

STAFF RESOURCES, INC.
PERSONNEL HANDBOOK

ADOPTED AND EFFECTIVE January, 2018

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A.

HOW TO CONTACT US AT STAFF RESOURCES

If you have questions concerning this handbook, our policies and procedures, or otherwise need to contact us, Staff Resources Inc. has a number of ways to establish communication:

Telephone

866-477-4364 or 248-488-8882

Facsimile

Send faxes to us at (248) 489-4324

E-Mail

E-mail the Human Resources Department at: DFisher@dsidsc.com

Website

You can contact us through our website: <http://www.sri-eng.com>

Mailing Address

Send mail to us at:

Staff Resources, Inc.
38799 W Twelve Mile Road
Farmington Hills, MI 48333

Visiting Us

Should you need to visit our administrative offices, we are located at

Staff Resources, Inc.
38799 West Twelve Mile Road, Suite
Farmington Hills, MI 48331-2903

SECTION I – INTRODUCTION

A. WELCOME TO STAFF RESOURCES, INCORPORATED!

To those who receive this handbook when joining Staff Resources, Incorporated, a sincere welcome! We are delighted that you have joined our organization. Our Company is founded upon the basic premise that bringing together a diverse group of talented individuals, working together as a Team, and focusing upon customer service will bring success to us all, individually and as an organization. We often refer to our Company with the shorthand notation “SRI” as you will see when you review this handbook.

To those who have been with us for some time upon receipt of this handbook, permit us to take this time to thank you for your past cooperation, service to the Company and its customers, and your contribution to our growth. We are grateful for your contribution to our mutual success.

Each of you, newcomer or veteran, will find this handbook helpful. It describes the benefits to which you may be entitled, the Company’s policies and procedures and some of our expectations and rules of conduct. You should keep this handbook accessible as a reference whenever you have questions about your employment or Company procedures. For example, this handbook provides information on how SRI employees should report and resolve sexual and other illegal harassment by customers, co-workers or management employees.

These personnel policies and procedures supersede any and all other verbal representations, promises, understandings, handbooks, contrary written materials, and/or personnel policies previously Issued by Staff Resources, Incorporated. If any employee believes that the Company has entered into any express, written arrangements that are contradicted by these handbook terms, the employee should immediately bring such to the attention of the Human Resources Manager.

Decisions concerning the interpretation and administration of the handbook terms, Company policies, and any administration or qualification for benefits described in this handbook or in other written descriptions of benefits are subject to the sole discretion of the management of SRI, and ultimately, the President of the Company.

Any and all statements and policies contained herein are subject to unilateral change by the Company at any time, but only through express, written amendments or official notices signed by the President or an officer of the company, provided to employees individually or disseminated to employees generally or posted on official company bulletin boards, specifically referencing the handbook and the change. This Employee Handbook is not to be considered or construed to be a contract of employment.¹ No obligation may be imposed upon the Company in contradiction of or addition to the terms of this handbook (or subsequent written handbook amendments or official written notices of handbook changes) unless the same is expressly set forth in writing directed to an employee directly by the President of the Company. No representative of the Company has authority or has had authority to make verbal promises or representations in contradiction to the terms of the handbook, before, during or after employment.

¹ SRI is in the “contract staffing” business of providing personnel (generally referred to as “contract employees”) to business and industry. To avoid confusion, the term “contract” refers to the customer’s contract with SRI. The customer obtains personnel by issuing a purchase order or “contract” to SRI. SRI takes this opportunity to clarify that the industry term does not infer a contractual employment relationship between SRI and its employees.

B. EQUAL EMPLOYMENT OPPORTUNITY

Staff Resources, Incorporated is an Equal Opportunity Employer. It is our policy to employ and promote people on the basis of qualification, education, training, experience, performance and work habits without regard to race, color, sex, age, disability, height, weight, familial or marital status, religion, national origin or veteran status. If you believe that anyone in the company has not complied with the Company's strong commitment to Equal Employment Opportunities, please contact the Human Resources Manager, utilizing the Complaint procedure described in the section regarding harassment.

C. EMPLOYMENT CLASSIFICATION/EMPLOYMENT STATUS

Staff Resources, Incorporated provides contract personnel to business and industry across the Country. Employment classifications are distinguished in a variety of ways.

1. "Contract Staff" employees are those serving a customer pursuant to a contract or purchase order between SRI and the customer, generally at the customer's facilities. Customers use contract-staffing firms to achieve flexibility and Contract Staff employees should recognize that our mutual opportunity to serve the customer is highly dependent upon delivering quality service. Contract staff employees are hired on a project-by project basis, and employment is contingent upon the availability of assignments for which the employee is qualified, as ultimately determined by the customer.
2. "Direct Staff" employees are those who serve SRI's core operations, and who generally perform their services in SRI's offices and facilities. Direct Staff employees are subject to different benefits and procedures, as indicated herein or in supplemental materials provided with this handbook.

Federal law distinguishes between employees on the basis of the nature of their duties and the way they are paid:

1. "Exempt Employee"- An Exempt Employee is an executive, administrative, professional or outside sales employee who is exempt from overtime laws under the Fair Labor Standards Act. The compensation of an exempt employee is not based on the number of hours worked. They are paid on a salary and/or commission basis.
2. "Non-Exempt Employee" - Non-Exempt Employees are paid on an hourly basis and their job responsibilities do not generally fall within the executive, administrative, professional or sales duties. Non-Exempt Employees are paid overtime pay for overtime worked. Compensation is based on the number of hours worked.

Staff Resources, Inc. also classifies employees on the anticipated hours of work and anticipated duration of the position:

1. Temporary Full-Time Employee - An employee hired for a specific period of time, for a specific assignment or project or to fulfill certain client requests. Because of the nature of customers' needs and the flexibility offered by the contract staffing industry in general, contract staff positions are generally classified as Temporary Full Time. SRI offers a compensation and benefit package to Temporary Full-time Employees, including Health and Life Insurance. These plans contain their own requirements. Summary Plan Descriptions and pamphlets, which have been provided to you and which are available from the Human Resources Manager, describe some of these benefits.
2. Regular Full-Time Employee - An employee hired for a position that is anticipated to continue for the foreseeable future or to meet a continuing need, rather than a temporary assignment or work dictated by a customer's operations. For example, Direct Staff positions generally involve Regular Full-Time status. This category includes management and administrative support personnel. Along with our compensation package, Staff Resources, Inc.

offers to its full-time Employees Health and Life insurance protection. These plans contain their own requirements. Summary Plan Descriptions and pamphlets, which have been provided to you and which are available from the Human Resources Manager, describe some of these benefits.

3. Part-Time Employee - An employee generally scheduled to work less than forty (40) hours per week. A part-time employee does not receive benefits. A part-time employee does not automatically become a full time employee if he or she occasionally works forty (40) hours or more. Rather, position re-classifications can only occur after management's consideration of the position, the likely future need for services, and the available funding. For example, a part-time employee who is a student and who sometimes works forty (40) or more hours during summer to help cover vacation absences will not likely be made a full time employee unless expressly reclassified. If you have any questions about your status, please contact the Human Resources Manager.

4. Occasional Employees- When needed, the Company may elect to retain occasional employees for a short term duration or a special project. Occasional Employees may be full time or part time, exempt or non-exempt. Occasional Employees do not receive benefits, even if employed on a full time basis.

Putting it all together: All three classifications describe employees in different ways. For example, a Contract Staff, Non-Exempt, Temporary Full Time Employee describes a typical employee on assignment with a customer if he or she performs non-management level work. Likewise, a Direct Staff, Exempt, Regular Full Time Employee describes a typical management level employee at our home offices. If you have any questions about your status, please feel free to ask the Human Resources Manager.

D. EMPLOYMENT-AT-WILL

SRI maintains an at-will employment relationship with its employees. This means that employees are free to terminate their employment status at any time and for any reason (or in fact, for no reason), with or without cause, and that SRI retains the same rights. This relationship cannot be modified, except by an express, written agreement directed to you personally, and signed by the President of the Company and the employee. Oral statements, company policy or practices, industry custom and business practice do not modify or change the at-will employment relationship.

SECTION II - YOUR EMPLOYMENT BENEFITS

A. HOLIDAYS

Staff Resources does not pay for any Holiday time off. However, we recognize the following Holidays for regular compensation purposes:

New Years Day	Independence Day	Thanksgiving
Memorial Day	Labor Day	Day after Thanksgiving
		Christmas Day

During a holiday week any actual time worked over thirty-two (32) hours will be paid as overtime.

If an eligible hourly employee is required to work on a holiday, the employee will receive double-time pay for the actual hours worked on the holiday.

Because of the special needs of individual clients and/or projects, from time to time it may be necessary for us to make changes to the above policy. In general, SRI will pay employees in the same manner that our customer pays us for services. These circumstances may include such items as travel time, second and third shift work, etc.

B. INSURANCE BENEFITS

Staff Resources, Inc. provides health and life insurance coverage, for eligible employees and their families. Please refer to the plan documents and descriptions provided by the carriers and the benefit packet received at your time of hire.

You are eligible for insurance coverage on the first of the month following thirty (30) days of employment, providing all application forms have been completed and returned to the Human Resources Department. **This is a strict deadline, which if not met will result in a delay of coverage until the next open enrollment period (January 1st).** You may change your insurance plan election only during open enrollment.

