

GUTTENBERG INDUSTRIES, INC.

EMPLOYEE

HANDBOOK

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WELCOME

As a new employee with Guttenberg Industries, Inc., we welcome you and want you to feel that you are an important part of our organization and daily starter on our team. A key part of this welcome and orientation is our employee handbook. The Guttenberg Industries, Inc., handbook is intended to give you a general overview of the company and information regarding policies, rules, and benefits that affect you as an employee.

Because we operate in a dynamic industry, policies, rules and benefit programs currently in effect may, from time to time, be revised, suspended, or eliminated in response to business needs or changing legal requirements. Please keep this in mind and always consult with your supervisor on any matter where you may have doubts or questions.

Please sign this page and return it to your supervisor or Human Resource Dept.

ACKNOWLEDGMENT

I have received a copy of the Guttenberg Industries, Inc., Employee Handbook and acknowledge my obligation to read its contents. I understand that the handbook is intended to provide an overview of the company's human resource / personnel policies and does not necessarily represent all such policies in force. Guttenberg Industries, Inc., may at any time add, change, or rescind any policy or practice at its sole discretion, without notice.

AS AN EMPLOYEE OF GUTTENBERG INDUSTRIES, INC., I ACKNOWLEDGE AND AGREE THAT THIS HANDBOOK IS NOT AN EMPLOYMENT CONTRACT AND THAT NOTHING CONTAINED HEREIN SHALL BE CONSTRUED AS CONTRACTUAL RIGHT OR OBLIGATION BETWEEN GUTTENBERG INDUSTRIES, INC., AND MYSELF; NOR DOES IT IN ANY WAY LIMIT THE COMPANY'S RIGHT TO TERMINATE MY EMPLOYMENT AT ANY TIME WITH OR WITHOUT CAUSE OR NOTICE.

Likewise, just as I may resign my employment with Guttenberg Industries, Inc., at any time, my employment may be terminated at any time, with or without cause. I further understand and agree that no persons, other than the president, has the authority to enter into any written or oral agreement regarding employment and unless I have a specific employment contract, which this handbook is not, I am an at-will employee.

Employee name (please print)

Date

Employee Signature

WELCOME TO GUTTENBERG INDUSTRIES, INC. !

We have always emphasized that outstanding employees are the key to our success. Through the efforts of our employees, Guttenberg Industries, Inc., has become a major player in the plastic injection molding marketplace, noted for quality and service to our customers.

To ensure continued success, we feel it is important that all employees understand our policies and procedures. This employee handbook will familiarize you with the various aspects of working with Guttenberg Industries, Inc. I encourage you to use it for reference and as a resource for understanding the company and the rules that affect your employment. If you have any questions, please do not hesitate to ask them of either your supervisor or any member of the management team.

My best wishes to you and thank you for taking this first step in knowing Guttenberg Industries, Inc., and the team with whom you will be working.

David Kreul, President

COMPANY MISSION STATEMENT

THE MISSION OF GUTTENBERG INDUSTRIES, INC., IS TO PRO-ACTIVELY SERVE AND SATISFY OUR CUSTOMERS BY MAINTAINING THE COST EFFECTIVENESS AND SUPERIOR QUALITY OF OUR PRODUCTS AND SERVICES, THROUGH SUSTAINING A TEAM OF PEOPLE COMMITTED TO THE HIGHEST STANDARDS OF WORKMANSHIP, COMPLETE CUSTOMER SATISFACTION, AND A SERVICE ORIENTED ATTITUDE THAT WILL LEAD THE INDUSTRY AND CREATE A SUSTAINABLE COMPETITIVE ADVANTAGE.

INTRODUCTION

Our policies, practices and benefits are continuously reviewed for necessary updating. For that reason, we expect to change them from time to time. Therefore, please check with your manager or supervisor for what is most current if there is any doubt in your mind.

Company benefit plans are defined in legal documents such as insurance contracts and official ERISA approved plan texts. This means that if a question ever arises about the nature and extent of plan benefits or if there is conflicting language, the formal language of the plan documents are available for your inspection upon request from the Human Resource Manager.

JOB DESCRIPTIONS

All employees will receive a job description at the time of their hiring. These are intended to inform all employees in a summary fashion of the duties they will be expected to perform.

Job descriptions may change at any time and for any reason at the discretion of the company.

ETHICAL STANDARDS / CONFLICT OF INTEREST

If you are ever in doubt whether an activity meets our ethical standards or compromises the company's reputation, please discuss it with the Human Resource Manager.

OPEN DOOR POLICY

Guttenberg Industries, Inc.'s employees are encouraged to share their concerns, seek information, provide input, and help resolve problems / issues. You are encouraged to consult with any member of management toward those ends. Managers and supervisors will listen to your concerns and ideas and are ready to help seek resolution to your problems / issues and consider your ideas.

SUGGESTIONS

If you have any suggestions or ideas that you feel would benefit Guttenberg Industries, Inc., we encourage you to tell us about them. We are always looking for suggestions that improve methods, procedures and working conditions; reduce costs or errors; and benefit the company and its employees.

EQUAL EMPLOYMENT OPPORTUNITY

Guttenberg Industries, Inc., maintains a strong policy of equal employment opportunity for all employees and applicants for employment. We hire, train, promote, and compensate employees on the basis of personal competence and potential for advancement without regard for race, color, religion, sex, national origin, age, marital status, disability, or citizenship, as well as other classifications protected by applicable state or local laws.

Our equal employment opportunity philosophy applies to all aspects of employment with Guttenberg Industries, Inc., including recruiting, hiring, training, transfer, promotion, job benefits, pay, dismissal, educational assistance, social and recreational activities.

SEXUAL HARASSMENT

Sexual harassment of, or by, employees (including supervisory and non-supervisory personnel) is unlawful and will not be tolerated at Guttenberg Industries, Inc. Sexual harassment can include the following:

- Verbal (sexual innuendo, suggestive comments, threats, insults, jokes about gender - specific traits, sexual propositions)

- Non-Verbal (making suggestive or insulting noises, obscene gestures, whistling, or sexual pictures or magazines)

- Physical (touching, pinching, coercing, sexual contact, intercourse, or assault)

REPORTING SEXUAL AND OTHER FORMS OF HARASSMENT

If you believe you have been sexually, or otherwise harassed, you should report the incident promptly to the Human Resource Manager or other members of Guttenberg Industries, Inc.'s management, without fear of reprisal. An investigation of all complaints will take place immediately and all matters will be maintained in confidence.

