

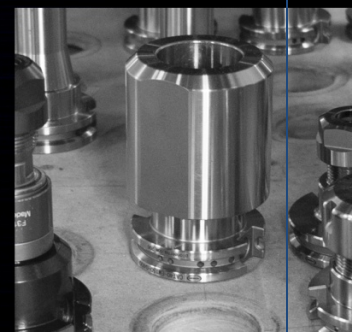
EMPLOYEE HANDBOOK

ISSUE DATE: 09/01/2019



TURBINES & MACHINES LLC

A Power Generation Services Company



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<https://turbinesandmachines.com/>

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1.0 Welcome

1.1 Welcome

Welcome! You have just joined a dedicated team of employees and managers. We hope that your employment with the Company will be rewarding and challenging. We take pride in our employees as well as the products and services we provide. We consider ourselves leaders in our field.

Please take the time now to read this employee handbook carefully. Sign the acknowledgment at the end to show that you have read, understood, and agree to the contents of this handbook, which sets out the basic rules and guidelines concerning your employment. This handbook supersedes any previously issued handbooks or policy statements dealing with the subjects discussed herein. The Company reserves the right to interpret, modify, or supplement the provisions of this handbook at any time.

Please understand that no employee handbook can address every situation in the work place. If you ever have questions about your employment, you are encouraged to speak with your supervisor. If you have any difficulty reading or understanding any of the provisions of this handbook, please contact Human Resources. Likewise, if you have any suggestions related to Company policies or procedures, please let us know.

We wish you success in your employment here at Turbines & Machines!

Sincerely,

Michael Rankine, CEO & President

1.2 At-Will Employment

Your employment with the Company is on an "at-will" basis. This means your employment may be terminated at any time, with or without notice and with or without cause. Likewise, we respect your right to leave the company at any time, with or without notice and with or without cause. Nothing in the employee handbook or any other Company document should be understood as creating guaranteed or continued employment, a right to termination only "for cause," or any other guarantee of continued benefits or employment. Only the president has the authority to make promises or negotiate about guaranteed or continued employment, and any such promises are only effective if placed in writing and signed by the president.

2.0 Introductory Language and Policies

2.1 About the Company

Turbines and Machines LLC was established in 1998 by the Cagle brothers, Joel (Tori) and Troy. Tori and Troy Cagle both developed their entrepreneurship skills after working for Corona California Engineering in Stone Mountain, Georgia. There, they learned the process of pricing jobs and negotiating new contracts. During that time Corona had a contract with Georgia Power which gave the brothers the experience and ability to understand the process of the power industry. In 1998 they left Corona and, with about a dozen of the most skilled and experienced machinists in the state of Georgia, started Turbine and Machine Maintenance Works, Inc.

In 1999 Turbine and Machine Maintenance Works negotiated a maintenance contract with Southern Company, the owner of Georgia Power, Alabama Power, and Mississippi Power. This contract allowed the company to do maintenance in these plants as well as the ability to bid on jobs in those three states. The company was also one of the first non-OEM repair facilities that worked in the turbine industry.

In 2003 Tori bought his brother's interest in Turbine and Maintenance Machine Works Inc. and became the sole owner of the company. He then started a new company, Turbine & Machine Works, Inc. Tori surrounded himself with the best machinists in the state of Georgia and had an office staff second to none. To date the company consistently has over 100 years of machining experience in the shop daily.

Since July of 2019 the company was bought by Michael Rankine who is now the Chief Executive Officer and President. Michael has a degree in Engineering, Accounting and Management as well as a wealth of experience in electrical engineering, finance and government contract auditing. His experience also includes working for the Department of Defense for five years as an auditor. His passion for mechanical and engineering and love for the industry influenced his decision in pursuing Turbine and Machine Work, Inc. This company has been renamed since July 2019 to Turbines and Machines LLC.

2.2 Ethics Code

The Company will conduct its business honestly and ethically wherever operations are maintained. We strive to improve the quality of our services, products, and operations, and will maintain a reputation for honesty, fairness, respect, responsibility, integrity, trust, and sound business judgment. Our managers and employees are expected to adhere to high standards of business and personal integrity as a representation of our business practices.

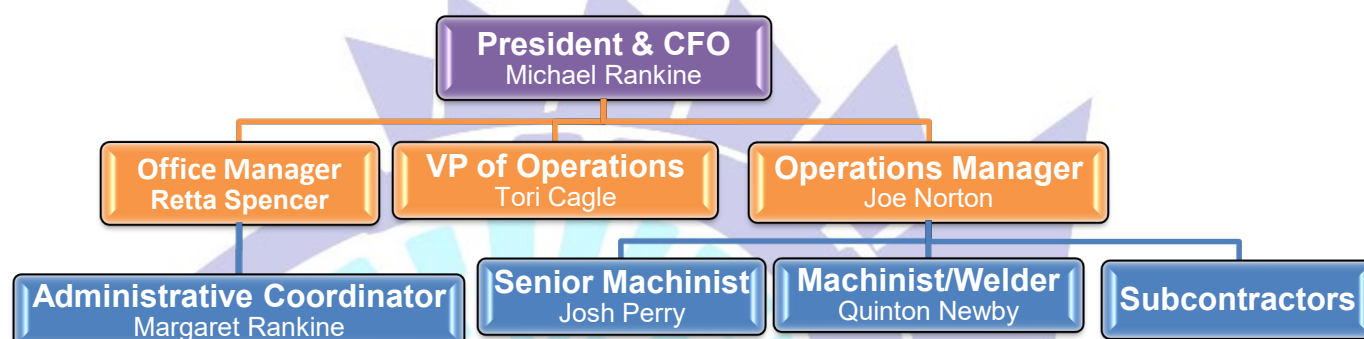
We expect that officers, directors, and employees will not knowingly misrepresent the Company and will not speak on behalf of the Company unless specifically authorized. The confidentiality of trade secrets, proprietary information, and similar confidential commercially-sensitive information (i.e. financial or sales records/reports, marketing or business strategies/plans, product development, customer lists, patents, trademarks, etc.) about our Company or operations, or that of our customers or partners, is to be treated with discretion and only be disseminated on a need-to-know basis (see policies relating to privacy).

Violation of the Code of Ethics can result in discipline, up to and including termination of employment. The degree of discipline imposed may be influenced by the existence of voluntary disclosure of any ethical violation and whether the violator cooperated in any subsequent investigation.

2.3 Mission Statement

The mission of our company is to provide top quality services, built around our customers' needs through a very skilled and competent workforce.

2.4 Organization



2.5 Revisions to Handbook

This employee handbook was created to keep you informed of the terms and conditions of your employment, including Company policies and procedures. The handbook is not a contract. The Company reserves the right to revise, add, or delete from this handbook as it determines to be in its best interest. When changes are made to the policies and guidelines contained herein, we will communicate them in a timely fashion, typically in a written supplement to the handbook or in a posting on company bulletin boards.

2.6 Statute of Limitations

PLEASE READ CAREFULLY BEFORE SIGNING THE ACKNOWLEDGMENT OF RECEIPT AND REVIEW: "I agree that any claim or lawsuit relating to my service with the Company or its affiliates or any of its subsidiaries must be filed no more than six (6) months after the date of the employment action that is the subject of the claim or lawsuit. I waive any statute of limitations to the contrary."

2.7 Arbitration

If an employment dispute arises while you are employed with the Company, we require any such dispute to be settled exclusively by binding arbitration under the Federal Arbitration Act. Any dispute associated with employment, termination of your employment, discrimination, harassment, etc. will qualify for arbitration resolution. This arbitration shall be the exclusive means of resolving any dispute arising out of your employment or termination from employment and employees in any court or forum can bring no other action.

By simply accepting or continuing employment, you agree that arbitration is the exclusive remedy for all disputes arising out of or related to your employment with the Company. In addition, both the Company and you agree to waive all rights to a civil court action regarding your employment and the termination of your employment. Only the arbitrator, and not a judge or jury, will decide the dispute.

3.0 Hiring and Orientation Policies

3.1 EEO Statement and Non-Harassment Policy

Equal Opportunity Statement

Our Company is committed to the principles of equal employment. We are committed to complying with all federal, state, and local laws providing equal employment opportunities, and all other employment laws and regulations. It is our intent to maintain a work environment which is free of harassment, discrimination, or retaliation because of age, race, color, national origin, ancestry, religion, sex, pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed service member status, or any other status protected by federal, state, or local laws. The Company is dedicated to the fulfillment of this policy regarding all aspects of employment, including but not limited to recruiting, hiring, placement, transfer, training, promotion, rates of pay, and other compensation, termination, and all other terms, conditions, and privileges of employment.

The Company will conduct a prompt and thorough investigation of all allegations of discrimination, harassment, or retaliation, or any violation of the Company's Equal Employment Opportunity Policy in a confidential manner. The Company will take appropriate corrective action, if and where warranted. The Company prohibits retaliation against any employee who provides information about, complains, or assists in the investigation of any complaint of discrimination or violation of the Company's Equal Employment Opportunity Policy.

We are all responsible for upholding the Company's Equal Employment Opportunity Policy and any claimed violations of that policy should be brought to the attention of your manager and/or human resource personnel.

Policy Against Workplace Harassment

America's Back Office has a strict policy against all types of workplace harassment, including sexual harassment and other forms of workplace harassment based upon an individual's age, race, color, national origin, ancestry, religion, sex, pregnancy (including childbirth, lactation, and related medical conditions), physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed service member status, or any other status protected by federal, state, or local laws. All forms of harassment of, or by, employees, vendors, visitors, customers, and clients are strictly prohibited and will not be tolerated.

A. Sexual Harassment

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when (1) submission to such conduct is made either explicitly or implicitly as a term or condition of an individual's employment (2) submission to, or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment.

While it is not possible to identify each and every act that constitutes or may constitute sexual harassment, the following are some examples of sexual harassment are provided below: (a) unwelcome requests for sexual favors; (b) lewd or derogatory comments or jokes; (c) comments regarding sexual behavior or the body of another employee; (d) sexual innuendo and other vocal activity such as catcalls or whistles; (e) obscene letters, notes, emails, invitations,

photographs, cartoons, articles, or other written or pictorial materials of a sexual nature; (f) repeated requests for dates after being informed that interest is unwelcome; (g) retaliating against an employee for refusing a sexual advance or reporting an incident of possible sexual harassment to the Company or any government agency; (h) offering or providing favors or employment benefits such as promotions, favorable evaluations, favorable assigned duties or shifts, etc., in exchange for sexual favors; and (i) any unwanted physical touching or assaults, or blocking or impeding movements.

B. Other Harassment

Other workplace harassment is often verbal or physical conduct that insults or shows hostility or aversion towards an individual because of the individual's age, race, color, national origin, ancestry, religion, sex, pregnancy (including childbirth, lactation and related medical conditions), physical or mental disability, genetic information (including testing and characteristics), veteran status, uniformed service member status, or any other status protected by federal, state, or local laws.

