



CONTRACTOR HANDBOOK

October 2017

TABLE OF CONTENTS

WELCOME.....	1
EMPLOYMENT RELATIONSHIP	1
ASSIGNMENTS	1
EMPLOYMENT POLICIES	3
ANNIVERSARY DATE	3
SELECTION AND HIRING	3
BUSINESS ETHICS AND CONDUCT	3
AT-WILL EMPLOYMENT	4
EQUAL EMPLOYMENT OPPORTUNITY (EEO) POLICY.....	4
FULL TIME EMPLOYEES	4
EMPLOYMENT RECORDS	4
ELIGIBILITY FOR EMPLOYMENT	5
REHIRE	5
BENEFITS.....	6
OVERVIEW	6
MEDICAL INSURANCE	6
CONTINUATION OF HEALTH COVERAGE (COBRA)	6
RETIREMENT SAVINGS PLAN.....	6
WORKERS' COMPENSATION INSURANCE.....	7
UNEMPLOYMENT COMPENSATION.....	7
SOCIAL SECURITY INSURANCE	7
TIME OFF.....	8
PAID TIME OFF	8
PTO Pay Upon Employment Termination.....	8
HOLIDAYS.....	8
ILLNESS OR INJURY	8
BEREAVEMENT	9
MILITARY LEAVE OF ABSENCE	9
JURY DUTY	10
ABSENTEEISM	10
WAGE AND SALARY	11
WAGES	11
OVERTIME	11
TIMESHEETS.....	11
DIRECT DEPOSIT	11
WAGE ASSIGNMENTS/GARNISHMENTS	11
ERROR IN PAY.....	11
PERFORMANCE	12
GUIDELINES OF BEHAVIOR	12
COMMUNICATION SYSTEMS.....	13
SOFTWARE AND COPYRIGHT	13
COMPUTER, TELEPHONE AND ELECTRONIC COMMUNICATION SYSTEMS	13
Telephone System	13
Voicemail	13
Accessing the Internet	13
E-Mail	14
Prohibited Activities.....	14
Virus Protection.....	14
GENERAL POLICIES	15
CELL PHONES, ELECTRONIC DEVICES AND DRIVING	15
CONFIDENTIAL AND PROPRIETARY INFORMATION	15
CONFLICTS OF INTEREST	16
DRUG-FREE WORKPLACE	16
Reasonable Suspicion	16
Refusal to Test.....	17
EMPLOYEE PRIVACY	17
HARASSMENT	17
Harassment.....	18

Retaliation	18
MOTOR VEHICLE OPERATIONS POLICY AND TRAFFIC VIOLATIONS	18
OPEN DOOR POLICY	18
PERSONAL APPEARANCE	19
PERSONAL PROPERTY	19
SAFETY	19
SEARCHES	19
SMOKING AND TOBACCO	19
SOCIAL MEDIA POLICY	20
SOLICITATION AND DISTRIBUTION	21
TERMINATION CATEGORIES	21
Resignation	21
Job Abandonment	21
Dismissal	21
VIOLENCE IN THE WORKPLACE	21
VISITORS	22
WORKPLACE RELATIONSHIPS	22
Co-Workers	22
Managers	22
RECEIPT AND ACKNOWLEDGMENT	23

Welcome to Pinnacle Accounting & Finance, LLC (“Pinnacle”). We are very happy to have you join our team.

Our Mission Statement

We are an organization defined by values, actions, passion & commitment. Every day we make choices that impact the lives and livelihoods of those professionals we serve.

Our goals are simple

1. We provide clients access to top-talent to ensure they build high caliber accounting & finance teams.
2. We listen to and provide expert guidance to professionals that are ready to advance their careers.

This employee handbook contains important key policies, goals, benefits, and expectations of Pinnacle as well as other information that you will need. It has been designed as a reference to many aspects of your employment. It is not a contract nor is it an invitation to contract. This manual supersedes all previous manuals, policies and memos that have been issued on policies covered in this manual.

The policies in this handbook are subject to change and may change at any time at the sole discretion of Pinnacle. From time to time, you may receive updated information as to changes in policies. Employment-at-will means that either you or Pinnacle may terminate your employment at any time for any reason, with or without cause or notice.

The information in this manual is confidential and may not be shared with anyone outside the employ of Pinnacle.

If you have any questions on anything contained in this manual, please contact the Human Resources Department.

EMPLOYMENT RELATIONSHIP

Your relationship with Pinnacle is strictly a voluntary one. This means that you may terminate your employment at any time for any reason, with or without notice. Additionally, Pinnacle may terminate your employment at any time, for any reason.

This handbook is not a contract or legal document, nor is it an invitation to contract.

ASSIGNMENTS

When you accept an assignment with Pinnacle, we'll provide you with:

- Company name and location
- Start date, time and projected length of the assignment
- Check-in procedures (if required)
- Supervisor's name
- Description of job responsibilities
- Pay rate
- An email invite to report hours worked into the online timekeeping system

Pinnacle is your Employer. Regardless if your assignment is short- or long- term with our client(s), you are an employee of Pinnacle. Be sure to contact us and inform if:

- You are going to be late or unable to report for work. Not showing up for work without first telephoning us could be cause for termination.
- The work you're asked to do is substantially different from the work described to your Pinnacle representative.
- The work environment appears unsafe.

- You're sick or injured on the job, or feel you can't complete the job.
- You're unavailable for a period of time. Let us know in advance if you're planning a vacation or time off for any reason.
- You've changed your address, contact number, email address, or banking relationship that would impact your direct deposit.
- You have a status change such as a name change.
- Your assignment ends.
- You feel that our Anti-Harassment/Anti-Discrimination Policy is being violated.

If you are injured on the job, we want you to receive the best most appropriate care. If injured at work, immediately notify your supervisor and call your Pinnacle representative as soon as possible that same day.

As an employee of Pinnacle, all communications on social media (i.e. LinkedIn, Facebook, Twitter, etc.), blogs, and other communications should reference Pinnacle as the employer, NOT the details relating to a specific client company. Should you have any additional questions, please contact our Human Resources Department.

ANNIVERSARY DATE

An employee's anniversary date is defined as his or her first day on the job with Pinnacle. If there is a break in service of more than 30 days, the rehire date will become the new anniversary date for purposes of time off and benefits.

SELECTION AND HIRING

Any misrepresentations, falsifications, or material omissions of information or data presented during the recruiting and selection process may result in exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment.

BUSINESS ETHICS AND CONDUCT

We expect Pinnacle employees to be ethical in their conduct. It affects our reputation and success. Pinnacle requires employees to carefully follow all laws and regulations, and have the highest standards of conduct and personal integrity. Our continued success depends on the trust of our clients. Employees owe a duty to Pinnacle and our clients to act in ways that will earn the continued trust and confidence of the public.

