



From: Paul Ulatoski
Vice President, Human Resources

Re: Executive Non-Qualified Deferred Compensation Plan

IMPAX Laboratories, Inc. is pleased to offer you the opportunity to defer compensation in the Executive Non-Qualified Deferred Compensation Plan. This program is designed to provide additional pre-tax savings opportunities for key employees. Plan highlights are described below.

- You may defer up to 75% of salary and 100% of bonus compensation
- There is a generous company match of 50% of deferrals up to 10% of base salary and bonus compensation
- You have your choice of in-service or retirement distributions
- There are 13 best in class investment choices from which to select
- There are separate investment elections based on the distribution date

At this time you are electing to defer **salary and quarterly sales bonus**, if applicable, that is earned during 2013. This is your only opportunity to defer this type of 2013 income. This package includes more detailed information about the plan, along with your enrollment forms. **Your current deferral commitment will continue for the following plan year unless modified by you during the enrollment period. If you want to change your current salary and/or quarterly sales bonus deferral elections, you must complete an enrollment record by the deadline.** Enrollment instructions are included in your package.

The deadline to modify 2013 salary and/or quarterly sales bonus deferral commitments is **Friday, December 14, 2012.**

The plan's powerful tax advantages and flexible features work for you on an immediate basis. By deferring compensation, your taxable income is lowered, meaning you pay less in federal and state taxes with each deferral. This represents considerable annual and long-term savings. Further, you earn more as your deferrals accumulate, since earnings also grow on a tax-deferred basis. In fact, you pay no income taxes on deferrals, or earnings, until your account is distributed.

Discover how the Executive Non-Qualified Deferred Compensation Plan can work for you by reading the information provided in the accompanying plan booklet. Should you have questions after reviewing the enclosures, contact Aon Hewitt at 800.341.4413.

LOOKING FOR A WAY TO DEFER TAXES AND BUILD WEALTH?

THE IMPAX LABORATORIES, INC.

EXECUTIVE NON-QUALIFIED DEFERRED COMPENSATION PLAN

2013 PROGRAM SUMMARY

The bottom half of the page is decorated with abstract, wavy lines in shades of blue and green, creating a sense of movement and flow.

A SPECIAL OPPORTUNITY TO DEFER TAXES AND BUILD WEALTH

You're among a select group of people that can take advantage of the IMPAX Laboratories, Inc. Executive Non-Qualified Deferred Compensation Plan (The Plan). The Plan allows you to build wealth by deferring compensation (and the taxes that come with it) with a generous company match—and to grow your money on a tax-deferred basis.

Read on and act no later than December 14, 2012.

KEY POINTS YOU SHOULD KNOW

- **Deferral choices:** The key advantage of deferred compensation is the delay in income taxation. You can defer compensation on a pre-tax basis. This lets you save more than is allowed in the 401(k) Plan and provides for distributions at or prior to separation from service.
 - **Salary Deferral**—Defer up to 75% of your salary. Elections for the next calendar year are made during the 4th quarter of each year.
 - **Quarterly Sales Bonus Deferrals**—Defer up to 75% of your quarterly bonus compensation. Elections for the next calendar year are made during the 4th quarter of each year.
 - **Bonus Deferral**—Defer up to 100% of your bonus compensation earned in the current year and paid in the following year during June of each year.
 - **Company Matching Contributions**—50% of deferrals up to 10% of base salary and bonus compensation. The maximum total match amount cannot exceed 5% of total base and bonus compensation.
- **Tax benefits:** Pre-tax deferred compensation reduces your current taxable income.
 - Your deferral account grows on a tax-deferred basis.
 - You pay no federal or state income tax until you receive distributions from the plan.
- **“Investment” options:** You have the flexibility to allocate your deferrals among thirteen Valuation Funds. The Valuation Funds are used to help determine the gains or losses on the amounts you defer. More on the Valuation Funds later.
- **Payment options:** You can create and maintain up to three accounts that determine when you want to receive payments:
 - Retirement and Company Match Account —You begin receiving payments approximately six months after you separate from IMPAX.
 - In-Service Account—You begin receiving payments on a date before retirement that you specify. You can set up two of these.

Before we get into plan details, check out the charts on the next page. They make it easy to see the advantages of saving in the DCP versus traditional after-tax savings.

