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**2008 STOCK COMPENSATION PLAN
OF
SPAR GROUP, INC.**

**Effective as of May 29, 2008,
As Amended through May 28, 2009**

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Section 1. Approval and Purposes of this Plan. (a) This stock compensation plan (as the same has been and hereafter may be supplemented, modified, amended or restated from time to time in the manner provided herein, this "Plan") currently consists of the existing 2008 Stock Compensation Plan (the "Existing Plan") as approved by the Board of Directors (the "Board") of **SPAR Group, Inc.**, a Delaware corporation (the "Corporation"), on March 27, 2008, and by the stockholders of the Corporation at their annual meeting on May 29, 2008 (the "Effective Date"), when the Existing Plan became effective, and amendments to the Existing Plan authorized, approved and established by action of the Board on April 20, 2009, which amendments consist of the addition of Section 12(a) hereto (the "Repricing Amendment"), and certain clarifying amendments deemed immaterial in the aggregate by the Board (the "Other Amendments"). The Repricing Amendment was authorized and approved by the Board for submission to the Corporation's stockholders of the Corporation at their annual meeting on May 28, 2009, and was approved by the stockholders and became effective on that date in accordance with applicable law and the applicable requirements of the national securities exchange (Nasdaq) on which the Corporation's stock is listed or quoted ("Exchange Rules"). In adopting the Other Amendments, the Board provided that the Other Amendments would become effective on May 28, 2009, whether or not the Repricing Amendment was approved by the Corporation's stockholders, since the Other Amendments were not related to the Repricing Amendment.

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(b) This Plan is intended to provide an incentive to employees (including directors and officers who are employees), and to its directors, officers and consultants who are not employees, of the Corporation, or any of its Subsidiaries (as such term is defined in Section 18 hereof), and to offer an additional inducement in obtaining the services of such individuals. Without in any way limiting the foregoing, such consultants include each SPAR Affiliate (as defined in Section 18), and the employees of each SPAR Affiliate (including directors and officers who are employees) and the directors and officers of each SPAR Affiliate who are not its employees, and this Plan is intended to offer an additional inducement in obtaining the services of such individuals. This Plan provides for the grant of equity compensation awards (each an "Award") in, to or otherwise respecting shares of the Corporation's Common Stock, par value \$.01 per share (the "Common Stock"), in the form of (i) "incentive stock options" within the meaning of Section 422 of the Code (as defined in Section 18) as described in Section 5 ("ISOs"), (ii) nonqualified stock options that do not qualify as ISOs as described in Section 5 ("NQSOs"), (iii) stock appreciation rights as described in Section 6 ("SARs"), (iv) restricted stock as described in Section 7 ("Restricted Stock"), and (v) restricted stock units as described in Section 8 ("RSUs"). The Corporation makes no representation or warranty, express or implied, as to the qualification of any option as an "incentive stock option" under the Code (as defined in Section 18). Each reference to a consultant in this Plan shall be deemed to include each of the consultant's employees in the case of a consultant that is not a natural person.

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(c) This Plan replaced the 2000 Plan (which in turn replaced the 1995 Plan, as such terms are defined in Section 18 hereof) for new Awards on and after the Effective Date hereof. All options issued at any time under the 2000 Plan or 1995 Plan and still outstanding on the Effective Date ("Continuing Awards"), respecting the covered shares of the Corporation's Common Stock ("Continuing Award Shares"), shall continue to be governed by such plans, as applicable, except that those Continuing Awards may be modified as provided in Section 12 hereof as if they were Awards hereunder to the extent the provisions respecting adverse modifications in those plans are not violated by such modification.

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Section 2. Stock Subject to this Plan. (a) Subject to adjustment under and the other provisions of Sections 11 and 12, the Corporation from time to time may grant options, SARs, Restricted Stock, RSUs and other Awards under this Plan ("New Awards") to, in or otherwise respecting its Common Stock ("New Award Shares") so long as the New Award Shares covered by each proposed New Award or group of New Awards in the aggregate do not at the time of the proposed issuance exceed the remaining unused availability for New Award Shares under this Plan (the "Remaining Availability"). The Remaining Availability at a particular calculation time shall be equal to the sum of the following: (i) 5,600,000 shares; minus (ii) the sum at the calculation time of (A) the cumulative aggregate number of New Award Shares covered by Awards issued under this Plan on and after the Effective Date (including all options to acquire Common Stock and SARs , RSUs payable in Common Stock or Restricted Stock issued pursuant to this

59 Plan), and (B) 2,034,122 Continuing Award Shares (which was the aggregate number of Continuing Award
60 Shares outstanding on the Effective Date), in each case whether or not the New Award Shares or Continuing
61 Award Shares are still outstanding at such calculation time; and plus (iii) the aggregate number of Voided
62 Award Shares (as defined below) that arising after the Effective Date through such calculation time. In the
63 event that at any time after the Effective Date any New Award or Continuing Award shall have become void,
64 expired, been canceled, surrendered or forfeited, terminated unexercised or ceased for any other reason
65 whatsoever to exist or be outstanding (in each case other than through exercise in the case of any option or
66 SAR or through termination of the applicable restrictions in the case of Restricted Stock or RSUs) (each a
67 "Voided Award"), the New Award Shares or Continuing Awards Shares covered by such Voided Award
68 (each a "Voided Award Share") shall again become available for the granting of Awards under this Plan and
69 added to the Remaining Availability as provided above.

70 (b) The Corporation shall at all times during the term of this Plan reserve and keep
71 available such number of shares of Common Stock as will be sufficient to satisfy the Awards issued under
72 and the other requirements of this Plan. Such shares of Common Stock may, in the discretion of the Board,
73 consist either in whole or in part of authorized but unissued shares of Common Stock or shares of Common
74 Stock held in the treasury of the Corporation. No fractional shares of Common Stock shall be issued or
75 purchased under this Plan.

76 Section 3. Administration of this Plan. (a) This Plan will be administered under the
77 authority of the Compensation Committee of the Board of Directors of the Corporation as provided in its
78 Charter or such other standing committee of the Corporation as the Board may from time to time designate to
79 administer its plans generally or this Plan specifically (including the Compensation Committee or such
80 successor committee, the "Compensation Committee"). The Compensation Committee or the Corporation
81 (acting through the proper officer(s) of the Corporation) from time to time may appoint one or more officers,
82 employees and independent contractors (including the Compensation Committee to the extent applicable,
83 each an "Administrator") to assist in the administration of this Plan and may delegate (in whole or in part)
84 power and authority under this Plan to them to the maximum extent permitted by the Charter (as defined in
85 Section 18), applicable law and applicable Exchange Rules. Notwithstanding the foregoing, so long as the
86 Corporation has any class of its common equity securities registered or required to be registered under
87 Section 12 of the Securities Exchange Act, , to the extent necessary to comply with Rule 16b-3 promulgated
88 under the Securities Exchange Act, as amended, or any successor rule (together with such section, "Rule
89 16b-3"), or to preserve any deduction or otherwise comply with any applicable provision of the Code
90 (including Section 162(m) thereof), ERISA, Securities Law, Exchange Rules, Accounting Standards or other
91 applicable law, any Compensation Committee appointed by the Board to administer this Plan shall be
92 comprised of two or more directors, each of whom shall be (i) a "non-employee director" within the meaning
93 of Rule 16b-3, and (ii) an "outside director" within the meaning of Treasury Regulation Section 1.162-
94 27(e)(3). The delegation of power and authority to the Administrators hereunder shall be consistent with all
95 applicable law (including, without limitation, applicable state law and Rule 16b-3) and any applicable
96 Exchange Rules. Unless otherwise provided in the Charter or by applicable law, a majority of the members
97 of the Compensation Committee shall constitute a quorum, and the acts of a majority of the members present
98 at any meeting at which a quorum is present, and any acts approved in writing by all members without a
99 meeting, shall be the acts of the Compensation Committee.

100 (b) The Compensation Committee shall have the power and authority (which it may
101 delegate to the Administrators to the maximum extent permitted by this Plan, the Charter, applicable
102 Exchange Rules and applicable law), in their sole discretion, to determine or approve (among other things),
103 to the maximum extent permitted by this Plan, the Charter, applicable law and applicable Exchange Rules: (i)
104 the persons who shall be granted Awards under this Plan; (ii) when they shall receive Awards and the
105 applicable grant dates; (iii) whether an Award granted to an employee shall be an ISO, a NQSO, a SAR,
106 Restricted Stock and/or RSUs; (iv) the type (*i.e.*, voting or non-voting) and number of shares of Common
107 Stock to be subject to each Award; (v) the standard term of each Award, including any provisions for early
108 termination or forfeiture; (vi) the method or formula for determining (A) the date each option or SAR shall
109 become exercisable or restrictions on Restricted Stock or RSUs shall lapse (*i.e.*, the Award will vest),
110 including any provisions for early vesting, (B) whether an Award shall be exercisable or vest in whole or in
111 installments, and (C) if in installments, (1) the number of shares of Common Stock to be subject to each
112 installment, (2) whether the installments shall be cumulative and (3) the date each installment shall become
113 exercisable or vest and the term of each installment; (vii) whether to accelerate the date of exercise or vesting
114 of any Award or installment; (viii) whether shares of Common Stock may be issued upon the exercise of an
115 option as partly paid, and, if so, the method or formula for determining the dates when future installments of
116 the exercise price shall become due and the amounts of such installments; (ix) the form of payment of the

117 exercise price for any option; (x) the method or formula for determining (A) the exercise price of each
118 option, (B) the Base Value (as defined in Section 6(e)) of each SAR, and (C) the Fair Market Value (as
119 defined in Section 18) of a share of Common Stock for all purposes of this Plan; (xi) whether and under what
120 conditions to restrict the pledge, sale or other disposition of any Award granted under this Plan, the shares of
121 Common Stock acquired upon the exercise of an option or SAR or vesting and settlement of Restricted Stock
122 or RSUs and, if so, whether and under what conditions to waive any such restriction, whether individually,
123 by class or otherwise; (xii) whether and under what conditions to subject the exercise or vesting of all or any
124 portion of an Award to the fulfillment of certain restrictions or contingencies as specified in the contract
125 referred to in Section 10 hereof (the "Contract"), including (without limitation) restrictions or contingencies
126 relating to (A) entering into a covenant not to compete with any SPAR Company (as such term is defined in
127 Section 18 hereof), (B) financial objectives for the Corporation, any of its Subsidiaries, a division, a product
128 line or other category and/or (C) the period of continued employment or consulting of the awardee with any
129 SPAR Company, and in each case to determine whether such restrictions or contingencies have been met;
130 (xiii) the method or formula for determining the amount, if any, necessary to satisfy the obligation of the
131 Corporation, any of its Subsidiaries or any Parent to withhold taxes or other amounts; (xiv) whether an
132 awardee Retires or has a Disability (as such terms are defined in Section 18); (xv) whether to cancel or
133 modify an Award either with or without the consent of the awardee or as provided in the Contract, provided,
134 however, that any modified provision is permitted to be included in an Award granted under this Plan on the
135 date of the modification, and provided, further, that in the case of a modification (within the meaning of
136 Section 424(h) of the Code) of an ISO, such option as modified would be permitted to be granted on the date
137 of such modification under the terms of this Plan; and (xvi) how to construe the respective Contracts and this
138 Plan; (xvii) the policies, rules and regulations relating to this Plan and how and when to prescribe, amend and
139 rescind the same.

