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Main Sail LLC Employee Handbook





Main Sail offers a challenging and diverse work environment. We are a service delivery focused company and thus consider every employee to be a key player within our solid team of professionals. We are committed to a value system of high performance standards, quality and teamwork, all of which are critical to the success of our company.

About This Handbook

The following pages contain information regarding many of the policies and procedures of Main Sail, LLC, Inc. (hereby referred to as "Main Sail, LLC"). This is not an employment contract and is not intended to create contractual obligations of any kind.

The policies and procedures outlined in this handbook will be applied at the discretion of Main Sail, LLC and Main Sail, LLC reserves the right to deviate from the policies and procedures of this handbook, or to withdraw or change them, at any time. We will notify you when an official change in policy or procedure has been made.

Main Sail, LLC values the many talents and abilities of its employees and seeks to foster an open, cooperative and dynamic environment where employees and the company alike can thrive. If you would like further information or have questions about any of the policies and procedures outlined in this handbook, please feel free to bring them to the attention of either the Chief Financial Officer or one of the Partners of Main Sail.

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Standard Employment Practices

At Will Employment

Main Sail, LLC does not offer tenured or guaranteed employment. Unless Main Sail, LLC has otherwise expressly agreed in writing, your employment is at will and may be terminated by you or by Main Sail, LLC at any time, including after the evaluation period.

Equal Employment Opportunity

Main Sail, LLC is committed to providing equal employment opportunities to all individuals without regard to race, color, religion, sex, national origin, age, disability, marital status, sexual orientation, or any other characteristic protected by law. For further information about the applicability of Federal Equal Opportunity Laws, including the Americans with Disabilities Act, the Equal Pay Act, the Age Discrimination in Employment Act, see Exhibit D in the Appendices.

Main Sail, LLC does not discriminate on the basis of gender in compensation or benefits for women and men who work in the same establishment and perform jobs that require equal skill, effort, and responsibility and which are performed under similar conditions.

Main Sail, LLC will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship. An employee with a disability for which reasonable accommodation is needed should contact the Chief Financial Officer to discuss possible solutions.

Employees with questions or concerns about any type of discrimination in the workplace are encouraged to bring these issues to the attention of the Scott Harris, Partner and Company EEO Officer. Employees can raise legitimate concerns and make good faith reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination will be subject to disciplinary action, up to and including discharge.

Sexual and Other Unlawful Harassment

Main Sail, LLC will endeavor to maintain a work environment that nourishes respect for the dignity of each individual. This policy is adopted in furtherance of that tradition.

It is against the policies of Main Sail, LLC for an employee to harass another person because of the person's sex, race, color, religion, national origin, age, disability, sexual orientation, marital status, or other characteristic protected by law. Actions, words, jokes, or comments based on such characteristics will not be tolerated.

Consequently, it is against the policies of Main Sail, LLC for an employee to sexually harass another person. Unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature constitute sexual harassment when: (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; (2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions

affecting such individual; or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or environment.

Any employee who believes that he or she is being unlawfully harassed should immediately contact their supervisor or the Chief Financial Officer.

All complaints of harassment will be promptly, thoroughly and confidentially investigated and, where necessary, appropriate corrective action will be taken. Any person found to have unlawfully harassed another employee will be subject to appropriate disciplinary action, up to and including discharge.

Immigration Law Compliance

Main Sail, LLC does not hire anyone that is not a citizen of the United States, or is a non-citizen that is not authorized to work in the U.S under the Immigration Reform and Control Act of 1986. As a condition of employment, all new and past employees must show valid proof that they are eligible to work in the United States. An overview of the Immigration Reform and Control Act can be found at Exhibit D in the Appendices.

Criminal Convictions

Main Sail, LLC reserves the right not to hire or retain anyone that has been convicted of a criminal offense. Conviction of a crime that involves dishonesty may result in an automatic termination of employment. Before any decision is made, the nature of the crime and circumstances surrounding the conviction will be considered.

Standards of Conduct

Main Sail, LLC expects that all employees conduct themselves in a professional and ethical manner. An employee should not conduct business that is unethical in any way, nor should an employee influence other employees to act unethically. Furthermore, an employee should report any dishonest activities or damaging conduct to an appropriate supervisor.

In the event that you become aware of another employee's behavior or actions, which you believe are inappropriate, illegal, problematic, or in any way inhibit or affect your job performance or the Main Sail, LLC work environment, you should discuss such behavior or actions with one of the Partners, the Chief Financial Officer or other appropriate management personnel. All reasonable concerns will be promptly, thoroughly and confidentially investigated by Main Sail, LLC and, where necessary, appropriate corrective action will be taken. You should not discuss such actions or behavior with other Main Sail, LLC employees. Your discussing such matters with other employees may – in and of itself – create an unacceptable work environment for which you will be held responsible and for which you may be disciplined.

Code of Ethics

Main Sail, LLC maintains a Code of Ethics policy to guide its employees with respect to standards of conduct expected in areas where improper activities could damage the Company's reputation and otherwise result in serious adverse consequences to the Company and to employees involved. The Code of Ethics Policy is displayed in the Appendix under Exhibit A.

Electronic Access and Use Guidelines

Main Sail depends on a variety of electronic media, information resources and computer technologies to support the business and therefore maintains an Electronics Access and Use Policy that all employees are expected to adhere to. The Electronic Access and Use Policy is displayed in the Appendix under Exhibit E.

Security Violations

A Security Violation or infraction is any breach of security regulations, requirements, procedures or guidelines, whether or not a compromise results. No matter how minor, any security infraction must be reported immediately to the security office so that the incident may be evaluated and any appropriate action taken. See Exhibit F for examples of violations and disciplinary actions.

