

May 29, 2008

Ms. Jennifer Neuberger  
56 Maple Leaf Road  
Atlanta, GA 75115

Dear Jennifer,

On behalf of ABC Corporation, we are pleased to offer you the position of Marketing Comm Mgr reporting to Walter Thornton.

**Salary.**

You will be paid a gross monthly salary of \$4,333.33 which is equivalent to \$52,000.00 on an annualized basis. Your salary will be payable in equal biweekly installments pursuant to the Company's regular payroll policy. Our quotation of an annual rate of pay is merely for convenience and does not imply employment for a year or any other period of time.

**Sign-on Bonus.**

ABC Corporation is pleased to provide to you a one-time sign-on bonus of \$0.00 payable within 30 days of your start date. If within one year from your date of hire you voluntarily resign, or if you are terminated for cause, the total sign-on bonus will be due and payable to ABC Corporation in full. Please be aware that the IRS views the bonus as income and it will appear on your W-2.

**Stock Options.**

Upon the commencement of your employment, we will recommend to the Board of Directors that you be granted an option to purchase 0 shares of common stock. The option will vest over a four-year period with a one-year cliff. The exercise price for the options will be the fair market value on the day your employment commences.

In the event of an initial public offering of ABC Corporation, we currently anticipate offering employees the option to convert their ABC Corporation options to options in the new company. While we have not finalized our plans with respect to a potential offering nor its impact on shares in the existing and new companies, your shares would receive the same treatment as other ABC Corporation employees.

**Benefits.**

The Company will provide you with standard medical, dental and vision insurance benefits. You will also be entitled to 2 weeks paid vacation per year, pro-rated for the remainder of this calendar year.

**Start Date.**

Subject to fulfillment of any conditions imposed by this letter, you will commence this new position with the Company on Thursday, May 29, 2008.

**Nondisclosure.**

As a condition of employment, ABC Corporation will require you to sign an agreement covering inventions and protection of confidential information and proprietary information pertaining to ABC Corporation.

**At-Will Employment.**

Your employment with the Company will be on an "at will" basis, meaning that either you or the Company may terminate your employment at any time for any reason or no reason, without further obligation or liability.

The terms and conditions contained within this letter are confidential and you must not discuss them with anyone.

This offer is binding on ABC Corporation until the close of business Sunday, June 01, 2008. Please acknowledge your acceptance by signing below and returning one copy to ABC Corporation.

Sincerely,

Walter Thornton  
ABC Corporation

ACCEPTED AND AGREED:

Jennifer Neuberger

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Start Date