140 (c) The Compensation Committee shall have exclusive power and authority respecting
141 (i) any provision of this Plan or any Award granted under this Plan, or any amendment to either, that under
142 Rule 16b-3 or Section 162(m) of the Code requires the approval of the Board, a committee of non-employee
143 directors or the stockholders, in order (A) to be exempt under Section 16(b) of the Securities Exchange Act
144 (unless otherwise specifically provided herein) or (B) to preserve any deduction under Section 162(m) of the
145 Code, and (ii) any other determination necessary or advisable for administering this Plan to the extent such
146 determination must be made by the Compensation Committee or similar committee of independent directors
147 under applicable provisions of the Code, ERISA, Securities Law, Exchange Rules or Accounting Standards,
148 other applicable law or the Charter.

149 (d) Any controversy or claim arising out of or relating to this Plan, any option granted
150 under this Plan or any Contract on the books and records of the Corporation with respect thereto shall be
151 determined unilaterally by the Administrators in their sole and absolute discretion. The Administrators may
152 in their discretion refer, or shall refer to the extent required by this Plan, the Charter, the Code, ERISA,
153 Securities Law, Exchange Rules, Accounting Standards or other applicable law, any such matter to the
154 Compensation Committee for its determination, which determination shall be final, conclusive and binding
155 on all parties. In all other cases, the determinations of the Administrators on such matters shall be final,
156 conclusive and binding on all parties.

157 (e) No present or former Administrator or employee of the Corporation or any of its
158 Subsidiaries or Affiliates shall be liable for any action, inaction or determination made in good faith, and no
159 present or former member of the Compensation Committee shall be liable for any action, inaction or
160 determination made, with respect to this Plan, any Award granted, exercisable, exercised, vested, settled,
161 surrendered or expired hereunder or any bookkeeping entry made in connection therewith.

162 (f) The Corporation shall maintain a separate permanent record of its actions with
163 respect to the Plan, which shall be available for inspection by appropriate parties as may be required by
164 applicable law. Such records shall include (without limitation) a separate account for each awardee
165 reflecting all Awards granted, exercisable, exercised, vested, settled, surrendered, forfeited, cancelled or
166 expired and other actions taken with respect thereto. The Corporation's books and records shall be
167 conclusive as to the existence, amounts and terms of all Awards absent manifest error.

168 Section 4. Eligibility. The Administrators may from time to time, consistent with the
169 purposes of this Plan, grant Awards to such directors (whether or not an employee), officers (whether or not
170 an employee), or employees of the Corporation or any of its Subsidiaries or any consultant thereto and to
171 such employees of any SPAR Affiliate or any consultant thereto as the Administrators may determine in their
172 sole discretion. Such Awards granted shall cover such number of shares of Common Stock as the

173 Administrators may determine in their sole discretion; provided, however, that if on the date of grant of an
174 Award, any class of common stock of the Corporation (including without limitation the Common Stock) is
175 required to be registered under Section 12 of the Securities Exchange Act, the maximum number of shares
176 subject to Awards that may be granted to any employee during any calendar year under this Plan shall be
177 1,000,000 shares; and provided, further, that if an Award of Restricted Stock or RSUs to an employee is
178 intended to be performance-based compensation for purposes of Section 162(m) of the Code, the maximum
179 number of shares subject to Awards constituting Restricted Stock or RSUs that may be granted to such
180 employee during the calendar year in which such Award is made under this Plan shall be 1,000,000 shares.

181 Section 5. Options. (a) Grant of Options. The Administrators may grant Awards of
182 options, whether ISOs and/or NQSOs, to acquire shares of Common Stock as provided in this Section. Each
183 Award of options granted pursuant to this Plan shall be made on such terms and conditions as are not
184 inconsistent with this Plan and as are established by the Administrators, in their sole discretion, at or before
185 the time such Award is granted; provided, however, that the aggregate Fair Market Value (as defined in
186 Section 18) determined at the time the Award is granted of the shares of Common Stock for which any
187 eligible employee may be granted ISOs under this Plan or any other plan of the Corporation, or of a Parent or
188 a Subsidiary of the Corporation, that are exercisable for the first time by such optionee during any calendar
189 year shall not exceed \$100,000. The \$100,000 ISO limitation amount shall be applied by taking ISOs into
190 account in the order in which they were granted or as otherwise may be required by Section 422 of the Code.
191 Any option (or portion thereof) granted in excess of such ISO limitation amount or that for any reason is not
192 or ceases to be treated as an ISO for Code purposes shall be treated as a NQSO to the extent of such excess
193 or all or any portion thereby not treated as an ISO.

194 (b) Exercise Price of Options. The exercise price of the shares of Common Stock under
195 each option shall be determined by the Administrators in their sole discretion; provided, however, that (i)
196 except as provided below, the exercise price of an option shall not be less than the Fair Market Value (as
197 defined in Section 18) of the Common Stock subject to such option on the date of grant; (ii) if, at the time an
198 ISO is granted, the optionee owns (or is deemed to own under Section 424(d) of the Code) stock possessing
199 more than ten percent (10%) of the total combined voting power of all classes of stock of the Corporation, of
200 any of its Subsidiaries or of a Parent, the exercise price of such ISO shall not be less than one hundred ten
201 percent (110%) of the Fair Market Value of the Common Stock subject to such ISO on the date of grant; and
202 (iii) the Administrators must first obtain the approval of the Board to grant a NQSO with an exercise price
203 that is less than the Fair Market Value of the shares on the date of the granting of the NQSO; provided,
204 however, that with respect to any NQSO granted to a "covered employee" (as such term is defined in Section
205 162(m) of the Code), the exercise price of the shares of Common Stock underlying such NQSO shall not be
206 less than the Fair Market Value of such shares on the date of granting of such NQSO.

207 (c) Term of Options. Each option granted pursuant to this Plan shall be for such term as
208 is established by the Administrators, in their sole discretion, at or before the time such option is granted;
209 provided, however, that the term of each option granted pursuant to this Plan shall be for a period not
210 exceeding ten (10) years from the date of grant thereof, and provided further, that if, at the time an ISO (but
211 not an NQSO) is granted, the optionee owns (or is deemed to own under Section 424(d) of the Code) stock
212 possessing more than ten percent (10%) of the total combined voting power of all classes of stock of the
213 Corporation, of any of its Subsidiaries or of a Parent, the term of the ISO shall be for a period not exceeding
214 five (5) years from the date of grant. Options shall be subject to earlier termination as hereinafter provided.

215 (d) Exercise of Options.

216 (i) An option (or any installment thereof), to the extent then exercisable, shall
217 be exercised by giving written notice to the Corporation at its principal office (A) specifying the option being
218 exercised and the number of shares of Common Stock as to which such option is being exercised, and
219 (B) accompanied by payment in full of the aggregate exercise price therefor (or the amount due on exercise if
220 the applicable Contract permits installment payments) (I) in cash and/or by certified check, (II) with the
221 authorization of the Administrators, with previously acquired shares of Common Stock having an aggregate
222 Fair Market Value (as defined in Section 18) on the date of exercise, equal to the aggregate exercise price of
223 all options being exercised, (III) with a concurrent sale of option shares to the extent permitted by clause (ii)
224 of this Section 5(d), or (IV) some combination thereof; provided, however, that in no case may shares be
225 tendered if such tender would require the Corporation to incur a charge against its earnings for financial
226 accounting purposes. The Corporation shall not be required to issue any shares of Common Stock pursuant
227 to the exercise of any option until all required payments with respect thereto, including payments for any
228 required withholding amounts, have been made.

229 (ii) The Administrators may, in their sole discretion, permit payment of the
230 exercise price of an option by delivery by the optionee of a properly executed notice, together with a copy of
231 the optionee's irrevocable instructions to a broker acceptable to the Administrators to sell all or a portion of
232 the option shares and deliver promptly to the Corporation the amount of sale or loan proceeds sufficient to
233 pay such exercise price. In connection therewith, the Corporation may enter into agreements for coordinated
234 procedures with one or more brokerage firms.

235 (iii) An optionee shall not have the rights of a stockholder with respect to such
236 shares of Common Stock to be received upon the exercise of an option until the date of issuance of a stock
237 certificate to the optionee for such shares or, in the case of uncertificated shares, until the date an entry is
238 made on the books of the Corporation's transfer agent representing such shares; provided, however, that until
239 such stock certificate is issued or until such book entry is made, any optionee using previously acquired
240 shares of Common Stock in payment of an option exercise price shall continue to have the rights of a
241 stockholder with respect to such previously acquired shares.

242 (e) Handling Options on Termination of Relationship; Retirement.

243 (i) Except as may otherwise be expressly provided in the applicable Contract or
244 optionee's written employment or consulting or termination contract, any optionee whose employment or
245 consulting relationship with the Corporation, its Parent, any of its Subsidiaries and, in the case of employees
246 of or consultants to a SPAR Affiliate, with any Affiliate or other consultant of the Corporation has
247 terminated for any reason (other than the optionee's Retirement, death or Disability) may exercise any option
248 granted to the optionee as an employee or consultant, to the extent exercisable on the date of such
249 termination, at any time within three (3) months after the date of termination, but not thereafter and in no
250 event after the date the option would otherwise have expired; provided, however, that if such relationship is
251 terminated for Cause (as defined in Section 18), such option shall terminate immediately.