Employees are cautioned that health care plans involve strict deadlines for the addition of covered individuals. Accordingly, you are notified that you should promptly notify Staff Resources of any changes. It is the responsibility of each employee to inform the human resources department whenever a birth, adoption, marriage, divorce, death, or other event has occurred that may require a modification in your coverage or of any other changes in family status within fifteen (15) days of the event. Staff Resources, Inc. will not be responsible for any lapse in coverage or "ineligible" status that occurs due to an employee's failure to report a change in status.

SECTION III - PERSONNEL POLICIES

A. WORK WEEK

Our basic work week is forty (40) hours, Monday through Friday. Breaks for employees on assignment will be in accordance with each client's standard policy.

Your specific work hours as a contract employee will be established by the client company. It is the responsibility of each employee to perform their given duties within the required time frame allotted for each task as defined by the client.

B. EMPLOYEE ATTENDANCE

The successful operation of SRI and our customers depends in large part upon the attendance of each of its employees. You have an important job which fits into a pattern of production. Unnecessary absences, unexcused absences, and tardiness, therefore, are undesirable because they affect not only the company operation but the way in which co-workers are able to do their jobs.

Each employee therefore is responsible for being present every workday at the correct time as determined by his or her supervisor. The employee must obtain prior approval from their immediate client supervisor and SRI Representative whenever a necessary absence from work is contemplated.

When an unexpected absence or tardiness arises because of illness or emergency, the employee must notify the client supervisor and SRI contact by telephone as soon as possible. It is necessary to notify the client supervisor prior to the employee's scheduled starting time, except in the case of an emergency.

For absences of three (3) consecutive days or more due to illness, a physician's slip is required to be provided, unless leave is taken pursuant to the Family and Medical Leave Act, as described later in this handbook. The Company may require documentation from other employees when deemed necessary. Employees in need of accommodation or leave for a covered disability under the ADA or comparable state provisions should contact the Human Resources Manager at SRI's headquarters.

Failure to contact the company in the event of absence can lead to disciplinary action. If an employee is absent for three consecutive days without contacting the Company in the manner provided, SRI will consider the employee to have voluntarily resigned employment.

C. LEAVING THE OFFICE

All employees must sign out with the appropriate client staff member when leaving the office during the work day.

D. TIME SHEETS

All Non-Exempt Employees are expected to complete a weekly time sheet and provide as much daily detail as possible. This allows us to accurately invoice for all of our services rendered while assisting us in the evaluation of future project estimates.

1. Please round off to the nearest half hour.
2. Time sheets are to be submitted by each contract staff employee by 10:00 AM (ET) every Monday. Each employee must complete your time sheet as the last thing you do each week.
3. You must utilize the Web-Time program for submitting your time. This is an internet based program that can be accessed from anywhere. If you are having computer issues or do not have access for some reason, you can always fax, e-mail or call in your hours. Our 10:00 AM (ET) deadline is critical so your cooperation is greatly appreciated.

4. Reporting false hours worked may lead to discipline up to and including immediate dismissal.

E. **PAYROLL**

1. **YOUR CHECK**

Payday is every other Friday for the period ending the previous Sunday. The pay period is from Monday to Sunday for the purpose of completing the weekly time sheet. All approved expense reports submitted to the company for payment shall be paid every payday as well.

It is each employee's responsibility to submit timesheets and expense reports no later than 10:00 AM (ET) every Monday morning. The receipt of timesheets is integral to our operation. That is how we confirm that SRI employees in the field or at customer locations have worked the hours expected, and it is the basis for invoicing our customers. Accordingly, failure to comply with the time reporting procedures may result in discipline and could result in the loss of employment. In addition failure to submit timesheets in a timely fashion will result in the delay of your paycheck until the following pay period.

Direct deposit is mandatory. In the absence of direct deposit, paychecks will be mailed to employee's last known address. Direct deposit allows you access to your funds as of 9:00 AM on the payroll day. Please submit the direct deposit form along with all other employment forms. Pay stubs are available for viewing and downloading on-line.

2. **DEDUCTIONS**

Every salary check is subject to certain deductions, all of which are listed separately on your paycheck stub.

Some deductions are required by law, i.e., withholding for Federal, State and City income taxes, and for Social Security Taxes (FICA), court ordered garnishments and child support. If you have any questions about the amount deducted from your pay, contact the Human Resources Manager.

When so authorized by you, you may see other deductions on your paycheck, such as:

- Health Insurance Coverage
- Benefit deductions as authorized by your application
- Other special deductions authorized by you

F. **CHANGES IN PERSONAL STATUS**

To insure the benefits to which you are entitled and that your tax records are current, you need to notify Accounting of any changes in your personal status. You should keep your personnel record current and accurate by reporting any changes in your name, address, telephone number, marital status, number of dependents, and the person to notify in case of an emergency.

It is the responsibility of each employee to inform the Human Resources department of any changes in family status within fifteen (15) days. Staff Resources, Inc. will not be responsible for any lapse in coverage or "ineligible" status that occurs due to an employee's failure to report a change in status.

G. UNPAID LEAVE OF ABSENCE

Leaves of absence may be granted only with the written approval of your direct supervisor and a Corporate Officer and may also be subject to certain qualifying criteria. These leaves of absence are without pay and benefits and classified as:

1. Special Leave

Personal leaves of absence or emergencies of up to thirty (30) days may be granted dependent upon the employee's length of service, employment record and business conditions at the time. Leaves must be mutually agreed upon between the employee, and a Corporate Officer, including all terms and conditions, and must be set forth in writing. This type of leave is without pay. No benefits will be accrued during a personal leave of absence.

Employees on personal leave may not operate a business or work at another job, without the express, written permission of the Company. Failure to return from leave on the agreed day may result in the termination of employment.

2. Medical Leave

Employees requiring leave for a serious health condition should see the next section on Family and Medical leave of absence. Those employees who are not covered by the FMLA, but who require leave without pay for sickness, injury, pregnancy or pregnancy-related conditions may be granted leave for a period up to thirty (30) days, unless granting leave would pose an undue hardship to SRI. Such leave may be extended for one or more additional thirty (30) day periods or portions thereof in the discretion of the Company. Normally, employees will be required to exhaust available vacation time before unpaid leave is granted.

Generally, proof of disability will be required before leave is granted. SRI reserves the right to require a medical examination by a physician of its choice to verify the need for leave. Employees will be required to furnish a physician's statement that the employee is able to perform the essential functions of the job, with or without accommodation, upon conclusion of leave. SRI cannot guarantee that the employee's position will remain open during the time that medical leave is taken. Employees requiring accommodation for a covered disability under the Americans Disability Act should direct their request for accommodation to the Human Resources Manager.

Employees on unpaid medical leave may not operate a business or work at another job, without the express, written permission of the Company. Failure to return from leave on the agreed day may result in the termination of employment.

H. FAMILY AND MEDICAL LEAVE OF ABSENCE

Employees who have worked for Staff Resources, Inc. for twelve (12) months or more of employment are eligible for up to twelve (12) weeks of unpaid family and medical leave, provided they have worked a minimum of One Thousand Two Hundred and Fifty (1,250) hours for SRI during the twelve (12)-months immediately preceding the request for leave. SRI calculates the amount of leave for which employees are eligible in any twelve (12) month period by measuring forward from the date any employee's first FMLA leave commences. This means that employees will become eligible for twelve (12) weeks of FMLA leave during the twelve (12) month period (i.e. "the initial period") commencing on the first day of leave. Each subsequent twelve (12) month period will commence on the first day of FMLA leave after "the initial period" has ended.

Family and medical leave may be used for the birth of the employee's child; at the time an adoptive or foster care child is placed in the employee's home; to care for a spouse, child or a parent who has a serious health condition, or because of the employee's own health condition which renders the employee unable to perform the essential functions of the job, with or without an accommodation as provided by the law.

Spouses employed by the Company may be required to aggregate their family and medical leave for a combined total of twelve (12) weeks for the birth of their child, for the care of a parent with a serious health condition or at the time an adoptive or foster care child is placed in their home.

A request for family and medical leave should be made by the employee at the earliest date possible and, in the case of a foreseeable leave, including the birth, adoption, placement of a foster child or planned medical treatment, a minimum of thirty (30) days advance notice must be provided to SRI unless absolutely not practical. Employees must make a reasonable effort to have any planned medical treatment scheduled so as not to unduly disrupt the Company's operations. Failure to provide SRI with sufficient information may result in a delay or loss of leave benefits and/or coverage.

An employee requesting family and medical leave will normally be required to exhaust paid leave time (i.e. vacation) for which he/she is eligible as part of an approved FMLA leave and any such leave shall be counted against the employee's twelve (12) week allotment of FMLA leave. Moreover, workers' compensation and short-term disability benefits shall run concurrent with FMLA leave where all eligibility criteria are met.

Medical certification from your health care provider must be furnished by the employee at the time of the leave request if the leave is foreseeable and will exceed three (3) days due to the serious health condition of the employee or of a family member. If unforeseeable, medical certification must be provided within fifteen (15) days of SRI's request for certification. All medical certifications must state the approximate date the serious health condition began, the probable duration of the serious health condition, the appropriate medical facts known to the health care provider concerning the serious health condition; that the employee cannot perform the work required of the job with or without an accommodation as provided by law and when care is for a family member, the need to have the employee assist in that care and the estimated duration of that need.

