

Employee Handbook

for

LETUM
Inc.

&

WINNFIELD
HOLDING CORPORATION



MISSION STATEMENT

Letum Inc. and Winnfield Holding Corporation (the “Company”) continues to be an independent, full service funeral organization with corporate offices in Harrisburg, Pennsylvania and Shreveport, Louisiana.

With strong knowledge of our industry and customers, we will be both creative and competitive when satisfying the death care and life insurance needs of our customers, thereby creating new opportunities for attracting new business. Exemplary customer service is our most important asset. Our Customers are always first and foremost. We treat them with courtesy, compassion and understanding. We provide our customers a complete range of funeral related products and services at the best quality and value before, during and after a death. Because of these beliefs the Company is suited for and prepared for competition with other death care organizations.

You have joined a dedicated team of people throughout our regions who are united by a single vision, to be a provider of choice for the cemetery and funeral industry and a leader in making our community a better place to live, work and play.

Some of you will support this vision directly through consumer contacts, and others will support indirectly. Each of us, however, has an important role in providing for the needs of those who use the services offered by the Company

Our employees bring their individual skill, talent and diversity together to create a team that is focused on quality, sound business practice and positive relationships with others. Because of our diversity we offer a variety of working arrangements, employee benefits and services that strive to help employees meet their personal and professional needs.

Every staff member is asked to interact with their peers and the public in a positive and supportive manner. Treating others with respect and caring concern creates a pleasant working environment and contributes to the well-being of those we serve.

Winnfield Holding Corporation

INTRODUCTION

Dear Employee:

Welcome to Letum Inc. and Winnfield Holding Corporation ("The Company").

The Company will keep a team of enthusiastic, top quality, dedicated, motivated, and knowledgeable managers and employees. By developing a system to train these individuals about the Company's goal of maximizing the value of the Company through extensive training programs developed for the individuals employed. The excellence of our Service depends upon your excellence. That is why the Company values you as part of our team.

The Company has prepared this orientation manual to help you understand its policies and procedures. It also explains some of the benefits that you receive as an employee. The Company may from time to time make some changes in this manual and may make exceptions to our policies when such changes are warranted. **The Company reserves the right to do this.**

Notice will be emailed to all branch offices of changes in this orientation manual and it will be the **responsibility of the location Manager** to inform the staff at the branch offices of the necessary updates to the office copies. Each location Manager will maintain two copies of this manual, which can be reviewed by employees as required. All employees are required to read and understand this manual. Employee questions should be directed to your Manager. Each employee shall sign the "REVIEW OF EMPLOYEE MANUAL" statement indicating that they have read and understand this orientation manual.

We are most happy that you have joined the Company and look forward to working with you.

Thank you.



Robert C. Lomison
Chairman of the Board

EQUAL EMPLOYMENT OPPORTUNITY POLICY STATEMENT

Equal Employment Opportunity has been, and will continue to be, a fundamental principle at Winnfield Holding Corporation, where employment is based upon personal capabilities and qualifications without discrimination because of race, color, religion, sex, sexual orientation, sexual preference, age, national origin, marital status, citizenship, disability, status as a disabled or Vietnam veteran, or any other protected characteristic as established by law.

This policy of Equal Employment Opportunity applies to all policies and procedures relating to recruitment and hiring, compensation, benefits, termination, and all other terms and conditions of employment.

The President has overall responsibility for this policy and maintains reporting and monitoring procedures. Employees' questions or concerns should be referred to the Human Resource Department or his designee.

Appropriate disciplinary action may be taken against any employee willfully violating this policy.

The Company is reaffirming its Affirmative Action Program with regard to equal employment opportunity. This Affirmative Action Program is designed to include those elements contained in Executive Orders 11246 and 11375, as outlined in the Office of Federal Contract Compliance Revised Order Number 4, and to provide guidance and assurance for full implementation of our equal employment opportunity policies and procedures.

Winnfield recognizes a continuing duty to provide equal employment opportunity to all qualified persons. By this document the Company reaffirms its commitment that there will be no discrimination against applicants or employees because of race, color, religion, sex, handicap, age, or national origin in matters of employment, upgrading, promotion, transfer, layoff, termination, rates of pay, selection for training, recruitment, and recruitment advertising.

Winnfield has made a commitment to identify and analyze all areas of employment and to achieve compliance with the mandates of applicable Executive Orders. Areas identified for special attention will be the responsibility of the CEO.

The following are the rules under which the Affirmative Action Program is implemented and operated.

- The Company will recruit, hire, and promote employees without regard to race, color, religion, sex, handicap, age, or national origin.
- The Company will base decisions on employment so as to further the principle of equal employment Opportunity.
- The Company will ensure that promotion decisions are in accord with principles of equal employment Opportunity by imposing only valid requirements for promotional Opportunities.
- The Company will ensure that all other personnel actions - such as compensation, benefits, transfers, layoffs, and returns from layoff, Company-sponsored training, education, and social and recreational programs will be administered without regard to race, color, religion, sex, handicap, age, or national origin.

- The Company will make a concerted effort to hire and advance the disabled. To the extent practicable, we will modify our facilities and procedures to accommodate disabled employees.

The president will take necessary action, as appropriate, after reviewing these reports. Such reports will include recommendations for necessary action to ensure attainment of the Company's equal employment opportunity objectives. **Once each year the board of directors will reaffirm its commitment to equal employment opportunity objectives.**

SUBJECT: 1. EMPLOYMENT WITH THE COMPANY

Letum Inc. and Winnfield Holdings Corporation (Herein referred to as Company) complies with all Federal, state and local laws and regulations concerning nondiscrimination. Therefore, the hiring, assignment and promotion of employees is based on their bona fide occupational qualifications and abilities without regard to race, color, religious creed, ancestry, age, gender of sexual orientation, national origin, non-job related handicap or disability. Employment is at will, and can be terminated at any time with or without cause, and with or without notice. The Board of Directors of the company has adopted the above statement and the following policies and procedures on September 21, 2001.

EMPLOYEE CLASSIFICATIONS

All employees are considered part time temporary employees pending the successful completion of a background check. Individuals who apply for employment with the Company will not be permitted to begin training with the Company and will not receive compensation for any work performed prior to the satisfactory completion of a background check; unless otherwise instructed by Senior Management.

There is a wide variety of working schedules and assignments resulting in a number of employment classifications of positions that may have differing benefit eligibility.

I. FULL-TIME REGULAR EMPLOYEE

A full-time regular employee, who has passed the ninety (90) day probationary period, is one who is regularly scheduled to work a minimum 32-40 hour week, depending on which entity he/she would be employed with.

II. PART-TIME REGULAR EMPLOYEE

- A. A part-time regular employee is one who is regularly scheduled to work less than 32 hours per week, depending on which entity he/she would be employed with.
- B. If a part-time regular employee transfers to full-time regular status, the original date of hire will be used when determining continuous service.

Note: Full-time regular benefits will be effective on the date of transfer, if the employee has met the waiting period required of full-time regular employees. If the required waiting period has not been met, benefits will become effective when it has been met.

III. FULL-TIME SEASONAL EMPLOYEE

- A. A full-time seasonal employee is one who is employed in a designated temporary position and is scheduled to work a minimum 32-40 hour week.
- B. If a full-time seasonal employee transfers to full-time regular status or the position is

converted to a regular position, the original date of hire will be considered the service date.

C. *Non-fulltime regular employees are not eligible to accrue benefits.*

IV. PART-TIME SEASONAL EMPLOYEE

- A. A part-time seasonal employee is one who is employed in a designated temporary position and is scheduled to work less than 32 hours per week.
- B. If a part-time seasonal employee transfers to a regular status or if the position is converted to a regular position, the temporary period of employment will be considered regular employment and the effective date of all applicable benefits will be determined based upon the original date of hire.

C. *Non-fulltime regular employees are not eligible to accrue pension benefits.*

V. ACTIVE EMPLOYEE

An active employee is one who is currently receiving pay and accruing benefits if applicable.

VI. INACTIVE EMPLOYEE

Employees in this classification are considered inactive, not receiving pay or accruing benefits.