As an organization, Pinnacle will comply with all applicable laws and regulations. We expect all employees to conduct business in accordance with the letter, spirit and intent of all relevant laws and not do anything that is illegal, dishonest or unethical.

If you use good judgment and follow high ethical principles, you will make the right decisions. However, if you are not sure if an action is ethical or proper, you should discuss the matter openly with your supervisor. If necessary, you may also contact one of the Managing Directors at Pinnacle for advice and consultation.

It is the responsibility of every Pinnacle employee to comply with our policy of business ethics and conduct. Employees who ignore or do not comply with this standard of business ethics and conduct may be subject to disciplinary action, up to and including termination of employment.

Compliance and Accountability

Violations of this policy shall be reported promptly. Any violations may result in disciplinary action, up to and including immediate termination.

If you know of, or reasonably believe there is, a violation of applicable laws, this Business Ethics and Conduct policy or Pinnacle related policies and procedures, you must report that information immediately to your client manager, and the Human Resources Department at Pinnacle.

Reports of a violation or possible violation may be made by telephone, in person or in writing to the Human Resources Department at Pinnacle. A sufficiently detailed description of the factual basis for the allegations should be given in order to allow for an appropriate investigation.

Non-Retaliation Policy

If you report a violation or suspected violation of the Business Ethics and Conduct policy by Pinnacle or agents acting on behalf of Pinnacle you may not be fired, demoted, reprimanded or otherwise retaliated against.

Additionally, if you report a violation or suspected violation of the Business Ethics and Conduct policy, which you reasonably believe constitutes a violation of local, state or federal statute by Pinnacle or agents acting on behalf of Pinnacle to a local, state or federal regulatory or law enforcement agency, you may not be reprimanded, discharged, demoted, suspended, threatened, harassed or in any manner discriminated against in terms and conditions of your employment because of reporting the violation or suspected violation.

AT-WILL EMPLOYMENT

All employment with Pinnacle is “at will” which means that employment can be terminated by either the employee or Pinnacle, with or without cause, and with or without notice at any time. No person other than one of the Managing Directors at Pinnacle may enter into any contract regarding employment and/or benefits with an employee. Any contract terms must be in writing signed by the Managing Director at Pinnacle and the employee.

EQUAL EMPLOYMENT OPPORTUNITY (EEO) POLICY

Pinnacle is committed to hiring and developing the best-qualified people. Race, religion, age, sex, and national origin are not factors in determining suitability for a job. This commitment to Equal Employment Opportunity applies additionally to disabled veterans, Vietnam Era Veterans, and qualified disabled individuals. An integral part of our commitment is to comply with all applicable federal, state and local laws concerning equal employment and affirmative action.

Pinnacle is committed to carrying out programs designed to prevent discrimination, and as such will continue to direct employment and personnel practices toward ensuring Equal Opportunity. Therefore, all matters related to recruiting, hiring, training, compensation, benefits, transfers, Pinnacle-sponsored education, social and recreational programs, and all treatment on the job will be free of discriminatory practices.

FULL TIME EMPLOYEES

Contract employees are considered full-time if they work at least 32 hours per week.

EMPLOYMENT RECORDS

Keeping employment records up-to-date can be important to employees with regard to pay, deductions, benefits and other matters. If an employee has a change in any of the following items, please be sure to notify the Human Resources Department at Pinnacle within two (2) weeks of the change:

1. Legal name
2. Home address
3. Home telephone number
4. Number of dependents
5. Marital status
6. Emergency contact
7. Military or draft status
8. Exemptions on W-4 tax form

Coverage or benefits that employees and their families may receive under Pinnacle programs could be negatively affected if the information in the employment record is incorrect. The employment record also includes such information as the employee's job application, resume, records of training, salary adjustments and other employment records.

Employee files and their contents are the property of Pinnacle and employees may review certain documents that are maintained in their file. The employee may take notes yet may not make copies of documents contained in the file. At Pinnacle's discretion, this review may be limited to once per year.

ELIGIBILITY FOR EMPLOYMENT

Pinnacle will employ only United States citizens and those non-United States citizens who are authorized to work in the United States.

As a condition of employment, each new employee must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and substantiating employment eligibility.

Former employees who are rehired must also complete the form if they have not completed an I-9 with Pinnacle, within the past three years or if their previous I-9 is no longer retained or valid.

Pinnacle has elected to utilize the E-Verify system to help ensure compliance with Federal immigration laws.

Through E-Verify, Pinnacle will verify that employees are authorized to work in the United States and that name, Social Security Number, date of birth, citizenship status, and any other non-citizen information provided on the Form I-9 matches government records.

REHIRE

Applications received from former employees will be processed according to the hiring policies using the same procedures and standards that govern all direct applications. The Recruiter will review the former employee's performance records and the circumstances surrounding termination of previous employment with Pinnacle. This information will be considered for screening and interviewing applicants.

OVERVIEW

Pinnacle is interested in the health and well-being of its employees and their families, and recognizes the importance of financial protection in the event of illness or injury. We have taken the time to carefully review available plans, selecting those believed to provide effective coverage designed to meet the employees' needs.

Benefit programs are explicitly defined in legal documents, including insurance contracts, official plan texts and agreements. This means that should any questions ever arise about the nature and extent of the plan benefits, or there appears to be a discrepancy between this Handbook and plan documents, the formal language of the plan document—not the informal wording of this policy—must govern. This Handbook does not constitute a guarantee of any benefits or policies. Pinnacle reserves the right to modify or eliminate specific benefit plans, levels of coverage, providers and/or employer contributions at any time. At its discretion, Pinnacle may also change providers and or the level of coverage being offered at any time without prior notice. Coverage effective dates are dependent on timely receipt of completed enrollment forms or required information.

MEDICAL INSURANCE

You will be eligible for insurance benefits effective the first of the month following completion of 60 calendar days. You may also choose to add any eligible dependents at this time. Eligible dependents include: spouse and unmarried children under the age of 26. You may change your elections if you experience a “qualifying event” (loss of coverage, birth/adoption of a child, etc.) or at the time of open enrollment. To make sure that you are enrolled timely, please complete and return your enrollment paperwork within the first 15 days of employment to the Human Resources Department at Pinnacle.

CONTINUATION OF HEALTH COVERAGE (COBRA)

This is federal law that applies to employers with 20 or more employees and allows continuation of medical coverage.

Generally, these regulations allow employees and their qualified beneficiaries the opportunity to continue coverage for a specified period of time, under the Pinnacle's group plan(s) when a “qualifying event” results in the loss of coverage. Some common qualifying events are resignation, termination of employment, death of an employee, a reduction in an employee's hours or a leave of absence, an employee's divorce or legal separation, and a dependent child no longer meeting eligibility requirements.

Under COBRA, the employee or beneficiary pays the full cost of coverage at the group rate plus an administration fee. Pinnacle provides each eligible individual with a written notice describing rights granted under COBRA when the individual initially becomes eligible for coverage, and again when a qualifying event occurs. The notice contains important information about the rights and obligations of employees and their covered dependents.