Staff Resources, Inc. reserves the right to obtain a second medical opinion at its own expense to determine whether and to what extent a serious health condition exists. When a conflict exists between the employee's certification and the second opinion, a third health care provider, jointly agreed to by SRI and the employee, and paid for by SRI will have the final say whether a serious health condition exists.

An employee, who requests leave for the birth of the employee's child or at the time an adoptive or foster care child is placed in the employee's home, may take leave on an intermittent or reduced leave schedule, only if the Company agrees to such an arrangement. Intermittent or reduced leave may also be taken when medically necessary in the case of any foreseeable planned medical treatment. SRI, in its sole discretion, may temporarily transfer an employee seeking an intermittent or reduced leave due to a medical necessity to any equivalent alternative position that better accommodates the requested intermittent or reduced leave provided that he/she is qualified for the alternative position. A statement by the health care provider must be furnished by the employee as provided above stating the dates on which such treatment is expected and the duration of the treatment.

For any leave exceeding three (3) days, employees must submit a written release from his/her treating physician before returning to work which indicates that the employee can perform the essential functions of his/her job with or without an accommodation as provided by law. During the leave, SRI may require periodic reports from the employee's treating physician updating the Company on the status of the employee's health and may require periodic reports from the employee on his/her intent to return to work.

Staff Resources, Inc. is not required to hold an employee's position open if he/she has been on inactive status for more than twelve (12) weeks unless otherwise provided by law. Employees who do return to work during or at the conclusion of the twelve (12) week period shall be reinstated to the same or an equivalent position, assuming that employment would have continued if the employee had remained on active duty. All benefits for which the employee is otherwise eligible shall continue during the approved family or medical leave of absence. The employee portion of the costs of continued benefits shall be reimbursed to the Company and are due on the same schedule as if the employee was working full time. In addition, time missed for an approved leave shall be considered working time for purposes of calculating an employee's eligibility for any Company offered employee benefits.

An employee who fails to return to work upon the completion of a family or medical leave will be required to reimburse SRI for the employer portion of monies expended incident to the purchase of health care benefits

unless the employee does not return because of a continuation, recurrence, or onset of a serious health condition which would entitle the employee to a leave or other circumstances beyond the control of the employee. A medical certification will be required for the exemption to apply and the certification must be returned in thirty (30) days. The employee shall not engage in gainful employment during such leave without the prior written permission of the Company.

SRI may deny restoration to a former position to highly compensated employees where the denial is necessary to prevent substantial and grievous economic injury to the Company's operation. Highly compensated employees are those employees who are among the highest paid ten percent (10%) of our employees. SRI will notify such employee of its intention to deny reinstatement on this basis as soon as it is determined that such injury would occur. If the leave has already begun when such notice is given, and the employee elects not to return to work immediately, the employee gives up all rights to restoration.

This policy has been developed to comply with the requirements of the Family and Medical Leave Act of 1993. Should this policy conflict with the Act, the Act shall be deemed controlling. SRI also retains all rights under the Act and regulations even though they may not be expressly stated in this policy.

I. **BENEFIT PLANS DURING LEAVE**

Benefit plans will not continue during leave and the leave period is not counted as service time, unless the employee has been granted FMLA leave.

J. **ANTI-DISCRIMINATION AND ANTI-HARASSMENT POLICY**

Staff Resources, Inc. is an equal opportunity employer. It is our philosophy and policy that any unlawful discrimination or harassment against any employee or applicant for employment on the basis of race, color, sex, religion, national origin, age, disability, height, weight, veteran, marital or familial status will not be allowed or tolerated. This policy applies to all employment practices, including recruiting, hiring, pay rates, training and development, promotion, demotion, discipline, termination, benefits and other compensation or terms and conditions of employment. It is the policy of the company to comply with all federal and state employment laws.

Employment decisions at SRI will be made on the basis of individual merit, skill and qualification, personal suitability, personal characteristics, including one's ability to perform as a member of the team. In making employment decisions, the company will consider both objective and subjective factors such as education, training, skills developed, prior job experience, prior job performance, customer satisfaction, attitude, ability to work with others, leadership and potential for growth in the job.

1. **ANTI-HARASSMENT POLICY**

Sexual harassment or harassment of any type based on race, color, sex, age, veteran, marital or familial status, religion, national origin, height, weight or physical or mental disability is prohibited by Company policy and federal and state law. Any violation of this policy will subject the offending employee to prompt disciplinary action up to and including immediate discharge from employment. Those with supervisory authority are especially cautioned that engaging in any action against an employee because that employee has in any way resisted harassment, complained of harassment, or simply rebuffed social overtures, or what the supervisor felt were jokes or teasing will result in disciplinary action or the loss of employment.

a. **Sexual Harassment.**

Sexual harassment can take many forms. It can be initiated by males or females. It can be initiated by supervisors, co-workers or even customers or visitors to the workplace. It can be directed towards members of the opposite sex or members of the same sex. Harassment can be verbal or physical. The Company prohibits all harassing behaviors, no matter the source, and regardless of whether the behavior is motivated by the desire to establish a relationship or by hostility. The Company is strongly committed to eradicating and preventing sexual harassment in all of its forms, and for that reason encourages the prompt and early reporting of problems pursuant to the procedures below. Even when customers or outside companies are involved, SRI will work with those companies to resolve your problems.

Examples of prohibited sexual harassment can, depending on the circumstances include, but are not limited to:

- Unwelcome or uninvited physical contact with the body of another, even if you do not recognize the touching as offensive.
- Sexualizing conversations, turning the subject to sex, discussions of sexual subjects, past or present romances; double entendres,
- Commenting on the appearance or particular physical characteristics of an employee. i.e.: breasts, legs, buttocks, biceps, etc. Excessive compliments on appearance.
- Unsolicited or unwelcome flirtations, advances, invitations to social outings or after work events or propositions;
- Improper jokes, cartoons, photos, graffiti, e-mails, voicemails;
- Leering, whistling, catcalls;
- Using terms of endearment, nicknames or other monikers that suggest undue familiarity, such as "dear," "sweetie," "cupcake", "sweetheart", "darling", "honey," "handsome," etc.
- Discussions of or inquiries about another employee's personal life, relationships, past romances or off-duty sexual conduct;
- Displaying, discussing or referring to pornographic, sexually explicit or offensive materials, including magazines, bathing suit calendars, websites or live performances;
- Conditioning continued employment of an employee upon unwelcome sexual advances or requests for sexual favors or other verbal or physical conduct of a sexual nature;
- Making submission to or rejection of verbal or physical sexual conduct the basis for employment decisions affecting the employee;
- Stating or implying that employment advances of a particular employee have resulted from the granting of sexual favors or the establishment or continuance of a sexual relationship;
- Stating or implying that deficiencies in performance of an employee are attributable in whole or in part to the gender of that person;

b. **Other Illegal Harassment**

Illegal harassment on the basis of race, color, sex, religion, national origin, age, disability, height, weight, veteran, marital or familial status can also take many forms. Most of the comments and examples regarding sexual harassment recited above have application in the context of other illegal harassment. The Company is strongly committed to eradicating and preventing illegal harassment in all of its forms, and for that reason encourages the prompt and early reporting of problems pursuant to the procedures below. Even when customers or outside companies are involved, SRI will work with those companies to resolve your problems.

Employees are cautioned that illegal harassment may involve ethnic, racial or religious jokes, names, epithets, discussions of stereotypical notions or ideas, ridicule of beliefs or cultures, disparagement of ethnic or cultural figures, nicknames, terms that imply less than full adult status such as "boy" or "chico," graffiti, gestures, references or symbols related to hate groups, such as Nazi's or the KKK, nooses or other references to past oppression, statements implying that deficiencies are attributable to one's membership in a demographic group.

There are some words that simply have no place in our workplace and will not be tolerated under any circumstances. Examples include derogatory racial or ethnic references, or demeaning references to body parts or functions. Even one instance of the use of such words could lead to dismissal.

2. **COMPLAINT PROCEDURE**

Any employee of the company who believes he or she has been the subject of any harassment, including sexual harassment, should report the matter to the Company at the earliest possible opportunity. Employees have a variety of ways to report harassment: Reports of harassment may be made in writing (the preferred method), in direct verbal communications with SRI management, telephonically or by e-mail. One may report the harassment to his or her immediate SRI supervisor if he or she wishes. Alternatively, the employee may contact the Human Resources Manager at (248) 489-4300, or may make direct contact with any senior member of management. Employees may e-mail reports to JSKOGEN@SRI-ENG.COM.

Employees working at customer locations will likely find that the customer's human resources or personnel department will accept harassment complaints with regard to the customer's personnel. However, if you elect to use a customer's procedures, we request and require that you simultaneously notify us via one of the methods above, so that we may assist in the process.

Upon a complaint, the company will immediately commence an investigation, which will include contact with you, the person against whom the complaint is made and others who may know relevant facts. When the complaint involves customers or visitors, SRI will utilize all proper methods to resolve your complaint. When it is determined that a SRI employee engaged in illegal harassment, the offending employee will be subject to discipline up to and including discharge from employment.

