

CODE OF BUSINESS CONDUCT AND ETHICS

Section 104

Amended and Restated as of February 19, 2004

Purpose and Scope

This Code of Business Conduct and Ethics (“Code”) is intended to document the principles of conduct and ethics to be followed by the Company’s directors, officers and employees. The Company also maintains a separate code of conduct applicable to its Financial Officers. Its purpose is to:

- Promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships,
- Promote full, fair, accurate, timely, and understandable disclosure in the periodic reports required to be filed by the Company,
- Promote compliance with applicable governmental rules and regulations,
- Provide guidance to directors, officers and employees to help them recognize and deal with ethical issues,
- Provide mechanisms to report unethical conduct, and
- Help foster a culture of honesty and accountability.

The Company will expect all its directors, officers and employees to comply at all times with the principles in this Code. A violation of this Code by an employee is grounds for disciplinary action up to and including discharge and possible legal prosecution.

Fair Dealing

- Each employee will at all times deal fairly with the Company’s customers, suppliers, competitors and employees. While we expect our employees to try hard to advance the interests of the Company, we expect them to do so in a manner that is consistent with the highest standards of integrity and ethical dealing.
- No employee is to take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of facts, or any other unfair-dealing practice.

Compliance with Laws, Rules and Regulations (Including Insider Trading Laws)

- Employees must at all times comply in all material respects with all applicable laws, rules and regulations.
- Directors, officers and employees are required to comply with the Company’s Policy Regarding Insider Trading, and with all other policies applicable to them that are adopted by the Company from time to time.
- All employees must cooperate fully with the people responsible for preparing reports filed with the Securities and Exchange Commission (“SEC”) and all other materials that are made available to the investing public to make sure those people are aware in a timely manner of all information that might have to be disclosed in those reports or other materials or that might affect the way in which information is disclosed in them.

Section 107

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Conflicts of Interest

- Directors, officers and employees must do everything they reasonably can to avoid conflicts of interest or the appearance of conflicts of interest.
- A “conflict of interest” occurs when an individual’s private interest is different from the interests of the Company as a whole. Conflict situations include:
 - (1) When a director, officer or employee, or a member of his or her family, will benefit personally from something the director, officer or employee does or fails to do that is not in the best interests of the Company,
 - (2) When an employee, officer or director takes actions or has interests that may make it difficult to perform his or her Company work objectively and effectively, and
 - (3) When an employee, officer or director, or a member of his or her family, receives personal benefits from somebody other than the Company as a result of his or her position in the Company. Loans to, or guarantees of obligations of, such persons are of special concern.
- If a conflict of interest becomes unavoidable, a director or the principal executive officer will promptly report the conflict of interest to the Board of Directors, an officer other than the principal executive officer will promptly report the conflict of interest to the principal executive officer and any other employee will promptly report the conflict of interest to his or her supervisor. In each instance the director, officer or employee will work with the person or persons to whom a conflict of interest is reported to devise an arrangement by which (1) that person or those persons (or their designee) will monitor the situation which creates, or gives the appearance of creating, a conflict of interest, (2) the director, officer or employee who has a conflict will, to the fullest extent possible, be kept out of any decisions that might be affected by the conflict of interest, (3) arrangements will be made to ensure that the director, officer or employee will not profit personally from the situation that causes the conflict of interest, and (4) every reasonable effort will be made to eliminate the conflict of interest as promptly as possible.

Section 113

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Corporate Opportunities

- No director, officer or employee will:
 - (1) take for himself or herself personally any opportunity of which he or she becomes aware, or to which he or she obtains access, through the use of corporate property, information or position;
 - (2) make it possible for somebody other than the Company to take advantage of an opportunity in any of the Company's areas of business of which the director, officer or employee becomes aware in the course of his or her activities on behalf of the Company, unless the Company has expressly decided not to attempt to take advantage of the opportunity;
 - (3) otherwise use corporate property, information, or position for personal gain; or
 - (4) compete with the Company generally or with regard to specific transactions or opportunities.
- Directors, officers and employees owe a duty to the Company to advance its legitimate interests when the opportunity to do so arises.