General Policies and Procedures

Orientation

In accordance with federal law, both new employees and re-hires will be required to provide documentation of identity and eligibility to work in the United States. The I-9 form will be used for this purpose.

Reporting Changes

You are responsible for promptly notifying the Payroll/Benefits Coordinator of any change in your name, address, telephone number, marital status, citizenship, tax withholding allowances, emergency contact information, insurance beneficiary, or dependent insurance coverage. Accurate and correct information is vital for benefits and insurance records and other Company files.

Job Classifications

Employees are classified within one of the following four statuses:

- (1) Full-time: any employee that is regularly scheduled to work 40 hours a week or more. Full-time employees are eligible for standard company benefits.
- (2) W-2 hourly: So designated employees are not eligible for standard company benefits.

- (3) Part-time: any employee that is regularly scheduled to work less than 35 hours per week. Part-time employees are not eligible for standard company benefits
- (4) Temporary: any temporary work that has a predetermined start and end date of employment. Temporary employees are not eligible for standard company benefits

Pay Periods

All employees are paid bi-weekly on alternating Fridays. The pay an employee receives on a Friday represents pay for the previous two week period, ending on the previous Friday.

Hours of Work

Main Sail, LLC's standard work week for full-time employees is 40 hours. Schedules may vary based on the company's and client's needs. Employees may not deviate from the company's hours of work, unless a manager or supervisor specifically approves a request.

Bonus Structure

Main Sail, LLC may institute a bonus structure or incentive plan at any time. Main Sail, LLC guarantees no bonus plans and management reserves the right to make any changes at any time.

Expense Reimbursement

Main Sail, LLC will reimburse employees for reasonable pre-approved business expenses. Reasonable expenses while traveling on company business include travel fares, accommodations, meals, tips, telephone and fax charges, entertainment of clients and purchases on behalf of the company. Main Sail travel guidelines and an expense template are included in the employee start pack.

All expenses must be submitted via the required expense form. Unreasonable or excessive expenses will not be reimbursed.

In an assignment where the client has established travel guidelines, the employee will adhere to and be reimbursed only for expenses that meet those guidelines

Any questions should be directed to the employee's supervisor.

Holidays

The following are paid holidays for full time salaried employees:

- New Year's Day

- Memorial Day
- Independence Day (July 4th)
- Labor Day
- Thanksgiving Day
- Christmas Day

Not all client holidays line up with Main Sail holidays. Main Sail offers a generous vacation/PTO benefit and consultant employees should use this benefit on any client holiday that is not a recognized Main Sail holiday.

Vacations/Paid Time Off (PTO)

Main Sail strongly believes that vacations are important to an employee's mental and physical well being. Vacation time is therefore offered to full-time salaried employees based on a 'Years of Service' schedule, as outlined below:

- Eligible employees are entitled to a total of 10 days (80 hours) of vacation time per year, accruing at the rate of 20 hours per quarter. Accruals will vest only after the successful completion of a 90 day initial period of employment. Employees will receive an additional five (5) days (40 hours) of vacation time after their fifth, tenth and fifteen year anniversaries.
- Eligible employees are entitled to a total of 5 days (40 hours) of Paid Time Off (PTO) per year, accruing at a rate of 10 hours per quarter. Accruals will vest only after a successful completion of a 90 day initial period of employment.

Employees can carry over up to one year's allotment of vacation. Any requests to carry over more than one year's vacation/pto allotment require partner approval.

Vacation must be used in increments of four (4) hours.

Employees must successfully complete a full quarter to accrue time for said quarter. Quarters are January thru March; April thru June; July thru September; and October thru December

An authorized company holiday that falls on a normal business day during your vacation is not counted as a vacation day.

When given advance notice, Main Sail, LLC will consider requests for additional time without pay.

Drugs and Alcohol

Main Sail, LLC will not tolerate the use or possession of alcohol or illegal drugs on the job or on company property.

Employees using or possessing alcohol or illegal drugs on company property or while at work or who report to work under the influence of alcohol or illegal drugs will be subject to disciplinary action, up to and including discharge.

Main Sail employees who perform services at client or government controlled sites are also subject to specific programs which may include drug screening. These programs may impose significant

sanctions on individuals in positions where testing is required. The Main Sail security administrator will provide you with details about any specific program you will be subject to as a condition of your employment or government clearance.

Violence & Weapons

Main Sail, LLC takes threats of violence extremely seriously. Any act or threat of violence by or against any employee, customer, supplier, partner or visitor is strictly prohibited. This policy applies to all company employees, whether on or off company property.

Any use or possession of weapons, whether illegal or not, is prohibited on company property, or while on company business. This includes knives, guns, martial arts weapons, or any other object that is used as a weapon. Any employee caught possessing a weapon will be disciplined, up to and including termination.

Voice Mail and Electronic Mail

All electronic and telephone communication systems and all communications and information transmitted by, received from, or stored in these systems are the property of Main Sail, LLC and as such are intended for job-related purposes. Personal use should be kept to a minimum. Electronic or telephone communication systems may not be used to transmit messages that may be considered inappropriate under Main Sail, LLC's policies, including those prohibiting harassment. Employees are not permitted to use a code, access a file, or retrieve any stored communication unless authorized to do so or unless they have received prior clearance from an authorized company representative. All pass codes are the property of Main Sail, LLC and may be used by Main Sail, LLC to access electronic and telephone communications at any time. Main Sail, LLC reserves the right to monitor any electronic, telephone, or other communications made using Main Sail, LLC systems or property.

