



**Employee
Handbook
December 2008**

Welcome To Valiant Solutions, LLC

Welcome to Valiant Solutions, LLC (Valiant). We are pleased that you have chosen to join our growing organization. We know that you will find challenging assignments that will enhance your capabilities, as well as provide you with many opportunities and benefits.

Our Company is founded on sound ethical principles and high standards of client service and employer relations. We are an organization of success. We depend on our employees to continue our respected reputation and know that by working together we can make tomorrow even better. We hope and expect that you will share our feeling of pride in our services and our organization.

We have written this handbook to answer some of the questions you may have concerning our Company and its operations. It gives you an overview of our policies, expectations, and benefits. Although we strive to keep it current, the information in this handbook may change, with or without notice, at the sole discretion of Valiant. From time to time, you may receive updated information concerning substantive changes. Please keep these updates with your handbook as often as necessary for further explanations and additional information.

We wish you the best of luck and success in your position and hope that your employment relationship with Valiant will be a rewarding experience.

Sincerely,

Matthew Raydo
President & CEO
Valiant Solutions, LLC

Valiant Employee Handbook

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1 – ABOUT THIS MANUAL

1.1 HANDBOOK FUNCTION AND SCOPE

This handbook was designed as a point of reference for information regarding employment with Valiant. It was created as a resource guide to answer general questions about the Company and its policies, and provides an overview of expectations rather than the fine details of each policy and procedure.

This handbook is intended to assist you in understanding how we operate and to help you to direct your activities toward success in your position. **The information provided and language used in the handbook is not intended to create or imply a contract between you and Valiant, nor is it intended to alter the terms of any Employment Agreement between you and Valiant or the employment-at-will relationship in any way.**

It is important to note that the information and policies described in this handbook are subject to change without notice. The Company may add to the policies and procedures or revoke or modify them from time to time without advance notice. Our goal is to keep the handbook current. There may be times however, when policies will change before the handbook can be revised and distributed. **The Managing Members of Valiant reserve the right to direct and control the operation of the business, including, but not limited to, the management, assignment, scheduling, direction, discipline, and termination of its employees.**

It is every employee's responsibility to read this handbook thoroughly, and we encourage you to do so. If you have any questions, or require additional information, we encourage you to consult your Valiant Manager as often as necessary for further clarification.

1.2 OUR CORPORATE PHILOSOPHY

At Valiant, we are striving to be known as a premier provider of Information Technology services across the United States. We firmly believe that our goals will be achieved because of the commitment and talents of our employees.

This philosophy encourages confidence in and mutual respect and trust for each employee. It is our goal to establish and cultivate an environment that values the differences in each individual and to develop and implement policies and practices that assure fair treatment for everyone.

All employees of Valiant are responsible for facilitating open communication. We encourage employees to discuss and resolve work related problems when they arise. If needed, your Manager will attempt to promptly and sensitively help resolve problems if you bring these problems to your manager's attention. Valiant strives to:

- Employ the best available talent by recruiting and hiring diverse and qualified individuals through quality selection processes;
- Maintain competitive wages and benefits and encourage trust in all interpersonal relationships;
- Offer a variety of challenging and rewarding project assignments;
- Encourage the exchange of ideas, perspectives, and solutions;
- Provide quality training, professional development, career advancement, rewards, and job satisfaction.

1.3 DEFINITIONS OF TERMS

Exempt Employee – Exempt employees are defined by the Fair Labor Standards Act. Exempt employees are generally paid on a salary basis, except for certain technical computer professionals.

Non-Exempt Employee – Non-exempt employees are defined by the Fair Labor Standards Act. Non-exempt employees are paid overtime, at the rate of time and one-half, for all hours worked in excess of forty hours in a work week.

Full-Time Employee – An employee who is scheduled to work a minimum of thirty hours per work week.

Part-Time Employee – An employee who is scheduled to work less than thirty hours per work week.

Billable Employee – An employee who generally works at a client site and whose time worked is billed to a client. May also be called “Consultant”, “Project Consultant” or “Staffing Consultant”.

Nonbillable Employee – An employee who generally works in a staff or support function. May also be called “Associate”.

Manager or Valiant Manager – The Valiant employee to who you directly report.

Managing Member – The Managing Members of Valiant are its officers.

2 – EMPLOYEE RELATIONS POLICIES

2.1 EMPLOYMENT RELATIONSHIP

It is the policy of Valiant that all employees are employed at will. This means that no employee is employed for a specified period of time and that all employees are employed at the will of Valiant and are subject to termination at any time, for any reason, with or without cause or notice. At the same time, employees may terminate their employment at any time and for any reason.

No representative of Valiant is authorized to modify this policy for any employee or to enter into any agreement, oral or written, contrary to this policy. Supervisory and management personnel cannot make any representations to employees or applicants concerning the terms or conditions of employment with Valiant which are not consistent with the Company's employment-at-will policy. No statements made in pre-hire interviews or discussions, or in recruiting materials of any kind, are to alter the at-will nature of employment or imply that termination will occur only for cause.

The employment-at-will policy of Valiant may not be modified by any statement contained in this handbook or any other employee manuals, employment applications, Company recruiting materials, Company memorandums, or other materials provided to applicants and employees in connection with their employment. None of these documents, whether alone or combined, are to create an expressed or implied contract of employment for a definite period, or an expressed or implied contract concerning any terms or conditions of employment. Similarly, the policies and practices of Valiant with respect to any matter are not to be considered as creating any contractual obligation on the Company's part or as stating in any way that termination will occur only for "just cause." Statements of specific grounds for termination set forth in this manual or in any other Valiant documents are examples only, not all inclusive lists, and are not intended to restrict Valiant's right to terminate the employment relationship.

2.2 WORKFORCE DIVERSITY

Valiant is committed to developing and cultivating a workforce that represents individuals from all backgrounds, cultures, and walks of life. We believe that people are different and we value those differences. We also believe that a diverse workforce is a better workforce and accomplishes the following objectives:

- Encourages the exchange of ideas, perspectives, and solutions;

- Maximizes the potential of all members of the Valiant family and increases productivity;
- Provides a sense of belonging
- Fosters greater loyalty; and
- Satisfies important social objectives.

