

ARTICLE VELIGIBILITY FOR MEMBERSHIP

Every employee of the Company on March 31, 1967, who has been in the continuous service of the Company for twenty-four (24) full months, shall participate in the Plan. Thereafter, employees are eligible to participate in the Plan on the anniversary date following or coinciding with completion of twenty-four (24) months continuous service with the Company.

An employee shall be deemed to have been continuously employed for any period during which such employee was employed by MODERN SOUND SYSTEMS, INC., or by MODERN BUSINESS MACHINES, INC., prior to employment by the Company.

ARTICLE VIINTEREST OF MEMBERS

The Executive Committee shall maintain a separate account for each member. As of the effective date and each annual valuation date thereafter, the Executive Committee shall determine the value of a member's account in accordance with the following procedure:

1. As of each annual valuation date, the Trustee shall determine in such reasonable ways, and from such information as deemed desirable by it, the fair market value of the Profit Sharing Fund, and such determination shall be final and binding. Said market value, which is determined without including the amount of the Company's contribution for the current year, shall be the net cash value of all assets in the fund, including principal and income cash, as determined solely by the Trustee, subject to the provisions of Article X.

The total value of the accounts of all members as determined at the preceding valuation date, less payments made since that date from all accounts, divided into the fair market value as determined in the preceding paragraph, gives a figure which, when multiplied by the amount of each member's credit as of the preceding valuation date, less payments made since that date from the member's account, establishes the current market value of each member's account.