Inventions and Creative Works

You agree that all inventions (as herein defined) shall be and remain the property of Main Sail, LLC. "Inventions" shall mean all ideas, potential marketing and sales relationships, inventions, research, plans for products or services, marketing plans, computer software (including, without limitation, source code and object code), computer programs, original works of authorship, characters, know-how, trade secrets, information, data, developments, discoveries, improvements, modifications, technology, algorithms and designs, whether or not subject to patent or copyright protection, made, conceived, expressed, developed, or actually or constructively reduced to practice by you solely or jointly with others in connection with or relating to any work performed by you for Main Sail, LLC. You acknowledge that all of said Inventions shall be considered as "work made for hire" belonging to Main Sail, LLC.

To the extent that any such inventions, under applicable law, may not be considered work made for hire by you for Main Sail, LLC, you agree to assign and, upon its creation, automatically assigns to Main Sail, LLC the ownership of such material, including any copyright or other intellectual property rights in such materials, without the necessity of any further consideration. Main Sail, LLC shall have the exclusive right to use the inventions, whether original or derivative, for all purposes. At Main Sail, LLC's expense, you will assist Main Sail, LLC in every proper way to protect the inventions throughout the world, including, without limitation, executing in favor of Main Sail, LLC or any affiliate of Main Sail, LLC patent, copyright and other applications and assignments relating to the inventions.

Confidential Information

Main Sail, LLC requires that employees do not disclose information held to be confidential by Main Sail or its clients. Any questions about this policy should be addressed to the Chief Financial Officer.

Conflicts of Interest

Main Sail, LLC requires that employees not compromise the company, its customers, partners or suppliers for personal gain. Examples of conflict of interest include, but are not limited to, accepting gifts worth more than \$25, requesting or granting favors, or conducting business for personal gain. Employees are required to disclose all conflicts of interest to a supervisor. Failure to do may result in disciplinary action, up to and including termination.

Non-Solicitation

During the period of your employment and for a period of twelve (12) months after the termination of your employment with Main Sail, LLC, you shall not, directly or indirectly, (i) solicit for employment or employ any person who was employed by Main Sail, LLC during your employment with Main Sail, LLC; or (ii) call on, solicit, or take away for yourself or for any other person or entity any person or entity who or which was a customer of Main Sail, LLC during your employment with Main Sail, LLC.

Competing Employment

Due to the highly competitive nature of the industry in which Main Sail, LLC is involved, employees are restricted from certain associations or working arrangements with competing or conflicting organizations. Subject to Main Sail, LLC's prior written approval, you may work for other businesses during the course of your employment with Main Sail, LLC; provided, however, you may not (i) accept or perform work of a nature that conflicts or competes in any way with the business or services of Main Sail, LLC; (ii) use any Main Sail, LLC resources including, but not limited to, computer hardware and software, telephones, facsimile machines, and copiers, for or in connection with any non-Main Sail, LLC work; (iii) perform any non-Main Sail, LLC work on Main Sail, LLC premises; or (iv) perform any non-Main Sail, LLC work during normal business hours.

Leave Policies

General Policies

Main Sail, LLC provides Eligible Employees with leaves for a variety of reasons. The following discussion summarizes Main Sail, LLC's leave policies in a way that Main Sail, LLC hopes will be generally helpful. Main Sail, LLC abides by the provisions of the Family and Medical Leave Act, as appropriate. An overview of the Act is set out in Exhibit C in the Appendices.

As with all policies, Main Sail, LLC reserves the right to revise or rescind these policies at its discretion, subject to legal requirements. This statement of leave policies is not intended to create a contract between Main Sail, LLC and its employees.

To apply for leave, or to inquire into what leave may be available, an employee should contact their immediate supervisor. An employee applying for leave will be asked to state why he/she wants the leave, when he/she wants the leave to begin and when he/she wants the leave to end. The supervisor will inform the employee what type and duration of leave, if any, has been approved and will also tell the employee which requirements, such as certification of a health condition, the employee must fulfill.

All leaves are granted for a specific period of time. An employee who foresees being unable or unwilling to return to work at the end of the leave period should apply for any other leave for which the employee is eligible, including an extension of the current leave. Main Sail, LLC reserves the right to terminate the employment of an employee who does not return to work at the end of the approved leave period.

Short-Term Disability Leave (including Maternity Leave)

Paid short-term disability leave is available for an absence due to an employee's illness or disability, including pregnancy-related disability. Short term disability begins on the 8th calendar day of disability. Eligible employees must have at least 90 days seniority. Main Sail, LLC will pay 100% of salary for 8th thru 30th days of disability. Main Sail, LLC will pay 65% of salary for 31st thru 90th day of disability.

An employee seeking short-term disability leave benefits must submit a statement from a doctor demonstrating that he or she is unable due to illness or injury to perform the job and stating the expected duration of the inability to work. If the medical information submitted is not, in the discretion of Main Sail, LLC, sufficient to establish inability to work, the employee may be required to submit to an examination by a doctor selected and paid by Main Sail, LLC.

Family and Medical Leave

Employees may take unpaid leave per the terms of the Family and Medical Leave Act of 1993. Employees should also be aware that pregnancy is considered a disability and may be eligible for disability benefits under mandatory disability benefits laws of certain states.

Personal Leave of Absence

Requests for personal leave without pay are considered individually and granted at the discretion of management. The reason for the request, the employee's length of service, the employee's work record and the demands of the individual's job are examples of the type of factors typically considered in a leave of absence.

Jury Duty

Employees summoned for jury duty will be allowed the necessary time off from work to perform this civic responsibility. Employees must give Main Sail, LLC 15 days advance notice. Main Sail, LLC will pay such employees the difference between their regular salary and any jury duty fees received. Employees will be expected to report to work during all regular hours if their presence is not required in a jury room or court. Main Sail, LLC requires the employee to supply documentation from the court affirming the employee's jury duty service.

Military Duty

Employees who are absent from work in order to attend an annual encampment in a recognized reserve branch of the armed forces of the United States will receive a paid leave of absence of up to a maximum of two weeks per year. Leaves for military service and reinstatement after performing military service will be provided in accordance with the requirements of law.