Again, while it is not possible to list all the circumstances that may constitute other forms of workplace harassment, the following are some examples of conduct that may constitute workplace harassment: (a) the use of disparaging or abusive words or phrases, slurs, negative stereotyping, or threatening, intimidating or hostile acts that relate to the above protected categories; (b) written or graphic material that insults, stereotypes or shows aversion or hostility towards an individual or group because of one of the above protected categories and that is placed on walls, bulletin boards, email, voicemail, or elsewhere on the Company's premises, or circulated in the workplace; and (c) a display of symbols, slogans, or items that are associated with hate or intolerance towards any select group.

Reporting Discrimination and Harassment

Any employee who feels that he or she has witnessed, or been subject to, any form of discrimination or harassment is required to immediately notify their supervisor, human resources manager, or other manager at the Company.

The Company prohibits retaliation against any employee who provides information about, complains, or assists in the investigation of any complaint of harassment or discrimination.

We will promptly and thoroughly investigate any claim and take appropriate action where we find a claim has merit. Discipline for violation of this policy may include, but is not limited to reprimand, suspension, demotion, transfer, and discharge. If the Company determines that harassment or discrimination occurred, corrective action will be taken to effectively end the harassment. As necessary, the Company may monitor any incident of harassment or discrimination to assure the inappropriate behavior has stopped. In all cases, the Company will follow up as necessary to ensure no retaliation for making a complaint or cooperating with an investigation.

3.2 Disability Accommodation

The Company complies with federal and state disability regulations, including the Americans with Disabilities Act (ADA), when required by law. The Act applies to companies with 15 or more employees. Qualified applicants or employees who inform the Company of a physical or mental disability requiring accommodation for them to perform the essential functions of their jobs should inform Human Resources or a supervisor of this so that we can together discuss what accommodations are available and appropriate.

Procedure for reasonable accommodation requests:

- Employee advises human resources or supervisor of the need for accommodation.
- Employee completes a Request for Accommodation form and gives it to his or her supervisor.
- The accommodation request will be discussed with the employee and the employee's manager(s).
- The employee may be required to provide documentation supporting a disability, including medical certification.
- If a reasonable appropriate accommodation is readily available, the request will be approved, and the accommodation implemented.
- If an accommodation is not readily ascertainable, the matter will be pursued further with assistance from appropriate external resources.

The Company will consider the request but reserves the right to offer its own accommodation to the extent permitted by law. Some, but not all, of the factors that the Company will consider are cost, the effect that an accommodation will have on current established policies, and the burden on operations -- including other employees -- when determining a reasonable accommodation.

3.3 Religious Accommodation

The Company is dedicated to treating the religious diversity of all our employees equally and with respect. Employees may request an accommodation when their religious belief causes a deviation from the Company's dress code, schedule, basic job duties, or other aspects of employment. The Company will consider the request but reserves the right to offer its own accommodation to the extent permitted by law. Some, but not all, of the factors that the Company will consider are cost, the effect that an accommodation will have on current established policies and the burden on operations, including other employees, when determining a reasonable accommodation. At no time, will the Company question the validity of a person's belief.

3.4 Posting of Openings

The Company desires to promote qualified employees from within where it believes that is possible and is consistent with the need to assure that all positions are staffed by highly competent individuals. New job openings generally will be posted on the employee bulletin board, as well as on the Company's website. Prior to any outside recruitment, we will announce all new positions within the Company for five working days.

3.5 Conflicts of Interest

The Company is concerned with conflicts of interest that create actual or potential job-related concerns, especially in the areas of confidentiality, customer relations, safety, security, and morale. Any actual or potential conflict of interest between an employee of the Company and a competitor, supplier, distributor, or contractor to the Company, must be disclosed by the employee to Human Resources. If an actual or potential conflict of interest is determined to exist, the Company will take such steps as it deems necessary to reduce or eliminate this conflict.

3.6 Employment of Relatives and Friends

We will not employ friends or relatives in circumstances where actual or potential conflicts may arise which could compromise supervision, safety, confidentiality, security, and morale at the

Company. It is your obligation to inform the Company of any such potential conflict, so the Company can determine how best to respond to the situation.

3.7 Job Descriptions

The Company maintains a job description for each position. If you do not have a copy of a current job description you should request one from your supervisor. Job descriptions prepared by the Company serve as an outline only. Due to the needs of business, you may be required to perform job duties not within your written job description. Furthermore, the Company may have to revise, add to, or delete from your job duties per company needs. On occasion, the Company may need to revise job descriptions with or without notice to the employee.

If you have any questions regarding your job description, or the scope of your duties, please speak with your supervisor or Human Resources.

3.8 Training Program

In most cases, and for most departments, employee training is conducted on an individual basis by the department manager. Even if an employee has previous experience in their specified functions, it is necessary for them to learn our specific procedures, as well as the responsibilities of the specific position. If you ever feel you require additional training, please consult your supervisor or department manager.

3.9 Employment Authorization Verification

All new hires and current employees are required by federal law to verify their identity and eligibility to work in the United States. You will be required to complete Federal Form I-9 on the first day of employment. If this form and verification of employment eligibility is not completed during the first three days of employment, we are authorized by law to terminate your employment. If you are currently employed and have not complied with this requirement or if your status has changed, please inform your supervisor.

3.10 Fair Credit Reporting Act

The Company shall always comply with the Fair Credit Reporting Act. As such, if the Company obtains an investigative report from any reporting agency with respect to an employee, and takes adverse action based on the findings in the report, the Company shall promptly notify the employee of such action.

3.11 Social Security Privacy Policy

To ensure the confidentiality of Social Security Numbers (SSNs) and to prohibit unlawful disclosure of SSNs, the Company does hereby adopt the following policy:

Except as provided under the state or local law, and as provided below, it shall be unlawful for any employee of the Company to disclose an Employee's SSN. The company will not intentionally:

1. Publicly display more than four sequential digits of an employee's SSN;
2. Visibly print more than four sequential digits of the SSN on any identification badge or card;
3. Require an employee to use or transmit more than four sequential digits of his/her SSN over the Internet or computer system or network unless the connection is secure, or the transmission is encrypted.

4. Require an employee to use or transmit more than four sequential digits of his/her SSN to gain access to an Internet website or a computer system or network unless the connection is secure, the transmission is encrypted, or a password or other unique personal identification number or other authentication device is also required to gain access; and
5. Include more than four sequential digits of the SSN in or on any document or information mailed or otherwise sent to an employee if it is visible from outside of the envelope or packaging.

Furthermore, effective January 1, 2006, more than four sequential digits of an SSN may not be included in any document or information mailed to an employee unless:

1. Authorized by state or federal law, rule, regulation, or court order;
2. It is sent as part of an application or enrollment process initiated by the employee;
3. It is sent to establish, confirm the status of, service, amend, or terminate an account, contract, policy, or employee health insurance benefit, or to confirm the accuracy of an SSN of an employee who has an account, contract, policy or employee or health insurance benefit; or
4. It is mailed by a public body under certain circumstances (e.g. it is a public record or mailed at the request of the individual).

Exceptions

An employee's SSN may be used for administrative purposes in the ordinary course of business. For example, the SSN may be used by the Company to verify identity; investigate an employee's credit, criminal, or driving history; detect, prevent, or deter identity theft; collect or enforce a child or spousal support obligation; and provide or administer employee or health insurance or membership benefits, claims, or retirement programs.

Access to Information

Access to information or documents containing an employee's SSN shall be limited to those employees of the Company performing Human Resource functions for the Company who have the need to know such information in the performance of their duties for the Company. The Company shall appoint a Privacy Officer, who shall monitor compliance with this policy and who shall maintain a list of all employees of the Company who have access to employee SSN information.

Disposal of Documents Containing SSNs

Subject to record retention requirements imposed under federal, state, and/or local law, the Privacy Officer shall periodically review the Company records containing SSN information. With respect to any of said records that may be disposed of, the Privacy Officer shall personally supervise the shredding of said documents.

Penalties for Violation of Policy

Any employee who knowingly violates this policy shall be subject to immediate disciplinary action, up to and including termination of employment. Such employee shall be obligated to reimburse the Company for any fine imposed against the Company because of the employee's violation of this policy. Further, if the Company is named as a defendant in a civil action brought by any employee to recover actual damages for wrongful disclosure of an SSN, the Company will be permitted to name the employee who knowingly violated this policy as a cross (or third party) defendant in said action.

4.0 Wage and Hour Policies

4.1 Introduction

An employee's pay depends on a wide range of factors, including pay scale surveys, individual effort, profits, and market forces. If you have any questions about your compensation, including matters such as paid time off, commissions, overtime, benefits, or paycheck deductions, please speak with your supervisor or Human Resources.

4.2 Pay Period

The standard pay period is weekly for all employees. The pay period begins on Monday and ends on Sunday. Paychecks are dated for Friday. Should any pay date fall on a holiday, you will be paid on the preceding workday.

4.3 Discrepancies in Pay

Every effort is made to avoid errors in your paycheck. If you believe an error has been made, tell your supervisor immediately. He or she will take the necessary steps to research the problem and to assure that any necessary correction is made properly and promptly.

4.4 Paycheck Deductions

The Company is required by federal, state, and certain local laws to withhold certain deductions from your paycheck. This includes income and unemployment taxes, and FICA contributions (Social Security and Medicare) as well as any other deductions required under law or by court order for wage garnishments. The amount of your tax deductions will depend on your earnings and the number of exemptions you list on your Federal Form W-4 and applicable state withholding form. Upon receipt of your written consent, deductions may also be taken for contributions for insurance premiums, retirement plans, spending accounts, or other services. Your deductions will be reflected in your wage statement.

Contact the Payroll Department or Human Resources for any questions about your paycheck.

4.5 Direct Deposit

We encourage all employees to enroll in direct deposit. If you would like to take advantage of direct deposit, ask Human Resources for an application. Typically, the bank will begin the direct deposit of your payroll within 30 calendar days after you submit your completed application. If you have selected the direct deposit payroll service, a written explanation of your deductions will be available online.

4.6 Posting of Work Schedules

Work schedules are agreed between employee and supervisor and may be adjusted due to workload.

4.7 Recording Time

Federal and state laws require us to keep accurate records of hours worked by nonexempt (hourly) employees. You should clock in no more than ten minutes ahead of time and clock out no later than ten minutes after your quitting time. Every nonexempt employee of the Company is required to enter his or her hours worked accurately, including all meal periods and any rest periods of more than 20 minutes. Employees are required to notify the company of any pay discrepancies, unrecorded or misreported work hours, or any accidentally missed punches.

Do not complete the time sheet for another employee or request that they do so for you. Please be sure to indicate your days off. Any changes to your timecard must be approved and implemented by your supervisor.

Falsification of time records or recording time for another employee may result in disciplinary action, up to and including termination of employment.

