

BREWCO

EMPLOYEE STOCK OWNERSHIP

TRUST AGREEMENT

Effective as of January 1, 2017

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**BREWCO MARKETING GROUP
EMPLOYEE STOCK OWNERSHIP TRUST AGREEMENT**

This TRUST AGREEMENT (the “Trust” or the “Agreement”), between Mobile Marketing Solutions, Inc., a Kentucky corporation, hereinafter referred to as “Company,” and Stephen C. James, an individual, hereinafter referred to as “Trustee,” is effective as of January 1, 2017.

WITNESSETH THAT:

WHEREAS, it is the policy of the Company to so finance and conduct its operations as to enable its Employees to acquire through an Employee Stock Ownership Plan equity ownership in the Company; and

WHEREAS, the Company has adopted the “Brewco Marketing Group Employee Stock Ownership Plan,” originally effective as of January 1, 2017 (the “Plan”); and

WHEREAS, the Company has established a trust in a separate document to implement and form a part of the Plan to be exempt from tax under Section 501(a) of the Code and to be known as the Brewco Marketing Group Employee Stock Ownership Trust, originally effective as of January 1, 2017 (the “Trust”); and

WHEREAS, pursuant to that certain engagement agreement (the “Independent Trustee Engagement Agreement”), dated October 27, 2016, between the Company and Stephen C. James (“Trustee”), the Company has determined that it is in the best interest of the Company and the Plan to appoint Trustee as Trustee of the Trust, effective as of January 1, 2017; and

WHEREAS, the Company desires the Trust to provide that the Trustee shall have independent discretionary authority in connection with the investment, retention, custody and disposal of Trust assets, including Company stock, and to provide that except as provided in the Plan and Trust, shall not be subject to the direction of the Company or the Committee appointed by the Company to administer some aspects of the Plan, with respect to investment of Trust assets; and

WHEREAS, the Trustee accepts the Trust which is and becomes a part of the Plan and agrees to perform the obligations set forth in this Trust;

NOW THEREFORE, pursuant to the authority delegated to the undersigned officers of the Company and the authority delegated to the Trustee under the Trust;

IT IS AGREED, by and between the parties hereto, that the provisions contained herein shall constitute the agreement between the Company and the Trustee in connection with the Plan and the Trust; and

IT IS FURTHER AGREED, by and between the parties hereto as follows:

A. The Trust Assets.

(1) Employer Contributions shall be paid to the Trustee, from time to time, in accordance with the Plan. All Employer Contributions hereafter made and all investments thereof together with all accumulations, accruals, earnings and income with respect thereto shall be held by the Trustee in trust hereunder as the "Trust Assets". The Trust Assets shall be received by the Trustee and invested by the Trustee. The Trustee shall not be responsible for the administration of the Plan, maintaining any records of Participants' Accounts under the Plan, or the computation of or collection of Employer Contributions, but shall hold, invest, reinvest, manage, administer and distribute the Trust Assets as provided herein for the exclusive benefit of Participants, retired Participants and their Beneficiaries.

(2) The Trustee shall hold, invest and administer the Trust Assets as a single fund without identification of any part of the Trust Assets with or allocation of any part of the Trust Assets to the Company or to any affiliate of the Company designated by it as a participating Employer under the Plan or to any Participant or group of Participants of the Company or of any such affiliate or their Beneficiaries.

B. Investment.

(1) The Trustee may invest and reinvest the Trust Assets without distinction between principal and income in Company Stock in accordance with the terms of the Plan and this Trust. The Trustee may also invest funds in other prudent investments as the Trustee deems desirable for the Trust; or such funds may be held in non-interest-bearing bank accounts, as necessary on a temporary basis.

(2) The Plan assets shall be invested and controlled by the Trustee. The actual management of Trust investments, other than Company Stock, may be delegated to the Trustee or may be delegated to one or more investment managers appointed by the Trustee. Investments shall not be in conflict with the "Prohibited Transactions" provisions of the Code as currently

defined and as hereafter amended. The Trustee may purchase or sell such shares of Company Stock, including shares of stock of any classification issued by any subsidiary or affiliate of the Company.