RETIREMENT SAVINGS PLAN

You are eligible to participate in the company's SIMPLE IRA Plan after your first year of employment effective on the pay period following the date of your one year anniversary. You may elect to defer up to 100% of compensation on a pre-tax basis (Elective Deferral). If you make an Elective Deferral, Pinnacle will make a matching contribution on your behalf (Company Match). The Company Match will equal 100% of your contributions that are not in excess of 3% of compensation, The Company Match is fully vested and non-forfeitable.

WORKERS' COMPENSATION INSURANCE

Workers' Compensation Law is a no-fault insurance plan, which is supervised by individual states and 100% percent paid by Pinnacle. This law is designed to provide employees with benefits for any injuries suffered in connection with employment. Employees must report an injury to a manager before the end of the workday in which the injury occurs. This insurance provides an employee with compensation for illness, accidental injury, or death suffered in the course of or as a result of their employment with Pinnacle in accordance with the laws in the state where the employee works. Eligibility for benefits under Workers' Compensation insurance is automatic and is effective on the date of hire.

UNEMPLOYMENT COMPENSATION

Pinnacle pays a percentage of its payroll to the Unemployment Compensation Fund according to Pinnacle's employment history. Unemployment Compensation helps an employee meet a loss of income resulting from unemployment beyond their control by paying certain benefits while they are out of work. Employees may be eligible for unemployment compensation, under certain conditions, for a limited period of time, according to state requirements. Further information may be obtained from the nearest state offices. Administration of and benefits under this program are managed entirely by the state.

SOCIAL SECURITY INSURANCE

The United States Government operates a system of contributory insurance known as Social Security. As a wage earner, employees are required by law to contribute a set amount of wages to the trust fund from which benefits are paid. Pinnacle is required to deduct this amount from each paycheck. In addition, Pinnacle also contributes to the cost of each employee's Social Security benefits.

PAID TIME OFF

Pinnacle offers up to 10 days of Paid Time Off (PTO) for the purposes of rest and relaxation, and in the event of illness or injury. PTO will be granted once you have reached 500 hours as a contractor with Pinnacle. PTO will be earned at a rate of .04 hours for each hour worked over the 500 earned hours up to a maximum of 10 days. With the exception of unexpected illnesses or emergencies, advance approval from one of the Managing Directors is required prior to scheduling PTO.

PTO should be taken in 4 or 8 hour increments. Being absent from the office constitutes PTO, unless approved in advance. If your employment is voluntarily or involuntarily terminated and you have taken more PTO than allotted, an appropriate adjustment will be made to your final pay.

Pinnacle's holidays that fall during an employee's scheduled time off period are not counted as PTO days. If an employee's illness or death in the family occurs during an employee's scheduled time off, other PTO may not be observed in lieu of the scheduled time off.

PTO Pay Upon Employment Termination

Upon termination of employment, unused PTO will be calculated based on Pinnacle's records and paid on the next scheduled pay date.

HOLIDAYS

Pinnacle will be closed on six holidays. Eligible Full-Time employees will be provided time off with pay. An employee who has worked at 500+ hours for Pinnacle and has worked the day prior to the holiday will qualify for holiday pay.

For the purpose of this policy, Pinnacle recognizes the following holidays.

- New Year's Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Christmas Day

In the event the holiday falls on a Saturday, the holiday will be observed on the Friday prior to the holiday. If the holiday falls on Sunday, the holiday will be observed on the following Monday.

If you are eligible, you will be paid holiday pay at a rate of straight time multiplied by the number of hours that you usually work in a day. Holiday pay does not count as hours worked when calculating overtime.

ILLNESS OR INJURY

It is in the best interest of an employee who is ill or injured to not remain at work.

An employee is expected to notify his or her client manager and Pinnacle about illness or injury at the beginning of each workday. Friends or family members should not be relied upon to call unless the employee is physically unable to call. Exceptions include a serious injury, hospitalization, and when it is known in advance that the employee will be absent for a certain period of time.

As a joint protection to the employee, client and Pinnacle, contract employees who have been absent from work because of serious illness or injury may be required to obtain a doctor's release specifically stating the extent to which the employee is capable of performing his or her normal duties or assignments. At Pinnacle's discretion, it may require such employee to submit to a physical performed by a medical professional selected by Pinnacle. A medical statement from the employee's medical

professional is to be submitted to the employee's manager for review before the employee returns to work in the following situations:

1. In all cases of work-related injury when the employee has been unable to work after the injury.
2. When returning from a medically related leave of absence of one week or more.
3. When absences become excessive, as determined by the Manager.

Employees are encouraged to make routine doctor or dentist appointments before arriving for work or after leaving work for the day, if possible. If time off is required for such appointments, arrangements should be made in advance with the client manager and Pinnacle.

BEREAVEMENT

In the unfortunate event of a death in the immediate family, contract employees may request up to a maximum of three (3) days unpaid leave or employees may use available PTO. For this purpose, immediate family members are defined as:

- Spouse
- Child
- Step-Child
- Parents (including in-laws), step-parents
- Siblings, step-siblings (including spouse)
- Grandparents (including spouses grandparents)
- Grandchildren
- Relative living in the employee's household.

Employees may request one unpaid day to attend the funeral of an aunt, uncle or cousin.

Employees should make their manager and the Human Resources Department at Pinnacle aware of the situation and their plans for using bereavement leave.

MILITARY LEAVE OF ABSENCE

Employees who serve in the U.S. military organizations or state militia groups may take the necessary time off to fulfill this obligation, and will retain all of their legal rights for continued employment as appropriate under existing laws yet full weeks of leave will be unpaid. Earned VACATION may be applied to the leave at the employee's discretion; however, there is no obligation to do so.

Please notify your manager as soon as you are aware of the dates you will be on duty so that arrangements can be made during your absence.

If you are a regular, full-time employee and are inducted into the U.S. Armed Forces, you must show your orders to your direct manager as soon as you receive them and you will be eligible for re-employment after completing military service according to the following schedule:

- Service commitment of 30 days or fewer, employees generally must return to work on the first regularly scheduled workday following completion of service.
- Service that lasts between 31 and 180 days, employees must return to work within 14 days of completing service.
- Service of more than 180 days, employees must return to work within 90 days of completing active duty service.

Employees inducted into the U.S. Armed Forces and taking military leave of absence will be granted all re-employment rights as applicable under Federal and State laws.

JURY DUTY

Pinnacle recognizes jury duty as a civic responsibility. When summoned for jury duty, employees will be granted unpaid leave to perform their duty as a juror or employees on jury duty may use available PTO.

Upon receipt of the notice to serve jury duty, the employee should immediately notify his/her client manager and Pinnacle. A copy of the notice to serve jury duty will be maintained in the employee's attendance record. At the end of serving, the employee must submit a signed Certificate of Jury Service indicating the number of days served.