It is the policy of Valiant to establish and cultivate an environment that values differences. In furtherance of this goal, Valiant commits to:

- Examine decisions, standards, and programs in light of its commitment to diversity, and remove barriers to a diverse workforce;
- More effectively recruit, hire, promote, and develop a workforce of diverse qualified individuals. Diversity at Valiant includes, among other characteristics, race gender, martial status, age, disability, religion, education, ethnicity, national origin, and sexual orientation; and
- Train Valiant managers on the Valiant diversity policy and aspects of developing and cultivating a diverse workforce.

Our goal is to develop a diverse workforce, which recognizes and values differences.

2.3 EQUAL EMPLOYMENT OPPORTUNITY

Valiant is an equal opportunity employer and does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, veteran status, or any other consideration made unlawful by federal, state, or local laws. In addition, all human resource actions in such areas as compensation, employee benefits, transfers, layoffs, training and development, and tuition reimbursement are to be administered objectively, without regard to race, color, religion, age, sex, national origin, disability, veteran status, or any other consideration made unlawful by federal, state, or local laws.

Any employee who is suspected of violating Valiant's EEO Policy will be subject to immediate discipline, up to and including termination. Without creating an exception to Valiant's employment-at-will policy, the following are examples of the type of misconduct that may subject any associate or employee to immediate termination:

- Knowingly placing, accepting, or filling a job order which discriminates against any applicant or employee due to race, color, national origin, sex, age, religion, disability, or veteran status.

- Instructing or encouraging a Valiant employee to knowingly place, accept or fill a job order which discriminates against any applicant or employee due to race, color, national origin, sex, age, religion, disability, or veteran status.
- Placing a symbol, word, or code on any document (other than a document required or authorized by law) to indicate race, color, national origin, sex, age, religion, disability, or veteran status of any applicant or employee.
- In any other manner knowingly discriminating against any applicant/employee or associate in any employment decision (including but not limited to hiring, promotion, or discharge) due to race, color, national origin, sex, age, religion, disability, or veteran status.

Valiant will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship. This policy applies to all aspects of employment, including but not limited to selection, job assignment, compensation, discipline, termination, and access to benefits and training. Please note that Valiant's commitment to extending equal opportunity does not in any way alter or diminish the at-will relationship we maintain with our employees.

2.4 NON-DISCRIMINATION AGAINST THE DISABLED

Valiant is an equal opportunity employer. Our EEO policy, among other things, prohibits any form of discrimination against persons with disabilities. The Americans with Disabilities Act of 1990 (ADA) prohibits discrimination against persons with disabilities in hiring as well as in all terms and conditions of employment. We are required to make reasonable accommodations for all known impairments to ensure equal opportunity in the application process, to enable associates and employees with disabilities to perform the essential functions of the job and to enjoy the same benefits and privileges of employment as are enjoyed by associates and employees without disabilities. In order for a person to obtain the protection offered by ADA, an individual must have a physical or mental impairment that substantially limits one or more major life activities, have a record of such impairment, or are regarded as having such impairment.

We firmly believe that equal employment opportunity can only be achieved through demonstrated leadership. It is imperative that employees make all personnel decisions in accordance with the Company's policies, practices and procedures. We further expect all employees to demonstrate sensitivity to and respect for all other employees.

It is Valiant's policy to base selection criteria on job-related reasons and not to disqualify applicants or employees with disabilities because of their inability to perform non-essential or marginal job functions. Furthermore, it is the Company's policy and responsibility under the Americans with Disabilities Act to make reasonable accommodations to assist disabled applicants or employees in meeting these legitimate criteria (once we are made aware of these disabilities) provided that they do not cause

undue hardship to the Company's business. It is the Company's policy not to ask about mental or physical impairment unless an applicant or employee voluntarily discloses the existence of a disability and requests an accommodation. However, if the subject should arise, our only purpose in discussing a mental or physical impairment is to discern the nature of accommodation that may be appropriate. We may discuss the specific requirements of the job and, to the extent the applicant or employee is willing to do so, compare those with the applicant's capabilities.

Should you have any questions about this policy, please contact your Valiant Manager.

2.5 HARASSMENT-FREE WORK ENVIRONMENT

Valiant is committed to providing a work environment free of unlawful harassment. The Company will not tolerate conduct by any employee, subcontractor or client, which harasses, disrupts, or interferes with another's work or creates an offensive or hostile work environment. Valiant maintain a strict policy prohibiting sexual harassment and/or harassment because of race, age, sexual orientation, or any other basis protected by federal, state, or local law.

Any employee who violates the policy against harassment or encourages another to violate the policy will be subject to appropriate disciplinary action, depending on the severity and type of violating behavior, up to and including termination. The following behavior is considered a violation of this policy:

- Threatening or insinuating that an applicant, associate, or employee should submit sexual advances or that refusal to submit to sexual requests will adversely affect employment, including evaluations, wages, promotional opportunities, or assignments.
- Giving favorable treatment to an applicant, associate, or employee because that persona has shown a willingness to perform sexual activities.
- Making unwelcome or unwanted sexual advances (including patting, pinching, brushing up against, hugging, cornering, kissing, fondling, or any other similar physical contact considered unacceptable by another individual).
- Displaying sexually suggestive objects, pictures, posters, cartoons, or gestures.

Any employee who believes he or she has been subject to sexual harassment in the workplace should report the incident to his/her Valiant Manager as soon as possible. If the employee feels uncomfortable discussing the incident with his/her Manager, the employee should notify a Managing Member. Valiant encourages all employees to report immediately any incidents of harassment forbidden by this policy so that complaints can be quickly and fairly resolved.

Retaliation or reprisals in any form against those who report incidents of suspected harassment is strictly prohibited.

2.6 DRUG FREE WORKPLACE

The use or abuse of controlled substances (illegal drugs) is a hazard to all of us. Therefore, it is the policy at Valiant to maintain a drug-free work environment for all employees.