4.8 Travel Time Pay

Some nonexempt positions within the Company may require travel. The Company pays nonexempt employees for travel time in accordance with federal and state laws. For purposes of this policy, the regular workday is [7:30 am – 4:00 pm Monday – Friday, i.e.].

Home to Work Travel

An employee who travels from home before the regular workday and returns to his or her home at the end of the workday is engaged in ordinary home to work travel, which is not work time.

Home to Work on a Special One Day Assignment in Another City

When an employee who regularly works at a fixed location in one city is given a special one-day assignment in another city and returns home the same day, the time spent in traveling to and returning from the other city is work time, except that the employer may deduct/not count that time the employee would normally spend commuting to the regular work site.

Travel That Is All in a Day's Work

Time spent by an employee in travel as part of their principal activity, such as travel from job site to job site during the workday, is work time and must be counted as hours worked.

Travel Away from Home

Travel that keeps an employee away from home overnight is travel away from home. Travel away from home is clearly work time when it cuts across the employee's workday. The time is not only hours worked on regular working days during normal working hours but also during corresponding hours on nonworking days. The Company will not consider as work time that time spent in travel away from home outside of regular working hours as a passenger on an airplane, train, boat, bus, or automobile.

Calculating and Reporting Travel Time

Employees are responsible for accurately tracking, calculating, and reporting travel time. Travel time should be calculated by rounding up to the nearest quarter hour.

4.9 Overtime Authorization for Nonexempt Employees

If you are a nonexempt employee, you may qualify for overtime pay. All overtime must be approved in advance, in writing, by your supervisor.

At certain times the Company may require you to work overtime. We will attempt to give as much notice as possible in this instance. However, notice may not always be possible. Failure to work overtime when requested or working unauthorized overtime may result in discipline, up to and including discharge.

Overtime pay of one and one-half an employee's regular rate of pay or average pay rate (if you perform work at different pay rates during the relevant week) is paid for any hours worked over 40 hours in a workweek. Holidays, vacation days, and sick leave days do not count as time worked for computing overtime.

4.10 Attendance Policy

If you know ahead of time that you will be absent or late, the Company expects you to provide reasonable notice to your supervisor. Employees may be required to provide documentation of any medical or other excuse for being absent or late.

The Company reserves the right to apply unused PTO to unauthorized absences. Absences resulting from approved leave, vacation, or legal requirements are exceptions to the policy.

4.11 Job Abandonment

If an employee fails to show up for work or call in with an acceptable reason for the absence for a period of three consecutive days, he or she will be considered to have abandoned his or her job and voluntarily resigned from the company.

4.12 Business Travel

The purpose of this policy is to define employee travel rules and the authority for incurring and approving travel expenses.

Travel expenses are the reasonable and necessary expenses incurred by employees when traveling on approved Company business trips. Company travel is limited to business activities for which other means of communication are inadequate and for which prior approval of the employee's supervisor has been received.

Advances

The Company does not generally provide cash travel advances. Employees are expected to use personal credit cards and/or their own cash and submit their approved expenses on the standard expense report form.

Travel Expenses

The Company pays the actual amounts incurred for appropriate expenses when employees are on travel assignments. Examples of typical expenses include the following:

- Airline tickets.
- Meals and lodging.
- Car rental, bus, taxi, parking.
- Telephone and fax.
- Laundry and dry cleaning (trips exceeding one week only, unless emergency).
- Business supplies and services.
- Associated gratuities.
- Other expenses necessary to achieve the business purposes.

Family Members

Spouses or other family members may travel with employees, at the employee's expense, on Company business when approved by management. The Company will only pay the travel expenses of spouses or other family members when their presence is necessary to the business purpose of the trip and when approved in advance in writing by the president.

Air Travel

Employees are to use economy or tourist class fares when traveling on Company business. In addition, private, noncommercial aircraft or chartered aircraft is not to be used, and no more than two Company officers should travel together on the same flight.

Airfares are to be charged to personal credit cards and subsequently turned in on a monthly expense report along with the original receipt.

Hotels

Neither in-room movies nor refreshment bars are approved Company expenses.

Insurance

The Company does not pay for personal travel insurance for employees.

Rental Cars

Employees are to use rental firms having existing relationships with the Company and, where feasible, have negotiated discounts rates. Reasonable transportation available is to be used.

Personal Vehicles

All employees using their own vehicle for business purposes must maintain insurance coverage as required by law and may not have more than two points on their driving record. Travel between the employee's home and primary office is not considered to be business travel. Employees are not authorized to use personal vehicles for business travel without authorization. Every attempt should be made to utilize the use of courier and delivery services to avoid hazard of liability and the time away from work. Employees will be reimbursed for vehicle use at the standard IRS mileage rate. The president must authorize any deviation from this policy.

Travel Reservations

Airline travel, rental cars, and hotels must be booked through the corporate designated travel agency to be reimbursed.

4.13 Business Expenses

The purpose of this policy is to define approved nontravel employee business expenses and the authority for incurring and approving such expenses.

Approved business expenses are the reasonable and necessary expenses incurred by employees to achieve legitimate business purposes that are not covered by normal Company procurement processes.

Business Meetings (Company-Sponsored Events and Meetings)

The Company pays for expenses necessary to achieve a valid business purpose when meetings are held with customers, vendors, or other Company employees. The most senior Company employee present is to pay and report all expenses along with the original receipt.

The Company will make every effort to have a master account set up for Company-wide and large group events. However, if you are at a small meeting or staying by yourself at a hotel, pay individually and submit for reimbursement accordingly.

Entertainment

The Company pays for entertainment expenses only when they clearly benefit the Company and include customers and are promotional in nature. The most senior Company employee present is to pay and report all expenses with original receipts.

Technical and Training Seminars

The Company pays for expenses associated with attendance at classes and seminars that enhance job-related skills. Prior approval must be obtained by the employee's manager/supervisors and appropriate management.

Gifts

Employees may present gifts only under exceptional circumstances and with prior approval of the appropriate Company officer. The Company does not reimburse cost over \$25 for business gifts.

Other Expenses

The Company will pay for postage and telephone expenses that are for business purposes.

Employee Reporting

Employees are to report their approved expenses on the standard expense report form and must include a description of the expense, its business purpose, date, place, and the participants. All expense reports MUST be accompanied with original receipts.

Mileage Reimbursement

The Company will reimburse its staff for the approved use of their personal automobile on official company business that is properly authorized, reasonable and appropriately documented as outlined in the Business Travel Expense Policies.

The Company will reimburse employees at the company approved rate per mile available when a personal vehicle is used for a business trip. Ask your supervisor for the current business mileage rate. The traveler must document business miles using a travel log to determine the total mileage for the trip less the normal commute to and from work (see below). The business mileage rate covers all costs of operating the vehicle including gasoline, oil, insurance and repairs. Receipts for tolls and parking fees are reimbursed separately and not included in the business mileage rate.

Reimbursement will normally not include meals and lodging in route or expenses in lieu of the approved mileage rate. The company will not reimburse individuals for the cost of auto insurance (see below) or for other expenses including but not limited to driving or parking violations, fines, gasoline, automobile repairs, vehicle damage or insurance deductibles because of an accident, break down, tow or resultant meals and lodging.

Business mileage does not include the normal commute to and from work. When your business travel originates from home, subtract your normal commute from the total miles associated with the trip. Under IRS Reg. § 1.262-1(b) (5), costs of commuting to the place of business or employment are personal expenses. You cannot be reimbursed for commuting expenses even if you work during the commuting trip.

Individuals who use their personal automobiles for business travel must have at least \$100,000/\$300,000 of liability insurance coverage. The individual's coverage is primary to any other available coverage. The company will not reimburse individuals for the cost of insurance.

Submit mileage reimbursement requests on the company's Business Expense Report form.

Employee Reporting

Employees are to report their approved expenses on the standard expense report form and must include a description of the expense, its business purpose, date, place, and the participants.

4.14 Rest and Meal Periods

The Company strives to provide a safe and healthy work environment and complies with all federal and state regulations regarding rest and meal periods. Please check with your supervisor regarding procedures and schedules for rest and meal breaks. The Company requests that employees accurately observe and record meal and rest periods. If you know in advance that you may not be able to take your scheduled break or meal period, please let your supervisor know; in addition, notify your supervisor if you were unable to or prohibited from taking a rest or meal period at the soonest opportunity.

4.15 Accommodations for Nursing Mothers

The Company will provide nursing mothers reasonable unpaid break time to express milk for their infant children for up to one year following the child's birth.

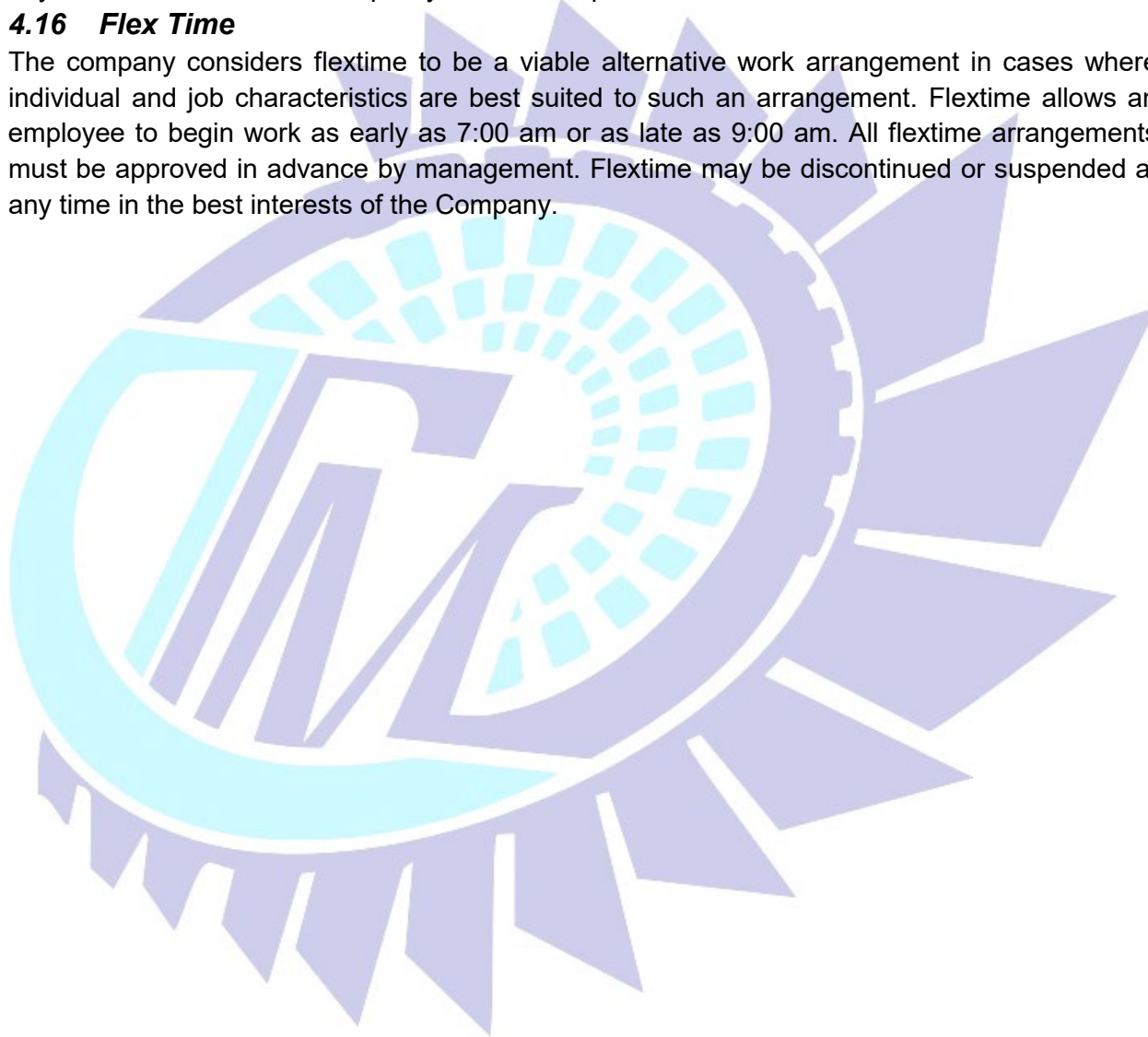
To ensure privacy, nursing mothers will be provided a private room, other than a restroom, to express their milk. The room will be clearly designated and either have a lock or a sign on the door to indicate when the room is in use.