The employee is expected to report for work when it does not conflict with court obligations. It is the employee's responsibility to keep his or her client manager and Pinnacle informed about the amount of time required for jury duty or court appearances.

ABSENTEEISM

An important responsibility of all employees is good attendance. While unexpected issues may arise, absences can impact clients and co-workers. Good attendance is defined as being at work, on time, every day that you are scheduled to work and remaining at work for the entire workday. It is the employee's responsibility to arrange events that could cause absences at times other than during normal work hours. Poor attendance is grounds for disciplinary action, up to and including termination of employment.

TARDINESS AND SHORT-TIMING

Tardiness and leaving work early ("short-timing") can be as much of a concern as absenteeism. An employee who continually arrives late for work or leaves work early has a detrimental effect on the morale of punctual employees in the work group and on the productivity of the company. Continued tardiness or short-timing is grounds for disciplinary action, up to and including termination of employment. If there is a need to leave during the regular workday, employees must notify the client manager and Pinnacle. Leaving the work site during the workday without proper approval is grounds for disciplinary action, up to and including termination of employment.

WAGES

You will be paid a wage determined both by your skills and our client's work requirements. Your wage may vary from job to job. We will tell you how much the job will pay before you accept an assignment. Your weekly pay is based on your completed and submitted time reports. As your employer, Pinnacle will deduct from your pay the mandatory FICA, Federal, State, and Local taxes.

OVERTIME

Overtime will be paid to hourly and non-Salary employees at a rate of one and one-half the employee's regular rate of pay for all hours worked over 40 in a workweek. All overtime work performed by hourly or non-salary workers must be approved in advance by their supervisor. Failure to obtain supervisory approval will result in disciplinary action. Overtime is based on hours actually worked. Time off on PTO, holidays, or any leave of absence will not be included when calculating overtime.

TIMESHEETS

It is your responsibility to report your time to ensure that you are paid correctly and in a timely manner. It is your responsibility to report your time by:

- Accurately tracking the time you arrive and leave work, and how long you take for lunch
- Reporting your weekly hours no later than Monday at 10AM EST.
- Submitting your time for approval via our online time keeping system. Directions on how to use the system will be given by our Human Resources Department at Pinnacle.

Intentionally falsifying any document, inclusive of timekeeping reports is a serious violation of our policy and may result in disciplinary action, up to and including termination.

For purposes of calculations, the work week begins on Sunday at 12:01 a.m. and continues through Saturday at midnight. Payroll is issued bi-weekly for a total of 26 pay periods per year. Paychecks are currently issued on Friday and will reflect hours worked through the prior week.

DIRECT DEPOSIT

Pinnacle will provide you with Direct Deposit at no charge. To enroll, complete the Direct Deposit Authorization Form which is available through our Human Resources Department. Complete and sign the form to provide us with the authority to deposit your pay into your account. Simply staple a voided check to the form for financial institution verification. Return the form and voided check to our Human Resources Department.

WAGE ASSIGNMENTS/GARNISHMENTS

Pinnacle is required to honor certain garnishments of employee wages (*including child support*), up to the amounts permitted by law, as a court or other legal judgment may instruct. The law may also provide for an administrative fee to be charged when a garnishment occurs.

ERROR IN PAY

Pinnacle takes all reasonable steps to ensure that each employee receives the correct amount of pay in each paycheck and each employee is paid promptly on the scheduled payday. When an employee believes there is an error in his/her paycheck, including an overpayment, the employee should bring the problem to the attention of the Human Resources Department. The Company will make every effort to adjust the error immediately, but no later than the next pay period. An employee who receives an overpayment will have the overpayment deducted from his/her next scheduled paycheck.

GUIDELINES OF BEHAVIOR

All companies must set reasonable guidelines in order to coordinate the many varied activities of the organization. Pinnacle has developed guidelines in order to advise employees regarding certain conduct that it finds unsuitable in a working environment.

The following is intended to serve only as a general guideline for all employees and is not designed to be a complete list. Other behaviors that Pinnacle or a client finds improper may also apply.

1. Fighting or participating in a physical altercation on Pinnacle time or premises.
2. Possession or use of a firearm or weapon on Pinnacle time or property.
3. Possession or use of alcohol or impairment from such use on Pinnacle time or premises.
4. Possession or use of illegal drugs, or impairment from illegal drug use or misuse of legal medications or prescriptions on Pinnacle time, premises or in vehicles.
5. Leaving the work area, department or location without authorization.
6. Falsification or alteration of any official Pinnacle document or form, including a time card or employment application, reports pertaining to absence from work, etc.
7. Destruction, defacing or damaging Pinnacle property, equipment, or products.
8. Knowingly making false, vicious or malicious statements concerning any employee, Pinnacle, or its clients.
9. Theft or unauthorized use or removal of Pinnacle property, equipment, products or possessions of others.
10. Failure to report time as required, reporting another employee's time or having another employee report your time.
11. Unauthorized presence in work areas during non-working hours.
12. Participating in, instigating or encouraging interruption or impeding of work.
13. Insubordination or refusal to follow work instructions or leaving the job to avoid assigned work.
14. Repeated failure to perform job duties or inability to meet expected norms of work performance.
15. Sleeping on the job.
16. Immoral or indecent actions on Pinnacle time or premises or other similar behavior at any time that reflects poorly upon Pinnacle.
17. Threatening, intimidating, coercing or interfering with any person on Pinnacle premises at any time.
18. Failure to immediately report any injury or accident resulting from an on-the-job situation.
19. Gaining unauthorized access to Pinnacle records and files whether they are locked or otherwise.
20. Excessive absenteeism, late reporting to work or short-timing and leaving early.
21. Failure to cooperate with Pinnacle investigations.
22. Conviction of a felony, misdemeanor or absence from work due to penal confinement.
23. Unauthorized distribution of literature in the work area or posting on Pinnacle property.
24. Failure to report absence in a timely manner as outlined in this Handbook.
25. Misusing, transmitting or removing from the premises any Pinnacle records, materials, electronic files, lists, trade secrets or other confidential and proprietary information of any nature without proper authorization.
26. Engaging in horseplay, practical jokes, gambling, selling merchandise, solicitation or general loitering while on Pinnacle property. This applies to work hours as well as non-work hours.
27. Use of profane or obscene language on Pinnacle property, or acting in an offensive manner toward a fellow employee, manager, guest, Pinnacle official, client or visitor.
28. Unauthorized posting, removing or altering of notices or signs on Pinnacle property.
29. Violating Pinnacle's policies, including the EEO Policy or Harassment Policy.

SOFTWARE AND COPYRIGHT

Clients may license the use of computer software from a variety of outside companies and therefore not own the software or its related documentation and must be authorized by the software developer/manufacturer to reproduce it except for authorized backup purposes. Under applicable copyright law, anyone involved in illegal reproduction of software may be subject to civil and even criminal penalties. Pinnacle prohibits the illegal duplication or unauthorized use of client software, including server and network applications. The client must approve installing or copying any program onto a computer.

