

## EMPLOYEE STOCK OWNERSHIP PLAN

# **ESOP**



This is a brief summary of the basic plan provisions. Please refer to the Summary Plan Description or to the Plan Document for specific information. The Plan Document is available from your Operations Department.

#### **ELIGIBILITY**

Internal Data Resources established an Employee Stock Ownership Plan ("ESOP") effective January 1, 2010. You will become a participant on the date you complete 12 months of employment during which you work at least 1,000 hours.

#### You are not eligible to participate in the Plan if you are:

- A part-time employee who completes less than 1,000 hours of service during the Plan Year.
- An independent contractor
- A leased employee
- A non-resident alien receiving no earned income from within the United States.
- An employee covered by a collective bargaining agreement that does not provide for your participation in the Plan.

#### CONTRIBUTIONS

Each year the Company may make a contribution to the Plan in an amount that the Company at its discretion determines. This discretionary contribution will be used to acquire shares of company stock for your account. Currently, the Plan has a block of shares of stock which was purchased in December, 2010. In order to receive a contribution, you must be a participant in the Plan and an employee at the end of the Plan vegr. The contributions made to your account will be used to purchase shares from that block.

#### REEMPLOYMENT

If you terminate employment when you're 100% vested in your Account and you are reemployed by the Company, your pre-break and post-break service will be combined. In other words, you will always receive credit for your prior service if you are 100% vested in your Account, terminate employment and are reemployed. If you terminate employment before you are 100% vested in your Account and you are reemployed before you have 5 consecutive one-year Breaks in Service, the Company will restore your prior service after you have completed an additional Year of Service for Vesting Purposed. The Company will also restore the dollar amount of the forfeiture to your Account as of the date of the forfeiture. However, if your reemployment occurs after you have 5 consecutive one-year Breaks in Service, the forfeiture will not be restored to your Account, and you will not receive credit for your prior period of service with the Company.

#### **INVESTMENTS**

The objective of the ESOP is to give employees an ownership interest in Internal Data Resources, Inc. For that reason, contributions made to the plan are invested in Internal Data Resources, Inc. stock.

#### **VESTING**

Commencing with the effective date of the Plan (January 1, 2010), for each calendar year in which you work at least 1,000 hours, you will receive the following percentages of your account balance upon termination of employment.

#### DIVERSIFICATION

When you reach age 55 and complete ten years of participation in the ESOP, you are eligible, during a six-year period, to receive a distribution of shares in your account.

During the first five years, you may receive up to 25% of shares that have ever been allocated to your account, reduced by any shares that have previously been distributed. In the sixth year, you are entitled to receive up to 50% of those shares (reduced by any shares previously distributed during the diversification period).

#### LESS THAN 3 YEARS OF SERVICE

0%

3 YEARS OR MORE 100%

If your termination ocurrs due to death, total disability or attaining age 65, you or your beneficiary will receive 100% of your balance.

### TERMINATION DISTRIBUTIONS

Distributions of vested account balances that do not exceed \$5,000 will be paid beginning in the year following termination of employment for any reason. If these vested account balances exceed \$1,000, and the participant does not consent to the distribution, the vested balance will be rolled over to an IRA established in the name of the participant. Distribution of vested balances in excess of \$5,000 require consent of the participant and will be paid as follows:

#### Termination due to Death, Disability or Retirement:

Will commence in the year following termination of employment.

#### Termination for any other reason:

Will commence in the 6th plan year following the year of termination subject to the following exception:

Any shares acquired with the proceeds of an ESOP loan will not be distributed until the year after the loan is fully repaid.

## FORMS OF DISTRIBUTION PAYMENTS

Vested account balances of \$1,000 or less will be paid in a single sum.

Vested accounts in excess of \$1,000 will be paid in up to five annual installments. If the vested balance falls to \$1,000 at any time during the installment period, the remaining balance will be paid in a single payment. Vested balances exceeding \$985,000 may be paid in six to ten annual installments.