252 (ii) For the purposes of this Plan, an employment or consulting relationship
253 shall be deemed to exist between an individual and the Corporation if, at the time of the determination, the
254 individual was an officer or employee of the Corporation, its Parent, any of its Subsidiaries or any of its
255 consultants (including any of its Affiliates). As a result, an individual on military leave, sick leave or other
256 *bona fide* leave of absence shall continue to be considered an employee or consultant for purposes of this
257 Plan during such leave if the period of the leave does not exceed ninety (90) days, or, if longer, so long as the
258 individual's right to re-employment with the Corporation, any of its Subsidiaries, Parent or Affiliate or other
259 consultant, as the case may be is guaranteed either by statute or by contract or the Corporation, its Parent,
260 any of its Subsidiaries or Affiliate or other consultant, as the case may be, has consented in writing to longer
261 absence. If the period of leave exceeds ninety (90) days and the individual's right to re-employment is not
262 guaranteed by statute, contract or consent, the employment or consulting relationship shall be deemed to
263 have terminated on the 91st day of such leave.

264 (iii) Except as may otherwise be expressly provided in the applicable Contract,
265 an optionee whose directorship with the Corporation has terminated for any reason (other than the optionee's
266 Retirement, death or Disability) may exercise the options granted to the optionee as a director who was not
267 an employee of or consultant to the Corporation or any of its Subsidiaries, to the extent exercisable on the
268 date of such termination, at any time within three (3) months after the date of termination, but not thereafter
269 and in no event after the date the option would otherwise have expired; provided, however, that if the
270 optionee's directorship is terminated for Cause, such option shall terminate immediately.

271 (iv) If any optionee Retires, the options granted to the optionee under this Plan
272 will become fully vested automatically, notwithstanding any vesting schedule in the Contract, and may be
273 exercised by the optionee (A) in the case of an ISO, within three (3) months after Retirement, but not beyond
274 the remaining term of the option, or (B) in the case of any other option, at any time within the remaining term
275 of the option, in each case subject to any other early termination that may be applicable under this Plan.

276 (v) No option shall be subject to early expiration or termination as provided in
277 clause (i), (ii) or (iii) of Section 5(e) of this Plan due to the Retirement, death or Disability of the original
278 optionee, subject, however, to all the other provisions of this Plan, including (without limitation) any such
279 other provision for early termination that may become applicable.

280 (vi) Nothing in this Plan or in any option granted under this Plan shall confer on
281 any person any right to continue in the employ of or as a director of or consultant to the Corporation, its

282 Parent, any of its Subsidiaries or any of their respective Affiliates, or as a director of the Corporation, or
283 interfere in any way with any right of the Corporation, its Parent, any of its Subsidiaries or any of their
284 respective Affiliates to terminate such relationship at any time for any reason whatsoever without liability to
285 the Corporation, its Parent, any of its Subsidiaries or any of their respective Affiliates.

286 (f) Death or Disability of an Optionee.

287 (i) Except to the extent more favorable treatment may otherwise be expressly
288 accorded to the optionee in the applicable Contract or optionee's written employment or consulting or
289 termination contract, if an optionee dies (A) while the optionee is a director (whether or not an employee),
290 officer (whether or not an employee), or employee of the Corporation, its Parent or any of its Subsidiaries or
291 any consultant thereto or while an employee of or consultant to a SPAR Affiliate, (B) at any time following
292 the original optionee's Retirement from such relationship or termination of such relationship by reason of the
293 optionee's Disability, or (C) within three (3) months after any other termination of such relationship (unless
294 such other termination was for Cause or without the consent of the Corporation), the options granted to the
295 optionee under this Plan will become fully vested automatically, notwithstanding any vesting schedule in the
296 Contract, and may be exercised by the optionee's Legal Representative (as such term is defined in Section
297 18) at any time (I) in the case of an ISO, within one year after death, but not beyond the remaining term of
298 the option, or (II) in the case of any other option, within the remaining term of the option, in each case
299 subject to any other early termination that may be applicable under this Plan.

300 (ii) Except to the extent more favorable treatment may otherwise be expressly
301 accorded to the optionee in the applicable Contract or optionee's written employment or consulting or
302 termination contract, in the event of the termination due to Disability of an optionee's status as a director
303 (whether or not an employee), officer (whether or not an employee), or employee of the Corporation or any
304 of its Subsidiaries or any consultant thereto or as an employee of or consultant to a SPAR Affiliate, the
305 options granted to the optionee under this Plan will become fully vested automatically, notwithstanding any
306 vesting schedule in the Contract, and may be exercised by the optionee, or by the optionee's Legal
307 Representative, at any time (A) in the case of an ISO, within one year after Disability, but not beyond the
308 remaining term of the option, or (B) in the case of any other option, within the remaining term of the option,
309 in each case subject to any other early termination that may be applicable under this Plan.

310 Section 6. Stock Appreciation Rights. (a) Grant of SARs. The Administrators may
311 grant Awards of SARs as provided in this Section. Each Award of SARs granted pursuant to this Plan shall
312 be made on such terms and conditions that are not inconsistent with this Plan as are established by the
313 Administrators, in their sole discretion, at or before the time such Award is granted.

314 (b) SAR Terms. The Contract for each SAR Award shall specify the Base Value (as
315 defined in Section 6(e)), the duration of the SAR, the number of shares of Common Stock to which the SAR
316 pertains, any conditions imposed upon the exercisability of the SAR in the event of Retirement (as defined in
317 Section 18), death, Disability (as defined in Section 18) or other termination of employment or termination of
318 a consulting or other relationship, and such other provisions as the Administrators shall determine consistent
319 with the Plan. SARs granted under the Plan shall be exercisable at such times and be subject to such
320 restrictions and conditions as the Administrators shall determine, which need not be the same for all
321 awardees.

322 (c) Exercise of SARs. SARs may be exercised with respect to all or part of the shares
323 of Common Stock upon whatever terms and conditions the Administrators, in their sole discretion, imposes
324 upon such SARs. A SAR shall be exercised by delivery to the Corporation of a notice of exercise in the form
325 prescribed by the Administrators.

326 (d) Other Conditions Applicable to SARs. In no event shall the term of any SAR
327 granted under the Plan exceed ten (10) years from the date of grant. A SAR may be exercised only when the
328 Fair Market Value (as defined in Section 18) of a share of Common Stock exceeds the Base Value (as
329 defined in Section 6(e)).

330 (e) Payment upon Exercise of SARs.

331 (i) Subject to the provisions of the Contract, upon the exercise of a SAR, the
332 awardee is entitled to receive, without any payment to the Corporation (other than required tax withholding
333 amounts), an amount (the "SAR Value") equal to the product of multiplying (A) the number of shares of

334 Common Stock with respect to which the SAR is exercised by (B) an amount equal to the excess of (I) the
335 Fair Market Value (as defined in Section 18) per share on the date of exercise of the SAR over (II) the "Base
336 Value" of the SAR designated in the Contract (which "Base Value" shall be the Fair Market Value per share
337 on the date of grant or any amount greater than such Fair Market Value stated as the Base Value in the
338 Contract).

339 (ii) Payment of the SAR Value to the awardee shall be made (A) in shares of
340 Common Stock, valued at the Fair Market Value on the date of exercise in the case of an immediate payment
341 after exercise, (B) in cash or (C) in a combination thereof as determined by the Administrators, either at the
342 time of the Award or, unless otherwise provided in the applicable Contract, thereafter, and as provided in the
343 Contract.

344 (iii) To the extent required to satisfy the conditions of Rule 16b-3 or other
345 applicable provision of the Code, ERISA, Securities Law, Exchange Rules, Accounting Standards or other
346 applicable law, , or as otherwise provided in the Contract, the Compensation Committee shall have the sole
347 discretion to consent to or disapprove the election of any awardee to receive cash in full or partial settlement of
348 a SAR. In cases where an election of settlement in cash must be consented to by the Administrators, the
349 Administrators may consent to, or disapprove, such election at any time after such election, or within such
350 period for taking action as is specified in the election, and failure to give consent shall be disapproval. Consent
351 may be given in whole or as to a portion of the SAR surrendered by the awardee. If the election to receive cash
352 is disapproved in whole or in part, the SAR shall be deemed to have been exercised for shares of Common
353 Stock, or, if so specified in the notice of exercise, not to have been exercised to the extent the election to receive
354 cash is disapproved.

355 (iv) As an alternative to the foregoing, if the Administrators determine to issue
356 SARs that are subject to Section 409A of the Code and are intended to comply with the requirements of
357 Section 409A of the Code, the Administrators may provide in the Contract for a deferred payment, issuance
358 and/or delivery of the cash to be paid or shares of Common Stock to be issued in connection with the SAR
359 exercise at a time or times permitted under Section 409A of the Code. In such event, dividends or other
360 distributions with respect to shares of Common Stock that would otherwise have been issued and received by
361 the awardee in connection with the exercise shall be paid to the awardee currently as and when payable to
362 stockholders of the Corporation or, if provided in the applicable Contract, deferred until the underlying
363 deferred shares of Common Stock are issued and delivered. Any cash payment, dividends or other
364 distributions that are deferred shall be credited with interest at a reasonable rate as determined by the
365 Administrators from time to time.

366 (f) Restrictions on Stock Transferability. The Administrators may impose such
367 restrictions on any shares of Common Stock delivered to an awardee on exercise of a SAR as they may deem
368 advisable in their sole and absolute discretion, including, without limitation, restricting transferability and/or
369 designating such shares as Restricted Stock or stock subject to further service, performance, consulting or
370 noncompetition period after settlement. Each certificate representing such shares of Common Stock shall
371 bear a legend referencing such restrictions, which legend may be the same as the legend placed on
372 certificates pursuant to Section 7(d).

373 (g) Applicability of Section 5(e) and (f). Unless otherwise provided in the Contract, the
374 provisions of Sections 5(e) and (f) shall apply to SARs as though the SARs were options (other than ISOs).