SPECIAL NOTE: Please refer to the Employee Benefits section of the Human Resources Reference Manual for information regarding benefits available for full-time and part-time employees.

VII. INTERNS

These employees are hired through the normal hiring process and are paid an hourly wage. These individuals are usually recent graduates of mortuary school and may be Embalmers/Funeral Directors.

VIII. ON-CALL EMPLOYEE

These are usually individuals who are available to serve on a day-to-day basis when called. They are paid an hourly wage or per task without benefits and work where needed. They receive a form 1099 at year end and payroll taxes are withheld from their paycheck.

IX. STUDENT EMPLOYEE

These individuals are usually college or trade school students who are hired on a temporary basis to meet various needs the Company may have. For the most part, these individuals do have an assigned work function designed to meet various needs. These individuals are paid an hourly wage equivalent to the stated minimum wage rate and receive no benefits. A condition for their employment is that they are either in school or will be attending school the following semester. These employees should not be used to fill full time job slots but simply to provide additional workforce as needed.

EMPLOYMENT AT WILL

The classifications established above do not guarantee employment for any specific length of time or in any specific classification. Employment at the Company is by the mutual consent of the employee and the Company. Accordingly, either the employee or the Company may terminate the employment relationship at will, with or without notice, and/or with or without cause as long as it does not violate any applicable federal or state law.

LEAVE OF ABSENCE

There are occasions when you need time away from your job without concern for your day-to-day responsibilities of your work. The employee will be granted leave of absence under personal time available if eligible.

Leave time is earned or granted from the employee's date of hire and can only be used once the employee has completed the probationary period of ninety days. An employment year is from January 1st through December 31st.

If leave of absence is due to a particular injury or illness that impacts the nature of the employee's job duties, the Company will work with the employee and the employee's physician and make every effort to determine if a modified duty program is appropriate. At no time can an employee remain permanently in a modified duty assignment. It is the employee's responsibility to provide regular updates regarding their medical condition to their Supervisor or Company.

If the employee's physician determines that the employee is able to perform modified duties or is able to return to work on a reduced time basis (part-time), then the employee MUST contact their Supervisor or Company immediately with this information.

As soon as the employee's physician certifies that the employee is able to return to work, the employee MUST contact their Supervisor or the Company immediately with this information. **A physician's note is required by the employee when leave of absence is related to an injury or illness.**

LEAVE TIME WITHOUT PAY

The Company requests that an employee not request a day off without pay. PTO time will be used for this purpose. If special circumstances arise and you need time off, Management will take your written request under consideration.

MILITARY LEAVE

Military leave with pay is granted to full-time employees who are members of the National Guard, engaged in the active service or in field training.

Military leave with pay is also granted to full-time employees who are members of an active reserve unit or one of the branches of the military service engaged in active service of the United States or in field training. When a full-time employee is drafted, enlists to satisfy draft obligations or enlists during armed conflict or war, he or she will be granted military leave without pay.

BEREAVEMENT LEAVE

All full-time, employees are considered eligible for Bereavement Leave regardless of the employees' length of service. See HR Policy Manual for details.

MATERNITY/PARENTAL LEAVE

Applicants or employees who are pregnant will be treated for all job-related purposes in the same capacity as any other applicant or worker. No employee will be denied a job or removed from a position because she is pregnant, considering pregnancy, considering adoption, or experiencing any pregnancy-related problems. Any decision about a pregnant worker's placement or continuation in a job will be based on the same consideration that governs all such decisions – i.e. the employee's ability to perform the essential duties of the job in question.

Pregnant employees, and those adopting a child, may use PTO time to cover absences from work.

Employees who wish to remain at home with a newborn or an adopted child may request up to three months of unpaid parental leave.

JURY DUTY

The Company encourages you to fulfill your civic responsibilities by serving jury duty if you receive a summons. You may request unpaid jury duty leave for absence. You may also use any available paid time off benefits you have to be paid for an unpaid jury duty leave.

If you receive a jury duty summons, show it to your supervisor as soon as possible. This will help us plan for your possible absence from work. We expect you to come to work whenever the court schedule permits.

Either you or the Company may ask the court to excuse you from jury duty if necessary. We may ask that you be relieved from going on jury duty if we think that your absence would cause serious operational problems for the Company.

MEDICAL OR DENTAL APPOINTMENTS

An employee's time off for medical and dental appointments will be applied against.

Please keep the Administration Department advised of these appointments. Please complete an Employee PTO Request form for each of these appointments and present it to Administration.

PERFORMANCE EVALUATION

A performance plan will be established for each employee. This plan will include, but not limited to, performance expectations common to all system employees and job specific expectations. Where applicable a performance plan may also include personal goals or objectives. Ongoing performance

evaluation is important to enable individuals to focus their attention on behaviors that will maximize their contribution to our organization and their personal development. Additionally, it is a key component in the merit review program that will determine the frequency and amount of the increases to an employee's pay. The information you receive about your performance, including your annual performance rating or score, is considered confidential and should be managed carefully. While the performance evaluation rating is not grievable through the system grievance process, you are encouraged to discuss concerns that you may have with your supervisor or the next level of management in your particular area. The evaluation will be written, shared in person with the employee, and signed by both the supervisor and the employee.

PROBATION

Probationary Employees – The first three (3) months of part-time or full-time employment are considered a probationary period. The Company retains the right to extend this probationary period for an additional three (3) months at its discretion. At the completion of the probationary period, the direct supervisor will evaluate the employee. This evaluation will be based on the skills, work habits and responsibilities outlined in the employee's job description. It will be documented in writing, shared in person with the probationary employee, and signed by both the supervisor and the employee.

Successful completion of the probationary period is based on satisfactory performance on the probationary evaluation. Upon satisfactory performance on the probationary evaluation, the probationary employee becomes a full-time regular employee or part-time regular employee, enjoying the rights and privileges so outlined in the policies and procedures of the Company.

Unsuccessful completion of the probationary period of employment is based on unsatisfactory performance on the probationary evaluation. Upon non-satisfactory performance on the probationary evaluation, the probationary employee will be terminated.

The classifications established above do not guarantee employment for any specific length of time or in any specific classification. Employment at the Company is by the mutual consent of the employee and the Company. Accordingly, either the employee or the Company may terminate the employment relationship at will, with or without notice, and/or with or without cause as long as it does not violate any applicable federal or state law.

PROMOTIONS

It is the employer's policy to give qualified employees preference over others when filling vacancies within the organization. However, because of legal requirements and the levels of education and other qualifications required for many positions, promotions from within are not always possible. An employee's past performance, qualifications, completed objectives, potential, abilities, and job experiences are important factors that are considered in the selection of employees for promotion. When these factors are deemed equal among two or more qualified employees, seniority will be the determining factor. Usually, a promotion is not possible until you have worked in your present position for at least 1 year.

SUBJECT: 2. LEAVING EMPLOYMENT WITH THE COMPANY

TERMINATION OF EMPLOYMENT

Employment with the Company is for no definite term or period of time, and is “at-will.” In other words, you may terminate your employment with the Company at any time; and, the Company may terminate your employment at any time, without having to prove cause or justification.

You are subject to a three-month trial probationary period. This period may be extended by written notice to you for an additional three months. During the trial probationary period, or an extension of the trial probationary period, the Company may judge you unsuitable as an employee, and may terminate you without advance notice.

Upon successful completion of the trial probationary period, or an extension of it, we should ask that you provide two weeks notice prior to your termination of your employment for any reason.

If the Company is sold or acquired and an employee is offered a position with the purchasing or acquiring company, the employee will not be considered to have been involuntarily terminated, whether or not he accepts a position with that company.

By accepting employment with the Company, you agree to “AT-WILL” employment status, as described in this section and that this section constitutes the sole and entire agreement between you and the Company regarding the term of your employment and the termination thereof, and that this agreement cannot be changed in any way, whatsoever, except in writing which has been approved and signed by the president of the Company.

RESIGNATIONS

If you find it necessary to resign, you are requested to give advance notice in writing, utilizing the Company provided resignation form, to Supervisor and Administration specifying the last day you will work. This date will be considered the effective date of your resignation. Full-time or regular part-time employees are asked to give at least two (2) weeks advance notice of the effective date of a resignation. Employees who do not provide the requested notice will be considered ineligible for rehire.