Funeral Leave

When a death occurs in an employee's immediate family, an employee may take up to three days with pay in order to attend the funeral or make funeral arrangements. In unusual circumstances, additional time off may be granted, with or without pay, at the discretion of Main Sail, LLC. For purposes of the funeral leave policy, "immediate family" means an employee's spouse or child, as well as a parent, grandparent, brother, or sister of the employee or the employee's spouse. Main Sail, LLC requires proof of relationship with the deceased.

Employee Benefits

The following is a list of benefits that Main Sail, LLC makes available to full time salaried employees. The descriptions in this handbook are a summary only. The separate plan documents explain each benefit in more detail and the language of the plans' documents controls the various plans. Benefits may be modified, added or terminated at any time by the insurance company or benefit provider, per the terms of the plan, or by Main Sail, LLC, at its discretion.

Benefits Eligibility

Full-time salaried employees are eligible for the benefits outlined below. Part-time (less than 35 hours per week) and hourly employees are not eligible for these benefits.

Medical Insurance

Medical insurance is available for Eligible Employees and their qualified dependents. Refer to the plan summary for details regarding coverage, eligibility, waiting periods and cost.

401K

Eligible Employees will be given the option to enroll in the Main Sail, LLC 401K program.

Section 125 Plan

Eligible employees will be given the option to participate

Worker's Compensation

Main Sail, LLC requires that all employees report job-related accidents or injuries to a supervisor immediately, whether the accident occurred on or off company premises. Failure to report an injury, regardless of how minor, could result in difficulty with the employee's claim.

COBRA

The Consolidated Omnibus Budget Reconciliation Act (COBRA) gives employees and their qualified beneficiaries the opportunity to continue health coverage under the company's health plan, should the employee lose his or her eligibility (e.g., upon termination). Under COBRA, the employee pays the full cost of coverage at the company's group rate, plus an administrative fee. Details of COBRA coverage and how to apply for it will be provided by the Payroll/Benefits Coordinator at the time eligibility is lost.

Appendix

EXHIBIT A

Main Sail Code of Ethics

Main Sail, LLC maintains certain policies to guide its employees with respect to standards of conduct expected in areas where improper activities could damage the Company's reputation and otherwise result in serious adverse consequences to the Company and to employees involved. The purpose of this Policy is to affirm, in a comprehensive statement required standards of conduct and practices with respect to certain types of payments and political contributions.

An employee's actions under this Policy are significant indications of the individual's judgment and competence. Accordingly, those actions constitute an important element in the evaluation of the employee for position assignments and promotion. Correspondingly, insensitivity to or disregard of the principles of this Policy will be grounds for appropriate management disciplinary action.

STATEMENT OF POLICY

Accurate Labor and Other Costs

Main Sail recognizes the special trust and confidence that customers place in us when they award us work. We must respect and honor that trust by ensuring the integrity of our accounting and timekeeping systems.

Employees and others whose billing is predicated on time are responsible for properly accounting for their labor, travel and other costs, and ensuring that they are accurately recorded and charged in the company's records.

Deliberately mischarging or falsifying time or expenses is a serious offense and is strictly forbidden. Offenders will be subject to strict disciplinary action that could include termination and possible criminal charges.

Prohibition of Improper Payments

The Company expects all employees to use only legitimate practices in commercial operations and in promoting the Company position on issues before government authorities. As stated below, "kickbacks" or "bribes" intended to induce or reward favorable buying decisions and governmental actions are unacceptable and prohibited.

No employee of the Company or any Controlled Affiliate acting on the Company's behalf shall in violation of any applicable law, offer or make directly or indirectly through any other person or firm any payment of anything of value in the form of compensation, gift, contribution or otherwise to

- any person or firm employed by or acting for or on behalf of any customer, whether private or governmental, for the purpose of inducing or rewarding any favorable action by the customer

in any commercial transaction, or any governmental entity, for the purpose of inducing or rewarding action (or withholding of action) by a governmental entity in any governmental matter.

- any governmental official, political party or official of such party, or any candidate for political office, for the purpose of inducing or rewarding favorable action (or withholding of action) or the exercise of influence by such official party or candidate in any commercial transaction or in any governmental matter.

In utilizing consultants, agents, sales representatives or others, the Company will employ only reputable, qualified individuals or firms under compensation arrangements which are reasonable in relation to the services performed. Consultants, agents or representatives retained in relation to the provision of goods or services to the federal government must agree to comply with all laws, regulations and Company policies governing employee conduct.

The provisions of this section are not intended to apply to ordinary and reasonable business entertainment or gifts not of substantial value, customary in local business relationships and not violating law as applied in that environment. Sound discretion is expected in controlling and authorizing such business entertainment and gifts.

When customer organizations, governmental agencies or others have published policies intended to provide guidance with respect to acceptance of entertainment, gifts or other business courtesies by their employees, such policies shall be respected.

Political Contributions

The Company will not make any contribution to any political party or to any candidate for political office in support of such candidacy except as provided in this Policy and as permitted by law.

Reports and Periodic Reviews

Any employee who is requested to make, authorize or agree to any offer or payment which is, or may be, contrary to the Policy will promptly report such information to either the employee's manager, one of Main Sail's Executive Partners or, if need be, to Company legal counsel.

Any employee who acquires information that gives the employee reason to believe that any employee is engaged in conduct forbidden by the Policy, or that any sales representative or other person or firm representing the Company in any transaction is engaged in the type of conduct that would violate this Policy, will promptly report such information to the employee's manager, a Main Sail Executive Partner or to Company legal counsel.

Any manager receiving a report as cited above will promptly report the information to one of Main Sail's Executive Partners or to Company legal counsel. An appropriate investigation will be conducted and disciplinary action will be taken as warranted under the provisions of this Policy.

