EMPLOYEE HANDBOOK FOR JB CUTTING, INC.

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Purpose of this Handbook.

This Handbook outlines the policies and procedures of JB Cutting, Inc. (the "Company") in effect on the date it was issued. This Handbook will answer many Employee questions about everyday working matters. Employees are expected to read the entire Handbook in order to gain an overall understanding of the Company's practices and policies. All Employees are expected to familiarize themselves and comply with the policies and procedures set forth or referred to in this Handbook.

The Company's rules, policies and procedures may be amended, revoked, clarified or revised at any time with or without notice, but only by a member of the Executive Staff and then only in writing. The Company retains the sole discretion to interpret and apply all of the Company's rules, policies and procedures. Unless an Employee has a separate employment agreement in writing, signed by a member of the Executive Staff, and except for specific compensation to be paid to the Employee, this Handbook comprises all of the terms and conditions of employment with the Company. In case of any conflict between this Handbook and any other policy of the Company, this Handbook will control. This Handbook supersedes any and all prior contracts, promises, policies, handbooks or understandings relating to the subject matter addressed herein.

The last page of this Handbook contains an acknowledgment from the Employee that he/she has read, understands and agrees to the contents of this Handbook. Each Employee must sign and return the Acknowledgment and Release attached to this Handbook to a member of the Executive Staff within five (5) working days of the issuance of this Handbook. Notwithstanding the foregoing, failure by Employee to sign and return the Acknowledgement and Release as called for herein shall in no way be deemed to mean that Employee is not bound by the terms of this Handbook.

Your Responsibilities.

The Company has always maintained the highest standards of operation. In all dealings with customers and with other Employees, all Employees are expected to respect the dignity of each individual. With the foregoing in mind, the Company has developed rules, policies and procedures for the benefit of all. You are encouraged to read the following list of actions and make sure you understand them fully. If any one of these actions is taken by you, it can result in disciplinary action, up to and including termination of employment:

- Improperly treating a customer, fellow Employee or any other individual;
- Failing to follow the instruction of, or to perform work requested by, a member of the Executive Staff or the Employee's supervisor, as applicable;
- Failing to meet a Company measure of efficiency and productivity;
- Unauthorized or excessive absences (including late arrival and early departure) from work:
- Abusing, wasting or stealing Company property or the property of any Company Employee, customer or any other individual;

- Removing Company property or records without proper authorization;
- Falsifying your employment application or other personnel records;
- Falsifying or failing to properly prepare and complete Company records or reports;
- Violating any law on the Company's premises or while performing your job duties, or acting in any other manner that may reflect adversely upon the Company;
- Consuming or selling alcohol, illegal drugs or controlled substances, or being under the influence of alcohol, illegal drugs or controlled substances on the Company's premises or while performing your job duties; and
- Disclosing confidential Company information without written authorization.

These examples are not all inclusive. All Employees are expected to work efficiently and harmoniously and to meet the requirements and standards for his/her position.

Equal Opportunity Employment.

The Company believes that all persons are entitled to equal employment opportunity and does not discriminate against its Employees or applicants because of race, color, religion, sex, national origin, citizenship, veteran status, age, disability or any other consideration made unlawful by applicable federal, state or local laws. Equal employment opportunity will be extended to all persons in all aspects of the employer-employee relationship, including recruiting, hiring, training, promoting, transferring, disciplining, laying off, recalling and terminating employment.

If you believe that you have been subjected to any form of unlawful discrimination, report the facts of the incident or incidents, names of the individuals involved, and the names of any witnesses as advised in the Open Door Policy described in this Handbook. The Company will investigate all claims of discrimination. Any Employee found to have engaged in any form of unlawful discrimination will be subject to disciplinary action up to and including termination of employment. The Company's determination and related Company action will be communicated to the reporting Employee.

No action will be taken against any Employee in any manner for reporting or opposing any form of unlawful discrimination.

Reasonable Accommodation.

The Company is committed to the provision of reasonable accommodations in the workplace for qualified disabled Employees. Therefore, the Company will make a reasonable accommodation(s) for an otherwise qualified individual who is an applicant or an Employee in accordance with the Americans with Disabilities Act of 1990 and state law. Each request will be reviewed on a case-by-case basis.

