



EMPLOYEE HANDBOOK

EMPLOYEE ORIENTATION PROGRAM

UPDATED:
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Welcome.

DISCLAIMER

We prepared this handbook to help employees find the answers to many questions that they may have regarding their employment with The Macallan Group (“Macallan” or the “Company”). Please take the necessary time to read it.

We do not expect this handbook to answer all questions. Supervisors and Human Resources also serve as a major source of information.

Neither this handbook nor any other verbal or written communication by a management representative is, nor should it be considered to be, an agreement, contract of employment, express or implied, or a promise of treatment in any particular manner in any given situation, nor does it confer any contractual rights whatsoever. Macallan adheres to the policy of employment at will, which permits the Company or the employee to end the employment relationship at any time, for any reason, with or without cause or notice.

No Company representative other than Managing Principal may modify at-will status and/or provide any special arrangement concerning terms or conditions of employment in an individual case or generally and any such modification must be in a signed writing.

Many matters covered by this handbook, such as benefit plan descriptions, are also described in separate Company documents. These Company documents are always controlling over any statement made in this handbook or by any member of management.

This handbook states only general Company guidelines. The Company may, at any time, in its sole discretion, modify or vary from anything stated in this handbook, with or without notice except for the rights of the parties to end employment at will, which may only be modified by an express written agreement signed by the employee and Managing Principal.

This handbook supersedes all prior handbooks.

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OUR COMPANY

ABOUT US



MACALLAN was founded in 2002 with the goal of providing value added services with integrity and professionalism. Our leadership team has leveraged their diverse backgrounds in real estate development, engineering and general contracting to provide unique solutions to meet the evolving needs of our clients. For more information, please visit www.macallangroup.com.

MISSION

To improve the quality of life of our people, partners, and clients.

VISION

A portfolio of companies made successful through synergy and empowerment of our people, enabling them to achieve their personal and professional goals.

SECTION ONE - GOVERNING PRINCIPALS OF EMPLOYMENT

1.1 Introduction

The Macallan Group (“Macallan” or the “Company”) has always emphasized that the key to our success is outstanding people. Our strength and future growth depend on contributions made by you and each person within our organization.

We are proud to have you as part of our team. This Handbook is designed to acquaint you with Macallan and provide you with information about working conditions, benefits, and policies affecting your employment. At Macallan, we believe that our greatest asset is our people.

The Macallan brand is a high standard of quality, integrity, and professionalism. There is no compromise on these standards of excellence. We challenge you to enhance this brand by meeting and exceeding this already high standard.

This handbook summarizes the various benefit plans offered by Macallan, please refer to the actual plan documents and summary plan descriptions if you have specific questions regarding the benefit plans. This handbook does not guarantee any benefits.

Lastly, this handbook does not create a contract of employment between Macallan and its employees. Our employment relationship remains at will notwithstanding any provision in this handbook to the contrary. Either you or the Company may terminate this relationship at any time, for any reason, with or without cause or notice. Only a Managing Member of the Company has the authority to enter into any agreement that changes the nature of our at-will relationship or deviates from the provisions in this handbook.

If you have any questions regarding the Handbook, please contact the Macallan Human Resource Team at hr@macallangroup.com.

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SECTION ONE - GOVERNING PRINCIPALS OF EMPLOYMENT

1.2 Equal Employment Opportunity

Macallan is an Equal Opportunity Employer that does not discriminate on the basis of actual or perceived race, creed, color, religion, alienage or national origin, ancestry, citizenship status, age, disability or handicap, sex, marital status, veteran status, sexual orientation, genetic information, or any other characteristic protected by applicable federal, state or local laws. Our management team is dedicated to this policy with respect to recruitment, hiring, placement, promotion, transfer, training, compensation, benefits, employee activities and general treatment during employment.

The Company will endeavor to make a reasonable accommodation to the known physical or mental limitations of qualified employees with disabilities unless the accommodation would impose an undue hardship on the operation of our business. If you need assistance to perform your job duties because of a physical or mental condition, please let the Human Resource Department know.

The Company will endeavor to accommodate the sincere religious beliefs of its employees to the extent such accommodation does not pose an undue hardship on the Company's operations. If you wish to request such an accommodation, please speak to the Human Resource Department.

Any employees with questions or concerns about equal employment opportunities in the workplace are encouraged to bring these issues to the attention of the Human Resource Department. The Company will not allow any form of retaliation against individuals who raise issues of equal employment opportunity. If an employee feels he or she has been subjected to any such retaliation, he or she should bring it to the attention of the Human Resource Department. To ensure our workplace is free of artificial barriers, violation of this policy including any improper retaliatory conduct will lead to discipline, up to and including discharge. All employees must cooperate with all investigations.

1.3 Non-harassment

It is Macallan's policy to prohibit intentional and unintentional harassment of any individual by another person on the basis of any protected classification including, but not limited to, race, color, sex, national origin, disability, religion, marital status, veteran status, sexual orientation or age. The purpose of this policy is not to regulate our employees' personal morality, but to ensure that in the workplace, no one harasses another individual.

If an employee feels that he or she has been subjected to conduct which violates this policy, he or she should immediately report the matter to the Human Resource Department. If the employee is unable for any reason to contact this person, or if the employee has not received a satisfactory response within five (5) business days after reporting any incident of what the employee perceives to be harassment, the employee should contact the Vice President. If the person toward whom the complaint is directed is one of the individuals indicated above, the employee should contact any higher-level manager in his or her reporting hierarchy. Every report of perceived harassment will be fully investigated and corrective action will be taken where appropriate. All complaints will be kept confidential to the extent possible, but confidentiality cannot be guaranteed. In addition, the Company will not allow any form of retaliation against individuals who report unwelcome conduct to management or who cooperate in the investigations of such reports in accordance with this policy. If an employee feels he or she has been subjected to any such retaliation, he or

SECTION ONE - GOVERNING PRINCIPALS OF EMPLOYMENT

she should report it in the same manner in which the employee would report a claim of perceived harassment under this policy. Violation of this policy including any improper retaliatory conduct will result in disciplinary action, up to and including discharge. All employees must cooperate with all investigations.

1.4 Sexual Harassment

It is Macallan's policy to prohibit harassment of any employee by any supervisor, employee, customer or vendor on the basis of sex or gender. The purpose of this policy is not to regulate personal morality within the Company, it is to ensure that at the Company all employees are free from sexual harassment. While it is not easy to define precisely what types of conduct could constitute sexual harassment, examples of prohibited behavior include unwelcome sexual advances, requests for sexual favors, obscene gestures, displaying sexually graphic magazines, calendars or posters, sending sexually explicit e-mails, text messages and other verbal or physical conduct of a sexual nature, such as uninvited touching of a sexual nature or sexually related comments. Depending upon the circumstances, improper conduct also can include sexual joking, vulgar or offensive conversation or jokes, commenting about an employee's physical appearance, conversation about your own or someone else's sex life, or teasing or other conduct directed toward a person because of his or her gender which is sufficiently severe or pervasive to create an unprofessional and hostile working environment.

If the employee feels that he or she has been subjected to conduct which violates this policy, the employee should immediately report the matter to the Human Resource Department. If unable for any reason to contact this person, or if the employee has not received a satisfactory response within five (5) business days after reporting any incident of perceived harassment, the employee should contact the Vice President. If the person toward whom the complaint is directed is one of the individuals indicated above, the employee should contact any higher-level manager in his or her reporting hierarchy. Every report of perceived harassment will be fully investigated and corrective action will be taken where appropriate. All complaints will be kept confidential to the extent possible, but confidentiality cannot be guaranteed. In addition, the Company will not allow any form of retaliation against individuals who report unwelcome conduct to management or who cooperate in the investigations of such reports in accordance with this policy. If an employee feels that he or she has been subjected to any such retaliation, the employee should report it in the same manner in which a claim of perceived harassment would be reported under this policy. Violation of this policy including any improper retaliatory conduct will result in disciplinary action, up to and including discharge. All employees must cooperate with all investigations.

SECTION ONE - GOVERNING PRINCIPALS OF EMPLOYMENT

1.5 Drug-Free and Alcohol-Free Workplace

To help ensure a safe, healthy and productive work environment for our employees and others, to protect Company property, and to ensure efficient operations, the Company has adopted a policy of maintaining a workplace free of drugs and alcohol. This policy applies to all employees and other individuals who perform work for the Company.

The unlawful or unauthorized use, abuse, solicitation, theft, possession, transfer, purchase, sale or distribution of controlled substances, drug paraphernalia or alcohol by an individual anywhere on Company premises, while on Company business (whether or not on Company premises) or while representing the Company, is strictly prohibited. Employees and other individuals who work for the Company also are prohibited from reporting to work or working while they are using or under the influence of alcohol or any controlled substances, which may impact an employee's ability to perform his or her job or otherwise pose safety concerns, except when the use is pursuant to a licensed medical practitioner's instructions and the licensed medical practitioner authorized the employee or individual to report to work. However, the restriction against the use of controlled substances does not extend to any right to report to work under the influence of medical marijuana or to use medical marijuana as a defense to a positive drug test, to the extent an employee is subject to any drug testing requirement, to the extent permitted by and in accordance with applicable law. However, employees who need to use prescription or over-the-counter medications, including but not limited to medical marijuana, while at work must report this medical requirement to the Human Resource Department if such use might impair or hinder the employee's ability to perform his/her job safely and effectively. This information will remain confidential in compliance with applicable law. If the Company determines that the employee's use of prescription or over-the-counter medication may present a safety risk, the Company reserves the right to reassign the employee to another job, prohibit the employee from performing certain tasks or from working altogether until the employee can safely return to work.

The restriction also does not apply to responsible drinking of alcohol at business meetings and related social outings.

The Company maintains a policy of non-discrimination and will endeavor to make reasonable accommodations to assist individuals recovering from substance and alcohol dependencies, and those who have a medical history which reflects treatment for substance abuse conditions. We encourage employees to seek assistance before their substance abuse or alcohol misuse renders them unable to perform the essential functions of their jobs, or jeopardizes the health and safety of any Company employee, including themselves.

Employees must notify the Company within five calendar days if they are convicted of a criminal drug violation in the workplace.

All employees are hereby advised that full compliance with the foregoing policy shall be a condition of employment at the Company.

Any employee who violates the foregoing drug-free workplace policy described above shall be subject to discipline up to and including immediate discharge.

In the discretion of the Company, any employee who violates the drug-free workplace policy may

SECTION ONE - GOVERNING PRINCIPALS OF EMPLOYMENT

be required, in connection with or in lieu of disciplinary sanctions, to participate to the Company's satisfaction in an approved drug assistance or rehabilitation program.

In order to maintain a drug-free workplace, the Company has established a drug-free awareness program to educate employees on the dangers of drug abuse in the workplace, our drug-free workplace policy, the availability of any drug-free counseling, rehabilitation and employee assistance programs and the penalties that may be imposed for violations of our drug-free workplace policy. (Such education may include: (1) distribution of our drug-free workplace policy at the employment interview; (2) a discussion of our policy at the new employee orientation session; (3) distribution of a list of approved drug assistance agencies, organizations and clinics; (4) distribution of published educational materials regarding the dangers of drug abuse; (5) reorientation of all involved employees in cases in which a drug-related accident or incident occurs; (6) inclusion of the policy in employee handbooks and any other personnel policy publications; (7) lectures or training by local drug abuse assistance experts; (8) discussion by the Company's safety experts on the hazards associated with drug abuse; and (9) video tape presentations on the hazards of drug abuse.)

Job applicants will be asked to provide body substance samples (such as urine and blood) to determine illegal use of drugs or alcohol. Any applicant who refuses to submit to or fails the drug test will not be accepted for employment.

Employees may be asked to submit to a drug test under the following circumstances:

- When there is a reasonable suspicion that the employee is using illegal drugs.
- When the employee has been involved in a work-related accident or injury where substance abuse might possibly have caused or contributed to the accident or injury.
- When returning to work after completing a drug abuse rehabilitation program.
- When a substance abuse test is conducted as part of a routinely scheduled employee fitness-for-duty medical examination that is part of the employer's established policy, or that is scheduled routinely for all members of an employment classification or group.
- As required by federal, state or other regulatory agencies, other types of testing required for certain employees, such as testing of company drivers or individuals in safety sensitive positions as required by D.O.T. Regulations.
- When the company elects to conduct internal random testing, through which employees are selected for testing using a non-discriminatory and impartial selection method.

All information obtained in connection with drug testing will be kept confidential in compliance with applicable law. Any employee who refuses to submit to drug testing, tampers with, alters, or attempts to impair the effectiveness of samples or tests is subject to disciplinary action up to and including termination of employment.

Employees should direct questions concerning this policy to the Company's Human Resource Department.

SECTION ONE - GOVERNING PRINCIPALS OF EMPLOYMENT

1.6 Workplace Violence

Macallan is strongly committed to providing a safe workplace. The purpose of this policy is to minimize the risk of personal injury to employees and damage to Company and personal property.

We do not expect employees to become experts in psychology or to physically subdue a threatening or violent individual. Indeed, we specifically discourage employees from engaging in any physical confrontation with a violent or potentially violent individual. However, we do expect and encourage employees to exercise reasonable judgment in identifying potentially dangerous situations.

Experts in the mental health profession state that prior to engaging in acts of violence, troubled individuals often exhibit one or more of the following behaviors or signs: over-resentment, anger and hostility; extreme agitation; making ominous threats such as bad things will happen to a particular person, or a catastrophic event will occur; sudden and significant decline in work performance; irresponsible, irrational, intimidating, aggressive or otherwise inappropriate behavior; reacting to questions with an antagonistic or overtly negative attitude; discussing weapons and their use, and/or brandishing weapons in the workplace; overreacting or reacting harshly to changes in Company policies and procedures; personality conflicts with coworkers; obsession or preoccupation with a co-worker or Supervisor; attempts to sabotage the work or equipment of a co-worker; blaming others for mistakes and circumstances; or demonstrating a propensity to behave and react irrationally.

FIREARMS

The possession of a concealed firearm on your person, in your property, or in your vehicle is allowed at the Macallan Corporate office if you are licensed or permitted to do so under state law. The firearm owner must possess a carry license from the applicable jurisdiction to have the concealed firearm in any Macallan building or facility. This policy is only effective at the Macallan Corporate office, and employees will not be allowed to carry concealed weapons on any job site. Macallan is not responsible for any stolen or lost firearms at the corporate location, or from the parking lot on a job site.

PROHIBITED CONDUCT

Threats, threatening language or any other acts of aggression or violence made toward or by any Company employee WILL NOT BE TOLERATED. For purposes of this policy, a threat includes any verbal or physical harassment or abuse, any attempt at intimidating or instilling fear in others, menacing gestures, flashing of weapons, stalking or any other hostile, aggressive, injurious or destructive action undertaken for the purpose of domination or intimidation.

PROCEDURES FOR REPORTING A THREAT

All potentially dangerous situations, including threats by coworkers, should be reported immediately to any member of management with whom the employee feels comfortable. Reports of threats may be maintained confidential to the extent maintaining confidentiality does not impede our ability to investigate and respond to the complaints. All threats will be promptly investigated. All employees must cooperate with all investigations. No employee will be subjected to retaliation, intimidation or disciplinary action as a result of reporting a threat in good faith under this policy.

SECTION ONE - GOVERNING PRINCIPALS OF EMPLOYMENT

If the Company determines, after an appropriate good faith investigation, that someone has violated this policy, the Company will take swift and appropriate corrective action.

If an employee is the recipient of a threat made by an outside party, that employee should follow the steps detailed in this section. It is important for us to be aware of any potential danger in our offices. Indeed, we want to take effective measures to protect everyone from the threat of a violent act by an employee or by anyone else.

SECTION TWO - OPERATIONAL POLICIES

2.1 Employee Classifications

For purposes of this handbook, all employees fall within one of the classifications below.

FULL-TIME EMPLOYEES

Employees who regularly work at least 40 hours per week who were not hired on a short-term basis.

PART-TIME EMPLOYEES

Employees who regularly work fewer than 40 hours per week who were not hired on a short-term basis.

TEMPORARY EMPLOYEES

Employment in a job established for a specific purpose, for a specific period of time, or for the duration of a specific project or group of assignments. Participation in benefits programs for temporary employees is limited to eligibility for workers' compensation benefits.

Additionally, all employees are defined as either:

EXEMPT

Employees classified as exempt do not receive overtime pay; they generally receive the same weekly salary regardless of hours worked. Those employees who are employed in an executive, administrative, or professional capacity, or other legally exempted categories of employees, and who are not covered by the federal wage and hours laws; or

ADMINISTRATIVE NON-EXEMPT

Employees who support the daily administrative functions of the company and who are covered by the federal wage and hours laws; or

NON-EXEMPT

Employees who are not employed in an executive, administrative, or professional capacity, or other legally exempted categories of employees, and who are covered by the federal minimum wage and overtime laws.

The employee will be informed of these classifications upon hire and informed of any subsequent changes to the classifications.

All employees, regardless of employment status, are subject to all Company rules and procedures. These classifications do not guarantee employment for any specified period of time and do not change the at-will nature of your employment with Macallan.

2.2 Your Employment Records

In order to obtain their position, employees provided us with personal information, such as address and telephone number. This information is contained in the employee's personnel file.

SECTION TWO - OPERATIONAL POLICIES

Employees should keep their personnel files up to date by informing the Human Resource Department of any changes. Employees also should inform the Human Resource Department of any specialized training or skills they acquire in the future, as well as any changes to any legally required employment verification documents as required by federal and state law. Unreported changes of address, marital status, etc..., can affect withholding tax and benefit coverage. Further, an “out of date” emergency contact or an inability to reach the employee in a crisis could cause a severe health or safety risk or other significant problem.

2.3 Working Hours and Schedule

The Macallan corporate office is open for business from 8:00 a.m. to 5:00 p.m., Monday through Friday. Employees will be assigned work schedules by their supervisors and will be expected to begin and end work according to the schedule. To accommodate the needs of our business, at some point we may need to change individual work schedules on either a short-term or long-term basis.

Field employees will receive their schedule and hours directly from their supervisor.

Employees will be provided meal breaks as required by law. A Supervisor will provide further details.

2.4 Summer Working Hours (Corporate Office)

The Macallan Group observes “Summer Hours” for all Exempt employees *starting the week in which Memorial Day is observed and ending the week in which Labor Day is observed.*

This summer flextime policy at The Macallan Group and affiliated companies is subject to the discretion of individual business unit leaders and may be adjusted accordingly. In general, this policy requires employees to work an extra hour Monday through Thursday in order to leave at noon on Friday.

The Macallan summer office hours will be **7:30am-5:30pm Monday-Thursday and 8:00am-NOON on Friday** during which times the front door will be open for deliveries, check pick up, etc. Please plan these deliveries and other related activities around the new Summer office hours.

Summer Hours schedules must meet the following requirements:

- The revised schedule must ensure that all normal operational requirements for the business unit can be met.
- All full-time employees will work a 40-hour week.
- Extra time must be added to the employee’s current schedule Monday-Thursday to allow for the early Friday departure. Working through a lunch hour does not count towards this extra time.
- PTO requests must be adjusted to account for summer hours.

Supervisors may approve variations from summer time schedules on a case-by-case basis. The supervisor may approve or deny the request based on staffing needs and individual job duties. The schedule you set with your manager will be in effect for the entirety of the summer until the

SECTION TWO - OPERATIONAL POLICIES

office returns to normal operating hours after Labor Day.

A summer flextime arrangement may be suspended or cancelled at any time. Exempt employees must depart from any flextime schedule when needed to perform their job duties.

Temporary and part-time employees are exempt from this policy.

See Section 5.19 for Summer Dress Code

2.5 Timekeeping Procedures

Employees must record their actual time worked for payroll and benefit purposes. Non-exempt and administrative non-exempt employees must record the time work begins and ends, as well as the beginning and ending time of any departure from work for any non-work related reason, on forms as prescribed by management.

Altering, falsifying or tampering with time records is prohibited and subjects the employee to discipline, up to and including discharge.

Exempt and administrative non-exempt employees are required to record their daily work attendance and report full days of absence from work for reasons such as leaves of absence, PTO or personal business.

Non-exempt and administrative non-exempt employees may not start work until their scheduled starting time.

It is the employee's responsibility to sign time records to certify the accuracy of all time recorded. Any errors in the time record should be reported immediately to a supervisor, who will attempt to correct legitimate errors. ***Timesheets are due every Friday by close of business.***

2.6 Overtime

Like most successful companies, we experience periods of extremely high activity. During these busy periods, additional work is required from all of us. Supervisors are responsible for monitoring business activity and requesting overtime work if it is necessary. Effort will be made to provide employees with adequate advance notice in such situations.

Any non-exempt or administrative non-exempt employee who works overtime will be compensated at the rate of one and one-half times (1.5) his/her normal hourly wage for all time worked in excess of forty (40) hours each week, unless otherwise required by law.

Employees may work overtime only with prior management authorization.

For purposes of calculating overtime for non-exempt and administrative non-exempt employees, the workweek begins at 12 a.m. on Monday and ends 168 hours later at 12 a.m. on the following Monday.

SECTION TWO - OPERATIONAL POLICIES

2.7 Travel Time for Non-exempt Employees

OVERNIGHT, OUT-OF-TOWN TRIPS

Non-exempt and administrative non-exempt employees will be compensated for time spent traveling (except for meal periods) during their normal working hours, on days they are scheduled to work and on unscheduled work days (such as weekends). Non-exempt and administrative non-exempt employees also will be paid for any time spent performing job duties during otherwise non-compensable travel time; however, such work should be limited absent advance management authorization.

OUT-OF-TOWN TRIPS FOR ONE DAY

Non-exempt and administrative non-exempt employees who travel out of town for a one-day assignment will be paid for all travel time, except for, among other things: (i) time spent traveling between the employee's home and the local railroad, bus or plane terminal; and (ii) meal periods.

LOCAL TRAVEL

Non-exempt and administrative non-exempt employees will be compensated for time spent traveling from one job site to another job site during a workday. The trip home, however, is non-compensable when an employee goes directly home from his/her final job site, unless it is much longer than his/her regular commute home from the regular worksite. In such case, the portion of the trip home in excess of the regular commute is compensable.

COMMUTING TIME

Under the Portal to Portal Act, travel from home to work and from work to home is generally non-compensable. However, if a non-exempt or administrative non-exempt employee regularly reports to a worksite near his/her home, but is required to report to a worksite farther away than the regular worksite, the additional time spent traveling is compensable.

If compensable travel time results in more than 40 hours worked by a non-exempt or administrative non-exempt employee, the employee will be compensated at an overtime rate of one and one-half times the regular rate.

To the extent that applicable state law provides greater benefits, state law applies.

2.8 Safe Harbor Policy for Exempt Employees

It is our policy and practice to accurately compensate employees and to do so in compliance with all applicable state and federal laws. To ensure proper payment and that no improper deductions are made, employees must review pay stubs promptly to identify and report all errors.

Employees classified as exempt employees will receive a salary which is intended to compensate them for all hours they may work for Macallan. This salary will be established at the time of hire or classification as an exempt employee. While it may be subject to review and modification from time to time, such as during salary review times, the salary will be a predetermined amount that will not be subject to deductions for variations in the quantity or quality of the work performed.

SECTION TWO - OPERATIONAL POLICIES

Under federal and state law, salary is subject to certain deductions. For example, unless state law requires otherwise, salary can be reduced for the following reasons:

- Full-day absences for personal reasons.
- Full-day absences for sickness or disability.
- Full-day disciplinary suspensions for infractions of our written policies and procedures.
- Family and Medical Leave absences (either full- or partial-day absences).
- To offset amounts received as payment from the court for jury and witness fees or from the military as military pay.
- The first or last week of employment in the event the employee works less than a full week.
- Any full work week in which the employee does not perform any work.

Salary may also be reduced for certain types of deductions such as a portion of health, dental or life insurance premiums; state, federal or local taxes; social security; or voluntary contributions to a SIMPLE IRA or pension plan.

In any work week in which the employee performed any work, salary will not be reduced for any of the following reasons:

- Partial day absences for personal reasons, sickness or disability.
- An absence because the employer has decided to close a facility on a scheduled work day.
- Absences for jury duty, attendance as a witness, or military leave in any week in which the employee performed any work (subject to any offsets as set forth above).
- Any other deductions prohibited by state or federal law.
- However, in accordance with applicable law, deductions may be made to accrued leave for full- or partial-day absences for personal reasons, sickness or disability.

If the employee believes he or she has been subject to any improper deductions, the employee should immediately report the matter to a supervisor. If the supervisor is unavailable or if the employee believes it would be inappropriate to contact that person (or if the employee has not received a prompt and fully acceptable reply), he or she should immediately contact the Human Resource Department or any other supervisor with whom the employee feels comfortable.

2.9 Your Paycheck

The employee will be paid bi-weekly for all the time worked during the previous pay period.

Payroll stubs itemize deductions made from gross earnings. By law, the Company is required to make deductions for Social Security, federal income tax and any other appropriate taxes. These required deductions also may include any court-ordered garnishments. Payroll stubs also will differentiate between regular pay received and overtime pay received.

If there is an error in an employee's pay, the employee should bring the matter to the attention of the Payroll Specialist or Human Resources immediately so the Company can resolve the matter

SECTION TWO - OPERATIONAL POLICIES

quickly.

In the chance that a holiday falls on payday, you will be paid the day before the holiday.

Paychecks and/or paystubs will be given only to the employee, unless he or she requests that they be mailed, or authorize in writing another person to accept the check.

PTO balance for each year is reflected on your current pay stub.

2.10 Direct Deposit

Macallan strongly encourages employees to use direct deposit. Authorization forms are available from the Human Resource Department.

2.11 Salary Advances

Macallan does not permit advances on paychecks or against accrued paid time off.

2.12 Performance Review

The frequency of performance evaluations may vary depending upon length of service, job position, past performance, changes in job duties, or recurring performance problems. However, a positive performance evaluation does not guarantee an increase in salary, a promotion or continued employment. Compensation increases and the terms and conditions of employment, including job assignments, transfers, promotions, and demotions, are determined by and at the discretion of management.

In addition to these formal performance evaluations, the Company encourages employees and supervisors to discuss job performance on a frequent and ongoing basis.

2.13 Inclement Weather/Emergency Closings

At times, emergencies such as severe weather, hurricanes, floods, fires, or power failures can disrupt Macallan operations. The decision to close the office will be made by the Managing Principals of the Company.

When the decision is made to close the office, employees will receive official email notification by 6:00 a.m. from the Human Resource Department. If you are not notified of the office closing you are expected to report to work as usual.

Time off from scheduled work due to emergency closings will be unpaid for all regular non-exempt employees. However, if employees would like to be paid, they are permitted to use PTO if it is available to them.

SECTION THREE - BENEFITS

3.1 Benefits Overview

In addition to good working conditions and competitive pay, it is Macallan's policy to provide a combination of supplemental benefits to all eligible employees. In keeping with this goal, each benefit program has been carefully devised. These benefits include time-off benefits, such as vacations and holidays, and insurance and other plan benefits. We are constantly studying and evaluating our benefits programs and policies to better meet present and future requirements. These policies have been developed over the years and continue to be refined to keep up with changing times and needs. The next few pages contain a brief outline of the benefits programs Macallan provides employees and their families. Of course, the information presented here is intended to serve only as a guideline.

The descriptions of the insurance and other plan benefits merely highlight certain aspects of the applicable plans for general information only. The details of those plans are spelled out in the official plan documents, which are available for review upon request from the Human Resource Department. Additionally, the provisions of the plans, including eligibility and benefits provisions, are summarized in the Summary Plan Descriptions ("SPDs") for the plans (which may be revised from time to time). In the determination of benefits and all other matters under each plan, the terms of the official plan documents shall govern over the language of any descriptions of the plans, including the SPDs and this handbook.

Further, Macallan (including the officers and administrators who are responsible for administering the plans) retains full discretionary authority to interpret the terms of the plans, as well as full discretionary authority with regard to administrative matters arising in connection with the plans and all issues concerning benefit terms, eligibility and entitlement. While the Company intends to maintain these employee benefits, it reserves the absolute right to modify, amend or terminate these benefits at any time and for any reason. If employees have any questions regarding benefits, they should contact the Human Resource Department.

3.2 Paid Holidays

The office will close at 12:30 pm before each major holiday listed below. Full-time exempt and Administrative non-exempt employees will be paid for the below holidays, plus the additional time off the day before.

NEW YEAR'S DAY

MEMORIAL DAY

INDEPENDENCE DAY

LABOR DAY

THANKSGIVING DAY

DAY AFTER THANKSGIVING

CHRISTMAS EVE

CHRISTMAS DAY

(2) WELLNESS DAYS

SECTION THREE - BENEFITS

As long as staffing needs are met, eligible employees may take unpaid time off or accrued paid time off (PTO) for religious observances not included in the holiday schedule. You must request approval from your supervisor in advance of the requested day off.

You are not eligible to receive holiday pay while you are on an unpaid leave of absence.

Paid time off for holidays will not be counted as hours worked for purposes of determining overtime.

If the office closes early for any reason, administrative non-exempt employees present at work that day will be paid for a full day of work. The Company will pay non-exempt employees only for the time they actually worked on a day that the office closes early.

If administrative non-exempt and non-exempt employees are absent from work on a day that the office closes early, they will not receive any pay for the day unless they choose to use accrued paid time off (PTO). If they choose to use accrued PTO in order to be paid for a day the office closes early, then they must use eight (8) hours of PTO in order to be paid for the entire day.

Early closure of the office will not affect exempt employees' pay. However, for an exempt employee who is not working on a day that the office closes early, the Company will deduct eight (8) hours of PTO from the exempt employee's accrued PTO.

A holiday that falls on a weekend will be observed on either the preceding Friday or the following Monday to coincide with local custom.

3.3 Paid Time Off

We know how hard employees work and recognize the importance of providing time for rest and relaxation. We fully encourage employees to get this rest by taking paid time off. Time off under this policy includes extended time off, such as for a vacation, and incidental time due to sickness or to handle personal affairs.

Macallan provides its full-time exempt and administrative non-exempt employees with paid time off (PTO) benefits in lieu of the traditional benefits of paid vacation, personal days, and sick leave. PTO may be taken by employees, with prior supervisory approval, at such times and in such increments as best accommodates each employee's own schedule and the Company's staffing needs. PTO is intended to allow employees paid time off from work for reasons such as vacation, personal illness, family illness, medical appointments, religious or ethnic holidays, or personal or family business.

Employees who are absent from work for any reason are required to use any accrued but unused PTO before taking unpaid time off.

Employees should refer directly to their offer letter to reference their PTO allowance.

Additionally, your PTO balance for each year is reflected on your current pay stub.

Full-time exempt and administrative non-exempt employees accrue paid time off (PTO) at their applicable rate (see table). The employee's PTO balance is subject to the minimum and maximum

SECTION THREE - BENEFITS

limits as defined herein, and will be adjusted every pay period to account for time accrued less time used. PTO time must be taken in increments of four (4) hours.

In order to encourage employees to use their PTO, the maximum accrued time for any employee is capped at 12 months worth of accrued time at the applicable rate, plus 40 hours (see table). Once that level is reached, PTO accrual will cease until the balance drops below the maximum value, at which time PTO accrual will resume.

As an added benefit to employees, subject to manager approval, employees may be allowed to use PTO hours in excess of those accrued. However, no employee's PTO balance will be allowed to drop below negative forty (-40) hours.

| SERVICE | HOURS ACCRUED PER MONTH | MAXIMUM ACCRUAL |
|--|-------------------------|-----------------|
| During the first year of service | 6.66 Hours | 120 hours |
| During the second through 5th years of service | 8 Hours | 136 Hours |
| After completing the 5th full year of service | 10 Hours | 160 Hours |
| After completing the 10th full year of service | 13.3 Hours | 199.6 Hours |

Advanced but unaccrued paid time off will be deducted from an employee's final paycheck, to the extent permitted by law.

Macallan will not pay out any accrued but unused PTO time if the employee resigns or is terminated.

3.4 Family and Medical Leave

LEAVE ENTITLEMENT

Up to twelve work weeks leave is granted to an eligible employees for one of the following reasons in a twelve month period:

- For the birth or adoption of a son or daughter, and to care for the newborn child;
- When the employee is unable to work because of the employee's serious health condition;
- To care for an immediate family member (spouse, child, parent) who has a serious health condition; and
- Any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is on active duty or has been notified of an impending call or order to active duty in the U.S. National Guard or Reserves in support of a contingency operation.
-

Leave will also be granted to eligible employees who are the spouse, son, daughter, parent or next of kin of a current member of the Armed Forces, including a member of the National Guard or Reserves, with a serious injury or illness up to a total of 26 workweeks of unpaid leave during a single 12-month period to care for the service member. Eligible employees who are the family members

SECTION THREE - BENEFITS

of certain veterans with a serious injury or illness incurred or aggravated in the line of duty on active duty and that manifested before or after the veteran left active duty may also take up to a total of 26 workweeks of unpaid leave during a single 12-month period to care for the veteran. For purposes of this leave, a veteran who is undergoing medical treatment, recuperation or therapy for a serious injury or illness is a covered veteran if he or she: (1) was a member of the Armed Forces (including a member of the National Guard or Reserves); (2) was discharged or released under conditions other than dishonorable; and (3) was discharged within the five-year period before the eligible employee first takes FMLA military caregiver leave to care for the veteran.

To be eligible for Family and Medical leave, an individual must meet the following criteria:

- Work at a worksite where the company employs 50 or more employees within 75 miles;
- Have worked at least 12 months (which do not have to be consecutive) for Macallan; and
- Have worked at least 1,250 hours during the 12 months immediately before the date leave begins.

The twelve month period shall be measured backward from the date the employee uses any such leave.

For purposes of this policy, a child is defined as a natural, adopted, or foster child, a stepchild or a legal ward. If the child is over 18 years old, he/she must be unable to care for himself/herself due to a serious illness. A parent is defined as the employee's or his/her spouse's natural, adoptive, or foster parent, stepparent, or legal guardian.

SERIOUS HEALTH CONDITION

“Serious health condition” means an illness, injury, impairment, or physical or mental condition that involves:

- any period of incapacity or treatment connected with inpatient care (i.e., an overnight stay) in a hospital, hospice, or residential medical care facility; or
- a period of incapacity requiring absence of more than three calendar days from work, school, or other regular daily activities that also involves continuing treatment by (or under the supervision of) a health care provider; or
- any period of incapacity due to pregnancy, or for prenatal care; or
- any period of incapacity (or treatment therefore) due to a chronic serious health condition (e.g., asthma, diabetes, epilepsy, etc.); or
- a period of incapacity that is permanent or long-term due to a condition for which treatment may not be effective (e.g., Alzheimer's, stroke, terminal diseases, etc.); or,
- any absences to receive multiple treatments (including any period of recovery therefrom) by, or on referral by, a health care provider for a condition that likely would result in incapacity of more than three consecutive days if left untreated (e.g., chemotherapy, physical therapy, dialysis, etc.).
- This does not include any elective surgery.

MEDICAL/MATERNITY NOTIFICATION

If an employee expects to be absent from work for more than three consecutive days (weekends

SECTION THREE - BENEFITS

included) as a result of childbirth, adoption, illness, injury, or other disability, the employee must submit a written request for medical leave to the Human Resource Department at least 30 days before the anticipated commencement of the leave. In the case of an emergency or when 30 days' notice cannot otherwise be provided, the employee or a member of the employee's immediate family must notify the employee's supervisor or manager as soon as possible. A written leave request normally should follow this notification by no more than three days. ***Failure to provide adequate notice may, in the case of foreseeable leave, result in a delay or denial of the leave.***

In all situations, the employee's request for medical leave must be supported by a physician's certification of the medical need for leave. This certification must be furnished within 15 days of the employee's leave request. If the medical certification provided is unclear or insufficient to support the request for leave, the employee also may be required to submit to an examination by a physician selected by the Company before the leave of absence will be approved. If circumstances require an extension of the leave for any reason, the employee must provide the Company with a physician's statement attesting to the employee's continued medical condition and inability to work as well as the date the physician anticipates that the employee will be able to return to work.

RETURN TO WORK

An employee returning from medical leave must submit a doctor's statement indicating that the employee has been released to return to work and can safely perform the essential functions of the job without threat of harm to the employee or others. If the employee will require an accommodation in order to be able to safely perform the essential functions of the employee's job, the employee and his/her physician must also identify any specific requested accommodations.

The maximum duration of a medical leave of absence is typically 26 weeks unless applicable law requires otherwise. The maximum duration of maternity leave is typically 12 weeks, unless otherwise required by applicable law.

Although Medical/Maternity leave is generally unpaid, Macallan provides paid medical/maternity leave based on the length of service. After you have used all of your accrued PTO (Paid Time Off), the following paid leave is available:

| SERVICE BASED* | WEEKS PAID AT 50% SALARY |
|---------------------------------|--------------------------|
| 1 year but less than 2 years | 4 weeks |
| 2 years but less than 3 years | 5 weeks |
| 3 years but less than 4 years | 6 weeks |
| 4 years but less than 5 years | 7 weeks |
| Greater than 5 years of service | 8 weeks |

****Note on usage - If you use 50% or more of your available leave during any 12 month period, your leave entitlement will reset to the 1 year service level (4 weeks) and begin to accrue again from that level going forward.***

BENEFIT CONTINUATION DURING LEAVE

SECTION THREE - BENEFITS

To the extent that you were enrolled for group health insurance coverage and other employment benefits, the Company will maintain such benefits for you while on Medical/Maternity leave on the same terms as if you had continued to work. You will be required to pay your regular portion of insurance premiums. Employees should contact the Human Resource Department for an explanation of options. The Company may recover premiums it paid to maintain health insurance coverage for an employee who fails to return to work from medical/maternity leave as permitted by federal and state law.

Any benefits that are accumulated based upon hours worked, such as PTO, will not accumulate during the period of medical/maternity leave.

3.5 Lactation Breaks

The Company will provide a reasonable amount of break time to accommodate an employee desiring to express breast milk for the employee's infant child, in accordance with and to the extent required by applicable law. The break time, if possible, must run concurrently with rest and meal periods already provided to the employee. If the break time cannot run concurrently with rest and meal periods already provided to the employee, the break time will be unpaid, subject to applicable law.

The Company will make reasonable efforts to provide employees with the use of a room or location other than a toilet stall for the employee to express milk in private. This location may be the employee's private office, if applicable. The Company may not be able to provide additional break time if doing so would seriously disrupt the Company's operations, subject to applicable law. Please consult the Human Resource Department if you have questions regarding this policy.

Employees should advise management if they need break time and an area for this purpose. Employees will not be discriminated against or retaliated against for exercising their rights under this policy.

3.6 Worker's Compensation

On-the-job injuries are covered by our Workers' Compensation Insurance Policy, which is provided at no cost. ***If employees are injured on the job, no matter how slightly, they should report the incident immediately to their Supervisor. Failure to follow Company procedures may affect the ability of the employee to receive Workers Compensation benefits.***

This is solely a monetary benefit and not a leave of absence entitlement. Employees who need to miss work due to a workplace injury must also request a formal leave of absence. See the Leave of Absence sections of this handbook for more information.

3.7 Jury Duty

Macallan will grant employees time off for mandatory jury duty. A copy of the court notice must be submitted to the employee's manager to verify the need for such leave. The employee will receive the difference between jury duty pay and his or her normal salary or wage for each day of jury duty up to a maximum of five days per year in addition to any other paid leave.

SECTION THREE - BENEFITS

The employee is expected to report for work when doing so does not conflict with court obligations. It is the employee's responsibility to keep his or her supervisor or manager informed about the amount of time required for jury duty and to provide documentation regarding the amount of jury duty pay received in order to receive the Company provided compensation supplement.

3.8 Bereavement Leave

We know the death of a family member is a time when employees wish to be with their families. If the employee is a Full-time Exempt or Administrative non-exempt employee and loses a close relative, he or she will be allowed paid time off of up to five (5) days to assist in attending to his or her obligations and commitments. For the purposes of this policy, a close relative includes a spouse, domestic partner, child, parent, or sibling. A maximum of three (3) days off with pay is permitted upon the death of a grandparent, grandchild, or parents-in-law. Paid leave days only may be taken on regularly scheduled, consecutive workdays following the day of death. Employees must inform their supervisors prior to commencing bereavement leave. In administering this policy, the Company may require verification of death. Bereavement leave is in addition to any other paid leave.

3.9 Voting Leave

In the event an employee does not have sufficient time outside of working hours to vote in a local, state and/or national election, if required by state law, the employee may take off enough working time to vote. Such time will be paid if required by state law. This time should be taken at the beginning or end of the regular work schedule. Where possible, employees should notify their supervisors at least two days prior to the voting day.

3.10 Insurance Programs

Full-time employees may participate in the Company's insurance programs, subject to the eligibility requirements of those programs. Under these plans, eligible employees will receive comprehensive health and other insurance coverage for themselves and their families, as well as other benefits.

Upon becoming eligible to participate in these plans, you will receive summary plan descriptions (SPDs) describing the benefits in greater detail. Please refer to the SPDs for detailed plan information. Of course, feel free to speak to the Human Resource Department if you have any further questions.

3.11 Long-Term Disability Benefits

Full-time employees are eligible to participate in the voluntary Long-Term Disability plan, subject to all terms and conditions of the agreement between the Company and the insurance carrier.

This is solely a monetary benefit and not a leave of absence. Employees who will be out of work must also request a formal leave of absence. See the Leave of Absence sections of this handbook for more information.

SECTION THREE - BENEFITS

3.12 Short Term Disability Benefits

Macallan provides enhanced voluntary monetary short-term disability benefits to full-time employees. These enhanced monetary benefits are inclusive of any monetary workers' compensation or statutory short-term disability benefits.

This is not a leave of absence provision. Employees who will be out of work must request a leave of absence. See the Leave of Absence sections of this handbook for more information. Employees will be required to submit medical certification as requested by Macallan. Required medical certification under this policy may differ from the medical certification required for any leave of absence requested.

3.13 Employee Assistance Program

Macallan provides an employee assistance program for employees. This program offers qualified counselors to help you cope with personal problems you may be facing. Further details can be obtained through the Human Resource Department.

3.14 401(K)

The Macallan Group offers a 401(K) retirement plan through John Hancock that all full-time employees are eligible to participate in. Macallan will match 3% up to 4% if the employee defers 5%+. Employees are eligible to enroll in the 401(K) plan the next quarter following 90 days of employment.

3.15 Life Insurance

All full-time employees are eligible to receive the Company paid life insurance and AD&D Policy of \$10,000. Employees will be able to voluntarily elect additional life and AD&D insurance for themselves and their family.

SECTION FOUR - LEAVES OF ABSENCE

4.1 Personal Leave

If employees are ineligible for any other Company leave of absence, Macallan, under certain circumstances, may grant a personal leave of absence without pay. To request personal leave, employees should present a written request to management at least two (2) weeks before the anticipated start of the leave. If the leave is requested for medical reasons and employees are not eligible for leave under the federal Family and Medical Leave Act (FMLA) or any other leave law, medical certification also must be submitted. The request will be considered on the basis of staffing requirements and the reasons for the requested leave, as well as performance and attendance records. Normally, a leave of absence will be granted for a period of no more than eight (8) weeks. However a personal leave may be extended if, prior to the end of leave, employees submit a written request for an extension to management and the request is granted. During the leave, employees will not earn vacation, personal days or sick days. We will continue health insurance coverage during the leave if the employee submits his or her portion of the monthly premium payments to the Company in a timely manner, subject to the terms of the plan documents.

When the employee anticipates returning to work, he or she should notify management of the expected return date. Whenever feasible, this notification should be made at least one week before the end of the leave.

Upon completion of the personal leave of absence, the Company will attempt to return the employee to his or her original job or a similar position, subject to prevailing business considerations. Reinstatement, however, is not guaranteed.

If medical related, the employee returning from personal leave must submit a doctor's statement indicating that the employee has been released to return to work.

Failure to advise management of availability to return to work, failure to return to work when notified or a continued absence from work beyond the time approved by the Company will be considered a voluntary resignation of employment.

4.2 Military Leave

Macallan provides compensation for two weeks during annual reserve and national guard military training for regular full time employees who have completed the orientation period. Regular part time and temporary employees do not qualify for military leave compensation.

The amount of the military leave compensation paid is the difference between military pay and regular pay based on a 40 hour workweek. Time spent on military leave will not be counted against the employee's accrued PTO.

Military reservist employees and those volunteering for or called to active military duty are entitled to re-employment with the Company upon their return from duty in full compliance with all applicable federal and state laws. In addition, besides the military leave benefits discussed above, employees who request a military leave of absence may elect to use any accrued vacation pay in lieu of unpaid leave, and may elect to continue health-care benefits to the extent permitted by law, during their leave of absence.

SECTION FIVE - GENERAL STANDARDS OF CONDUCT

5.1 Workplace Conduct

Macallan endeavors to maintain a positive work environment. Each employee plays a role in fostering this environment. Accordingly, we all must abide by certain rules of conduct, based on honesty, common sense and fair play.

Because everyone may not have the same idea about proper workplace conduct, it is helpful to adopt and enforce rules all can follow. Unacceptable conduct may subject the offender to disciplinary action, up to and including discharge, in the Company's sole discretion. The following are examples of some, but not all, conduct which can be considered unacceptable:

- Obtaining employment on the basis of false or misleading information.
- Stealing, removing or defacing Macallan property or a co-worker's property.
- Disclosure of the Company's confidential information.
- Completing or altering another employee's time records.
- Violation of safety rules and policies including Macallan's Drug and Alcohol-Free Workplace Policy.
- Fighting, threatening or disrupting the work of others or other violations of Macallan's Workplace Violence Policy.
- Failure to follow lawful instructions of a supervisor.
- Failure to perform assigned job duties including unsatisfactory job performance.
- Violation of the Punctuality and Attendance Policy, including but not limited to irregular attendance, habitual lateness or unexcused absences.
- Gambling on Company property.
- Willful or careless destruction or damage to Company assets or to the equipment or possessions of another employee.
- Wasting work materials.
- Performing work of a personal nature during working time.
- Violation of the Solicitation and Distribution Policy.
- Violation of Macallan's Harassment or Equal Employment Opportunity Policies.
- Violation of the Communication and Computer Systems Policy.
- No pets allowed in the office.
- Any other violation of Company policy.

Obviously, not every type of misconduct can be listed. Note that all employees are employed at-will, and Macallan reserves the right to impose whatever discipline it chooses, or none at all, in a particular instance. The Company will deal with each situation individually and nothing in this handbook should be construed as a promise of specific treatment in a given situation.

The observance of these rules will help to ensure that our workplace remains a safe and desirable place to work.

SECTION FIVE - GENERAL STANDARDS OF CONDUCT

5.2 Punctuality and Attendance

Employees are hired to perform important functions at Macallan. As with any group effort, operating effectively takes cooperation and commitment from everyone. Therefore, attendance and punctuality are very important. Unnecessary absences and lateness are expensive, disruptive and place an unfair burden on fellow employees and Supervisors. We expect excellent attendance from all employees. Excessive absenteeism or tardiness will result in disciplinary action up to and including discharge.

We do recognize, however, there are times when absences and tardiness cannot be avoided. In such cases, employees are expected to notify supervisors as early as possible, but no later than the start of the work day. Asking another employee, friend or relative to give this notice is improper and constitutes grounds for disciplinary action, unless the employee is unable to do so on their own. Employees should call, stating the nature of the illness and its expected duration, for every day of absenteeism.

Unreported absences of three (3) consecutive work days generally will be considered a voluntary resignation of employment with the Company.

5.3 Use of Communications and Computer Systems

Macallan's communication and computer systems are intended primarily for business purposes; however limited personal usage is permitted if it does not hinder performance of job duties or violate any other Company policy. This includes the voice mail, e-mail and Internet systems. Users have no legitimate expectation of privacy in regard to their use of the Macallan systems.

Macallan may access the voice mail and e-mail systems and obtain the communications within the systems, including past voice mail and e-mail messages, without notice to users of the system, in the ordinary course of business when the Company deems it appropriate to do so. The reasons for which the Company may obtain such access include, but are not limited to: maintaining the system; preventing or investigating allegations of system abuse or misuse; assuring compliance with software copyright laws; complying with legal and regulatory requests for information; and ensuring that Company operations continue appropriately during an employee's absence.

Further, Macallan may review Internet usage to ensure that such use with Company property, or communications sent via the Internet with Company property, are appropriate. The reasons for which the Company may review employees' use of the Internet with Company property include, but are not limited to: maintaining the system; preventing or investigating allegations of system abuse or misuse; assuring compliance with software copyright laws; complying with legal and regulatory requests for information; and ensuring that Company operations continue appropriately during an employee's absence.

The Company may store electronic communications for a period of time after the communication is created. From time to time, copies of communications may be deleted.

The Company's policies prohibiting harassment, in their entirety, apply to the use of Company's communication and computer systems. No one may use any communication or computer system

SECTION FIVE - GENERAL STANDARDS OF CONDUCT

in a manner that may be construed by others as harassing or offensive based on race, national origin, sex, sexual orientation, age, disability, religious beliefs or any other characteristic protected by federal, state or local law.

Further, since the Company's communication and computer systems are intended for business use, all employees, upon request, must inform management of any private access codes or passwords.

Unauthorized duplication of copyrighted computer software violates the law and is strictly prohibited.

No employee may access, or attempt to obtain access to, another employee's computer systems without appropriate authorization.

Violators of this policy may be subject to disciplinary action, up to and including discharge.

5.4 Use of Social Media

Macallan respects the right of any employee to maintain a blog or web page or to participate in a social networking, including but not limited to Twitter, Facebook and LinkedIn. However, to protect Company interests and ensure employees focus on their job duties, employees must adhere to the following rules:

- Employees may not post on a blog or web page or participate on a social networking platform, such as Twitter or a similar website, during work time or at any time with Company equipment or property.
- All rules regarding confidential and proprietary business information apply in full to blogs, web pages and social networking platforms, such as Twitter, Facebook, LinkedIn or similar sites. Any information that cannot legally be disclosed through a conversation, a note or an e-mail also cannot be disclosed in a blog, web page or social networking site.
- Whether an employee is posting something on his or her own blog, web page, or social networking site or on someone else's, if the employee mentions the Company and also expresses either a political opinion or an opinion regarding the Company's actions that could pose an actual or potential conflict of interest with the Company, the poster must include a disclaimer. The poster should specifically state that the opinion expressed is his/her personal opinion and not the Company's position. This is necessary to preserve the Company's good will in the marketplace.
- Any conduct that is impermissible under the law if expressed in any other form or forum is impermissible if expressed through a blog, web page, social networking, Twitter or similar site. For example, posted material that is discriminatory, obscene, defamatory, libelous or violent is forbidden. Company policies apply equally to employee social media usage.

Macallan encourages all employees to keep in mind the speed and manner in which information posted on a blog, web page, and/or social networking site is received and often misunderstood by readers. Employees must use their best judgment. Employees with any questions should review the guidelines above and/or consult with their supervisor. Failure to follow these guidelines may result in discipline, up to and including discharge.

SECTION FIVE - GENERAL STANDARDS OF CONDUCT

5.5 Email Policy

OBJECTIVE

This policy provides Macallan employees with effective, consistent standards for the use of the electronic mail system (e-mail) provided by the company.

SCOPE

This policy applies to all Macallan employees at all locations,

PROCEDURE

All electronic communications and stored information transmitted, received or archived in the company's information system are the property of Macallan. The company reserves the right to access and disclose all messages sent by e-mail.

CONTENT OF E-MAILS

Following are guidelines employees should observe for the content and distribution of company e-mails:

- E-mail to a client should follow the same formality as a business letter. It should be treated as a formal document with proper business standards being followed. Employees should use correct spelling, grammar and punctuation.
- E-mails transmitted for internal business should follow the chain of command. Do not copy or jump management levels unless absolutely appropriate.
- E-mails should be composed of appropriate workplace language. Employees are prohibited from sending abusive, harassing, threatening or ethical-oriented messages, even in jest.
- Employees should use common sense about what an e-mail says or to whom it is sent. E-mails may be read and transmitted by recipients not intended by the sender. E-mail communication should not be considered confidential or private. A good rule of thumb is never to write anything in an e-mail that you would not want to become public knowledge.
- Employees should review all e-mail messages before they are sent for clear meaning and correct tone. Make sure they convey the intended message without the tone of your voice or facial expressions to add meaning.
- Employees should think before sending an e-mail to more than one person. Respect other employees' time, and consider whether additional people really need or want to see the message. ***In the unlikely event you need to send an email to "All Employees" please send to recipients using BCC.***

GOOD HOUSEKEEPING RULES FOR COMPANY E-MAIL

Storage space on Macallan computer systems and networks is limited. It is critical for employees to follow good e-mail housekeeping practices:

- Create folders for received and sent messages. Use folders to save important information, but make it a regular habit to review all folders and delete old or outdated material. Delete

SECTION FIVE - GENERAL STANDARDS OF CONDUCT

unimportant messages as you read them.

- Keep your “in” and “sent” boxes clean. Purge e-mail files every 60 days.
- Do not save multiple copies of e-mail threads. Only the last e-mail in a thread needs to be saved. Do not reply with attachments or use “reply all” unless the response requires it.

PROFESSIONAL COURTESY AND BUSINESS ETIQUETTE

Employees using Macallan e-mail system should employ professional courtesy and business etiquette when transmitting messages:

- Always use a short informative subject line. This gives the receiver some indication of the importance of the message.
- Be careful when using sarcasm and humor. Without the personal interaction, jokes could be viewed as criticism.
- Do not type in all caps, and keep paragraphs short and concise. Employees should sign their names on all messages and please do not use acronyms in lieu of spelling out words.
- When possible, keep the message focused on one subject per email.

ADMINISTRATION OF POLICY

Macallan’s e-mail policy will be administered through the supervisors and the Human Resource Department.

5.6 Credit Card Policy

COMPANY CREDIT CARD POLICY

The company will issue Company credit cards to certain employees for use in their jobs; and this policy sets out the acceptable and unacceptable uses of such credit cards.

Use of Company-issued credit cards is a privilege, which the Company may withdraw for any reason at any time. Any credit card the Company issues to an employee must be used for business purposes only, in conjunction with the employee’s job duties. Employees with such credit cards shall not use them for any nonbusiness, non-essential purpose, i.e., for any personal purchase or any other transaction that is not authorized or needed to carry out their duties. Employees must pay for personal purchases (i.e., transactions for the benefit of anyone or anything other than Macallan) with their own funds or personal credit cards. Macallan will not regard expenses for one’s own business-related use, such as lodging and meals while on company-approved business trips, as personal purchases, as long as such expenses are consistent with Macallan’s travel and expense reimbursement policy.

INTRODUCTION

A Macallan credit card is a purchase card system benefiting the Company and the cardholder through prompt payment to suppliers and delegates responsibility for low value purchase authority to those making the commitment.

SECTION FIVE - GENERAL STANDARDS OF CONDUCT

POLICY

Credit cards are issued at the discretion of the Company to current employees who are granted a formal delegation of purchasing authority. The cardholder agrees to comply with all applicable Company policies and procedures and the Cardholder agreement. When signed and accepted, the agreement acts to assign the formal delegation of purchase authority to a current Macallan employee to execute credit card purchases.

COMPLIANCE WITH POLICY, VIOLATIONS AND CONSEQUENCES

Employee violations to this or any other policy regarding the purchase of goods or services will be investigated and may result in either one or more of the following actions: written warning, revocation of credit card privileges, cancellation of delegation of purchasing authority, disciplinary action, and termination and/or criminal prosecution. Human error and extraordinary circumstances may be taken into consideration when investigating any violation to this agreement.

CARDHOLDER RESPONSIBILITIES

- To ensure that the card is used only for legitimate business purposes for the benefit of the Company.
- To ensure that the card is NOT used for the purchase of items for personal use.
- To ensure that the credit card is NOT used for cash advances.
- To ensure that the preset credit limit on the card is not exceeded.
- To promptly return the credit card when an employee is reassigned, terminated or upon request.
- To turn in packing slips, receipts or other back up documentation to the Office Manager within 10 days of the purchase for the purpose of establishing accountable reconciliation procedures.
- To protect the card from misuse by unauthorized parties.

OWNERSHIP AND CANCELLATION OF THE CREDIT CARD

The credit card remains property of the Company. It may not be transferred to, assigned to, or used by anyone other than the designated Cardholder. The Cardholder is accountable for the activity on the card. The Company may suspend or cancel Cardholder privileges at any time for any reason. The Cardholder will surrender the credit card upon request to the Company.

CREDIT LIMIT

Each credit card has a pre-set limit (including shipping, handling and tax) that may not be exceeded under any circumstances.

RECEIPTS

It is the Cardholder's responsibility to obtain transaction receipts from the merchant each time the credit card is used. Individual transaction receipts are to be submitted to the Accounting Department.

SECTION FIVE - GENERAL STANDARDS OF CONDUCT

DISPUTED ITEMS

It is the Cardholder's responsibility to follow-up on any erroneous charges, returns or adjustments to ensure proper credit is given on subsequent statements.

VALIDATION AND SAFEKEEPING

Sign the credit card immediately upon receipt. The credit card should always be treated with the same care as personal credit cards, bankcards, cash and checks. Keep your card(s) in an accessible, but secure location. When using the credit card for internet purchases, cardholders should ensure that the site utilizes industry recognized encryption transmission tools.

When the expiration date is passed and/or after you have received a new credit card, cut the old credit card in half and dispose of it. Make sure the credit card is returned to you after each charge and verify that the returned credit card has your name on it.

LOST OR STOLEN CREDIT CARDS

If the credit card is lost or stolen, contact the Bank's 24-hour toll-free number immediately and notify your supervisor.

5.7 Personal and Company-Provided Portable Communication Devices

Company-provided portable communication devices (PCDs), including cell phones and personal digital assistants, should be used primarily for business purposes. Employees have no reasonable expectation of privacy in regard to the use of such devices, and all use is subject to monitoring, to the maximum extent permitted by applicable law. This includes as permitted the right to monitor personal communications as necessary.

Some employees may be authorized to use their own PCD for business purposes. These employees should work with the Human Resource department to configure their PCD for business use. Communications sent via a personal PCD also may subject to monitoring if sent through the Company's networks and the PCD must be provided for inspection and review upon request.

All conversations, text messages and e-mails must be professional. When sending a text message or using a PCD for business purposes, whether it is a Company-provided or personal device, employees must comply with applicable Company guidelines, including policies on sexual harassment, discrimination, conduct, confidentiality, equipment use and operation of vehicles. The use of company issued or personal PCP during work hours should be limited.

If an employee who uses a personal PCD for business resigns or is discharged, the employee will be required to submit the device to the Human Resource department for resetting on or before his or her last day of work. At that time, the HR department will reset and remove all information from the device, including but not limited to, Company information and personal data (such as contacts, e-mails and photographs). The Human Resource department will make efforts to provide employees with the personal data in another form (e.g., on a disk) to the extent practicable; however, the employee may lose some or all personal data saved on the device.

SECTION FIVE - GENERAL STANDARDS OF CONDUCT

Employees may not use their personal PCD for business unless they agree to submit the device to the Human Resource department on or before their last day of work for resetting and removal of Company information. This is the only way currently possible to ensure that all Company information is removed from the device at the time of termination. The removal of Company information is crucial to ensure compliance with the Company's confidentiality and proprietary information policies and objectives.

Please note that whether employees use their personal PCD or a Company-issued device, the Company's electronic communications policies, including but not limited to, proper use of communications and computer systems, remain in effect.

PORTABLE COMMUNICATION DEVICE USE WHILE DRIVING

Employees who drive on Company business must abide by all state or local laws prohibiting or limiting PCD (cell phone or personal digital assistant) use while driving. Further, even if usage is permitted, employees may choose to refrain from using any PCD while driving. "Use" includes, but is not limited to, talking or listening to another person or sending an electronic or text message via the PCD.

Regardless of the circumstances, including slow or stopped traffic, if any use is permitted while driving, employees should proceed to a safe location off the road and safely stop the vehicle before placing or accepting a call. If acceptance of a call is absolutely necessary while the employee is driving, and permitted by law, the employee must use a hands-free option and advise the caller that he/she is unable to speak at that time and will return the call shortly.

Under no circumstances should employees feel that they need to place themselves at risk to fulfill business needs.

Since this policy does not require any employee to use a cell phone while driving, employees who are charged with traffic violations resulting from the use of their PCDs while driving will be solely responsible for all liabilities that result from such actions.

Texting and e-mailing while driving is prohibited in all circumstances.

5.8 Inspections

Macallan reserves the right to require employees while on Company property, or on client property, to agree to the inspection of their persons, personal possessions and property, personal vehicles parked on Company or client property, and work areas. This includes lockers, vehicles, desks, cabinets, work stations, packages, handbags, briefcases and other personal possessions or places of concealment, as well as personal mail sent to the Company or to its clients. Employees are expected to cooperate in the conduct of any search or inspection.

5.9 Smoking

Smoking, including the use of e-cigarettes, is prohibited on Company premises, job sites, client sites, and in all Company vehicles except for designated areas.

SECTION FIVE - GENERAL STANDARDS OF CONDUCT

5.10 Personal Visits and Telephone Calls

Disruptions during work time can lead to errors and delays. Therefore, we ask that personal telephone calls be kept to a minimum, and only be made or received after working time, or during lunch or break time.

For safety and security reasons, employees are prohibited from having personal guests visit without first entering through the reception area.

5.11 Solicitation and Distribution

To avoid distractions, solicitation by an employee of another employee is prohibited while either employee is on work time. "Work time" is defined as the time an employee is engaged, or should be engaged, in performing his/her work tasks for Macallan. Solicitation of any kind by non-employees on Company premises is prohibited at all times.

Distribution of advertising material, handbills, printed or written literature of any kind in working areas of the Company is prohibited at all times. Distribution of literature by non-employees on Company premises is prohibited at all times.

5.12 Bulletin Boards

Important notices and items of general interest are continually posted on our bulletin board. Employees should make it a practice to review it frequently. This will assist employees in keeping up with what is current at Macallan. To avoid confusion, employees should not post or remove any material from the bulletin board.

5.13 Confidential Company Information

During the course of work, an employee may become aware of confidential information about Macallan's business, including but not limited to information regarding Company finances, pricing, products and new product development, software and computer programs, marketing strategies, suppliers and customers and potential customers. An employee also may become aware of similar confidential information belonging to the Company's clients.

It is extremely important that all such information remain confidential, and particularly not be disclosed to our competitors. Any employee who improperly copies, removes (whether physically or electronically), uses or discloses confidential information to anyone outside of the Company may be subject to disciplinary action up to and including termination. Employees may be required to sign an agreement reiterating these obligations.