Any employee, after investigation by Guttenberg Industries, Inc., found to have sexually harassed, or otherwise harassed, an employee, will be subject to appropriate discipline, depending upon the circumstances.

JOB CLASSIFICATIONS

Guttenberg Industries, Inc., places employees into one of two classifications, based on position and responsibility, consistent with the Fair Labor Standards Act. These classifications are either **Exempt** (exempt from the provisions of the FLSA) or **Non-Exempt**.

Exempt employees hold executive, administrative, professional, or other exempt positions. Exempt employees are not eligible for overtime pay.

All other employees are non-exempt. Non-exempt employees are eligible for overtime pay.

PART - TIME EMPLOYEE

Employees who are hired to work only part of the work week for a specified or irregular quantity of hours per day or per week, are considered part-time employees and are not eligible for any of Guttenberg Industries, Inc.'s benefits.

JOB VACANCY / POSTING / BIDDING

It is the intent of Guttenberg Industries, Inc., to where possible, promote employees to more responsible or more highly compensated positions. Therefore, vacancies occurring in the hourly plant production jobs or office hourly positions, will be posted on the company bulletin boards for a period of at least two (2) days.

The posting will include: the job title, a brief description of the duties, minimum qualifications required and the shift.

Employees interested in being considered for these openings should obtain, complete, and submit (within this 48 hour period) a job vacancy bidding form.

After reviewing and checking the qualifications of all candidates, Guttenberg Industries, Inc., will select one (1) individual to fill the vacancy. Selection will be based on experience, education, skill level, work record (including initiative, attitude, attendance, discipline, etc.) and length of service with Guttenberg Industries, Inc. The factors will be considered in the order as listed above. In the event all factors, except length of service are essentially similar, length of service will be the deciding factor.

The successful candidate will be placed into the open position as soon as possible. An employee's rate of pay in the new position, will be determined by Guttenberg Industries, Inc.

Guttenberg Industries, Inc., reserves the right to temporarily transfer employees to vacant positions when deemed necessary to maintain efficient operations or production, and to advertise and fill the job from the outside if no internal candidates possess the desired qualifications.

An employee who is the successful candidate to a vacant position is restricted from bidding on any other open positions for a minimum of 180 days, unless a special exemption is authorized by the Human Resource Manager.

COMPENSATION POLICIES

PAY PERIOD

Guttenberg Industries, Inc., observes a fourteen (14) day pay period which begins at 12:00 A.M. on Monday and ends at 11:59 P.M. the second following Sunday.

PAYDAY

Pay day is the Friday following the Sunday ending the pay period. (Payroll is on a bi-weekly basis)

Guttenberg Industries, Inc., offers a Automatic Direct Deposit Payroll System or the traditional paper paycheck for all employees.

The Automatic Direct Deposit System will automatically deposit your paycheck into a checking or savings account of your choice. (If interested, please contact the Human Resource Dept.)

If a pay day falls on a holiday, your payroll voucher or paycheck will be distributed on the last working day prior to the holiday.

Paychecks lost, stolen, mutilated, or otherwise destroyed, will be replaced at a cost of \$13.95 or the prevailing fee that is charged to the company account.

PAYROLL DEDUCTIONS

Your earnings and required or requested payroll deductions are shown on a voucher. Any questions about your paycheck should be directed to the Accounting/Payroll Department, or the Human Resource Manager.

WORK WEEK, DAYS, AND HOURS

For all production related employees, the standard work week is five (5) eight and one quarter (8 1/4) hour days, Monday through Friday; although, work may be scheduled on Saturday or Sunday when necessary.

Plant Production Employees --- Work Day and Hours --- Because production is scheduled around the clock, Guttenberg Industries, Inc.'s production employees work one of three shifts as follows: Showing up for work, on time, is an essential function of hourly or salary jobs.

Shift 1 begins 6:45 A.M. & ends 3:00 P.M.

Shift 2 begins 2:45 P.M. & ends 11:00 P.M.

Shift 3 begins 10:45 P.M. & ends 7:00 A.M.

All production related employees are scheduled for a 20 minute paid lunch break and provided a non-paid (10) minute break in the morning and a non-paid (5) minute break in the afternoon.

TIME CARDS

All hourly employees must record their work start and stop times by "Punching In and Out". Any attempt to defraud Guttenberg Industries, Inc., by altering a time card, or punching a time card for another employee, is considered a serious infraction of company rules and will be dealt with accordingly.

Punching in or out more than six (6) minutes before, or more than six (6) minutes after your shift requires supervisor approval, since this may constitute payment of overtime.

Employees who punch in after the start of, or out before the end of their shift, risk both loss of pay and possible discipline for tardiness or leaving early. Leaving early requires supervisor approval.

OVERTIME

The Fair Labor & Standards Act requires that non-exempt employees be compensated at a rate of one and one half times their "regular rate" for all hours worked in excess of forty (40) in a "regular work week."

Paid time off for holidays, vacation, sick leave or jury duty are hours that will not be counted for compensating of overtime pay.

It is the intent of Guttenberg Industries, Inc. to compensate overtime in accordance with federal and state law. An attempt will be made to plan overtime with consideration for employees and customers.

Only non-exempt employees are eligible for overtime pay. Non-exempt employees must receive advance authorization from the supervisor or manager to work beyond the standard workday.

Unless it is part of a regular schedule, all employees required to work on Holidays, will receive double time for all hours worked.

RATES OF PAY

All entry level full - time and part - time production workers beginning employment with Guttenberg Industries, Inc., will be paid \$12.50 per hour.

SHIFT PREMIUM

Plant production employees who work the second or third shift will receive a shift premium in addition to their hourly rate as follows:

Shift 2 - Normal hourly rate plus 75 cents / hour premium.

Shift 3 - Normal hourly rate plus 1.00 / hour premium.

PAY INCREASES

All pay increases are based on performance and merit. Most pay increases will coincide with the annual performance appraisal, and will take effect on the 1st Monday following an employee's performance appraisal date.

WAGE GARNISHMENT

Garnishment of wages results when an unpaid creditor has taken the matter to court. A garnishment is legal permission for creditors to collect part of an employee's pay directly from the company. Although the company does not wish to become involved in an employee's private matters, we are compelled by law to administer the court's orders. Guttenberg Industries, Inc., will deduct the cost (to a maximum of \$5.00 each time) of processing garnishments from the employee's earnings.

UNACCEPTABLE JOB PERFORMANCE / DISCIPLINARY ACTION

Like all businesses, Guttenberg Industries, Inc., has work rules, policies, and procedures that employees are expected to be aware of and observe. When an employee violates a work rule, policy, or procedure, disciplinary response may result.

A detailed record of all disciplinary action received by an employee will be placed in, and retained in, the employee's personnel file for a period of at least two (2) years following the offense.

Disciplinary records may be considered at the time an employee is being considered for promotion, submits a job bid, or for an increase in pay at the time of their annual performance appraisal.

An employee may be discharged for whatever cause. Examples which would constitute definite reasons for reprimand or discharge include the following but not limited to:

1. Falsifying employment or other company records.
2. Soliciting or accepting gratuities from customers or clients.
3. Excessive absenteeism or tardiness
4. Excessive, unnecessary or unauthorized use of company supplies for personal purposes.
5. Reporting to work while intoxicated or under the influence of a non-prescribed medication or drug and illegal manufacturer or possession, use, sale distribution or transportation of drugs.
6. Bringing or using alcoholic beverages on company property or using alcoholic beverages while engaged in company business off the company premises except where specifically authorized by the Human Resource Manager.
7. Fighting or using obscene, abusive or threatening language or gestures.
8. Theft of property from the company, co-workers or customers of the company.
9. Unauthorized possession of firearms on company premises or while on company business.
10. Disregarding safety or security regulations.
11. Insubordination.
12. Failing to maintain confidentiality of Guttenberg Industries, Inc., or client information.

EMPLOYEE PERFORMANCE APPRAISALS

Employees will receive a performance appraisal annually.

Performance appraisals are documentation of an employee's progress or lack of it and their overall job performance. Your supervisor will meet with you, show you, and allow you to read your appraisal (you may have a copy if you wish) and discuss the contents of the written appraisal with you.

You are required as a condition of employment to sign the performance appraisal at the time of the discussion with your supervisor. Signing the appraisal is not construed as your agreement with the contents, rather, it is an acknowledgment that you have seen the appraisal and discussed it with your supervisor.

Should you wish to submit a written response to your appraisal you may do so within seven (7) days of the date of the discussion. Any written response will be filed and maintained in your personnel file with the original written appraisal.

EMPLOYMENT OF RELATIVES

Guttenberg Industries, Inc., has no prohibition against hiring relatives. However, one general restriction has been established to help assure fair treatment of all employees.

While we accept and consider applications for employment from relatives and close family members such as parents, brothers, sisters, children and spouses, they will not be hired or transferred into positions where they directly or indirectly supervise or are supervised by another close family member.

Understanding that relatives, family members or boyfriend/girlfriend do work on shifts opposite of where an individual who has supervisory authority, the company will allow shift overlapping to occur of up to 4 hours only. This practice assists the company in maintaining its flexibility with all staff while assuring the fair treatment of all workers.

COMPANY RULES AND REGULATIONS

Every organization has guidelines which are developed to reflect good business practices. In establishing any rules of conduct, it is not the intent of Guttenberg Industries, Inc., to restrict the personal rights of any individual. Rather, we wish to define the guidelines that protect the rights of all employees and to ensure maximum understanding and cooperation.

Many, but certainly not all, of the work rules and procedures observed by Guttenberg Industries, Inc., are printed and explained in this handbook. Because the handbook does not refer to something, does not necessarily mean that no rule or procedure exists. Whenever there is any doubt in your mind concerning a rule, procedure, or practice of Guttenberg Industries, Inc., consult your supervisor.

Guttenberg Industries, Inc., employees are expected to be:

- * On-time and alert when scheduled to be at work.
- * Careful and conscientious in performance to meet customer quality demands.
- * Follow work procedures and policies.
- * Thoughtful and considerate of other people.
- * Courteous and helpful, both when dealing with customers and with other employees.

ELECTRONIC COMMUNICATIONS POLICY

The company's E-mail systems and Internet access are for business use only. Communications transmitted through the systems must have a business purpose. The company may access its electronic's communication systems and obtain the communications within the systems without notice to any users in the ordinary course of business when the company deems it appropriate to do so. The reasons for which the company may choose to access the system include but are not limited to: maintaining the system, preventing or investigating allegations of abuse or misuse, assuring compliance with software and copyright laws, complying with legal and regulatory requests for information and insuring that the company's operations continue appropriately during an employee's absence.

Since the company's electronic systems are used for business use only, the systems may not be used to solicit religious or political causes, outside organizations or other personal matters unrelated to the business of the company. Employees are also reminded regarding harassment policies. This most certainly applies to electronic communications as well.

No employee other than the Human Resources Manager, the President or Vice-President may access or attempt to access another's electronic communications without prior authorization. Violators of the Electronic Communications Policy may be disciplined up to and including discharge.

ABSENTEEISM AND TARDINESS

All Guttenberg Industries, Inc., employees are expected to be on time and at their work station at the beginning of each scheduled shift. Absenteeism, in excess of three percent (3%) of the available work days, will result in disciplinary response, up to and including termination. Tardiness will result in "docked pay" and possible disciplinary response.

ABSENCE FROM WORK

It is the employee's responsibility to report if they will be absent or late for their scheduled shift. All unscheduled absences must, except in the case of a verifiable emergency, be reported to the supervisor at least 30 minutes prior to shift starting time. Failure to call in or otherwise report an unplanned or unscheduled absence, except in a verifiable emergency situation, will be considered a voluntary termination of employment with Guttenberg Industries, Inc.

If an employee wants to request time off from regular scheduled work, they shall apply to their supervisor as far in advance as possible and practical under the circumstances.