(3) In the event the Trustee invests any part of the Trust Assets, in any securities issued or guaranteed by the Company or any subsidiary or affiliate of the Company, and thereafter the Trustee decides to dispose of such investment, or any part thereof, under circumstances which, in the opinion of counsel for the Company require registration of the securities under the Securities Act of 1933 and/or qualification of the securities under the Blue Sky laws of any state or states, then the Company, at its own expense, will take or cause to be taken any and all such action as may be necessary or appropriate to effect such registration and/or qualification.

C. Trustee's Powers.

The Trustee shall have the authority and power to:

- (1) Sell, transfer, mortgage, pledge, lease or otherwise dispose of any securities or other property in the Trust at public or private sale;
- (2) Subject to the restrictions set forth in Section 6 of the Plan, borrow from any lender to acquire Company Stock or any other property authorized by this Trust, giving its note as Trustee with such interest and security for the loan as may be appropriate and necessary;
- (3) Vote upon any stock, including Company Stock as prescribed in Paragraph D of this Trust, bonds or other securities held in the Trust, or otherwise consent to or request any action on the part of the issuer in person or by proxy;
- (4) Give general or specific proxies or powers of attorney with or without powers of substitution;
- (5) Participate in reorganizations, recapitalizations, consolidations, mergers and similar transactions with respect to Company Stock or any other securities;
- (6) Deposit such Company Stock or other securities in any voting trust, or with any protective or like committee, or with a trustee or with depositories designated thereby;
- (7) Sue, defend, compromise, arbitrate or settle any suit or legal proceeding or any claim due it or on which it is liable;
- (8) Contract or otherwise enter into transactions between itself as Trustee and the Company, its subsidiaries and shareholders of any of them;

- (9) Perform all acts which the Trustee shall deem necessary and appropriate and exercise any and all powers and authority of the Trustee under this Trust;
- (10) Exercise any of the powers of an owner, with respect to such Company Stock and other securities or other property comprising the Trust Assets.
- (11) Selecting, retaining and monitoring the Independent Appraiser.
- (12) In accordance with Section 14(d) of the Plan, determining the valuation of Company Stock contributed to or purchased by the Plan, based on a valuation by an Independent Appraiser.

The provisions of the Plan and the Trust Agreement (governing the duties of the Trustee and the Plan Committee) are controlling unless the Company has entered into a trust agreement or engagement agreement with a third party trustee that creates a separate trust agreement or engagement agreement governing its service as trustee. If the Company enters into such a trust agreement or engagement agreement, the applicable provisions of the Plan and the Trust Agreement (governing such duties) cease to apply and the applicable provisions of that instrument shall then apply.

D. Voting Company Stock.

All Company Stock held by the Trust shall be voted by the Trustee. Notwithstanding the foregoing, each Participant and/or Beneficiary shall be entitled to direct the voting of any voting shares of Company Stock allocated to his Company Stock Account with respect to any vote required for the approval or disapproval of any corporate merger or consolidation, recapitalization, reclassification, liquidation, dissolution, sale of substantially all the assets of a trade or business, or other similar transactions prescribed by regulation. The Trustee shall vote any unallocated shares held by the Trust as well as any allocated shares for which a Participant has failed to give timely voting direction.

E. Nominees.

The Trustee may register any securities or other property held by it hereunder in its own name or in the name of its nominees with or without the addition of words indicating that such securities are held in a fiduciary capacity, and may hold any securities in bearer form, but the books and records of the Trustee shall at all times show that all such investments are part of the Trust.

F. Records.

The Trustee shall keep accurate and detailed accounts of all investments, receipts and disbursements and other transactions hereunder, and all accounts, books and records relating thereto shall be open to inspection by any person designated by the Plan Committee or the Company at all reasonable times. The Trustee shall maintain such records, make such computations (except as concerns Employer and Employee Contributions), and perform such ministerial acts as the Plan Committee may, from time to time, request.

G. Reports.

(1) Within sixty (60) days after the end of each taxable year of the Company, or the removal or resignation of the Trustee, and as of any other date specified by the Plan Committee, the Trustee shall file a report with the Plan Committee. This report shall show for each participating Employer all purchases, sales, receipts, disbursements, and other transactions effected by the Trustee during the year or period for which the report is filed, and shall contain an exact description, the cost as shown on the Trustee's books, and the market value as of the end of such period of every item held in the Trust and the amount and nature of every obligation owed by the Trust.