Authorization of Employment.

Pursuant to the Immigration Reform and Control Act of 1986 ("IRCA"), all Employees are required to verify their authorization to work in the United States.

Policy Regarding Harassment.

Harassment in employment, including sexual, racial and ethnic harassment, is forbidden by law and is strictly prohibited by the Company. Employees who violate this policy will be subject to disciplinary action, up to and including termination of employment.

Racial and ethnic harassment includes, but is not limited to:

- Visual conduct, including displaying of derogatory objects, pictures, cartoons or posters; and
- Verbal conduct, including making or using derogatory comments, epithets, slurs or jokes.

Sexual harassment is defined as unwanted sexual or visual, verbal or physical conduct of a sexual nature. Sexual harassment includes gender harassment and harassment on the basis of pregnancy, childbirth or related medical conditions, and also includes sexual harassment of an Employee of the same gender as the harasser. This includes, but is not limited to, the following types of offensive behavior:

- Unwanted sexual advances or propositions;
- Offering employment benefits in exchange for sexual favors;
- Making or threatening reprisals after a negative response to sexual advances;
- Visual conduct, including leering, making sexual gestures, displaying of sexually suggestive objects or pictures, cartoons or posters or suggestive or obscene letters, notes or invitations;
- Verbal conduct, including making or using derogatory comments, epithets, slurs or jokes;
- Verbal abuse of a sexual nature, graphic verbal commentaries about an individual's body, sexually degrading words used to describe an individual; and
- Physical conduct, including touching, assault, impeding or blocking movements.

Examples of sexual harassment include but are not limited to: (a) an Employee being fired or denied a job or an employment benefit because the Employee refused to grant sexual favors or because he or she complained about the harassment; (b) an Employee reasonably quitting his or her job to escape harassment; or (c) an Employee being exposed to a hostile work environment.

The Company will take all reasonable steps to prevent harassment from occurring and will take immediate and appropriate action when the Company knows that unlawful harassment has occurred.

All Employees have the right to be free from unlawful harassment while employed by the Company. If an Employee has been harassed by a co-worker, supervisor, agent, vendor or customer he/she should promptly report the facts of the incident or incidents and names of the individuals involved as advised in the Open Door Policy described in this Handbook. The Company will investigate all claims of harassment. Any Employee found to have engaged in any form of unlawful harassment will be subject to disciplinary action, up to and including termination of employment.

The Company's determination and related Company action will be communicated to the Employee, to the alleged harasser and, as appropriate, to all others directly concerned.

No action will be taken against any Employee in any manner for opposing harassment or for filing a legitimate complaint of harassment.

Terms of At-Will Employment.

The employment relationship with the Company is intended to be at-will, which means that the Employee or the Company may terminate the employment relationship at any time, with or without cause or prior notice. Nothing in this Handbook or any other personnel document, including benefit plan descriptions, nor any statement issued or made by the Company or by any of its Employees, officers or agents creates or is intended to create a promise or representation of continued employment. Only a member of the Executive Staff has authority to modify an Employee's at-will employment relationship. To be binding, such modification must be in writing, signed by a member of the Executive Staff. No statement in this Handbook, or elsewhere, that certain conduct of an Employee may lead to disciplinary action or discharge shall be deemed to alter this at-will employment relationship. In accordance with the foregoing at-will policy, you are free to resign your employment at any time, although the Company encourages reasonable advance notice of resignations.

Employee Classification.

Full-time Employees are those who work at least thirty-five (35) hours per week on a regularly scheduled basis. Part-time Employees are those who work less than thirty-five (35) hours per week on a regularly scheduled basis. Temporary Employees are those who are hired on a short-term basis or for a specific project or series of projects. Nothing in these definitions will be deemed to modify the at-will employment status of any of these types of Employees.

Except as otherwise expressly provided in this Handbook or under the express terms of the particular benefit program(s), only full-time Employees shall be eligible to participate in the Company's benefit program(s), and part-time Employees and temporary Employees shall not be entitled to participate in or receive any of such Company benefit program(s).

Timekeeping.