DEFERRED COMP SAVINGS YIELDS MORE THAN AFTER-TAX INVESTING

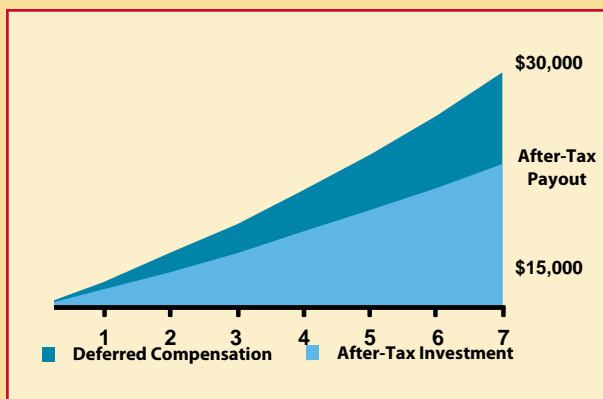
DEFERRED COMPENSATION CAN YIELD MORE THAN AFTER-TAX INVESTING IN THE SHORT TERM AND THE LONG TERM.

IN THE SHORT TERM...

Given a seven-year time frame, the graph below compares the total payout between a pre-tax deferred compensation arrangement and a similar investment in traditional after-tax savings. Note that the after-tax payout from the DCP is greater no matter when the distribution is made.

CHART ASSUMPTIONS

- Single \$25,000 pre-tax deferral or \$15,000 after-tax investment
- 9% net investment return
- 40% state and federal income tax rate



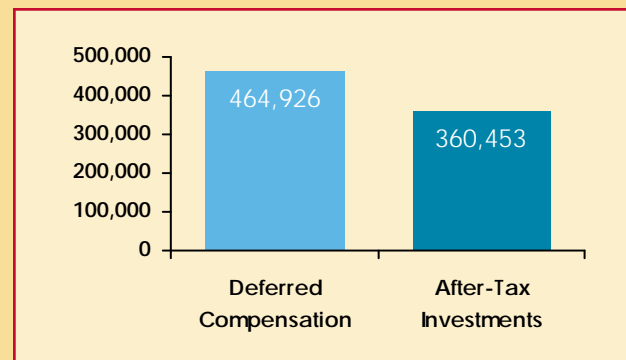
OVER THE LONG TERM...

This chart compares deferred compensation savings with traditional, after-tax investing. In this example, a 45-year old participant defers \$10,000 annually for 20 years. Over the same period, another individual invests \$6,000 (\$10,000 pre-tax) annually in an after-tax plan. The DCP participant comes out significantly ahead. Distributions assume a 10 year payout period and are shown in after-tax dollars.

CHART ASSUMPTIONS

- 40% ordinary income tax rate and 15% capital gains rate
- Portfolio allocation of 70% stock, 30% bonds
- Annual return of 9% on stock, 7% on bonds

Distributions are shown in after-tax dollars



AND DON'T FORGET THE COMPANY MATCHING CONTRIBUTION...

Assuming annual compensation of \$150,000 and a 7% return, the company match may increase your pre-tax account balance by almost \$70,000 in seven years and over \$300,000 over a twenty year career.

HOW DEFERRED COMPENSATION WORKS

The DCP provides a powerful way to save money above the 401(k) limit on a pre-tax basis and accumulate earnings on a tax-deferred basis.

- The amount you elect to defer is withheld from your pay on a pre-tax basis and credited to your DCP accounts.
- IMPAX matches 50% of your deferrals up to the first 10% of your compensation
- You allocate your deferrals—just like making investment selections—among Valuation Funds that “act like” investment funds. Your DCP accounts are valued daily based on the gains or losses of the Valuation Funds you select.
- At the time you make your deferral election, you also decide when you want your accounts paid to you.

