acceptance of this offer, you will be contacted by KBS Global Mobility to review and coordinate the following assistance items: