

360 Strategic Partners, LLC

Standards of Business Conduct

360 Strategic Partners, LLC
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Standards of Business Conduct

Executive Managing Partners' Message

Dear 360 Strategic Partners Team Member:

We at 360 Strategic Partners are a newly-formed private company, and we have a strong desire to start off as we intend to continue, conducting our business affairs in accordance with the highest standards of integrity and ethical behavior. Honesty, fairness, respect, and integrity are guiding principles in all our business dealings. In addition to establishing these principles because it makes good business sense, we are subject to federal and state laws regarding governance and non-retaliation. Please review these materials and reference them as needed during your course of business.

Our ability to achieve the challenging performance targets we have set for ourselves depends on each and every one of us, including all senior level executives and financial officers, being committed to these values — and practicing them in every action we take. Moreover, these values apply wherever we do business around the world, in conjunction with local laws and regulations.

If an issue arises that you cannot answer, or if you know of or believe there might be violations of the company's policies, talk to your manager or any Managing Partner. If you prefer, you may also contact either of us via phone, email or regular mail.

The reputation for integrity of 360 Strategic Partners depends on every one of us continuing to make and keep our commitments to business conduct standards in all we do. As such, please be diligent in reporting any fraud, misconduct, or abuse that you may encounter. It is up to each and every one of us to maintain the company's standing in upholding the highest standards of conduct and ethics in all its business and professional dealings. Let's keep up the good work.

Sincerely,

Curt Ward, Ian Stock, Ken Boasso, T Kim Parnell, Matt M Pérez, Richard Trutz
Managing Partners

Policy Statement

It is the policy of 360 Strategic Partners (including its affiliates and subsidiaries, the “Company”) to conduct its affairs in accordance with applicable laws, rules and regulations of the countries in which it does business. These Standards of Business Conduct (“Standards”) apply to the Company’s contractors doing work for or through 360 Strategic Partners (“Consultants”), the Company’s Executive Managing Partners and other Managing Partners (collectively, “Partners”), the Company’s employees and officers, including the principal financial officer, principal accounting officer or controller, and persons performing similar functions. These Standards are designed to promote:

- honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- full, fair, accurate, timely and understandable disclosure in public communications made by the Company;
- compliance with applicable governmental laws, rules and regulations;
- the prompt internal reporting to the appropriate person of violations of these Standards; and
- accountability for adherence to these Standards.

The Company has established standards for behavior that affects the Company, its Partners, officers and other employees and Consultants should comply with those standards. The Company promotes ethical behavior and encourages employees to talk to Resource Team Leaders, Strike Team Leaders or Partners when in doubt about the best course of action in a particular situation. Anyone aware of a situation that he or she believes may violate or lead to a violation of these Standards should follow the guidelines under “Compliance and Reporting” below.

Our Standards cover a wide range of business practices and procedures. They do not cover every issue that may arise, but they set out basic principles to guide you. Additional Company policies not found in this document as well as the Question and Answer section of this document are not part of these Standards or incorporated herein. Although there can be no better course of action than to apply common sense and sound judgment, do not hesitate to use the resources available whenever it is necessary to seek clarification.

Waivers

When provisions of these Standards require you to act, or refrain from acting, in a particular manner, and you believe that the Company’s interests require you to act in a different manner, you should request a waiver of these Standards from the head of the Legal Resource Team. All waivers may be granted by the head of the Legal Resource Team or his designee. Changes in these Standards may only be made by an Executive Managing Partner and must be promptly disclosed.

Business Relationships

The Company seeks to outperform its competition fairly and honestly. The Company seeks competitive advantages, and seeks competitive advantages for its clients, through superior performance, not unethical or illegal business practices. Each Consultant, Partner, and Company officer or other employee should endeavor to deal fairly with the Company’s customers, suppliers, competitors and employees, as well as with customers, suppliers, competitors and employees of Company clients, and should not take advantage of them through abuse of dominant position, abuse of privileged information, or misrepresentation of material facts.

The use of Company funds, facilities or property, or the property of any Company client, for any illegal or unethical purpose is strictly prohibited; provided, that certain facilitating payments discussed in “Doing Business Internationally” are permitted.

- You are not permitted to offer, give or cause others to give, any payments or anything of value for the purpose of influencing the recipient’s business judgment or conduct in dealing with the Company or with a Company client other than facilitating payments (as defined below).

- You may not solicit or accept a kickback or bribe, in any form, for any reason.

Fair competition laws, including the U.S. antitrust rules, limit what the Company or a Company client can do with another company and what the Company or a Company client can do on its own. Generally, the laws are designed to prohibit agreements or actions that reduce competition and harm consumers. You may not enter into agreements or discussions with Company or Company client competitors that have the effect of fixing or controlling prices, dividing and allocating markets or territories, or boycotting suppliers or customers. U.S. and foreign antitrust laws also apply to imports and exports.

Doing Business Internationally

The Company is committed to the highest business conduct standards wherever it operates. The Company observes these standards worldwide, even at the risk of losing business. While no one can anticipate all the situations that may present challenges to Company officers or other employees, Partners or Consultants doing business in the worldwide marketplace, the following guidelines always apply:

- Observe laws and regulations, both U.S. and non-U.S., that are applicable to the business abroad of the Company and all Company clients;
- Paying bribes to government officials is absolutely prohibited, even if those bribes are common practice, except for facilitating payments. You may not give, promise to give or authorize the giving to a foreign official, a foreign political party, or official thereof or any candidate for foreign political office any money or offer, give, promise to give or authorize the giving of anything of value to influence any act or decision, to induce such official, party or candidate to do or omit to do any act in violation of the lawful duty of such official, party or candidate, or to induce such official, party or candidate to use his or her influence with a foreign government or agency to affect or influence any act or decision of such foreign government or agency;
- Do not cooperate with illegal boycotts;
- Observe all applicable governmental licensing requirements and the requirements of applicable import and export control laws; and
- Do not enter into an agreement with an agent or consultant that relates to business outside the United States of the Company or any Company client unless it has been approved by the Company's Legal Resource Team.

In some countries, a very limited category of small payments to facilitate or expedite routine nondiscretionary governmental actions may be permitted as exceptions to antibribery laws, including the U.S. Foreign Corrupt Practices Act ("FCPA"). The requirements pertaining to such payments are complex. The Company's Consultants engaged in international business activities must obtain prior approval of the head of the Legal Resource Team before making any such payment. These "facilitating payments" to non-U.S. governmental officials are distinguished from payments made to influence a discretionary decision or to cause violation of, or an act in conflict with, the interests of an individual's employer, which are strictly prohibited.

Conflict of Interest Policy

A conflict of interest arises when your personal interests, for example, your interests in a business other than the Company client for whom you are working at any time, interfere with your ability to act in the best interests of that client or the Company. Partners, Consultants and Company officers and other employees must discharge their responsibilities on the basis of what is in the best interest of that client and the Company independent of personal consideration or relationships.

The Company recognizes and respects that you will take part in legitimate financial, business and other activities outside your work with the Company and for Company clients. Consultants, Partners and Company officers and other employees must insure that these activities are lawful and free of conflicts with their responsibilities as Consultants, Partners or officers or other employees of the Company, as the case may be.

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It is the policy of the Company that no Consultant, Partner, Company officer or other employee, nor any member of the immediate family of either, shall have any direct or indirect material interest in, render any material service to, or represent in any material way, any outside concern that competes with the business of the Company or any Company client for which the Company is working, unless the interest, service, or representation is disclosed and approved as provided in this policy. In addition, it is the policy of the Company that no Managing Partner shall employ the Company's outside auditing firm for personal tax or business matters.

The Company must have complete information regarding actual or potential conflicts of interest at all times. Accordingly, the Company requires that each Consultant, Partner, or officer or other employee of the Company, disclose as set forth below any interest in, service to, or representation of any concern in which that person or an immediate family member of that person is or may be involved that (i) creates an actual or potential conflict of interest whereby the person or immediate family member personally benefits, or, (ii) has the appearance of adversely affecting the person's judgment or actions in performing his or her duties for the Company or a Company client. Consultants, Partners and Company officers or other employees may discuss concerns with the head of the Legal Resource Team.

For purposes of this policy, immediate family member is defined as spouse, child, parent, brother or sister of the person concerned.

Please note that this conflict of interest policy excludes participation in federal credit unions, publicly owned insurance companies, and corporations whose stock is listed on a national stock exchange or otherwise generally held by the public, provided stock ownership or beneficial interest of such corporation by the person or his or her immediate family member is not more than *two percent* of the total stock outstanding.

New Consultants and employees are required to complete a Standards of Business Conduct Statement when hired. Consultants, Partners, and Company officers and other employees who later become aware of potential conflicts of interest must disclose them to the Company immediately. This disclosure may be done by contacting the head of the Legal Resource Team or the Employee Hotline.

Government Contracting

Detailed laws and regulations govern virtually every aspect of doing business with the U.S. government, its agencies, and its prime contractors. Activities that might be permitted when working with the private sector may be improper or even illegal when a national or local government or one of its prime contractors is the customer.