To ensure a drug-free workplace, Valiant's policy concerning drugs and controlled substance use is as follows:

The manufacture, distribution, dispensation, possession, or use of any controlled substance during work time, or while performing Company business or on Company premises or the premises of any client is strictly prohibited.

- The possession or use of alcohol on the premises of any client during work hours or being under the influence of alcohol during work hours, is prohibited.
- Any employee convicted of criminal drug statute for violations occurring during work time or while performing Company business or on Company property or the premises of any client, must notify his/her Manager immediately (no later than five days after the conviction). Such employee is subject to disciplinary action, up to and including dismissal.
- Any employee who is taking a drug or medication, which affects the employee's ability to perform work in a safe and effective manner, should report the use of such medication to the employee's Manager. This includes prescribed drugs and drugs or medications which are known or publicized as affecting judgment, coordination, or other senses.
- Employees are expected to report any suspected violation of drug-related laws or this policy to the employee's Manager, who may contact the appropriate law enforcement agency.

Violations of the above rules or any other aspect of this policy will result in disciplinary action, up to and including termination.

2.7 DRUG TESTING POLICY

Some employees and candidates for employment may be required to participate in a drug screening program when requested by a current or prospective client. If a drug screen administered to a candidate for employment is positive, employment will not be offered, and the candidate from employment with the Company for one year. If a drug screen administered to a current employee is positive, employment may be terminated, depending on management's interpretation of the circumstances.

Valiant may require an employee to participate in a drug screen for cause. “Cause” includes the odor of an intoxicant, a serious workplace accident, impaired job performance or motor skills, as determine by a manager. A positive drug screen could result in a referral to a treatment program at the employee’s expense, as a condition of continued employment, and/or disciplinary action, up to and including termination of employment.

2.8 TOBACCO-FREE ENVIRONMENT

When at a client site, employees are expected to follow the client’s smoking policy. Tobacco policies will vary according to state and local laws, division policies, and standards within your work location. Check with your Manager for regulations and policies in your area.

2.9 WORKPLACE VIOLENCE

We want to provide all employees with a safe environment in which to work. Violence of any type threatens your safety and the safety of others and, is therefore, strictly prohibited. Violent behavior includes any type of behavior that threatens the safety of Valiant employee, client or visitor.

Examples of violent behavior include but are not limited to: making verbal, written or physical threats; assault and/or battery, displaying frequent intense anger; causing damage to the property of Valiant, a client, or fellow-employee; and possessing a weapon on Company or client premises.

All employees are urged to report to their Manager any unusual or threatening behavior observed at any Valiant or client site.

2.10 WEAPONS PROHIBITION

The possession of a firearm, handgun, knife, explosive weapon, gun, chemical dispensing device, club or other weapon on Company or client premises is strictly prohibited. Violation of this policy is grounds for disciplinary action, up to and including termination of employment. Additionally, any use or threat of use of such weapon(s) is grounds for similar disciplinary action.

Any person, including but not limited to employees, clients, visitors, and trespassers, who possesses, uses or threatens to use any weapon(s) on Company premises or the premises of any client, will be subject to immediate removal from the premises by authorized security personnel or other individual as necessary.

2.11 PERSONNEL RECORDS

It is the policy of Valiant to maintain personnel records and information for current and past employees. The Company collects or maintains personnel information that relates to your employment, including but not limited to your application for employment, payroll information, performance appraisals, citations of merit, and disciplinary records.

Employment Verification

Personal information is released outside the Company only with employee approval, except to verify employment or in response to the appropriate investigative or legal requirements.

All requests from outside Valiant for personal information should be referred to the Managing Members. A Managing Member will verify employment dates and salary, position held, and job site location. Requests for additional information will only be granted with the written permission of any employee or former employee or as authorized by applicable law, and may only be released with the prior approval of a Managing Member.

Maintaining Employee Records

Employees are responsible for notifying their Valiant Manager whenever there is a change in:

- Address (including email)
- Telephone number
- Marital status and/or name change
- Number of dependents (for benefits and withholding purposes only)
- Addresses and telephone numbers of dependents and spouse of former spouse (for insurance purposes only)
- Emergency contact
- Bank account (for direct deposit purposes only)
- Any other condition or change that could impact your ability to perform any of your responsibilities

In addition, if you have a change in your number of dependents or marital status, a new W-4 Form for income tax withholding purposes must be completed within ten days of the change.

3 – CODE OF CONDUCT

3.1 BUSINESS CONDUCT

We expect you to share our commitment to service excellence. Because we provide a sensitive client service, we must be unfailingly honest and trustworthy in our operations and in our relationships with our clients and our employees. We expect you to demonstrate the same high standards of ethical conduct in your dealings with clients, coworkers, and Valiant itself. In all we do, as a Company and as individual employees, we must be above reproach.

The following guidelines are not intended to be all-inclusive; they present an overview of our Code of Ethics.

1. Confidentiality – All confidential information and materials are the exclusive confidential property and trade secrets of Valiant. An employee’s right to access and use confidential information or materials shall be limited to access and use necessary for the employee to perform job responsibilities.

Examples of confidential information and materials include, but are not limited to, any and all information belonging to or used by Valiant or our customers relating to internal operations, procedures and policies, business strategies, pricing, billing information, actual and potential customer lists, contracts sales lists, marketing plans, technology, software source codes, programs, costs, developmental plans, computer programs, computer software and systems, inventions, developments, and trade secrets of every kind and character, personnel information, actual and potential employee lists, and salary information.

Employees are prohibited from disclosing confidential information or materials to any person, firm, corporation, association, or other entity for any reason or purpose, either during or after employment with Valiant, except as specifically authorized by the Managing Members. Upon termination of employment with Valiant, employees are expected to immediately return all property and copies thereof in their control or possession relating to Valiant or our client’s business.

When in doubt regarding the confidentiality of any information concerning Valiant or its customers, employees are expected to err on the side of caution and not disclose such information until authorized by the Managing Members.