FINAL PAYCHECK

Employees will receive their final paycheck in the first payroll after their last day of work or as dictated by state law. All final paychecks, based on the employee disposition with the company, will be issued through a live paycheck or through direct deposit. Company property such as keys, equipment, books, vehicles,

credit cards, cell phones, uniforms, computer/email information or any other company materials must be returned by each employee (or the value of these items will be deducted from the final paycheck, company will use current value of item) before they receive their final paycheck.

EXIT INTERVIEW

The Administration Department will schedule an exit interview with each employee who leaves the Company, regardless of the reason. This interview allows employees to communicate their views and concerns with the job requirements, operations and training needs. At the time of the interview, employees are expected to return all the Company property, such as keys, equipment, books, vehicles, credit cards, cell phones, uniforms, computer/email information or any other company materials. Arrangements for clearing any outstanding debts with the Company and final pay also are to be made at this time.

RETURN OF COMPANY PROPERTY

On or prior to your last day of employment, employees are expected to return keys, manuals, equipment, documents, books, credit cards, vehicles, uniforms, and cell phones. Additionally, information that relates to clients and business practices is considered proprietary and may not be revealed, discussed or utilized without the written permission of the company.

SUBJECT: 3. EMPLOYEE RESPONSIBILITIES

ATTENDANCE

Our ability to provide reliable, high quality service to our families and each other depends upon appropriate staffing. Therefore, attendance and punctuality are very important. Our company has an attendance standard that defines the acceptable levels of unscheduled absence or lateness. In some situations, a properly obtained leave of absence may relieve an employee from the standards of the attendance policy, but please understand that excessive, unscheduled absence or tardiness is not acceptable and is subject to corrective action. Failure to report during a scheduled workday without notifying your supervisor prior to the start of your shift will be considered reason for a corrective action. It is important to understand that it is the responsibility of the employee to provide sufficient, timely notification of absence and, when possible, lateness (tardiness) to your supervisor.

CONFIDENTIALITY

All employees are expected to appropriately manage the confidential nature of personal and business information that they encounter through their association with our company. From the simple fact about an employee to the detail of customer's records, unauthorized access, inappropriate discussion, or improper management of information is a serious violation of the Code of Conduct and will warrant Corrective Action. Likewise, information about the business or personnel of our company or those with whom we do business must be treated with care.

EMPLOYEE CONDUCT

All employees are expected to conduct themselves in a professional manner for the circumstances in which they are working. Misconduct will not be tolerated and may lead to discipline or immediate termination.

See section on TERMINATION OF EMPLOYMENT for provisions on employee termination. The provisions of this section do not modify or alter the at-will provisions contained in that section. The section on TERMINATION OF EMPLOYMENT sets forth the sole and entire agreement between you and the Company regarding the term of employment and the termination thereof. Thus, the Company is under no obligation to prove cause or justification for an employee's dismissal.

Following is a list of typical violations of Company rules and regulations, but not limited to:

- A. Insubordination, including improper conduct toward a supervisor or refusal to perform tasks assigned by a supervisor in the appropriate manner.
- B. Possession, distribution, sale, use or being under the influence of alcoholic beverages or illegal drugs while on Company property, while on duty or working, or while operating a vehicle leased or owned by the Company. The Company reserves the right to drug test employees if drug and / or alcohol use is suspected.
- C. Release of confidential information about the Company or the families it serves.
- D. Theft or unauthorized removal or possession of property from the Company, fellow employees, customers or anyone on Company property.

- E. Altering or falsifying any timekeeping record, intentionally completing another employee's time record, allowing someone else to complete your time record, removing any timekeeping record from the designated area without proper authorization or destroying such a record.
- F. Absence for three or more consecutive days without notice to your supervisor or department head, unless a reasonable excuse is offered and accepted by the Company.
- G. Falsifying or making material omissions on employment application or making erroneous entries or material omissions on Company records.
- H. Misusing, destroying or damaging property of the Company, a fellow employee, a family or a visitor.
- I. Fighting on Company property.
- J. Bringing onto Company property dangerous or unauthorized materials, such as explosives, firearms or other similar items.
- K. Unsatisfactory performance.
- L. Non-compliance or disregard of any established safety rule.
- M. Frequent or excessive tardiness or absence from work or an employee's work area.
- N. Leaving Company premises or one's job during working hours without notifying your supervisor or the Company or obtaining permission.
- O. Horseplay or other action that endangers Company property or disrupts work.
- P. Harassing, threatening, intimidating or coercing any employees.
- Q. Failure to abide by set standards.
- R. Working unauthorized overtime.
- S. Personal visits with family or friends during office hours.
- T. Confidentiality: The nature of our dealing with the public makes it essential that we retreat each transaction as a confidence. We will expect your absolute adherence to the following:
 - AA. Family's names or business or personal affairs will not be discussed outside of the Company.
 - BB. Employees shall not permit any person not connected with the Company to have access to any books, records, files, or other property belonging to the Company
 - CC. Employees shall not under any circumstances divulge any information to any persons concerning family. Any calls, requests, or inquiries of this nature shall be referred to the office. All business and personal matters involving the personnel of the Company shall be treated with strictest confidence.
 - DD. Employees shall not under any circumstances divulge any information regarding the operations, finances, and practices of the Company to vendors and customers.

HOLIDAY

It is the policy of the Company to observe holidays each calendar year, as may be determined by the Board of Directors. Regular full-time employees who have completed at least three months of employment will be given a day off at the employee's regular rate of pay for each holiday observed.

The Company reserves the right, however, to schedule work for employees on any observed holidays. When this happens, non-exempt employees will receive their regular hourly wage or salary for the hours worked on the holiday observed. A holiday that occurs on a day upon which an employee is not scheduled to work may be observed, at the discretion of the Board of Directors, on the scheduled workday immediately prior to or after the holiday. A holiday that falls on Saturday will be observed on the Friday prior utilizing (Sat. schedule). If the office is closed on a Saturday, then the employee will have Friday off. If the office is open on Saturday, the employee will be scheduled to work a half-day on the Friday prior. In order to obtain holiday pay employees must work their scheduled work hours prior to the paid holiday. Holiday paid time off does not count toward hours worked when calculating overtime.

Schedule of holidays to be observed during each calendar year:

New Years' Day**
Thanksgiving Day
Independence Day

Martin Luther King Day***
Memorial Day*

Labor Day
Christmas Day**

*All employees working on the holiday will be paid at the rate of time and a half.

All Offices will be on a reduced hour schedule, the day before the suggested holidays

*** Winnfield Holding Corporation employees only

Paid Time Off (PTO)

In recognition of employees' needs for time off for those things that they feel are important, the company, provides Paid Time Off (PTO) for all full time employees. Employees can use their PTO for vacation, short-term sickness, or for other personal situations. Holiday paid time off does not count toward hours worked when calculating overtime.

Negative PTO Balance: The Company will not permit employees to accumulate a negative PTO balance. The Company's recommendation would be that in extraordinary circumstances, the Company will permit the employee to take additional unpaid time off, rather than accumulate a negative PTO balance.

Eligibility: All regular full-time employees are eligible to use their accrued PTO hours after they have been accrued.

3.3845 per pay period

Beginning the first year of employment (3.3845) PTO is accrued for a total of 88 hours during the first year of employment.

4.923 per pay period

After one complete year of employment through to your 4th complete calendar year of employment for a total of 128 hours

6.4615 per pay period

After 4 complete years through the 10th complete calendar year of employment for a total of 168 hours

8 per pay period

After 10 complete years of employment for a total of 208 hours

I. ACCRUAL OF PTO TIME

- PTO hours accrue each pay period based on a set amount per hour paid (up to 80 hours paid in a pay period). The set amount of accrual varies by employee classification, employment status, and years of service. Accrual rates can be found in the PTO Accrual Tables found in the Benefit Section of the HR Policy Manual.