Consultants, Partners, and Company officers and other employees should seek to adhere to the highest standards of honesty and integrity in their relations with government officials and employees. For example, Consultants, Partners, and Company officers and other employees should observe the following principles when bidding or performing government contracts as either a prime or subcontractor:

- Do not offer or provide meals, transportation, gifts or other consideration to government employees except as permitted under applicable law and Company policy.
- Obey the regulations governing current and post-government conflicts of interests. Obtain all appropriate government approvals prior to recruiting or hiring current or former government employees.
- Obtain appropriate licenses prior to exporting or even discussing certain technologies with citizens of other countries.
- Obey any requirements that may restrict access to source selection or competitive information.

Consultants, Partners, and Company officers and other employees who deal with government representatives or prime contractors are responsible for knowing and obeying the laws and regulations applicable to doing business with the U.S. government.

Accuracy of Business Records

You are responsible for the accuracy of your records, time sheets and reports. Accurate information is essential to the Company's ability to meet legal and regulatory obligations and to compete effectively. The records and books of account of the Company must meet the highest standards and accurately reflect the true nature of the transactions they record. Destruction of any records, books of account or other documents except in accordance with the Company's document retention policy is strictly prohibited.

You must not create false or misleading documents or electronic records of accounting or financial matters for any purpose relating to the Company, and no one may direct a Consultant, Partner or officer or other employee of the Company to do so. For example, expense reports must accurately document expenses actually incurred in accordance with Company policies. You must not obtain or create "false" invoices or other misleading financial documentation or invent or use fictitious entities, sales, purchases, services, loans or other financial arrangements for any purpose relating to the Company. Partners, Consultants and officers and other employees of the Company are also responsible for accurately reporting time worked.

No undisclosed or unrecorded account or fund shall be established for any purpose. No false or misleading entries may be made in the Company's books for any reason. No disbursement of Company funds or other property may be made without adequate supporting documentation or for any purpose other than as described in the documents. All Partners, Consultants, and Company officers and other employees must comply with generally accepted accounting principles and the Company's internal controls at all times.

Public Communications and Disclosures

The Company communicates with the press and with the financial community through official channels only. The Company provides accurate and timely information as necessary about its business to the media and the general public.

Company Asset Protection

You should protect the Company's assets (both physical and intellectual property) and ensure their efficient use. Theft and carelessness have a direct impact on the Company's profitability. All Company assets, and all assets of Company clients, should be used for legitimate business purposes.

NEED TO REFLECT [No officer or other employee may take for him or herself personal opportunities that are discovered through the use of corporate property, information or position without approval from the General Counsel or his designee. Without approval of the General Counsel or his designee, no Designated Executive or other employee may use corporate property, information or position for personal gain.]

Personal Use of Company Property

All Company property, information systems, and telephones are intended primarily for use in connection with the Company's business. Minor personal use is permitted, with the understanding that:

- Use must not in any way interfere with or impede company business;
- Use must be minor;
- Use must be promptly discontinued at the request of the Company; and
- Use is expressly subject to all other applicable Company policies.

When in doubt, you should request approval from a Partner or your Strike Team Leader to use Company property for personal use. The Company reserves the right to access, search, review, and copy all information in Company information systems, including information that the user may consider personal. The Company also reserves the right to turn over any information from Company information systems to law enforcement personnel.

Gifts, Business Courtesies and Gratuities

Use of Company funds or other Company property for illegal purposes is prohibited. Use of the funds of a Company client or other property of a Company client for illegal purposes is prohibited. The purpose of business entertainment and gifts in a commercial setting is to create goodwill and a sound working relationship, not to gain personal advantage with customers or suppliers.

Except as set out below, without approval by head of the Legal Strike Team or his designee, Partners, Consultants, and Company officers or other employees should refrain from giving and receiving business-related gifts.

- No Partner, Consultant, or officer or other Company employee may solicit or accept a gift (including any payment, compensation, loan or other financial favor) to or from a person or organization with the intention of influencing the recipient's business judgment or conduct. Giving or accepting any unsolicited gifts having a value of not more than \$500 per person per year per source is acceptable where there is a business benefit or purpose for the gift and any benefits received do not influence, or appear to influence, selection and purchasing decisions is permitted.
- It is never appropriate or permissible to accept or give cash or a cash equivalent from or to a vendor, supplier or customer outside the Company's normal business or the normal business of the Company's client. Cash equivalents include, among other things, checks, money orders and vouchers.
- Rules relating to U.S. and foreign government personnel are more stringent. See "*Doing Business Internationally.*"

In the event a valuable gift is received from a source other than a vendor (e.g., a dignitary from another country), or under other circumstances where the return or charitable disposition may be interpreted as an insult based on local business custom, the gift should be accepted and acknowledged. In cases such as these where questions on compliance arise, the head of the Legal Resource Team must be informed.

