

**SUMMARY OF MATERIAL MODIFICATIONS
VS Engineering, Inc. 401(k) Plan ("PLAN")**

Due to the recent amendment of the above-referenced Plan, changes have been made that could affect your rights under the Plan. This Summary of Material Modifications (SMM) describes the recent Plan amendment and how that amendment may affect you. This Summary of Material Modifications overrides any inconsistent information included in the Plan's Summary Plan Description (SPD) or other Plan forms.

The modifications described in this Summary of Material Modifications are effective as of 1-1-2016. All other provisions are effective as described in the Summary Plan Description.

GENERAL INFORMATION AND DEFINITIONS

Article 2 of the SPD describes general information and definitions applicable to the Plan. The Plan has been amended to change certain general information or definitions. This section describes the changes that were made to the information contained in Article 2 of the SPD.

Definition of compensation. The Plan was amended to modify the period for which compensation is credited. Under the Plan as amended, only compensation earned while an individual is a participant in the Plan will be taken into account. Thus, any compensation earned prior to becoming eligible to participate in the Plan will not be considered in determining Plan Compensation.

PLAN CONTRIBUTIONS

Article 4 of the SPD describes the types of contributions authorized under the Plan. The Plan has been amended to modify the types or amount of contributions that may be made under the Plan. This section describes the changes that were made to the information contained in Article 4 of the SPD. Any contributions described in this Section are subject to the eligibility conditions under the Plan, as described in Article 5 of the SPD.

Minimum deferral limit. The Plan has been amended to provide for a minimum deferral limit. Under the Plan, as amended, if you elect to make Salary Deferrals under the Plan, your election must be for at least 1% of compensation for each payroll period.

Minimum deferral limit. The Plan has been amended to provide for a minimum deferral limit. Under the Plan, as amended, if you elect to make Salary Deferrals under the Plan, your election must be for at least \$10.00 for each payroll period.

Additional Information

If you have any questions about the modifications described in this Summary of Material Modifications or about the Plan in general, or if you would like a copy of the Summary Plan Description or other Plan documents, you may contact:

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