(2) The Trustee shall be responsible for the annual review and monitoring of the Independent Appraiser and the appraisal process, reports and findings as to the fair market value of the Company Stock in accordance with Section 14(d) of the Plan. The value placed upon such property by the Plan Committee shall be conclusive and binding upon all parties with an interest herein.

H. Distributions.

(1) As determined by the Company, and directed by the Plan Committee, the Trustee shall make distributions from the Trust at such times and in such amounts to or for the benefit of the persons entitled thereto under the Plan. Subject to the provisions of the Plan, as determined by the Company, the Trust may distribute Plan Benefits in the form of cash or Employer Securities, or a combination. Any undistributed part of a Participant's Plan Benefit shall be retained in the Trust until its distribution. Any portion of a Participant's Plan Benefit to be distributed in cash shall be paid by the Trustee, mailing its check to the person entitled to receive the distribution at that person's address of record. If a dispute arises as to who is entitled

to or should receive any benefit or payment, the Trustee may withhold or cause to be withheld such payment until the dispute has been resolved.

(2) As directed by the Plan Committee, the Trustee shall make payments out of the Trust Assets. Such directions or instructions need not specify the purpose of the payments so directed, and the Trustee shall not be responsible in any way respecting the purpose or propriety of such payments.

(3) No distribution or payment under this Trust to any Participant or the Participant's Beneficiary under the Plan shall be subject in any manner to anticipation, sale, transfer, assignment or encumbrance, whether voluntary or involuntary, and no attempt so to anticipate, sell, transfer, assign or encumber the same shall be valid or recognized by the Trustee, nor shall any such distribution payment be in any way liable for, or subject to, the debts, contracts, liabilities or torts of any person entitled to such distribution or payment, except to such an extent as may be ordered under a Qualified Domestic Relations Order, as provided for in the Plan. If the Trustee is notified by the Plan Committee that any such Participant or Beneficiary has been adjudicated bankrupt or has purported to anticipate, sell, transfer, assign or encumber any such distribution or payment, voluntarily or involuntarily, the Trustee shall if so directed by the Plan Committee, hold or apply such distribution payment or any part thereof to or for the benefit of such Participant or Beneficiary in such manner as the Plan Committee shall direct.

(4) In the event that any distribution or payment directed by the Plan Committee shall be mailed by the Trustee to the person specified in such direction at the latest address of such person filed with the Plan Committee, and shall be returned to the Trustee because such person cannot be located at such address, the Trustee shall promptly notify the Plan Committee of such return. Upon the expiration of sixty (60) days after such notification, such direction shall become void, and unless and until a further direction by the Plan Committee is received by the Trustee with respect to such distribution or payment, the Trustee shall thereafter continue to administer the Trust as if such direction had not been made by the Plan Committee. The Trustee shall not be obligated to search for or ascertain the whereabouts of any such person.

(5) The Plan Trustee shall have the primary responsibility for the withholding of income taxes from Plan distributions, for the payment of withheld income taxes on Plan distributions to the Internal Revenue Service, and for notification to Participants of their right to elect not to have income tax withheld from Plan distributions.

I. Signatures.

All communications required hereunder from the Company or the Plan Committee to the Trustee shall be in writing, signed by an officer of the Company or a person authorized by the Plan Committee to sign on its behalf. The Plan Committee shall authorize one or more individuals to sign, on its behalf, all communications required hereunder between the Plan Committee and the Trustee. The Company and the Plan Committee shall at all times keep the Trustee advised of the names and specimen signatures of all members of the Plan Committee and the individuals authorized to sign on behalf of the Plan Committee. The Trustee shall be fully protected in relying on any such communication and shall not be required to verify the accuracy or validity thereof unless it has reasonable grounds to doubt the authenticity of any signature. If after request the Trustee does not receive instructions from the Plan Committee on any matter in which instructions are required hereunder, subject to the provisions of Paragraph D hereof, the Trustee shall act or refrain from acting as it may determine. All communications required hereunder from the Trustee shall be in writing, signed by the Trustee.