375 Section 7. Restricted Stock. (a) Grant of Restricted Stock. The Administrators may
376 grant Awards of shares of Common Stock that are restricted as provided in this Section (referred to as
377 "Restricted Stock" while so restricted). Each Award of Restricted Stock granted pursuant to this Plan shall
378 be made on such terms and conditions that are not inconsistent with this Plan as are established by the
379 Administrators, in their sole discretion, at or before the time such Award is granted. Unless otherwise
380 provided in the applicable Contract, an awardee receiving a Restricted Stock Award is not required to pay the
381 Corporation therefor (except for applicable tax withholding) other than the rendering of services. As
382 determined by the Administrators, shares of Restricted Stock may be issued in book entry or electronic form
383 or in certificated form. Unless otherwise determined by the Administrators, custody of shares of Restricted
384 Stock in certificated form shall be retained by the Corporation or held in escrow by an escrow agent selected,
385 and subject to change from time to time, by the Administrators until the termination of the Period of
386 Restriction (as defined in Section 18) pertaining thereto.

387 (b) Restrictions. Each Restricted Stock Award shall specify the Period of Restriction,
388 the number of shares of Restricted Stock in the Award, and the applicable restrictions (whether service-based
389 restrictions, with or without performance acceleration, and/or performance-based restrictions) and such other
390 provisions as the Administrators shall determine. If a Restricted Stock Award is intended to be a
391 performance-based compensation Award, the terms and conditions of the Award, including the Performance
392 Goal(s) (as defined in Section 18) and Period of Restriction and, if different, performance period, shall be set
393 forth in the Contract or in a subplan of this Plan, which is incorporated by reference into the Contract, and
394 the requirements to satisfy or achieve the Performance Goal(s) as so provided therein shall be considered to
395 be restrictions under this Plan.

396 (c) Other or Additional Restrictions. The Administrators may also impose restrictions
397 in the form a right of first refusal running to the Corporation, a buyback right by the Corporation or other
398 restriction on transferability. In the event the Administrators so provide in a Contract, shares of Common
399 Stock delivered pursuant to this Plan in connection with Awards of Restricted Stock may be subject to a
400 buyback right by the Corporation in the amount of, or based on, a specific or formula price therefor or
401 otherwise in the event the awardee does not complete a specified service, consulting or noncompetition
402 period after issuance or delivery of the shares to the awardee.

403 (d) Certificate Legend. In addition to any legends placed on certificates in connection
404 with securities laws, each certificate representing shares of Restricted Stock awarded pursuant to this Plan
405 shall bear the following legend:

406 "The sale, transfer, pledge, hypothecation or other disposition of the shares of stock represented by
407 this certificate, whether voluntary, involuntary, or by operation of law, is subject to certain
408 restrictions on transfer set forth in the 2008 Stock Compensation Plan of SPAR Group, Inc., as
409 amended, in the rules and administrative procedures adopted pursuant to such Plan, and in an
410 associated Restricted Stock Agreement. A copy of the Plan, such rules and procedures, and the
411 applicable Restricted Stock Agreement may be obtained from the Secretary of SPAR Group, Inc."

412 (e) Removal of Restrictions. Except as otherwise provided in this Section 7 or
413 elsewhere in this Plan, shares of Restricted Stock awarded under this Plan shall become freely transferable by
414 the awardee immediately after the last day of the Period of Restriction and, where applicable, immediately
415 after a determination of the satisfaction or achievement of any applicable Performance Goal(s) by the
416 Administrators. Once the shares are released from the restrictions, the legend required by Section 7(d) herein
417 shall be removed and, unless and until the awardee requests in writing, or the Administrators direct, issuance
418 and delivery in certificated form, the released shares of Common Stock may remain in book entry or
419 electronic form or held in escrow by an escrow agent selected, and subject to change from time to time, by
420 the Administrators.

421 (f) Voting Rights. Unless otherwise provided in the Contract, during the Period of
422 Restriction, awardees to whom shares of Restricted Stock hereunder may exercise voting rights with respect
423 to those shares.

424 (g) Dividends and Other Distributions. Unless otherwise provided in the Contract
425 (which may or may not provide for the accumulation and payment of dividends and other distributions made
426 in cash or property other than shares of Common Stock until the shares to which the dividends and other
427 distributions relate vest), during the Period of Restriction, awardees entitled to or holding shares of Restricted
428 Stock hereunder shall be entitled to receive all dividends and other distributions made in cash or property
429 other than shares of Common Stock with respect to those shares of Restricted Stock. If any dividends or
430 distributions are paid in shares of Common Stock, such shares shall be subject to the same restrictions on
431 transferability and the same rules for vesting, forfeiture, and custody as the shares of Restricted Stock with
432 respect to which they were distributed.

433 (h) Failure to Satisfy Performance Goal(s). In the event that the specified Performance
434 Goal(s) are not satisfied within the time period established by the Administrators, the shares of Restricted
435 Stock that were awarded subject to the satisfaction of such Performance Goal(s) shall be automatically
436 forfeited and returned to the Corporation. Notwithstanding the foregoing, in the case of an Award not
437 intended to qualify as "performance-based compensation" under Section 162(m) of the Code, the
438 Administrators may waive all or any part of the Performance Goal(s) and provide for vesting of the Award
439 on such basis as they deem appropriate.

440 (i) Termination of Employment or Service. Unless otherwise provided in the Contract
441 pertaining to a Restricted Stock Award, in the event that an awardee's employment or service with the
442 Corporation, its Parent, any of its Subsidiaries and, in the case of an employee of or consultant to a SPAR
443 Affiliate, with any Affiliate or other consultant of the Corporation has terminated for any reason, then the
444 unvested portion of a Restricted Stock Award shall automatically be forfeited to the Corporation. The
445 Administrators may provide in a Contract made pursuant to this Plan for vesting of Restricted Stock Awards
446 in connection with the termination of an awardee's employment or service on such basis as they deem
447 appropriate, including, without limitation, any provisions for vesting at death, Disability (as defined in
448 Section 18), Retirement (as defined in Section 18), or other cessation of employment or service, with or
449 without the further consent of the Administrators. The Contracts evidencing Awards may contain such
450 provisions as the Administrators may approve with reference to the effect of approved leaves of absence.

451 Section 8. RSUs. (a) Grant of RSUs. The Administrators, at any time and from time
452 to time, may grant RSUs under this Plan (with one RSU representing the right to one share of Common
453 Stock) on such terms and conditions that are not inconsistent with this Plan as are established by the
454 Administrators, in their sole discretion, at or before the time such Award is granted. Unless otherwise
455 provided in the applicable Contract, an awardee receiving a RSU Award is not required to pay the
456 Corporation therefor (except for applicable tax withholding) other than the rendering of services.

457 (b) Restrictions. The Contract for each RSU Award shall specify the Period of
458 Restriction, the number of RSUs granted, the applicable restrictions (whether service-based restrictions, with
459 or without performance acceleration, and/or performance-based restrictions), the payment terms and such
460 other provisions as the Administrators shall determine. If a RSU Award is intended to be a performance-
461 based compensation Award, the terms and conditions of such Award, including the Performance Goal(s) and
462 Period of Restriction and, if different, performance period, shall be set forth in a Contract or in a subplan of
463 this Plan, which is incorporated by reference into a Contract, and the requirements to satisfy or achieve the
464 Performance Goal(s) as so provided therein shall be considered to be restrictions under this Plan.

465 (c) Dividends and Other Distributions. Unless otherwise provided in the Contract
466 (which may or may not provide for the current payment, or for the accumulation subject to the same
467 restrictions, vesting, forfeiture, and payment as the RSUs to which they are attributable, of dividends and
468 other distributions made in cash or property other than shares of Common Stock), during the Period of
469 Restriction, awardees holding RSUs shall have no rights to dividends and other distributions made in cash or
470 property other than shares of Common Stock that would have been paid with respect to the shares
471 represented by those RSUs if such shares were outstanding. Awardees holding RSUs shall have no right to
472 vote the shares of Common Stock represented by such RSUs until such shares are actually issued in
473 settlement of such RSUs. Unless otherwise provided in the Contract, if any deemed dividends or other
474 distributions would be paid in shares of Common Stock, such shares shall be considered to increase the
475 awardee's RSUs with respect to which they were declared based on one share equaling one RSU. In
476 addition, unless otherwise provided in the Contract, during the Period of Restriction, any such deemed
477 dividends and other distributions for which rights are provided but which are not paid currently shall be
478 deemed converted to additional RSUs based on the Fair Market Value (as defined in Section 18) of a share
479 on the date of payment or distribution of the deemed dividend or distribution.

480 (d) Payment after Lapse of Restrictions. Subject to the provisions of the Contract, upon
481 the lapse of restrictions with respect to a RSU, the awardee is entitled to receive, without any payment to the
482 Corporation (other than required tax withholding amounts), an amount equal to the product of multiplying
483 (i) the number of shares of Common Stock with respect to which the restrictions lapse by (ii) the Fair Market
484 Value (as defined in Section 18) per share on the date the restrictions lapse (such amount, the "RSU Value").
485 The Contract may provide for payment of the RSU Value at the time of vesting or, on an elective or
486 non-elective basis, for payment of the RSU Value at a later date, adjusted (if so provided in the Contract)
487 from the date of vesting based on an interest, dividend equivalent, earnings, or other basis (including deemed
488 investment of the RSU Value in shares of Common Stock) set out in the Contract (the "adjusted RSU
489 Value"). The Administrators are expressly authorized to grant RSUs that are "nonqualified deferred
490 compensation" covered by Section 409A of the Code, as well as RSUs that are not such nonqualified
491 deferred compensation. Payment of the RSU Value or adjusted RSU Value to the awardee shall be made in
492 cash or shares of Common Stock, or a combination thereof, as provided in the Contract, valued at the Fair
493 Market Value (as defined in Section 18) on the date or dates the restrictions on the Award lapse in the case of
494 an immediate payment after vesting, or at the Fair Market Value on the date of settlement in the event of an
495 elective or non-elective delayed payment. Any payment in shares of Common Stock shall be effected in

496 book entry or electronic form, provided that issuance and delivery in certificated form shall occur if the
497 awardee so requests in writing or the Administrators so direct.

