

**TII NETWORK TECHNOLOGIES, INC.**  
**CODE OF ETHICS AND BUSINESS CONDUCT**  
**SUMMARY**  
**Rev. 06/08**

The successful business operation and reputation of TII Network Technologies, Inc. and its subsidiaries (collectively “tii” or the “Company”) is built upon principles of fair dealing and ethical conduct by directors, officers, employees, consultants and agents (collectively, “Associates”) of tii. Our reputation for integrity and excellence requires careful observance of the spirit and letter of our Code of Ethics and Business Conduct (attached hereto), as well as a scrupulous regard for the highest standards of conduct and personal integrity.

The continued success of tii is also dependent upon our customers', shareholders' and vendors' trust, and we are dedicated to preserving that trust. Associates owe a duty to tii, its customers, shareholders and vendors to act in a way that will merit their continued trust and confidence.

It is tii's policy to comply with applicable laws and regulations, and tii expects its Associates to conduct business in accordance with the letter, spirit and intent of relevant laws and to refrain from any illegal, dishonest or unethical conduct.

In general, the use of good judgment, based on ethical principles, will guide you with respect to acceptable conduct. If a situation arises where it is difficult to determine the proper course of action, the matter should be discussed openly with your immediate supervisor and, if you still have any questions, with the Chief Financial Officer and/or any member of the Company's Audit Committee.

**Reporting Channels:**

Each Associate is responsible for reporting concerns and potential, suspected or actual misconduct that could violate the Company's Code of Ethics and Business Conduct or any laws or regulations to any of the following members of the Company's Audit Committee:

<u>Name</u>	<u>Phone Number</u>	<u>E-Mail Address</u>
Lawrence M. Fodrowski - Chairman	(516) 424-9918	lfodrow@juno.com
Mark T. Bradshaw	(617) 448-4647	bradshawmt@hotmail.com
Susan Harman	(859) 361-1899	s_harman@prodigy.net
Brian Kelley	(203)-969-5540	bjkelley@optonline.net

**Confidential Reporting:**

Reports of violations of this code will be kept confidential subject to applicable law and the Company's need to address concerns. In certain instances, it may be necessary for your name to be provided to those persons involved in the investigation or with a “need to know” about the situation.

**Anonymous Reporting:**

Associates can report issues anonymously as directed above. Anonymous callers should supply detailed information sufficient to address and investigate their concerns. In some instances, your

names will be needed for tii to properly investigate the matter. Some investigations may not allow for complete anonymity.

NO RETALIATION WILL RESULT AGAINST ANYONE WHO REPORTS A CONCERN OR SUSPECTED MISCONDUCT THAT HE OR SHE REASONABLY BELIEVES INVOLVES A VIOLATION OF THE COMPANY'S CODE OF ETHICS AND BUSINESS CONDUCT OR ANY LAWS OR REGULATIONS. THIS POLICY MAY NOT, HOWEVER, BE USED AS A DEFENSE BY AN ASSOCIATE AGAINST WHOM ANY ADVERSE PERSONNEL ACTION HAS BEEN TAKEN FOR LEGITIMATE REASONS OR CAUSE, SEPARATE AND APART FROM MAKING SUCH REPORT.

THIS CODE SHOULD NOT BE CONSTRUED AS A CONTRACT OF EMPLOYMENT AND DOES NOT CHANGE ANY PERSON'S EMPLOYMENT STATUS AS AN AT-WILL EMPLOYEE.

### **Investigation of Reports:**

tii is committed to investigating suspected misconduct. We are each responsible for providing truthful information regarding an investigation and cooperating fully. Associates must not:

1. Interfere with an investigation, such as by providing false or incomplete information, concealing information or asking others not to contribute to an investigation.
2. Destroy any information relevant to an investigation or in violation of the Company's record retention policies.
3. Discuss any matter under investigation with any unauthorized person.

### **Compliance with tii's Code of Ethics and Business Conduct**

Compliance with tii's Code of Ethics and Business Conduct, as it may be revised from time to time, is the responsibility of every Associate. Disregarding or failing to comply with the Company's Code of Ethics and Business Conduct may lead to disciplinary action, up to and including suspension and/or termination of employment or association with tii, as well as civil and criminal charges.

If misconduct occurs, tii is committed to taking prompt and responsive action to correct the situation and to discipline responsible individuals.