3. **SOME GENERAL OBSERVATIONS ABOUT HARASSMENT**

Companies have been attempting to resolve sexual harassment issues for many years. Experience permits some general observations:

- As adults, we are all exposed to mildly sexual subjects in popular culture, movies, romance novels and many television and radio shows. The Company cannot realistically expect that some discussion of such matters will never be repeated at work. What the Company can expect is that each of us be aware of the line of impropriety. A good measure for all of us is: Don't say or do anything at work that you wouldn't be comfortable saying or doing with your mother/father or daughter/son present.

- Never assume that others share your own tolerance for discussion of or exposure to sexual subjects. Childhood experiences, religious observances, upbringing, all may cause another to find offensive what you or even most people find acceptable.
- Avoid touching other employees, even if you would not find the touching offensive. Many people find that touching hair, a shoulder, and one's back is a gesture that implies or demonstrates too much familiarity.
- It is not illegal for one employee to explore whether another would welcome a social relationship. However, if the answer is "no," that must be the end of the subject.
- Although it is not illegal for two consenting adults to maintain a welcomed social relationship, it is strongly recommended that those in supervisory positions avoid any out of work social relationship with one in their direct or indirect report. Hurt feelings and the usual interpersonal dynamics that occur when personal relationships end can easily result in allegations of sexual harassment.
- If an employee has initiated or participated in sexual conduct or communications in the workplace, and later finds conduct or communications unwelcome, the employee must take steps to let coworkers, supervisors or the personnel department know that the employee is no longer a willing participant and that further conduct or communication is unwelcome. Employees in this situation are encouraged to contact the Human Resources Manager at the Human Resources department for assistance.
- Harassment almost always stops when one employee lets another know that conduct is not welcomed or when a complaint is lodged and the personnel department acts. Many times, this is the first time that the co-worker learns that his or her comments were not well received. Or, even if the conduct was not so innocent, the prospect of discipline will likely resolve the matter.
- Early complaints prevent little problems from becoming big problems, preserve working relationships, correct mistaken impressions of welcomeness, and legitimize the perspective of the complaining employee.
- Delaying complaints unavoidably creates the appearance that one was once a willing participant or that a complaint was lodged in reaction to unfavorable career developments.
- SRI takes allegations of sexual and illegal harassment very seriously, and so should you. Allegations can have damaging effects on the careers and reputations of others. It is a violation of this policy to make intentionally false allegations of harassment for improper motives.

4. **NON-RETALIATION**

The company encourages any employee to ask questions concerning discrimination or harassment with the appropriate supervisors, officers of the company or the Human Resources Department. The Company strictly prohibits retaliation against an employee who has registered a complaint under this procedure. Any employee of the company who, after investigation, has been determined to have retaliated against any employee for resisting harassment or utilizing the complaint procedure in this policy, will be subject to appropriate discipline up to and including discharge.

K. **ALCOHOL AND DRUG ABUSE POLICY STATEMENT**

Staff Resources, Inc. is concerned for the health of its employees and providing a healthy work environment. Good health and a pleasant workplace provide a more congenial, positive, and productive network of employees. Alcohol and drugs are inconsistent with a healthy and productive work environment. It is also essential that all employees be alert and in full possession of their faculties when working to protect the safety of our work force, our work place, customers and the public, as well as promote high standards of conduct, integrity and efficiency. Being under the influence of or being impaired by controlled substances, drugs or alcohol can cause permanent injury or death.

Accordingly, employees are prohibited from reporting to work in an unfit condition, while under the influence or impaired by alcohol, drugs, or controlled substances or while having drugs, alcohol or controlled substances in their system. No employee may possess, sell or distribute alcohol, drugs or controlled substances while on Company property or on Company time or engage in criminal drug trafficking during off duty hours. The consumption of alcohol at the workplace by any employee during normal work hours is prohibited and subject to disciplinary action. Staff Resources, Inc. discourages the consumption of alcohol at any time during the work day including lunch or customer entertainment functions during work hours.

To prevent controlled substances, drugs, alcohol and other contraband from being brought onto the Company premises, the Company may, in its discretion, inspect any locker, package, container, purse, tool box, vehicle or other personal belongings brought onto the Company premises in connection with the investigation of any rule violation or in the maintenance of a safe workplace. Employees will cooperate in all investigations of suspected rule violations or of workplace safety.

Staff Resources, Inc. may, in its discretion, require that employees notify it of therapeutic drug use or obtain prior approval for such use, including over-the-counter medications where the drug(s) are capable of causing drowsiness, judgment errors or where the manufacturer advises against use while operating motorized vehicles or machinery. Employees should read all labels carefully. Violations of the Company's Alcohol and Drug Abuse Policy will be subject to discipline, up to and including immediate discharge. SRI reserves the right to perform drug and alcohol screening at any time before or after employment.

L. **EMPLOYEE HONESTY**

The Company expects all of our employees to bring four qualities to the workplace: Diligence, loyalty, knowledge and honesty. They are the keystones to your success as an employee. At this company honesty is more than just the best policy, it is the only accepted policy for all of us. This means that employees are expected to be honest in their preparation of documents and paperwork, in their communications with other employees and others, when participating in a Company investigation of misconduct or other matters, and in avoiding temptation to steal or engage in illegal acts.

M. **OFFICE SUPPLIES**

Disposable office supplies and drafting supplies that are required as part of your normal job description shall normally be available from the client. Any permanent items (i.e. scales, templates, etc.) desired as personal preference may be purchased at personal cost to the employee.

N. **TELEPHONE**

Personal calls should be reasonable and limited in length and never interfere with your work or those around you.

O. **SMOKING**

Smoking is not allowed in our offices at any time. Nor may SRI employees smoke in a customer facility where smoking is prohibited. Please step outside to the designated smoking areas to smoke at reasonable intervals which minimize the disruption to the work day.

P. **FIREARMS, WEAPONS, AND GAMBLING POLICY**

Staff Resources, Inc. expressly prohibits employees, vendors, and clients from bringing or displaying firearms or weapons or concealed weapons on the work premises including parking lots or any of our client offices. "Weapons" shall include, but not be limited to, any hunting items such as crossbows, camping knives, military memorabilia, etc. Failure to comply with this policy will be subject to appropriate discipline up to and including immediate discharge.

Staff Resources, Inc. also prohibits gambling on the client or SRI work premises.

Q. **DRESS CODE**

The Company expects its employees to dress in a respectable and professional manner when they are representing SRI, consistent with the client company's dress code.

R. **COMPUTERS, E-MAIL AND INTERNET POLICY**

The Company's (or client's) computer system provides employees with access to the Internet and an electronic communications system (e-mail). Access to these systems is intended to enhance the Company's (or client's) business and is considered a valuable Company asset. Access to these systems can however, create certain liabilities; so it is necessary to establish some important guidelines. The Internet and e-mail are to be used by authorized individuals only and are intended for business purposes. All information generated, uploaded, downloaded, transmitted, received, and/or stored, to/from the system is considered the property of the Company and no employee shall have any confidentiality in the information at any time regardless of content. The system includes various reporting methods that details the work generated and the content thereof.

Authorized users may only use the Internet and the Company's e-mail system for personal use during lunchtime, which is intended to be personal time. However, even personal use of the Internet and/or e-mail system may be monitored, accessed, audited and/or copied by the Company. Do not assume that an erased message cannot be retrieved. The Company's right to monitor and copy extends to all use of the Internet and/or e-mail system, including but not limited to, monitoring sites visited on the Internet, monitoring chat groups and newsgroups, monitoring information downloaded or uploaded by users of the Internet and monitoring e-mail sent and/or received by users. Employees expressly consent to the Company's right to monitor and copy this information by continuing their employment with the Company. Employees who engage in non-work related communications during their lunch hour do so at their own risk, as such activities are not within the scope of their employment at the Company. (Needless to say, this also applies to any prohibited non-work related communications during work hours.) This means that if you engage in a non-work related communication that leads to a claim or liability, the Company will neither defend nor indemnify you against a recovery or the cost of defense. In addition, by your signature acknowledging receipt of this policy handbook, you acknowledge and agree that you will indemnify the Company for any loss or claim, including the cost of defense, incurred by the Company as a result of any non-work related communication.

To avoid corruption or pollution of the Company's software and system and to avoid dedication of our system to non-work related matters, authorized individuals are prohibited from installing or downloading software or programs without the express, advance permission of the office manager. Programs downloaded from external sources may contain viruses that could destroy or impair the Company's programs and systems. External programs may be incompatible with the system or a business environment. For example, computer games are strictly forbidden, their installation will not be authorized, and employees may not use their terminals to play computer games.

Under no circumstances (whether during work hours or the lunch hour) is any person permitted to access, download, upload, transmit, print, e-mail or otherwise create or disseminate information of a racial, sexual, sexist, or obscene nature, or which is derogatory to another person or group, including but not limited to information based upon a person or group's race, sex, sexual orientation, ethnicity, national origin, disability, height, weight, marital status, pregnancy, veteran status, or other protected classification. Under no circumstances may any person access pornography or a source of information that is primarily sexual in nature. Nor may any person transmit, print, e-mail, or otherwise create or disseminate information that is defamatory, insulting or critical to another, which discloses private or embarrassing facts, or which may be reasonably be perceived as making an expressed or implied threat to another, which harasses another person, or which continues communication after another person has requested that communications cease.

