## EXHIBIT B

## Hewitt ennisknupp

An Aon Company

September 23, 2013

FirstGroup America, Inc. 600 Vine Street, Suite 1400 Cincinnati, OH 45202 Attn: SVP, General Counsel

Employee Benefits Committee of FirstGroup America, Inc. 600 Vine Street, Suite 1400 Cincinnati, OH 45202 Attn: SVP, General Counsel

Re: Investment Management Agreement

## Dear (b) (7)(C)

The purpose of this letter is to amend and supplement the Investment Management Agreement, including the Schedules attached thereto or incorporated by reference (collectively, the "Agreement"), by and between Hewitt EnnisKnupp, Inc. ("HEK"), FirstGroup America, Inc. and its affiliates ("Client") and the Employee Benefits Committee of First Group America, Inc. ("Committee"), as the designated fiduciaries of FirstGroup America Inc. Retirement Savings Plan (the "Plan"), effective as of October 1, 2013, in light of the presentation to Client and Committee of the Aon Hewitt Collective Investment Trust Offering Statement dated September 2013. Capitalized terms not otherwise defined herein shall have the meaning given to them in the Agreement.

First, Section 9 of the Agreement hereby is amended by adding the following new subsections (f) and (g) immediately following subsection (e) appearing therein:

- "(f) The Plan is a participant directed-individual account plan that is described in section 404(c) of ERISA and Department of Labor regulations thereunder.
- (g) Client has received the disclosures required by section 408(b)(2) of ERISA."

Second, subsection Section 2d. of Schedule A to the Agreement is amended in its entirety to read as follows:

"d. HEK has provided to Client and Committee a copy of the Aon Hewitt Collective Investment Trust Offering Statement dated September 2013 ("Offering Statement"), which describes the Aon Hewitt <sub>Mr.</sub>(b) (7)(C)

Employee Benefits Committee of FirstGroup America, Inc. September 23, 2013
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Collective Investment Trust (a Reliance Trust Company of Delaware Collective Investment Fund) (the "Collective Trust") and the investment funds established thereunder ("Funds"). Client and Committee have received, read and understand the Offering Statement. HEK shall be entitled to carry out its obligations under this Section 2 by selecting exclusively from among the Funds, and Client and Committee agree that in carrying out such obligations, HEK shall have no obligation to consider or make recommendations with respect to investment funds or vehicles of any kind not available from time to time under the Collective Trust. HEK shall timely provide to Client and Committee any revisions or updates to the Offering Statement. Client and Committee further acknowledge and agree that, as described in the Offering Statement, HEK has the authority to remove Reliance Trust Company of Delaware ("Reliance") as trustee of the Collective Trust and to designate a successor trustee, which may be an affiliate of HEK. HEK's authority pursuant to Section 1b. of the Agreement shall include the authority to effect such removal and designate such successor trustee on behalf of the Plan. The Plan shall be responsible for all expenses and fees incurred in the subscription to the Collective Trust. The aggregate fees received by HEK for services under this contract and any investment of Plan assets in a Fund will not vary from the fee structure described in Schedule B or any other provision of this Agreement."

Third, Client and Committee, acting in their respective fiduciary capacities under the Plan, hereby authorize and direct HEK to invest in Class 1 units of the Funds selected by HEK for use by the Plan. In so doing, Client and Committee agree that HEK is not acting in any fiduciary capacity in carrying out such directions and represent that the directions contained in this paragraph are permitted by, and do not violate, applicable law, including ERISA or the rules and regulations promulgated thereunder.

Fourth, provisions of the Agreement not affected by the foregoing provisions of this letter shall remain in full force and effect.

Please indicate your agreement with the provisions of this letter by accepting its terms in the spaces provided on the following page.

Regards.

(b) (7)(C)

Hewitt EnnisKnupp, Inc.

Mr. (b) (7)(C)
Employee Benefits Committee of FirstGroup America, Inc.
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Very truly yours,

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B(b) (7)(C)

Name: (b) (7)(C)

Title: VP-Legal

Date: September 24, 2013

## AGREED AND ACCEPTED:

FirstGroup America, Inc.

<sub>Nam</sub>(b) (7)(C)

Title: SUP FINANCE

Date: 9/24/13

Employee Benefits Committee of FirstGroup America, Inc.

<sub>Name</sub> (b) (7)(C)

Title: SW FINANCE

Date: 2(27/13