Nursing mothers will also be provided a refrigerator to store their breast milk. Employees are responsible for labeling their milk with their name and the date on which the milk was expressed.

Nursing mothers are encouraged to discuss the length and frequency of breastfeeding breaks or any other concerns about this policy with their supervisor or Human Resources.

4.16 Flex Time

The company considers flextime to be a viable alternative work arrangement in cases where individual and job characteristics are best suited to such an arrangement. Flextime allows an employee to begin work as early as 7:00 am or as late as 9:00 am. All flextime arrangements must be approved in advance by management. Flextime may be discontinued or suspended at any time in the best interests of the Company.



5.0 Performance, Discipline, Layoff, and Termination

5.1 Performance Improvement

The Company will periodically review your work performance. The performance improvement process will take place on an annual basis, or as business needs dictate. You may specifically request that your supervisor assist you in developing a performance improvement plan at any time.

The performance improvement process is a means for increasing the quality and value of your work performance. Your initiative, effort, attitude, job knowledge, and other factors will be addressed. You must understand that a positive job performance review does not guarantee a pay raise or continued employment. Company pay raises and promotions are based on numerous factors, only one of which is job performance.

5.2 Promotions

To match you with the best job for you and to meet the business needs of the Company, you may be transferred from your current job. It is the Company's policy to promote from within the Company only when the most qualified candidate is available. Promotions are made on an equal opportunity basis according to employees possessing the needed skills, education, experience, and other qualifications that are required for the job.

5.3 Pay Raises

Depending on the Company's financial health and other factors, efforts will be made to give pay raises consistent with Company profitability, job performance, and the consumer price index. The Company may also make individual pay raises based on merit or due to a change of job position.

5.4 Transfer

The Company may transfer your employment from one position to another with or without notice, as required by production or service needs, or upon request by an employee and management approval. Transfers over 90 days may be considered final and your paycheck may be increased or decreased consistent with the pay scale for your new position.

5.5 Workforce Reductions (Layoffs)

If necessary, based upon the needs of the business, management may decide to implement a reduction in force (RIF). We acknowledge that RIFs can be a trying experience for management and employees alike, and the Company will make its best effort to make sound business decisions while acknowledging the needs of its workforce.

5.6 Standards of Conduct

The Company wishes to create a work environment that promotes job satisfaction, respect, responsibility, integrity, and value for all our employees, clients, customers, and other stakeholders. Every employee has a shared responsibility toward improving the quality of our work environment. By deciding to work at this Company, you agree to follow the Company's rules.

While it is impossible to list every item that could be considered misconduct in the workplace, what is outlined here is a list of common-sense infractions that could result in discipline, up to and including immediate termination of employment. This policy is not intended to limit the Company's right to discipline or discharge employees for any reason permitted by law. In fact, while we value our employees, the Company retains the right to terminate an employee on an "at-will" basis.

Examples of inappropriate conduct include:

- Violation of the policies and procedures set forth in this handbook.
- Possessing, using, distributing, selling, or negotiating the sale of illegal drugs or other controlled substances.
- Being under the influence of alcohol during working hours on Company property (including Company vehicles), or on Company business.
- Inaccurate reporting of the hours worked by you or any other employee.
- Knowingly providing inaccurate, incomplete, or misleading information when speaking on behalf of the Company or in the preparation of any employment related documents including, but not limited to, job applications, personnel files, employment review documents, intra-Company communication or expense records.
- Taking or destroying Company property.
- Possession of potentially hazardous or dangerous property such as firearms, weapons, chemicals, etc., without prior authorization.
- Fighting with, or harassment (as defined in our EEO policies) of, any fellow employee, vendor, or customer.
- Disclosure of Company trade secrets and proprietary and confidential commercially-sensitive information (i.e. financial or sales records/reports, marketing or business strategies/plans, product development, customer lists, patents, trademarks, etc.) of the Company or its customers, contractors, suppliers, or vendors.
- Refusal or failure to follow directions or to perform a requested or required job task.
- Refusal or failure to follow safety rules and procedures.
- Excessive tardiness or absences.
- Smoking in non-designated areas.
- Working unauthorized overtime.
- Solicitation of fellow employees on the Company premises during working time (Refer to Non-solicitation/Non-distribution Policy).
- Failure to dress according to Company policy.

- Use of obscene or harassing (as defined by our EEO policies) language in the workplace.
- Outside employment which interferes with your ability to perform your job at this Company.
- Illegal gambling on Company premises.
- Lending keys or keycards for Company property to unauthorized persons.

Nothing in this policy is intended to limit employee rights under the National Labor Relations Act.

5.7 Disciplinary Process

Violation of Company policies or procedures may result in disciplinary action including demotion, transfer, leave without pay, or termination of employment. The Company encourages a system of progressive discipline depending on the type of prohibited conduct. However, the Company is not required to engage in progressive discipline and may discipline or terminate an employee where he or she violates the rules of conduct, or where the quality or value of the employee's work fails to meet expectations at any time. Again, any attempt at progressive discipline does not imply that your employment is anything other than on an "at will" basis.

In appropriate circumstances, management will provide the employee first with a verbal warning, then with one or more written warnings, and if the conduct is not sufficiently altered, eventual demotion, transfer, forced leave, or termination of employment. Your supervisor will make every effort possible to allow you to respond to any disciplinary action taken. Understand that while the Company is concerned with consistent enforcement of our policies, the Company is not obligated to follow any disciplinary or grievance procedure and that depending on the circumstances, employees may be disciplined or terminated without any prior-warning or procedure.

5.8 Criminal Activity/Arrests

Involvement in criminal activity, whether on or off Company property, during employment may result in disciplinary action including suspension or termination of employment. Disciplinary action depends upon a review of all factors involved, including whether the employee's action was work-related, the nature of the act, or circumstances which adversely affect attendance or performance. Any disciplinary action is not dependent upon the disposition of any case in court. The Company will not maintain a record of information regarding a misdemeanor arrest, detention, or disposition where a conviction did not result.

Employees are expected to be on the job, ready to work, when scheduled. Inability to report to work as scheduled because of an arrest may lead to disciplinary action, up to and including termination of employment, for violation of the attendance policy or job abandonment.

Employees are required to inform the Company of any criminal convictions incurred after the start date of employment and throughout the period of employment.

Any disciplinary action taken will be based on information reasonably available. This information may come from witnesses, police, or any other source if management has reason to view the source as credible.

5.9 Drug and Alcohol Policy

The Company considers drug and alcohol abuse a serious matter which will not be tolerated. The company absolutely prohibits employees from using, selling, possessing, or being under the influence of illegal drugs, alcohol, or controlled substance or prescription drug not medically authorized while at their job, on Company property, or while on work time.

Therefore, it is the Company's policy that:

1. Employees shall not report to work under the influence of alcohol, illegal drugs, or any controlled substance or prescription drug not medically authorized.
2. Employees shall not possess or use alcohol, illegal drugs, or any controlled substance or prescription drug not medically authorized while on company property or on company business.

The Company also cautions against use of prescribed or over-the-counter medication which can affect an employee's ability to perform his or her job safely or the use of prescribed or over-the-counter medication in a manner violating the recommended dosage or instructions from the doctor. Employees must have a valid prescription for any prescription medication or medical marijuana used by employees while working for the Company. Please inform your supervisor prior to working under the influence of a prescribed or over-the-counter medication that may affect your ability to perform your job safely. If the Company determines that the prescribed or over-the-counter medication does not pose a safety risk, you will be allowed to work. Failure to comply with these guidelines concerning prescription or over-the-counter medication may result in disciplinary action, up to and including termination of employment.

A violation of this policy will result in disciplinary action up to and including termination of employment.

Americans with Disabilities Act

In addition to complying with the federal Drug-Free Workplace Act of 1988, the Company must comply with the requirements of the Americans with Disabilities Act of 1990 (ADA). Individuals who currently use drugs illegally are not individuals with disabilities protected under the ADA when an employer acts because of their continued use of drugs. This includes people who use prescription drugs illegally as well as those who use illegal drugs. However, people who have been rehabilitated and do not currently use drugs illegally, or who are in the process of completing a rehabilitation program, may be protected by the ADA.

5.10 Problem-Solving Procedure

We strive to provide a comfortable, productive, legal, and ethical work environment. To this end, the Company wants you to bring any problems, concerns, or grievances you have about the

workplace to the attention of your supervisor and, if necessary, to Human Resources or upper level management. To help manage conflict resolution we have instituted the following problem-solving procedure:

If you believe there is inappropriate conduct or activity on the part of the Company, management, its employees, vendors, customers, or any other persons or entities related to the Company, bring your concerns to the attention of your supervisor at a time and place that will allow the supervisor to properly listen to your concern. Most problems can be resolved informally through dialogue between you and your immediate supervisor. If you have discussed this matter with your supervisor before and do not believe you have received an adequate response, or if you believe your supervisor is the source of the problem, we request you present your concerns to Human Resources or upper level management. Please indicate what the problem is, those persons involved in the problem, efforts you have made to resolve the problem, and any suggested solution you may have.

5.11 Outside Employment

Outside employment which creates a conflict of interest or which affects the quality or value of your work performance or availability at the Company is prohibited. The Company recognizes that employees may seek additional employment during off hours, but expects, in these cases, that any outside employment will not affect job performance, work hours, or scheduling, or otherwise adversely affect the employee's ability to effectively perform his or her duties. Any conflicts should be reported to your supervisor. Failure to adhere to this policy may result in discipline up to and including termination.