Compliance with the Antitrust Laws

Main Sail, LLC recognizes the need to single out compliance with the antitrust laws of the United States and other countries as a subject requiring a specific Company policy. The antitrust laws are relevant to many business decisions, and the consequences of violations can be seriously injurious to the Company and to the individuals involved.

Several provisions of the antitrust laws of the United States contain penal provisions under which employees who authorize or engage in acts in violation of such laws are personally subject to substantial fines and possible imprisonment. There are also in existence a number of antitrust decrees affecting the Company and its employees. Violation of any one of the provisions of these decrees is an offense which may subject the Company and the individuals involved to severe penalties.

Statement of Policy

It is the objective of the Company:

- to comply with the antitrust laws of the United States and other countries applicable to its business operations and
- to hold employees in management positions personally and strictly accountable for taking measures necessary to achieve the objective within their areas of responsibility.

Compliance with Section 1 of the Sherman Act

In furtherance of this Policy and specifically in furtherance of compliance with Section 1 of the Sherman Act

- A. No employee shall enter into any understanding or agreement-whether expressed or implied, formal or informal, written or oral-with a competitor limiting or restricting any of the following aspects of the competitive strategy of either party or of the business offering of either party to any third party or parties.

Prices
Costs
Profits
Product or service offerings
Terms or conditions of sale
Sales volume
Market share
Decisions to quote or not to quote
Sales territories

- B. No employee shall enter into any understanding or agreement with a purchaser of services sold by the Company which restricts the right of the purchaser to determine the price at which to resell such service, nor shall any employee enter into such an agreement when the Company is the purchaser of a product or service.

Violations of the Policy

- A. Violations of the Policy are grounds for discharge or other disciplinary action, adapted to the circumstances of the particular violation and having as a primary objective furtherance of the Company's interest in preventing violations and making clear that violations are neither tolerated nor condoned.
- B. Disciplinary action will be taken, not only against individuals who authorize or participate directly in a violation of the Policy, but also against:
 - 1. any employee who may have deliberately failed to report a violation of the Policy;
 - 2. any employee who may have deliberately withheld relevant and material information concerning a violation of the Policy; and
 - 3. the violator's managerial superiors to the extent that the circumstances of the violation reflect inadequate leadership and lack of diligence.

Reports and Periodic Reviews

- A. Any employee who is requested to engage in any activity which is or may be contrary to this Policy will report such information to the manager who the individual reports, or if the employee was so directed by the manager, then to a Main Sail Executive Partner or to Company legal counsel.
- B. Any employee who acquires information that gives the employee reason to believe that any other employee is engaged in conduct forbidden by the Policy will promptly report such information to the manager to whom the employee reports or, to a Main Sail Executive Partner or to Company legal counsel.

EXHIBIT B

Overview of the Family and Medical Leave Act

The U.S. Department of Labor's Employment Standards Administration, Wage and Hour Division, administers and enforces the Family and Medical Leave Act (FMLA) for all private, state and local government employees and some federal employees. Most Federal and certain congressional employees are also covered by the law and are subject to the jurisdiction of the U.S. Office of Personnel Management or the Congress.

FMLA became effective on August 5, 1993, for most employers. If a collective bargaining agreement (CBA) was in effect on that date, FMLA became effective on the expiration date of the CBA or February 5, 1994, whichever was earlier. FMLA entitles eligible employees to take up to 12 weeks of unpaid, job-protected leave in a 12-month period for specified family and medical reasons. The employer may elect to use the calendar year, a fixed 12-month leave or fiscal year, or a 12-month period prior to or after the commencement of leave as the 12-month period.

The law contains provisions on employer coverage; employee eligibility for the law's benefits; entitlement to leave, maintenance of health benefits during leave, and job restoration after leave; notice and certification of the need for FMLA leave; and protection for employees who request or take FMLA leave. The law also requires employers to keep certain records.

EMPLOYER COVERAGE

FMLA applies to all:

- Public agencies, including state, local and federal employers, local education agencies (schools) **and**
- Private-sector employers who employed 50 or more employees in 20 or more workweeks in the current or preceding calendar year **and** who are engaged in commerce or in any industry or activity affecting commerce — including joint employers and successors of covered employers.

EMPLOYEE ELIGIBILITY

To be eligible for FMLA benefits, an employee **must**:

- Work for a covered employer;
-
- Have worked for the employer for a total of 12 months;
-
- Have worked at least 1,250 hours over the previous 12 months; and
-
- Work at a location in the United States or in any territory or possession of the United States where at least 50 employees are employed by the employer within 75 miles.

LEAVE ENTITLEMENT

A covered employer must grant an eligible employee up to a total of 12 workweeks of **unpaid** leave during any 12-month period for one or more of the following reasons:

- For the birth and care of the newborn child of the employee;
- For placement with the employee of a son or daughter for adoption or foster care;
- To care for an immediate family member (spouse, child, or parent) with a serious health condition; **or**
- To take medical leave when the employee is unable to work because of a serious health condition.

Spouses employed by the same employer are jointly entitled to a **combined** total of 12 work-weeks of family leave for the birth and care of the newborn child, for placement of a child for adoption or foster care and to care for a parent who has a serious health condition. Leave for birth and care, or placement for adoption or foster care must conclude within 12 months of the birth or placement.

Under some circumstances, employees may take FMLA leave intermittently — which means taking leave in blocks of time, or by reducing their normal weekly or daily work schedule.

If FMLA leave is for birth and care or placement for adoption or foster care, use of intermittent leave is subject to the employer's approval. FMLA leave may be taken intermittently whenever **medically necessary** to care for a seriously ill family member, or because the employee is seriously ill and unable to work.