- PTO accruals start with the first day of active employment.
- If an employee moves to a new position with a different accrual rate, the new accrual rate will begin with the effective date of the new position.
- If a seasonal/part-time regular employee moves to full-time status, the time spent in seasonal/part-time regular status is counted as service time for determining eligibility and accrual level. The employee's original hire date as a temporary employee is used as his or her employment date.
- Available PTO can be used in minimum increments of 1 hour during a workday.
- An employee may use the full accrued amount of his or her PTO at one time as long as the employee's supervisor or department manager has approved its use in advance.
- Maximum PTO Accruals
 1. Employees cannot accrue time in excess of their annual PTO accrual. The maximum amount of this accrual varies by employment status and the length of service.
- Eligible employees will be permitted to carry over 40 hours of PTO to the succeeding year of employment.

Once the maximum accrual is reached in an employee's PTO bank, no additional hours will accrue until some time is used.

For additional details see Paid Time Off (PTO) EB-120 in the HR Policy Manual.

COMPUTER USE: ELECTRONIC MAIL & INTERNET USAGE POLICY

The Company computer systems, including the electronic mail (e-mail) system and Phone system, are the property of the Company, and documents, messages, or other communications are subject to Company monitoring without notice to the employees. The Company reserves the right to access and disclose all messages, documents, programs stored on the company computer or sent over its electronic mail system for any purpose. Employees should not maintain an expectation of privacy with respect to such messages. Personal email addresses and computers are prohibited within the company; an address and computer (if necessary) will be provided for you.

By using the company's hardware devices, software programs and network systems the employee assumes personal responsibility for their appropriate use and agree to comply with this policy and other applicable policies, as well as city, state and federal laws and regulations.

In general, employees should use the Company's information systems for Company business only. The e-mail system should not be used to solicit or proselytize others for commercial ventures, religious or non-job-related solicitations.

The electronic mail and other information systems of the Company are not to be used in a way that may be disruptive, offensive to others, or harmful to morale.

Specifically, the Company strictly prohibits any display or transmission of sexually explicit images, messages, or cartoons, or any racial epithets, or anything that may be construed as harassment or disparagement or others based on their race, national origin, sex, age, disability, sexual orientation, or religious or political beliefs. Violation of this policy will result in appropriate disciplinary action, up to and including termination.

For privacy reasons, employees should not attempt to gain access to another employee's personal file of e-mail messages without the latter's express permission. However, as noted, employees should be aware that, with respect to the Company, they do not possess any privacy rights in messages sent or received on the electronic mail system. Employees are not permitted to change their company-approved passwords without written authorization from Senior Management.

BLOGGING POLICY

In general, the company views personal websites, Facebook, Twitter and web logs positively, and it respects the right of employees to use them as a medium of self-expression. If you choose to identify yourself as a Letum-managed property employee or to discuss matters related to our technology or business on your website or web log, please bear in mind that, although you and we view your website or web log as a personal project and a medium of personal expression, some readers may nonetheless view you as a de facto spokesperson for the company. In light of this possibility, we ask that you observe the following guidelines:

If you have any questions about these guidelines or any matter related to your site that these guidelines do not address, please direct them to me.

Below is a quick summary, which maybe more helpful.

1. Make it clear that the views expressed in the blog are yours alone and do not necessarily represent the views of your employer.
2. Respect the company's confidentiality and proprietary information.
3. Ask your manager if you have any questions about what is appropriate to include in your blog.
4. Be respectful to the company, employees, customers, partners, and competitors.
5. Understand when the company asks that topics not be discussed for confidentiality or legal compliance reasons.
6. Ensure that your blogging activity does not interfere with your work

TELEPHONE POLICY

Personal long distanced calls are not permitted from the Company offices. Personal incoming calls are discouraged.

Our telephone communications are an important reflection of our image to customers and the community. Always use proper telephone etiquette. The following are some examples of good telephone etiquette:

use the approved greeting, speaking courteously and professionally, repeat information back to the caller, and only hang up after the caller hangs up. Phone calls may be recorded for quality assurance purposes.

MEDIA CONTACTS

Employees are prohibited from making statements on behalf of the Company or any of its entities or services to representatives of the press, television or radio. All media inquiries, requests to involve media representatives in a Company event, or media notification of newsworthy information should be directed to Senior Management (secure name of representative, affiliation and phone number).

DRESS CODE / APPEARANCE

- ALL ASSOCIATES-

Much of the prestige of the Company comes from the attractiveness of the Company. Each employee contributes personally to this prestige by proper dressing and grooming. Since customers often form opinions of the Company by the appearance of those providing the services, a favorable appearance and a cordial manner is essential. When Winnfield provides uniforms they are to be worn on the Funeral Service unless otherwise stated by Management.

In order to maintain our positive image in the communities that the Company serves, **you** are expected to have a business-like appearance. The employee should use good judgment in grooming in a manner, which is neat, clean, and appropriate for our profession. The following general guidelines are set forth in an effort to assist all employees in determining what is appropriate and in good taste.

Personal cleanliness and hygiene are required of all employees regardless of work hours or nature of work. It is vital that all employees report to work bathed and with clean clothing and well-groomed hair and nails.

All employees are to dress in a professional manner. Jeans of any type are not acceptable except on special occasions. Any body designs or tattoos on your person are not to be visible. All tattoos are to be covered at all times.

Female Employees

Dress skirt and short lengths are to be no shorter than 2 inches from the top of the knee and skirt slits are to be no higher than 4 inches above the knee. Attire, which is prohibited while at work, includes the following

- *Strapless dresses or shirts
- *Spaghetti strap dresses or shirts
- *Tube tops/halter tops/midriff tops
- *Leggings or tights worn as pants
- *Hats or head covering of any type
- *Sweat shirts
- *Sweat pants
- *Flip Flops/House Slippers

Fabric should be that of business wear. Clinging or tight fitting "casual sportswear" fabrics are not to be worn.

*Hair must be kept clean, neatly combed, and arranged in a well-groomed style. Extreme or bizarre colors, styles and accessories are not permitted. This includes, but is not limited to, Mohawks, multi-color dying (more than two (2) colors or any unnatural color), tinted or glitter hair sprays, spikes, dreadlocks, tails, razor cuts, and shaving initials, stripes or other images into the hair. Box cuts naturals and Afros should be no more than 2 inches long, neatly shaped and kept well-trimmed. Teased hair should be kept to a minimum and should only be for body and shape. Hair that falls below shoulder length should be combed or pulled back so as not to fall into the face or cover your name badge (if worn) while performing job duties. Wigs and hairpieces are permitted as long as they follow the aforementioned standards. Hair must be dry when you report to work. Hair rollers, curlers or pins are not permitted. Moderately sized hair accessories such as bows that are less than 4 inches in length and 2 inches in width, but with little or no ornamentation, are acceptable.

Makeup should be used in moderation to enhance natural features and create a natural appearance. Cosmetics, such as foundation, blush, eye-makeup, and lipstick should correspond with and complement your personal attire. Eyeliner and eye shadow should not stand out on the eye but should create a natural, blended look and not extend beyond the corners of the eye. Frosted and extreme makeup colors (i.e., bright, fluorescent, glitter, etc.) are not acceptable.

Fingernails and hands should be kept clean and neat at all times. If polish is used, clear or enamel in a single color that is close and complementary to your skin tone is preferred. Polished fingernails that are extremely dark, bright, neon frosted or gold or silver toned is not permitted. Fingernails should be kept to a moderate length of not more than 1/4 inch beyond the fingertips and are to be consistent in length. Fingernail jewelry is not allowed. This includes, but is not limited to extreme enamel colors (blue, green, purple, black, yellow, etc.), nail art (stripes, jewels, holiday icons, glitter, etc.), nail charms, or other items punched through the nail.

Jewelry is limited to two (2) rings per hand, one (1) watch, two (2) necklaces, and one (1) bracelet per wrist. No more than two earrings in each ear are acceptable. Earring Size may not exceed 1 inch in length and 1 1/4 inch in diameter (approximately the size of a half-dollar).

Accessories which are not permitted include, but are not limited to:

- * No jewelry which adorns the nose, eyebrow, tongue or other visible body parts
- * Jewelry of extreme design or connotation
- * Ornamental tooth crowns

All shoes must be clean, polished, and kept in good repair. Hose, socks, or stockings that complement your attire must be worn at all times. Conservative style western boots may be worn. No sneakers, tennis shoes, or "Nike" type shoes are to be worn to work.