J. Expenses.

The Trustee and the Plan Committee may employ suitable agents and counsel who may be counsel for the Company. The Company shall pay all expenses in connection with the design, establishment, or termination of the Plan. The Trust shall pay all costs of administering the Plan, unless such expenses are paid by the Company. However, normal brokerage charges, commissions, taxes and other costs incident to the purchase and sale of securities which are included in the cost of securities purchased, or charged against the proceeds in the case of sales, shall be charged to and paid out of Trust Assets. Any expenses paid by the Trust shall be reasonable and necessary. The Plan shall not pay, directly or indirectly, any commissions with respect to the purchase of Employer Securities. The Trustee shall be entitled to compensation as may be agreed upon in writing, from time to time, between the Plan Committee and the Trustee; provided, however, that no person (serving as a fiduciary) who already receives full-time pay from the Company shall receive any compensation from the Plan, except for reimbursement of expenses properly and actually incurred.

K. Liability and Indemnification of Trustee.

To the extent permitted by law, the Employer shall indemnify and hold harmless the following, each referred to herein as an "Indemnitee":

- (a) each member of the Plan Committee;
- (b) each individual serving as Trustee; and
- (c) each individual to whom the Employer has delegated

fiduciary duties.

The foregoing indemnification shall be in addition to, and not in lieu of, any insurance or other indemnification available to the Indemnitee.

Each Indemnitee shall be indemnified against any and all claims, losses, damages, judgments, expenses, including attorneys' fees, penalties and liability ("liability"), arising from the Indemnitee's performance of services in connection with the Plan or Trust, to the extent not covered by insurance (without recourse) paid for by the Employer or the Trust, unless the liability is judicially determined by a court of competent jurisdiction to be due to the Indemnitee's gross negligence, intentional misconduct or breach of any fiduciary duty imposed under ERISA on any one or more of the Indemnitees.

The Employer shall advance all attorneys' fees and other expenses incurred by or on behalf of an Indemnitee in connection with any proceeding in which the Indemnitee is involved by reason of such Indemnitee's fiduciary status within thirty (30) (or as reasonably soon thereafter) calendar days after the receipt by the Employer of a written statement from the Indemnitee requesting such advance or advances from time to time, whether prior to or after final disposition of the proceeding. The Indemnitee's written statement shall include receipts or other evidence of the expenses incurred and shall be accompanied by a written undertaking to repay any expenses advanced if it shall be determined that the Indemnitee is not entitled to be indemnified.

The invalidity or unenforceability of any provision of this Paragraph K shall in no way affect the validity or enforceability of any other provision in the Plan or the Trust, the Employer's incorporating documents or any agreement between the Indemnitee and the Employer. Without limiting the generality of the foregoing, this Paragraph K is intended to confer upon each Indemnitee indemnification rights to the fullest extent permitted by applicable laws. In the event any provision hereof conflicts with any applicable law, such provision shall be deemed modified, consistent with the aforementioned intent, to the extent necessary to resolve such conflict.

The Employer (in its discretion) or the Trustee may obtain a policy or policies of insurance for the Trustee (and other fiduciaries of the Plan) to cover liability or loss occurring by reason of the act or omission of a fiduciary. If such insurance is purchased with Trust assets, the policy must permit recourse by the insurer against the fiduciary in the case of a breach of any fiduciary duty imposed under ERISA by such fiduciary.

L. Amendment and Termination.

The Company shall have the right at any time, by an instrument or in writing duly executed and acknowledged and delivered to the Trustee, to modify, alter or amend this Trust, in whole or in part, and to terminate the Trust, in accordance with the express provisions of the Plan. The Company shall have the right, to the extent provided by law, to amend this Trust retroactively to its effective date in order to satisfy initially the requirements of Section 401(a) of the Code, and to terminate this Trust in the event of failure of the Internal Revenue Service, after application, to determine that the Plan and the Trust initially satisfy the requirements of Section 401(a) of the Code. In no event, however, shall the duties, power or liabilities of the Trustee hereunder be changed without prior written notification to the Trustee.