Also, subject to certain conditions, employees **or** employers may choose to use accrued **paid** leave (such as sick or vacation leave) to cover some or all of the FMLA leave. The employer is responsible for designating if an employee's use of paid leave counts as FMLA leave, based on information from the employee. "**Serious health condition**" means an illness, injury, impairment, or physical or mental condition that involves either:

1. Any period of incapacity or treatment connected with inpatient care (i.e., an overnight stay) in a hospital, hospice, or residential medical-care facility and any period of incapacity or subsequent treatment in connection with such inpatient care; **or**
2. Continuing treatment by a health care provider which includes any period of incapacity (i.e., inability to work, attend school or perform other regular daily activities) due to:

2.01 A health condition (including treatment therefore, or recovery therefrom) lasting more than three consecutive days and any subsequent treatment or period of incapacity relating to the same condition, that **also** includes:

- Treatment two or more times by or under the supervision of a health care provider; **or**
- One treatment by a health care provider with a continuing regimen of treatment; **or**

- Pregnancy or prenatal care. A visit to the health care provider is not necessary for each absence; or
- A chronic serious health condition, which continues over an extended period of time, requires periodic visits to a health care provider and may involve occasional episodes of incapacity (e.g., asthma, diabetes). A visit to a health care provider is not necessary for each absence; or
- A permanent or long-term condition for which treatment may not be effective (e.g., Alzheimer's, a severe stroke, terminal cancer). Only supervision by a health care provider is required, rather than active treatment; or
- Any absences to receive multiple treatments for restorative surgery or for a condition which would likely result in a period of incapacity of more than three days if not treated (e.g., chemotherapy or radiation treatments for cancer).

"Health care provider" means:

1. Doctors of medicine or osteopathy authorized to practice medicine or surgery by the state in which the doctors practice; **or**
2. Podiatrists, dentists, clinical psychologists, optometrists and chiropractors (limited to manual manipulation of the spine to correct a subluxation as demonstrated by X-ray to exist) authorized to practice and performing within the scope of their practice, under state law; **or**
3. Nurse practitioners, nurse-midwives and clinical social workers authorized to practice and performing within the scope of their practice, as defined under state law; **or**
4. Christian Science practitioners listed with the First Church of Christ, Scientist in Boston, Massachusetts; **or**
5. Any health care provider recognized by the employer or the employer's group health plan benefits manager.

MAINTENANCE OF HEALTH BENEFITS

A covered employer is required to maintain group health insurance coverage for an employee on FMLA leave whenever such insurance was provided before the leave was taken and on the same terms as if the employee had continued to work. If applicable, arrangements will need to be made for employees to pay their share of health insurance premiums while on leave.

In some instances, the employer may recover premiums it has paid to maintain health coverage for an employee who fails to return to work from FMLA leave.

JOB RESTORATION

Upon return from FMLA leave, an employee must be restored to the employee's original job, or to an equivalent job with equivalent pay, benefits and other terms and conditions of employment.

In addition, an employee's use of FMLA leave cannot result in the loss of any employment benefit that the employee earned or was entitled to **before** using FMLA leave, nor be counted against the employee under a "no fault" attendance policy.

Under specified and limited circumstances where restoration to employment will cause substantial and grievous economic injury to its operations, an employer may refuse to reinstate certain highly-paid "**key**" employees after using FMLA leave during which health coverage was maintained. In order to do so, the employer must:

- Notify the employee of his/her status as a "key" employee in response to the employee's notice of intent to take FMLA leave;
- Notify the employee as soon as the employer decides it will deny job restoration and explain the reasons for this decision;
- Offer the employee a reasonable opportunity to return to work from FMLA leave after giving this notice; **and**
- Make a final determination as to whether reinstatement will be denied at the end of the leave period if the employee then requests restoration.

A "**key**" employee is a salaried "eligible" employee who is among the highest paid ten percent of employees within 75 miles of the work site.

NOTICE AND CERTIFICATION

Employees seeking to use FMLA leave are required to provide 30-day advance notice of the need to take FMLA leave when the need is foreseeable and such notice is practicable. Employers may also require employees to provide:

- Medical certification supporting the need for leave due to a serious health condition affecting the employee or an immediate family member;
- Second or third medical opinions (at the employer's expense) and periodic recertification; **and**
- Periodic reports during FMLA leave regarding the employee's status and intent to return to work.

When intermittent leave is needed to care for an immediate family member or the employee's own illness and is for planned medical treatment, the employee must try to schedule treatment so as not to unduly disrupt the employer's operation.

Covered employers must post a notice approved by the Secretary of Labor explaining rights and responsibilities under FMLA. An employer that willfully violates this posting requirement may be subject to a fine of up to \$100 for each separate offense.

Also, covered employers must inform employees of their rights and responsibilities under FMLA, including giving specific written information on what is required of the employee and what might happen in certain circumstances, such as if the employee fails to return to work after FMLA leave.

UNLAWFUL ACTS

It is unlawful for any employer to interfere with, restrain, or deny the exercise of any right provided by FMLA. It is also unlawful for an employer to discharge or discriminate against any individual for opposing any practice, or because of involvement in any proceeding, related to FMLA.

ENFORCEMENT

The Wage and Hour Division investigates complaints. If violations cannot be satisfactorily resolved, the U.S. Department of Labor may bring action in court to compel compliance. Individuals may also bring a private civil action against an employer for violations.

OTHER PROVISIONS

Special rules apply to **employees of local education agencies**. Generally, these rules provide for FMLA leave to be taken in blocks of time when intermittent leave is needed or the leave is required near the end of a school term.

Salaried executive, administrative and professional employees of covered employers who meet the Fair Labor Standards Act (FLSA) criteria for exemption from minimum wage and overtime under Regulations, 29 CFR Part 541, do not lose their FLSA-exempt status by using any unpaid FMLA leave. This special exception to the "salary basis" requirements for FLSA's exemption extends only to "eligible" employees' use of leave required by FMLA.