5.12 Exit Interview

You may be asked to participate in an exit interview when you leave the Company. The purpose of the exit interview is to provide management with greater insight into employee relations. Your cooperation in the exit interview process is appreciated.

5.13 Post-Employment Reference Policy

The Company policy is to confirm dates of employment and job title only. With written authorization, the Company will confirm compensation. Please forward any requests for employment verification to Human Resources.

6.0 General Policies

6.1 *Driving Record and Use of a Personal Vehicle*

All employees required to operate a motor vehicle as part of their employment duties must maintain a valid driver's license and acceptable driving record. The Company may run a motor vehicle department check to determine an employee's driving record. It is your responsibility to provide a copy of your current driver's license for your personnel file. Any changes in your driving record, including, but not limited to, driving infractions, must be reported to the Company.

State law requires all motorists to carry auto liability insurance. It is against the law to drive without insurance. Employees using their own vehicle as a part of their employment duties must provide management with a current proof of insurance statement or card. A new proof of insurance is required every time your policy expires and renews.

6.2 *Use of Company Vehicles*

Company vehicles are to be used for Company business only. Unless the use of the vehicle has been approved for personal use, personal or outside business use is strictly prohibited.

Drivers of Company vehicles are to immediately report all infractions or violations while driving a Company vehicle and all restrictions, suspensions, or revocations against their driver's license to their supervisor, manager, or Human Resources immediately.

When a Company vehicle cannot be operated, is unsafe for use, or has been damaged, notify a supervisor or manager immediately.

The driver of a Company vehicle is responsible for the vehicle while in his or her charge and must not permit unauthorized persons to drive it.

The driver is responsible for the daily housekeeping of the vehicle; it is to remain clean and uncluttered.

No person shall operate a motor vehicle while under the influence of alcohol or a chemical substance or other substance that can impair judgment.

Multiple driving moving violations that appear on the annual state department of motor vehicle check will result in suspension of rights to drive a company vehicle or drive a personal vehicle on company business. Suspension of rights will continue until one year has passed with no infractions. If there are persistent and ongoing problems with driving infractions, and driving a vehicle is a part of successful execution of job responsibilities, termination of employment is possible.

6.3 Personnel and Medical Records

The Company maintains a personnel and medical file for every employee. Medical records will be kept in a separate folder. Every effort will be made to keep your personnel and medical records confidential. Access is on a "need-to-know" basis only. This includes, but is not limited to, supervisors and others in management reviewing the file for possible promotion, transfer, or layoff.

If an employee wishes to review his or her personnel or medical file, he or she may do so after giving the Company reasonable notice. Inspection must occur in the presence of a Company representative. All requests by an outside party for information contained in your personnel file will be directed to the Human Resources department, which is the only department authorized to give out such information.

6.4 Employee Privacy and Right to Inspect

Company property, including but not limited to, lockers, phones, computers, tablets, desks, workplace areas, vehicles, or machinery, remains under the control of the Company and is subject to inspection at any time, without notice to the employee, and without the employee's presence. Employees should have no expectation of privacy in any of these areas. We assume no responsibility for the loss of, or damage to, any employee property maintained on Company premises including that kept in lockers and desks.

6.5 Voicemail, Email, and Internet Policy

This Voicemail/Email/Internet Policy is intended to provide each employee of the Company with the guidelines associated with the use of the Company's voicemail/email/Internet system (the system). This policy applies to all employees, contractors, vendors, partners, or associates, and any others accessing and/or using the Company's system through onsite or remote terminals.

General Provisions

- The system, and all data transmitted or received through the system, are the exclusive property of the Company. No individual should have any expectation of privacy in any communication over this system. Any individual permitted to have access to the Company's system will be given a voicemail, email and/or Internet address and/or access code, and will have use of the system, consistent with this policy.
- The Company reserves the right to monitor, intercept, and/or review all data transmitted, received, or downloaded over the system. Any individual who is given access to the system is hereby given notice that the Company will exercise this right periodically, without prior notice and without the prior consent of the employee.
- The Company's interests in monitoring and intercepting data include, but are not limited to: protection of Company trade secrets, proprietary, and similar confidential commercially-sensitive information (i.e. financial or sales records/reports, marketing or business strategies/plans, product development, customer lists, patents, trademarks, etc.); managing the use of the Company's computer system; and/or assisting the

employee in the management of electronic data during periods of absence. No individual should interpret the use of password protection as creating a right or expectation of privacy. To protect everyone involved, no one can have a right or expectation of privacy with regards to the receipt, transmission or storage of data on the Company Voicemail/Email/Internet system.

Any employee who violates the policies in this handbook will be subject to corrective action, up to and including termination of employment. If necessary, the Company will also advise law enforcement officials of any illegal conduct.

6.6 Social Media Policy

The Company understands that social media can be a fun and rewarding way to share your life and opinions with family, friends, and co-workers around the world. However, use of social media also presents certain risks and carries with it, certain responsibilities. To assist you in making responsible decisions about your use of social media, we have established these guidelines for appropriate use of social media.

This policy applies to all employees who work for the Company.

Guidelines

In the rapidly expanding world of electronic communication, social media can mean many things. **Social media** includes all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else's web log or blog, journal or diary, personal website, social networking or affinity website, web bulletin board or a chat room, whether associated or affiliated with the Company, as well as any other form of electronic communication.

The same principles and guidelines found in Company policies and these basic beliefs apply to your activities online. Ultimately, you are solely responsible for what you post online. You may be personally responsible for any litigation that may arise should you make unlawful defamatory, slanderous, or libelous statements against any customer, manager, owner, or employee of the company. Before creating online content, you may want to consider some of the risks and rewards that are involved.

Know and Follow the Rules

Carefully read these guidelines, the Company Ethics Code, Standards of Conduct, and EEO Statement and Non-Harassment Policy, and ensure your postings are consistent with these policies. Postings that include unlawful discriminatory remarks, harassment (as defined by our EEO policy), and threats of violence or other unlawful conduct will not be tolerated and may subject you to disciplinary action up to and including termination.

You Are Encouraged to Show Respect

The Company cannot force or mandate respectful and courteous activity by employees on social media during nonworking time. However, everyone should be aware of the negative impact comments of this nature can have on the workplace and relationships with others. In addition, please keep in mind that you may be more likely to resolve work-related disputes by speaking directly with your supervisor or Human Resource Manager or by utilizing our Open-Door Policy than by posting complaints to a social media outlet. Nevertheless, if you decide to post complaints or criticism, avoid using statements, photographs, video, or audio that reasonably could be viewed as unlawful, slanderous, threatening, or that might constitute unlawful harassment (as defined by our EEO policies). Examples of such conduct might include defamatory or slanderous posts meant to harm someone's reputation or posts that could contribute to a hostile work environment based on race, sex, disability, age, national origin, religion, veteran status, or any other status or class protected by law or company policy.

Honesty and Accuracy

You should understand that honesty and accuracy are important when posting information or news, and that it is good practice to correct a mistake quickly. You may want to be open about any previous posts you have altered. Remember that the Internet archives almost everything; therefore, even deleted postings often can be searched.

Posting Information

When posting information:

- Maintain the confidentiality of Company trade secrets and confidential Company-related commercially sensitive information (i.e. financial or sales records/reports, marketing or business strategies/plans, product development, customer lists, patents, trademarks, etc.).
- Do not create a link from your blog, website, or other social networking site to a Company website that identifies you as speaking on behalf of the Company.
- Never represent yourself as a spokesperson for the Company. If the Company is a subject of the content you are creating, do not represent yourself as speaking on the Company's behalf.
- Respect copyright, trademark, and similar laws and use such protected information in compliance with applicable legal standards.

Using Social Media at Work

Refrain from using social media while on your work time unless it is work related as authorized by your manager or consistent with the Company Equipment Policy.

Retaliation Is Prohibited

Company prohibits taking negative action against any employee for reporting a possible deviation from this policy or for cooperating in an investigation. Any employee who retaliates

against another employee for reporting a possible deviation from this policy or for cooperating in an investigation will be subject to disciplinary action, up to and including termination.

Media Contacts

Employees should not speak to the media on the Company's behalf without contacting the Human Resources Department. All media inquiries for official Company responses should be directed to them.

For More Information

If you have questions or need further guidance, please contact your HR representative.

Nothing in this policy is designed to interfere with, restrain, or prevent employee communications regarding wages, hours, or other terms and conditions of employment, or to restrain employees in exercising any other right protected by law. Employees have the right to engage in or refrain from such activities.

6.7 Employee Suggestions/Open Door Policy

We welcome suggestions for continued improvement and your ideas for better ways to do your job, produce or sell the products or services of our Company, or meet customer and client needs. Discuss your ideas with your supervisor or another member of the management team.

We also encourage you to offer any suggestions derived from seminars, magazines, or other outside sources of information you believe would add value to the Company.

Understand that any suggestions, innovations, inventions, or other matter created by you on work time or with Company tools or property are property of the Company.

6.8 Company Bulletin Boards

The Company maintains an official bulletin board located in the breakroom for providing employees with its official notices, including wage and hour laws, changes in policies, and other employment-related notices. At times the Company may also post information of general interest to the employees on the bulletin board. Please keep informed about this material by periodically reviewing the Company bulletin board. Only authorized personnel can add and remove notices from the Company bulletin board.

6.9 Non-Solicitation/Non-Distribution Policy

To avoid disruption of business operations or disturbance of employees, visitors, and others, the Company has implemented a Non-Solicitation Policy. For purposes of the Non-Solicitation Policy, "solicitation" includes selling items or services, requesting contributions, and soliciting or seeking to obtain membership in or support for any organization. Solicitation performed through verbal, written, or electronic means is covered by the Non-Solicitation Policy.

Employees are prohibited from soliciting other employees during their assigned working time. For this purpose, working time means time during which either the soliciting employees or the employees who are the object of the solicitation are expected to be actively engaged with assigned work. Employees may conduct solicitations during their lunch period, coffee breaks, or other authorized nonworking time, so long as they do so when the other employees are also on nonworking time.

To avoid inappropriate litter, clutter, and safety risks, employees may not distribute literature or other non-work-related items in working areas at any time. Working areas do not include break/rest areas, lunchrooms, or parking lots.

6.10 *Personal Appearance*

Your personal appearance reflects on the reputation and integrity of the company. All employees are required to report to work neatly groomed and dressed. You are expected to maintain personal hygiene habits that are generally accepted in the community, i.e. clean clothing, good grooming and personal hygiene, and appropriate social behavior.

If you come to work inappropriately dressed, you will be asked to go home and return to work dressed appropriately. If you have any questions regarding the dress code or dress code accommodations, please contact Human Resources. Recurring problems will result in discipline up to and including termination of employment.