Section 280

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Confidentiality

- Directors, officers and employees must maintain the confidentiality of all information entrusted to them by the Company or its customers that is treated by them as confidential, except when disclosure is authorized by the Company or legally mandated.
- Confidential information includes all information that may be of use to the Company's competitors, or that could be harmful to the Company or its customers, if disclosed.
- Directors, officers and employees will comply with all confidentiality policies adopted by the Company from time to time, and with confidentiality provisions in agreements to which they or the Company are parties.

Agents and employees of the Company have the duty **not to disclose** information given to them in confidence, except as duly authorized by the Company or legally mandated. The duty applies not only to information labeled confidential, but to any information the employee knows or has reason to know is confidential. Confidential information is to be handled in the strict "*Business Need to Know*" sense. Parties in violation of this policy are subject to disciplinary action up to and including termination.

Section 706

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Protection and Proper Use of Company Assets

Directors, officers and employees are responsible for items issued to them by the Company or to which they come into possession or control, including but not limited to the following: cellular phones and accessories; computer equipment and accessories; credit cards; identification badges; keys; manuals; pagers; security passes; tools; uniforms; vehicles; written and electronic documents and video and audio materials.

Employees are to return all Company property immediately upon request or termination of employment. Where permitted by applicable laws, the Company shall be allowed to retain funds owed employee equal to value of items not returned by employee as required. The Company shall also be allowed to take all available legal recourse to recover or protect said property, further:

- Directors, officers and employees will in all practicable ways protect the Company's assets and ensure their efficient use; and
- Directors, officers and employees will use the Company's assets only for the Company's legitimate business purposes.

Section 720

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Change in or Waiver of the Code

- Any waiver of any provision of this Code must be approved.
- With regard to any director or officer, by the Board of Directors, or if a significant number of its members will be personally affected by the waiver, by a committee consisting entirely of directors who will not be personally affected by the waiver.
- With regard to any employee who is not an officer of the Company, by the employee's supervisor or such other person as is designated by the chief executive officer of the Company.
- No waiver of any provision of this Code with regard to a director or officer will be effective until that waiver has been reported to the person responsible for the preparation and filing of the Company's reports on Form 8-K (or any successor to that form) in sufficient detail to enable that person to prepare a report on Form 8-K containing any required disclosure with regard to the waiver. The Company will promptly disclose on Form 8-K, by means of the filing of such form and dissemination by the Internet or by other electronic means, any change in or waiver of the Code.
- Any waiver of provisions of this Code will be reported in filings with the SEC and otherwise reported to the Company's stockholders to the full extent required by the rules of the SEC and by any applicable rules of any securities exchange or securities quotation system on which the Company's securities are listed or quoted.

Section 719

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Compliance

- Directors, officers and employees must report promptly any violations of this Code (including any violations of the requirement of compliance with law). Failure to report a violation can lead to disciplinary action against the person who failed to report the violation which may be as severe as the disciplinary action against the person who committed the violation.
- Normally, a possible violation of this Code by an employee other than an officer of the Company should be reported to the supervisor of the employee who commits the violation. However, any employee may report any possible violation to the general counsel of the Company.
- A possible violation of this Code by a director or an officer of the Company should be reported to the general counsel of the Company. If an employee believes that in a particular situation it would not be appropriate to report a possible violation by a director or officer to the general counsel, the employee may report the possible violation to the principal executive officer of the Company, to the Chairman of the Audit Committee of the Company's Board of Directors, or to any other officer or director of the Company to whom the employee believes it would be appropriate to report the possible violation.
- The identity of the employee who reports a possible violation of this Code by another employee will be kept confidential, except to the extent the employee who reports the possible violation consents to be identified or the identification of that employee is required by law.
- Possible violations may be reported orally or in writing and may be reported anonymously.
- The Company will not allow retaliation for reports of possible violations made in good-faith.