WHAT YOU NEED TO DO BY FRIDAY, DECEMBER 14TH

ACTION REQUIRED	FEATURES AND FACTS	CONSIDER
<p>ENROLL</p>	<ul style="list-style-type: none"> ■ Elect to defer base salary and/or quarterly sales bonus (if applicable), to be earned during calendar year 2013. 	<p>Election deadline is December 14, 2012.</p> <p>Your current election rolls over if you do not make a new enrollment election.</p> <p>You will have the opportunity to make a bonus deferral election next June for bonus earned during that year, that is paid in the following year.</p>
<p>CHOOSE HOW MUCH TO DEFER</p>	<p>You can defer:</p> <ul style="list-style-type: none"> ■ Up to 75% of your 2013 annual salary and/or quarterly sales bonus (if applicable), specified as a percentage. The amount that you defer will increase if that income source increases during the plan year. 	<p>To the extent deferrals in this plan take your total compensation below \$255,000, your 401(k) match will be reduced.</p> <p>IMPAX will match 50% of your deferrals up to 10% of base and bonus compensation. To maximize the match, you should defer 10% of your compensation.</p> <p>Deferrals made under this plan will not reduce your life or disability benefits provided through the Company.</p> <p>See question 21, page 10 for more info.</p>

ACTION REQUIRED	FEATURES AND FACTS	CONSIDER
<p>SELECT YOUR DISTRIBUTION OPTION(S)</p>	<p>The type of account you select determines when you want the money to be paid.</p> <p>Retirement account: Choose this account if you want to receive payment when you separate from service with IMPAX.</p> <ul style="list-style-type: none"> ■ Payments begin approximately six months after your separation from service. ■ Choose a lump-sum payment or up to fifteen annual installments. ■ Company contributions are distributed based on your Retirement account elections. <p>In-Service accounts: Choose these accounts if you would like to receive payment before you leave IMPAX.</p> <ul style="list-style-type: none"> ■ Payments begin in April of the year you elect; however, you must choose a payout date that is at least five years after you first establish the In-Service account. ■ Choose a lump-sum payment or up to five annual installments. ■ Establish up to two In-Service accounts. 	<p>Current deferral and account elections will rollover unless you make a specific election during the enrollment period.</p> <p>Plan carefully...Think about your time horizon for needing the money before selecting your account options.</p> <p>You may allocate your deferrals into a Retirement account, up to two in-Service accounts, or a combination of all three.</p> <p>The distribution election you select for your Separation account is irrevocable.</p> <p>You may change the date and form of payment for your In-Service accounts, providing you with added flexibility to manage your accounts.</p> <p>Accounts that are less than \$50,000 (\$25,000 for In-Service) at the time installment payments are scheduled to begin will be paid out in a lump sum.</p> <p>If you leave IMPAX prior to retirement, age 55 and 5 years of service, your account will be paid in a lump sum.</p>
<p>THINK INVESTING: DEFERRALS AMONG VALUATION FUNDS</p>	<ul style="list-style-type: none"> ■ Allocate deferrals among your choice of thirteen Valuation Funds based on your individual risk and reward objectives. ■ Know that Valuation Funds look and act like real investment funds, but they aren't actual funds that you can track in the newspaper. They're used solely to determine the gain/loss in your Plan Account(s). 	<p>You can allocate deferrals among the funds that reflect your deferral timeframe and individual risk preferences, the same process you use when making other investment elections.</p> <p>Change your Valuation Fund allocations daily at www.deferralselect.com.</p> <p>You can set up separate allocations for current account balances and future deferrals and separate elections for each account that you establish. Company contributions follow the same investment elections as the Retirement account.</p> <p>Returns are calculated daily based on the allocations in effect.</p>

CHOOSE AMONG THESE VALUATION FUNDS

Read each fund’s objective and investment strategy summary. Consider your time horizon for needing the money and your risk tolerance. Please go to www.deferralselect.com for additional fund information. The Plan is unfunded so the Valuation funds are use to track earnings/losses to be credited to your accounts.