498 (e) Restrictions on Stock Transferability. The Administrators may impose such
499 restrictions on any shares of Common Stock delivered to an awardee in settlement of a RSU as they may
500 deem advisable in their sole and absolute discretion, including, without limitation, a right of first refusal
501 running to the Corporation, a buyback right by the Corporation or other restriction on transferability. In the
502 event the Administrators so provide in a Contract, shares of Common Stock delivered on the settlement of a
503 RSU may be designated as Restricted Stock and/or may be subject to a buyback right by the Corporation in
504 the amount of, or based on, a specific or formula price therefor or otherwise in the event the awardee does
505 not complete a specified service, consulting or noncompetition period after settlement.

506 (f) Failure to Satisfy Performance Goal(s). In the event that the specified Performance
507 Goal(s) are not satisfied within the time period established by the Administrators, the RSUs that were
508 awarded subject to the satisfaction of such Performance Goal(s) shall be automatically forfeited and returned
509 to the Corporation. Notwithstanding the foregoing, in the case of an Award not intended to qualify as
510 "performance-based compensation" under Section 162(m) of the Code, the Administrators may waive all or
511 any part of the Performance Goal(s) and provide for vesting of the Award on such basis as they deem
512 appropriate.

513 (g) Termination of Employment or Service. Unless otherwise provided in the Contract
514 pertaining to a RSU Award, in the event that an awardee's employment or service with the Corporation, its
515 Parent, any of its Subsidiaries and, in the case of an employee of or consultant to a SPAR Affiliate, with any
516 Affiliate or other consultant of the Corporation has terminated for any reason, then the unvested portion of a
517 RSU Award shall automatically be forfeited to the Corporation. The Administrators may provide in a
518 Contract made pursuant to this Plan for vesting of RSU Awards in connection with the termination of an
519 awardee's employment or service on such basis as they deem appropriate, including, without limitation, any
520 provisions for vesting at death, Disability (as defined in Section 18), Retirement (as defined in Section 18),
521 or other cessation of employment or service, with or without the further consent of the Administrators. The
522 Contracts evidencing Awards may contain such provisions as the Administrators may approve with reference
523 to the effect of approved leaves of absence.

524 Section 9. Compliance with Securities Laws. (a) It is a condition to the exercise of
525 any option or SAR, the issuance of any share of Common Stock and the vesting of any Award granted under
526 this Plan that either (i) a Registration Statement under the Securities Act of 1933, as amended (the "Securities
527 Act"), with respect to the shares of Common Stock to be issued in connection therewith shall be effective and
528 current at the time of exercise or issuance, or (ii) there is an exemption from registration under the Securities
529 Act for the issuance of the shares of Common Stock thereupon. Nothing herein shall be construed as
530 requiring the Corporation to register shares subject to any Award under the Securities Act or to keep any
531 Registration Statement effective or current.

532 (b) The Administrators may require, in their sole discretion, as a condition to the grant,
533 issuance of shares of Common Stock pursuant to or exercise of an Award, that the awardee execute and
534 deliver to the Corporation such awardee's representations and warranties, in form, substance and scope
535 satisfactory to the Administrators, as the Administrators may determine to be necessary or convenient to
536 facilitate the perfection of an exemption from the registration requirements of the Securities Act, applicable
537 state securities laws or other legal requirements, including (without limitation) that (i) the shares of Common
538 Stock to be issued are being acquired by the awardee for the awardee's own account, for investment only and
539 not with a view to the resale or distribution thereof, and (ii) any subsequent resale or distribution of shares of
540 Common Stock by such awardee will be made only pursuant to (A) a Registration Statement under the
541 Securities Act that is effective and current with respect to the shares of Common Stock being sold, or (B) a
542 specific exemption from the registration requirements of the Securities Act, but in claiming such exemption,
543 the awardee, prior to any offer of sale or sale of such shares of Common Stock, shall provide the Corporation
544 with a favorable written opinion of counsel satisfactory to the Corporation, in form, substance and scope
545 satisfactory to the Corporation, as to the applicability of such Securities Act exemption to the proposed sale
546 or distribution.

547 (c) In addition, if at any time the Administrators shall determine that the listing or
548 qualification of the shares of Common Stock subject to such Award on any securities exchange or under any
549 applicable law, or that the consent or approval of any governmental agency or regulatory body, is necessary
550 or desirable as a condition to, or in connection with, the granting of an Award or the issuance of shares of

551 Common Stock thereunder, such Award may not be granted, exercised or settled in whole or in part, as the
552 case may be, unless such listing, qualification, consent or approval shall have been effected or obtained by
553 the Administrators free of any conditions not acceptable to the Administrators.

554 Section 10. Award Contracts. Each Award shall be evidenced by an appropriate
555 Contract duly executed by the Corporation and the awardee. Such Contract shall contain such terms,
556 provisions and conditions not inconsistent herewith as may be determined by the Administrators in their sole
557 discretion. The terms of each Award and Contract need not be identical.

558 Section 11. Adjustments upon Changes in Common Stock. (a) Notwithstanding any
559 other provision of this Plan, in the event of any change in the outstanding Common Stock by reason of a
560 stock dividend, recapitalization, spin-off, split-up, combination or exchange of shares or the like that results
561 in a change in the number or kind of shares of Common Stock that were outstanding immediately prior to
562 such event, the aggregate number and kind of shares subject to this Plan (including the Remaining
563 Availability and the components thereof), the aggregate number and kind of shares subject to each
564 outstanding option or SAR and the exercise price thereof, the number of outstanding shares of Restricted
565 Stock, the number of outstanding RSUs and the maximum number of shares subject to Awards that may be
566 granted to any employee in any calendar year, shall be appropriately adjusted by the Compensation
567 Committee to preserve the inherent economic value of the Awards and the intent and purposes of this Plan,
568 consistent with this Plan and the applicable provisions of the Code, ERISA, Securities Law, Exchange Rules,
569 Accounting Standards and other applicable law, and this mandatory adjustment and the Compensation
570 Committee's determination of the mechanics of its implementation shall be conclusive and binding on all
571 parties. Such adjustment may provide for the elimination of fractional shares that might otherwise be subject
572 to the Award without payment therefor and for the rounding up to the next whole cent in the case of exercise
573 prices. Notwithstanding the foregoing, no adjustment shall be made pursuant to this Section 11 if such
574 adjustment (i) would cause this Plan to fail to comply with Section 409A or 422 of the Code or with Rule
575 16b-3 (if applicable to such Award), or (ii) would be considered as the adoption of a new plan requiring
576 stockholder approval.

577 (b) Except as provided below but subject to compliance with Section 409A of the Code
578 (if applicable), unless the Administrators shall, in their sole discretion, determine otherwise, upon (i) the
579 dissolution, liquidation or sale of all or substantially all of the business, properties and assets of the
580 Corporation, (ii) any reorganization, merger or consolidation in which the Corporation does not survive,
581 (iii) any reorganization, merger, consolidation or exchange of securities in which the Corporation does
582 survive and any of the Corporation's stockholders have the opportunity to receive cash, securities of another
583 corporation and/or other property in exchange for their capital stock of the Corporation, or (iv) any
584 acquisition by any person or group (as defined in Section 13(d) of the Securities Exchange Act) of beneficial
585 ownership of more than fifty percent (50%) of the Corporation's then outstanding shares of Common Stock
586 (other than ownership by Robert G. Brown, William H. Bartels, their respective families, trusts under which
587 either of them is a trustee or beneficiary, and corporations and other entities under their individual or
588 collective control) (each of the events described in clauses (i), (ii), (iii) and (iv) are referred to herein
589 individually as an "Extraordinary Event"), this Plan and each outstanding option or SAR shall terminate,
590 each outstanding share of Restricted Stock shall be deemed vested and each outstanding RSU shall be
591 deemed vested and settled. In such event each awardee shall have the right to exercise, in whole or in part,
592 any unexpired option or options or SAR or SARs issued to the awardee, to the extent that said option or SAR
593 is then vested and exercisable pursuant to the provisions of said option or options or SAR or SARs and this
594 Plan within fifteen (15) Business Days of the Corporation's giving of written notice to the awardee of such
595 Extraordinary Event.

596 (c) Except as otherwise expressly provided in this Plan, the applicable Contract or the
597 awardee's written employment or consulting or termination contract, the termination of employment of, or
598 the termination of a consulting or other relationship with, an awardee for any reason shall not, unless the
599 Administrators decide otherwise, accelerate or otherwise affect the number of shares with respect to which
600 an Award may be exercised, vested or settled; provided, however, that an option or SAR may only be
601 exercised with respect to that number of shares that could have been purchased under the option or SAR had
602 the option or SAR been exercised by the awardee on the date of such termination.

603 (d) Notwithstanding anything to the contrary contained in this Plan, or any provision to
604 the contrary contained in a particular Contract, the Administrators, in their sole discretion, at any time, or
605 from time to time, may elect to accelerate the exercisibility or vesting or all or any portion of any Award then
606 outstanding. The decision by the Administrators to accelerate an Award or to decline to accelerate an Award

607 shall be final, conclusive and binding. In the event of the acceleration of the exercisability of options or
608 SARs as the result of a decision by the Administrators pursuant to this Section 11, each outstanding option or
609 SAR so accelerated shall be exercisable for a period from and after the date of such acceleration and upon
610 such other terms and conditions as the Administrators may determine in their sole discretion; provided,
611 however, that such terms and conditions (other than terms and conditions relating solely to the acceleration
612 of exercisability and the related termination of an option or SAR after the stated period) may not adversely
613 affect the rights of any awardee without the consent of the awardee so adversely affected. Any outstanding
614 option or SAR that has not been exercised by the holder at the end of such stated period shall terminate
615 automatically and become null and void.

