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Bell Technical Solutions

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| То: | All technicians at Bell Technical Solutions |
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| cc: | All Regional Associates All WFM & Finance support team members |
| From: | Sébastien Lafond, Director, Finance |

Subject: Per Diem Process Changes

Hello,

Bell Technical Solutions is committed to consistently delivering the very best customer experience. In order to achieve this goal, and meet customer demand, on occasion we must mobilize our technicians 100 km or more outside of their usual work locations. Additionally, there are times when we require technicians to stay away overnight.

BTS provides per diem payments to technicians under these types of circumstances, however, we have experienced challenges periodically in ensuring payment is received in a timely manner. The company has invested funds and resources to automate the per diem process and we are implementing the following changes, to be rolled out in 2 distinct phases:

- **Phase 1 Overnight Per Diem:** Effective immediately, for per diem payments applicable on occasions where technicians are required to stay away overnight, responsibility of processing the payments will be transferred from Payroll Services to Accounts Payable. We anticipate this solution will reduce processing time to a maximum of 2 business days, from the day in which requests are submitted by WFM to Accounts Payable.
- Phase 2 VTT Per Diem: Effective Q2 2017, per diems will be validated within the Validation Time Tracker (VTT) application. Managers will be able to validate when technicians are sent 100 km outside of their dispatch area, with the confirmation being sent by VTT directly to SAP, replacing the need to create expense reports in Concur.

The process improvements we are making will ultimately reduce the time to complete per diem requests, accelerate the payment process, reduce payroll discrepancies and increase overall quality control.

I look forward to the successful implementation of our new per diem processes. I am confident that these will be effective solutions to ensuring payments are processed and received by our technicians as efficiently as possible.

Regards,

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