VALUATION FUND	INVESTMENT STRATEGY SUMMARY
Fidelity VIP Money Market	The Fund’s assets are invested in U.S. dollar-denominated money market securities of domestic and foreign issuers, repurchase agreements, and reverse repurchase agreements. More than 25% of the fund’s assets are invested in the financial services industry.
MFS/Sun Life Govt Securities Series	The Fund normally invests at least 80% of its assets in U.S. Government securities.
PIMCO Total Return (Admin)	Seeks to achieve it’s objective by investing under normal circumstances at least 65% of it’s assets in a diversified portfolio of fixed income instruments of varying maturities. The average duration normally varies within a 3 - 6 year time frame based on PIMCO’s forecast of interest rates.
MFS/Sun Life Total Return Series (IC)	The fund’s assets are invested in equity securities and debt instruments. MFS seeks to invest between 40% and 75% of the fund’s net assets in equity securities and at least 25% of the fund’s total assets in fixed-income senior securities.
MFS/Sun Life Value Series (IC)	MFS normally invests the fund’s assets primarily in equity securities.
Dreyfus IP Stock Index (IS)	The fund generally invests in all 500 stocks in the S&P 500 in proportion to their weighting in the index.
T. Rowe Price Blue Chip Growth	The fund primarily invests in the common stocks of large and medium-sized blue chip companies that have the potential of above-average earnings growth and are well established in their respective industries.
AllianceBernstein VPS Small/Mid Cap Value A	Invests primarily in a diversified portfolio of equity securities of small-to mid cap U.S. companies, generally representing 60-110 companies. Using a fundamental values approach, the portfolio invests in companies determined to be undervalued.

VALUATION FUND	INVESTMENT STRATEGY SUMMARY
Fidelity VIP Mid Cap (IC)	The funds are normally invested in common stocks. At least 80% of the assets is normally invested in securities of companies with a medium market capitalization.
Delaware VIP Small Cap Value Series (SC)	The fund strives to identify small companies that management believes to offer above-average opportunities for long-term price appreciation because their current stock price does not appear to accurately reflect the companies underlying value.
AllianceBernstein VPS Intl Value A	Invests primarily in a diversified portfolio of equity securities of established companies selected from more than 40 industries and more than 40 developed and emerging markets countries.
MFS/Sun Life Emerging Mkt Equity Series	Invests at least 80% of the fund's assets in equity securities of issuers that are tied economically to the emerging market countries.
Sun Capital Real Estate	Invests at least 80% of it's assets in securities of real estate investment trusts (REITs) and other U.S. and foreign real estate companies.

HOW HAVE FUNDS PERFORMED?

VALUATION FUND	YTD	1 YEAR	3 YEAR	5 YEAR
Fidelity VIP Money Market	0.04%	0.05%	0.08%	0.90%
MFS/Sun Life Govt Securities Series	2.60%	3.81%	4.71%	6.00%
PIMCO Total Return (Admin)	8.86%	9.53%	6.92%	8.40%
MFS/Sun Life Total Return Series (IC)	9.92%	10.18%	8.61%	2.11%
MFS/Sun Life Value Series (IC)	14.19%	14.46%	10.90%	-0.07%
Dreyfus IP Stock Index (IS)	14.07%	14.91%	12.97%	0.16%
T. Rowe Price Blue Chip Growth	14.93%	12.26%	14.02%	1.16%
AllianceBernstein VPS Small/Mid Cap Value A	12.36%	12.22%	13.16%	2.27%
Fidelity VIP Mid Cap (IC)	10.92%	5.51%	11.03%	0.55%
Delaware VIP Small Cap Value Series (SC)	9.99%	11.77%	17.05%	3.99%
AllianceBernstein VPS Intl Value A	6.35%	-1.23%	-1.97%	-12.18%
MFS/Sun Life Emerging Mkt Equity Series	11.74%	4.35%	6.87%	-4.34%
Sun Capital Real Estate	23.09%	18.59%	12.26%	-3.58%

The performance returns listed above are as of October 31, 2012. Past returns are not a guarantee of future performance. Returns are net of investment management fees. Three and five year returns are annualized. The icons to the left of the fund names are active links to their respective Morningstar Quicktake Reports. The data is provided in the customary Morningstar format. There are no fund Ticker Symbols associated with the valuation funds.

Bottom line: these Valuation Funds do not represent any specific investment being made by IMPAX. There are no specific Company assets against which a claim could be made. You are an unsecured, general creditor of IMPAX with respect to the amounts credited to your account.

QUESTIONS & ANSWERS ABOUT THE DEFERRED COMPENSATION PLAN

If you have questions that aren't answered here, please call Aon Hewitt, the plan administrator, at 800.341.4413, Monday through Friday, 8:30 a.m. to 8:00 p.m. ET.

1. Why should I participate in the DCP?

IMPAX matches 50% of your deferrals up to 10% of your base and bonus compensation. (Maximum match is 5% of base and bonus compensation.) Additionally, participation in the plan enables you to take advantage of tax deferral, a powerful savings tool that can help you reach your savings goals faster. When you defer pre-tax compensation, your taxable income is reduced, so you pay lower taxes today. Plus, you pay no federal or state income tax on deferred amounts—or the associated gains—until they are distributed, when your effective tax rate may be lower.