2. Gifts – You may not provide or accept gifts, except those of nominal value (generally, \$100.00 or less) or any special discounts or loans from any person or company doing, or seeking to do, business with Valiant. Employees with questions regarding the appropriateness of any gift should consult with their Valiant Manager.

3. Professionalism – Certain policies regarding behavior are necessary for the efficient operation of Valiant and for the benefit and safety of all employees. Our expectations are high, therefore you are expected to conduct yourself in a manner which is professional and conducive to efficient operations. Professional conduct includes:

- Reporting to work as scheduled and at the proper work location, ready for work, at the assigned starting time
- Notifying your Manager in advance when you will be absent from work or unable to report for work on time;
- Using tobacco only in non-restricted areas and at appropriate times;
- Wearing clothing appropriate for the work environment;
- Treating all customers, visitors, and fellow associates in a courteous manner;
- Refraining from behavior or conduct deemed offensive or undesirable, or which is in violation of Valiant's policies;
- Performing assigned tasks efficiently and in accordance with established quality standards; and
- Reporting to your Manager suspicious, unethical, or illegal conduct by fellow associates, customers, or suppliers.

Misconduct is defined as employee conduct that demonstrates willful or wanton disregard of Valiant's policies and/or interests. This could be the deliberate violation or disregard for workplace behavior standards, which the Company has the right to expect of employees or careless or negligent actions, or inactions that demonstrate wrongful intent.

Examples of misconduct include, but are not limited to, the following:

- Insubordination
- Violating the confidentiality of the Company or its clients
- Possession of a weapon on Company or client premises
- Possession, use or sale of alcohol or illegal drugs on Company or client premises
- Disorderly conduct including the use of profane or abusive languages
- Physical violence or intimidation including racial or sexual harassment
- Misappropriation or theft of Company or client funds or property
- Failure to comply with the Company or client's security procedures
- Willful disregard of the Company's policies or procedures

4. Copyrights – Valiant complies with all software licenses and copyright requirements. Software, manuals, and any other copyrighted materials may not be copied without the required permission of the copyright holder.

5. Public Statements – All news releases and public statements are to be made from the Managing Members. Employees are prohibited from making any public statements on behalf of Valiant and/or of its employees or clients, unless specifically authorized by the Managing Members.

6. Anti-Trust Compliance – Valiant requires its employees to conduct business in accordance with established state and federal anti-trust laws and regulations.

Some examples of conduct which is prohibited include: agreements between competitors as to: (1) the prices or terms that they will each offer to customers (price fixing); (2) their division or allocation of business opportunities, customers, territories, or markets; and (3) their refusal to do business with someone else.

Employees should avoid communications with representatives of competitors except in situations that are clearly required and are lawful purposes.

While we do not expect every employee to fully understand anti-trust laws, those with management responsibilities should have a working knowledge of permissible activities, as well as potential trouble areas, and seek guidance of your Valiant Manager, when appropriate.

Any infraction of this policy may subject the violating employee to disciplinary action up and including termination. Violation of the anti-trust laws may also subject an employee to fine and imprisonment by federal, state, or foreign, authorities.

7. Employment of Friends and Relatives – Valiant welcomes resumes and applications from your friends and relatives. We encourage you to communicate information about Valiant’s job opportunities to them. If a Managing Member determines that a relationship between employees, regardless of its nature, creates potential for a conflict of interest or a disruption in the workplace, management may take such actions as necessary to protect the interest of the organization.

3.2 CONFLICT OF INTEREST

A company cannot function effectively unless the employees can make decisions independently and with the sole interest of the company in mind; therefore, any relationship or activities outside of the company which may adversely impact an employee’s independent judgment should be disclosed.

Accordingly, it is the policy of Valiant that no employee shall place himself or herself in a position in which he or she has a personal interest in any outside firm or receives substantial favors or benefits from an outside firm that may influence the employee's decisions or advice about business transactions between Valiant and such outside firm. Valiant's conflict of interest policy is as follows:

- No employee shall, for personal or another individual's gain, deprive Valiant of any opportunity or benefit.
- No employee shall, for personal or another individual's gain, make use of or disclose confidential information learned while employed by Valiant.
- No employee shall have an outside interest, which materially interferes with the time or attention the employee should devote to Valiant.
- No employee shall have a financial interest in or receive benefits from a transaction between Valiant and any individual or business firm, as described below, except with prior written approval from the Managing Members:
 1. from which Valiant purchases supplies, materials, or property;
 2. which renders any service to Valiant;
 3. which enters into leases or assignments to or from Valiant;
 4. to which Valiant sells any of its products, materials, facilities or properties;
 5. which has any other contractual relations or business dealings with Valiant.

The financial interest mentioned previously do not include interests in corporations listed on a national stock exchange or traded over the counter, providing the financial interest is no more than one percent of such corporations' outstanding shares.

No employee in a position to authorize, select, or recommend the products and/or suppliers of Valiant or in a position to approve or enter into a recommend the approval of contracts or agreements with clients of Valiant shall furnish services to or seek or receive, directly or indirectly for personal or any other person's gain, any payment, whether for services or otherwise, loan (except from an institutional lender), gift or discount of more than nominal value, or entertainment which goes beyond common courtesies usually associated with accepted business practice, from any business enterprise which is a competitor of Valiant or has current or known prospective dealings with Valiant as a supplier, customer, lessor, or lessee, except with prior written approval of the Managing Members up on complete disclosure of the facts.

If any employee or related party has, or is about to assume, an interest or other outside relationship that might result in a conflict of interest, it is the employee's responsibility to provide the Managing Members with all pertinent information immediately.

3.3 CLIENT RELATIONS

Valiant strives to provide its clients with the best possible service. Employees are expected to treat clients in a courteous, respectful manner at all times.

You should always remember that the client comes first and is the primary source of the organization's income. Clients should always be treated with the same common courtesy and respectful manner that you would expect if the roles were reversed.

Employees with client contacts are expected to promote Valiant's best interest and to build good client relationships. You should be prepared to listen carefully to client inquiries and then deal with them in a responsive, professional manner. Always be alert for business opportunities that may be present for other current or potential service lines offered Valiant.

