

MANAGEMENT SERVICES, INC.

EMPLOYEE INSTRUCTIONS FOR MAKING YOUR I.R.C. § 83(b) ELECTION

Dear Valued Employee,

In accordance with Article 13(d) of the Management Services, Inc. (the “**Company**”) Long Term Incentive Plan (the “**Plan**”), and the Management Services, Inc. Restricted Stock Agreement (the “**Restricted Stock Agreement**”), you have been issued shares of the Company’s “Restricted Stock” (as is defined in the Restricted Stock Agreement) for which you may file an election under § 83(b) of the Internal Revenue Code (the “**IRC**”) (an “§ 83(b) election”).

Please be advised that you should immediately consult with a competent tax advisor concerning the advisability of filing such election, under § 83(b) of the IRC, with respect to the Restricted Stock for which the restrictions have not lapsed. As indicated in Article 13(d) of the Plan, you must file your § 83(b) election **no later than thirty (30) days after the Date of Grant** in your Restricted Stock Agreement. This thirty (30) day requirement must be strictly adhered to; this thirty (30) days period will not be extended by the Internal Revenue Service. We will, accordingly, provide you below with both (i) “Instructions for Filing Your § 83(b) Election” (the “**Instructions**”); and (ii) a “Suggested Form for Filing Your § 83(b) Election” (the “**Form**”).

Please note, however, that it is your sole responsibility to timely file the § 83(b) election. Management Services, Inc., including any of the Company’s affiliates, successors, or assigns, shall not take any responsibility, whatsoever, for the filing of your § 83(b) election even if you have previously requested Management Services, Inc., or any of the Company’s affiliates, managers, directors, officers, employees, or authorized representatives, including any related Company attorneys, accountants, consultants, or other financial representatives, to either make the § 83(b) election for you or to assist you in making the applicable filing. Consequently, the information provided in this letter, including Instructions and Form, is general information and, as the Company, or any Company affiliates, managers, directors, officers, employees, or authorized representatives, including any related Company attorneys, accountants, consultants, or other financial representatives, may not provide you with tax advice, you should and must consult a competent tax advisor if you have any specific questions about your individual tax circumstances, the 83(b) election, or your Restricted Stock.

Sincerely Yours,



Pavel Bure
President and CEO of Management Services, Inc.

INSTRUCTIONS FOR FILING YOUR § 83(b) ELECTION

1. **Thirty (30) Day Window.** All employees desiring to file a § 83(b) election must, within thirty (30) days of the date of your Restricted Stock grant, mail one (1) executed copy of the election, via certified mail (return receipt requested), to the IRS Service Center where your federal tax returns are filed. Please see below for certain information pertaining to your § 83(b) election, along with the Form to make an § 83(b) election.

2. **Where to File.** See chart below for information concerning the appropriate address that you should use to file your § 83(b) election.

If you live in one of the following places....	Mail your Form to:
Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002
Alaska, Arizona, California, Colorado, Hawaii, Idaho, New Mexico, Nevada, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002
Delaware, Maine, Massachusetts, Missouri, New Hampshire, New York, Vermont	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002
Connecticut, District of Columbia, Maryland, Pennsylvania, Rhode Island, West Virginia	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215
*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub 570.	

3. **Copy with Return.** You must also attach a copy of the election to your federal income tax return for the year in which the grant and election was made.

SUGGESTED FORM FOR FILING YOUR § 83(b) ELECTION

[DATE]

[Employee Full Legal Name]

[Employee Home Street Address]

[Employee Home City, State, and ZIP Code]

Department of Treasury

Internal Revenue Service Center

RE: § 83(b) Election

To Whom It May Concern:

Please be advised that I am making an election pursuant to § 83(b) of the Internal Revenue Code, with respect to restricted stock received by me. Accordingly, I am submitting the following information as required by, and pursuant to, § 1.83-2(e) of the Treasury Regulations.

1. Taxpayer information of the undersigned:

Legal name: _____

Social Security Number/Employer Identification Number: _____

Address: _____

2. Date of transfer: _____

Taxable year (of election): _____

3. Property subject to election: _____

4. Restrictions the property is subject to [list]: _____

5. Fair market value of property: \$_____

6. Amount paid for the property: \$_____

7. Amount included in taxpayer's gross income: \$_____

If you have any questions or concerns, please contact the undersigned.

Yours truly,

Name:

Date:

B.J. KANG LAW, PC

www.bjkanlaw.com