All passwords must be disclosed to the Company or they are invalid and cannot be used. Employees are not permitted to access files or retrieve any stored information of others unless they have received the other person's permission or authorization from the Company. However, the Company reserves the right to access all such information. Employees are also prohibited from using passwords other than their own to gain access to other employee's files or e-mail messages.

Because the Internet is a public form of communication, client and/or Company confidences may be lost when communication is sent over the Internet. Therefore, authorization from the information owner is required prior to the transfer over the Internet and/or via e-mail.

Copyrighted materials belonging to others may not be transmitted. Virtually all written and recorded materials are protected by copyright without the need for the traditional copyright notice. All employees obtaining access to other companies' or individuals' materials must respect all copyrights and may not copy, retrieve, modify, or forward copyrighted materials, except with the information owner's express permission and/or pursuant to the Company's licensing agreements.

Employees may not use the Company's system to gain unauthorized access to other companies' or individuals' private computer systems. Any such activities that can be considered "hacking" will be reported to the proper authorities.

Violation of this policy and/or any identified abuse of the Internet and/or e-mail system may result in the loss of Internet and/or e-mail privileges, together with disciplinary action up to and including discharge. Examples of abuse include but are not limited to, any use which would create liability for the Company, excessive use, unauthorized downloading, personal use during business hours, use of an embarrassing, insulting, disruptive, and/or threatening nature, use in violation of law, unwelcome propositions, ethnic or racial slurs or other messages that can be construed as discrimination, harassment or disparagement of others based upon their race, color, religion, sex, national origin, age, marital status, handicap, veteran status, familial status, height, weight or other characteristic, consistent with applicable law.

Staff Resources, Inc. computer equipment is not to be taken off premise without the knowledge and approval of your Supervisor and the IT Director. If possible, when such equipment is removed with authorization, the equipment (such as a portable computer) should be strapped into a car seat with a safety belt. This prevents the equipment from being dangerously thrown about in case of a sudden stop. Storage of equipment in boxes is also recommended during transit to prevent damage in handling.

Regarding our client's or SRI computer workstations, we depend heavily on the continued up-time of these machines to continually produce quality work. Please take the time at your individual workstation to dust with a slightly wet C-fold towel every other day. Simply dusting the casings-on the monitor, computer printer, printer, etc and the table the equipment is on, with a damp cloth, will prevent the dust from being drawn into the computer. This simple preventative maintenance step will potentially eliminate costly repairs in the future.

Absolutely "no smoking" is permitted while working at a computer workstation at our main office or any field sites. Smoke allows the dust to adhere to the internal components. We also recommend that there be no eating while working at a computer station.

S. **COMPANY AND CLIENT-DOCUMENTS**

All business documents of Staff Resources, Inc. or its clients, including without limitation drawings, invoices, computer discs, flash drives, purchase orders, bid documents, drawings, files, software, customer lists, written descriptions of our clients' contacts, wants, needs and preferences, requests for quotes, pricing information, margin information, financial data, and other documents and computer stored information, are the property of Staff Resources, Inc. or its clients, and are considered confidential by and proprietary to Staff Resources, Inc. or its clients. Each Employee should take those steps necessary to assure that these documents are used, filed and stored in such a manner so as to safeguard their confidential nature. Business documents of Staff Resources, Inc. or its clients should not be copied or removed from the premises of Staff Resources, Inc. or its clients. Employees are cautioned that a variety of state and federal statutes providing for substantial criminal or civil monetary penalties are implicated whenever one attempts to improperly obtain or remove confidential or trade secret information from a computer or a company's premises, or when one seeks to alter, adulterate or sabotage computer operations or programs.

Personal information must not be entered into, stored or programmed into company or client computers. Employees are cautioned that SRI and its customers retain the right to review any information stored or contained in any computer utilized by our personnel and there is no right of privacy in any such information.

T. **TRADE SECRET, PATENT AND COPYRIGHT POLICY**

Staff Resources, Inc. (SRI) provides unique services and products which require development and use of technology proprietary to SRI or its clients. Each employee of SRI has a responsibility to protect his/her own contribution to technology and the contribution of other employees.

The responsibility of each employee includes communicating to appropriate personnel at SRI and the customer all "Developments". Developments include or relate to inventions, discoveries, concepts and ideas, whether or not patentable or copyrightable; and Developments include hardware and apparatus, processes and methods, formulas, computer programs and knowledge ("know-how") related to the use of programs, the combination of computer programs for optimized results, and software in various stages of development (source code, object code, documentation diagrams, flow charts), designs, drawings specifications, models and data.

Employees must only use SRI's (and/or Clients) "Confidential Information" in a manner authorized by SRI (and/or client) and should not otherwise use or disclose, at any time, any Confidential Information. Confidential information includes any information or material which is not generally available to or used by others. Examples of Confidential Information include information or material related to Developments, purchasing, accounting, merchandising, licensing, trade secrets, customer information, quotes and requests for quotes, and "developments" as defined above.

When requested to do so, or upon termination of employment each employee is obligated to deliver to SRI or the client all documents and copies of any documents and other materials in the employees possession pertaining to SRI's (and/or client's) business, as well as written confirmation that such documents have been delivered.

Each employee has a responsibility to recognize and help secure SRI's (and/or clients) ownership interest in all patents, copyrights, trade secrets, Confidential Information and Developments. It does not matter whether an employee took part in conception or development. The employee has a responsibility to protect SRI's (and/or clients) ownership interest. This responsibility includes the obligation to assign to SRI or client any copyright related and patent related rights that emerge within the scope of employment.

U. **CONFIDENTIALITY AGREEMENT**

Employees working with or exposed to Developments, Confidential Information, or Trade Secrets are required to execute SRI's or the customer's Confidentiality Agreement as specified for each assignment. If

you are currently working in a position with access to this information, but have not executed the Agreement, please contact the Human Resources Department.

V. **COOPERATION IN INVESTIGATIONS/PRIVACY OF WORK LOCATIONS**

From time to time, the Company is required to investigate matters involving workplace misconduct, substance abuse issues, threats to workplace safety or even business affairs that require immediate attention. Failure to cooperate in any investigation of a suspected rule violation and/or in the Company's efforts to maintain a safe workplace or protect its business interests, including any refusal to permit the Company, in its discretion, to inspect any desk, work area, package, purse, bag, briefcase, container, tool box, vehicle or other personal belonging brought onto the Company's property is strictly prohibited. If needed, the Company may be required to inspect areas indicated above if you are not present. Similarly, the Company may have a need to review information processed on the Company computer that you use. If employees do not want others to see or read items, do not bring them to work, as there is no absolute guarantee of privacy in any part of the Company premises.

W. **COFFEE ROOM AND REST ROOMS**

It is the responsibility of each Employee to maintain the general cleanliness of the client facilities; including coffee rooms and rest rooms. Please clean your own coffee cup and related utensils. Upon pouring the last cup of coffee, please make a fresh pot for others. Everyone appreciates your consideration. Advise the appropriate person if the supply on any item appears to be running low.

X. **JURY DUTY**

We recognize your duty as a responsible citizen to serve on a jury should you be called upon to do so.

If you are notified to report for jury duty, please tell your client supervisor at once. If he/she thinks it is essential for you to be at work during the period you are scheduled to serve, he/she may ask the court to postpone your service.

When you are absent for jury duty or attendance as a witness, you will be paid your regular salary less the amount you receive in jury or witness fees for a maximum of one (1) eight (8) hour day. Also, it is expected that you will come to work if you are released early from court.

**SECTION IV - DISCIPLINARY ACTION, RULES OF CONDUCT
AND TERMINATION OF EMPLOYMENT**

A. DISCIPLINARY ACTION

Any conduct that is determined by management, in its sole discretion, to be contrary to the best interests of the company, tends to detract from a co-operative, harmonious teamwork environment, violates company rules or policies in this handbook or elsewhere, violates provisions of the criminal or relevant civil law, or is action reasonably understood to be wrongful or improper in the workplace may be subject to disciplinary action. Disciplinary action can range from warnings to immediate dismissal, can begin at any time, and management reserves the discretion to determine the severity of discipline, based upon a variety of factors, including past events and/or offenses, the severity of the offense, and any other relevant factors.

B. AT-WILL EMPLOYMENT

The employment relationship is terminable at the will of either the Company or the Employee. This means that the employment relationship can be terminated without cause and without notice, at any time, at the option of either the Company or the Employee. The at-will relationship with our employees may not be modified by any pre-hire or post-hire statements, oral agreements or representations of any sort. No one, including officers of the Company have had authority or now have authority to make arrangements contrary to the at-will relationship, unless set forth in an express, written agreement directed to the employee personally, and signed and dated by both the Employee and the President of the Company.

