

English Towers' Employee Code of Conduct

Employees must, at all times, comply with all applicable laws, regulations, and English Towers' Policies and Procedures. All activities must stand the closest possible scrutiny.

General Employee Conduct:

English Towers expects its employees to conduct themselves in a professional and businesslike manner.

Conflicts of Interest:

English Towers expects that employees will perform their duties conscientiously, honestly, and in accordance with our best interests. Employees must not use their positions or the knowledge gained as a result of their positions for private or personal advantage.

Outside Activities, Employment, and Directorships:

Employees must avoid acquiring any business interest or participating in any other activity outside English Towers that would, or would appear to:

- Create an excessive demand upon their time and attention, thus depriving the English Towers of their best efforts on the job.
- Create a conflict of interest - an obligation, interest, or distraction - that may interfere with the independent exercise of judgment in English Towers' best interest.

Relationships With Clients and Suppliers:

Employees must avoid acquiring a financial interest for their own accounts in any business organization that has a contractual relationship with English Towers, or that provides goods or services, or both, to English Towers if such interest could influence or create the impression of influencing their decisions in the performance of their duties on behalf of English Towers.

Gifts, Entertainment, and Favors:

Employees may not accept entertainment, gifts, or personal favors that could, in any way, influence, or appear to influence, business decisions in favor of any person or

organization with whom or with which English Towers has, or is likely to have, business dealings. Employees must not accept any other preferential treatment which might be perceived to place them under obligation to return the preferential treatment.

Employees may not accept any money for performing work for English Towers' owners; employees may work in the building only under the Fee-for-Service Program.

Employees may not accept gifts from owners valued at more than \$25, and then only for birthdays. Year-end gifts to recognize our employees' contributions throughout the year should be made through the ETCA Employee Appreciation Fund.

Kickbacks and Secret Commissions:

English Towers strictly prohibits employees from accepting payment or compensation of any kind (e.g., kickbacks and secret commissions) from suppliers or others. Any breach of this rule will result in immediate termination and prosecution to the fullest extent of the law.

English Towers' Funds and Other Assets:

Employees who have access to English Towers funds in any form must follow the English Towers procedures for recording, handling, and protecting money as detailed in the Policies and Procedures Handbook. English Towers imposes strict standards to prevent fraud and dishonesty. If employees become aware of any evidence of fraud and dishonesty, they should immediately advise the Board President so that English Towers can promptly investigate further.

When an employee's position requires spending English Towers' funds or incurring any reimbursable personal expenses, that individual must use good judgment to ensure that good value is received for every expenditure. English Towers' funds and all other assets are for English Towers' purposes only and not for personal benefit; this includes the personal use of English Towers' assets, such as computers, unless specifically authorized.

English Towers' Records and Communications:

In order to meet English Towers' legal and financial obligations, the books and records must reflect all business transactions in an accurate and timely manner. Employees responsible for accounting and recordkeeping must fully disclose and record all assets, liabilities, or both, and must exercise diligence in enforcing these requirements. Employees must not make or engage in any false record or communication of any kind, whether internal or external, including but not limited to false expense, attendance, financial or similar reports or statements, or other misleading representations.

Dealing With Outside People and Organizations:

Employees must take care to separate their personal roles from their English Towers' positions; employees must not use English Towers' identification, stationery, supplies, and equipment for personal or political matters. Employees must not presume to speak for English Towers on any topic, unless they are certain that the views they express are those of English Towers, and it is English Towers' desire that such views be publicly disseminated.

Prompt Communications:

In all matters relevant to customers, suppliers, government authorities, owners, the public and others, all employees must make every effort to achieve complete, accurate, and timely communications, responding promptly and courteously to all proper requests for information and to all complaints.

Privacy and Confidentiality:

When handling financial and personal information about owners, customers or others with whom English Towers has dealings, employees must observe the following principles:

- Collect, use, and retain only the information necessary for English Towers' business; retain information only for as long as necessary or as required by law. Limit access to information only to those with a legitimate business reason, and protect the physical security of this information from all others.

- Refrain from discussing English Towers' business and/or information about owners with other owners, employees, vendors, etc.