6.11 *Personal Workspace / Housekeeping*

All employees are responsible for the neatness and good order of their working area and all employees are expected to assist in keeping the general areas of the office clean and neat and should cooperate in maintaining the workplace in the best possible manner.

6.12 *Inclement Weather and “Acts of God”*

You will not be paid when work is not available due to circumstances not within the Company's control. The following is a non-exhaustive list of examples of such circumstances:

- When operations cannot commence, or continue due to threats to employees or property or when recommended by civil authorities
- When public utilities fail to supply electricity, water, gas or sewer system
- When the interruption of work is caused by an “Act of God” (inclement weather, fire, flood, earthquake, avalanche, etc.) or some other cause not within the Company's control.

6.13 Recycling, Waste Prevention & Energy Conservation

Please do your part to recycle reusable materials. Employees are expected to conserve energy by turning off lights, equipment and faucets when not in use. Employees are expected to keep doors and windows closed, when appropriate.

6.14 Company Social Events

The Company may hold social events for employees. Please be advised that your attendance at these events is voluntary and does not constitute part of your work-related duties as an employee. Any exceptions to this policy must be in writing and signed by a supervisor prior to the event.

Alcoholic beverages may be available at these events. If you choose to drink alcoholic beverages, please do so in a responsible manner. Do not drink and drive. Instead, please call for ground transportation or appoint a designated driver.

6.15 Payroll Advances and Loans

The Company does not provide payroll advances or loans.

6.16 Telephone and Computer Policy

Company phones are principally for work-related communications. Unless there is an emergency, employees are required to limit long distance telephone calls to business purposes only. Employees should use personal phones for all other communications.

While the Company permits employees to bring personal cell phones and other mobile devices (i.e. smart phones, PDAs, tablets, laptops) into the workplace, employees must not permit the use of such devices to interfere with their job duties or impact workplace safety and health.

Use of personal cell phones and mobile devices at work can be distracting and disruptive and cause a loss of employee productivity. As a result, employees should primarily use such personal devices during nonworking time, such as breaks and meal periods. During this time, employees should use their device in a manner that is courteous to those around them. Outside of nonworking time, use of such devices should be kept at a minimum and limited to emergency use only. Employees with devices that have a camera and/or audio/video recording capability are restricted from using those functions on Company property unless authorized in advance by management or used in a manner consistent with the rights of employees to engage in concerted activity under section 7 of the National Labor Relations Act (NLRA).

Employees are expected to comply with Company policies regarding the protection of the employer's confidential and proprietary information when using personal devices.

While operating a vehicle on company time, the Company requires that the driver's personal cell phone/mobile device be turned off. An employee that needs to make or receive a phone call

should pull off the road to a safe location unless he or she has the correct hands-free equipment for the device that complies with applicable state laws.

Employees may connect their personal devices to the Company network or to Company equipment with management approval.

Employees may have the opportunity to use their personal devices for work purposes. Before using a personal device for work-related purposes, an employee must obtain written authorization from management. The use of personal devices is limited to certain employees and may be limited based on compatibility of technology.

Nothing in this policy is intended to prevent employees from engaging in protected concerted activity under the NLRA.

Violation of this policy will subject an employee to disciplinary action up to and including termination of employment.

6.17 Computer Security and Copying of Software

Software programs purchased and provided by the Company are to be used only for creating, researching, and processing Company-related materials. By using the Company's hardware, software, and networking systems you assume personal responsibility for their use and agree to comply with this policy and other applicable Company policies, as well as city, state, and federal laws and regulations.

All software acquired for or on behalf of the Company or developed by Company employees or contract personnel on behalf of the Company is and shall be deemed Company property. It is the policy of the Company to respect all computer software rights and to adhere to the terms of all software licenses to which the Company is a party. The Company is responsible for enforcing these guidelines.

Company users may not illegally duplicate any licensed software or related documentation. Unauthorized duplication of software may subject users and/or the Company to both civil and criminal penalties under the United States Copyright Act. To purchase software, users must obtain the approval of their manager.

Users may not duplicate, copy, or give software to any outsiders including clients, contractors, customers, and others. Company users may use software on local area networks or on multiple machines only in accordance with applicable license agreements entered by the Company.

6.18 Mail Use

Employees are required to limit usage of the company's mail service to business purposes only. You may not use the Company address to receive personal mail. Do not use the Company

postage meter for your personal mail. If you notice any suspicious packages or envelopes, please report this to Human Resources immediately.

6.19 Off-Duty Use of Company Property or Premises

Employees may not use Company property for personal use during working time. Employees are responsible for returning Company property in good condition and repairing or replacing any property damaged as the result of personal use or as the result of negligence. This includes using copy machines, computers, Company products, or office supplies for personal use without prior authorization.

It is the policy of the Company to control off duty and nonworking hour use of Company facilities either for business or personal reasons. Employees are prohibited from using Company facilities during off duty or non-working hours without the written consent of their supervisor. Employees using Company facilities during off duty hours or non-Company hours may be required to sign a log-in and log-out sheet maintained by the Company or building manager.

6.20 Security

Every employee is responsible for helping to make this a secure work environment. Upon leaving work, lock all desks, lockers, and doors protecting valuable or sensitive material in your work area and report any lost or stolen keys, passes, or other similar devices to your supervisor immediately. You should refrain from discussing with nonemployees specifics regarding Company security systems, alarms, passwords, etc.

We also request that you immediately advise your supervisor of any known or potential security risks and/or suspicious conduct of employees, customers, or guests of the Company. Safety and security are the responsibility of every employee and we rely on you to help us keep our premises secure.

6.21 Third Party Disclosures

From time to time, our Company may become involved in news stories or potential or actual legal proceedings of various kinds. When that happens, lawyers, former employees, newspapers, law enforcement agencies, and other outside persons may contact our employees to obtain information about the incident or the actual or potential lawsuit.

If you receive such a contact, you should not speak on behalf of the Company and should refer any call requesting the Company's position to your supervisor. If you have any questions about this policy or are not certain what to do when such a contact is made, please contact management.

6.22 Employee Incentive Programs

Our company rewards employees for outstanding individual performance, as well as their contributions that help us achieve company goals. For this reason, we award bonuses in three forms:

- Lump sum bonus
- Year-end bonus
- Incentive plans

Please see Employment Incentive policy for more details.

6.23 *Personal Data Changes*

It is your obligation to provide the Company with all your current contact information, including current mailing address and telephone number. Please inform the Company of any changes to your marital or tax withholding status. Failure to do so may result in loss of benefits or delayed receipt of W-2 and other mailings.

6.24 *Entering and Exiting the Premises*

You will be advised by your supervisor regarding the proper entrances and exits for our employees, and the security procedures for the facility. You are expected to always abide by these rules. Failure to do so may lead to disciplinary action.

6.25 *Termination of Employment / Resignations*

Resignation is a voluntary act initiated by the employee to terminate employment with the Company. Although notice is not required, the Company requests at least two weeks' written notice of your resignation so that a transition can be determined.

Any Company property issued to you, such as laptop, cell phone, software, product samples, tools, uniforms or any other property must be returned at the time of your resignation. You are responsible to pay for any lost or damaged items. The value of any property issued and not returned may be deducted from your paycheck, and you may be required to sign a wage deduction authorization for this purpose.

You may have the right to continued coverage under our health insurance program for a limited period at your own expense following dismissal (see COBRA). Consult with human resources for details. Since employment with the Company is based on mutual consent, the employee and the Company both have the right to terminate employment at-will, with or without cause, at any time. Employee benefits will be affected by employment termination in the following manner. All accrued, vested benefits that are due and payable at termination will be paid.

Any accrued but unused PTO will be paid upon termination providing the company receives at least two (2) weeks' notice for voluntary terminations (quits or resigns).

7.0 Benefits

7.1 Regular Full-Time Employees

A regular full-time employee is an employee who has completed his or her introductory period and is regularly scheduled to work over thirty (30) hours per week. Unless stated otherwise, all the benefits provided to employees are for regular full-time employees only. This includes vacation, holiday pay, health insurance, and other benefit coverage.

7.2 Regular Part-Time Employees

Any employee who works less than thirty (30) hours per week is considered a part-time employee. Part-time employees are not eligible for any benefits unless specified otherwise in this handbook or in the benefit plan summaries.

7.3 Temporary Employees

Temporary employees are hired for a specific period or specific work project, not to exceed three (3) months in duration. The Company reserves the right to extend the duration of temporary employment where necessary. Temporary employees are not eligible for employee benefits unless specified otherwise in this handbook or in the benefit plan summaries.

7.4 Non-Exempt Employees

If you are classified as a non-exempt employee at the time of your hiring, you are eligible for overtime pay at 1.5 times your regular rate for hours worked over 40 in any pay week, or as otherwise required by federal, state, or local laws. If you have a question regarding whether you are an exempt or nonexempt employee, contact your supervisor for clarification.

7.5 Exempt Employees

If you are classified as an exempt employee at the time of your hiring, you are not eligible for overtime pay as otherwise required by federal, state, or local laws. If you have a question regarding whether you are an exempt or nonexempt employee, contact your supervisor for clarification.

7.6 Medical Insurance

The Company provides its regular full-time employees immediate eligibility for health insurance. Employees have the option of dependent coverage at their own expense. Medical plan benefits for eligible employees and their dependents are described in detail in the Summary Plan Description (SPD) prepared by the insurance carrier that is available to all eligible employees. These benefits may be canceled or changed at the discretion of the Company, unless otherwise required by law.

If you or a dependent become ineligible for benefits due to a change in work hours or through a life event, or you leave employment with us, you may have the right to continue your medical benefits under the Consolidated Omnibus Budget Reconciliation Act (COBRA). The Company will mail you information about your COBRA rights, if applicable.

7.7 Disability Insurance

All regular full-time employees are provided with disability insurance by the Company. This provides employees with disability income protection when they miss work due to non-work-related disabilities. The terms and conditions for the disability insurance program are outlined in the Summary of Plan Benefits. Please contact Human Resources for a copy of the plan provisions and for any information you need about the benefit.

7.8 Life Insurance

All regular full-time employees are provided with life insurance by the Company. You will be required to notify the benefits administrator of your intended beneficiary. Refer to the Summary Plan Description (SPD) for details about the benefit.

7.9 Dental Insurance

All regular full-time employees are eligible for the Company dental plan. Dental plan benefits are described in detail in the Summary Plan Description (SPD).

7.10 Vision Care Insurance

All regular full-time employees are eligible for the Company vision care plan. Vision care plan benefits are described in detail in the Summary Plan Description (SPD).

7.11 Supplemental Insurance

The Company may offer additional insurance products to employees at the employees' expense. Enrollment in these insurance programs is entirely optional. Payment for these insurance products can be made by payroll deduction. Please contact Human Resources for more information.