Male Employees

During business hours, male employees must wear dress slacks and dress shirts. Jackets are required during services. Clothing must be clean and neat at all times. Belts must always be worn with slacks that require a belt, shirts must be tucked in slacks, and shirt and tie for office personnel.

Attire, which is prohibited while at work, is as follows:

- * Hats or head covering of any type (except as required by work, i.e., outdoor activities)
- * Sweat shirts

- * Sweat pants
- * Shorts are permissible only during outside activities, (i.e., cooking)
- * Midriff shirts
- * T-shirts

*Hair must be kept neat, clean, and simply styled. Hair must be neatly cut and tapered so that it does not extend beyond the bottom of the shirt collar. Ponytails are unacceptable. Extreme or bizarre colors and styles are not permitted. This includes, but is not limited to, Mohawks, multi-color dying, tinted or glitter hair sprays, spikes, dreadlocks, tails, razor cuts, shaving initials, stripes or other images into the hair. Teasing of hair should be minimal to add body and shape. Box cuts naturals and Afros should be no more than 2 inches long, neatly shaped and kept will-trimmed. No earrings are to be worn by men.

Employees shall be clean- at all times. Mustaches and beards are permitted if well groomed, natural, and fully-grown. Mustaches may not extend past the corners of the mouth. Mustaches must be neatly trimmed and clipped at all times. Beards must be neatly trimmed to no more than one-half inch in length. Sideburns should be neatly trimmed. Sideburns must follow the natural contour of the face.

All shoes must be worn with socks and be clean, polished, and kept in good repair.

Maintenance Staff

During business hours, employees must wear company issued uniforms, T-shirts, long pants, boots, and appropriate personal protective equipment (PPE) when conducting daily objectives.

*Please see Female & Male dress code standards above.

GOOD HOUSEKEEPING

Fine, up-to-date office machines, equipment and furnishings in first-class air-conditioned facilities add to your comfort giving us a pleasant place in which to work. We ask you to take pride in helping to keep it so.

Although our facilities are thoroughly cleaned on a regular basis, there will be times that staff will be expected to do their share in housekeeping duties to keep the facilities clean and neat. Some specific items of good housekeeping are:

1. Do not keep food in desks nor place food or food wrappers in office wastebaskets.
2. Keep your office machines clean and your desk drawer's orderly.
3. All refreshment break areas should be cleaned up (coffee maker, cups and silverware, sinks, etc.) before closing office each day.
4. Cover office machines and close file cabinets when you leave at night.
5. At the close of each day, desktops should be left neat and orderly. Completed files should be returned to the file cabinet.
6. Keep rest rooms clean at all times. Leave it neater than when you entered.
7. Garbage should not be placed in office wastebaskets but placed in a trash container in an appropriate area.
8. Vacuum lobby and high traffic areas.

9. Tracking of mud by maintenance staff should be avoided but if it occurs it must be cleaned up immediately.

FITNESS FOR DUTY

Our company seeks to provide a safe and productive environment for customers, visitors, business associates and employees. Consistent with this desire, employees are expected to report to work in a physical and emotional condition that allows them to fully perform the functions of their job, subject to reasonable accommodations. This includes, but not limited to, performing tasks associated with a job or behaving in a manner that is free from any adverse effect resulting from significant physical or emotional impairment or the use or abuse of any drug (or alcohol). Physical restrictions that prevent an employee from performing the essential functions of his or her position, or emotional impairment that significantly diminishes an employee's ability to interact with others or concentrate on his or her job to the extent that it adversely affects performance may also be considered.

Employees are expected to report to work and perform in their position without any adverse effects from the use of illegal drugs or alcohol. Reporting to work, or attempting to work in an impaired state is cause for an immediate corrective action. It is the responsibility of the employee to inform the company if they are using over-the-counter or prescribed medications, which you have been advised, or which contain a safety warning label indicating that they may impair your ability to perform your job. Effort will be made to provide reasonable accommodations for employees who are expected to use medication that could impact their ability to perform their job.

DISCIPLINE

An employee may be formally reprimanded for unsatisfactory work performance through the Company disciplinary process outlined before. This process allows the employee to correct unsatisfactory behavior and the Company to achieve expected work performance. Depending on the severity of the incident, as judged by the employee's supervisor, the corrective action might include verbal or written warning, suspension w/out pay, and/or demotion or termination. Improper conduct that may result in immediate termination includes; (but is not limited to) misconduct relating to clients, dishonesty, theft or vandalism, use or possession of illegal drugs or intoxicating beverage, fighting, harassment or threatening others, insubordination, or negligence of duty, soliciting or accepting tips or gratuities, unauthorized possession of weapons, including firearms, on cemetery property or any other behavioral or activity which undermines the Company's orderly operations.

VERBAL WARNINGS

A supervisor may notify an employee of unsatisfactory work performance through a verbal warning. The verbal warning will be delivered and then documented by the supervisor. The documentation will then be placed on record in the employee's personnel file. The verbal warning may be the first and only steps in a disciplinary incident or it may serve as a first step in an ongoing set of behaviors demanding disciplinary action.

WRITTEN WARNINGS

A supervisor may notify an employee of unsatisfactory work performance through a written warning. The written notification will identify 1) What the unsatisfactory behavior is; 2) What steps the employee will take to correct it; and 3) What time frame the employee has to correct the behavior. Both the supervisor and the employee will sign the written warning. Both the employee and the supervisor will receive a copy of the signed warning and a copy will be placed on record in the employee's personnel file.

CORRECTIVE ACTION

Corrective Action may include verbal or written warnings, suspension and/or demotion or termination. Improper conduct that may result in immediate termination includes; (but is not limited to) misconduct relating to customer/employee treatment, dishonesty, theft, vandalism, use or possession of illegal drugs or intoxicating beverage, fighting, harassment or threatening others, insubordination or negligence of duty, soliciting or accepting tips or gratuities, unauthorized possession of weapons, including firearms or any other behavior or activity which undermines our company's orderly operations, customer care or legitimate interest.

Other behaviors or actions may warrant progressive corrective action, (verbal warning, written warning, suspension, termination) which is designed to encourage improvement and compliance with standards of performance and behavior.

GRIEVANCE

An employee may dispute an action taken by a supervisor by participating in the Company grievance process. The steps in the grievance procedure are described below.

Step 1: Filing of Grievance

Employees can file a grievance by notifying their supervisor in writing as to the nature of their grievance. A copy of this written notification must also be sent to the Office Manager. The supervisor must resolve the grievance and document the resolution in writing within ten (10) working days.

Step 2: Appeal of the Supervisor's Resolution

If an employee does not approve of the supervisor's resolution of the grievance, the employee may file an appeal with the Office Manager within ten (10) days from the date of the supervisor's resolution. This appeal must be filed in writing and delivered to the Office Manager. The Office Manager will have ten (10) working days to respond to the appeal in writing.

Step 3: Appeal of the Office Manager's Resolution

If an employee does not approve of the Office Manager's resolution of the grievance, the employee may file an appeal with the Board of Directors within ten (10) days from the date of the Office Manager's resolution. The appeal must be made in writing and delivered to the President of the Board.

If the grievance is delivered within ten (10) working days prior to the next Board meeting the appeal will be considered at the following Board meeting. The Board of Directors will respond to the appeal in writing within ten (10) days following the date of the meeting when the appeal was reviewed.

The Board of Directors' resolution of the grievance is not necessarily final. The employee may pursue other avenues that are available through citizen protection organizations.

SEXUAL AND OTHER UNLAWFUL HARASSMENT

It is the policy of this Company that all employees shall have the right to work in an environment free from any form of unlawful discrimination. Sexual Harassment is constituted as discrimination and is prohibited by state and federal laws. Therefore, it is the position of this company that sexual harassment will not be tolerated. It is a violation of the Company policy for any supervisor or employee, male or female to engage in sexual harassment as defined below. Such conduct will result in disciplinary action up to and including dismissal.