**TII NETWORK TECHNOLOGIES, INC.  
CODE OF ETHICS AND BUSINESS CONDUCT**

**Rev. 06/08**

**Approved by: Kenneth A. Paladino, CEO, Jennifer E. Katsch, CFO, and the Company's BOD**

**INTRODUCTION**

The following sets forth the standards by which all directors, officers, employees, consultants and agents (collectively, "Associates") of TII Network Technologies, Inc. and its subsidiaries (collectively, "tii" or the "Company") is to conduct the business activities of the Company. All Associates must understand and adhere to these requirements.

Please use this code as a guide, but always keep in mind that executive management is available to answer any questions you might have or to explain any of the written material you do not understand.

Associates who violate this Code of Ethics and Business Conduct (the "Code") or any other Company policy will be subject to discipline, up to and including dismissal. Of course, any Associate suspected of violating either the Code or another Company policy will be afforded an opportunity to explain his or her actions fully before any disciplinary action is taken.

Due to the importance of maintaining the highest ethical business conduct, the Company requires that all Associates sign an Acknowledgement form certifying that they have received and read the Code, understand it, and subscribe to the standards and procedures contained in it.

**INTEGRITY**

The business of the Company is to be conducted according to the highest standards of integrity and ethics, with due regard for applicable laws. Each Associate is expected to exercise sound judgment in all matters involving business ethics and integrity and to use their best efforts to refrain from any conduct that could be questionable on legal or ethical grounds.

**COMPLIANCE WITH LAWS**

All Associates are expected, at all times, to comply with applicable laws and regulations and to comply fully with the policies of the Company. Fundamental to our ethical standards is that all Associates are expected to be familiar with the laws, rules and regulations applicable to their areas of responsibility. If any question arises concerning the applicability of a prevailing law to a contemplated action, seek assistance at the executive level.

**FAIR DEALING**

The Company is committed to dealing fairly and honestly with its customers, suppliers and competitors.

Doing business in an honest and fair manner with our customers means that we must earn their business based on the quality of our products and services and our ability to fulfill our commitments. Associates may not knowingly offer customers (or associates of customers) any benefits, rewards or items of value that may violate law, the customer's policies or our business practices.

Associates responsible for buying or leasing materials and services on behalf of the Company must do so objectively. Associates must not accept or seek out any benefit from a supplier or potential supplier that would appear to compromise their judgment.

Business dealings on behalf of tii with outside firms should not result in unusual gains for those firms. Bribes, product bonuses, special fringe benefits, unusual price breaks and other windfalls designed to ultimately benefit the outside firm, the Associate, or both, are prohibited. Promotional plans that could be

interpreted to involve unusual gain require specific executive level approval. No false or misleading statements or innuendo about our competitors, their products or their services will be tolerated. To the best of our knowledge, all comparisons of our products or services with those of our competitors' must be accurate and factually supported. Associates are strictly forbidden from using any illegal or unethical methods to gather competitive information.

Also, it is the policy of the Company to avoid the use of confidential information of others, and the Company expects Associates not to utilize the confidential information of others in the performance of their duties.

### **CONFIDENTIALITY AND NON-DISCLOSURE**

In the course of your work you may have access to confidential information regarding various aspects of tii's business. The protection of confidential business information and trade secrets is vital to the interests and the success of tii. Such confidential information includes, but is not limited to, the following:

- ◆ Customer lists, relations and information
- ◆ Supplier lists, relations and information
- ◆ New materials and product research
- ◆ Pending and contemplated projects, transactions and proposals
- ◆ Production processes
- ◆ Research and development strategies
- ◆ Research and development activities
- ◆ Scientific data and formulae
- ◆ Prototypes
- ◆ Technological data
- ◆ Employee data
- ◆ Non-public financial information
- ◆ Marketing and sales strategies
- ◆ Pricing information and strategies
- ◆ Non-public sales history information
- ◆ Projections
- ◆ Other proprietary or confidential information not generally known to the public

The foregoing are the property of tii, and must never be given to an outside firm, individual, or Associate not privy to such information except with appropriate authorization at the executive level. Any improper disclosure of the foregoing is unacceptable conduct.