Employees may be subject to disciplinary action up to and including possible dismissal for unauthorized use of software including but not limited to:

- Installing an unauthorized copy of software onto client computers.
- Making unauthorized copies of software to use or provide to any third party, including clients, vendors, etc.
- Uploading or downloading unauthorized software, programs, files, etc. over the Internet.

COMPUTER, TELEPHONE AND ELECTRONIC COMMUNICATION SYSTEMS

The entire telephone system, computer system, network and its contents, accompanying software, and any incoming or outgoing e-mail is the sole property of our clients and as such, privacy does not extend to company voicemail or electronic communications, and confidentiality cannot be assumed. Clients reserve the right to monitor all telephone and computer use, including downloads, communications sent and received, chat and newsgroups and Internet website usage. Clients also have the right to utilize software that makes it possible to identify and block access to Internet sites containing material deemed inappropriate in the workplace. Any passwords used in conjunction with computer systems, including updates or changes must be provided to individuals responsible for systems administration. During leaves of absence, vacation, etc. voicemail and email may be accessed or redirected in order to continue to meet business needs.

Telephone System

Personal use of client phones should be limited and brief, and should not be used for personal long-distance calls. Any excessive or prohibited use of company phones, including company issued cell phones, for personal calls will subject an employee to corrective action up to and including termination.

Voicemail

Employees are responsible to make certain their voicemail messages are reviewed in a timely fashion. When employees know they are going to be out of the office for a day or more, they should leave messages on their voicemail stating when they will be returning messages and who is an alternate contact in the meantime.

Accessing the Internet

To ensure security and to avoid the spread of viruses employees accessing the Internet through a client's computer network must do so through an approved Internet firewall. Accessing the Internet directly by modem is strictly prohibited unless the computer that is being used is not connected to the client's network.

Employees are expected to exercise good judgment and act in a professional manner whenever accessing the Internet or any other external system. Please be aware that disciplinary actions, ranging from the revocation of Internet access to, in severe cases of abuse, dismissal, may result from failure to adhere to any policy contained herein.

E-Mail

Client systems provide electronic mail (“e-mail”) capabilities that are, at times, integral to its internal communications. As well, e-mail is a popular medium for external business communications via the Internet. The Internet provides business and learning opportunities, but it is incumbent upon employees to be aware of the risks associated with e-mail and Internet access. Personal use should not be excessive and must adhere to guidelines described in “Prohibited Activities”.

Never assume that any activity is private or that a one-to-one communication will not be forwarded elsewhere as there is no way to prevent the redistribution of e-mail messages. As such there is no expectation of privacy regarding e-mail, the Internet or any other use. Understand that having an e-mail address on the Internet may lead to receipt of unsolicited e-mail.

Prohibited Activities

Pinnacle will not tolerate downloading, transmission, forwarding and/or possession of any objectionable materials or email including but not limited to: pornographic and sexually explicit materials; slanderous, libelous, threatening and/or abusive messages; anything that could be construed as offensive, discriminatory, harassing or derogatory to any individual or group; racial or sexual harassment; materials or email associated with any hate-groups, cults, on-going chat rooms/forums, chain letters, solicitations, gambling or any other materials that a reasonable person would construe as objectionable or offensive to another.

Without prior approval, the computer network may not be used to disseminate, view or store commercial or personal advertisements, solicitations, promotions, destructive code (e.g., viruses, Trojan horse programs, etc.) or any other unauthorized materials.

Virus Protection

Files obtained from sources outside the client, including disks brought from home, files downloaded from the Internet, newsgroups, bulletin boards, or other online services; files attached to e-mail, and files provided by clients or vendors, may contain dangerous computer viruses that may damage the client’s computer network. Users should never download files from the Internet, accept e-mail attachments from outsiders, or use disks from non-client sources.

CELL PHONES, ELECTRONIC DEVICES AND DRIVING

Pinnacle is concerned about the safety of its employees and the welfare of others and, therefore, does not condone the use of cell phones or other electronic devices while driving. Employees whose job responsibilities include regular or occasional driving for business may not use a wireless communication device to view, send or compose an electronic message or engage other application software while operating a motor vehicle. In addition, a hands-free device should be used when accepting or making a call. Employees who are charged with traffic violations resulting from the use of their phone or other electronic devices while driving will be solely responsible for all liabilities that result from such actions. Personal calls, texting, tweeting, etc. whether using a company or personal cell phone, should be kept to a minimum. Failure to follow this policy may result in disciplinary action up to and including termination.

CONFIDENTIAL AND PROPRIETARY INFORMATION

Employees recognize and acknowledge that during employment with Pinnacle, they will have access to, learn about, be provided with and, in some cases, will prepare, develop, and create, certain data, information and knowledge regarding Pinnacle and its clients, including but not limited to, practices, business, marketing, sales, pricing, finances, and the like, and further recognize that such information is confidential and proprietary business information and constitutes trade secrets which are of substantial value to Pinnacle, and its clients.

It is understood that during employment and thereafter, employees will not utilize for their own benefit or that of any third party, and will not use or disclose to any third party knowledge of or any information concerning the internal organization or business structure of Pinnacle or the work assignments or capabilities of any client and/or employee of Pinnacle or other business operation's financial information/materials without the express prior written consent of Pinnacle.

Immediately upon termination, employees will return any and all files, written information, notes, materials or equipment which constitute, contain or relate in any way to proprietary or confidential information or trade secrets, including but not limited to lists of Pinnacle's clients and potential business contacts developed by the employee during employment, and any other documents, equipment and materials of any kind relating in any way to the business which are or may be in the possession, custody and control of the employee and which are or may be the property of Pinnacle, whether confidential or not, including any and all copies that may have been made by or for the employee during employment.

Each employee agrees and hereby does assign to clients all rights, titles and interests in and to all ideas, conceptions, works of authorship, discoveries and/or inventions, whether or not patentable and whether or not copyrightable, and whether developed by the employee alone or jointly with others and which

- are conceived, made or developed during the course of the employee's employment
- are conceived or reduced to practice within the scope of the employee's employment
- come to the employee during the course of employment as a result of any work performed by the employee.

Employees may also be required to execute at any time and from time to time, during or after employment, an assignment or assignments to clients for any such ideas, conceptions, works of authorship, discoveries and/or inventions.