M. Irrevocability.

Subject to the provisions of Paragraph L, this Trust is declared to be irrevocable and at no time shall any part of the Trust Assets revert to or be recoverable by the Company or by any participating Employer or be used for or be diverted to purposes other than for the exclusive benefit of Participants or retired or terminated Participants and their Beneficiaries. However, the Plan Committee may, by notice in writing to the Trustee, direct that all or part of the Trust Assets be transferred to a successor Trustee or Trustees under a Trust instrument which is for the exclusive benefit of such Participants and their Beneficiaries and meets the requirements of Section 401(a) of the Code, and thereupon the Trust Assets, or any part thereof, together with any outstanding loans and accrued interest attributable thereto, shall be paid over, transferred or assigned to said successor Trustee or Trustees free from the Trust created hereunder; provided, however, that no part of the Trust Assets may be used to pay insurance policy premiums or to make contributions of the Company or of any participating Employer under any other plan maintained by the Company or any participating Employer for the benefit of its Employees.

N. Resignation or Removal of Trustee.

(1) Any Trustee may resign upon the delivery of written notice to the Company. Any Trustee may be removed at any time by the Company upon the delivery of written notice to the Trustee. Upon the receipt of instructions or directions from the Company or the Plan Committee with which a Trustee is unable or unwilling to comply, that Trustee may resign upon notice, in writing, to the Company or the Plan Committee, given within a reasonable time, under the circumstances then prevailing, after the receipt of such instructions or directions, and notwithstanding any other provisions hereof; in that event, that Trustee shall have no liability to the Company, or any person interested herein for failure to comply with such instructions or directions. Upon resignation or removal of any Trustee, the Company may appoint a successor Trustee (or Trustees). The successor Trustee shall have the same powers and duties as are conferred upon the Trustee hereunder, and the Trustee shall assign, transfer and pay over to such successor Trustee all the moneys, securities and other property then constituting the Trust Assets, together with such records or copies thereof as may be necessary to the successor Trustee.

(2) The Trustee shall not be required to make any transfer under ~~this~~ Paragraph N or the preceding Paragraph M to a successor Trustee or Trustees unless and until it has been indemnified to its satisfaction against any expenses and liabilities both with respect to such transfer and with respect to any of its acts as Trustee prior to such transfer (except such expenses or liabilities due to or arising from its fraud, dishonesty, negligence or misconduct).

O. Definition.

The definitions of certain words in the Plan shall apply to this Trust wherever applicable. The singular or plural number shall each be deemed to include the other whenever the context so indicates. The Trust shall be interpreted, whenever possible, to comply with the terms of the Code, the ERISA, and all applicable regulations and rulings.

P. Miscellaneous.

(1) So long as this Plan is in effect, all Employers shall file with the Internal Revenue Service and the Department of Labor, at the time and place required, the information required under ERISA and the Code.

(2) In the event any provisions of this Trust shall be held illegal or invalid for any reason, the illegality or invalidity shall not affect the remaining provisions of this Trust, but

shall be fully severable and the Trust shall be construed and enforced as if the illegal or invalid provision had never been inserted herein.

(3) Capitalized terms used in this Trust shall have the same meaning as given them in the Plan, unless specifically defined in this Trust.

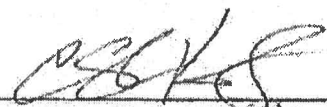
Q. Acceptance.

The Trustee hereby accepts this Trust and agrees to hold the Trust Assets existing on the date of this Trust and all additions and accretions thereto, subject to all the terms and conditions of this Trust, which shall be interpreted and construed in accordance with the Employee Retirement Income Security Act of 1974 and any other applicable laws and to the extent not superseded by Federal laws, in accordance with the laws of Kentucky.

Signatures Appear on the Next Page


IN WITNESS WHEREOF, the Company and the Trustee have caused this restated Trust to be executed this 1st day of January, 2017.

MOBILE MARKETING SOLUTIONS, INC.

By: 

CURTIS SHANE KENNEDY, PRESIDENT
(Print Name and Title)

TRUSTEE

By: 

Stephen C. James, solely in his capacity as
Trustee