2. When is the deadline for making deferral elections?

The election deadline to defer base salary and/or quarterly sales bonus (if applicable) earned in 2013 is December 14, 2012. Deferral elections are irrevocable after the deadline and are effective January 1, 2013.

3. How much can I defer?

You can generally defer up to 75% of your base salary/quarterly bonus and up to 100% of your annual bonus.

4. Is there a company match?

Yes, the Company will match 50% of your deferrals up to 10% of your base salary and bonus. The maximum company contribution amount is equal to 5% of your base salary and bonus compensation. Like your deferrals, you

pay no income tax on the company contribution and the associated earnings until they are distributed to you. For example, if you earn total compensation of \$180,000 and defer \$30,000, the company will match 50% of the first \$18,000 of deferrals for a total match of \$9,000.

Your company match and any associated earnings vest at the rate of 20% per year of service and will be fully vested after five years of service. In addition, the company match account will become fully vested upon death, disability, a change of control or termination of the plan.

5. May I decline to participate in the DCP now, but join later?

Yes. But you won't be able to join the plan until June 2013, during the bonus enrollments.

6. May I change my deferral election(s)?

Once deferral elections are made, they are irrevocable. You may change your deferral election(s) each year during the open enrollments each June and in the fourth quarter.

7. What are my account distribution options?

You can elect either a lump sum payment or annual installments for up to five years (In-Service accounts) or up to fifteen years (Retirement account). Balances under \$50,000 (\$25,000 for In-Service) are automatically paid as a lump sum.

8. How many In-Service accounts may I open?

You may have up to two In-Service accounts open at a time, in addition to your Retirement account. The In-Service account has its own distribution date and distribution option. At the time you enroll, you specify what portion of your deferrals goes into the In-Service account(s). After you receive full distribution from the existing account, you may re-start that In-Service account with a new distribution date. The distribution date that you select for an In-Service account must be at least five years from the effective date of your first deferral election into that account.

9. What happens if I separate from service with IMPAX?

Before age 55 and 5 years of service—your retirement, company match and in-service account balances will be distributed in a lump sum payment—regardless of your previous distribution election.

After age 55 and 5 years of service—your retirement and company match account balances will be distributed according to the distribution election for your Retirement Account—in either a lump sum payment or up to 15 annual installments. In-service accounts not already in payout status will be paid as a lump sum.

All payments will be delayed six months from your separation date. Since distributions are taxed as ordinary income in the calendar year that you receive them, the company will withhold income taxes from the payout. Accounts already in payout status will be distributed as previously scheduled.

10. How are my accounts distributed at death?

In the event of your death, your account balances will be paid to your designated beneficiary(ies) in a lump sum as soon as administratively possible. However, if you had already begun receiving payments, those installments will continue to your designated beneficiary. If you do not name a beneficiary, if

the designation is void or not recognized under applicable law, or if you have no surviving beneficiaries under the Plan, your accounts will be paid to the person in the first of the following classes in which there is a survivor:

- a. your surviving spouse;
- b. your children in equal shares, except that if any of the children predeceases you but leaves surviving issue, then such issue shall take by right of representation the share the deceased child would have taken if living;
- c. your estate.

11. What happens if I become disabled?

If you become disabled and qualify for disability benefits under the Plan, your deferral commitment will cease and your account balances will be paid to you in a lump sum. In order to receive payment from the plan, you must notify the Committee responsible for making decisions regarding the DCP about your disability.

12. When are my In-Service account balances paid?

Payment of your In-Service account balance begins in April of the year you select. If you elected installment payments, subsequent payments will be made at or near the anniversary of the initial payment. If you terminate employment before the scheduled payment date for your In-Service account, the balance will be paid to you in a lump sum.

13. May I change my account distribution option?

Once you elect a form of payment for your Retirement account, that election will be irrevocable. You may change the form of payment for your In-Service account; however, you must make the election at least 12 months before the first payment is otherwise due and you must postpone payment for at least 5 years from the initial payment date originally scheduled. You can make the change by completing a Change of Distribution form, available from Aon Hewitt, the plan administrator.