CONFLICTS OF INTEREST

Pinnacle requires that employees have no relationships or engage in any activities that might impair their independence or judgment. An employee's personal economic activities must not conflict with their actions taken as an employee of Pinnacle. An employee must have no personal, financial or other interest in suppliers of property, goods, or services that would affect decisions made by the employee on Pinnacle's behalf. They must not accept gifts, special considerations or other benefits that might tend in any way to influence, or appear to influence, them in the performance of their duties. All transactions with outsiders must be at arm's length, without benefit to the employees conducting them, or to their relatives, friends, or associates, directly, indirectly by subterfuge or otherwise. Pinnacle must design, develop, produce and sell its services at the least possible cost without impediments arising from conflicts of interest. Accordingly, all employees of Pinnacle must deal with suppliers, clients and all others doing business with Pinnacle in a manner consistent with the best interest of Pinnacle, without granting favors or preference based on personal considerations.

Transactions with outside firms must be conducted within the framework established and controlled by the executive officers of Pinnacle. Business dealings with outside firms should not result in unusual gains for those firms. Unusual gain refers to bribes, project bonuses, special fringe benefits, unusual price breaks and other windfalls designed to ultimately benefit the outside firm, Pinnacle, employee, or both.

Employees have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy establishes only the framework within which Pinnacle wishes the business to operate. The purpose of these guidelines is to provide general direction so employees can seek further clarification on issues related to the subject of acceptable standards of operation. If an employee has any influence on transactions involving purchases, contracts or leases, or there is any question or uncertainty regarding any possible conflict, it is imperative that he or she immediately disclose to the Human Resources Department or one of the Managing Directors the existence of any actual or potential conflict so an appropriate determinations can be made and safeguards can be established to protect all parties.

DRUG-FREE WORKPLACE

Pinnacle Accounting & Finance, LLC is committed to a drug-free work environment that is safe and productive for our employees, visitors to the workplace and all those having interactions with our employees. Violation of this policy will result in discipline, up to and including termination.

Employees may not:

- Distribute, dispense or sell illegal drugs or drug paraphernalia.
- Use or possess or be under the influence of illegal drugs on company premises or in the course of business or during working hours.
- Permit customers or suppliers to violate the Pinnacle Drug-Free Workplace policy.

You may use legally prescribed drugs while at work as long as they do not interfere with your ability to perform the essential functions of your job or affect the safety of yourself or others.

Reasonable Suspicion

Each employee, as a condition of continued employment, is subject to medical or physical examination or tests, including urine or other drug screen, at the discretion of Pinnacle, provided any of the following conditions are met:

- If the employee's manager has reasonable suspicion that the employee is in violation of this policy; or
- If the employee's job performance is deficient in a manner which suggests a possible violation of this policy; or
- If the employee is involved in an accident that results in an injury on the job as defined by the Occupational Safety and Health Administration, or involved in any vehicular accident during working hours when it appears that the employee might have reasonably avoided the accident or minimized the consequences but did not do so; or

- If the employee commits any negligent or careless act which caused or could have caused a serious personal injury.

If such reasonable suspicion exists, based on other evidence such as reliable reports from witnesses, that an employee has used, is using, or is impaired by illegal drugs or alcohol on Pinnacle premises, the employee may be requested to submit to a drug and alcohol test. The employee first will be asked to complete a consent form. An employee who refuses to do so will be subject to termination.

For all purposes under this policy, reasonable suspicion shall be defined as a belief based on observation, specific, objective facts where the rational inference to be drawn under the circumstances is that the person is under the influence of drugs or alcohol, such as slurred speech, unsteady gait, difficulty maintaining balance or an inability to perform his or her job in a safe or satisfactory manner. An unexplained workplace accident also may be considered to provide reasonable suspicion.

Note: An employee who is discharged for distributing or possession of drugs in violation of this policy will not be eligible for rehire.

Refusal to Test

Any employee who refuses to submit to drug or alcohol testing under any of the circumstances outlined in this Handbook, will be asked to leave immediately, and the employee will be discharged.

EMPLOYEE PRIVACY

Pinnacle recognizes its employees' rights to privacy. In achieving this goal, Pinnacle adopts these basic principles:

1. The collection of employee information will be limited to that needed by Pinnacle for business and legal purposes; including, but not limited to those legal proceedings involving unemployment compensation.
2. The confidentiality of all personal information in Pinnacle records will be protected.
3. All in-house employees involved in record keeping will be required to adhere to these policies and practices. Violations of this policy will result in disciplinary action.
4. Internal access to employee records will be limited to those employees having an authorized, business-related "need-to-know" purpose. Access may also be given to third parties, including approved consultants, government agencies, as required to do so by law, such as court orders or subpoenas.
5. Pinnacle will refuse to release personal information to outside sources without the employee's prior written approval unless legally required to do so.
6. Employees are permitted to review their employment record once per year. Employees may make notes and submit written comments in disagreement with any material contained in their records. The files are the property of Pinnacle and copies of their contents will not be provided to employees.

HARASSMENT

All personnel are reminded that each employee is at all times to be treated courteously by fellow employees, so that he or she is free from harassment or interference in the workplace. Employees are encouraged to report harassment. Pinnacle must promptly investigate all charges of violation of this policy. The confidentiality of persons reporting violations will be respected so far as practicable in conducting an investigation of such claims. If it is determined that harassment has occurred, we will take immediate and appropriate corrective action.

Anyone who feels that he or she has been harassed or discriminated against should report such incidents to the Human Resources Department or one of the Managing Partners. The Managing Partners are responsible for arranging a prompt investigation into the report.

Harassment

Harassment is defined as unwelcome or unsolicited verbal, physical or sexual conduct which interferes with an employee's job performance or which creates an intimidating, offensive or hostile work environment. Examples of what may be considered harassment, depending on the circumstances, include the following:

- Questions or comments that unnecessarily infringe on personal privacy.
- Offensive, sexist, off color or sexual remarks, jokes, slurs.
- Propositions or comments that disparage a person or group on the basis of race, color, age (40 and over), sex, pregnancy, gender, creed, disability, religion, national origin, ethnic background, military service or citizenship.
- Derogatory or suggestive posters, cartoons, photographs, calendars, graffiti, drawings, other materials, or gestures.
- Inappropriate touching, hitting, pushing or other aggressive physical contact or threats to take such action.
- Unsolicited sexual advances, requests, or demands, explicit or implicit, for sexual favors.
- Quid Pro Quo - Unwelcome sexual advances, requests 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.
- Ethnic slurs, racial "jokes," offensive or derogatory comments or other verbal or physical conduct based on an individual's race/color or national origin or because an individual is affiliated with a particular religious or ethnic group or because of physical, cultural or linguistic characteristics.
- Comments based upon cultural traits, clothing or linguistic characteristics such as accent or dress associated with a particular ethnicity, country of origin or religion.
- Requirements or coercion to abandon, alter, or adopt a religious practice or subjection to unwelcome statements or conduct that is based on religion.

We will not allow harassment by supervisors, coworkers, clients, vendors or non-employees under our control. Employees are required to respect the rights of their coworkers.