C. LAI D OFF EMPLOYEES

Naturally, SRI hopes to avoid layoffs. However, if layoffs become necessary, the decision as to who is laid off will be made in the discretion of SRI, with consideration given to business circumstances. Unless the layoff is declared to be a temporary layoff, employees should consider the layoff to be the termination of their employment status and endeavor to find substitute employment. Laid off employees will not receive fringe benefits beyond the end of the month in which he or she is laid off. Employees may be recalled from layoff at the discretion of the Company should conditions change and it is determined to be in the best interest of the Company. The order of recall is also at the discretion of the Company, with consideration to the individual employee and SRI's overall business conditions. Upon return from layoff, a former employee will be considered a new hire.

D. CIRCUMSTANCES BEYOND SRI'S CONTROL

SRI is in the business of putting talented people to work with our customers for our mutual benefit. However, sometimes employment opportunities end for reasons that are not disciplinary in nature. For example, if a customer discontinues the assignment of a contract staff employee and another suitable assignment is not available or not practical, employment may end through the fault of no one. Likewise, reductions in force, reorganizations, revenue and funding issues can at times require position eliminations. When such events occur, SRI will do its best to assist in the transition, and hopes that such departures, while unhappy, are on good terms.

E. RULES OF CONDUCT

The Company recognizes certain rules and regulations that must be followed in our workplace to get our work done in an orderly and efficient manner. Please familiarize yourself with these rules, so you will know what is prohibited. We know that those who will violate these rules are rare exceptions. However, these rules protect us all. The following rules, however, are not intended to cover all instances of misconduct and their existence does not alter the at-will employment relationship.

Violations of the following rules will, in the discretion of the Company, result in disciplinary action up to and including dismissal:

- Poor work performance;
- Insubordination (disobedience to authority or failure to follow instructions);
- Theft, unauthorized removal of property, or misappropriation of funds belonging to the Company, co-workers or a customer;
- Fighting, horseplay, scuffling, running or throwing material or other objects;
- Violation of the Company's Policy on Substance Abuse;
- Violation of the policy on non-discrimination or harassment;
- Gambling;
- Causing hazardous or unsafe working conditions;
- Possession of weapons on Company or customer premises or during working hours;
- Falsification of personnel forms, Company documents, timesheets or other records;
- Restricting or interfering with production or attempting to induce others to do so;
- Violation of absenteeism policy, excessive absenteeism or tardiness or absence without notification or permission;
- Damage to, destruction of, or misuse of property and equipment belonging to the Company, a customer or their employees;
- Leaving the job before the end of the assigned schedule without permission, walking off the job or wasting time, loafing, sleeping on the job, neglect or failure to perform assigned duties;
- Violation of the no-solicitation policy;
- Threatening, intimidating, coercing or interfering with employees or customers;
- Refusal to work overtime, or working overtime without permission;
- Smoking in unauthorized areas and/or discarding smoking materials improperly;
- Engaging in other employment without prior approval by the Company;
- Violation of safety policies or engaging in any action which threatens the safe or efficient operation of the Company;
- Failure to cooperate in the investigation of an offense.
- Unauthorized use of Company equipment and property, including but not limited to telephone, facsimile machine, computers, e-mail and demonstrator vehicles;
- Personal conduct which is obnoxious or abusive of other employees including gossip, rumors and statements of a defamatory nature;
- Unauthorized entry into the building during non-working hours;

- Posting, removing or tampering with notices on Company bulletin boards without authorization;
- Using, removing or disclosing employee lists, strategic plans, payroll data or confidential information of any nature without prior written authorization from the Company; and
- Accepting gifts from vendors and/or customers unless approved by the President of the Company. A gift is an item or service of value equal to or more than \$20 and including merchandise, travel, use of vehicles, living accommodations, entertainment, or payment of these expenses.

F. **EXIT INTERVIEWS**

Upon termination, voluntary or otherwise, the Client and/or SRI will attempt to schedule an exit interview to assist the employee in the transition from employment. At the exit interview, it is expected that the employee will return to the Client/SRI any and all Client/SRI property, including but not limited to, cell phones, computers, keys, electronic passes, any and all Client/SRI credit cards, all Client/SRI reports, data, paperwork, specifications, forms; and catalogs.

SECTION V - BUSINESS EXPENSE POLICY

Staff Resources, Inc. will reimburse Employees for travel expenses which are reasonable and necessary in conducting the Company's business. Such reimbursement is not intended to provide supplemental income to any Employee. The Employee is expected to use the Companies funds with discretion and only to the extent necessary to enhance and further the prosperity of Staff Resources, Inc.

Particular care and good judgment should be exercised by Employees when incurring business expenses. It is the Client Company's responsibility to determine the most economical means of obtaining lodging, meals, and transportation based on corporate guidelines.

Client restrictions/allowances vary widely. Check with your client supervisor for the exact details regarding expense reimbursement for your project. You must learn, adhere to and abide by the client's expense reporting policy.

Disregard for the client business expense policy, submission of false or misleading documents or information, misappropriation of funds or altering of receipts will result in disciplinary action up to and including termination.

In the absence of any expense policy by the client, the following procedures govern:

The objectives of this policy are:

1. To provide Employees with a uniform method of reporting and accounting for business expenses
2. To set standards that identify acceptable expenses for which the Company will reimburse
3. To improve the management and control of travel and entertainment expenses incurred while conducting Company business
4. To furnish guidelines in compliance with the requirements of the I.R.S. with respect to the necessary documentation of legitimate and necessary business expenses

Reimbursement of travel expenses are subject to examination by the Internal Revenue Service. To the extent that such reimbursed expenses are found to have been lavish or extravagant in nature, or not to have been properly accounted for or otherwise, not to conform to the guidelines outlined in this *policy*, such expenses could be disallowed by the I.R.S. as travel expenses and considered to be compensation to the Employee.

There will always be cases not covered by the following policy. As much as possible, when a situation arises outside of the policy, prior agreement and approval should be obtained before the expense is incurred. If it is not practical to get prior approval, detailed documentation and explanation is required for reimbursement. All expenses are to be covered on a receipt-basis unless the amount is less than that covered in this policy.

A. EXPENSE REPORTING

Employees must submit expense reports for all business travel and entertainment expense incurred on behalf of Staff Resources, Inc. Expense reports must be submitted by 10:00 AM (ET) on Mondays on a weekly basis. Expense forms are available from the Human Resources Department.

B. FOREIGN EXPENSE REPORTING

Employees are to complete an expense report in U.S. dollars. (DO NOT mix currencies). The exchange rate used should be based upon the actual exchange rate utilized (provide exchange receipts) or the rate published on www.XE.com and must be listed in "Remarks" section of SRI's expense report.

C. DOCUMENTATION

Accurate documentation is required for ALL business expenses.

Receipts must be provided for all business related expenses. Improperly documented items will not be reimbursed. I.R.S. accepts as valid receipts only those bearing the name and address of the establishment as part of the receipt.

Legible copies of supporting documents and receipts are acceptable.

D. CHARGE CARDS

Employees are encouraged to use personal credit cards. Cash payments will be reimbursed if supported by original receipts, when the establishment does not accept any credit card.

E. CORPORATE TRAVEL

1. The employee is required to arrange travel through an agency designated by SRI.
2. All Company air travel will be economy class and be guided by the lowest regular fare rule.
3. Deliberately causing the Company to pay more than the lowest obtainable airfare for the purpose of obtaining personal gratuities is strictly prohibited. Any increase in cost will be charged back to the individual's personal account.
4. Any reduction in fare, rebate or refund is the property of the Company and must be tendered to the company or offset against expenses indicated in your Expense Report.
5. Conversion of airline tickets for personal benefit in connection with downgrading of tickets or returning of unused tickets for either cash, credit or personal airline tickets is specifically prohibited and will be considered grounds for dismissal.

6. CAR RENTAL

a. Car Size

1. Compact car for a single traveler.
2. Mid-size to full-size for two (2) or more passengers.
3. Any upgrades given due to car rental membership clubs are at the expense of the traveler.
4. If the car size reserved is not available when the employee arrives for pickup, this is to be considered the rental agency's problem and the employee should insist that the lower rate be charged to the Company.

b. You are cautioned to review your credit card and insurance coverage prior to renting.

c. Return of Vehicle:

1. Employees must return rental cars with a full tank of gasoline. **DO NOT USE THE RENTAL COMPANY'S OPTION TO PREPAY FOR A TANK OF GAS.** The charge by the rental company to refill the gas tank is usually 2.5 times the local gas station rates.
 2. Always return the rental vehicle to an authorized attendant to avoid misplaced or stolen vehicle charges to the Company.
 3. Return rental cars to the original point of departure to avoid drop off charges.
- d. Rental Car Receipt are always required.
7. Airport Parking:
- Off site parking at lower rates for long trips is required. Under no circumstances will the Company accept expenses for parking in short term lots while on business trips.
8. Be aware of your rights as an air traveler relative to over bookings, denied boarding compensation, and lost or damaged luggage. Generally, this information is printed on the cover sheet of each ticket or can be requested of the carrier.
9. Accommodations:
- a. If there is any chance that arrival at the hotel/motel will be after 6:00 PM, employees should request a guaranteed reservation. Some hotels require guaranteed reservations regardless of the time of arrival.
 - b. Cancellation of hotel reservations is the responsibility of the Employee. The Employee should either notify the hotel directly (obtain and note the cancellation number and the name of the person accepting the cancellation).
 - c. Room costs that are a result of a failure to cancel will not be reimbursed, and will be charged to the Employee, unless business reasons prevent cancellation.
 - d. Medium priced at reasonable, respectable, and convenient lodging facilities are authorized.
 - e. At check in, the traveler should verify that the lowest available rate is being offered. Due to special promotions, rates lower than Corporate may be available in a specific locale.
 - f. The use of deluxe hotel/motel, suites or luxury accommodations will not be reimbursed unless **PRIOR WRITTEN APPROVAL** by your Manager is received and other rooms are not available. Prior written approval from your Manager should be attached to the expense report when it is submitted.
 - g. In-room movies are not an allowable expense.
 - h. When attending seminars and conventions, lodging arrangements should be made at the host facility to take advantage of group discounts usually offered as part of these functions. There are times when this will also eliminate the need for a rental car with transportation to and from airports by the lodging facility.
 - i. Laundry and valet services are not allowable unless the trip exceeds five (5) consecutive days.