The Equal Employment Opportunity Commission (EEOC) defines sexual harassment as follows:

Quid Pro Quo – Unwelcome sexual advances for sexual favors and other verbal or physical conduct of a sexual nature constitute quid pro quo when (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment and, or (2) submission or rejection of such conduct by an individual is used as the basis for employment decisions affecting an individual.

Hostile Environment – Is one which unwelcome sexual advances, requests for sexual favors and verbal or other conduct of a physical nature occur and when conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

Some samples of sexual harassment include but are not limited to:

- Unwanted sexual advances
- Offering employment benefits in exchange for sexual favors
- Making threatening reprisals after a negative response to sexual advances
- Visual conduct such as leering, making sexual gestures, or displaying sexually suggestive objects, pictures, cartoons, or posters
- Verbal conduct such as making derogatory comments, epithets, slurs, sexually explicit jokes or comments about an employee's body or dress
- Verbal sexual advances or propositions
- Verbal abuse of a sexual nature, graphic verbal commentary about an individual's body, sexually degrading words to describe an individual or suggestive or obscene letters, notes or invitations
- Physical conduct such as touching, assault, or impeding or blocking movement and retaliation for reporting harassment or threatening to report harassment.

An employee who believes he/she has experienced such conduct by anyone, including a supervisor, coworker or by persons doing business with or for this Company should tell the offender that such conduct is unwelcome and unacceptable. If the offensive behavior does not stop, or if the employee is uncomfortable confronting the offender, the employee must immediately report such conduct to their supervisor.

SMOKING

In order to maintain a safe and healthy environment, respect individual rights and remain in compliance with fire and safety regulations, maintains a smoke free environment at all of its offices, vehicles or buildings owned or operated by the Company.

The success of this policy will depend upon the thoughtfulness, consideration and cooperation of smokers. All employees share in the responsibility of adhering to and enforcing the policy. Any conflicts should be brought to the attention of the appropriate supervisory personnel and, if necessary, referred to the President for a final decision.

WORKPLACE VIOLENCE

This company will have zero tolerance for acts of violence and threats of violence. Without exception, acts and threats, even those made in jest, will be taken seriously, and will lead to discipline up to and including termination. Possession of non-work related weapons on company premises and at company sponsored events shall constitute threat of violence. A threat shall also include, but not be limited to, any indication of intent to harm a person or damage company property. Threats may be direct or indirect, and they may be communicated verbally or nonverbally.

WEAPONS IN THE WORKPLACE

This Company prohibits the wearing, transporting, storage or presence of firearms or other dangerous weapons in our facilities or on our property. Any employee in possession of a firearm or other weapon within our facilities/property or while otherwise fulfilling job responsibilities may face disciplinary action including termination. Possession of valid concealed weapons permit authorized by the State of Louisiana is not an exemption under this policy. To the extent allowed by the law, our Company prohibits clients or visitors from carrying weapons in our facilities or on our property. Management should be notified immediately if any staff member, client, or visitor is found with a firearm or other dangerous weapon in violation of this policy. Local law enforcement will be called promptly, if necessary to help handle a situation. Firearms or other dangerous weapons are defined as follows: any device from which a projectile may be fired; any simulated firearm operated by gas or compressed air; sling shot; club; metal knuckles; any spring blade knife; any knife which opens or is ejected open by an outward, downward thrust or movement; any instrument that can be used as a club and poses a reasonable risk of injury

DRUGS AND ALCOHOL

The Company is committed to being a drug-free, healthful, and safe workplace. You are required to come to work in a mental and physical condition that will allow you to perform your job satisfactorily.

The Company employees may not use, possess, distribute, sell, or be under the influence of alcohol or illegal drugs while on Company premises or while conducting any business-related activity away from the Company premises. You may use legally prescribed drugs on the job only if they do not impair your ability to perform the essential functions of your job effectively and safely without endangering yourself or others.

- U. If you violate this policy, it may lead to disciplinary action, up to and including immediate termination of your employment. We may also require that you participate in a substance abuse rehabilitation or treatment program. If you violate this policy, there could also be legal consequences. The Company reserves the right to drug test employees if drug and / or alcohol use is suspected.

IMMIGRATION LAW COMPLIANCE

The Company is committed to full compliance with the federal immigration laws. These laws require that all individuals pass an employment verification procedure before they are permitted to work. This

procedure has been established by law and requires that every individual satisfactory of evidence of his identity and legal authority to work in the United States no later than three business days after he begins work. Accordingly, all new hires must go through this procedure.

HIV INFECTION AND AIDS

Individuals with HIV infection or AIDS, or those perceived to have these conditions, shall not be discriminated against with regard to appointment, transfer, promotion or any other employment action. The Louisiana Human Relations Act prohibits this discrimination, as does section 504 of the Federal Rehabilitation Act of 1973, the Federal Civil Rights Restoration Act of 1987 and recent court decisions.

No current or prospective employee shall be required to receive AIDS or HIV antibody test as a condition of employment.

REIMBURSEMENT OF AUTHORIZED EXPENSES

The Company will reimburse you for “authorized” travel and other expenses incurred in promoting, fostering, furthering and perpetuating the business of the Company upon receipt of a satisfactory voucher and its approval from the Department Manager and Accounting Department. You shall not commit the Company financially or otherwise unless prior approval is granted. All unauthorized expenses will be the responsibility of the individual(s) who made the purchase. If you do not submit a satisfactory expense voucher within thirty days (30), no reimbursement will be made. All approved expenses will be reimbursed within thirty days (30) from the day the Accounting department receives the approved expense voucher.

We have not set a specific allowance for authorized meals because they vary widely as to location and type of restaurant. Alcoholic beverages are not considered a company expense.

EMPLOYMENT OF RELATIVES

I. ELIGIBILITY FOR EMPLOYMENT

A. A member of a present employee's immediate family will be considered for employment *if*:

1. He/she is the most qualified applicant; and if
2. There is no immediate family member already employed in the same area on the same shift; and if
3. No immediate family member is already employed as a supervisor in the same area.
4. Exceptions to items 2 and 3 above may be granted on a case-by-case basis by the appropriate manager. All exemptions will be documented in the personnel file of the newly hired employee.

B. A member of a present employee's extended family is considered for employment on the same basis as non-relatives.

- C. A member of a present employee's family (either immediate or extended) is not considered for employment simply because of the relationship. Preferential treatment of current employee's relatives is not the basis for employment decisions.

II. APPROVAL FOR EXCEPTIONAL CIRCUMSTANCE

Departmental requests for exceptional circumstance with regard to the employment of immediate family members must have written approval of the Human Resources Department and appropriate Administrator.

ASSOCIATE DATING & INTERPERSONAL RELATIONSHIPS

The Company does not allow inter-office dating between employees for the same reasons outlined under "EMPLOYMENT OF RELATIVES." In cases where supervisors are required to travel, Supervisor-Subordinate relationships are also forbidden.

CEMETERY DISCOUNTS

Employee Discounts-Company approved discount parameters for eligible Employees to purchase services or merchandise from the Company is available. A thirty-five percent (35%) discount of the retail price is available for selected Pre-Need purchase items and a (25%) discount off the retail price is available for selected At-Need purchase items. This agreement will be considered a house account and commissions will not be earned.

FUNERAL ARRANGEMENTS

Employees will be allocated a company discount of twenty-five percent (25%) of the at-need funeral services conducted by the Company for their immediate family members. (Immediate need only option)

SUBJECT: **5. COMPENSATION**

PAY PERIOD/PAY DAY/OVERTIME PAY

Pay Periods/Pay Day:

Generally, the work week begin on Monday and ends Sunday at midnight. Pay periods are normally two consecutive workweeks, with paychecks payable on the Friday immediately following the pay period.

You may receive your pay in the form of a paycheck payable and deliverable only to you, or as a direct deposit to an account in a participating financial institution. Your pay stub provides detail about the pay you received, a yearly record of pay and deductions, and an accounting of your paid time off. Please examine your pay stub at each pay to ensure the correct accounting of your time and distribution of your pay. If you lose or misplace your paycheck, you must request another paycheck from the Accounting department. The Accounting department will process your requested paycheck, minus processing fee's, after the cancellation process has been completed. Questions regarding your pay may be referred to your supervisor.

