

RR DONNELLEY

**2016 Summary of Material
Modifications (SMM) for the Health
Care Spending Program and
Dependent Care Spending Program**

Effective as of January 1, 2017

This Summary of Material Modifications (the “SMM”) only covers the Health Care Spending Program and Dependent Care Spending Program of the RR Donnelley Flexible Benefits Plan (the “Plan”). In addition, nothing in this SMM, the Summary Plan Description of the Health Care Spending Program and Dependent Care Spending Program (the “SPD”) or its appendices should be interpreted as an employment contract. This SMM merely describes the material changes to the coverages and benefits offered to eligible participants from the date of the last SPD until January 1, 2017. R.R. Donnelley & Sons Company (“RR Donnelley”) reserves the right to amend, change, or terminate the Plan or the Health Care Spending Program or Dependent Care Spending Program, in whole or in part, at any time. If a capitalized term is not defined in this SMM, such term shall have the definition set forth in the SPD.

This SMM contains a summary in English to supplement and/or replace the information provided in the SPD and its appendices. If there is any inconsistency between the SMM and the SPD, this SMM shall control. You should keep this SMM with your SPD, and other Health Care Spending Program and Dependent Care Spending Program and/or Plan documents. If you have difficulty understanding any part of this content, call the RR Donnelley Benefits Center at 1-877-RRD-4BEN (1-877-773-4236). Benefits Center Representatives are available from 8 a.m. to 5 p.m. CT, Monday through Friday.

(The following section replaces the section of the SPD titled “When Dependent Care FSA Benefits End” found under the section of the SPD titled “When Participation Ends” beginning on page 16.)

When Dependent Care FSA Benefits End

Your participation in the Dependent Care FSA ends when your employment ends, or if earlier, when you are no longer eligible or decline to participate. Participation also ends on December 31 if you do not re-enroll during the Annual Enrollment period.

If you have made more Dependent Care FSA contributions than eligible expenses have been paid to you at the time your participation ends, you can still receive the unspent balance by submitting claims for eligible expenses incurred after you cease to participate and through the end of the calendar year in which your participation ends. You will not be able to make new contributions to your Dependent Care FSA account after your participation ends.