Accurately recording time worked is the responsibility of every hourly Employee. Hourly Employees are required to punch into the Company's time and attendance system using a pass code that will be supplied to each Employee. Authorized personnel will review time records each week. Questions regarding the timekeeping system should be directed to your supervisor. Altering, falsifying, tampering with time records, or recording time on another Employee's time record will result in disciplinary action, up to and including termination of employment.

Overtime.

There will be times when you need to work overtime so that we may successfully meet the needs of our customers. All overtime must be approved in advance by the Employee's supervisor. Hourly non-exempt Employees will be paid at a rate of time and one half (1/2) of their regular hourly rate for hours worked over forty (40) in a week. All unauthorized overtime will be subject to examination and possible rejection.

Pay Day.

You will be paid every week on Thursday through direct deposit. When the Company's pay day is on a holiday, you will normally be paid on the last working day before the holiday.

All lawful deductions will be made from your paycheck, including your Federal and State withholding taxes, your portion of Social Security contributions, any garnishment or other deductions required by law or for any other permissible purpose. Your deductions will be itemized on your payroll stub. You should review your payroll stub carefully each pay day. If at any time you have any questions about the amounts shown on your paycheck or how they are calculated, you should contact your supervisor. Tax withholding is based on the number of exemptions you claim on the W-4 form that you completed. Each Employee is responsible for the accuracy of that form and for updating the information when necessary.

Attendance and Punctuality.

The office hours of the Company are from 8:00 a.m. to 5:00 p.m. and the shop hours of the Company are from 5:00 a.m. to 9:30 p.m. It is the responsibility of the Employee to report to work on time according to his/her scheduled shift. Each Employee must sign in five (5) minutes prior to the start of his/her shift and must be at his/her designated work station at the time his/her shift begins. Failure to sign in (1) minute before your scheduled shift or without receiving the prior consent of Employee's supervisor: (i) three (3) times in any given year will result in Employee losing one (1) day of the next scheduled paid holiday; and (ii) five (5) times in any given year will result in Employee losing the remainder of his/her paid holidays for that year.

The standard workweek is forty (40) hours of work from Sunday through Saturday (See Overtime Section). In the computation of various employee benefits, the Employee workweek is considered to begin on Sunday (starting at 12:01 a.m.) through Saturday (ending at 12:00 a.m.), unless a supervisor makes other arrangements in advance with the Employee.

All Employees must call in and speak directly to his/her supervisor at least thirty (30) minutes before the Employee's scheduled shift to report any absence or tardiness. It is not acceptable to leave a message except in extreme emergencies. In the case of leaving a message, a follow-up call must be made later that day to your supervisor. Any Employee who requests sick/personal time off in excess of two (2) days will be required to bring a doctor's note or other documentation as the Company deems sufficient to explain the Employee's absence. Any Employee who fails to call and speak to his/her supervisor or fails to report at his/her scheduled shift will be subject to disciplinary action, up to and including termination of employment. In addition, any Employee who does not report to work and fails to notify his/her supervisor for one (1) day or more will be deemed to have voluntarily terminated his/her employment.

Inclement Weather/Emergency Closings.

At times, emergencies such as severe weather, fires or power failures can disrupt Company operations. The decision to close the office will be made by the Executive Staff.

When the decision is made to close the office, Employees will receive official notification from their supervisors.

Time off from scheduled work due to the above described closings will be unpaid for all hourly Employees.

Lunch and Breaks.

Employees are allowed a half-hour unpaid lunch break. Each Employee's pay will be docked a half-hour for lunch unless Employee obtains prior approval from his/her supervisor to not take a lunch on that particular day. Employees who leave the premises and expect to be gone more than a half-hour must punch out before he/she leaves the premises. Lunch breaks generally are taken between the hours of 11:30 p.m. and 1:00 p.m. on a staggered schedule with the approval of your supervisor so that your absence does not create a shortage of co-workers or inability to meet a customer's demand or deadline. Employee's who do not adhere to the lunch policy will be subject to disciplinary action, up to and including termination of employment.

Employees are expected to clean up the area where they eat their lunch, and wash their own dishes.

The Company permits Employees to break once in the morning for 10 minutes and once in the afternoon for 10 minutes. Breaks should be taken the same way you schedule your lunch.

Personnel Records.

Individual personnel records for all Employees are maintained by the Company. All Employees must notify his/her supervisor immediately of any change in personal status such as a new address, phone number, name and number of dependents, emergency contacts, marital status, etc.