An employee unable to work for three (3) or more scheduled shifts due to personal illness is required to present a doctor's release before returning to work.

DRUG AND ALCOHOL ABUSE / POSSESSION

Guttenberg Industries, Inc., will not tolerate any substance abuse on its premises. Any employee reporting to work under the influence of alcohol or other controlled substances will be asked to leave immediately and may be subject to disciplinary action. Under these circumstances, assistance will be provided to ensure that the employee arrives home safely.

Any employee who reports to work under the influence of alcohol or drugs, risks having his / her employment terminated.

The possession, selling, dispersing, or using of alcohol or any controlled substance on any of Guttenberg Industries, Inc.'s premises and / or vehicles is prohibited. When laws are believed violated, the incident will be reported to and turned over to law enforcement authorities.

At the sole discretion of the president or authorized representative, the rules regarding beverages containing alcohol may, from time to time, be temporarily lifted for the purpose of special occasions, celebrations, employee/customer parties, etc...

"In accordance with the Federal Drug Free Workplace Act, employees must notify the company of any drug statute conviction for a violation occurring in the work place no later than five days after such conviction. Failure to timely notify the company of a conviction for a criminal drug statute violation occurring in the workplace will subject the employee to disciplinary action up to and including termination."

THEFT OF PERSONAL PROPERTY

Respect and protection of an employee's personal property is everyone's concern. If an employee finds property missing or damaged, it should be reported to their supervisor immediately.

Proven theft or damage of another employee's property is considered gross misconduct; termination and possible criminal charges may result.

SAFETY

Observance of all Guttenberg Industries, Inc.'s safety rules and strict adherence to Iowa Occupational Safety and Health (IOSH) rules and regulations is required of all employees. Although safety training and ongoing reinforcement of this training will occur, it is the responsibility of each employee to work as safely as possible. Learn the safe and proper method of doing your job and use all equipment as intended. Violation of safety regulations is serious and will be dealt with accordingly.

Each operation and machine has its own safety regulations and it is vital that all employees are familiar with these rules, understand, and follow them.

It is equally important that each employee help maintain a safe working environment by observing the following:

Immediately report all injuries (no matter how small or insignificant they may seem) and all known or suspected unsafe conditions at once.

Do not engage in any type of horse-play or practical jokes. These actions often result in injuries, have no place in the work place, and will not be tolerated.

Keep your work areas clean and free from obstacles or other slipping / tripping hazards at all times.

Be sensitive and alert to the equipment you may be operating. Listen for odd noises and always check for guards.

Learn the safe methods of lifting and use them. Remember, if a load is too heavy, get help.

ACCIDENT / INCIDENT REPORTS

All injuries, or non-injury accidents or incidents no matter how slight, must be reported to your supervisor immediately. In cases involving injury, the employee will be provided with necessary and appropriate medical care by Guttenberg Industries, Inc.

Supervisors must fill out a written report fully explaining the accident / incident, including injury information and all details as to machine, job being performed, known or suspected causes, contributing factors, corrective action recommended, and other pertinent information.

WORKER'S COMPENSATION

All injuries or illnesses suspected to be job related must be reported to the supervisor IMMEDIATELY.

An employee who is injured on the job, and is unable to perform further work, will be paid through the end of the workday in which the injury took place. An injured employee who is hospitalized or otherwise disabled and unable to work the day(s) following the incident, based upon advise of a physician of the employer's choice, receives no further compensation from Guttenberg Industries, Inc., but may be eligible to receive benefits through worker's compensation.

SAFETY GLASSES

All employees are required to wear approved safety glasses and frames at all times within the plant except for restrooms, lunch rooms, enclosed offices or other enclosed non production areas.

Guttenberg Industries, Inc., will provide all employees with approved Safety Glasses. If prescription glasses are necessary, the employee must pay the additional cost of lenses for such glasses. Upon termination from the company, if he / she wishes to keep such glasses, he / she must reimburse the company for the cost of the frames.

Upon termination, layoff, or lengthy leave of absence, employees must return or pay for their safety glasses through deduction from the last regular payroll check.

Replacement costs for lenses or frames are the responsibility of the employee except for glasses damaged or destroyed as a result of on the job accident.

FOOTWEAR

Due to the potential for injury and in compliance with the requirements of our insurance carrier, all employees must wear appropriate footwear while working in the plant. Hard soled shoes that cover the foot and toes totally are considered appropriate. Thongs, sandals, and like footwear, are considered unsafe, and will not be allowed in the plant.

SMOKING

Guttenberg Industries, Inc., is designated as a "Smoke Free - No Smoking " plant. No smoking is allowed in any part of Guttenberg Industries, Inc., buildings. This includes restrooms and lunch room. Chewing tobacco is also prohibited indoors and only allowed when outside on break. Employees violating the "No Smoking - No Chewing Tobacco" policy will face disciplinary actions.

Smoking is permitted during break times in two (2) locations:

1. Outside the lunch room door.
2. Outside the employee entrance door near the parking lot.

DRESS CODE

What we wear to work is a reflection of the pride we have in the company. To favorably impress our customers, members of the public and industry representatives, it is important for all employees to present a businesslike appearance. However, in case there are some questions, here are some guidelines:

- * Clothing must not constitute a safety hazard.
- * All employees should practice common sense rules of neatness, good taste, and comfort. Provocative clothing is prohibited.

Various departments may enforce more stringent, or allow more relaxed, dress codes, depending upon circumstances. Employees will be advised of the regulations by the department manager at the time they start employment or transfer to these departments.

Many jobs require the employee to wear special aprons, gloves, hats, hair nets, hearing protective devices, etc. In these instances, this equipment and / or apparel will be supplied by Guttenberg Industries, Inc.

OUTSIDE EMPLOYMENT

Guttenberg Industries, Inc., does not attempt to limit an employee's activities during non-working hours, unless those activities interfere with, or are in conflict with, the performance of his / her job, or create a conflict with the best interest of Guttenberg Industries, Inc.

If there is any doubt concerning whether an activity, or other employment, may conflict with the interest of Guttenberg Industries, Inc., please discuss the matter with, and seek written approval from Human Resources or the Executive Vice President.