You should be particularly careful to exercise courtesy and thoughtfulness in using the telephone. A positive telephone contact with a client can enhance goodwill, while a negative experience can destroy a valuable relationship.

3.4 COMPANY FUNDS, USE OF COMPANY NAME

Valiant strictly prohibits employees from participating in illicit payments for the purpose of bribes or kickbacks, or for any other illegal or unethical purpose. Secret slush funds or other funds may not be created or maintained for any purpose. False or secret records and accounts may not be created or maintained. Specific activities which will not be permitted include, but are not limited to:

- The use of Valiant funds for any unlawful or improper purpose. No payments shall be made to any person, directly or indirectly, of money, assets, gifts, or favors for the purpose of bribes, kickbacks, improper influence, or other methods of securing business that are not in keeping with high ethical business practices. All payments should be used for purposes described in the document supporting the payment.
- Only reasonable entertainment of clients and/or customers is permitted. All entertainment should be pre-approved by Valiant Manager, and documented on expense report or other documents. Pre-approved expenses shall have specific dollar amounts and shall be subject to review by the employee's Valiant Manager.
- No undisclosed or unrecorded funds, money or assets shall be established for any purpose, and no false or artificial records shall be made in the books and records of Valiant. Any employee having knowledge of such events should notify the Managing Members immediately.
- No false or misleading documents shall be created for use by Valiant employees, clients, or others.

- No authorization may be given to use the Valiant name or influence in writing, verbally, or by inference, if it is known or suspected that such use is for an unlawful or improper purpose.
- Outside parties are not to be engaged to accomplish any act otherwise prohibited if done by Valiant employees.

Actions contrary to or infringing upon these statements include but are not limited to, the following:

- Illegal problems
- Bribery of or from Valiant's personnel;
- Illegal payments, including political contributions;
- Undisclosed bank accounts or slush funds
- Undisclosed or false books or records

Any violation of this policy should be reported immediately to the Managing Members. Any employee violating this policy is subject to disciplinary action, up to and including dismissal.

3.5 ADDITIONAL EXPECTATIONS OF EMPLOYEE BEHAVIOR

We expect you to use good judgment as you do your job. We have provided general information in this section to help you to understand our expectations and to guide your decisions. Although we have not included detailed explanations, feel free to talk with your Valiant Manager I you need additional guidance regarding your performance or behavior on the job.

A. Personal Appearance and Hygiene

We want you to feel comfortable and we also want to promote a professional business atmosphere. As such, we expect you to dress appropriately for your position, which means according to acceptable business practices. Extreme styles in attire and grooming should be avoided. Employees should ensure that their personal hygiene promotes a professional demeanor.

We may have designated "business casual" days for employees who are not required, by virtue of their assignments or schedules, to dress more formally. Consult your Valiant Manager for guidelines on appropriate attire.

We expect our consultants to follow the dress standards established by the client to which they are assigned.

If you arrive to work dressed in a manner that does not conform to our standards of appropriate dress, you may be requested to return home to change into more appropriate clothes. This absence from work will not be considered work time.

B. Children in the Workplace

Employees are generally not permitted to bring children to the workplace. If an employee experiences a childcare problem, the employee should take leave.

C. Good Housekeeping

We encourage you to take pride in your workspace as well as all our premises. We appreciate your efforts to do your part to keep all areas neat and clean.

D. Public Contact

We expect you to use professional courtesy when contacting the public in general and clients specifically by telephone, letter, or in person. Remember that you are not representing Valiant and maintain your composure, even when dealing with a difficult person.

If you are put in a confrontational situation with a difficult individual, remove yourself from the location and seek immediate assistance from your Valiant Manager.

E. Telephone Protocol/Courtesy

The telephone is an important tool for promoting goodwill and selling Valiant products and services. We expect you to observe the following telephone strategies:

- Answer the phone promptly
- Speak distinctly and pleasantly
- Identify your department and yourself
- Get the information that you need to answer the question, solve the problem, and/or request service.
- Do not leave the client on hold for longer than one minute without offering to return the call when you have obtained the required information.
- Always say thank-you and good-bye and replace the receiver gently.
- Keep your voice mail messages current.
- Promptly return all phone messages, as necessary.
- When transferring calls, give the recipient the courtesy of announcing who is on the phone.

3.6 ELECTRONIC MEDIA POLICY

A. Computers and Computer Equipment

Computers and computer equipment provided to employees by Valiant or its clients are to be used for authorized business purposes only. Employees assigned computers and computer equipment owned by Valiant or its clients are responsible for the proper care and maintenance of the equipment. Employees who are assigned computers and/or computer equipment are also expected to take reasonable measures to safeguard the equipment from loss and theft.

B. Access to Valiant Files

All Valiant files and records are protected by applicable federal and state laws. Files, whether electronic or paper, are to be accessed and used only by authorized persons and only for legitimate business purposes. Employees are not to utilize any Valiant file for other than normal business purposes without the express approval of the Managing Members.

Employees who need access to Valiant's computer system and/or files will be provided an access code and password. These security measures are essential to system and file integrity and must not be compromised. As such, employees are not permitted to reveal their passwords or codes to others, access the computer system or files with another's password or code or leave a logged-on computer unattended.

C. Computer Software

Only software authorized for use by Valiant or its clients should be installed in computers owned or operated by Valiant and its clients. Software applications downloaded or installed may create system configuration problems, increase exposure to virus infections, and violate licensing agreements. As a result, all software applications resident in Valiant computers must be installed by an authorized representative of Valiant. Unsupported software applications will be removed from Valiant's computers when identified. Requests for additional software should be directed to the Managing Members.

D. Internet Use

Valiant employees may be granted access to the Internet for the purpose of conducting work on behalf of the Company and/or its clients. Excessive or inappropriate use of Valiant or client systems to access the Internet is prohibited, regardless of whether the access occurs at a Valiant work site or remotely and regardless of whether access is during, before or after normal business hours. It is never appropriate to use Valiant or client computers or systems to access pornographic or other sites with content that would otherwise be prohibited in the Valiant workplace.