All Associates are required to sign a form of nondisclosure agreement with the Company as a condition of their employment or association with the Company. Without limiting anything in a nondisclosure agreement Associates may have entered into with the Company, any Associate who discloses trade secrets or confidential business information, except with appropriate authorization at the executive level, may subject you to disciplinary action, up to and including suspension and/or termination of employment or association with tii, as well as civil and criminal charges even if you do not actually benefit from the disclosed information. If you are ever in doubt, it is best to refer all inquiries regarding confidential information to tii's Chief Financial Officer ("CFO").

### **CONFLICTS OF INTEREST**

All Associates have an obligation to conduct business within guidelines that prohibit conflicts of interest. This policy establishes only the framework within which tii wishes its business to operate. The purpose of these guidelines is to provide general direction, and Associates, if in doubt, should seek clarification on issues related to acceptable standards of operation.

A conflict of interest occurs when an employee is in a position to influence a decision that may result, directly or indirectly, in a personal gain for that Associate or for a relative, friend or other associate of that Associate as a result of tii's business dealings. For the purposes of this policy, a relative is any person who is related by blood, adoption or marriage.

Personal gain may result not only in cases where an Associate or relative has a significant ownership in a firm with which tii does business, but also when an Associate or relative receives any kickback, bribe, substantial gift or special consideration as a result of any actual or potential transaction or business dealings involving tii.

Associates are prohibited from taking for themselves, personally, opportunities that are discovered through the use of corporate property, information or position.

Associates may not use corporate property, information or position for personal gain, or to compete with tii. Associates owe a duty to tii to advance its legitimate interests whenever the opportunity to do so arises. No Associate may enter into any contract or arrangement, own any interest or be a director, officer or consultant in or for any entity (except for the ownership of an interest in publicly-traded entities that is not material to either the Associate or the other entity) that is a competitor of tii or that the Associate is aware is a proposed party to any contract or arrangement with the Company unless and until the material facts as to the relationship or interest and the contract or transaction are fully disclosed to the Company's Chief Executive Office ("CEO") and CFO, and the Associate's interest in the other entity is approved by the Company's CEO.

No "presumption of guilt" is created by the mere existence of a relationship with outside firms. However, if an employee has any influence on transactions involving purchases or contracts, it is imperative that he or she disclose to the CFO, as soon as possible and prior to completion or execution of the transaction, the existence of any actual or potential conflict of interest for review by tii so that safeguards can be established to protect all parties.

#### **OUTSIDE ACTIVITIES, INCLUDING POLITICAL, CIVIC AND CHARITABLE ACTIVITIES**

Associates should avoid outside activities, including political, civic and charitable activities, that would involve a significant time expenditure or would have a negative impact on the Associate's job performance with tii, or which are otherwise likely to conflict with their obligations to the Company or reflect adversely on the Company's reputation.

No contributions from Company funds are to be made, directly or indirectly, to any political candidates or political or charitable organizations unless permitted by law and approved at the executive level. The Company will not reimburse an Associate for personal contributions, which nevertheless must be made in accordance with applicable law.

Associates involved in permitted political or civic activities need to ensure that they clearly communicate that the stated views are their individual views, and not that of the Company. Further, such involvement can put Associates in a situation in which a conflict of interest with the Company arises; for example, if they hold political office in a community and that community is negotiating with the Company on a matter. In such case the Associate must recuse himself or herself from the matter.

#### **IMPROPER INFLUENCE, FOREIGN CORRUPT PRACTICES ACT**

No offer of or payment of any gift, loan or gratuity may be made, either directly or indirectly, to any business or government entity or any associate thereof in exchange for or otherwise in an attempt to procure business for the Company. Similarly, no offer of, or payment of any gift, loan or gratuity may be accepted, either directly or indirectly, from any business entity or associate thereof in exchange for or otherwise in an attempt to procure business from the Company. Gifts and entertainment are permissible with representatives of customers or potential customers if they are of limited value and frequency, are customary in the situation, and are legal.

If in doubt as to whether you may accept a gift or gratuity, contact the Company's CFO.

#### **ANTITRUST LAWS**

Associates may not collaborate or exchange information with competitors in violation of the law on such things as pricing, production, marketing, inventory maintenance, product development, sales territories and goals, market studies and proprietary or confidential information.

While as part of maintaining the Company's competitive position the Company seeks economic knowledge about its competitors, no Associate may engage in illegal acts to acquire a competitor's trade secrets, financial data, technical developments or operations.

