

INFORMATION REGARDING THE ATTACHED
NOTICE TO INTERESTED PARTIES

The attached notice is to advise participants of the **Publicis Benefits Connection 401(k) Plan** that an application is to be made to the Internal Revenue Service for an advance determination on the qualification of the Publicis Benefits Connection 401(k) Plan.

Please read this notice carefully. If you have any questions regarding this notice, please contact the Publicis Benefits Connection Service Center via e-mail at [benefits.shareservices @us-resources.com](mailto:benefits.shareservices@us-resources.com) or phone at 1-800-933-3622 9am – 6pm EST.

BCOM3 Cash Balance Plan Participants: A similar notice is posted on the BCOM3 Cash Balance Plan portal: <http://bcom3.mercerhrs.com>.

NOTICE TO INTERESTED PARTIES

1. Notice to all present employees who are eligible to participate in the Publicis Benefits Connection 401(k) Plan:

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee pension benefit plan:

2. Name of Plan: Publicis Benefits Connection 401(k) Plan

3. Plan Number: 002

4. Name and Address of Applicant: MMS USA Holding, Inc.
c/o Re:Sources USA
Benefits Department
35 West Wacker Drive
Chicago, Illinois 60601-1723

5. Applicant's EIN: 36-2677628

6. Name and Address of Plan Administrator: Administrative Committee
c/o Re:Sources USA
Benefits Department
35 West Wacker Drive
Chicago, Illinois 60601-1723

7. The application will be filed on January 31, 2014, for an advance determination as to whether the plan meets the qualification requirements of § 401 or § 403(a) of the Internal Revenue Code of 1986, with respect to the plan's amendment and restatement. The application will be filed with:

Internal Revenue Service
EP Determinations
P.O. Box 12192
Covington, KY 41012-0192

8. Employees of an employer that participates in the plan are eligible to participate under the plan unless an exception applies. The plan generally excludes collectively bargained employees, certain nonresident aliens, leased employees, residents of Puerto Rico, employees compensated on a per diem basis, employees who are considered freelancers, "event" employees of Relay, Inc., independence contractors, and employees of temporary agencies. Other exclusions and conditions of participation are described in the plan document.

9. The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this plan.

RIGHTS OF INTERESTED PARTIES

10. You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code. Your comments to EP Determinations may be submitted to:

Internal Revenue Service
EP Determinations
Attn: Customer Service Manager
P.O. Box 2508
Cincinnati, OH 45202

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the plan. If the Department declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations at the Cincinnati address above.

REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

11. The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10% of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this plan is 10. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:

- (1) the information contained in items 2 through 5 of this Notice; and
- (2) the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210
Attention: 3001 Comment Request

COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by it by March 17, 2014. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 17, 2014, whichever is later, but not after April 1, 2014. A request to the Department to comment on your behalf must be received by it by February 15, 2014, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 25, 2014, if you wish to waive that right.

ADDITIONAL INFORMATION

13. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Rev. Proc. 2014-6. Additional information concerning this application (including, where applicable, an updated copy of the plan and related trust; the application for determination; any additional documents dealing with the application that have submitted to the Service; and copies of section 17 of Rev. Proc. 2014-6 are available through the Re:Sources USA Benefits

Department during regular business hours for inspection and copying. (There may be a nominal charge for copying and/or mailing.)