5.14 Conflict of Interest and Business Ethics

It is Macallan's policy that all employees avoid any conflict between their personal interests and those of the Company. The purpose of this policy is to ensure that the Company's honesty and integrity, and therefore its reputation, are not compromised. The fundamental principle guiding this policy is that no employee should have, or appear to have, personal interests or relationships

SECTION FIVE - GENERAL STANDARDS OF CONDUCT

that actually or potentially conflict with the best interests of the Company.

It is not possible to give an exhaustive list of situations that might involve violations of this policy. However, the situations that would constitute a conflict in most cases include but are not limited to:

- holding an interest in or accepting free or discounted goods from any organization that does, or is seeking to do, business with the Company, by any employee who is in a position to directly or indirectly influence either the Company's decision to do business, or the terms upon which business would be done with such organization;
- holding any interest in an organization that competes with the Company;
- being employed by (including as a consultant) or serving on the board of any organization which does, or is seeking to do, business with the Company or which competes with the Company; and/or
- profiting personally, e.g., through commissions, loans, expense reimbursements or other payments, from any organization seeking to do business with the Company.

A conflict of interest would also exist when a member of an employee's immediate family is involved in situations such as those above.

This policy is not intended to prohibit the acceptance of modest courtesies, openly given and accepted as part of the usual business amenities, for example, occasional business-related meals or promotional items of nominal or minor value.

It is your responsibility to report any actual or potential conflict that may exist between you (and your immediate family) and the Company.

5.15 Use of Facilities, Equipment and Property, Including Intellectual Property

Equipment essential in accomplishing job duties is often expensive and may be difficult to replace. When using property, employees are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards and guidelines.

Employees should notify their supervisor if any equipment, machines, or tools appear to be damaged, defective, or in need of repair. Prompt reporting of loss, damages, defects, and the need for repairs could prevent deterioration of equipment and possible injury to employees or others. The supervisor can answer any questions about an employee's responsibility for maintenance and care of equipment used on the job. The employee will be responsible for paying back or replacing any equipment that is lost or damaged as permitted by federal and state law.

Employees also are prohibited from any unauthorized use of the Company's intellectual property, such as audio and video tapes, print materials and software.

Improper, careless, negligent, destructive, or unsafe use or operation of equipment can result in

SECTION FIVE - GENERAL STANDARDS OF CONDUCT

discipline, up to and including discharge.

Further, the Company is not responsible for any damage to employees' personal vehicle or belongings found in the vehicle whether it is a company vehicle or personal vehicle on or off of Company property.

5.16 Health and Safety

The health and safety of employees and others on Company property are of critical concern to Macallan. The Company intends to comply with all health and safety laws applicable to our business. To this end, we must rely upon employees to ensure that work areas are kept safe and free of hazardous conditions. Employees are required to be conscientious about workplace safety, including proper operating methods, and recognize dangerous conditions or hazards. Any unsafe conditions or potential hazards should be reported to management immediately, even if the problem appears to be corrected. Any suspicion of a concealed danger present on the Company's premises, or in a product, facility, piece of equipment, process or business practice for which the Company is responsible should be brought to the attention of management immediately.

Periodically, the Company may issue rules and guidelines governing workplace safety and health. The Company may also issue rules and guidelines regarding the handling and disposal of hazardous substances and waste. All employees should familiarize themselves with these rules and guidelines, as strict compliance will be expected.

Any workplace injury, accident, or illness must be reported to the employee's Supervisor as soon as possible, regardless of the severity of the injury or accident.

Macallan requires all employees who work on a job site or project to participate in the safety program.

5.17 Hiring Relatives/Employee Relationships

A familial relationship among employees can create an actual or at least a potential conflict of interest in the employment setting, especially where one relative supervises another relative. To avoid this problem, Macallan may refuse to hire or place a relative in a position where the potential for favoritism or conflict exists.

In other cases, such as personal relationships where a conflict or the potential for conflict arises, even if there is no supervisory relationship involved, the parties may be separated by reassignment or discharged from employment, at the discretion of the Company. Accordingly, all parties to any type of intimate personal relationship must inform management.

If two employees marry, become related, or enter into an intimate relationship, they may not remain in a reporting relationship or in positions where one individual may affect the compensation or other terms or conditions of employment of the other individual. The Company generally will attempt to identify other available positions, but if no alternate position is available, the Company retains the right to decide which employee will remain with the Company.

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For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

5.18 Employee Dress and Personal Appearance

You are expected to report to work well groomed, clean, and dressed according to the requirements of your position. Some employees may be required to wear uniforms or safety equipment/clothing. Please contact your Supervisor for specific information regarding acceptable attire for your position. If you report to work dressed or groomed inappropriately, you may be prevented from working until you return to work well-groomed and wearing the proper attire. Any time taken away from work to change attire will be unpaid time.

OBJECTIVE

Macallan strives to maintain a workplace environment that is well functioning and free from unnecessary distractions and annoyances. As part of that effort, the company requires employees to maintain a neat and clean appearance that is appropriate for the workplace setting and for the work being performed. To that end, Macallan department heads may determine and enforce guidelines for workplace-appropriate attire and grooming for their areas; guidelines may limit natural or artificial scents that could be distracting or annoying to others.

PROCEDURES

All Macallan staff members are expected to present a professional, businesslike image to clients, visitors, customers and the public. Acceptable personal appearance, like proper maintenance of work areas, is an ongoing requirement of employment with Macallan.

Supervisors should communicate any department-specific workplace attire and grooming guidelines to staff members during new-hire orientation and evaluation periods. Any questions about the department's guidelines for attire should be discussed with the immediate supervisor.

Any staff member who does not meet the attire or grooming standards set by his or her department will be subject to corrective action and may be asked to leave the premises to change clothing. Hourly paid staff members will not be compensated for any work time missed because of failure to comply with designated workplace attire and grooming standards.

SPECIFIC REQUIREMENTS

Certain staff members may be required to meet special dress, grooming and hygiene standards, such as wearing uniforms or protective clothing, depending on the nature of their job. Uniforms and protective clothing may be required for certain positions and will be provided to employees by Macallan.

At the discretion of the department head, in special circumstances, such as during unusually hot or cold weather or during special occasions, staff members may be permitted to dress in a more casual fashion than is normally required. On these occasions, staff members are still expected to present a neat appearance and are not permitted to wear ripped, frayed or disheveled clothing

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or athletic wear. Likewise, tight, revealing or otherwise workplace-inappropriate dress is not permitted

REASONABLE ACCOMMODATION OF RELIGIOUS BELIEFS

Macallan recognizes the importance of individually held religious beliefs to persons within its workforce. Macallan will reasonably accommodate a staff member's religious beliefs in terms of workplace attire unless the accommodation creates an undue hardship. Accommodation of religious beliefs in terms of attire may be difficult in light of safety issues for staff members. Those requesting a workplace attire accommodation based on religious beliefs should be referred to the Human Resource department.

BUSINESS ATTIRE

Because our work environment serves customers, professional business attire is essential. Customers make decisions about the quality of our products and services based on their interaction with you.

Consequently, business casual attire includes suits, pants, jackets, shirts, skirts and dresses that, while not formal, are appropriate for a business environment.

Examples of appropriate business attire include a polo shirt with pressed khaki pants, a sweater and a shirt with corduroy pants, a jacket with a skirt or slacks and a blouse or a sweater with a skirt or pants. Pantsuits and sports jackets also fit the business casual work environment if they are not too formal.

Jeans, t-shirts, shirts without collars and footwear such as flip flops, and sneakers are not appropriate for business attire.

Employees are expected to demonstrate good judgment and professional taste. Use courtesy towards coworkers and your professional image to customers as the factors you use to assess whether you are dressing in business attire that is appropriate.

Employees who wear business attire that is deemed inappropriate in this workplace will be dealt with on an individual basis rather than subjecting all employees to a more stringent dress code for appropriate business attire.

CASUAL OR DRESS-DOWN DAYS - FRIDAY

Departments adopt casual or dress-down days on Fridays. The employee must use the following guidelines to define appropriate casual attire.

| APPROPRIATE CASUAL DAY ATTIRE (FRIDAY) | INAPPROPRIATE CASUAL DAY ATTIRE |
|--|---------------------------------|
| PANTS | |

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| APPROPRIATE CASUAL DAY ATTIRE (FRIDAY) | INAPPROPRIATE CASUAL DAY ATTIRE |
|---|--|
| Khakis or corduroys Jeans (must be clean and free of rips, tears, and fraying; may not be excessively tight or revealing) Capris | Sweatpants, leggings, exercise wear Shorts, low-rise or hip-hugger pants or jeans |
| SHIRTS | |
| Polo collar knit or golf shirts Oxford shirts Company logo wear Short-sleeve blouses or shirts Turtlenecks Blazers or sport coats Jackets or sweaters Sleeveless blouses or shirts (no spaghetti straps) | Shirts with writing (other than company logo) T-shirts or sweatshirts Beachwear Exercise wear Crop tops, clothing showing midriffs, spaghetti straps |
| SHOES | |
| Dressy Sandals Casual, low-heel, open-back shoes (e.g., sling backs) Open toe dress shoe Loafers | Thongs, flip flops Croc-like sandals |
| OTHER | |
| | Ball Caps in the office |

ADDRESSING WORKPLACE ATTIRE AND HYGIENE PROBLEMS

Violations of the policy can range from inappropriate clothing items to offensive perfumes and body odor. If a staff member comes to work in inappropriate dress, the employee will be required to go home, change into conforming attire or properly groom, and return to work.

If an employee's poor hygiene or use of too much perfume/cologne is an issue, the supervisor should discuss the problem with the staff member in private and should point out the specific areas to be corrected. If the problem persists, supervisors should follow the normal corrective action process.

5.19 Summer Dress Code

During the summer months, **starting the week in which Memorial Day is observed and ending the week in which Labor Day is observed**, the company observes a relaxed summer dress code that employees may adopt on days when they have no in-person client contact.

The following list is a guideline of appropriate and inappropriate attire under the summer dress policy. These are examples only. Managers or supervisors may determine if an employee is dressed inappropriately for the workplace within the summer dress policy.

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| APPROPRIATE SUMMER ATTIRE | INAPPROPRIATE SUMMER ATTIRE |
|--|--|
| PANTS | |
| Khakis Capris Jeans (must be clean and free of rips, tears, and fraying; may not be excessively tight or revealing) | Sweatpants, leggings, exercise wear Shorts, low-rise or hip-hugger pants or jeans Holes, frays, or ripped clothing |
| SHIRTS/DRESSES | |
| Polo collar knit or golf shirts Company logo wear Sleeveless blouses or shirts (no spaghetti straps) Summer dresses (no spaghetti straps) | Logo clothing (sports teams, cartoon, etc... Company logo only. T-shirts or sweatshirts Beachwear, Exercise wear Crop tops, clothing showing midriffs, spaghetti straps, tank tops Holes, frays, or ripped clothing |
| SHOES | |
| Dressy sandals Athletic Shoes (clean) | Thongs, flip flops Croc-like sandals |
| OTHER | |
| | Ball caps in the office |

Employees who report to work inappropriately attired will be asked to leave work to change clothes and will be required to use personal time or vacation time to do so. Any questions regarding appropriate summer dress should be directed to Human Resources.