Retaliation

Pinnacle will not retaliate against any employee who makes a good faith report of alleged harassment, even if the employee was in error. Employees are not required to approach the person who is retaliating against them, and they may bypass any offending member of management to report such retaliation as outlined above. However, false and malicious claims of harassment are also a serious offense and will be subject to corrective disciplinary action including possible discharge.

MOTOR VEHICLE OPERATIONS POLICY AND TRAFFIC VIOLATIONS

Employees who operate a company owned, rented, or leased vehicle in the course of their assigned work or employees who operate their own vehicle in performing their job are responsible for any moving traffic violations, parking tickets, or any citations incurred. Employees are expected to operate vehicles in a safe and courteous manner and observe all traffic regulations and the traffic safety requirements of others when on their property. Complaints or violations regarding an employee's driving could lead to termination of employment.

OPEN DOOR POLICY

Pinnacle believes any issue that may cause conflict with efficiency and job satisfaction deserves management attention. Therefore, it is the policy of Pinnacle to maintain an "open door" to employees who have employment concerns. When a concern arises, every effort should first be made to resolve the issue between those immediately involved. If a satisfactory conclusion cannot be reached, it needs to be

dealt with in a timely manner and should be brought to the attention of the client manager. If the matter is not satisfactorily resolved or it involves the relationship between the employee and the client manager, the employee may discuss the issues with one of the Managing Directors of Pinnacle. With the exception of harassment or discrimination, decisions at this level are final.

PERSONAL APPEARANCE

At Pinnacle, personal appearance, hygiene and attire are very important. Employees are expected to present themselves during working hours in attire that is appropriate to the client's environment, position and nature of work responsibilities. Employees' appearance should be consistent with good hygiene and safety. Employees' attire and personal hygiene are to be appropriate to the extent that no distracting or disruptive attention or reaction of the part of others is anticipated or caused. All employees should practice common sense rules of neatness, good taste and comfort. Provocative clothing is prohibited.

PERSONAL PROPERTY

Pinnacle maintains the supplies and equipment that we provide to you in a manner we believe will allow you to work efficiently and safely. If you do not believe that you have the necessary tools, supplies or equipment to perform your job safely and efficiently, please discuss your concerns with your supervisor. It is not acceptable for you to bring your own tools, supplies or equipment into the workplace without the approval of your supervisor.

Pinnacle nor its clients are responsible for any lost, stolen or damaged personal property. Your personal property is not covered under our business insurance policy. Your personal property away from home may be covered under your Homeowners' Policy. You should check with your personal insurance agent to learn about the best way to protect your personal property.

Additionally, you may not bring any of the following items onto company premises.

- Narcotics
- Firearms or weapons of any kind.
- Sexually suggestive objects, pictures, cartoons, or posters
- Items that are demeaning or offensive on the basis of race, color, age, sex, gender, disability, religion, national origin, ethnic background or citizenship.

Pinnacle reserves the right to prohibit other items that we believe may be disruptive to the workplace or constitute an unacceptable risk of loss.

SAFETY

Maintaining a safe work environment requires continuous cooperation of all employees. Employees should report any unsafe practices or conditions to their manager. If employees are injured on the job, no matter how minor, they must immediately report this to their client manager and Pinnacle. All employees will be provided with care as required for work-related injuries and illnesses.

SEARCHES

Clients reserve the right to conduct at any time unannounced searches of its property and facilities, including but not limited to, work areas and desks assigned to contract employees. No employee has the right to interfere with or object to such searches based on expectations of privacy or otherwise. Clients reserve the right to search personal property, including but not limited to, cars, lunch boxes, bags, pocketbooks or briefcases on their property or premises.

SMOKING AND TOBACCO

Use of tobacco products, including chewing tobacco or electronic vaping devices must comply with client policies.

SOCIAL MEDIA POLICY

While Pinnacle encourages its employees to enjoy and make good use of their off-duty time, certain activities on the part of employees may become a problem if they have the effect of impairing the work of any employee; harassing, demeaning, or creating a hostile working environment for any employee; disrupting the smooth and orderly flow of work within the company; directly or indirectly disclosing confidential or proprietary information; or harming the goodwill and reputation of Pinnacle among its clients or in the community at large. In the area of social media (print, broadcast, digital, and online), employees may use such media in any way they choose as long as such use does not produce the adverse consequences noted above. For this reason, Pinnacle reminds its employees that the following guidelines apply in their use of social media, both on and off duty:

If an employee publishes any personal information about themselves, another employee of Pinnacle, or a client in any public medium (print, broadcast, digital or online that

- has the potential or effect of involving the employee, their co-workers, Pinnacle, or clients, in any kind of dispute or conflict with other employees or third parties;
- interferes with the work of any employee;
- creates a harassing, demeaning, or hostile working environment for any employee;
- disrupts the smooth and orderly flow of work within the office, or the delivery of services to the company's clients;
- harms the goodwill and reputation of Pinnacle, among its clients or Pinnacle or its clients in the community at large;
- tends to place in doubt the reliability, trustworthiness, or sound judgment of the person who is the subject of the information or reveals proprietary information or Pinnacle or client trade secrets;

the employee(s) responsible for such problems may be subject to corrective action, up to and potentially including termination of employment, depending upon the circumstances.

No employee of Pinnacle may use company or client equipment or facilities for furtherance of non-work-related activities or relationships without the express advance permission of one of the Managing Directors.

Employees who conduct themselves in such a way that his/her actions and relationships with each other could become the object of gossip among others in the office, or cause unfavorable publicity for Pinnacle in the community, should be concerned that their conduct may be inconsistent with one or more of the above guidelines. In such a situation, the employees involved should request guidance from a member of management to discuss the possibility of a resolution that would avoid such problems. Depending upon the circumstances, failure to seek such guidance may be considered evidence of intent to conceal a violation of the policy and to hinder an investigation into the matter.

Should you decide to create a personal blog, be sure to provide a clear disclaimer that the views expressed in the blog are the author's alone, and do not represent the views of Pinnacle.

All information published on any employee blog(s) should comply with Pinnacle's confidentiality and disclosure of proprietary data policies. This also applies to comments posted on other social networking sites, blogs and forums.

Be respectful to Pinnacle co-workers, clients, partners and competitors, and be mindful of your physical safety when posting information about yourself or others on any forum. Describing intimate details of your personal and social life, or providing information about your detailed comings and goings might be interpreted as an invitation for further communication--or even stalking and harassment that could prove dangerous to your physical safety.

- Social media activities should never interfere with work commitments. Your online presence can reflect on Pinnacle. Be aware that your comments, posts, or actions captured via digital or film images can affect the image of Pinnacle. Do not discuss company clients, or partners without their express consent to do so.

- Do not ignore copyright laws, and cite or reference sources accurately. Remember that the prohibition against plagiarism applies online. Do not use any Pinnacle logos or trademarks without written consent.
- The absence of explicit reference to a particular site does not limit the extent of the application of this policy. If no policy or guideline exists, Pinnacle employees should use their professional judgment and follow the most prudent course of action. If you are uncertain, consult someone in management before proceeding.