14. May I change the distribution date for my In-Service account?

Yes. You may postpone the scheduled distribution date on your In-Service account as long as you make the election to postpone at least 12 months before the initial distribution date. You must postpone payment for at least 5 years from that initial distribution date. (Your In-Service account distribution date appears on your quarterly statements and can be viewed online.)

For example: If you originally established an In-Service account with distribution in April of 2018 to be paid in 5 installments, you may postpone this date as long as you make the election to do so before April 2017 and you must change the distribution date to April 2023 or later.

15. How are earnings credited to my account?

When you elect deferrals, you also allocate your deferrals among your choice of thirteen Valuation Funds. The Valuation Funds are used as a hypothetical index to calculate gains or losses and these gains or losses are credited to your accumulated account balances on a daily basis. For more information, see page 6.

16. When can I make changes to my Valuation Fund allocations?

You will be able to change your Valuation Fund allocations online on a daily basis at www.deferralselect.com. The change can apply to existing account balances, future contributions, or both. Changes made prior to 4:00 p.m. ET will be effective as of that day; changes made after 4:00 p.m. ET will be effective as of the next business day.

17. When are deferrals credited to my account?

Deferrals are credited to your account as of the end of the month in which the compensation would have been payable to you.

18. Where can I obtain information on my DCP account(s)?

You will be able to obtain information on your accounts, download plan information, and make changes to your Valuation Fund elections online at www.deferralselect.com. More information about the Web site is found on the last page of the plan booklet and in the attached Online User Guide.

19. Are taxes withheld from DCP deferrals?

A major benefit of the pre-tax DCP is that no federal or state income taxes are withheld from deferrals. (Deferrals may be subject to certain local taxes.) Deferrals are included in your compensation for purposes of calculating FICA/Social Security taxes. Company contributions will be included in your compensation for purposes of calculating FICA/Social Security taxes as the amounts vest.

20. Are distributions taxable?

Distributions are taxed as ordinary income in the year they are paid out (when your effective tax rate may be lower than it is today). Scheduled distributions are not subject to any additional excise taxes or early distribution penalties. Payments to beneficiaries are also taxable as ordinary income, and the value of the DCP can be included in the estate of the participant for federal estate tax purposes.

21. Will my participation in the DCP affect any of my other employer-provided benefits?

Your 401(k) contribution is based on your compensation after it has been reduced by your DCP deferral. If you elect to participate in the DCP and your 2013 compensation is below \$255,000, or if your deferrals reduce your net compensation below \$255,000, you may need to increase the percentage of compensation that you contribute to the 401(k) plan. Keep in mind that the company does match DCP deferrals up to the 1st 10% of compensation (base salary + bonus), at a rate of 50%.

Deferrals will not impact your life and disability benefits provided through the Company. If you have specific questions about how your other benefits may be impacted, please contact Aon Hewitt, the plan administrator, at 800.341.4413.

22. May I roll my DCP account distributions into an IRA?

No. Because this is a nonqualified plan, distributions are not eligible for IRA rollover.

23. How does the security of benefit payments in the DCP compare to the 401(k) plan?

Under the 401(k) plan, deferrals and earnings are held in a trust used only to pay benefits to plan participants. Under the DCP, the Company promises to pay your deferred amounts (adjusted for gains/losses) to you, at a later date, from the Company's general assets. This arrangement is necessary to achieve the desired tax results of the plan.

You do not have an interest in any specific assets of the Company, even if the Company intends to pay the benefits from certain assets. In the event of Company bankruptcy, you will be treated as any other general, unsecured creditor.

RESOURCES AT YOUR SERVICE

You have several ways to access assistance and answers. Contact Aon Hewitt via toll-free number, Web site, or email.

AON HEWITT

Tony Smith or Frank Adams
3565 Piedmont Road, Suite 600
Atlanta, GA 30305
Phone: 800.341.4413
Fax: 404.240.6079
E-mail: deferralselect@aonhewitt.com
Web site: www.deferralselect.com
(Please review the last page of this booklet and the attached Online User Guide for information on accessing the web site.)

YOUR ELECTIONS MUST BE RECEIVED BY FRIDAY, DECEMBER 14, 2012, OR YOUR CURRENT ELECTIONS WILL ROLLOVER INTO THE CURRENT DEFERRAL PERIOD.