616 Section 12. Repricing and other Award Modifications; Amendments and Termination of
617 this Plan. (a) Subject to the terms and conditions and within the limitations of the Plan, the Compensation
618 Committee at any time and from time to time in its discretion: (i) may select (by price, expiration or other
619 relevant term or otherwise) one or more outstanding Awards granted under the Plan, the 2000 Plan, the 1995
620 Plan or any other equity compensation plan of the Corporation; (ii) may modify, extend or renew those
621 Awards and their Corresponding Contracts; (iii) may authorize and direct the Corporation to accept the
622 surrender of outstanding Awards and grant new or replacement Awards pursuant to the Plan in substitution
623 therefor; and (iv) may provide that such modified, extended, renewed or substituted Awards have one or
624 more of the following (in any combination) (A) a lower exercise price, Base Value or similar component
625 than the surrendered Award or Awards, (B) a higher number of covered Award Shares than the surrendered
626 Award or Awards, (C) a longer term than the surrendered Award or Awards, (D) more rapid vesting and
627 exercise ability than the surrendered Award or Awards, (E) a different market or intrinsic value than the
628 surrendered Award or Awards, and (F) other modifications and additional provisions that are authorized by
629 the Plan and more favorable to the awardee than the surrendered Award or Awards. Notwithstanding the
630 foregoing, however: (1) if the exercise price, Base Value or similar component of the original Award was
631 originally set at the then full Fair Market Value or a specified fraction or multiple thereof, such exercise
632 price, Base Value or similar component shall not be lowered in any such modification, extension, renewal or
633 substitution to an amount that is less than the full Fair Market Value or such specified fraction or multiple
634 thereof, as applicable, on the date of such modification, extension, renewal or substitution; and (2) no
635 modification of an Award granted under this Plan or any such other plan shall adversely affect the rights or
636 obligations of an awardee under such Award without such awardee's consent.

637 (b) No Award may be granted under this Plan on or after the tenth (10th) anniversary of
638 the Effective Date of this Plan unless an extension of the term of this Plan is approved by stockholders of the
639 Corporation if and as required pursuant to Section 27.

640 (c) The Compensation Committee, without further approval of the Corporation's
641 stockholders, may at any time suspend or terminate this Plan, in whole or in part, or amend it from time to
642 time in such respects as it may deem advisable, including (without limitation) in order that ISOs granted
643 hereunder meet the requirements for "incentive stock options" under the Code, or to comply with the
644 provisions of Rule 16b-3 or Section 162(m) of the Code or any change in the Code, ERISA, Securities Law,
645 Exchange Rules, Accounting Standards or other applicable law (including any regulation, ruling or
646 interpretation of any governmental agency or regulatory body) applicable to this Plan, any Award or any
647 related matter; provided, however, that no amendment shall be effective, without the requisite prior or
648 subsequent stockholder approval, that would (a) except as contemplated in Section 11, increase the
649 maximum number of shares of Common Stock for which Awards may be granted under this Plan or change
650 the maximum number of shares for which Awards may be granted to employees in any calendar year,
651 (b) change the eligibility requirements for individuals to whom Awards may be granted hereunder, or
652 (c) make any change for which stockholder approval is required under this Plan, the Code, ERISA, Securities
653 Law, Exchange Rules, Accounting Standards or other applicable law or the Charter.

654 (d) No termination, suspension or amendment of this Plan shall adversely affect the
655 rights of an awardee under any Award granted under this Plan without such awardee's consent. The power of
656 the Administrators to construe and administer any Award granted under this Plan prior to the termination or
657 suspension of this Plan shall continue after such termination or during such suspension.

658 Section 13. Non-Transferability. (a) Except as otherwise provided below or in the
659 applicable Contract, no Award granted under this Plan shall be transferable other than by will or the laws of
660 descent and distribution, and options or SARs may be exercised, during the lifetime of the awardee, only by
661 the awardee or the awardee's Legal Representatives. Except to the extent provided below or in the applicable
662 Contract, Awards may not be assigned, transferred, pledged, hypothecated or disposed of in any way

663 (whether by operation of law or otherwise) and shall not be subject to execution, attachment or similar
664 process, and any such attempted assignment, transfer, pledge, hypothecation or disposition shall be null and
665 void *ab initio* and of no force or effect, unless and to the extent the Board, in the case of Awards other than
666 ISOs, has given its express written consent to any pledge or hypothecation to (and subsequent disposition by)
667 a financial institution, which Awards shall continue to be subject to the terms and provisions of this Plan and
668 the applicable Contract and may be subject to such additional limits, conditions and provisions as the Board
669 may require in its sole and absolute discretion as a condition of such consent.

670 (b) The Administrators may, in their discretion, authorize all or a portion of any Award
671 other than an ISO granted to an awardee to be on terms that permit transfer by such awardee to (i) the spouse,
672 children or grandchildren of the awardee ("Immediate Family Members"), including (without limitation)
673 adopted children and grandchildren, (ii) a trust or trusts for the exclusive benefit of such Immediate Family
674 Members, or (iii) a partnership in which such Immediate Family Members are the only partners, provided
675 that (A) there may be no consideration for any such transfer (other than natural love and affection, the
676 beneficial or equity interests therein received in connection with any such transfer to a trust or partnership, or
677 the legal consideration for such a transfer to be enforceable), and (B) the Contract pursuant to which such
678 Awards are granted must (1) be specifically approved by the Administrators and (2) expressly provide for
679 transferability in a manner consistent with this Section 13.

680 (c) Following any permitted transfer, any such Awards shall continue to be subject to
681 the same terms and conditions as were applicable immediately prior to transfer, provided that for purposes
682 hereof reference to "awardee" shall be deemed to refer to the transferee. The provisions hereof respecting
683 the effect of Retirement or other termination of employment or service and respecting the effect of death or
684 Disability shall continue to be applied with respect to the original awardee, following which an Award of
685 shall be exercisable, where applicable, by the transferee only to the extent, and for the periods specified in
686 the Contract. Any permitted transferee shall be required prior to any transfer of an Award or shares of
687 Common Stock acquired pursuant to the exercise or settlement of an Award to execute a written undertaking
688 to be bound by the provisions of this Plan and the applicable Contract.

689 Section 14. Withholding Taxes. The Corporation, or its Subsidiary or Parent, as
690 applicable, may withhold (a) cash or (b) with the consent of the Administrators (in the Contract or
691 otherwise), shares of Common Stock to be issued upon exercise or settlement of an Award or a combination
692 of cash and shares, having an aggregate Fair Market Value (as defined in Section 18) equal to the amount
693 that the Administrators determine is necessary to satisfy the obligation of the Corporation, a Subsidiary or
694 Parent to withhold Federal, state and local income taxes or other amounts incurred by reason of the grant,
695 vesting, exercise, vesting, settlement or disposition of an Award or the disposition of the underlying shares of
696 Common Stock. Alternatively, the Corporation may require the awardee to pay to the Corporation such
697 amount, in cash, promptly upon demand.

698 Section 15. Legends; Payment of Expenses. (a) The Corporation may endorse such
699 legend or legends upon the certificates for shares of Common Stock issued upon exercise, granting or
700 settlement of an Award under this Plan and may issue such "stop transfer" instructions to its transfer agent in
701 respect of such shares as it determines, in its sole discretion, to be necessary or appropriate to (i) prevent a
702 violation of, or to perfect an exemption from, the registration requirements of the Securities Act, applicable
703 state securities laws or other legal requirements, (ii) implement the provisions of this Plan or any agreement
704 between the Corporation and the awardee with respect to such shares of Common Stock, or (iii) permit the
705 Corporation to determine the occurrence of a "disqualifying disposition," as described in Section 421(b) of
706 the Code, of the shares of Common Stock transferred upon the exercise of an ISO granted under this Plan.

707 (b) The Corporation shall pay all issuance taxes with respect to the issuance of shares of
708 Common Stock upon the exercise, granting or settlement of an Award granted under this Plan, as well as all
709 fees and expenses incurred by the Corporation in connection with such issuance.

710 Section 16. Use of Proceeds. Except to the extent required by law, the Corporation's
711 Certificate of Incorporation, or the Corporation's By-laws, the cash proceeds to be received upon the exercise
712 of an option under this Plan shall be added to the general funds of the Corporation and used for such
713 corporate purposes as the Board may determine, in its sole discretion.

714 Section 17. Substitutions and Assumptions of Awards of Certain Constituent
715 Corporations. Anything in this Plan to the contrary notwithstanding, the Board may, without further
716 approval by the stockholders, substitute new Awards for prior Awards of the same type as is permitted under

717 this Plan of a Constituent Corporation (as such term is defined in Section 18) or assume the prior Awards of
718 the same type as is permitted under this Plan of such Constituent Corporation.

719 Section 18. Certain Definitions.

720 (a) "1995 Plan" shall mean the Amended and Restated 1995 Stock Option Plan of the
721 Corporation, as the same may have been supplemented, modified, amended, restated or replaced from time to
722 time in the manner provided therein.

723 (b) "2000 Plan" shall mean the 2000 Stock Option Plan of the Corporation, as the same
724 may have been supplemented, modified, amended, restated or replaced from time to time in the manner
725 provided therein.

726 (c) "Accounting Standards" shall mean the generally accepted accounting standards
727 then in effect, as established, supplemented, modified, amended, restated or replaced from time to time by
728 the Financial Accounting Standards Board and other generally recognized U.S. accounting authorities.

729 (d) "Affiliate" shall mean with respect to the Corporation, any other corporation or other
730 entity (other than a Parent or a Subsidiary), who directly or indirectly, is in control of, is controlled by or is
731 under common control with the Corporation. For the purposes of this definition, "control" (including, with
732 correlative meaning, the terms "controlled by" and "under common control with") as used with respect to any
733 corporation or other entity, shall mean the possession, directly or indirectly, of the power to direct or cause
734 the direction of the management and policies of such corporation or other entity, whether through the
735 ownership of capital stock, by contract or otherwise. For purposes of determining whether any Award is
736 subject to Section 409A of the Code, the term "Affiliate" shall have the meaning assigned to it in Sections
737 414(b) or (c) of the Code, as applicable, provided, however, that in applying such provisions, the phrase "at
738 least 50 percent" (or such lower percentage as may be permitted under Section 409A of the Code under the
739 circumstances) shall be used instead of "at least 80 percent" in each place therein that phrase appears for
740 purposes of determining trades or businesses (whether or not incorporated) that are under common control.

741 (e) "Business Day" shall mean any day other than (i) any Saturday or Sunday or (ii) any
742 day the Securities and Exchange Commission is closed".