SOLICITATION AND DISTRIBUTION

Solicitation, distribution of literature or trespass by non-employees and/or non-authorized visitors is prohibited on Pinnacle property at all times. Solicitation by an employee is prohibited while either the employee soliciting, or the employee being solicited, is on working time. Furthermore, distribution of printed materials or literature of any nature shall be limited to non-work areas at non-work times. No literature or printed materials shall be posted anywhere on Pinnacle property without the prior authorization of the Human Resources Department. Employees working at client locations must also follow this policy.

TERMINATION CATEGORIES

Terminations are to be treated in a confidential, professional manner by all concerned. Terminated employees are entitled to receive all earned pay however; unused PTO time will not be paid.

Resignation

An employee desiring to terminate employment, regardless of employee classification, is expected to give as much advanced notice as possible. Two (2) weeks or ten (10) working days are generally considered to be sufficient notice time. A resigning employee should submit a resignation in writing upon termination of employment to Pinnacle.

Job Abandonment

Two (2) consecutive days of unreported absence are equivalent to job abandonment and are considered voluntary resignation, not discharge, from employment.

Dismissal

Involuntary termination, resulting from a number of situations including end of assignment, performance, policy violations, misconduct, etc.

VIOLENCE IN THE WORKPLACE

Violence is strictly prohibited in the workplace. Workplace violence is defined as any physical assault, threatening behavior or verbal abuse occurring in the workplace by employees or third parties. It includes, but is not limited to, beating, stabbing, suicide or attempted suicide, shooting, rape and psychological trauma, such as threats and obscene phone calls.

Prohibited conduct includes, but is not limited to:

- Injuring another person physically;
- Engaging in behavior that creates a reasonable fear of injury to another person;
- Engaging in behavior that subjects another individual to extreme emotional distress;
- Possessing or using a weapon that is not required by the individual's position;
- Intentionally damaging property;
- Threatening to injure an individual or to damage property;
- Committing injurious acts motivated by, or related to, domestic violence or sexual harassment;
- and
- Retaliating against any employee who, in good faith, reports a violation of this policy. Employees who violate this policy will be subject to disciplinary action, up to and including termination.

VISITORS

No visitors are allowed on Pinnacle or client property without a prior appointment. This includes offices, storage areas, and parking lots. No videotaping or photography is allowed unless approved by Pinnacle or by client management.

Any visitor refusing to follow any rules or regulations will be escorted from the premises. Police assistance will be called if necessary. Employees bringing any unauthorized persons onto Pinnacle property will be subject to corrective action up to and including termination.

WORKPLACE RELATIONSHIPS

Pinnacle believes that an environment where employees maintain clear boundaries between employee personal and business interactions is the most effective for conducting business. Although this policy does not prevent the development of friendships or romantic relationships between coworkers, it does establish clear boundaries as to how relationships will progress during working hours and within the working environment. Individuals in management positions or other influential roles are subject to more stringent requirements under this policy due to their status as role models, their access to sensitive information, and their ability to influence others and decisions.

Co-Workers

1. During working time and in working areas, employees are expected to behave professionally so that others are not distracted, uncomfortable or offended by exchanges and so productivity is maintained.
2. Employees are strictly prohibited from engaging in physical contact that would in any way be deemed inappropriate by a reasonable person while anywhere on Pinnacle or client premises, whether during working hours or not.
3. Employees who allow personal relationships with coworkers to affect the working environment may be subject to appropriate disciplinary action which may include counseling for minor problems. Failure to change behavior and maintain expected work responsibilities is viewed as a serious disciplinary matter.
4. Employee relationships off-duty is generally regarded as private as long as such conduct does not create problems within the workplace.

Managers

1. Supervisors, managers, executives or anyone else in sensitive or influential positions must disclose the existence of any personal, romantic relationship with another coworker.
2. Because management must be held to the highest personal and ethical standards as representatives of Pinnacle, and in order to avoid any perception that compromises a supervisor's or manager's ability to perform his/her job, immediate disclosure of a relationship between a manager or supervisor and a co-worker must be made to the manager's supervisor, or the Human Resources Department of Pinnacle. At that time, it is expected that one of the individuals involved in the relationship will voluntarily resign their position.
3. Failure to disclose such a situation in a timely manner as outlined above also may be cause for corrective action, up to and including immediate termination of one or both parties involved as determined by Pinnacle.
4. Any involvement of a romantic nature between a manager or supervisor and any individual he/she supervises (either directly or indirectly) is expressly prohibited. Any violation of this prohibition will lead to corrective action up to and including termination of the manager or supervisor involved in the relationship.

RECEIPT AND ACKNOWLEDGMENT

This Contract Employee Information Handbook is an important document intended to help you become acquainted with Pinnacle. This Contract Employee Information Handbook will serve as a guide; it is not the final word in all cases. Individual circumstances may call for individual attention.

Because the general business atmosphere of Pinnacle and economic conditions are always changing, the contents of this Contract Employee Information Handbook may be changed at any time at the sole discretion of Pinnacle. No changes in any benefit, policy or rule will be made without due consideration of the mutual advantages, disadvantages, benefits and responsibilities such changes will have on you as an employee and on Pinnacle.

Please read the following statements carefully, and sign below to indicate your receipt and acknowledgement of the Pinnacle Contract Employee Information Handbook.

I have received and read a copy of the Pinnacle Contract Employee Information Handbook.

I understand that the policies and benefits as described in it are subject to change at the sole discretion of Pinnacle at any time.

I understand that this Contract Employee Information Handbook replaces and supersedes all other previous Employee Manuals for Pinnacle.

I further understand that my employment is terminable at will, either by Pinnacle, or myself regardless of the length of my employment or the granting of benefits of any kind.

I understand that no contract of employment other than "at will" has been expressed or implied, and that no circumstances arising out of my employment will alter my "at will" employment relationship unless expressed in writing, with the understanding specifically set forth and signed by myself and one of the Managing Directors of Pinnacle.

I am aware that during the course of my employment, confidential information will be made available to me (e.g. product designs, marketing strategies, client lists, pricing policies and other related information). I understand that this information is critical to the success of Pinnacle and must not be given out or used outside of Pinnacle's premises or with non-Pinnacle employees. In the event of termination of employment, whether voluntary or involuntary, I hereby agree not to utilize or exploit this information with any other individual or company.

I understand that, should the content of the Contract Employee Information Handbook change in any way, I may be required to sign additional receipt and acknowledgement forms to indicate that I am aware and understand any new policies.

If I terminate employment and used more PTO than earned, I hereby authorize Pinnacle to adjust my final paycheck for the unearned time based solely on Pinnacle's records.

I understand that my signature below indicates that I have read and understand the above statements and have received a copy of the Pinnacle Employee Information Handbook.

Employee's Printed Name

Employees Signature

Date