Performance Reviews.

The Company attempts to conduct Employee performance reviews annually or as otherwise needed. Having your performance reviewed does not necessarily mean that you will be given any increase in compensation. Compensation increases, if deemed appropriate, are based on merit (not length of service or the cost of living) and are in the sole discretion of the Executive Staff.

Fringe Benefit Plans.

The Company may, from time to time, offer benefit plans to certain full-time Employees. Eligible Employees will be contacted at the appropriate time regarding enrollment for these benefits and a summary plan description may be provided. The Company reserves the right to amend, modify, alter or terminate any or all of these plans at any time.

Paid Time Off.

All full time Hourly and Salary Employees shall earn five (5) paid time off days after working twelve (12) consecutive months with the Company. Paid time off days may be used for vacation or other personal time off. From and after the twelve (12) month period, full time Hourly and Salary Employees will earn an additional one (1) paid time off day for every consecutive twelve (12) month period he/she works at the Company on a full-time basis thereafter up to a total maximum of fifteen (15) paid time off days per year. No unused paid time off earned by an Employee in any given year will be carried over to the following year, but all such unused paid time off will be paid once each year on the Employee's anniversary date.

A request by either an Hourly Employee or a Salary Employee to use paid time off for vacation and/or personal time off must be given to such Employee's supervisor two (2) weeks prior to the Employee's requested paid time off. It is within the discretion of the Employee's supervisor to grant any paid time off for vacation or personal time off.

Holidays.

All paid holidays are determined annually by the Executive Staff. To receive such holiday pay, the Employee must be a full-time Employee and must also work his/her scheduled day before and after the subject holiday, unless the Employee is absent with prior written permission from his/her supervisor. In addition, each new Employee, during his/her first year of employment, must work for a period of ninety (90) days before receiving holiday pay. As a general rule, the following holidays will be recognized:

New Year's Day Memorial Day July 4th

Labor Day Thanksgiving Day Christmas Day

Jury Duty.

When called to serve on jury duty, Employees are to notify his/her supervisor, as applicable, immediately so that arrangements can be made to cover that Employee's duties in his/her absence. Employee will be granted time off to serve jury duty without pay. If released from jury duty, Employee must return to work for the balance of the day. The Company reserves the right to contact the court to verify that the Employee is on jury duty and/or request a release of the Employee from jury duty.

Military Service.

Employees are entitled to leaves of absence for military service and training in accordance with the provisions of State and Federal laws.

Drug and Alcohol Policy.

To help ensure a safe, healthy and productive environment for our Employees and others, to protect Company property and to ensure efficient operations, the Company has adopted a policy of maintaining a workplace free of drugs and alcohol.

Individuals under the influence of drugs and alcohol on the job pose serious safety and health risks not only to themselves, but also to all those who come in contact with the user. Therefore, consumption, possession of, or being under the influence of alcoholic beverages, illegal drugs or controlled substances on Company property or on Company business is strictly prohibited. Violation of this policy will subject Employee to disciplinary action, up to and including termination of employment. The Company reserves the right to conduct drug screening on an Employee whom it reasonably believes is in violation of this policy (in accordance with applicable law).

In accordance with the Drug Free Workplace Act, Employees must notify the Company of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after that conviction. An Employee's failure to timely notify the Company of a conviction for a criminal drug statute violation occurring in the workplace will subject him/her to disciplinary action, up to and including termination of employment.

Expense Reimbursement.

Occasionally an Employee may be required to spend his or her money for Company purposes. Expenses incurred by an Employee must have prior approval by a supervisor. Reimbursements under \$25.00 will be reimbursed promptly upon presentment of appropriate evidence that the expense was incurred. If the amount is more than \$25.00, the reimbursement will be processed like a third-party invoice (Employee will need to wait until a reimbursement check is issued).

Smoking Policy.

Employees may only smoke outside of the building in designated areas (and away from all doorways and dust collection systems). Smoking is prohibited everywhere else on the Company's premises. Employees must follow all rules posted in designated smoking areas. Please dispose of all cigarette butts in the appropriate waste container.

E-mail and Other Telephonic and Computer Communications.

