

**Gangloff Industries, Inc.
Health Reimbursement Arrangement
Document and Summary Plan Description
First Amendment and Summary of Material Modification (SMM)**

This First Amendment to the Gangloff Industries, Inc. Health Reimbursement Arrangement Plan Document and Summary Plan Description ("Plan") is made on the date noted below, by Gangloff Industries, Inc. ("Employer").

WHEREAS, the Plan grants the Employer the right to amend the provisions of the Plan, and

WHEREAS, the Employer desires to make such amendments;

NOW, THEREFORE, the Plan is hereby amended as follows, with such amendment to be effective as of June 1, 2016:

The following Schedule of Benefits effective June 1, 2016 replaces the Schedule of Benefits that was effective June 1, 2015.

**ARTICLE II – SCHEDULE OF BENEFITS
Gangloff Industries, Inc.
Health Reimbursement Arrangement (HRA)
Effective June 1, 2016**

The Employer has established this Health Reimbursement Arrangement (HRA) Plan for the benefit of Participants to coordinate with the Health Plan.

Participants with Employee Only coverage are responsible for the first \$1,000 of the Single In-Network Deductible. Participants with Family coverage are responsible for the first \$2,500 of the In-Network Deductible. Then the Employer's HRA will reimburse 100% of the In-Network Deductible up to the maximum benefit of:

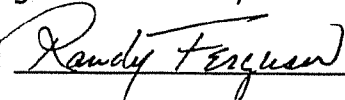
Single - Employee Only Coverage	\$4,000	Maximum benefit
Family Coverage	\$7,500	Maximum benefit

All Individual In-Network Deductible amounts will count towards the Family In-Network Deductible amount, but no one Participant will be required to pay more than the Individual HRA Deductible amount.

Benefits will be administered using the plan language in the Health Plan. Charges by any non-preferred provider are subject to the Out-of-Network Deductible and Out of Network Coinsurance share of the plan. Out-of-Network Deductible and Out-of-Network Coinsurance are not Eligible Medical Expense under the HRA Plan.

No In-Network benefits will be paid by the Health Plan until the individual \$5,000 deductible or family \$10,000 deductible has been met.

Gangloff Industries, Inc.

By: 

Its: CEO