F. CUSTOMER ENTERTAINMENT REQUIRES PRIOR SRI MANAGEMENT APPROVAL

Staff Resources, Inc. will reimburse Employees for their business meal expenditures, however, Staff Resources, Inc. must substantiate that business is discussed during or directly before or after the meal. In addition, meals or entertainment that involve pure "goodwill" are not tax deductible. Prior approval by SRI management is required before incurring entertainment expenses.

When submitting charges for business meals and entertainment the following data **MUST BE PROVIDED** on the expense report for reimbursement

- Names and titles of participating persons.
- Business purpose and benefit derived or expected to be derived as a result.
- Date the entertainment or business meal occurred.
- The time spent entertaining a client on a particular day should not be included on your weekly time sheet.
- Place where entertainment or business meal occurred.
- Amount of each separate expenditure. (Lunch and golf after are considered two separate expenditures.)
- All claims for reimbursement must be substantiated by receipts, paid bills, etc, which show evidence of being paid. A restaurant bar tab bearing name and address is considered a valid receipt only when the establishment does not accept any credit cards.
 1. To be reimbursable, entertainment expenses must be directly related to the act of conducting Company business. Entertainment is necessary if it is the best way to accomplish the Company's business objective and is not, as such, for the benefit of the host.
 2. An employee who is a host at a business event should include only as many employees as is necessary to accomplish the business purpose. This is not just a matter of eliminating unnecessary expense, but that the individual and the Company's judgment may be measured by the customer or third party on just this basis. Expenses of other Company employees and relatives may be appropriately included if they actively participate in entertaining customers or authorized guests and their presence is essential to the business purpose.
 3. Incurring an entertainment expense for other employees (no customer or third-party present) while traveling is considered an exceptional or unusual event and can only take place with prior management approval.
 4. In all cases when multiple Staff Resources employees are present, the senior employee in the group will report the expense(s) in his/her Expense Report
 5. The purchase of business meals should directly relate to a project related activity.
 6. In order for the expense of any spouse to be reimbursed, the expense report must meet I.R.S. guidelines, showing a "clear bona fide business purpose", rather than a personal or social one for incurring such expenses and must be documented on the expense report accordingly.
 7. Per I.R.S. guidelines, entertainment expenses, such as sporting events, theater and concert tickets will be reimbursed at face value. Brokerage fees and scalpers prices are not reimbursable.

8. In all cases, whether entertaining a client or attending a company social event if a person who seems intoxicated intends to operate an automobile, take all reasonable steps to dissuade the individual from driving. Insist on alternative-transportation, such as a taxi or a ride home with another person.

G. EXPENSE REIMBURSEMENT CONDITIONS

1. SRI and the client may provide a per diem food allowance for each work day while on-site, in the form of a cash advance before starting the assignment. The food allowance is currently Forty Dollars (\$40.00) per day under IRS guidelines.
2. We shall not reimburse the Employee a full Forty Dollars (\$40.00) per day if the Employee is entertaining a customer at SRI expense for a lunch and for dinner. A similar adjustment to the Forty Dollars (\$40.00) per day would occur if a Project/Group Manager uses his SRI charge to pay for a project meeting - meal attended by SRI Employees.
3. When per diem food allowance is provided in advance, it may not be necessary to submit any Expense Report forms. Please confirm all travel arrangements with the Secretary before the start of your assignment.
4. Incidental Expenses such as laundry, personal telephone calls, etc. should be discussed with the client supervisor prior to starting the field assignment
5. The cost of meals on one day trips are not reimbursable.
6. I.R.S. and Staff Resources, Inc. do not allow for lunch expense reimbursement incurred during non-overnight travel.
7. Employees are encouraged to eat their meals outside of hotels and airport restaurants which are usually more expensive due to the "captive audience" factor to help stay within the Forty Dollar (\$40.00) per day guideline.
8. The cost of each individual meal (including taxes and tip) by day must be reported on the expense report. Receipts should be provided for all business related meal expenses, however, a receipt must be attached for all meals.

H. **MISCELLANEOUS EXPENSES**

1. **TELEPHONE EXPENSE**

The need to use a personal cellular phone for business will depend on the client requirements and should be discussed with the client supervisor prior to starting the field assignment.

2. **TIPS/GRATUITIES**

Reasonable tips in relation to services rendered will be reimbursed. In case of meals, tipping is not to exceed fifteen percent (15%) of the total meal cost and is included in the Forty Dollar (\$40.00) per day meal allowance. In case of taxis, ten percent (10%) of the total fare is deemed acceptable. In all cases, receipts are required for taxis. Tipping of maids, bellhops and porter are not reimbursable.

3. **LAUNDRY**

Laundry and valet services are not allowable unless the trip exceeds five (5) consecutive days.

4. **TRAVEL INSURANCE**

The purchase of flight or luggage insurance is a personal expense to the Employee and is not reimbursable. Staff Resources, Inc. will not reimburse for personal belongings lost or stolen while on company business.

5. **MISCELLANEOUS EXPENSES**

ALL miscellaneous expenses must be categorized and itemized by day (i.e., parking, tolls, etc.).

A.

1. Week ending dates WILL ALWAYS be a Sunday, fill out all expenses incurred for that week under the proper dates and proper expense titles.
2. Provide copies or scans of legible receipts for all expenses.
3. Supervisor's signature is required on the expense report.

I. **NOT REIMBURSABLE**

The following list is given as a guide and is not necessarily a complete list of those expenses which are not reimbursable.

1. Airline or other travel Insurance
2. Baby sitter fees
3. Pet care
4. Golf fees (except Sales personnel when part of customer entertainment)
5. Personal property insurance
6. Shoe shines
7. Movies, magazines, books and newspapers
8. Theft or loss of personal property
9. Parking or traffic tickets
10. Safety shoes
11. Prescription safety glasses

An expense report which is incorrect in form and/or amount will be returned to the approver for corrective action as appropriate.

SECTION VI – SAFETY PROCEDURES

A. PURPOSE

The purpose of this policy is to provide a basic awareness of safety and avoidance of injury on the job. While not every issue can be addressed in this manual, SAFETY IS EVERYONE'S RESPONSIBILITY. Safety, for the most part, is a common sense approach to doing your tasks. When these basic procedures are adhered to the chances of injury will be minimized.

B. GENERAL

Heavy office equipment such as computers, monitors and copiers shall only be relocated authorized personnel. Moving of large and heavy objects alone could result in personal injury.

All on the job accidents and injuries must be reported to your supervisor and the Human Resources Manager immediately.

A written accident/injury report is required for all incidents. Please use the Accident/Injury Report form at the end of this section. All injuries other than first aid must have a Doctors authorization filed with Human Recourses to return to work.

Drug and alcohol use on any job site will not be tolerated and is grounds for dismissal. Should you indulge in alcohol prior to work or during lunch, do not go into the offices or trailers.

Personal space heaters can cause fires, so proper care and operation is important. Follow the manufacture instructions at all times. Keep combustible materials at a safe distance to prevent fires.

Keep work areas, cubicles and aisles clear of clutter for ease of egress during an emergency. Know where the closest exit is at all times. Know where to go in case of a tornado, or other severe weather.

C. OFFICE

When performing your duties, care should be taken that you use the proper equipment. For instance, when putting up a drawing, a step stool or ladder should be used. DO NOT stand on swivel or tilt chairs to reach the top. Also, if the drawing is large have another person assist you.

Computers, copiers, printers, and plotters are to be maintained and serviced by either the manufacturer except for routine changing of toner and media. When you are changing toner and/or media, care should be taken to make sure that the machine will not cycle. When running copies do not leave the top open, the light may cause injury to your eyes. Never disable any office safety interlocks.

D. ON SITE

Upon arriving at a facility you must check in with the proper people to make them aware of your presence and intent. The Plant Engineering Manager or authorized plant representative for field checks, or the client representative. Never enter an area for which you are not authorized.

When at a facility for field checks you must adhere to all client requirements for eye, ear and foot protection. Upon entering any production facility you should become aware of your surroundings and be on alert for moving equipment and machines. You are to make sure your clothing is not too loose fitting as to get caught in moving machinery. Ties should be removed as well as loose jewelry such as necklaces and bracelets.