7.12 401(k) Plan

All regular full-time employees who have completed at least 30 days of employment are eligible to participate in the Company's 401(k) plan. The Company does not provide matching funds. As with your insurance benefits, please refer to your Summary Plan Description (SPD) provided by the benefits administrator for specifics. Should you have any other questions about pension or profit-sharing rights, please consult with the benefits administrator. This benefit, as well as other benefits, may be canceled or changed at the discretion of the Company, unless otherwise required by law.

7.13 Continuing Education Policy

We believe in the continuing education of our employees. If the Company sends you to a class or training program during normal working hours related to your employment and you are a nonexempt employee, you will be paid training pay for that time. If you are interested in attending an outside class and having the Company pay for your attendance, you are required to provide a written request indicating a description of the class, including the subject matter, length, and cost so that the Company may consider the matter.

7.14 Holiday Pay

The Company offers the following paid holidays each year:

- New Year's Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Thanksgiving Friday
- Christmas Eve (half day)
- Christmas Day

When a Company holiday falls on a Saturday, it will be observed the preceding Friday. Holidays falling on a Sunday will be observed the following Monday.

If a holiday falls on your regular day off, the holiday will be observed as your supervisor determines, on the employee's last day of work before the holiday or the first day of work following the holiday.

The Company reserves the right to close on another day or grant compensating time off instead of closing its offices. You must work the day before and the day after a holiday to receive holiday pay, unless the day before or the day after is your normally designated day off, you are on vacation, or you have a doctor's note excusing your absence.

Employees are eligible for holiday pay from date of hire. Holiday pay for full-time employees is computed at the straight time rate of eight hours. In no case, may an employee receive more than a normal day's wage for any holiday unless they worked that day.

7.15 Holiday Pay Rate

If you work on a holiday, you will be paid a premium rate of 1.5 times your regular rate. In addition to your pay for hours worked on a holiday, you will also receive the holiday pay.

7.16 Paid Time Off (PTO)

Paid time off (PTO) provides you with the flexibility to use your time off to meet your personal needs, while recognizing your individual responsibility to manage your paid time off.

You will accumulate PTO each pay period worked and it is up to you to allocate how you will use it -- for vacation, illness, caring for children, school activities, medical/dental appointments, personal business or emergencies. The Company may require you to use any unused PTO during disability or family medical leave, or any other leave of absence. The amount of PTO earned will depend on your length of service with the Company.

Eligibility

You are eligible to receive PTO if you are a regular status employee scheduled to work at least 40 hours per week.

Deposits to Your Leave Account

The amount of PTO you accrue each year is based on your length of service and accrues per the accrual schedule determined by the Company. PTO is accrued as you work. You will not accrue PTO time while you are taking time off for any reason.

PTO is paid to regular full-time employees as follows:

- After 90 days through five years of employment: 80 hours annually
- After five years of employment: 120 hours annually

Carryover

You may carry over up to 40 hours of unused PTO time from year to year. Any additional accrued but unused PTO is forfeited ("use or lose").

The amount of PTO accrued, used and available will appear on your paycheck stub.

Termination

You will be paid for all accrued and unused PTO when you leave the Company if you are in good standing (for example not on probation), leave the company voluntarily and provides two weeks' notice. For all other terminations, PTO balance is forfeited.

Using Your PTO

The minimum amount of PTO you can use at one time is one hour.

Notice and Scheduling

You are required to provide your supervisor with reasonable notice and obtain approval prior to using PTO. For planned vacations, the Company expects 60 days' notice. This allows for you and your supervisor to prepare for your time off and assure that all staffing needs are met. There may be occasions, such as sudden illness, when you cannot notify your supervisor in advance. In those situations, you must inform your supervisor of your circumstances as soon as possible.

7.17 Personal Leave of Absence

A leave of absence (leave) is defined as an unpaid approved absence from work for a specified period for medical, parental, military, or other approved reasons. If an employee finds that he she must be out of work for more than three days, he or she should contact the Human Resources department to determine if a leave of absence may be necessary. A leave may be granted for up to 30 days. Renewal requests for the leave will be considered independently, based on business needs.

While on leave, an employee must contact the Human Resources department at least every 30 days. Failure to contact HR upon request may result in voluntary termination of employment. Failure to return to work upon the expiration of the leave or refusing an offer of reinstatement for which the employee is qualified will also result in voluntary termination of employment.

Required Documentation

All requests for a leave of absence must be made in writing and submitted to your immediate supervisor. An employee must provide 30 days' notice when the need for the leave of absence is foreseeable; for instance, if medical treatments or other events are planned or known in advance. If the leave of absence is not foreseeable, the employee must provide notice to his or her immediate supervisor as soon as possible. Medical certifications and/or other documentation supporting the need for the leave may be required.

Job Benefits

The Company will pay its portion of the cost of the employee's benefits including health, dental, life, and disability insurance benefits while an employee is on leave for the end of the monthly billing cycle which coincides with the commencement of the leave. At that time, a COBRA notification will be issued. The employee must continue to pay his or her portion of the benefits until COBRA is effective. Those payments may be made by payroll deductions (when applicable) or by check and must be submitted to the Company each pay period unless other arrangements have been made. If the employee fails to pay his or her portion of the benefits for more than 30 days, the employee's coverage(s) will be terminated and the employee will be offered COBRA to continue benefits coverage.

While on leave, employees may be required to use any accrued PTO.

No benefits will be accrued while an employee is on leave. Except as otherwise provided by law, time spent on a leave of absence, except for military reserve duty, will not be counted as time employed in determining an employee's eligibility for benefits that accrue based on length of employment.

Return to Work

Upon return to work, the employee may be required to take a fitness for duty exam or otherwise provide medical clearance.

7.18 Military Leave (USERRA)

The company complies with applicable federal and state law regarding military leave and re-employment rights. Unpaid military leave of absence will be granted to members of the uniformed services in accordance with the Uniformed Services Employment and Reemployment Rights Act of 1994 (with amendments) and all applicable state law. Documentation of the need for the leave is required to be submitted to Human Resources. An employee returning from military leave of absence will be reinstated to his or her previous or similar job in accordance with state and federal law. You must notify your manager of your intent to return to employment based on requirements of the law. For more information regarding status, compensation, benefits and reinstatement upon return from military leave, please contact Human Resources.

7.19 Jury Duty and Witness Leave

If you are summoned for jury duty, please make scheduling arrangements with your supervisor as soon as you receive your summons or subpoena. You may use accrued PTO, if any is available to you, during the unpaid jury leave.

7.20 Voting Leave

If your work schedule prevents you from voting on Election Day, the Company will allow you a reasonable time off to vote. The time when you can go to vote will be at the discretion of your supervisor, consistent with applicable legal requirements.

7.21 Crime Victim Leave

The Company will provide eligible employees time off from work to respond to a subpoena or request by the prosecuting attorney for the purposes of giving testimony.

Eligibility

To be eligible for time off under this policy an employee must be a victim of crime or a victim representative.

A **victim** is an employee who has suffered direct or threatened physical, financial, or emotional harm because of the commission of a crime.

A **victim representative** is an employee who is:

- A guardian or custodian of a child of a deceased victim if the child is less than 18 years of age.
- A parent, guardian, or custodian of a victim of assault if the victim is less than 18 years old.
- A person who has been designated to act in place of a victim of assault while the victim is physically or emotionally disabled.

Compensation

Time off granted under this policy will be unpaid except that exempt employees may be compensated, as required by applicable law.

Notice

Upon receiving a subpoena, employees must provide [their supervisor, HR, etc.] with reasonable notice of the need for leave. If notice is not practicable, the employee must provide appropriate documentation within a reasonable time after the absence.

Retaliation

The Company will not retaliate against any employee who seeks or obtains leave under this policy.

7.22 Bereavement Leave

The Company recognizes the importance of taking leave when a death in the family occurs. Employees may use available PTO or, if none is available, take an unpaid personal leave as necessary. Employees taking bereavement leave must notify Human Resources of their intention to do so. The Company may request documentation to support absences for bereavement leave.

7.23 Workers' Compensation Insurance

Workers' compensation is a no-fault system designed to provide benefits to all employees for work related injuries. Workers' compensation insurance coverage is paid for by the employer and governed by state law. The workers' compensation system provides for coverage of medical treatment and expenses, occupational disability leave, rehabilitation services, as well as payment for lost wages due to work related injuries. If you are injured on the job, no matter how slightly, you are to report the incident immediately to your supervisor. Consistent with applicable state law, failure to report an injury within a reasonable period could jeopardize your claim for benefits.

To receive workers' compensation benefits, notify your supervisor immediately of your claim. If your injury is the result of an on-the-job accident, you must fill out an accident report. You will be required to submit a medical release before you can return to work.

7.24 Unemployment Compensation

Unemployment compensation taxes are paid for by the Company and provide temporary income for employees who have lost their job under certain circumstances. Employees do not contribute to this fund. Your eligibility for unemployment compensation will, in part, be determined by the reasons for your separation from the Company.

7.25 COBRA

The Consolidated Omnibus Budget Reconciliation Act (COBRA) provides the opportunity for eligible employees and their beneficiaries to continue health insurance coverage under the company health plan when a "qualifying event" could result in the loss of eligibility. Qualifying events include resignation, termination of employment, death of an employee, reduction in hours, a leave of absence, divorce or legal separation, entitlement to Medicare, or where a dependent child no longer meets eligibility requirements.

Please contact Human Resources to learn more about your COBRA rights.

7.26 ERISA

As a Turbines & Machines Employee, if you are enrolled in one of the America's Back Office Standard Group Benefit Plans you are entitled to certain rights and protections under the Employment Retirement Income Security Act of 1974 (ERISA). ERISA provides that all participants in a group benefit plan with 100 or more participants shall be entitled to:

1. Examine, without charge, at the Plan Administrator's office, all plan documents such as detailed annual reports and plan descriptions, including insurance contracts, and copies of all documents filed by the Plan with the U.S. Department of Labor or the Internal Revenue Service.
2. Obtain copies of all Plan documents and other information upon written request to the Plan Administrator. The Plan Administrator may make reasonable charges for the copies.
3. Receive a summary of the Plan's annual financial report. The Plan Administrator is required by law to furnish each participant with a copy of this summary annual report.

ERISA also imposes duties upon the people responsible for the operation of the Employee benefit plan. The people who operate your Plan, called "fiduciaries" of the Plan, have a duty to do so in the interest of you and other plan participants and beneficiaries. No one, including your employer, or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a benefit or exercising your rights under ERISA. If your claim for a benefit is denied in whole or part, you must receive a written explanation of the reason for the denial. You have the right to appeal your denied claim or to have the Plan reconsider your claim. For additional information about your rights and obligations under the Plan and under federal law, please see the explanation at the back of this handbook or contact the Plan Administrator.