743 (f) "Cause" shall mean, in connection with the termination of an awardee, (i) "cause", as
744 such term (or any similar term, such as "with cause") is defined in any employment, consulting or other
745 applicable agreement for services or termination agreement between such awardee and any SPAR Company,
746 or (ii) in the absence of such an agreement, "cause" as such term is defined in the Contract executed by the
747 Corporation and such awardee pursuant to Section 10, or (iii) in the absence of both of the foregoing,
748 (A) indictment of such awardee for any illegal conduct, (B) failure of such awardee to adequately perform
749 any of the awardee's duties and responsibilities in any capacity held with any SPAR Company (other than
750 any such failure resulting solely from such awardee's physical or mental incapacity), (C) the commission of
751 any act or failure to act by such awardee that involves moral turpitude, dishonesty, theft, destruction of
752 property, fraud, embezzlement or unethical business conduct, or that is otherwise injurious to any SPAR
753 Company or any other Affiliate of the Corporation (or its or their respective employees), whether financially
754 or otherwise, (D) any violation by such awardee of any rule or policy of any SPAR Company applicable to
755 the awardee, or (E) any violation by such awardee of the requirements of such Contract, this Plan or any
756 other contract or agreement between such awardee and any SPAR Company; in each case, with respect to
757 clauses (A) through (E), as determined by the Board in their sole and absolute discretion.

758 (g) "Charter" shall mean, as and to the extent applicable, the By-Laws of the
759 Corporation, as amended, the charter of the Compensation Committee or other committee comprising the
760 Compensation Committee, as amended, and all resolutions of the Board, Compensation Committee or such
761 other committee having continuing effect.

762 (h) "Code" shall mean the Internal Revenue Code of 1986, as amended, and any and all
763 rules and regulations promulgated thereunder and then in effect.

764 (i) "Constituent Corporation" shall mean any corporation that engages with the
765 Corporation, its Parent or any Subsidiary in a transaction to which Section 424(a) of the Code applies (or
766 would apply if the option or SAR assumed or substituted were an ISO), or any Parent or any Subsidiary of
767 such corporation.

768 (j) "DEGCL" shall mean the General Corporation Law of the State of Delaware, as
769 amended.

770 (k) "DEUCC" shall mean Article 8 of the Uniform Commercial Code of the State of
771 Delaware, as amended.

772 (l) "Disability" shall mean a permanent and total disability within the meaning of
773 Section 22(e)(3) of the Code.

774 (m) "ERISA" shall mean the Employee Retirement Income Security Act of 1974, as
775 amended, and any and all rules and regulations promulgated thereunder and then in effect.

776 (n) "Fair Market Value" shall mean the fair market value of a share of Common Stock
777 on any day that shall be: (i) if the principal market for the Common Stock is a national securities exchange,
778 the closing sales price per share of the Common Stock on such day as reported by such exchange or on a
779 consolidated tape reflecting transactions on such exchange; or (ii) if the principal market for the Common
780 Stock is not a national securities exchange, the average of the closing bid and asked prices per share for the
781 Common Stock on such day as reported on the OTC Bulletin Board Service or by National Quotation
782 Bureau, Incorporated or a comparable service; provided, however, that if clauses (i) and (ii) of this
783 subsection are all inapplicable because the Corporation's Common Stock is not publicly traded, or if no
784 trades have been made or no quotes are available for such day, the fair market value of a share of Common
785 Stock shall be determined by the Administrators by any method consistent with the provisions of the Code,
786 ERISA, Securities Law, Exchange Rules and Accounting Standards applicable to the relevant Awards.

787 (o) "Legal Representative" shall mean the executor, administrator or other person who
788 at the time is entitled by law to exercise the rights of a deceased or incapacitated awardee with respect to an
789 Award granted under this Plan.

790 (p) "Parent" shall mean a "parent corporation" within the meaning of Section 424(e) of
791 the Code.

792 (q) "Performance Goal" shall mean one or more performance measures or goals set by
793 the Administrators in their sole and absolute discretion for each grant of a performance-based compensation
794 Award. The extent to which such performance measures or goals are met will determine the amount or value
795 of the performance-based compensation Award that an awardee is entitled to exercise, receive, or retain.
796 Performance Goals may be particular to an awardee; may relate to the performance of a Subsidiary, operating
797 segment, division, branch, strategic business unit, or line of business, which employs him or her; or may be
798 based on the performance of the Corporation generally. Performance Goals may be based on Common Stock
799 value or increases therein; earnings per share or earnings per share growth; net earnings, earnings, or
800 earnings growth (before or after one or more of taxes, interest, depreciation, and/or amortization); operating
801 profit; operating cash flow; operating or other expenses; operating efficiency; return on equity, assets,
802 capital, or investment; sales or revenues or growth thereof; working capital targets or cost control measures;
803 regulatory compliance; gross, operating, or other margins; credit ratings; productivity; customer satisfaction;
804 satisfactory internal or external audits; improvement of financial ratings; achievement of balance sheet or
805 income statement objectives; quality measures; and any component or components of the foregoing
806 (including, without limitation, determination thereof with or without the effect of discontinued operations
807 and dispositions of business segments, non-recurring items, material extraordinary items that are both
808 unusual and infrequent, special charges, and/or accounting changes), or implementation, management, or
809 completion of critical projects or processes or other measurement determined by the Administrators.
810 Performance Goals may include a threshold level of performance below which no payment or vesting may
811 occur, levels of performance at which specified payments or specified vesting will occur, and a maximum
812 level of performance above which no additional payment or vesting will occur. Performance Goals may be
813 absolute in their terms or measured against or in relationship to a market index; a group of other companies
814 comparably, similarly, or otherwise situated; or a combination thereof. Each of the Performance Goals shall
815 be determined, where applicable and except as provided herein or in the applicable Contract, in accordance
816 with generally accepted accounting principles applied in the United States of America. The Administrators,
817 in their sole and absolute discretion and at any time but subject to any limitations under Section 162(m) of
818 the Code in the case of an Award intended to qualify as "performance-based compensation" under Section
819 162(m) of the Code, may adjust any Performance Goal and any evaluation of performance under a
820 Performance Goal to take into account any of the following events that occurs during a performance period:
821 (i) asset write-downs, (ii) litigation or claim judgments or settlements, (iii) the effect of changes in tax law,

822 accounting principles or other such laws or provisions affecting reported results, (iv) accruals for
823 reorganization and restructuring programs, and (v) any extraordinary non-recurring items as described in
824 Accounting Principles Board Opinion No. 30 (or in any replacement thereof) and/or in management's
825 discussion and analysis of financial condition and results of operations appearing in the Corporation's annual
826 report to stockholders for the applicable year. In addition, in the case of an Award not intended to qualify as
827 "performance-based compensation" under Section 162(m) of the Code, the Administrators, in their sole and
828 absolute discretion and at any time, may adjust any Performance Goal and any evaluation of performance
829 under a Performance Goal on such basis and for such reason as it may determine. Prior to the payment of
830 any compensation under an Award intended to qualify as "performance-based compensation" under Section
831 162(m) of the Code, the Administrators shall determine and certify the extent to which any Performance
832 Goal and any other material terms under such Award have been satisfied (other than in cases where such
833 relate solely to the increase in the value of Common Stock).

834 (r) "Period of Restriction" shall mean the period during which Restricted Stock or RSUs
835 are restricted, pursuant to Section 7 or 8 herein.

836 (s) "Retires" and "Retirement" shall mean the voluntary termination by an awardee of
837 such person's status as a director (whether or not an employee), officer (whether or not an employee), or
838 employee of the Corporation, its Parent or any of its Subsidiaries or any consultant thereto or as an employee
839 of or consultant to a SPAR Affiliate, in each case so long as: (i) such person shall be at least 65 years of age
840 or such younger age as (A) may be specifically provided for retirement in the applicable Contract or
841 awardee's written employment or consulting or termination contract, or (B) the Administrators in their
842 discretion may permit in any particular case or class of cases; and (ii) such person shall not be employed full
843 time by anyone else except as (A) may be otherwise specifically permitted following retirement in the
844 applicable Contract or awardee's written employment or consulting or termination contract, or (B) the
845 Administrators in their discretion may permit in any particular case or class of cases.

846 (t) "Securities Act" shall mean the Securities Act of 1933, as amended, and any and all
847 rules and regulations promulgated thereunder and then in effect.

848 (u) "Securities Exchange Act" shall mean the Securities Act of 1934, as amended, and
849 any and all rules and regulations promulgated thereunder and then in effect.

850 (v) "Securities Law" shall mean the Securities Act, the Securities Exchange Act and the
851 "blue sky" and other applicable state securities laws, as amended, and any and all rules and regulations
852 promulgated thereunder and then in effect.

853 (w) "SPAR Affiliate" and "SPAR Affiliates" shall respectively mean any one or more of
854 SPAR Marketing Services, Inc., SPAR Management Services, Inc., SPAR InfoTech, Inc., and any other
855 Affiliate of any of them or of the Corporation, including (without limitation) any Affiliated corporation or
856 other entity directly or indirectly under the control of one or more of Robert G. Brown, William H. Bartels,
857 their respective families, and trusts under which either of them is a trustee or beneficiary.

858 (x) "SPAR Company" and "SPAR Companies" shall respectively mean any one or more
859 of the Corporation, its Subsidiaries, its Parent (if any) and the SPAR Affiliates.

860 (y) "Subsidiary" shall mean a "subsidiary corporation" within the meaning of Section
861 424(f) of the Code.

862 Section 19. Indemnification. (a) To the maximum extent permitted by law, the
863 Corporation shall indemnify each Administrator and every other member of the Board, as well as any other
864 employee of the Corporation, any Subsidiary or any SPAR Affiliate, from and against any and all liabilities
865 and expenses (including any amount paid in settlement or in satisfaction of a judgment and reasonable
866 attorneys fees and expenses) reasonably incurred by the individual in connection with any claims against the
867 individual by reason of any action, inaction or determination by the individual under this Plan. This
868 indemnity shall not apply, however, if: (i) it is determined in the action, lawsuit, or proceeding that the
869 individual is guilty of gross negligence or intentional misconduct in the performance of any duties under this
870 Plan; or (ii) the individual fails to assist the Corporation in defending against any such claim.

871 (b) Notwithstanding the above, the Corporation shall have the right to select counsel and
872 to control the prosecution or defense of the suit.

873 (c) Furthermore, the Corporation shall not be obligated to indemnify any individual for
874 any amount incurred through any settlement or compromise of any action unless the Corporation consents in
875 writing to the settlement or compromise.

876 Section 20. Nonqualified Deferred Compensation. (a) The Corporation generally
877 intends that each option and each Award of Restricted Stock granted under this Plan not constitute
878 "nonqualified deferred compensation" within the meaning of and subject to Section 409A of the Code. To
879 the extent that the Administrators determine that any provision of this Plan or any option or Contract relating
880 to an option or Restricted Stock provides for any such nonqualified deferred compensation (in whole or in
881 part), the Administrators at any time may amend this Plan and/or amend, restructure, terminate or replace any
882 Contract to either comply with Section 409A of the Code and/or minimize or eliminate any such
883 nonqualified deferred compensation, in each case notwithstanding anything in this Plan or any applicable
884 Contract to the contrary.