### **PROTECTION AND PROPER USE OF COMPANY ASSETS OR SERVICES**

Misappropriation of any of the assets of the Company by an Associate is prohibited, and care should be taken by all Associates to safeguard the Company's assets. Using any funds or assets of the Company, or providing any services for any purpose unauthorized by the Company, not for the Company's legitimate business purposes, or in a manner that violates the law of any applicable jurisdiction (domestic or foreign) is strictly prohibited.

No undisclosed or unrecorded funds or assets of the Company may be established or used for any purpose.

Associates shall, at all times, comply with the Company's computer use and security policies as set forth in the Employee handbook.

### **ACCURATE AND COMPLETE RECORDS**

Associates should ensure that corporate records fairly and accurately reflect all transactions and dispositions of our assets in reasonable detail. No Associate may destroy, alter, mutilate, conceal, cover-up, falsify or make false or artificial entries in any Company book or record for any reason, and no Associate may engage in any arrangement that results in such a prohibited act. No payment may be approved or made with the intention or understanding that it is to be used for any purpose other than that described by the document supporting the payment.

### **DOCUMENT RETENTION**

The Company's document retention policy prohibits the destruction, concealment or alteration of documentation undertaken with the intent to impair the documents' availability for use in an official proceeding or to obstruct, influence or impede any pending or threatened investigation or lawsuit or other proceeding of any kind, or in contemplation of such a proceeding, in violation of federal or state laws or regulations. All associates shall comply with the Company's documented record retention procedure and retention period guidelines.

### **PUBLIC REPORTING**

The Company is a public company and as a result files reports and other documents with the Securities and Exchange Commission ("SEC"). The Company also issues press releases and makes other public statements that include financial and other information about the Company's business, financial condition and results of operations. The Company endeavors to make full, fair, accurate, timely and understandable disclosure in reports and documents it files with, or submits to, the SEC and in press releases and public communications.

The laws and regulations applicable to filings made with the SEC, including those applicable to accounting matters, are complex. While the ultimate responsibility for the information included in these reports rests with senior management, numerous other Associates participate in the preparation of these reports or provide information included in these reports. Each Associate that has responsibility for producing or maintaining any of the Company's accounting records shall exercise due care to cause such accounting records to fairly and accurately reflect the transactions, occurrences, assets or liabilities to which they relate.

The Company maintains disclosure controls and procedures to ensure that the information included in the reports that it files or submits to the SEC is collected and communicated to executive management in order to permit full, fair, accurate, timely and understandable disclosure of the required information. If

you are requested to provide, review or certify information in connection with the Company's disclosure controls and procedures, you must provide the requested information, or otherwise respond, in a full, accurate, fair and timely manner.

Associates are required to cooperate fully with our internal and external auditors. Associates shall not, directly or indirectly, take any action to fraudulently influence, coerce, manipulate, or mislead any independent public accountant or certified public accountant or counsel engaged by the Company, nor the CEO, CFO, any Audit Committee member or any member of the Company's accounting or legal staff, without limitation, in connection with an audit or review of the Company's financial statements that are required to be filed with the SEC.

Associates shall not, directly or indirectly, make or cause to be made any materially false or misleading statement or omit to state, or cause any other person to omit to state, any material fact necessary in order to make the statements made, in light of the circumstances under which such statements were made, not misleading, in each case, to an accountant or counsel engaged by the Company, the CEO, CFO, Audit Committee member, member of the Company's accounting or legal staff or any other Associate involved in the Company's disclosure process in connection with (i) any audit or examination of financial statements of the Company or (ii) the preparation or filing of any document or report with the SEC.

Even in the absence of a specific request, you are to report any information that you believe should be considered for disclosure. If you have questions or are uncertain as to whether a disclosure is to be made in a specific circumstance, promptly contact the Company's CEO or CFO. We want you to ask questions and seek advice.

#### **RESPONSIBILITIES UNDER THE SECURITIES LAWS AND INSIDER INFORMATION**

The Common Stock of tii is registered under Section 12 of the Securities Exchange Act of 1934 and is listed on the NASDAQ Stock Market ("NASDAQ"). Registration under the 1934 Act subjects officers, directors and certain stockholders to obligations under the various securities laws administered by the SEC. Also, as an Associate, you may from time to time obtain material information relating to the Company which may not be generally available to the public. There are restrictions imposed by law relating to the use of non-public information. Generally, you may not acquire or dispose of any securities of the Company when material information as to the Company is known to you, but is not publicly known. Generally, a fact may be deemed to be material if its existence or nonexistence is a matter to which a reasonable person would attach importance in determining whether to buy or sell the Company's securities or if it could be expected to affect the market price of the Company's securities.