Valiant may randomly monitor computer use and content as part of normal maintenance activities, as well as during periodic systems audits. Employees should expect that their Internet activities are not private and that Valiant will monitor Internet activities and any information downloaded from Internet sources.

Executable files are not to be downloaded from the Internet unless specific approval is obtained from the Managing Members. Non-executable files downloaded from the Internet should be related to the conduct of our business and scanned for viruses.

Employees who detect in any Valiant computer or disk should report their findings to the Managing Members immediately.

E. Electronic Mail

Like the telephone and mail service we use at work, the use of electronic mail is intended to facilitate our business needs. Although we expect the occasional use of electronic mail for personal convenience by our employees, excessive or inappropriate use is prohibited. Since our electronic mail system is for business purposes, all messages should be treated as business messages.

Holding, generating or forwarding electronic mail which contains content that would otherwise be prohibited in Valiant's work place or any Valiant client's work place, as appropriate, is prohibited.

Electronic mail can be retrieved and monitored by others having access to Valiant's computer systems, even after it has been deleted from the user's application file. As such, employees should have no expectation that their electronic mail transmissions are private. Employees are expected to protect the proprietary and/or confidential nature of information transmitted by electronic mail. Valiant reserves the right to monitor electronic mail transmissions either as part of normal maintenance activities or as part of a systems audit.

F. Violations of Valiant's Electronic Media Policy

Employees who lose or damage computers or computer equipment owned by Valiant or its clients in violation of this policy may, at Valiant's sole discretion, be required to reimburse the company or its clients for the full extent of the damaged or lost equipment.

Violations of this policy may lead to disciplinary action, up to dismissal from employment, depending on our interpretation of the nature of the occurrence.

G. Centralized Storage of all Business Related Material

Employees are expected to store original or copies of all electronic materials created or received on Valiant's computer systems in a centralized storage medium determined by the Managing Members. In addition, non-billable employees are expected to document

all business correspondence, meetings, staffing, and/or placement actions in Valiant's front office system.

3.7 NON-SOLICITATION/NON-DISTRIBUTION POLICY

Valiant must do business in a manner that reflects credit on all of us. Valiant believes you should not be disrupted from your work due to solicitation of any kind of distribution of literature from a fellow employee or non-employee. In order to avoid any unnecessary annoyances and interruptions from your work, solicitation by an employee or any other personnel is prohibited while either person is on working time. Employee distribution of literature, handbills, or other printed materials in work areas is prohibited at all time. Trespassing, soliciting, or distributing of literature by non-employees on Valiant premises is prohibited at all times.

4 – EMPLOYEE COMPENSATION, PERFORMANCE AND DEVELOPMENT

4.1 COMPENSATION PHILOSOPHY

Valiant's salary administration philosophy is to attract to retain a workforce committed to achieving both corporate and personal goals by implementing a compensation program which is:

- Market driven;
- Competitive from a total compensation perspective
- Based upon internal equity

Your compensation is confidential and should be discussed only with your Valiant Manager. Discussion of your compensation with clients or other employees would be considered inappropriate and could be grounds for disciplinary action.

4.2 PERFORMANCE PLAN AND REVIEW

We strive to communicate clear expectations and provide honest and regular feedback regarding performance. That is why we developed a Performance Plan and Review system. Under normal circumstances your Valiant Manager should meet with you within 90 days of hire or job changes and annually thereafter to jointly discuss your key responsibilities and set performance priorities. Your Performance Plan and Review becomes a part of your employment file. If you believe you are due a performance review, you should discuss this fact with your Manager.

Your Valiant Manager will normally conduct annual reviews of your performance. A salary adjustment may or may not be considered at the time of your review, depending on the nature of your position and assignment, the level of your performance, your current pay and the amount of time since your last pay adjustment.

4.3 TRAINING AND DEVELOPMENT

Consultants may receive product specific training, as needed, to prepare them for the project to which they are assigned. Valiant and/or the Client may subsidize some or all of the costs of the particular training. Contact your Valiant Manager for more information on training availability.

4.4 TUITION ASSISTANCE PROGRAM

Subject to the availability of budgeted funds, Valiant may provide tuition assistance for eligible employees. In order to be eligible for tuition assistance, an employee must:

- Have completed 6 months of full-time employment prior to course registration;
- Obtain the written approval of a Managing Member to attend a job related course at an approved/accredited school in advance;
- Pay all tuition fees in advance;
- Complete the course with a “B” grade or better
- Be employed by Valiant when the reimbursement is to be paid; and,
- Sign an agreement to return any tuition reimbursed to the employee if the employee leaves the Company within 1 year from the date of the reimbursement or course completion whichever is later.

Tuition assistance includes tuition, enrollment and associated fees, lab or similar fees and book expenses which are documented as paid by the employee. Please contact your Manager for specific tuition reimbursement procedures. No tuition reimbursement will be paid for courses that are not approved prior to enrollment.

5 – WORK TIME AND ATTENDANCE

5.1 OFFICE HOURS

Office hours may vary by location and assignment. Please consult your Valiant Manager. Consultants must observe the office hours at their respective client locations.

5.2 WORK HOURS/FLEXIBLE SCHEDULE/OFF SITE WORK RULES

Work hours vary by team and/or client project requirements. Commuting time between your home and your work site is not considered part of your work time. Time used to travel between work sites and to attend management-approved training programs within the regular workday is considered work time.

If you are a non-exempt employee (see definitions), there may be times when you want to donate your time to Valiant. Although we appreciate this gesture, to do so would violate specific legal requirements. Therefore, we require you to report all work hours in the manner requested. Non-exempt employees must obtain the specific approval of their Manager before working overtime.

We offer flexible work hours for Associates provided that assignments are adequately covered and all work can be completed on schedule. Work hours are negotiated to ensure that there is no interference with the completion of work.

Consultants may request flexible work hours only if they are offered by the client and according to the client's procedures.

