

A. Policy Statement

In compliance with Section 806 of the Sarbanes-Oxley Act of 2002, neither the Company nor any officer or employee of the Company may discharge, demote, suspend, threaten, harass, or in any other manner discriminate against an employee in the terms and conditions of employment because of any lawful act done by the employee:

1. to provide information, cause information to be provided, or otherwise assist in an investigation regarding conduct which the employee reasonably believes to constitute a violation of Federal Securities Laws, any rule or regulation of the Securities and Exchange Commission or any provision of Federal Law relating to fraud against shareholders, when the information or assistance is provided to or the investigation is conducted by:
 - a. a Federal regulatory or law enforcement agency;
 - b. any Member of Congress or any committee of Congress; or
 - c. a person with supervisory authority over the employee (or such other person working for the Company who has the authority to investigate, discover or terminate misconduct); or
2. to file, cause to be filed, testify, participate in, or otherwise assist in a proceeding filed or to be filed (with any knowledge of the Company) relating to an alleged violation of Federal Securities Laws, any rule or regulation of the Securities and Exchange Commission or any provision of Federal Law relating to fraud against shareholders.

B. Procedures for Claims

1. Any employee of the Company who alleges to have been discharged, demoted, suspended, threatened, harassed, or in any other manner discriminated against in violation of the foregoing policy statement may report the alleged violation to the Chairperson of the Audit Committee of the Board of Directors. The Chairperson of the Audit Committee will then either (a) direct the Chief Legal Officer to conduct, or cause to be conducted, an investigation of the employee's allegations, or (b) employ outside counsel ("Designated Counsel") to conduct such an investigation for the Company. If Designated Counsel is employed to conduct the investigation, the Designated Counsel shall be directed to submit a report of their findings and conclusions to the Chairperson of the Audit Committee and the Chief Legal Officer. Upon the completion of the investigation, the Chief Legal Officer shall make a determination, based on his own investigation or on the report submitted by the Designated Counsel, as the case may be, whether a violation of the foregoing policy statement has occurred.

2. If the Chief Legal Officer determines that a violation has occurred:
 - a. the Chief Legal Officer will report such findings in writing to the Company's Board of Directors, Chief Executive Officer and Chief Human Resources Officer;
 - b. the Chief Legal Officer, after consulting with the Chairperson of the Audit Committee, the Chief Executive Officer and the Chief Human Resources Officer, shall implement measures as necessary or appropriate to address the violation; and
 - c. the Chief Legal Officer will report in writing the implemented remedial measures to the Company's Board of Directors.
3. If the Chief Legal Officer determines that no violation has occurred:
 - a. the Chief Legal Officer will report such findings in writing to the Company's Board of Directors, the Chief Executive Officer and Chief Human Resources Officer; and
 - b. the Chief Legal Officer will issue an appropriate written notice to the employee who alleged the violation.
4. These procedures shall be in addition to any rights which the employee may have under applicable laws.

C. Publishing

The foregoing policy statement and procedures, or summaries thereof, will be published in:

1. the "Corporate Governance" section of the Company's Web site; and
2. the Company's Annual Report to Shareholders.