The FMLA does not affect any other federal or state law, which prohibits discrimination, nor supersede any state or local law which provides greater family or medical leave protection. Nor does it affect an employer's obligation to provide greater leave rights under a collective bargaining agreement or employment benefit plan. The FMLA also encourages employers to provide more generous leave rights.

EXHIBIT C

Overview of Federal Equal Opportunity Laws, including the Americans with Disabilities Act, the Equal Pay Act, the Age Discrimination in Employment Act

The EEOC enforces the following laws:

- **Title VII of the Civil Rights Act of 1964 (Title VII)** - prohibits race, color, religion, sex and national origin discrimination. Title VII applies to employers with fifteen (15) or more employees.
- **Age Discrimination in Employment Act of 1967 (ADEA)** - prohibits age discrimination against individuals who are forty (40) years of age or older. The ADEA applies to employers with twenty (20) or more employees.
- **Title I of the Americans with Disabilities Act of 1990 (ADA)** - prohibits employment discrimination against qualified individuals with disabilities. The ADA applies to employers with fifteen (15) or more employees.
- **Equal Pay Act of 1963 (EPA)** - prohibits wage discrimination between men and women in substantially equal jobs within the same establishment. The EPA applies to most employers with one or more employees.

These laws prohibit employment discrimination based on race, color, sex, religion, national origin, age, disability and prohibit retaliation for opposing job discrimination, filing a charge, or participating in proceedings under these laws.

A business is covered by the EEOC laws if:

- All employees, including part-time and temporary workers, are counted for purposes of determining whether an employer has a sufficient number of employees.
- An employee is someone with whom the employer has an employment relationship. The existence of an employment relationship is most easily shown by a person's appearance on the employer's payroll, but this alone does not necessarily answer the question. Determining whether an employer has enough employees to be covered by these laws is, ultimately, a legal question.

Independent contractors are not counted as employees. Determining whether an individual is, under the law, an independent contractor, also is a legal question that may not be as easy to answer as you might think. If you are unsure whether a business or individual is covered, you may wish to consult with an attorney.

The following may file a charge of discrimination with the EEOC:

- Anyone who believes that his or her employment rights have been violated because of race, color, sex, religion, national origin, age, disability or because of retaliation may file a charge of discrimination with EEOC. By law, EEOC must accept the filing of a charge.

In most geographic areas, a charge must be filed with EEOC within 300 days from the date of the alleged discrimination. In a very small number of areas where a state or local employment discrimination law does not apply, a charge must be filed within 180 days.

EXHIBIT D

Overview of The Immigration Reform and Control Act

The Immigration Reform and Control Act of 1986 (IRCA) makes it unlawful for an employer to hire any person who is not legally authorized to work in the United States and it requires employers to verify the employment eligibility of all new employees.

IRCA also prohibits discrimination in hiring and discharge based on national origin (as does Title VII) and on citizenship status. IRCA's anti-discrimination provisions are intended to prevent employers from attempting to comply with the Act's work authorization requirements by discriminating against foreign-looking or foreign-sounding job applicants.

- IRCA's anti-discrimination provisions apply to smaller employers than those covered by EEOC-enforced laws.
- IRCA's national origin discrimination provisions apply to employers with between 4 and 14 employees (who would not be covered by Title VII).
- IRCA's citizenship discrimination provisions apply to all employers with at least 4 employees.
- IRCA is enforced by the U.S. Department of Justice. For information on IRCA's anti-discrimination provisions, contact:

**United States Department of Justice
Office of Special Counsel for Immigration-Related
Unfair Employment Practices
(800) 255-8155 (employer hotline/voice)
(800) 237-2515 (TDD)**

EXHIBIT E

Main Sail Electronic Access and Use Guidelines

Policy:

Main Sail depends on a variety of electronic media, information resources and computer technologies to support the business. Among these are electronic mail (email), phone voice mail, servers, workstations and computer networks, such as the Internet and the company's Local Area Network (LAN/WAN). When you use these resources; you are representing the Company. As such, you are obligated to use them in an effective, professional, ethical, secure and legal manner for the benefit of Main Sail and the work which the Company performs for its customers. Associates are responsible to ensure that their use or output of the Company's electronic systems and the content of files are consistent with commonly acceptable standards of ethical conduct, and withstand public scrutiny without causing embarrassment to Main Sail, its associates or customers, or creating liability for the Company. While the Company may deploy software to assist in blocking access to objectionable Internet sites, individual associate users bear the primary responsibility to satisfy the test of ethical use.

By using the Company's electronic and information resources, you accept responsibility to comply with the following Company policies:

Permissible Uses:

Purpose of Use: Company resources for electronic communications are to be used for legitimate business purposes of the Company. Only associates of Main Sail and other authorized persons conducting Company business may use the Company's electronic communications systems and resources.

Prohibited Uses:

Personal Use: Generally, Company resources for electronic communications should not be used for personal or non-company commercial purposes. However, incidental and occasional use for personal reasons is permitted provided such use complies in all respects with the Main Sail guidelines.

Material Content: Use of Company resources for electronic communications in the receipt, transmission, display or delivery of sexually explicit information, images, and messages, and any communication which can be construed as offensive, disruptive, harassment or disparagement of others is prohibited. Other prohibited electronic communications include, but are not limited to, the following:

- 1) Use of electronic communications in violations of federal, state or local laws and regulations.
- 2) Use of electronic communications for the dissemination, copying or printing of copyrighted materials, including articles and software, in violation of copyright laws.
- 3) Use of electronic communications for the unauthorized transmission of non-public financial and other confidential information of the Company.
- 4) Use of electronic communications to solicit for religious, personal, or political causes.