Overtime Pay:

The federal wage and hour law generally determines which classifications of employees are eligible for overtime. Our company is committed to appropriately compensating employees and strives to record time and pay consistent with applicable laws.

Under normal circumstances, work will be completed during regular working hours. However, you occasionally may be required to work before and/or after your normally scheduled work hours. When this occurs, management will attempt to give you advanced notice. Your department head must authorize each case of overtime in advance.

Overtime worked by employees shall be paid in accordance with applicable state and federal overtime laws.

(1) Overtime will be paid and is calculated at one and one-half (1-1/2) times your regular rate for all time actually worked in excess of forty hours in a workweek. Time credited for paid time off is not considered as hours worked and therefore does not count toward the weekly calculation of overtime. Your supervisor or other person in authority must approve overtime. While working overtime without permission will not preclude payment for the overtime, it may subject you to a corrective action for not following your supervisor's direction or company policy.

1. Exempt status employees performing duties, as detailed in the FLSA need not be paid overtime for hours worked in excess of forty (40) in a workweek.

Direct Deposit of Payroll Policy:

It is the policy of the Company that all employees paid by a payroll center administered by the Company be required to use the direct deposit feature to receive payroll related payments. In accordance with federal requirements regarding direct deposit of payroll, the employee may select the financial institution of his/her choice to accommodate the receipt of direct deposit payments.

As a condition of employment, all newly hired or rehired employees shall be required to enroll in the direct deposit feature within seven (7) days of hire or rehire. Any such employee who does not complete the appropriate direct deposit enrollment form within 7 days of hire or rehire, may be subject to dismissal.

All payroll related payments shall be made in accordance with G.S. 143B-426.39B(a), which requires the delivery of payment to the legally designated recipient by United States mail or its equivalent, including electronic funds transfer.

An employee may be exempt from participating in the direct deposit feature if he/she does not have an account at an eligible financial institution, and further provides evidence that he/she cannot obtain an account at an eligible financial institution.

In his/her role of prescribing the manner in which agencies make disbursements, the Controller has exclusive authority to grant any exemption from the direct deposit requirement. A personal exemption may only be granted for the reason stated above (i.e., unable to acquire an account at a financial institution) or other specific situation that the State Controller may deem to be extreme hardship.

This policy is intended to maximize the utilization of electronic payments and to minimize the number of paper checks issued by the company, thereby obtaining efficiencies for the company and providing employees with a reliable and efficient manner of receiving their pay.

This policy applies to all LMP using the payroll service.

BENEFITS

The Company sponsors a benefits program for all eligible employees. In addition to receiving an equitable salary and having an equal opportunity for professional development and advancement, you may be eligible to enjoy other benefits that will enhance your job satisfaction. We are certain you will agree the benefits program described in this Employee Manual represents a very large investment by the Company.

A good benefits program is a solid investment in the Company's employees. The Company will periodically review the benefits program and will make modifications as appropriate to the company's condition. The Company reserves the right to modify, add or delete the benefits it offers. A change in employment classification that would result in loss of eligibility to participate in the health insurance plan may qualify an employee for benefits continuation under the Consolidated Omnibus Budget Reconciliation Act (COBRA). Refer to the benefits continuation (COBRA) policy for more information.

Details of the health insurance plan are available to all eligible employees. Please contact the Office Manager for more information.

HEALTH BENEFITS

All full-time employees are eligible for Health, Dental, and Vision Insurance 90 days from their hire date.

LIFE INSURANCE

All full-time employees, after completing the probation period, are eligible to receive company provided life insurance coverage. The policy provides for a payment of a flat amount for all eligible employees. For specific details about coverage, the employee should consult with the Office Manager.

LONG TERM DISABILITY

All full-time employees, after completing the probation period, are eligible to receive long-term disability. For specific details about coverage, the employee should consult with the Office Manager

401k PLAN

You are an "Eligible Employee" if you are employed by Letum, Inc. or any affiliate who has adopted the Plan. For Safe Harbor Contributions, the term "Eligible Employee" for the exclusion of classes of employees shall have the same meaning as Elective Deferrals. However, you are not an "Eligible Employee" if you are a member of any of the following classes of employees:

For purposes of Elective Deferral Contributions, Non-Safe Harbor Matching Contributions, Safe Harbor Matching Contributions and Profit Sharing Contributions, any employee who is included in a unit of employees covered by a collective bargaining agreement, if retirement benefits were the subject of good faith bargaining, and if the collective bargaining agreement does not provide for participation in this Plan.

For purposes of Elective Deferral Contributions, Non-Safe Harbor Matching Contributions, Safe Harbor Matching Contributions and Profit Sharing Contributions, any leased employee.

For purposes of Elective Deferral Contributions, Non-Safe Harbor Matching Contributions, Safe Harbor Matching Contributions and Profit Sharing Contributions, any employee who is a non-resident alien who received no earned income which constitutes income from services performed within the United States.

Elective Deferral Contributions, Non-Safe Harbor Matching Contributions, Safe Harbor Matching Contributions and Profit Sharing Contributions

You will become eligible to make Elective Deferral Contributions and receive Non-Safe Harbor Matching Contributions, Safe Harbor Matching Contributions and Profit Sharing Contributions on the first day of each plan quarter, coincident with or next following the date you attain age 21 and you complete one (1) Year of Eligibility Service, provided that you are an Eligible Employee on that date.

Computing Service

With respect to eligibility to make Elective Deferral Contributions and to receive Non-Safe Harbor Matching Contributions, Safe Harbor Matching Contributions and Profit Sharing Contributions, "Year of Eligibility Service" means an Eligibility Computation Period during which you complete at least 1,000 hours of

service.

"Eligibility Computation Period" means a 12-consecutive month period beginning with your first day of employment. Any succeeding Eligibility Computation Period will then switch to the Plan Year, beginning with the Plan Year that includes your first anniversary of employment. You will generally earn an hour of service for each hour you are paid for the performance of duties for the Employer (however, numerous exceptions and special rules apply).

All eligibility service with the Employer is taken into account.

If you make or receive eligible contributions you will be a "Participant" in the Plan.

RETIREMENT

Upon retirement from the Company, all employees that are actively participating in the benefits plan provided by the Company will be offered benefits continuation (COBRA).

BENEFITS CONTINUATION (COBRA)

The federal Consolidated Omnibus Budget Reconciliation Act (COBRA) helps employees and their dependents to continue their health insurance even if they are no longer eligible under our health plan.

There are strict rules about when you can use COBRA. COBRA lets an eligible employee and dependents choose to continue their health insurance when a "qualifying event" happens. Qualifying events include the employee's resignation, termination, leave of absence, shorter work hours, divorce, legal separation, or death. Another qualifying event is when a dependent child stops being eligible for coverage under your health insurance plan.

If you continue your insurance under COBRA, you will pay the full cost of the insurance at the Company's group rates plus an administration fee. When you become eligible for our health insurance plan, we will give you a written notice describing your COBRA rights. Because the notice contains important information about your rights and what to do if you need COBRA, be sure to read it carefully.

HIPAA

The Health Insurance Portability and Accountability Act of 1996 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 employers and individuals; and protects many workers who lose health coverage by providing better access to individual health insurance.

The special enrollment rights apply without regard to the dates on which an individual would otherwise be able to enroll under the plan. Special Enrollment periods apply to you and/or your dependent(s), if you have a new dependent as a result of marriage, birth, adoption or the placement for adoption (qualifying event). Under these rules, a group health plan is required to provide the opportunity for special enrollments for these individuals should they make the request within 30 days of the date the qualifying event occurred.

If you decline enrollment under the Company's plan for yourself or your dependents (including your spouse) and state in writing that you and/or your dependents have coverage under another group health plan or health insurance coverage as the reason for declining to enroll you may also have special enrollment

rights. Special enrollment rights may apply to you and/or your dependents in the event that you and/or your dependents are no longer eligible for this coverage.

Your plan may offer an Annual Open Enrollment giving you the opportunity to enroll yourself and/or your dependents if you have previously declined/waived coverage for you and/or dependents.