Because an Associate who "tips" another as to inside information can be liable for the trading by the other person, no Associate should disseminate in any manner any information (favorable or unfavorable) obtained by him or her with respect to the Company to any other person until after such information has been publicly disseminated. Generally, public dissemination consists of the issuance of a press release or other announcement to the news media, the release of a report to stockholders or the filing of a report with the SEC. A reasonable period of time, generally at least two business days, should then elapse before trading in the Company's securities so as to enable the securities markets to analyze and evaluate such information. These inhibitions are equally applicable to members of the families of Associates, and would apply not only to the Company's securities but also to securities of any entity with which the Company may be negotiating a material transaction.

Associates are required to comply with the Company's Stock Trading Policies designed to reduce the risk of allegations of improper trading in the Company's securities.

It is suggested that you contact the CEO or CFO before effecting any transaction in the Company's securities, for even if you do not have knowledge of a material transaction, your trading in the Company's

securities at a time when confidential information is available within the Company may give an appearance of knowledge of inside information.

### **SAFETY AND ENVIRONMENTAL RESPONSIBILITIES**

It is the policy of the Company to protect the environment for the health, safety and quality of life of our Associates, customers and visitors.

tii provides information to employees about workplace safety and other issues through internal communication channels, such as e-mail, bulletin board postings, memos and other communications. tii has developed and maintains written materials on hazardous chemicals in our work place and provides all Associates with instructional reading material. Associates are instructed in the proper use of hazardous substances prior to their use of them.

All hazardous materials are to be properly disposed of through qualified and fully licensed third parties.

Each Associate is expected to obey safety rules and to exercise caution in all work activities. Associates must immediately report any unsafe condition to the appropriate supervisor. Associates may not violate safety standards, cause hazardous or dangerous situations, or fail to report such situations.

Some of the best safety improvement ideas come from employees. Those with ideas, concerns, or suggestions for improved safety in the workplace are encouraged to raise them with their supervisor or with another supervisor or manager. All reports can be made without fear of reprisal.

In the case of accidents that result in injury, regardless of how insignificant the injury may appear, employees must immediately notify the appropriate supervisor and the CFO. Such reports are necessary to comply with laws and initiate insurance and workers' compensation benefit procedures.

### **EQUAL EMPLOYMENT OPPORTUNITY**

All Associates and applicants are to be treated equally according to their individual qualifications, abilities, experiences and other employment standards. There is to be no discrimination due to race, religion, color, national origin, sex, age, disability, veteran/military status or any characteristic protected by federal, state or local law.

### **SEXUAL AND OTHER UNLAWFUL HARASSMENT**

tii is committed to providing a work environment that is free of discrimination and unlawful harassment. Actions, words, jokes or comments based on an individual's race, religion, color, national origin, sex, age, disability or any other characteristic is prohibited.

Sexual harassment, both overt and subtle, is a form of employee misconduct that is demeaning to another person, undermines the integrity of the employment relationship and is strictly prohibited.

Any Associate who wants to report an incident of sexual or other harassment should promptly report the matter to his or her supervisor. If the supervisor is unavailable or the Associate believes it would be inappropriate to contact that person, the Associate should immediately contact the CEO or CFO. Associates can raise concerns and make reports without fear of reprisal.

Any supervisor or manager who becomes aware of possible sexual or other harassment must promptly advise the CEO or CFO, who will seek to handle the matter in a confidential manner.

Anyone engaging in sexual or other harassment, or any supervisor or manager who becomes aware of possible sexual or other unlawful harassment and does not promptly advise the CEO or CFO may become subject to disciplinary action.

## **WORKPLACE VIOLENCE PREVENTION**

tii is committed to preventing workplace violence and to maintaining a safe work environment.

All Associates should be treated with courtesy and respect at all times. Associates are expected to refrain from fighting, "horseplay" or other conduct that may be dangerous to others. Firearms, weapons and other dangerous or hazardous devices or substances are prohibited on the premises of tii without proper authorization.

