

1                                   **LETTER OF UNDERSTANDING NO. 41**

2                                   **SUBJECT: INCENTIVE PLAN**

3     ~~The parties agree that committing to employee engagement is an element of~~  
4     ~~improving the Company's competitiveness and essential to meeting the~~  
5     ~~objectives and ensuring mutual success. They have agreed to implement an~~  
6     ~~Incentive Plan effective July 1, 2012, that focuses on improvements in~~  
7     ~~productivity, quality and safety. As a foundation to ensuring the needed~~  
8     ~~improvements are made, the Company is committed to creating an~~  
9     ~~environment of high employee engagement and involvement. The Incentive~~  
10    ~~Plan will provide a means by which bargaining unit employees will be~~  
11    ~~financially rewarded if improvement thresholds are met. The Plan will be~~  
12    ~~subject to all necessary approvals and will be administered in accordance~~  
13    ~~with a separate Plan document. If the Incentive Plan is not implemented by~~  
14    ~~July 1, 2012, Eligible Employees will receive a lump sum payment of two~~  
15    ~~(2) percent of Eligible Earnings for the period between July 1, 2012, and the~~  
16    ~~date of implementation. If, after implementation, the Incentive Plan is~~  
17    ~~terminated prior to September 8, 2016, Eligible Employees will receive a~~  
18    ~~lump sum payment of two (2) percent of Eligible Earnings during any~~  
19    ~~Performance Period that includes or is after the termination date of the~~  
20    ~~Incentive Plan and precedes the termination of this Agreement. The~~  
21    ~~provisions of Article 19 of the Collective Bargaining Agreement will not~~  
22    ~~apply to any issue or dispute related to the Plan.~~

23     ~~Dated: December 7, 2014~~