ONLINE ACCOUNT ACCESS

Your IMPAX DCP accounts are accessed and managed online at www.deferralselect.com. All you need is your User ID (SS# - no dashes), with your Password (PIN). **If newly eligible, your temporary PIN is the last four digits of your social security number.** If you are currently a participant in the IMPAX DCP and you know your PIN, your online access remains unchanged. If you do not know or have forgotten your PIN click the **Forgot Your PIN** link on the Log In page of the website and follow the instructions.

ONLINE ENROLLMENT AND ACCOUNT MANAGEMENT

You received this communication because you are eligible to participate in the plan. Enrollment can be easily completed online in 5 easy steps at www.deferralselect.com. **Please see the attached Online Enrollment Flyer for instructions.** IMPORANT! *Deferral elections roll over from one year to the next.* You must make a new election if you do not want your current deferral and account elections to become your deferral commitment for the next plan year.

IMPORTANT NOTE

This guide isn't a legal document. It's intended only as a summary and is not intended to provide legal or tax advice. If there are any discrepancies between this guide and the official Plan Document, the Plan Document will prevail. Participation in any or all of the IMPAX Laboratories, Inc. plans does not constitute a contract of employment, implied or otherwise. IMPAX has the right to change benefits, plans and/or programs at any time for any reason.



November 2011

RE-ENROLLMENT FORM

Important Instructions: Please return your signed and completed enrollment form as directed below. **If you have any questions or need help completing the form, contact Aon Hewitt's Executive Benefits group at 1.800.341.4413, Monday through Friday, 8:30 a.m. to 8:00 p.m. ET.**

- Complete the Deferral Commitment section at the bottom of this page. **If you do not make an election, your current deferral commitment will continue as is for the 2013 plan year.**
- Make Distribution Elections for any accounts you selected in the Deferral Commitment section for the **first time**. Changes to an In-Service distribution election are requested on a separate change form that describes the specific requirements.
- If you do not wish to defer, please check the box on page 2.
- Please sign and date page 2.
- Return the entire form to Aon Hewitt's Executive Benefits group by fax to 404.240.6079, or as an imaged e-mailed attachment to deferralselect@aonhewitt.com. **Completed forms must be returned by 12/14/2013 to be accepted.**
- Please keep a copy of the Enrollment Form for your records. A formal confirmation will be mailed to you.

DEFERRAL COMMITMENT

Election to Defer: Please indicate the type and amount of compensation you wish to defer. All elections will be effective as soon as practicable after your form is received. Please select any combination of account allocations you wish, but the election must be in whole percentages and total 100%.

SALARY DEFERRAL ELECTIONS

I elect to defer a portion of my 2013 annual base pay as indicated below. (Deferrals must be in whole percentages, not to exceed 75% of annual base pay.)

	% of Salary	I wish to allocate my deferrals as follows:		% Retirement Account
				% In-Service Account 1
				% In-Service Account 2
			100%	

QUARTERLY SALES BONUS

I elect to defer a portion of my quarterly sales bonus earned in 2013 as indicated below. (Deferrals must be in whole percentages, not to exceed 75% of quarterly sales bonus.)

	% of Qtr Bonus	I wish to allocate my deferrals as follows:		% Retirement Account
				% In-Service Account 1
				% In-Service Account 2
			100%	

NONQUALIFIED NON-QUALIFIED DEFERRED COMPENSATION PLAN

DISTRIBUTION ELECTIONS

You must make a distribution election for any In-Service account that you elected for the 1st time on the previous page. Your Distribution Election will remain in effect for the payment of existing account balances unless you submit a Change of Distribution Form at least twelve months prior to the actual payment date for your In-Service Account.

IN-SERVICE ACCOUNT 1

Payment(s) commence in April of Date must be at least current year plus five.
Year

Please select the Distribution type Lump Sum or Annual installments up to 5 years.
(# of years)

IN-SERVICE ACCOUNT 2

Payment(s) commence in April of Date must be at least current year plus five.
Year

Please select the Distribution type Lump Sum or Annual installments up to 5 years.
(# of years)

ACKNOWLEDGMENT

I acknowledge that the amount of my deferral will be credited to a bookkeeping account, and that I will be an unsecured general creditor of the Company to the extent of the value of my Plan Accounts. I also understand that my total deferral for any one calendar year cannot exceed the limits outlined in the plan document and any amounts deferred in excess of this limit will be returned to me.