During the construction stage of a project the construction area will require personal safety equipment (hard hats, safety glasses with side shields and clear lenses, earplugs, and safety shoes). There are no exceptions. On projects that have a Site Safety Program all personnel shall be required to go through any Site Safety Orientation. Lockout procedures shall be followed during the course of any program. If there is

not a Lockout procedure in place by a Site Safety Program then you are to follow the Staff Resources, Inc, Lockout procedure. (Refer to the Lockout/Tagout Procedures of this handbook.)

Operating golf carts on the job site requires common sense (horseplay will not be tolerated). Do not have feet, legs or arms outside the cart at any time and do not have more people on the cart than it is designed to carry. All plants have speed limits and requirements for golf cart equipment such as flashing lights and audible signals. Please observe all the requirements. During construction there will be congestion throughout the plant and a lot of work going on overhead. Be aware of your surroundings.

Operating of construction equipment is forbidden. No employee may operate any construction equipment for any reason.

STAFF RESOURCES, INC. INCIDENT REPORT

This report should be completed and submitted to Human Resources immediately.

TYPE OF INCIDENT

INJURY SAFETY ISSUE PROPERTY DAMAGE / THEFT

DESCRIPTION OF INCIDENT:

Time of Incident _____ am / pm Date of incident _____

Exact Location of Incident

Description of Events:

Area/ Site Conditions:

Action/tools and/or equipment contributing to the incident:

Was associate performing assigned task? Yes No
Was associate in assigned work area? Yes No
Was the associate utilizing the proper safety equipment? Yes No

Property damaged or stolen (list property, equipment, tool no., owners name & address as necessary)

MEDICAL TREATMENT

None on-site first aid only off-site medical treatment

First Aid Performed By _____

Specific Description of Injury and Treatment (ie. foreign body right eye, laceration left ring finger)

WITNESSES:

Name _____
Company _____
Contact Information _____

Was a statement taken? ___No ___Yes - attached

Name _____
Company _____
Contact Information _____

Was a statement taken? ___No ___Yes - attached

ADDITIONAL COMMENTS:

Report completed by _____ Date _____

Immediate Supervisors Signature _____ Date _____

SECTION VII – LOCKOUT/TAGOUT PROCEDURE

This is a zero tolerance procedure. All requirements shall be followed. Failure to follow requirements shall result in disciplinary action. No Staff Resources, Inc. employee or contract employee shall enter or access any machinery or equipment without it being locked out and in safe mode.

A. PURPOSE

This procedure establishes a Staff Resources, Inc. lockout/tagout practice for securing machinery and equipment during periods of construction, servicing, and/or alteration, which could cause injury to personnel. All affected employees/contractors shall comply with this procedure. This procedure is a minimum requirement and site/plant requirements may supersede these requirements when and where applicable.

B. RESPONSIBILITY

All personnel involved in an operation, which requires a lockout/tagout, are responsible to see that this procedure is followed.

C. IMPLEMENTATION

1. Management/Contractors shall instruct all affected employees in the purpose, use, and safety significance of the lockout/tagout procedure.
2. All shutdowns must be coordinated with the Owner or the Owners Representative, a minimum of 24 hours in advance
3. Only trained and authorized personnel shall initiate lockout.
4. Each person working under a lockout shall apply his/her personal lockout lock and tag.
5. Locks designated for use as a lockout lock shall not be used for any other purpose. Lockout locks and hasps shall be provided by the client or the Construction Site Safety Administrator.
6. Locks used for lockout shall have only one key. Each lock shall be individually keyed. The key shall remain under the exclusive control of the employee installing the lock. The body of the lock shall be identified for lockout use only.
7. Tags shall be completely filled out prior to installation. Only approved tags shall be used.
8. Multi-lock hasps shall be used to ensure others can apply additional locks. Never fill the last available slot in an isolation point with your lockout lock and tag. Use additional multi-lock hasps, if necessary.

D. **SEQUENCE OF LOCKOUT PROCEDURE**

1. All affected personnel in the area shall be notified that a lockout is being performed.
2. When necessary, a qualified contractor shall shut down the equipment by the normal stopping procedure (depress stop button, open toggle switch, valve, etc.)
3. Open disconnect switch, operate valve, or other energy-isolating device so that the energy source(s) are disconnected or isolated from the equipment.
 - Electrical
 - Mechanical
 - Hydraulic
 - Pneumatic
 - Chemical
 - Water
 - Steam
 - Radiation – including Thermal
 - Springs
 - Gravity
 - Other energy sources as required
4. Stored energy, such as that in capacitors, hydraulic, air, gas, water pressure, etc., must also be dissipated.
5. Lockout/Tagout the energy source(s) with the assigned individual lockout device(s) and tag with your name, the name of the company, and contact phone number
6. In situations involving more than one person, all affected employees are required to place their assigned individual lockout devices and tags with their company name and the individual's name on the energy isolated device.
7. Confirm **ZERO ENERGY STATE**. After assuring no personnel are exposed, as a check on having disconnected the energy sources, operate push button or other normal operating controls to make certain the equipment will not operate. CAUTION: Return controls to neutral or off position after the test.
8. Where lockout/tagout is not feasible in the case of required repetitive adjustment these shall be accomplished under the protection of one designated individual.
9. SRI personnel shall verify with the Site Safety Manager, Owner, or Owners Representative if an Energy Control Permit is required before any work is performed.
10. If work on a piece of equipment has not been completed by the end of the shift, the supervisor in charge shall lock and tag the equipment to allow the removal of all locks. If there is more than one shift; all off-going personal locks must be removed. The supervisor's lock remains in place. The oncoming shift will then attach their lock(s) at which time the supervisor's lock shall be removed by the oncoming supervisor and replaced with his/her own lock.
11. Testing or repositioning machine or equipment.
 - Check around the area to ensure completeness of work.
 - All nonessential items shall be removed from the area.
 - Replace all safety guards.
 - Notify all affected personnel that the machine is being tested/repositioned.
 - Remove the necessary lockout locks and devices to test/reposition the machine.
 - Follow steps as listed to reestablish the lockout of the machine.

E. **RESTORING EQUIPMENT TO SERVICE**

1. Upon completion of the lockout an authorized employee must check the area for completeness of work. If the employee(s) who initiated the lockout is available, he/she should conduct this inspection.
2. Remove all tools and nonessential items from the area.
3. Replace all guards.
4. Ensure all personnel are clear of the machine.
5. Notify all affected personnel in the area that the lockout device(s) are being removed.
6. Remove lockout device(s).
7. Restart the machine to ensure proper operation.

F. **GROUP LOCKOUT**

1. When multiple isolation points must be controlled, during a lockout, or when multiple crafts persons are involved, a group lockout shall be used.
2. Follow the steps for a lockout as documented in steps 1-8 in "Sequence of Lockout Procedure". A group lockout system master tag shall be used with a single job control lock on each isolation point.
3. Each key for the locks used shall be placed in a group lockout box. The group lockbox shall be kept in view of the work being performed when practical.
4. Each contractor involved in the lockout shall install a job control lock on the group lockbox. This lock shall remain in place until the lockout has been completed.
5. Each employee covered by the lockout shall apply his/her personal lockout lock and tag on the group lockout box.
6. Each employee shall remove their own lock when their portion of the work is completed or at the end of each shift.
7. Upon completion of the work, the entire work area shall be inspected for completeness.
8. Field verification that down stream devices are ready to accept energy must be conducted.
9. When all of the conditions of the lockout termination procedures have been satisfied, the job control lock(s) shall be removed from the group lockbox.

G. **EMERGENCY REMOVAL LOCKOUT/TAGOUT**

1. If an employee leaves the facility without removing his/her lockout tag lock and tag, an effort shall be made to notify the employee that the supervisor in charge will authorize the removal of their lock. It must be deemed necessary that the removal of the lock is required by at least two supervisory personnel, but only after confirming beyond any doubt that it is safe to do so.
2. Verify the employee has left the site by checking with co-workers, calling the contact phone number, and calling the employee's home.
3. Visually confirm the completeness of the work.
4. The contractor supervisor under the direct supervision of the Site Safety Representative shall remove the lock with bolt cutters.
5. Upon return to the site, prior to returning to work, the employee involved will be notified that their lock has been removed and the reason for it's removal.

H. **DEVICE SPECIFICATIONS**

The lockout /tagout devices used for compliance with this procedure shall be as follows:

1. Locks - Shall be of suitable manufacture, color-coded or otherwise identified for lockout use only.
2. Tags - Standard tags shall be used.
3. Multi-lock Hasps - multi-lock hasps shall be provided by the client.

I. **TRAINING**

Affected employees should be thoroughly familiar with the procedures stated here and those specific to the work location. Do not participate in a lockout until you are absolutely confident about the procedure.

J. **DEFINITIONS**

1. Lockout/Tagout - The placement of a lock/tag on the energy isolating device in accordance with an established procedure, indicating that the energy isolating device shall not be operated until removal of the lock/tag in accordance with an established procedure.
2. Designated Individual - An individual to whom the authority and responsibility to perform the specific assignment has been given by the employer.
3. Energy Source - Any electrical, mechanical, hydraulic, pneumatic, chemical, nuclear, thermal, or other energy source that could cause injury to personnel.
4. Energy Isolating Device - A physical device which prevents the transmission or release of energy. For example, but not limited to the following: a manually operated switch, a slide gate, a slip blind, line valve, blocks or similar devices with visible indication of the position of the device.