Accuracy of Records Policy

Policy
Employees of the Company and its subsidiaries must take the necessary action to ensure that all Company records, which are prepared in the course of their employment, are accurate, true and complete. False or misleading entries on records are unlawful and are not permitted.

It is the ethical responsibility of every employee to immediately report any incident which he or she believes, in good faith, to be a violation of this policy. Employees are also required to cooperate with any investigation whether internal or external.

Company records should be stored and maintained in an appropriate location for the period of time and in the manner required by applicable law, contract or Company policy, whichever is longest.

Definition: company records

Company records include, but are not limited to, business expense accounts, vouchers, bills, payroll, employment applications, performance and attendance records, and reports, whether electronic or on paper.

Rationale
The Company and its subsidiaries recognize that accuracy and reliability in the preparation of business records is required by law and is of critical importance to the Company’s decision-making processes and to the proper discharge of the Company’s financial, legal and reporting obligations.

Consequences of violation
Any violation of this policy and procedure may result in appropriate corrective action, up to and including termination of employment.

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**Accuracy of Records Policy, Continued**

**Procedures**

### Overview
A formal procedure must be followed to ensure compliance with this policy.

### Procedure
Follow these steps to comply with this policy.

<table>
<thead>
<tr>
<th>Step</th>
<th>Action</th>
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| 1    | Keep accurate and complete Company records.  
     **Note:** An employee must never improperly alter or make false entries on, or willfully fail to make correct entries on, any Company record or document. |
| 2    | Create and submit only accurate and complete reports.  
     **Note:** An employee must never create or submit false or misleading records including, but not limited to, the following: vouchers, financial information, performance measurement, data, payroll records, attendance records, employment applications, fixed asset records, benefit enrollment forms or claims, expense accounts or other records pertaining to Company business. |
| 3    | Record all Company transactions in accordance with generally acceptable accounting practices and principles or statutory accounting principles. |
| 4    | Follow appropriate Company procedures to ensure that errors are corrected as they become known, through credits, refunds or other appropriate means. |
| 5    | Take steps to verify information or immediately contact his or her supervisor for advice if unsure of the accuracy or reliability of the information. |
| 6    | Preserve and maintain Company records in accordance with the Company’s document retention policy and applicable legal requirements. |
| 7    | When litigation, a government audit or investigation is imminent or pending, suspend normal document destruction procedures until all documents relevant to the litigation, audit or investigation can be identified and segregated. |