I do not wish to defer: Please indicate your choice not to participate in the Executive Non-Qualified Deferred Compensation Plan this year by

initialing this form here and sign and date below.

Name (print): _____

Signature: _____

Social Security Number: _____ Date: _____

Aon Hewitt Executive Benefits
3565 Piedmont Road
Building One, Suite 600
Atlanta, Georgia 30305

Phone: 800.341.4413
Fax: 404.240.6079

E-mail: deferralselect@aonhewitt.com
Web site: www.deferralselect.com

Online Enrollment

OWNyour
financial future™

deferred compensation
enrollment made easy

Saving for your financial future is easy when you enroll online. From start to finish, you can enroll in the plan in just minutes. Visit deferralselect.com to begin the enrollment process.

Hurry, this opportunity ends when the open enrollment period closes.

Questions?

Call 1.800.341.4413,
Monday – Friday,
8:30 a.m. to 8:00 p.m. ET
to speak with a Specialist.

Ready to Enroll? Save Money and Time!

Enroll online in five easy steps.

To log in to the enrollment Web site, visit www.deferralselect.com and enter your User ID and PIN on the login page. Select *Enroll Now* on the top menu bar, and you're ready to begin.

If you are a current participant, the enrollment page will display tables reflecting your current elections. If you are enrolling for the first time, skip to Step 1 below.

To keep the same elections:

- Select *Keep Current Elections* below the tables
- Click the *Next* icon
- Print a confirmation statement
- Your enrollment is complete

To change your elections:

- Select *Change Elections* below the tables
- Click the *Next* icon
- Read the information on the overview enrollment page
- Click the *Next* icon
- Proceed to Step 1

1 Make contribution elections.

- Enter the amount of your deferral election—by type of compensation—and where you want your deferrals to go—by type of account.

2 Make account distribution elections.

- Review your account distribution elections in the tables.
- Update the tables if you elected a new account, or if applicable, to change your previous distribution elections.

3 Make investment allocation elections.

- If it is required by your plan, the site will display a table reflecting your current elections.
- Update the table if you elected a new account during this enrollment.
 - You may also change investment allocations from the *Account Access* drop-down menu on deferralselect.com.

4 Verify and submit elections.

- Review your elections.
- Click the *Complete* icon to submit your elections for processing.
- Your enrollment is complete.

5 Print enrollment confirmation.

- Print a copy of your confirmation statement.
- File it with other important records for safekeeping.
- A confirmation of your enrollment elections will be mailed to you at the end of the enrollment period.

All elections are subject to the terms and conditions of your plan.

deferralselect.com®

Online User Guide

OWNyour
financial future™

deferred compensation account
management made easy

Access Your Account Online - It's Easy

Login and Personal Identification Number (PIN) Management

Log In

Go to www.deferralselect.com, and enter your User ID and PIN.

Change Your PIN

Select *Account Info* from the top menu bar, click on PIN changes, and follow the instructions.

Unlock Your PIN

After three incorrect logins, the site will lock you out as a security precaution. To reset your PIN, call Customer Service for assistance.

Retrieve Your PIN

If you forget your PIN, select *Forgot Your PIN?* on the login screen and follow the instructions.

Learning and Planning Tools

Understand Your Plan

For information about your plan, select *Request Documents* from the *Account Info* drop-down menu. Choose *Plan Documents* as the document type to view information about your plan.

Account Management

Review Your Account

To obtain account information that you can use to stay informed and make decisions.

Go to the *Account Info* drop-down menu for:

- Balances
- Instant statement
- Transaction detail

Change Beneficiary Election

Select *Request Documents* from the *Account Info* drop-down menu. Choose *Change Forms* as the document type. Print, complete, and mail or fax the required form.

Contact Us

Online

Select *Contact Us* on the top menu bar and enter your message or send an e-mail to deferralselect@aonhewitt.com. Either way, we'll get back to you promptly, by the next business day.

By Phone

Call 1.800.341.4413, Monday – Friday, 8:30 a.m. to 8:00 p.m. ET to speak with a Specialist.
(Specialists cannot offer investment or tax advice. Please consult your personal advisors about your specific circumstances.)