7.27 HIPAA

The Health Insurance Portability and Accountability Act of 1996 (HIPAA) limits exclusions for preexisting conditions; prohibits discrimination against employees and their dependents based on their health status; guarantees renew-ability and availability of health coverage to certain employees and individuals; and protects many workers who lose health coverage by providing

better access to individual health insurance. This should not be construed as a complete description of HIPAA. The Act should be consulted if you have specific questions.

7.28 Women's Health & Cancer Rights

As required by the Women's Health and Cancer Rights Act of 1998, your insurance plan (if participating) provides benefits for mastectomy-related services, including reconstruction and surgery to achieve symmetry between the breasts, prostheses, and complications resulting from a mastectomy (including lymphedema). Contact the ABO Benefits Department for further information concerning your rights.



8.0 Safety and Loss Prevention

8.1 General Safety Policy

It is the responsibility of every employee of the Company to maintain a healthy and safe work environment. Please report all safety hazards and occupational illnesses or injuries to your supervisor immediately and complete an occupational illness or injury form as needed. Failure to follow the Company's health and safety rules can result in disciplinary action, up to and including termination of employment.

Please refer to the Company's Safety Policy Manual located on your employee portal for details on our Safety Policy.

8.2 Nonsmoking Policy

The Company is concerned about the effect that smoking and second-hand smoke inhalation can have on its employees and clients. Smoking in the office, client areas, machine shop, and restrooms is prohibited. This ban includes e-cigarettes.

8.3 Policy Against Violence

The safety and security of our employees, residents, tenants, vendors, contractors, and the public is of essential importance. Threats or acts of violence made by an employee against another person's life, health, well-being, family, or property will not be tolerated. Any act of intimidation, threat of violence, or act of violence committed against any person on Company property is prohibited. The following definitions apply:

- Intimidation: A physical or verbal act toward another person, the result of which causes that person to reasonably fear for his or her safety or the safety of others.
- Threat of violence: A physical or verbal act which threatens bodily harm to another person or damage to the property of another.
- Act of violence: A physical act, whether it causes actual bodily harm to another person or damage to the property of another.

No person shall possess or have control of any firearm, deadly weapon, or prohibited knife, as legally defined, except as required in the lawful course of business or as authorized by state law. Employees may not carry a firearm during their employment.

The following are prohibited:

1. Any act or threat of violence made by an employee against another person's life, health, well-being, family, or property.
2. Any act or threat of violence, which endangers the safety of employees, residents, tenants, vendors, contractors, or the public.
3. Any act or threat of violence made directly or indirectly by words, gestures, symbols, or email.

4. Use of a weapon on the Company's premises or possession of a weapon during employment, except as permitted by state law.

It is a requirement that employees report to their supervisor or Human Resources, in accordance with this policy, any behavior that compromises the Company's ability to maintain a safe work environment. All reports will be investigated immediately and kept confidential, except where there is a legitimate need to know.

Employees who violate this policy may be subject to criminal charges as well as discipline up to and including immediate termination of employment.



9.0 Trade Secrets and Inventions

9.1 Employee Inventions

Any employee invention created, in whole or in part, during an employee's work hours, or from the use of the Company's equipment or facilities, is a "work for hire" and the property of the Company.

Any employee who intends to develop and maintain property rights in any invention, which relates in any way to the Company's products or services, is required to obtain a written waiver of this policy, signed by both the employee and an officer for the Company.

9.2 Confidentiality and Nondisclosure of Trade Secrets

As a condition of employment, Company employees are required to protect the confidentiality of Company trade secrets, proprietary information, and confidential Company-related commercially-sensitive information (i.e. financial or sales records/reports, marketing or business strategies/plans, product development, customer lists, patents, trademarks, etc.). Access to this information should be limited to a "need to know" basis and should not be used for personal benefit, disclosed, or released without prior authorization from a supervisor. Any employee who has information that leads them to suspect that an employee or competitor is obtaining such information is required to inform their supervisor or Human Resources.

Violation of this policy may result in the discipline or termination of any employee, as well as subject the employee to civil liability.

The Company may require your signature on non-compete and/or non-disclosure agreements as a condition of employment.

10.0 Customer Relations

10.1 *Products and Services Knowledge*

As an employee of the Company, you are expected to be familiar with the products and services we offer. Take every opportunity to learn the interrelationship between your department or division and the others of the Company. We consider our employees to be the best reflection of our business brand and company success.

10.2 *Customer, Client, and Visitor Relations*

We strive to provide the best products and services possible to our customers and clients. Our customers and clients support this business and generate your wages. You are expected to treat every customer, client, or visitor with the utmost respect and courtesy during your working time. You should never argue or act in a disrespectful manner towards a visitor or customer during your working time. If you are having problems with a customer, client, or visitor, please notify your supervisor immediately. If a customer, client, or visitor voices a suggestion, complaint, or concern regarding our products or services, please inform your supervisor or a member of management. Lastly, please make every effort to be prompt in following up on customer, client, or visitor orders or questions. Positive customer, client, and visitor relations will go a long way to establishing our Company as a leader in its field.

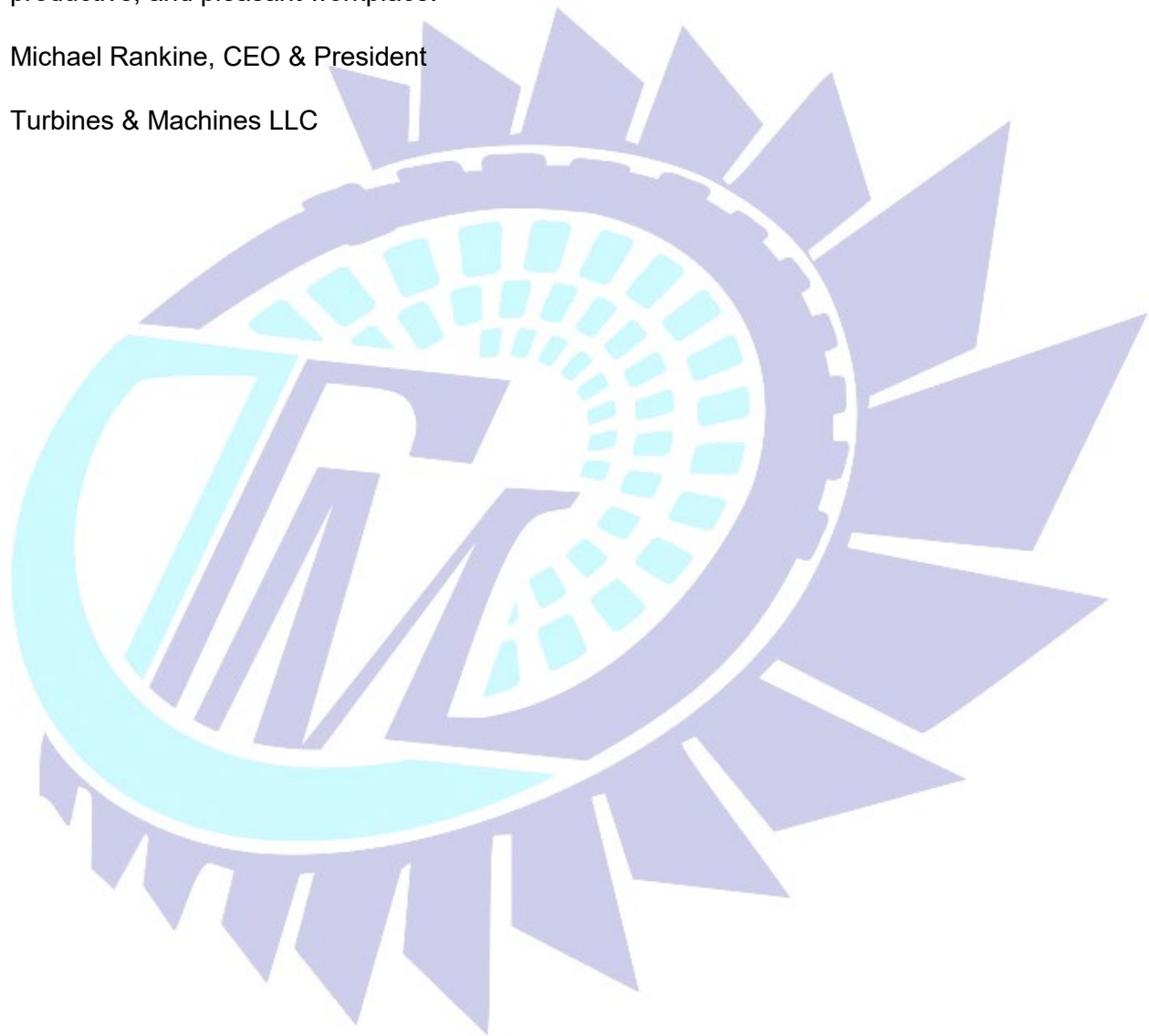
11.0 Closing Statement

11.1 Closing Statement

Thank you for reading our employee handbook. We hope it has provided you with an understanding of the Company's mission, history, and structure as well as our current policies and guidelines. We look forward to working with you to create a successful company and a safe, productive, and pleasant workplace.

Michael Rankine, CEO & President

Turbines & Machines LLC



12.0 Acknowledgment of Receipt and Review

12.1 Acknowledgment of Receipt and Review

By signing below, I acknowledge that I have received a copy of the Employee Handbook and understand that it is my responsibility to read the Employee Handbook in its entirety. I agree to comply with the rules, policies, and procedures set forth herein, as well as any revisions made to the Employee Handbook in the future. I also understand that if I violate the rules, policies, and procedures set forth herein that I may be subject to discipline, up to and including termination of my employment. I understand that the Employee Handbook contains information about the employment policies and practices of the Company. I understand that the policies outlined in this Employee Handbook are management guidelines only, which in a developing business will require changes from time to time. I understand that the Company retains the right to make decisions involving employment as needed to conduct its work in a manner that is beneficial to the employees and the Company. I understand that this Employee Handbook supersedes and replaces all prior Employee Handbooks and any inconsistent verbal or written policy statements.

I understand that except for the policy of at-will employment, which can only be changed by the president of the Company in a written and signed document, the Company reserves the right to revise, delete, and add to the provisions of this Employee Handbook at any time without further notice. I understand that no oral statements or representations can change the provisions of this Employee Handbook. I understand that this Employee Handbook is not intended to create contractual obligations with respect to any matters it covers and that the Employee Handbook does not create a contract guaranteeing that I will be employed for any specific period. I understand nothing in this handbook is created to infringe on any available legal rights.

I understand that this Employee Handbook refers to current benefit plans maintained by the Company and that I must refer to the actual plan documents and summary plan descriptions as these documents are controlling.

I agree that any claim or lawsuit relating to my service with the Company or its affiliates or any of its subsidiaries must be filed no more than six (6) months after the date of the employment action that is the subject of the claim or lawsuit. I waive any statute of limitations to the contrary.

If I have questions about the content or interpretation of the Employee Handbook, I will ask my supervisor or Human Resources.

Date

Signature of Employee

Print Name