TERMINATIONS

We hope to retain good employees. However, employment at Guttenberg Industries, Inc., is for no specified time, regardless of length of service. Just as you are free to leave for any reason, we reserve the same right to end our relationship with you at any time, with or without notice, for any reason not prohibited by law.

When an employee wishes to resign because of illness or for personal reasons, the possibility of a leave of absence may be explored, if the employee has a good work record and has sufficient length of service.

Employees are requested to give at least two weeks notice before voluntarily terminating employment.

PROPRIETARY INFORMATION / CONFIDENTIALITY

The company has developed certain proprietary products and processes that are unique to Guttenberg Industries, Inc. Keeping such information from competitors plays an important part in our success. Guttenberg Industries, Inc., protects proprietary information by restricting employee and visitor access to certain designated company areas to only those who have business there.

Some employees will, as a condition of employment, be required to agree to keep our technology secure by signing our employee agreement at the beginning of employment. This document is located on pages 40 and 41 of this handbook. It grants Guttenberg Industries, Inc., the patent, trademark, and / or copyright rights to any invention associated with our technology or other works and intellectual property and confirms our employee's agreement not to divulge confidential information to those outside of the company. An employee who violates this agreement risks termination and prosecution to the full extent of available law.

PERSONNEL FILES

Guttenberg Industries, Inc., maintains up-to-date personnel files on all employees. It is important to keep your records up-to-date because this information is used for benefit administration, continued insurance notices under Cobra, notification in case of emergency, etc. We respect your right to have the information on your records treated confidentially.

Please advise the Human Resources Manager if there are any changes in your:

- * Home address
- * Telephone number
- * Emergency contact person
- * Marital status
- * Number of dependents
- * Military status

You may review and purchase copies of documents from within your personnel file by contacting Human Resources and arranging a time to do so.

TELEPHONE USE

Telephones are a vital part of our business since much of our business is handled on the phone. Personal use of Guttenberg Industries, Inc.'s telephones is limited to emergencies. Emergency calls for employees will be relayed immediately. All other personal calls will be screened and messages taken to be relayed to the employee. There are phones located in the plant for employee's use during breaks. Personal calls should be made or taken during the employee's break time.

Personal calls made must be brief, and personal long distance calls must be billed to a personal calling card. If this is not possible the business office must be notified in writing of the date, destination, number and time of the call.

All employee, personal long distance usage of Guttenberg Industries, Inc.'s phones must be reported or reimbursed. Failure to follow this procedure may result in disciplinary action and stricter phone usage requirements for all employees.

BULLETIN BOARD

Guttenberg Industries, Inc., uses bulletin boards to communicate important company information such as safety rules and management memos. Each employee has the responsibility to read the information that is posted. Your manager or supervisor can give you the location of the bulletin board nearest your work location. Employees may not post material on bulletin boards without express approval from the Human Resource Manager.

POLITICAL CONTRIBUTIONS

Guttenberg Industries, Inc., respects and encourages employee participation in political activities, but not on behalf of, or as a representative of, the company or on company time.

SOLICITATIONS AND DISTRIBUTIONS

Employees must not solicit other employees for any purpose during working time. This does not include break or meal times. Our employees are not permitted to distribute literature of any kind, at any time, in work areas or on company premises.

People who do not work for the company or are not approved vendors, are prohibited from distributing literature of any kind or soliciting employees for any purpose, at any time on company property.

COMPANY VEHICLES

On occasions when employees are required to travel for business reasons Guttenberg Industries, Inc., will generally provide a vehicle for employee use. This may be for seminars, other schooling, customer and vendor visits, etc.

Employees driving or riding in vehicles owned by Guttenberg Industries, Inc., are required to use seat belts at all times. Further, employee drivers are expected to adhere to all driving laws and speed limits. Traffic citations or violations incurred are the responsibility of the driver, unless the vehicle is cited for an equipment violation.

There will be no smoking or use of chewing tobacco allowed in any company vehicle.

EMPLOYEE TRAVEL EXPENSES

The company may not have a vehicle available and reserves the right to advise an employee to use their personal vehicle while traveling on company business. Employees using their personal vehicle will be reimbursed at the mileage rate established by the federal government. It is the employee's responsibility to keep track of total mileage to be reimbursed. Note: The company may at its discretion (due to economic conditions) choose not to reimburse mileage at the rate established by the federal government.

Employees will also be reimbursed for other business expenses incurred while traveling on behalf of Guttenberg Industries, Inc., including reasonable lodging and meal expense. (snacks and beverages while driving are not reimbursable) Receipts are required before reimbursement will be provided for approved meal and lodging expenses.

Mileage and other expenses should be reported to the Accounting Department on the required expense reimbursement form.

Employees traveling on behalf of Guttenberg Industries, Inc., may request cash, in the form of a travel advance, prior to their trip. The advance will be deducted from the total approved expenses submitted at the end of the trip.

If the amount advanced exceeds actual approved expenses, the balance of the travel advance must be returned to the Accounting Department at the end of the trip; in no cases, more three (3) days after the employee returns.

PROTECTION OF COMPANY AND EMPLOYEE PROPERTY

Respect and protection of the property of Guttenberg Industries, Inc., and that of fellow employees is everyone's concern. If you find property missing or damaged, report it to your supervisor immediately.

As an employee you are entrusted with and expected to use care when using any company property. Careful use of property prevents unnecessary costs.

Any misuse or abuse of Guttenberg Industries, Inc., property will result in disciplinary actions. NOTE: Company property includes but is not limited to, company vehicles, plastic manufactured parts, tools, all machinery, etc..

Proven theft of property belonging to either Guttenberg Industries, Inc., or another employee is considered gross misconduct and will result in termination.

LAYOFF (LACK OF WORK)

It is our sincere desire at Guttenberg Industries, Inc., to not have to lay off employees. However, from time to time, business conditions, resulting in a lack of available work, may mean that the company's only reasonable response is a layoff.

Layoff : In the event business conditions dictate the long term layoff, or the elimination of a group of employees due to lack of work, facility shutdown or loss, canceled order, etc., employees will be laid off considering the following factors; listed in the order of importance.

1. Job skills and immediate ability to perform remaining work is considered.
2. Past and current performance, including attendance and disciplinary record.
3. When factors number 1 and 2 are essentially equal, overall length of service with Guttenberg Industries, Inc., will be considered.

Medical insurance may be continued while on layoff for the first 90 days, if the affected employee pays 40% of the premium on a weekly basis. After 90 days, coverage can be continued through the provisions of Cobra. Affected employees will be advised of eligibility at the time of layoff, and the rules and regulations of Cobra will be explained in detail.

Temporary Layoff (Short Term): There may be times when a short term layoff (usually two (2) weeks or less in duration) of a group of employees becomes necessary. Under these circumstances very little, if any, notice can be provided to the affected employees. Further, in a temporary layoff situation, length of service, or other factors considered in a longer term layoff will not be applied.

Recall: Employees will be recalled from layoff based on the same three (3) factors listed in the Layoff/ Section. Employees with 1 year or more of service will lose their recall rights after 90 days.

An employee being recalled from layoff will be notified of the date to return to work by telephone or a certified letter if employee can not be reached by phone. Any employee who cannot be contacted and / or fails to return to work on specified day and time, will be considered to have voluntarily terminated their employment with Guttenberg Industries, Inc.

VACATIONS

Paid vacation is earned by regular full-time employees in accordance with the following:

A. Service Requirements

- (5) days, (40) hours vacation after completion of 1st 60 days.
- (10) days, (80) hours vacation after one (1) year of service
- (12) days, (96) hours vacation after two (2) year of service.
- (13) days, (104) hours vacation after three (3) years of service.
- (14) days, (112) hours vacation after four (4) years of service.
- (15) days, (120) hours vacation after five (5) years of service.
- (16) days, (128) hours vacation after six (6) years of service.
- (17) days, (136) hours vacation after seven (7) years of service.
- (18) days, (144) hours vacation after eight (8) years of service.
- (19) days, (152) hours vacation after nine (9) years of service.
- (20) days, (160) hours vacation after ten (10) years of service.
- (25) days, (200) hours vacation after twenty (20) years of service.

All years of service are measured as an employee's date of hire anniversary. To be eligible for full vacation, an employee must have worked a minimum of 1800 hours in the preceding year. An employee that fails to meet the 1800 hours worked requirement will only receive one half of the vacation that they would have earned if the 1800 hours worked requirement was met. Also, an employee must be actively working at their anniversary date in which to be eligible for any vacation.

- B. Vacations will be scheduled at times most desired by employees, whenever possible. However, the company reserves the right to schedule vacations so as to insure productive operation of the plant and to best serve our customers. Anyone requesting vacation time is asked to submit the dates they want in writing, at least two (2) weeks prior to the desired time off. Upon receipt, you will be notified if your dates are approved.
- C. All employees **MUST** take their vacation in the twelve (12) month period following their anniversary date. Vacation time cannot be accumulated or carried over from one year to the next. Vacation not used (through no fault of Guttenberg Industries, Inc.) is forfeited.

VACATION PAY

Hourly paid employee's vacation pay will be paid at their current rate of pay. Employees will receive vacation pay when vacation is taken.

Shift premiums will be included as part of the basis for computing vacation pay, provided the employee's regular scheduled shift includes such pay.

Overtime hours pay is not included in computing vacation pay.

HOLIDAY OBSERVANCE / PAY

All full-time employees will be paid for eight (8) hours pay at their regular rate for the following holidays:

New Year's Day	Labor Day
Good Friday	Thanksgiving Day
Memorial Day	Christmas Day
Independence Day	Your Birthday

Holiday pay is subject to the following eligibility rules:

- A. An employee must have completed sixty (60) calendar days with Guttenberg Industries, Inc., prior to receiving holiday pay.
- B. An employee (unless excused for extraordinary reasons) must have worked their last regularly scheduled work day prior to, and their next regularly scheduled work day following, said holiday.
- C. Employees on layoff or leave of absence are not eligible for holiday pay.
- D. If a holiday falls on Saturday, it will generally be observed the preceding Friday. Similarly if a holiday falls on a Sunday, it will generally be observed on the following Monday.
- E. Your birthday holiday should be taken on the day it falls. In cases where your birthday falls on the weekend, you will be granted the preceding Friday off.

LEAVES OF ABSENCE

A leave of absence is an extended period of absence from work without loss of employment. Leave of absence is without pay and limited to thirty (30) days maximum, with extensions available in thirty day increments.

Leaves of absence are only granted upon the discretion of management or upon proof of medical necessity and are not granted as a matter of right.

Employees are allowed to continue medical insurance for the first 90 days while on leave by paying 36% of the medical insurance premium (weekly). After 90 days, the company will discontinue paying its portion and coverage will cease, unless the employee pays the full premium under the provisions of Cobra.

While on any leave of absence, employees are not entitled to holiday pay.

A written request for a leave of absence, providing full explanation of the circumstances, must be presented to the Human Resource Department at least two weeks (except in the case of an emergency) before the start date of the leave of absence. Failure to report to work on the first day after the expiration of the leave of absence, without approval, will be considered a voluntary termination of employment.

An employee on a leave of absence for a period of time equal to their length of service or one year, whichever is shorter, loses their right to return to their previous position, or a position substantially similar, and will be terminated.

If the leave is due to personal illness or disability, the reason for the leave and the release to return to work, must be communicated in writing to Gutenberg Industries, Inc., by the employee's attending physician. Gutenberg Industries, Inc., reserves the right to require an employee to be examined by a physician of their choice and at their expense.

FAMILY AND MEDICAL LEAVE ACT OF 1993 (FMLA)

FMLA entitles eligible employees up to 12 weeks of unpaid leave per year, in addition to any applicable state law providing for unpaid leave, for certain family and medical reasons, with full reinstatement to the same or an equivalent job (*1) upon return to work.

REASONS FOR LEAVE UNDER FMLA

FMLA provides eligible employees leave for any of the following reasons:

- * To care for the employee's child after birth, or placement for adoption or foster care.
- * To care for an employee's spouse, son, daughter, or parent, who has a serious health condition (*2)
- * For a serious health condition (*2) that makes the employee unable to perform their job.

ELIGIBILITY REQUIREMENTS

To be eligible for leave under FMLA, all of the following conditions must be met.

- * There must be at least 50 employees on the company's payroll records at the time the request is made.
- * The employee must have been employed by Guttenberg Industries, Inc. for at least one year. The preceding year is determined by the date of the request.
- * The employee must have worked at least 1250 hours in the preceding year. The preceding year is determined by the date of the request.
- * The employee and / spouse (if the spouse is also employed at Guttenberg Industries, Inc.) has not taken 12 weeks of time off under the provisions of FMLA in the preceding year. The preceding year is determined by the date of the request.
- * The employee must provide at least 30 days notice/request to the Human Resource Manager (unless the notice is unforeseeable or impossible)
- * The employee may not be a "Key Employee" (*3); (see Human Resources to determine if you are affected). Key employees may take leave, but are not entitled to any job reinstatement.
- * All available vacation time, sick and casual days, or other paid time off to which the employee is entitled, must be used before unpaid time will be granted.

MEDICAL CERTIFICATION

Employees eligible to take medical leave for a self-sickness or a sickness in the family, may be required to provide medical certification (*4), in advance and during the leave, at the discretion of Guttenberg Industries, Inc. The form necessary for this medical certification is available from Human Resources.

GROUP MEDICAL COVERAGE CONTINUATION

Employees eligible for leave under FMLA who, at the time the request for leave is made, are members of the group medical plan of the employer, are entitled to maintain active status in the medical insurance plan, subject to the following:

- * The employee must notify the company of their intent to continue health insurance coverage at the same time FMLA leave is requested; or within 15 days of the date the leave commences in circumstances where advance notification is not practical or possible.
- * The employee's part of the premium (identical to what is being paid by the employee while actively working) must be paid in full, by the affected employee, to the company on or before the first day of each month. Partial month premium will be prorated by days of leave taken during the month.
- * An employee who fails to pay the required premium within 30 days of the due date, may have their insurance discontinued.
- * An employee who fails to return to employment at the end of approved leave under FMLA, is required to reimburse the employer the full amount of insurance premiums contributed on behalf of the employee, by the employer, during the leave.

DEFINITIONS

- (*1) **Equivalent Job:** A job that involves the same or substantially similar duties, responsibilities, skills, effort, authority and privileges; at the same or a nearby work site with substantially similar hours.
- (*2) **Serious Health Condition:** A condition that requires either inpatient care or ongoing treatment by a health care provider over an extended length of time (more than a few days). Examples include, but are not limited to: heart attack, heart surgery, most cancers, strokes, spinal injuries, childbirth, pneumonia, and emphysema.
- (*3) **Key Employees:** Employees who are the highest paid ten percent (10%) of employees on the payroll at the work site. Key employees may take leave but are not entitled to any job reinstatement.
- (*4) **Certification of Physician or Practitioner (FMLA) Form:** Must be obtained from HumanResources and completed by the employee and the medical care provider upon request of the employer.

Please consult with, or direct questions to, Human Resources concerning this policy and the FAMILY AND MEDICAL LEAVE ACT OF 1993

MILITARY LEAVE OF ABSENCE

An employee who enlists in the armed forces is eligible for military leave of absence. Upon return from service, the employee will be eligible for re-employment and will be reinstated in the same or substantially similar position.

An employee who is a member of the Armed Forces Reserve or the National Guard and who is required to attend annual active duty for training or other short-term reserve or Guard duty (i.e. forest fire fighting, police duty for natural disaster, etc.) is eligible for a military leave of absence. Such time off will not be considered vacation time. If you must be away from your job for this reason, you will be granted a leave of absence for the length of the duty. Please make the necessary arrangements for your leave through the Human Resource Department.

Military leaves granted to participate in Summer Camp duty will not affect your hours required for vacation or the Profit Sharing Plan & Trust.

Employees on military leave will not receive any compensation from Guttenberg Industries, Inc., during the leave of absence.

JURY DUTY LEAVE OF ABSENCE

Company policy is to encourage employees to serve on jury panels. A employee should always inquire about the duration of the jury trial in advance of accepting such services. Jury duty is considered an excused absence and employee will be credited for hours.

When a employee serves on jury duty, the employee will receive his or her normal pay for each day of this duty which occurs on a scheduled work day, less whatever compensation the employee receives from the judicial system for his or her service (excluding mileage pay).

An employee will receive their normal wages for jury duty service only to a maximum of 10 scheduled work days per year. Anything over 10 days, the employee will receive no compensation from Guttenberg Industries, Inc.

Upon returning to work from jury duty service, the employee is required to present a statement from the courts indicating which days the employee was required to attend for jury duty and also what compensation the court system has paid to employee.

WITNESS DUTY LEAVE OF ABSENCE

The company is aware that employees may be subpoenaed to appear as witnesses in trials before the court. In these cases, the company will grant time off as necessary, without pay.

In the event an employee is to appear as a witness for, or on behalf of, Guttenberg Industries, Inc., the employee will receive regular pay and full, necessary expense reimbursement.

BEREAVEMENT LEAVE OF ABSENCE

In the event of a death in your immediate family, paid time, up to three (3) working days, will be granted upon request for employees to handle family affairs and attend the funeral. "Immediate Family" is defined as: father, mother, sister, brother, spouse, child, mother and father-in-laws.

In the event of a death of grandchildren, nieces, nephews, sister and brother-in-law and grandparents, paid time up to (1) working day will be granted upon request for employee to attend the funeral.

Additional time may be granted in the event of lengthy travel or other unusual circumstances.

VOTING

Guttenberg Industries, Inc., encourages its employees to participate in the election of government leaders. Adequate time should be available to you before the beginning, or after the end, of the workday to exercise this right. If you encounter problems due to an extended work day, please advise your supervisor.

For employees who are scheduled out of town or otherwise will be unable to vote, he/she may wish to contact the County Recorder and inquire about the possibility of voting by absentee ballot.

GROUP HEALTH INSURANCE

All new employees are eligible for enrollment in the Guttenberg Industries, Inc., group health insurance program on the first day of the month following completion of their first 60 calendar days. At that time, an application must be filled out. The policy is a Blue Cross Blue Shield policy. An employee will be able to select a single or family coverage plan.

Guttenberg Industries, Inc., will pay 64% of the single rate coverage or 64% of the family rate coverage. The employee must pay the remaining 36% out of their payroll check each pay period.

Coverage during layoff or leave of absence:

Any employee will be covered under health insurance for ninety (90) days. During this time, the employee must pay the 36% premium on a weekly basis to maintain coverage. Failure to pay the premium will result in cancellation of the policy. After the 90 days, the policy will be canceled or fall under Cobra.

Medical insurance terminates upon termination from Guttenberg Industries, Inc. The insurance will either be canceled or remain active under the Cobra Laws. See the Human Resource Manager for information on Cobra laws.

GROUP LIFE & DISABILITY INSURANCE

Guttenberg Industries, Inc., provides life insurance in the amount of one time annual wages (two times for accidental death or dismemberment) and disability insurance in the amount of 66 2/3% of the employee's weekly earnings for the first 26 weeks, 50% thereafter for all eligible employees.

Group Life & Disability is available to any new employee following the completion of their first 60 days. At that time the employee must complete an enrollment card.

Coverage during layoff or leave of absence:

- A. Eligible employees will be covered under Life & Disability Insurance for ninety (90) days. After ninety (90) days, the disability policy will be canceled; however, you can transfer the group life insurance to your own name within 30 days of loss of coverage by paying the full premium directly to the insurance provider.

The group life and disability coverage terminates the day you, as an employee, terminate employment with Guttenberg Industries, Inc.

EMPLOYEE DEVELOPMENT

It is the intent and desire of Guttenberg Industries, Inc., to give every reasonable encouragement to its employees in their efforts to improve proficiency in their present jobs and to prepare for advancement.

Therefore, Guttenberg Industries, Inc., will provide financial assistance to employees towards the cost of tuition for all accredited courses and seminars attended.

Please contact the Human Resource Department in which to discuss eligibility status for tuition assistance and for tuition assistance policy guidelines.

PENSION AND PROFIT SHARING

All full time employees become eligible for participation in the Guttenberg Industries, Inc.'s pension and profit sharing plan following the completion of one year of service. This plan is explained in a separate booklet which will be made available to you when you become eligible.

EMPLOYEE PROPRIETARY INFORMATION AGREEMENT

In consideration and as a condition of my employment, or continuing employment, by Guttenberg Industries, Inc., and/or by companies which it owns, controls, or is affiliated with, or their successors in business (the "Company"), and the compensation paid therefore:

1. Confidentiality: I agree to keep confidential, except at the Company may otherwise consent in writing, and not to disclose, or make any use of except for the benefit of the Company at any time either during or subsequent to my employment, any trade secrets, confidential information, knowledge, data, or other information of the Company relating to products, processes, know-how, designs, customer lists, business plans, marketing plans and strategies, pricing strategies or any subject matter pertaining to any business of the Company or any of its clients, licensees or affiliates, which I may produce, obtain or otherwise acquire during the course of my employment, except as herein provided. I further agree not to deliver, reproduce or in any way allow any such trade secrets, confidential information, knowledge, data or other information, or any documentation relating thereto, to be delivered or used by any third parties without specific direction or consent or a duly authorized representative of the Company.
2. Conflicting Employment; Return of Confidential Material: I agree that during my employment with the Company, and for a period of two full calendar years beyond termination of employment with the company, I will not engage in any other employment, occupation, consulting or other activity relating to the business in which the Company is now or may hereafter become engaged, or which would otherwise conflict with my obligations to the Company. In the event of my termination of employment with the Company for any reason whatsoever, I agree to promptly surrender and deliver to the Company all records, materials, equipment, drawings and data of any nature pertaining to any invention or confidential information of the Company or to my employment, and I will not take with me any description containing or pertaining to any confidential information, knowledge or data of the Company which I may produce or obtain during the course of my employment. In the event of the termination of my employment, I agree to sign and deliver the "Termination Certification".
3. Maintenance of Records: I agree to keep and maintain adequate and current written records of all sales and customer transactions, which records shall be available to and remain the sole property of the Company at all times.
4. Modification: This agreement may not be changed, modified, released, discharged, abandoned, or otherwise amended, in whole or in part, except by an instrument in writing, signed by the employee and the Company. I agree that any subsequent change or changes in my duties, salary or compensation shall not effect the validity or scope of this agreement.
5. Entire Agreement: I acknowledge receipt of this agreement, and agree that with respect to the subject matter thereof it is my entire agreement with the Company, superseding any previous oral or written communications, representations, understandings, or agreements with the Company or any officer or representative thereof.

6. Severability: In the event that any paragraph or provision of this agreement shall be held to be illegal or unenforceable, such paragraph or provision shall be severed from this agreement and the entire agreement shall not fail on account thereof, but shall otherwise remain in full force and effect.

7. Successors and Assigns: This agreement shall be binding upon my heirs, executors, administrators or other legal representative and is for the benefit of the Company, its successors and assigns.

8. Governing Law: This agreement shall be governed by the laws of the State of Iowa.

9. Counterparts: This agreement shall be signed in two counterparts, each of which shall be deemed an original and both of which shall together constitute one agreement.

10. This agreement in no way constitutes a contract for continued employment and I realize and confirm that I am an employee at will, subject to termination with or without cause at any time. Just as I may leave my employment with Guttenberg Industries, Inc., my employment may be terminated at any time and for any reason.

Dated:_____

Employee Signature:_____

Accepted and Agreed:

By _____
Guttenberg Industries, Inc.

Employee

Title

TERMINATION CERTIFICATION

This is to certify that I do not have in my possession nor have I failed to return, any documents, data, customer lists, customer records, sales records, or copies of the, or other documents or materials, equipment or other property belonging to the Company, its successors and assigns.

I further agree that in compliance with the Employee Proprietary Information Agreement, I will preserve as confidential all trade secrets, confidential information, knowledge, data or other information relating to products, processes, know-how, designs, formulas, test data, customer lists or other subject matter pertaining to any business of the Company or any of its clients, customers, consultants, licensees or affiliates.

Dated _____

Signature: _____