- 5) Use of electronic communications to intimidate others, to create a hostile work environment, to interfere with the ability of others to conduct Company business, or any other use that is inconsistent with the professional image of the Company.
- 6) Constructing electronic communications so it appears to be from someone else. You are not permitted to establish unauthorized email accounts.
- 7) Obtaining access to the files or communications of others for the purpose of satisfying idle curiosity with no legitimate Company business purpose.
- 8) Attempting unauthorized access to data and systems or attempting to breach any security measures on any Company electronic communication system.

Ownership: The Company owns all rights to its electronic communications systems and resources, including the hardware, software and storage media of its technology systems. Main Sail owns the rights to all data and files in any computer, network or other information system owned by the Company. We also reserve the right to monitor electronic mail messages and their content.

Access: The Company has the right to access, search, inspect, copy, and disclose any message, communications or file, on or in the Company owned electronic communications systems and resources at any time for any reason. The confidential passwords used to access various electronic communication systems, such as the LAN, email and phone mail are a measure to maintain the security of the Company's electronic communication systems and confidentiality of the Company's information therein. The fact that associates may select their own password does not give an associate any privacy rights to any message, communication or file. Associates should have no expectation of privacy with regard to any electronic communications.

Sensitive Information: Do not send unencrypted files containing sensitive information via the Internet without prior release/authorization from the recipient concerning security risks involved. Our standard procedure is to obtain signed authorization from the recipient before sending sensitive unencrypted information over the Internet. This information pertains to but is not limited to:

- Trade secrets
- Associate personal information
- Company plans, budgets or upcoming marketing material
- Company financials

Network Security: Software and data from the Internet are a primary source of computer viruses, and much of the software that can be downloaded is often not up to standards required for a corporate network. Please ensure your computer has an up-to-date antivirus software loaded.

Passwords: Associates must utilize confidential passwords to access various Main Sail systems such as the LAN, email and phone mail. ID's and passwords are used by various systems as a method of authentication, auditing and control. Associates are responsible for keeping this information confidential and secure.

Backup: It is important to be aware that electronic files housed on the LAN, including email, are backed up on a scheduled basis.

Guidelines for Email Writing: Associates are expected to communicate with courtesy and restraint with both internal and external recipients. Electronic mail should reflect the professionalism of the Company and should not include language that could be construed as profane, discriminatory, obscene, sexually harassing, threatening or retaliatory. Always use spell-check or proof read emails; associates should remember that email is a form of business communication and the language they use should reflect that at all times. It is recommend that using all capital letters, shorthand, idioms, unfamiliar acronyms and slang should be avoided when using electronic mail since these types of message are difficult to read.

Electronic Mail Tampering: Electronic mail messages received should not be altered without the sender's permission nor should electronic mail be altered and forwarded to another user and/or unauthorized attachments be placed on another's electronic mail message.

EXHIBIT F

The following are examples of security violations:

- Leaving a classified file or security container unlocked and unattended either during or after normal working hours.
- Keeping classified material in a desk or unauthorized cabinet, container, or area.
- Leaving classified material unsecured or unattended on desks, tables, cabinets, or elsewhere in an unsecured area, either during or after normal working hours.
- Reproducing or transmitting classified material without proper authorization.
- Losing your security badge.
- Removing classified material from the work area in order to work on it at home.
- Granting a visitor, contractor, employee or any other person access to classified information without verifying both the individual's clearance level and need-to-know.
- Discussing classified information over the telephone, other than a phone approved for classified discussion.
- Discussing classified information in lobbies, cafeterias, corridors, or any other public area where the discussion might be overheard.
- Carrying safe combinations or computer passwords (identifiable as such) on one's person, writing them on calendar pads, keeping them in desk drawers, or otherwise failing to protect the security of a safe or computer.
- Failure to mark classified documents properly.
- Failure to follow appropriate procedures for destruction of classified material.
- Violation of Client security procedures in any format.

Major Violations

The significance of a security violation does not depend upon whether information was actually compromised. It depends upon the intentions and attitudes of the individuals who committed the violation.

Ability and willingness to follow the rules for protection of classified information is a prerequisite for maintaining your security clearance. Although accidental and infrequent minor violations are to be expected, deliberate or repeated failure to follow the rules is definitely not. It may be a symptom of underlying attitudes, emotional, or personality problems that are a serious security concern.

The following behaviors are of particular concern and may affect your security clearance:

- A pattern of routine security violations due to inattention, carelessness, or a cynical attitude toward security discipline.
- Taking classified information home, ostensibly to work on it at home, or carrying it while in a travel status without proper authorization.
- Prying into projects or activities for which the person does not have (or no longer has) a need to know. This includes requests for classified publications from reference libraries without a valid need to know, or any attempt to gain unauthorized access to computer systems, information, or data bases.
- Intoxication while carrying classified materials or causing one to speak that causes one to speak inappropriately about classified matters to unauthorized persons.
- Deliberate revelation of classified information to unauthorized persons to impress them in one's self-importance.

- Copying classified information in a manner designed to obscure classification markings. This may indicate intent to misuse classified information.
- Making unauthorized or excessive copies of classified material. Going to another office to copy classified material when copier equipment is available in one's own work area is a potential indicator of unauthorized copies being made.
- Failing to report requests for classified information from unauthorized individuals.

A graduate scale of disciplinary actions to be taken against employees who violate security requirements has been established and will be applied as follows:

1. First offense: a formal verbal warning by the Facility Security Officer.
2. Second offense within a 12-month period: a letter of reprimand to the individual from the Facility Security Officer.
3. Third offense within a 12-month period: termination of employee's security clearance.

Any severe violation could result in immediate termination of the employee's security clearance.

Failure to report a security violation is itself a security violation and is subject to the same disciplinary actions.