Conduct, whether or not physical, that threatens, intimidates, or coerces an Associate, a customer, a vendor or a member of the public at any time, including off-duty periods, will not be tolerated. This prohibition includes all acts of harassment, including harassment that is based on an individual's race, religion, color, national origin, sex, age, disability, veteran and military status or any characteristic protected by federal, state or local law.

All threats of or actual violence, both direct and indirect, should be reported as soon as possible to your immediate supervisor or the CFO. This includes threats by Associates, as well as threats by customers, vendors or other members of the public. When reporting a threat of violence, you should be as specific and detailed as possible.

All suspicious individuals or activities should also be reported as soon as possible to a supervisor or the CFO. Do not place yourself in peril. If you see or hear a commotion or disturbance near your work station, do not try to intercede.

tii will promptly investigate all reports of threats of (or actual) violence and of suspicious individuals or activities. The identity of the individual making a report will be protected as much as is practical. In order to maintain workplace safety and the integrity of its investigation, tii may suspend Associates, either with or without pay, pending investigation.

tii encourages Associates to bring their disputes or differences with other Associates to the attention of their supervisors or the CFO before the situation escalates into potential violence. tii is eager to assist in the resolution of Associate disputes, and will not discipline Associates for raising such concerns.

## **WHISTLEBLOWER POLICY**

Any Associate may send to any member of the Company's Audit Committee an anonymous complaint, criticism or similar communication relating to:

- Any accounting, internal control, reporting control, auditing, or other public disclosure matter, including any questionable accounting or auditing matters, practices or omissions;
- Any violation of law by the Company or any of its officers, employees or other representatives;  
or
- Any violation of any Company code or policy (including any ethics code or securities trading policy) by the Company or any of its officers, employees or other representatives.

NO RETALIATION WILL RESULT AGAINST ANYONE WHO REPORTS A CONCERN OR SUSPECTED MISCONDUCT THAT HE OR SHE REASONABLY BELIEVES INVOLVES A VIOLATION OF THE COMPANY'S CODE OF ETHICS AND BUSINESS CONDUCT OR ANY LAW OR REGULATION. THIS POLICY MAY NOT, HOWEVER, BE USED AS A DEFENSE BY AN EMPLOYEE AGAINST WHOM ANY ADVERSE PERSONNEL ACTION HAS BEEN TAKEN

FOR LEGITIMATE REASONS OR CAUSE, SEPARATE AND APART FROM MAKING SUCH REPORT.

**WAIVERS**

If you believe that a waiver from any aspect of this Code of Ethics and Business Conduct is necessary or appropriate, including, but not limited to any potential or actual conflict of interest, a request for a waiver and the reasons for the request must be submitted to the CFO. Any waiver of the policy for executive officers and directors may be made only by the Board of Directors or the Audit Committee of the Board and will be disclosed in accordance with applicable law and the rules of the SEC and NASDAQ.

**COMPLIANCE WITH TII'S CODE OF ETHICS AND BUSINESS CONDUCT**

Compliance with tii's Code of Ethics and Business Conduct, as it may be revised from time to time, is the responsibility of every Associate. Disregarding or failing to comply with our Code of Ethics and Business Conduct may lead to disciplinary action, up to and including suspension and/or termination of employment or association with tii, as well as civil and criminal charges.

THIS CODE SHOULD NOT BE CONSTRUED AS A CONTRACT OF EMPLOYMENT AND DOES NOT CHANGE ANY PERSON'S EMPLOYMENT STATUS AS AN AT-WILL EMPLOYEE.

**REPORTING CHANNELS:**

Every Associate is responsible for reporting concerns and potential, suspected or actual misconduct that could violate the Company's Code of Ethics and Business Conduct or any laws or regulations to which the Company is subject to any of the following members of the Company's Audit Committee:

<b><u>Name</u></b>	<b><u>Phone Number</u></b>	<b><u>E-Mail Address</u></b>
Lawrence M. Fodrowski - Chairman	(516) 424-9918	lfodrow@juno.com
Mark T. Bradshaw	(617) 448-4647	bradshawmt@hotmail.com
Susan Harman	(859) 361-1899	s_harman@prodigy.net
Brian Kelley	(203)-969-5540	bjkelley@optonline.net

In addition, in any case where reporting to the CEO, CFO or another person is contemplated in the Code, an Associate may, instead or in addition, communicate with any of the above members of the Company's Audit Committee.

---