5.3 OUTSIDE EMPLOYMENT

You are permitted to secure outside employment provided that such employment does not:

- Interfere with your Valiant responsibilities
- Present a conflict of interest with Valiant's interests or the interests of any Valiant client
- Involve the use of Company assets or confidential information learned directly or indirectly through employment at Valiant

See Chapter 4, Code of Conduct, for more information regarding conflicts of interest. If you are considering outside employment, you should discuss these issues with your Valiant Manager and receive written authorization.

5.4 ATTENDANCE EXPECTATIONS AND PROCEDURES

We expect you to be at work as scheduled. Frequent absences and/or lateness not only prevent you from doing your best work, but also interfere with the work of your Valiant and/or client coworkers. Your regular attendance is your first step toward good job performance.

If you expect to be late or absent, personally contact your Manager, and your Client Manager, if appropriate. If you can not reach your Manager directly, leave a message and a number where you can be reached. You must call your Manager (and your Client Manager, if required) on each day of absence unless you are on an approved leave of absence.

If you are a Consultant, you must follow the client's procedures for attendance/absence if they differ from those of Valiant. Excuses absence days exceeding the number of accrued paid time off may not be compensated. If your absence is unexcused it may not be paid. Further, if you are absent for two consecutive days without contacting your Valiant Manager, we may consider this to be a job abandonment, a voluntary resignation without notice.

5.5 PAID ABSENCES/LEAVES

The following leave policies are provided to ensure understanding and compliance. Valiant reserves the right to request and receive verifications for any of the leaves described in this section. As a general note, we should all acknowledge that leave time is extended benefit. Your use of these benefits should be responsible use. Any irresponsible use of benefits may affect reviews, promotions, and/or continued employment. Time off granted in accordance with any leave policy will not be credited as time worked for the purpose of computing overtime for non-exempt employees.

The policies described in this section, as with all information in this employee handbook, are not conditions of employment, do not create a contract between Valiant and its employees, and may be changed at any time by Valiant with or without notice to employees.

In order for a salaried employee to be eligible for any paid time off, the employee must regularly work 30 hours or more each week.

A. HOLIDAYS

Valiant employees are allowed 10 discretionary holidays. Contractors must follow their Client's holiday schedule. If the Client's holiday schedule is less than 10 days, then the Contractor will have days off equivalent of the unused holidays. They can be used in the manner they wish. If a Contractor's Client takes more than 10 days off for holidays, the Contractor will not be penalized. When you are taking a "discretionary holiday" you

must inform both your Valiant Manager and the Client's Manager before taking this day off.

B. PAID TIME OFF

Full time, salaried employees accrue paid time off in accordance with the schedule shown below. This paid time off may be used for vacation and personal reasons, subject to normal management approval. **Paid time off is also available for use to cover absences due to illness and other medical needs.** How employees utilize their paid time off is entirely within their discretion. Employees are, however, expected to use their paid time off intelligently and conserve some paid leave to cover medical needs and emergency situations.

<u>Completed Years Of Service</u>	<u>Paid Time Off</u>	<u>Annual Accrual</u>
0-1	4.00 hrs/month	6 days
1-3	8.00 hrs/month	12 days
4-9	13.32 hrs/month	20 days
10+	16.67 hrs/month	25 days

Accrual rates may be adjusted for certain employees by the written authority of a Managing Member. In no event, however, can an employee's accrual rate exceed 25 days per year.

New Employees

New employees begin accruing paid time off immediately. Employees are not expected to use paid time off during their first six months of employment except in cases of medical necessity or with the approval of a Managing Member.

Conversion of Paid Time Off to Sick Leave Bank

There is no carry over of paid time off from one calendar year to the next. Instead, at the end of a calendar year any remaining leave balance will be placed in a Sick Leave Bank established for the employee's use. Sick Leave has no cash value and will not be paid out upon termination.

Cashout of Unused Paid Time Off

Subject to the requirements of applicable state law, no employee will be paid for any unused but accrued paid time off.

Advances

For any good cause shown and with approval of the Managing Members, an employee may be advanced paid time off up to an amount equal to the employee's projected accrual for the remainder of the calendar year.

Repayment of Advance Paid Time

Any employee who terminates employment with a negative paid time off balance will have an equivalent amount of pay deducted from the employee's final pay check.

C. Bereavement Leave

During bereavement, a difficult time for all concerned, arrangements have been made to compensate a salaried employee's loss of earnings due to an absence because of a death in the immediate family.

In order to be eligible for this benefit, a salaried employee must have completed three months of continued employment. This benefit does not apply while the employee is on a leave of absence.

Eligible employees will be permitted two consecutive days off for the death of a spouse, child, parent, guardian, parent-in-law, grandparent, or sibling.

Pay for this leave will be computed at the regular salary rate to a maximum of eight hours for one day and will not be counted against an employee's paid time off.

Paid time off may be used to supplement bereavement leave with the approval of your Valiant Manager.

D. Jury Duty

Valiant believes that it is the civic duty of its employees to accept jury duty service when called. Therefore, postponements of jury duty shall only be requested by the Company only in exceptional circumstances when it is determined that the employee's continuous efforts on critical or development projects are required to ensure the success of the project. Requests for postponement must be discussed with your Valiant Manager.

Salaried employees will receive pay at the regular base rate for up to five days of jury service per calendar year. You will also be allowed to use paid time off for jury examination and service beyond five days, if you have available leave. If no paid leave is available, leave without pay will be granted. In addition, Valiant will follow related state requirements that differ from the above for the affected employees working in that state. See your Valiant Manager for more information.

E. Sick Leave Bank

The Sick Leave Bank was created to allow employee's to carry forward accrued but unused paid time off to cover medical emergencies.

Use of Sick Leave Bank

Sick Leave is intended for use to cover unscheduled medical emergencies. An employee may use this leave, in hourly increments, whenever the employee or a member of the employee's immediate family (spouse, child, parent for whom the employee is caring) is sick or injured so as to prevent the employee from coming to work. The Sick Leave Bank is not to be used for routine doctor appointments, dentist visits, and other scheduled medical appointments. Sick leave cannot be utilized after an employee has given notice of resignation.