5.20 Publicity/Statements to the Media

All media inquiries regarding the position of the Company as to any issues must be referred to the Managing Principals or Vice President. Only the Managing Principals or Vice President are authorized to make or approve public statements on behalf of the Company. No employees, unless specifically designated the Managing Principals or Vice President are authorized to make those statements on behalf of Company. Any employee wishing to write and/or publish an article, paper, or other publication on behalf of the Company must first obtain approval from the Managing Principals or Vice President.

5.21 Operation of Vehicles

All employees authorized to drive Company-owned or leased vehicles or personal vehicles in conducting Company business must possess a current, valid driver's license and an acceptable driving record. Any change in license status or driving record must be reported to management immediately.

An employee must have a valid driver's license in his or her possession while operating a vehicle

SECTION FIVE - GENERAL STANDARDS OF CONDUCT

off or on Company property. It is the responsibility of every employee to drive safely and obey all traffic, vehicle safety, and parking laws or regulations. Drivers must demonstrate safe driving habits at all times.

Company-owned or leased vehicles may be used only as authorized by management.

Please reference the Auto Safety Policy for additional information and information regarding Motor Vehicle Report (MVR) annual reports.

PORTABLE COMMUNICATION DEVICE USE WHILE DRIVING

Employees who drive on Company business must abide by all state or local laws prohibiting or limiting portable communication device (PCD) use, including cell phones or personal digital assistants, while driving. Further, even if use is permitted, employees should refrain from using any PCD while driving. "Use" includes, but is not limited to, talking or listening to another person or sending an electronic or text message via the PCD.

Regardless of the circumstances, including slow or stopped traffic, if any use is permitted while driving, employees should proceed to a safe location off the road and safely stop the vehicle before placing or accepting a call. If acceptance of a call is absolutely necessary while the employee is driving, and permitted by law, the employee must use a hands-free option and advise the caller that he or she is unable to speak at that time and will return the call shortly. Under no circumstances should employees feel that they need to place themselves at risk to fulfill business needs.

Since this policy does not require any employee to use a PCD while driving, employees who are charged with traffic violations resulting from the use of their PCDs while driving will be solely responsible for all liabilities that result from such actions.

Texting and e-mailing while driving is prohibited in all circumstances.

5.22 Business Expense Reimbursement

Employees will be reimbursed for reasonable approved expenses incurred in the course of business. These expenses must be approved by the employee's Supervisor, and may include air travel, hotels, motels, meals, cab fare, rental vehicles, or gas and car mileage for personal vehicles. All expenses incurred should be submitted to the employees Supervisor then to the Accounting/Payroll department along with the receipts in a timely manner.

Employees are expected to exercise restraint and good judgment when incurring expenses. Employees should contact their supervisor in advance if they have any questions about whether an expense will be reimbursed.

5.23 References

Macallan will respond to reference requests through the Human Resource Department. The Company will provide general information concerning the employee such as date of hire, date of discharge, and positions held. Requests for reference information must be in writing, and responses will be in writing. Please refer all requests for references to the Human Resource Department.

SECTION FIVE - GENERAL STANDARDS OF CONDUCT

the Managing Principals or Vice President. Only the Managing Principals or Vice President are authorized to make or approve public statements on behalf of the Company. No employees, unless specifically designated the Managing Principals or Vice President are authorized to make those statements on behalf of Company. Any employee wishing to write and/or publish an article, paper, or other publication on behalf of the Company must first obtain approval from the Managing Principals or Vice President.

5.24 If You Must Leave Us

Should an employee decide to leave the Company, we ask that he or she provide a supervisor with at least two (2) weeks advance notice of departure. Thoughtfulness will be appreciated. All Company property including, but not limited to, keys, parking passes, laptop computers, iPads, company phone, gas cards, credit cards, plans, tools, equipment, uniforms, etc., must be returned at separation.

Employees also must return all of the Company's Confidential Information upon separation.

Employees should not delete any work-related emails or any proprietary information. In doing so, it is in direct violation of company policy. To the extent permitted by law, employees will be required to repay the Company, (through payroll deduction, if lawful) for any lost or damaged Company, property. As noted previously, all employees are employed at-will and nothing in this handbook changes that status.

5.25 Exit Interviews

Employees who resign are requested to participate in an exit interview with the Human Resource Department, if possible.

5.26 A Few Closing Words

This handbook is intended to give employees a broad summary of things they should know about Macallan. The information in this handbook is general in nature and, should questions arise, any member of management should be consulted for complete details.

While we intend to continue the policies, rules and benefits described in this handbook, Macallan, in its sole discretion, may always amend, add to, delete from or modify the provisions of this handbook and/or change its interpretation of any provision set forth in this handbook. Employees should not hesitate to speak to management if they have any questions about the Company or its personnel policies and practices.

STATEMENT OF CONFIDENTIALITY

The contents of this document and any attachments are intended solely for Macallan employees and contains confidential and/or privileged information and may be legally protected from disclosure.

COMPANY CONTACT



1642 Powers Ferry Road SE | Suite 250
Marietta, Georgia 30067



404.603.8833




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www.macallangroup.com



WE'RE NOT FINISHED
YET...PLEASE SEE THE
NEXT FEW PAGES





PLEASE REVIEW AND COMPLETE
THE ACKNOWLEDGEMENTS
ATTACHED AND RETURN TO
HUMAN RESOURCES AS SOON
AS POSSIBLE.

GENERAL HANDBOOK ACKNOWLEDGMENT

This Employee handbook is an important document intended to help you become acquainted with The Macallan Group ("Macallan" or the "Company"). This document is intended to provide guidelines and general descriptions only; it is not the final word in all cases. Individual circumstances may call for individual attention.

Because the Company's operations may change, the contents of this handbook may be changed at any time, with or without notice, in an individual case or generally, at the sole discretion of management.

Please read the following statements and sign below to indicate your receipt and acknowledgment of this Employee handbook.

I have received and read a copy of Macallan's Employee handbook. I understand that the policies, rules and benefits described in it are subject to change at the sole discretion of the Company at any time.

I further understand that my employment is terminable at will, either by myself or the Company, with or without cause or notice, regardless of the length of my employment or the granting of benefits of any kind.

I understand that no representative of Macallan other than Managing Principal may alter "at will" status and any such modification must be in a signed writing.

I understand that my signature below indicates that I have read and understand the above statements and that I have received a copy of the Company's Employee handbook.

Emergency Contact Name:

Phone Number:

Employee's Printed Name:

Employee's Signature:

Title:

Date:

The signed original copy of this acknowledgment should be given to management - it will be filed in your personnel file.

RECEIPT OF SEXUAL HARASSMENT POLICY

It is The Macallan Group's ("Macallan" or the "Company") policy to prohibit harassment of any employee by any supervisor, employee, customer or vendor on the basis of sex or gender. The purpose of this policy is not to regulate personal morality within the Company. It is to ensure that at the Company all employees are free from sexual harassment. While it is not easy to define precisely what types of conduct could constitute sexual harassment, examples of prohibited behavior include unwelcome sexual advances, requests for sexual favors, obscene gestures, displaying sexually graphic magazines, calendars or posters, sending sexually explicit e-mails, text messages and other verbal or physical conduct of a sexual nature, such as uninvited touching of a sexual nature or sexually related comments. Depending upon the circumstances, improper conduct also can include sexual joking, vulgar or offensive conversation or jokes, commenting about an employee's physical appearance, conversation about your own or someone else's sex life, or teasing or other conduct directed toward a person because of his or her gender which is sufficiently severe or pervasive to create an unprofessional and hostile working environment.

If the employee feels that he or she has been subjected to conduct which violates this policy, the employee should immediately report the matter to the Human Resource Department. If unable for any reason to contact this person, or if the employee has not received a satisfactory response within five (5) business days after reporting any incident of perceived harassment, the employee should contact the Vice President. If the person toward whom the complaint is directed is one of the individuals indicated above, the employee should contact any higher-level manager in his or her reporting hierarchy. Every report of perceived harassment will be fully investigated and corrective action will be taken where appropriate. All complaints will be kept confidential to the extent possible, but confidentiality cannot be guaranteed. In addition, the Company will not allow any form of retaliation against individuals who report unwelcome conduct to management or who cooperate in the investigations of such reports in accordance with this policy. If an employee feels that he or she has been subjected to any such retaliation, the employee should report it in the same manner in which a claim of perceived harassment would be reported under this policy. Violation of this policy including any improper retaliatory conduct will result in disciplinary action, up to and including discharge. All employees must cooperate with all investigations.

I have read and I understand Macallan's Sexual Harassment Policy.

Employee's Printed Name:

Employee's Signature:

Title:

Date:

The signed original copy of this receipt should be given to management - it will be filed in your personnel file.

RECEIPT OF NON-HARASSMENT POLICY

It is The Macallan Group's ("Macallan" or the "Company") policy to prohibit intentional and unintentional harassment of any individual by another person on the basis of any protected classification including, but not limited to, race, color, national origin, disability, religion, marital status, veteran status, sexual orientation or age. The purpose of this policy is not to regulate our employees' personal morality, but to ensure that in the workplace, no one harasses another individual.

If an employee feels that he or she has been subjected to conduct which violates this policy, he or she should immediately report the matter to the Human Resource Department. If the employee is unable for any reason to contact this person, or if the employee has not received a satisfactory response within five (5) business days after reporting any incident of what the employee perceives to be harassment, the employee should contact the Vice President. If the person toward whom the complaint is directed is one of the individuals indicated above, the employee should contact any higher-level manager in his or her reporting hierarchy. Every report of perceived harassment will be fully investigated and corrective action will be taken where appropriate. All complaints will be kept confidential to the extent possible, but confidentiality cannot be guaranteed.

In addition, the Company will not allow any form of retaliation against individuals who report unwelcome conduct to management or who cooperate in the investigations of such reports in accordance with this policy. If an employee feels he or she has been subjected to any such retaliation, he or she should report it in the same manner in which the employee would report a claim of perceived harassment under this policy. Violation of this policy including any improper retaliatory conduct will result in disciplinary action, up to and including discharge. All employees must cooperate with all investigations.

I have read and I understand Macallan's Non-Harassment Policy.

Employee's Printed Name:

Employee's Signature:

Title:

Date:

The signed original copy of this receipt should be given to management - it will be filed in your personnel file.