885 (b) Notwithstanding the foregoing, it is intended that SARs and RSUs may be awarded
886 that are considered to be "nonqualified deferred compensation" subject to Section 409A of the Code, and it is
887 intended that such Awards shall be provided and paid in a manner, and at such time and in such form, as
888 complies with the applicable requirements of Section 409A of the Code to avoid the unfavorable tax
889 consequences provided therein for non-compliance. The Administrators are authorized to amend any
890 Contract and to amend or declare void any election by an awardee as may be determined by it to be
891 necessary or appropriate to evidence or further evidence required compliance with Section 409A of the Code.

892 (c) Notwithstanding any other provision of this Plan, the Corporation shall not be liable
893 to any awardee if any payment or benefit that is to be provided pursuant to this Plan and that is considered
894 "nonqualified deferred compensation" subject to Section 409A of the Code fails to comply with, or be
895 exempt from, the requirements of Section 409A of the Code.

896 Section 21. No Employment Contract or other Additional Rights. Neither this Plan nor
897 the granting of any Award or Contract hereunder shall, and none of them shall be deemed or construed to, in
898 any way: (a) constitute an employment contract between any director, officer, employee or contractor and
899 any SPAR Company; (b) be consideration or inducement for the employment of any director, officer,
900 employee or contractor by any SPAR Company; (c) create any specific employment term or period for any
901 director, officer, employee or contractor of any SPAR Company; (d) give any director, officer, employee or
902 contractor of any SPAR Company the right to be retained in the service of any SPAR Company; (e) interfere
903 with the right of any SPAR Company to terminate any director, officer, employee or contractor at any time,
904 with or without cause, regardless of the effect that such termination will or may have upon such individual as
905 an awardee under this Plan; (f) otherwise affect the "at will" or other employment status of any director,
906 officer, employee or contractor of any SPAR Company; (g) affect or restrict the power or authority of any
907 SPAR Company to undertake any corporate or other action otherwise permitted under applicable law; (h)
908 except as may be expressly provided in this Plan or the applicable Contract, give any rights as a stockholder
909 with respect to shares covered by any Award until such time (if ever) as the awardee is listed as the owner of
910 record, without restrictions on vesting or entitlement (other than those relating to securities laws) imposed
911 pursuant to this Plan, of the shares on the books and records of the Corporation's transfer agent; or (i) except
912 as may be expressly provided in this Plan or the applicable Contract, provide any right to any adjustment for
913 cash dividends or other rights for which the record date is prior to the date (if ever) the awardee is listed as
914 the owner of record, without restrictions on vesting or entitlement (other than those relating to securities
915 laws) imposed pursuant to this Plan, of the shares on the books and records of the Corporation's transfer
916 agent.

917 Section 22. Construction and Interpretation. In this Plan: (a) the meaning of each
918 capitalized term or other word or phrase defined in singular form also shall apply to the plural form of such
919 term, word or phrase, and vice versa; each singular pronoun shall be deemed to include the plural variation
920 thereof, and vice versa; and each gender specific pronoun shall be deemed to include the neuter, masculine
921 and feminine; in each case as the context may permit or require; (b) any table of contents or caption, section
922 or other heading is for reference purposes only and shall not affect the meaning or interpretation of such
923 document; (c) each reference to any Section, subsection, Exhibit, Schedule and the like shall mean those of
924 or attached to such document unless otherwise expressly provided; (d) the word "event" shall include
925 (without limitation) any event, occurrence, circumstance, condition or state of facts; (e) the words "hereof",
926 "herein" and "hereunder" and words of similar import shall refer to such document as a whole and not to any
927 particular provision of such document; (f) the words "include", "includes" and "including" shall be deemed
928 to be followed by the phrase "(without limitation)", whether or not so stated, and in any event shall not in any

929 way (i) limit the generality of the provision preceding such word, (ii) preclude any other applicable item
930 encompassed by the provision preceding such word, or (iii) be deemed or construed to do so; (g) unless the
931 context clearly requires otherwise, the word "or" shall have both the inclusive and alternative meaning
932 represented by the phrase "and/or"; and (h) each reference to any applicable law, whether generically or
933 specifically, shall mean such applicable law as adopted, supplemented, modified, amended, restated,
934 codified, replaced or reenacted, in whole or in part, and then in effect. No rule of construction shall be
935 employed in the interpretation or construction of this Plan that would resolve any ambiguities against the
936 drafting party (e.g., any SPAR Company, the Compensation Committee or any Administrator); and this Plan
937 shall be construed fairly as to all parties and persons hereunder and not in favor of or against any party,
938 regardless of which party was generally responsible for the preparation of this Plan.

939 Section 23. No Corporation Guaranty or Personal Liability. None of the SPAR
940 Companies and Administrators has in any way guaranteed or assumed any other liability or responsibility for
941 any loss or depreciation in or other adverse event respecting any Award covered by this Plan or any Contract
942 with respect thereto or made any promise or assurance with respect thereto.

943 Section 24. Governing Law. This Plan, such Awards as may be granted hereunder, the
944 Contracts and all rights, powers, privileges, remedies, interests and other matters arising hereunder and
945 thereunder shall be governed by, administered under and construed in accordance with (a) the applicable
946 federal law of the United States of America, including (without limitation) ERISA and the Code, (b) to the
947 extent applicable, the DEGCL or the DEUCC, and (c) to the extent that such federal law is not dispositive
948 and does not preempt local law and the DEGCL and DEUCC are not applicable, the applicable law of the
949 State of New York, in each case other than those conflict of law rules thereof that would defer to the
950 substantive laws of any other jurisdiction.

951 Section 25. Waiver of Notice, No Waiver by Action, Rights Cumulative, Etc. Any
952 waiver or consent from a person respecting any provision of this Plan shall be effective only in the specific
953 instance for which given and shall not be deemed, regardless of frequency given, to be a further or
954 continuing waiver or consent. The failure or delay of the Corporation at any time to require performance of,
955 or to exercise or enforce its rights or remedies with respect to, any provision of this Plan shall not affect the
956 Corporation's right at a later time to exercise or enforce any such provision. A person or its designee may
957 accept or reject any payment, reimbursement or performance without affecting any of its rights, powers,
958 privileges, remedies and other interests under this Plan, other agreements (if any) among the parties and
959 applicable law. No notice to or demand on a person shall entitle such person to any other notice or demand
960 in similar or other circumstances. All rights, remedies and other interests of the parties and awardees
961 hereunder are cumulative and not alternatives, and they are in addition to (and shall not limit) any other right,
962 remedy or other interest of the parties and awardees under this Plan, any other agreement among them or
963 applicable law.

964 Section 26. Severability. In the event that any provision of this document shall be
965 finally determined to be superseded, invalid, illegal or otherwise unenforceable (in whole or in part), the
966 parties agree that: the court or other governmental authority making such determination shall have the power,
967 and is hereby requested by the parties, to reduce, limit or eliminate such provision or portions thereof to the
968 extent it deems necessary to render the balance of this document enforceable; and such reduction, limitation
969 or deletion shall not impair or otherwise affect the validity, legality or enforceability of the remaining
970 provisions of this document, which shall be enforced as if the unenforceable provision were so reduced,
971 limited or deleted; in each case except to the extent such reduction, limitation or deletion of the
972 unenforceable provision or portion thereof would impair the practical realization of a party's principal rights
973 and benefits hereunder.

974 Section 27. Amendments; Future Stockholder Approval. The Corporation reserves the
975 right at any time, by action authorized by its Board or applicable Committee, to supplement, modify, amend
976 or restate, in whole or in part, any or all of the provisions of this Plan. This right specifically includes
977 (without limitation) the right to make such amendments effective retroactively, if necessary, to bring this
978 Plan into conformity with applicable provisions of the Code, ERISA, Securities Law, Exchange Rules,
979 Accounting Standards or other applicable law that must be complied with so that this Plan may provide the
980 special tax consequences contemplated under the Plan or in connection with an Award. This Plan (a) may
981 not be supplemented, modified, amended, restated, waived, discharged, released or terminated orally, (b)
982 may only be supplemented, modified, amended or restated in a writing signed or approved in writing by the
983 Corporation, and (c) may only be waived, discharged (other than by performance), released or voluntarily
984 terminated in a writing signed by the Corporation, subject to any required stockholder vote as provided

985 below. Any amendment to this Plan shall be subject to approval (i) by the Board (upon the recommendation
986 of the Compensation Committee to the extent provided by the Charter), and (ii) if and to the extent required
987 by applicable law or applicable Exchange Rules, or if the Board otherwise directs that the matter be
988 submitted to the Corporation's stockholders, by (A) the holders of a majority of the votes present in person or
989 by proxy entitled to vote hereon at a duly held meeting of the Corporation's stockholders at which a quorum
990 is present or (B) the Corporation's stockholders acting in accordance with the provisions of Section 228 of
991 the DEGCL.

992 Section 28. Entire Understanding. This Plan and any Contract issued or entered into
993 pursuant hereto contain all provisions applicable to the relevant Awards and the entire understanding of the
994 parties with respect thereto and supersede and completely replace all prior and other provisions, promises,
995 assurances and other agreements and understandings (whether written, oral, express, implied or otherwise)
996 among the parties with respect to the matters contained in this document and any applicable Contract.
997 Except as otherwise provided herein: this amended Plan supersedes and completely replaces all earlier
998 versions of this Plan (including the Existing Plan) and applies to all Awards made under the Plan after the
999 original Effective Date; and this Plan supersedes and completely replaces the 2000 Plan and the 1995 Plan
1000 such that no further Awards shall be made thereafter under the 2000 Plan or the 1995 Plan on or after the
1001 Effective Date, but this Plan does not modify the administration of, or any of the Continuing Awards
1002 outstanding under, the 2000 Plan and the 1995 Plan, except that those Continuing Awards may be modified
1003 as provided in Section 12 hereof as if they were Awards hereunder to the extent the provisions respecting
1004 adverse modifications in those plans are not violated by such modification.