All electronic and telephonic communication systems and all communications and information transmitted by, received from or stored in the Company's systems are the property of the Company, including but not limited to, any software and business equipment, facsimile machines, computers, telephones and copy machines. Such personal communications and/or transmissions are to be used for job related purposes only, unless Employee obtains prior consent from his/her supervisor. Such personal communications (including but not limited to cellular phone use) and/or transmissions should be confined to that which is absolutely necessary and should be kept to a minimum. In no event should an Employee let personal use of the phone interfere with his/her own work or another Employee's work. If an Employee must make a personal long distance phone call from work, he/she must reimburse the Company for the cost of the call.

To the extent an Employee uses the Company's Internet, e-mail, and voice mail, the Company may monitor such usage to assure compliance with our policies and for other legitimate interests (in accordance with applicable law). Thus, the Company may access and/or disclose any information in the electronic communication and telephone systems at any time, with or without notice to the Employee (in accordance with applicable law). Employees have no expectation of privacy in connection with the use of these systems or the transmission, receipt or storage of information in such systems.

Notwithstanding the Company's right to retrieve and read any voice or electronic mail messages, such messages should be treated as confidential by other Employees and accessed only by the intended recipient. Employees are not authorized to retrieve or read any voice or e-mail messages that are not sent to them. Any exception to this policy requires prior written approval by a member of the Executive Staff. In addition, communication sent by Employees via our e-mail, internet and voice mail system must not disclose any confidential or proprietary Company or customer information.

Prohibited Activity.

Employees are not permitted to use a code, access a file, copy, download, or upload any software, or retrieve any stored communication unless authorized to do so or unless they have received prior clearance from a member of the Executive Staff. All pass codes are the property of the Company. No Employee may use a pass code or voicemail access code that has not been issued to that Employee or that is unknown to the Company. Employees who violate this policy are subject to disciplinary action, up to and including termination of employment. Unacceptable uses of our Internet, voice mail and e-mail resources include, but are not limited to:

- Communications of a discriminatory or harassing nature;
- Materials that are considered obscene, pornographic, unlawful, unethical and/or offensive;
- Accessing pornographic Internet sites and/or displaying/printing any associated materials, pictures and cartoons is strictly prohibited;
- Harassment of any kind is prohibited. No messages with derogatory or inflammatory remarks about an individual's race, sex, age, disability, religion, national origin, physical attributes or sexual preference shall be transmitted. No abusive, profane, or offensive language is to be transmitted through our e-mail or Internet resources;
- Non-Company business or personal or private use of our Internet, voice mail, and e-mail resources is prohibited during working time except as stated expressly above and should in all cases be kept to a minimum so as not to interfere with the Company operations. This includes game playing and personal communication not associated with the Company's business;
- Uploading/Downloading of unapproved software, copyrighted materials, trade secrets, proprietary or financial information or similar materials is prohibited without prior written authorization from a supervisor; and
- Participating in an inappropriate news group or chat room, or accessing a non-Company business related website.

General Safety.

Safety can only be achieved through teamwork. Each Employee must practice safety awareness by thinking defensively, anticipating unsafe situations and reporting unsafe conditions immediately. All accidents and/or injuries must be reported to your supervisor immediately. Failure to timely report an accident and/or injury may result in Employee's forfeit of Workers' Compensation rights. In the event of any accident and/or workplace injury, the Company reserves the right to have those Employees involved in the accident and/or workplace injury tested for alcohol, illegal drugs or controlled substances immediately following such accident and/or workplace related injury, subject to compliance with applicable laws.

Shop Safety.

- It is essential that the shop remain clean at all times in order to maintain a safe working environment.
- Shop Employees should wear non-slip, work boots at all times. Tennis shoes are permitted, but not recommended.
- Safety glasses must be worn at all times while an Employee is in the shop.

- Hearing protection will be available to all Employees.
- You should not wear loose clothing, long sleeves, ties, gloves or jewelry when operating equipment.
- Shut off power before cleaning a machine or making adjustments.
- Machine guards and safety devices must be removed for the purpose of repairs and must be replaced before starting the machine or motor. You should not use a machine if you haven't been trained to use it.
- Ladders that are broken, weak or have missing rungs must not be used.
- Please notify your supervisor **immediately** if you are injured on the job and require medical attention.
- Learn where all fire extinguishers, medical supplies and emergency exists are located.