Cashout of Unused Sick Leave Bank

Unused Sick Leave may not be cashed out for any reason or at any time.

Sick Leave Advances

Sick Leave may not be advanced to any employee. Employees may be permitted to donate Paid Time Off to a sick leave bank on behalf of an employee with exceptional circumstances. Donations will be on an hour for hour basis and must be agreed to by the employee in writing.

5.6 UNPAID ABSENCES/LEAVES

A. Family/Medical Leave

Eligible employees may take up to 12 weeks of unpaid leave during any twelve month period for specified family and medical reasons, consistent with the Family and Medical Leave Act.

Eligibility

To be eligible for family or medical leave, you must have worked at least 12 months for the Company and worked at least 1,250 hours in the 12 months preceding the leave request.

Conditions Triggering Leave

- Caring for a new-born child, or placement of a child with you for adoption or foster care;
- Caring for an immediate family member (your spouse, child or parent) with a serious health condition as defined by the Family Medical Leave Act (FMLA); or
- A serious health condition as, defined by the FMLA, that makes you unable to perform the functions of your job.

Duration of Leave

If eligible, you may receive up to 12 workweeks of unpaid leave during any twelve month period. The twelve month period is considered to begin on the first day of the most recent family/medical leave. Family/medical leave involving the birth or placement of a child for adoption or foster care must be completed within 12 months of the birth or placement.

You may take family/medical leave intermittently – which means taking leave in blocks of time, or by reducing your normal weekly or daily work schedule – whenever it is necessary to care for a seriously ill family member, or because you are seriously ill and unable to work. In addition, intermittent leave may be provided at the discretion of your Valiant Manager for the birth of your child or placement of a child for adoption or foster care.

You may use your paid time off and any available discretionary holidays during a family/medical leave absence.

Maintenance of Health Benefits

If Valiant provides health care benefits, we will maintain coverage for you and (if applicable) your family under the group health plan during your family/medical leave. This coverage will be provided if you or your family were covered under the plan before the leave was taken and on the same terms as if you had continued to work. You must make arrangements with the Valiant Manager to pay your share of the health plan premiums while on leave.

As permitted by law, Valiant may recover premiums it paid to maintain health coverage for you and your family if you choose not to return to work as scheduled.

Job Restoration

Upon returning from a family/medical leave, you will be restored to your original job if it still exists, or to an equivalent job with equivalent pay, benefits, and other employment terms and conditions.

In addition, your use of family/medical leave cannot result in the loss of any employment benefit that you accrued or were entitled to before using the family/medical leave. However, these benefits will not continue to accrue during the family/medical leave.

Notice and Medical Certification

When seeking family/medical leave, you will be required to provide:

1. Thirty days advance notice of the need to take family/medical leave, if the need is foreseeable.
2. Medical certifications supporting the need for leave due to a serious health condition affecting you or an immediate family member. Second or third medical opinions and periodic recertification (at the Company's expense) may also be required.
3. Periodic reports during the leave regarding your status and intent to return to work.
4. Medical certification of fitness for duty before returning to work, if the leave was due to your health condition.

When leave is needed to care for an immediate family member or for your own illness, and is for planned medical treatment, you must try to schedule treatment so that it will not unduly disrupt the Company's operations.

State Requirements

Valiant will coordinate related state requirements with the FMLA to meet its legal obligations to eligible employees, when applicable.

B. Military Leave

Employees (with the exception of interim employees) who are required to spend time on active military duty will be granted time away from work. The time off should be accounted for as follows:

- You may use accrued paid time off to cover active duty periods, if eligible.
- If you do not have enough accrued paid time off to cover the entire active duty period or you are not eligible for vacation leave, then time should be taken without pay.
- If you do not want to use or are not eligible for paid time off, a voluntary unpaid leave of absence can be granted.

You should notify your Manager promptly upon receipt of notice to report for military service or for more details regarding employment rights related to military service.

C. Other Leaves Without Pay

Since Valiant provides ample leave for its employees, additional time off will be granted only under very compelling circumstances and only after all accrued leave day with pay have been used.

These additional leaves must be approved in writing in advance by a Managing Member. All requests for unpaid leave must be in writing far enough in advance to allow you Valiant Manager sufficient time to process the request through proper channels.

5.7 CLIENT CLOSINGS, INCLEMENT WEATHER

A. Client Closures

Occasionally, employees assigned to client sites experience unusual client closures. When this occurs, consultants assigned to these client sites are responsible for using accumulated paid time off or available discretionary holidays to ensure their pay is unaffected. If a Consultant does not have available leave, the Consultant will be placed on leave without pay unless other arrangements are approved, in advance.

B. Inclement Weather Procedures

Generally, it is Valiant's policy to keep facilities open even during inclement weather conditions. There may be rare instances due to weather conditions that a facility may close, resulting in employees being asked to leave early.

In all other situations, leaving work early or not reporting to work due to inclement weather conditions is an individual decision. Hours not worked for this reason will be recorded as leave, with pay, when available and without pay if the employee has no available paid leave, unless our facility is officially closed by a Managing Member. If this occurs, salaried employees will receive pay, hourly employees will be paid only for time worked.

6 – SEPERATION FROM EMPLOYMENT

6.1 TERMINATION PROCESS

There are two types of employment termination, voluntary and involuntary. If you initiate the termination, then it is considered to be voluntary. If this is the case, we request a courtesy of at least two weeks notice. Failure to provide this notice may result in leave without pay or immediate termination.

If you we initiate the termination, then it is considered to be involuntary. If this is the case, we will provide you with as much notice as possible and appropriate, depending on the circumstances.

6.2 TERMINATION PAY

Your final paycheck (minus any amounts owed to Valiant) will normally be given to you by the usual means on the next regularly scheduled payday following your last day of work or in accordance with applicable state law. See you Valiant Manager for more information.

6.3 COBRA CONTINUATION COVERAGE

If you are enrolled in the Group Health Care Plan when you separate form employment, you may be eligible for continued participation in the plan for a limited time at your cost. For more information contact your Valiant Manager.