Section 125 Plan

For the benefit of our employees, the Company has instituted a Section 125 Plan. This plan allows employees who contribute toward the cost of their health insurance to pay on a pre-tax basis. Participants in the plan are able to reduce their actual out-of-pocket costs; your savings will vary depending on your particular tax bracket. Election forms for the 125 Plan are available every year during the 125 Plan open enrollment period. When you elect to participate in the 125 Plan you must maintain your election for the full year. There are however certain changes in family circumstances that the IRS will consider as valid reasons to make mid-year changes.

SUBJECT: **6. HEALTH AND SAFETY**

SAFETY

Our company is committed to providing employees with a safe, healthy and secure work environment and to compliance with regulations established by federal, state and local agencies relating to occupational health and safety. Through established policy, the efforts of committees within our organization and the assistance of vendors with whom we work, we are able to identify problems and ideas to improve processes thereby limiting the risk of injury and occupational illness.

Employees are required to comply with established general and departmental specific safety related policies and procedures. Employees are also expected to demonstrate common sense in their behavior to ensure that they individually support safety.

The use of protective eye wear, universal precautions for infection control, including the care and condition of one's body for lifting and moving heavy objects are just a few examples of safety requirements that are a part of many employees everyday routine.

Unsafe conditions or behaviors outside of your department should be reported to the appropriate department supervisor or the company as soon as possible.

WORK-RELATED INJURIES OR ILLNESSES

All work-related injuries or illnesses must be reported to your supervisor and/or the company as soon as possible. An incident report is to be filled out by the supervisor, person injured and any witnesses to the incident. A delay in reporting could affect the acceptance of the claim under Worker's Compensation. **A physician's note is required by the employee when leave of absence is related to an injury or illness.**

WORKERS COMPENSATION

The Company provides a comprehensive worker's compensation insurance program to our employees. This program does not cost you anything.

The worker's compensation program covers injuries or illness that might happen during the course of your employment that require medical, surgical, or hospital treatment. Subject to legal requirements, worker's compensation insurance begins after a short waiting period, or if you are hospitalized, the benefits will begin immediately. An employee is not eligible for paid time off when off work due to a worker's compensation claim.

It is very important that you tell your supervisor immediately about any work-related injury or illness, regardless of how minor it might seem at the time. Prompt reporting helps to make sure that you qualify for coverage as quickly as possible and lets us investigate the matter promptly.

Worker's compensation covers only work-related injuries and illnesses. Neither the Company nor its insurance carrier will pay worker's compensation benefits for injuries that might happen if you voluntarily participate in an off-duty recreational, social, or athletic activity that we might sponsor.

ACKNOWLEDGEMENT

These policies describe important information about Letum Inc. and/or Winnfield Holding Corporation, Inc. (the "Company"). I acknowledge that these policies are neither a contract of employment nor legal documents. I have received a copy of these policies and I understand that it is my responsibility to read, understand and comply with these policies and any revisions made to them.

My employment with the Company is at-will, meaning that either or the Company can end my employment at any time, for any or no reason, with or without cause or notice. Only the President of the Company can change my status as an at-will employee and that change must be express and in writing signed by him.

I have read, understand and agree to comply with the anti-harassment, employee conduct and EEO policies of the Company. I understand that disciplinary action will be taken if I am found in violation of either policy.

I have read, understand and agree to comply with the drug, alcohol and search policy, and by continuing to be an employee of the Company, I agree to submit to all of its requirements (including blood, alcohol and urine testing). I understand that compliance with that policy is a condition of my employment with the Company and understand that disciplinary action will be taken if I am found in violation of that policy.

Employee Signature Date

Employee Name (Print) Date

(Manager / Supervisor Signature) Date

COMPANY DRIVING AGREEMENT

I understand that my acceptance of a company vehicle is subject to the following conditions:

- Company owned vehicles are only to be used for company business. Personal use is considered Unauthorized Use of Company equipment is grounds for dismissal; unless permission has been provided in advance by a member of Senior Management.
- No alcohol, drugs and/or medication that may affect driving ability will be consumed prior to or at any time while using a company vehicle. Any evidence of alcohol or drugs is grounds for dismissal.
- Employees are responsible for all traffic/parking violations while operating a company vehicle.
- You MUST notify your supervisor immediately after receiving a traffic violation, DUI or any other driver violation while using a company vehicle.
- Immediately report any changes in the status of your driver's license.
- All employees are required to wear a safety belt properly while operating the vehicle. It is the driver's responsibility to ensure that all passengers wear seat belts when the vehicle is in operation
- Abide by ALL state vehicle laws.
- Driver will not loan vehicle to any other employee or any other party not authorized to operate vehicle.
- No hitchhikers shall be allowed in a company vehicle.
- Drive vehicles at controlled speeds that are appropriate to road, loading/unloading and hazard conditions.
- Drive with courtesy and exercise reasonable caution to prevent collisions or other losses.
- Have a valid driver's license in your possession at all times.
- Report all incidents to Human Resources at the time of the incident.
- Only company personnel are allowed to be passengers.
- Remove the ignition key and lock all doors of the company vehicle whenever it is left unattended.
- While backing vehicles there must be a clear view of the area immediately to the rear. In vehicles without rear windows, the driver shall get out of the vehicle and inspect the area before backing. If a second employee is available, this person shall serve as a guide.
- Driver shall complete daily inspection of their company vehicle before the start of each day.
Inspection will include:
 - Directional signals, lights (headlights, brakes, turn signals, parking lights)
 - Condition of tires
 - Mirror Check
 - Windshield Wipers
 - General Vehicle Condition – dents, scrapes, and any other damages
 - Emergency Equipment – (fire extinguisher at full charge, first aid kit fully stocked, accident report kit)
 - Horn
- Once a week, the driver is responsible for documenting the Weekly Vehicle Inspection Checklist and forwarding a copy to the supervisor.

- Maintain the vehicle registration insurance card and Accident Report Kit in good condition. This information should be in the glove compartment at all times.
- Use only Unleaded Regular gas; unless manual or gas cap state otherwise.
- Smoking is prohibited in all company vehicles.
- Do not use a cellular phone while operating the vehicle. Always pull over and stop to place a call on a cellular phone.

Unacceptable Drivers:

- Any driver with less than 3 years of driving experience; or
- Any driver whose MVR includes any of the following violations (during the most recent 3 year period unless otherwise stated):
 - DWI/DUI
 - Drug Offense
 - Eluding a police officer
 - Felony committed with a motor vehicle
 - Foreign citizens with no historical driving record available to us
 - Hit & Run / Leaving the scene of an accident
 - Lending an operator's license or registration to another
 - Open container violation
 - Passing a stopped school bus
 - Racing or Speed contest violation
 - Reckless driving
 - Speeding 25 mph or more above the speed limit
 - Speeding 10 mph or more over the speed limit in a school zone
 - Suspended License
 - Suspended License history – Drivers who have had 3 or more license suspensions as a result of moving violations
 - Temporary Operators Permit
 - Vehicle Manslaughter / Homicide
- Moving Violations – 3 or more
- At-Fault Accidents – 2 or more
- Moving Violations & Accidents – more than 2 moving violations and /or at fault accidents within the **Past 12 Months**

Note: **Texting or cell phone violations** are considered moving violations because they increase the chance of being in an accident. **Seat belt violations are not moving violations.**

I hereby certify that I have read and understand the Fleet Safety Policy Use Agreement and hereby agree to comply with all requirements set forth herein.

Employee Print Name

Date

Employee Signature

Confidentiality Statement

There cannot be enough said to stress the importance of confidentiality. Confidential information acquired through the course of employment about the Company, employees, and its customers is to be used solely for Company purposes and not as a basis for furthering a private interest or as a means of making a profit.

An employee may not disclose information about a customer or fellow employee to another or to any other outside party. This includes one's spouse, parents, friends, or relatives. Disclosure to other Company employees should be kept to a minimum, a "need-to-know" basis.

Employees should use extreme care not to give the impression of a 'violation of confidence' either expressed or implied. A breach of confidence could result in immediate termination.

Print Name:

Signature:

Date:

Company Bribery Policy Acknowledgment

I acknowledge the Company Bribery Policy of the Letum Inc. and/or Winnfield Holding Corporation, Inc. I agree to comply with this policy.

Date:

Name:

Signature of Employee: