



ATTORNEYS AT LAW

A COMPANY POLICY ON BUSINESS ETHICS



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(Company Name)

Code of Business Conduct and Ethics

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Code of Business Conduct and Ethics

1. Introduction

This Code of Business Conduct and Ethics sets out basic principles which directors, officers, employees, agents and representatives (including outside consultants) of the company, its subsidiaries and affiliates are expected to abide by. Persons subject to this policy must conduct themselves accordingly and avoid even the appearance of improper conduct.

This Code does not and can not cover every issue that may arise. If you have any questions about the proper course of conduct in any situation, you should seek assistance from your manager, the company's legal counsel or other company resources. Section 15 of this Code sets out certain guidelines to follow if you are in a situation which you believe may violate or lead to a violation of this Code or applicable law. Waivers of this Code for executive officers and directors may only be made pursuant to the procedures described in Section 12 of this Code.

This Code does not supersede applicable law. If any law conflicts with a policy of this Code, you must comply with the law.

Violators of this Code are subject to disciplinary action, up to and including termination of employment. Violations of this Code may also mean that you are breaking the law, subjecting you (and possibly the company) to criminal or civil sanctions or penalties.

2. Gifts and Gratuities

You may not request, encourage or accept a gift or gratuity from a supplier, potential supplier, customer or any person who you believe may seek to influence any business decision or transaction involving the company. This rule applies to all employees working for all subsidiaries of the company. Suppliers may not donate items to the company for the purpose of raising funds for charities or non-profit organizations. Also, employees may not accept a gift, gratuity or payment from a customer for work or services performed by an employee; Customers may likewise not accept a gift, gratuity or payment from an employee for work or services performed by an employee. Examples of gifts or gratuities include tickets to sporting or entertainment events, kickbacks in the form of money or merchandise, discontinued or no longer used samples, supplier-paid trips, liquor or meals, personal services or favors. Any gift or gratuity received must be returned with an explanation of the company's policy. Where return is impractical, any gift that is not returned becomes the property of the company. Any offer of a gift or gratuity must be reported to your manager/supervisor.

(Optional Language on Gifts:) Employees may not accept gifts or gratuities from suppliers, customers or competitors over \$50 on an individual basis or \$200 on an annual basis. Employees are required to report any gifts or gratuities they receive above these levels. Incidental or infrequent activities for which admission or other fees are paid by

suppliers or customers do not apply as long as the provider is present and such activities do not inappropriately influence the employee.

3. Relations with Suppliers

The company bases its relationships with suppliers on lawful, efficient and fair business practices. The selection of suppliers must be made on the basis of objective criteria, including quality, price, delivery, adherence to schedules, product suitability, maintenance of adequate sources of supply and the company's purchasing practices and procedures. You must treat company suppliers with respect, fairness and honesty and not take undue advantage of a supplier by using the company's business influence. We also expect our suppliers to follow all applicable legal requirements in their business practices. You should not approach a supplier or potential supplier about providing employment for your immediate family member.

The company will not do business with a former employee of the company for a period of three years after the employee's separation from the company if a conflict of interest exists between the employee's former position with the company and the employee's new position with the supplier.

You should not offer anything of value, directly or through third persons, to anyone (including governmental authorities) to obtain an improper advantage in selling goods and services, conducting financial transactions, or representing the company's interest. All countries prohibit bribery of their own public officials, and many also prohibit the bribery of officials of other countries. The company's policy goes beyond these legal requirements and prohibits improper payments in all activities, both with governments and in the private sector.

Political Activities. The company encourages you to participate in the political process outside of work and during non-work time. You may use your money to make lawful contributions to political parties, candidates or political action committees. Under no circumstances may the company reimburse you for political activities.

No political contribution of the company's funds or use of the company's property, services or other assets for political purposes may be made without the prior approval of the company's legal department. Indirect expenditures on behalf of a candidate or an elected official, such as travel on corporate aircraft or use of telephones, e-mail, and other corporate equipment, are subject to the same prohibitions.

4. Duties to Shareholders

The company is committed to advancing the long-term interest of its shareholders and to protecting and improving the value of their investment by observing the highest standards of ethical and legal conduct in all business dealings. The company will provide full, fair, accurate, timely and understandable disclosure in the reports and documents that it files with the Securities and Exchange Commission, as well as in its other public communications.