Government Investigations

You must promptly notify the head of the Legal Resource Team of any government investigation or inquiries from government agencies concerning the Company. If you are aware of a government investigation or inquiry, you should not destroy any record, books of account, or other documents of the Company or the applicable Company client unless advised by the head of the Legal Resource Team or his designee, and you shall continue to follow the Company's normal document retention policy.

You must not obstruct the collection of Company information, data or records or the collection of information, data or records of any Company client. The Company provides information to the government that it is entitled to during an inspection, investigation, or request for information. You must not lie to government investigators or make misleading statements in any investigation relating to the Company. You must not attempt to cause any Consultant or employee to fail to provide accurate information to government investigators.

Compliance and Reporting

Questions regarding the policies in these Standards may be directed to the head of the Legal Resource Team. Partners and Strike Team Leaders are also resources who can provide timely advice and guidance to Consultants and Company employees on ethics and compliance concerns and are expected to promptly report any material concerns brought to their attention in their supervisory capacity to the head of the Legal Resource Team. Any Consultant or employee having knowledge of, or questions or concerns about, an actual or possible violation of the provisions of these Standards is encouraged to promptly report the matter to his or her immediate supervisor or to the head of the Legal Resource Team. The contact information is set out below.

Consultants, Partners and officers or other employees may contact the head of the Legal Resource Team by mail, email or phone. While Consultants, Partners and officers or other employees may wish to remain anonymous, anonymity cannot be assured in certain circumstances. If a person wishes to remain anonymous, he or she is urged to minimize the traceability of correspondence by utilizing communications media such as the Postal Service. If possible, Consultants, Partners and

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officers or other employees are encouraged to provide their names so that they may be contacted to obtain additional information or clarification, if needed, and for follow-up with the caller. To the extent possible, all communications are treated confidentially.

When submitting concerns, you are asked to provide as much detailed information as possible. Providing detailed, rather than general, information will assist us in effectively investigating complaints. This is particularly important when you submit a complaint on an anonymous basis, since we will be unable to contact you with requests for additional information or clarification.

We are providing these anonymous reporting procedures so that you may disclose genuine concerns without feeling threatened. Consultants, Partners and officers or other employees who choose to identify themselves when submitting a report may be contacted in order to gain additional information.

All conversations, calls, and reports made under this policy in good faith will be taken seriously. Any allegations that are knowingly false or without a reasonable belief in the truth and accuracy of such information will be viewed as a serious disciplinary offense.

Concerns relating to procedural or other matters such as understanding current Company practices, obtaining speech clearances, appropriate coding of time worked, security procedures, and general questions on how to comply with existing policies and procedures should be directed to your Strike Team Leader or the head of the Legal Resource Team. Questions or concerns relating to fair treatment, harassment, physical safety, and other employment matters should also be directed to the head of the Legal Resource Team.

Any Consultant, Partner or officer or other employee who violates the provisions of these Standards will be subject to disciplinary action, up to and including termination. Willful disregard of criminal statutes underlying these Standards may require the Company to refer such violation for criminal prosecution or civil action.

Policy Prohibiting Unlawful Retaliation or Discrimination

Neither the Company nor any of its Partners, Consultants, officers or other employees may discharge, demote, suspend, threaten or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee who in good faith:

- provides information or assists in an investigation relating regarding any conduct which the employee reasonably believes constitutes a violation of applicable laws; or
- files, testifies participates or otherwise assists in a proceeding that is filed or about to be filed (with any knowledge of the Company) relating to an alleged violation of applicable laws.

This policy applies in any instance where such information or assistance provided to, or the investigation is conducted by, a federal regulatory or law enforcement agency, any member or committee of Congress, or any person with supervisory authority over the project/program and or 360SP team.

This document is not a contract between the Company and any Partner or Consultant, nor does it modify their relationship with the Company.

These Standards are intended to clarify an already existing obligation for proper conduct. The standards and the supporting policies and procedures may change from time to time in the Company's discretion. You are responsible for knowing and complying with the current laws, regulations, standards, policies and procedures that apply to the Company's work. The most current version of this document can be found at:

<http://finance.groups.yahoo.com/group/360-SP-Team/files/CompanyPoliciesProcedures>