

August 31, 2018

[Participant Name]
[Address 1]
[Address 2]
[City], [State] [Zip]

RE: HILL BROTHERS CONSTRUCTION COMPANY, INC. EMPLOYEE STOCK OWNERSHIP PLAN - **DISTRIBUTION ELECTION INFORMATION**

Dear [Participant Name]:

As you are aware, you are a member of the Class in the Settlement of *Hill, et al. v. Hill Brothers Construction Company, Inc., et al.*, Civil Action No.: 3:140cv0213-SA-RP, in the United States District Court for the Northern District of Mississippi.

A Settlement was reached on your behalf in the amount of Eight Hundred and Fifty Thousand Dollars (\$850,000.00). As a result of this Settlement, \$486,338.30 was deposited into in the Hill Brothers Construction Company, Inc. Stock Ownership Plan (the "Plan" or "ESOP"), and allocated to participant accounts. The section below entitled "Your Account Balance" describes how your portion of the settlement amount was calculated. For more information regarding the terms of the settlement, please visit the class action website at www.hillbrotherserisasettlement.com.

With the conclusion of the Settlement, the ESOP is being terminated, and all benefits in the ESOP will be distributed to participants as soon as possible after **OCTOBER 15, 2018**.

YOUR DISTRIBUTION ELECTION

As a result of the Plan's termination, your benefit must be paid out, and you may make an election regarding how you wish to receive your benefit. Your election paperwork **MUST BE RECEIVED BY OCTOBER 15, 2018**. **To make your election, please complete, sign, and date the enclosed Distribution Form and return it to EEC Administration at P.O. Box 3307, Tustin, CA 92781, no later than OCTOBER 15, 2018. Your Distribution Form must be received no later than OCTOBER 15, 2018.**

If you do not make an election or your election form is not received by October 15, 2018, the Plan will automatically roll your benefit over to an Individual Retirement Account (IRA) with Penchecks, Inc. (Penchecks) and your entire benefit will then be held by Penchecks. The IRA will be in your name, and will be invested in a product offered by Penchecks that is designed to preserve principal, provide a reasonable rate of return and liquidity, and to maintain, over the term of the investment, the dollar value that is equal to the amount invested in the product. **Any fees and expenses charged by Penchecks in relation to your IRA will be paid from the IRA, including an initial set-up fee.** In addition, you will be bound by the terms of the contractual agreement that the ESOP executes with Penchecks, and you will have the right to enforce the terms of the contractual agreement against Penchecks. For more information about the IRA, you may contact Penchecks at 8580 La Mesa Blvd, Suite 101, La Mesa, CA 91942, Toll Free: 800-541-3938, Email: info@penchecks.com.

YOUR ACCOUNT BALANCE

As you know, your benefit in the ESOP is based upon the shares of stock that were previously allocated to your account. Unfortunately, as you are aware, the company went out of business and the value of the stock held in your account went to zero. However, the ESOP had in reserve cash totaling \$24,826.64 and received additional cash from 2 sources after the company went out of business. First, the ESOP liquidated several life insurance policies totaling \$585,095.86. Second, earlier this year the ESOP received the settlement amount discussed above totaling \$486,338.30. The ESOP has incurred administrative expenses to maintain the Plan through the settlement, to allocate the monies received, and to terminate the Plan totaling \$326,941.85.

In accordance with the settlement agreement and the terms of the Plan, the amount of your benefit in the plan was calculated by allocating the reserves, life insurance proceeds, settlement proceeds, and expenses based upon the number of shares held in your account at the time the company went out of business. As dictated by the terms of the settlement agreement, all defendants in the class action lawsuit were excluded from receiving an allocation of the settlement proceeds. The calculation of your benefit was determined as follows:

Total Shares Held by ESOP	523,727.9087
Total Shares Held in Your Account	[12/31/12 Share Balance]
Total Percentage of Shares Held in Your Account	[% of Shares]

Allocation of Reserves	[Q]
Allocation of Insurance Proceeds	[L]
Allocation of Settlement Proceeds	[N]
Less Allocation of Expenses	[X]
TOTAL TO BE DISTRIBUTED TO YOU	[Y]

REQUIRED ACTION

Complete, sign, and date the enclosed Distribution Form and return it to EEC Administration at P.O. Box 3307, Tustin, CA 92781, no later than **OCTOBER 15, 2018**. Your Distribution Form must be received no later than OCTOBER 15, 2018.

RESOURCES

Class Action Information and Counsel

www.hillbrotherserisasettlement.com

www.Zarzaur.com

www.gtandslaw.com

www.rogerslawgroup.com

www.deramuslaw.com

Individual Retirement Account Provider

PenChecks, Inc.

8580 La Mesa Blvd, Suite 101

La Mesa, CA 91942

Toll Free: 800-541-3938

Email: info@penchecks.com

Distribution Processing

EEC Administration

P.O. Box 3307

Tustin, CA 92781

714-956-8000

Please share this information about the termination and distribution of the ESOP with any friends, family, or other person you know who worked for Hill Brothers Construction Company, Inc.

Thank you,

Hill Brothers Construction Company, Inc, Stock Ownership Plan