Building Security.

All Employees who are issued keys to the shop are responsible for their safekeeping. The last Employee, or a designated Employee, who leaves the shop at the end of the business day must be sure that all doors are securely locked, the alarm system is armed, thermostats are set on appropriate evening and/or weekend setting, and all appliances and lights are turned off with the exception of the lights normally left on for security purposes. Employees are not allowed on Company property after hours without prior written authorization from the Executive Staff.

Parking.

Employees must park their cars in areas indicated and provided by the Company. Employees may be asked to move their cars should the sawdust dumpster need to be emptied.

Visitors in the Workplace.

To provide for the safety and security of employees and visitors at the Company, only authorized visitors are allowed in the Company's facility. Restricting unauthorized visitors helps ensure security, decreases insurance liability, protects confidential information, safeguards employee welfare, and avoids potential distractions and disturbances.

Dress Policy.

Employees are expected to maintain the highest standard of personal grooming and present a neat and professional appearance at all times. Employees who work in the shop area must adhere to specific safety measures described in the Shop Safety paragraph above. The following items are considered inappropriate working attire for the Company:

- Open-toes sandals
- Spaghetti-strapped shirts
- Tank tops or revealing shirts
- Short mini skirts
- Sheer clothing
- T-shirts with inappropriate or offensive gestures or advertising

When working in the shop, the dress code is more casual, including attire such as:

- Jeans
- T-shirts (no inappropriate or offensive gestures or advertising please)
- Flannel shirts
- Shorts

Reference Requests.

All written or oral requests (formal or informal) for references or other information about Employees or former Employees should be referred immediately to the Executive Staff. Please remember that this policy is for the protection of all concerned. By establishing this policy for all reference requests, we can ensure that the information we release is accurate, authorized and representative of the Company's position. This procedure is to be followed by all Employees who are asked to provide information about Employees or former Employees of the Company.

Our standard reference letters are limited to confirming dates of employment, job title and current rate of pay. All requests for employment verification must be received in writing by the Executive Staff. Our response will be in writing unless special arrangements are made in advance with the Executive Staff. The Company does not provide letters of recommendation.

Open Door Policy.

The Company is committed to maintaining a positive and pleasing environment in which to work, and believes in an Open Door Policy. You are encouraged to see any member of the Executive Staff with suggestions, questions or problems relating to your job.

While this procedure cannot result in every problem being resolved to your satisfaction, the Company values your input and you should feel free to raise issues of concern.

Staff Meetings.

Staff meetings will be held as determined necessary by the Executive Staff. The informative meetings allow the Employees to be informed on recent Company activities, changes in the workplace and Employee recognition. Such Employees will be notified by the Executive Staff or a supervisor, or as otherwise posted on the Company's bulletin board.

Policies Subject to Change.

The Company continually reviews its rules, policies and procedures and Employee benefits, including those contained or referenced in this Handbook, and reserves the right, from time to time and without notice, to modify, supplement, amend or delete any of its policies and/or Employee benefits. This Handbook does not represent all of the rules, policies and procedures of the Company, but is designed to give guidance to many essential Company rules, policies and procedures.

ACKNOWLEDGMENT AND RELEASE

I hereby acknowledge that I received my JB Cutting, Inc. ("Company") Handbook describing the Company's policies and my benefits as an Employee of the Company. I have read and I understand the Company's policies contained therein and I am fully aware of my obligation at all times to fully comply with the responsibilities that are imposed on me as part of my at-will employment.

I give the Company my permission to verify any of the information concerning my employment, education and credit history with the appropriate individuals, organizations or governmental agencies. In addition, I agree submit myself to any medical/health screening, including, but not limited to, drug testing, at any time during my employment with the Company. I further understand that a credit, litigation check and criminal background check may also be performed. By signing below, I hereby give all individuals, organizations or governmental agencies who are asked about me my permission to release any information that is requested, without requiring them to contact me or give me written notice before revealing the information to the Company. By signing below, I release any and all aforementioned individuals, organizations and governmental agencies from any and all liability whatsoever arising out of any information requested or disclosed.

DATE	SIGNATURE
	NAME (Please Print)
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