JUPITER CONSULTING SERVICES, LLC

EMPLOYEE HANDBOOK

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Welcome to Jupiter Consulting Services!

Starting a new job is exciting, but at times can be overwhelming. This Employee Handbook has been developed to help you become acquainted with our company and answer many of your initial questions.

As an employee of Jupiter Consulting Services, you are very important. Your contribution cannot be overstated. Our goal is to provide the finest-quality services to our clients and to do so more efficiently and economically than our competitors. By satisfying our clients' needs, we ensure they will continue to do business with us and will recommend us to others.

You are an important part of this process because your work directly influences our company's reputation.

We are glad you have joined us, and we hope you will find your work to be both challenging and rewarding.

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A Word About This Handbook

This Employee Handbook contains information about the employment policies and practices of the company. We expect each employee to read this Employee Handbook carefully, as it is a valuable reference for understanding your job and the company. The policies outlined in this Employee Handbook should be regarded as management guidelines only, which in a developing business will require changes from time to time. The company retains the right to make decisions involving employment as needed in order to conduct its work in a manner that is beneficial to the employees and the company. This Employee Handbook supersedes and replaces any and all prior Employee Handbooks and any inconsistent verbal or written policy statements.

The company complies with federal and state law and this handbook generally reflects those laws. The company also complies with any applicable local laws, even though there may not be an express written policy contained in the handbook.

Except for the policy of at-will employment, the company reserves the right to revise, delete and add to the provisions of this Employee Handbook at any time without further notice. All such revisions, deletions or additions to the Employee Handbook must be in writing and must be signed by your supervisor of the company. No oral statements or representations can change the provisions of this Employee Handbook.

The provisions of this Employee Handbook are not intended to create contractual obligations with respect to any matters it covers. Nor is this Employee Handbook intended to create a contract guaranteeing that you will be employed for any specific time period. Any agreement to employment for a specified period of time will be put into writing and signed by your supervisor of the company.

Nothing in this Employee Handbook is intended to unlawfully restrict an employee's right to engage in any of the rights guaranteed them by Section 7 of the National Labor Relations Act, including but not limited to, the right to engage in concerted protected activity for the purposes of their mutual aid and/or protection. Nothing in this Employee Handbook will be interpreted, applied or enforced to interfere with, restrain or coerce employees in the exercise of Section 7 rights.

OUR COMPANY IS AN AT-WILL EMPLOYER. THIS MEANS THAT REGARDLESS OF ANY PROVISION IN THIS EMPLOYEE HANDBOOK, EITHER YOU OR THE COMPANY MAY TERMINATE THE EMPLOYMENT RELATIONSHIP AT ANY TIME, FOR ANY REASON, WITH OR WITHOUT CAUSE OR NOTICE. NOTHING IN THIS EMPLOYEE HANDBOOK OR IN ANY DOCUMENT OR STATEMENT. WRITTEN OR ORAL. SHALL LIMIT THE RIGHT то TERMINATE EMPLOYMENT AT-WILL. NO OFFICER. EMPLOYEE REPRESENTATIVE OR OF THE COMPANY IS AUTHORIZED TO ENTER INTO AN AGREEMENT-EXPRESS OR IMPLIED—WITH ANY EMPLOYEE FOR EMPLOYMENT FOR A SPECIFIED PERIOD OF TIME UNLESS SUCH AN AGREEMENT IS IN A WRITTEN CONTRACT SIGNED BY YOUR SUPERVISOR OF THE COMPANY.

This Employee Handbook refers to current benefit plans maintained by the company. Refer to the actual plan documents and summary plan descriptions if you have specific questions regarding the benefit plan. Those documents are controlling.

Likewise, if a written contract is inconsistent with the Employee Handbook, the written contract is controlling.

Equal Employment Opportunity

Our company is committed to equal employment opportunity. We will not discriminate against employees or applicants for employment on any legally-recognized basis ["protected class"] including, but not limited to: veteran status, uniform servicemember status, race, color, religion, sex, national origin, age, physical or mental disability, genetic information or any other protected class under federal, state, or local law.

In Missouri, the following are also a protected class: race; color; religion; national origin; sex; ancestry; age [between 40 and 70]; disability; genetic information; HIV, AIDS and AIDS-related complex [excluding individuals who have a currently contagious disease or infection and who, by reason of such disease or infection, would constitute a direct threat to the health or safety of other individuals or who, by reason of the currently contagious disease or infection, are unable to perform the duties of their employment]; off-site lawful tobacco or alcohol use (unless such use interferes with job performance of any employee or overall operation of the company's business); decision to join any fire department or fire protection district, and membership in organized militia.

You may discuss equal employment opportunity related questions with your supervisor or any other designated member of management.

Americans with Disabilities Act

Our company is committed to providing equal employment opportunities to qualified individuals with This may include providing reasonable disabilities. accommodation where appropriate in order for an otherwise qualified individual to perform the essential functions of the job. It is your responsibility to notify your supervisor of the need for accommodation. Upon doing so, your supervisor may ask you for your input or the type of accommodation you believe may be necessary or the functional limitations caused by your disability. Also, when appropriate, we may need your permission to obtain additional information from your physician or other medical or rehabilitation professionals. The company will not seek genetic information in connection with requests for accommodation. All medical information received by the company in connection with a request for accommodation will be treated as confidential.

A Word About our Employee Relations Philosophy

We are committed to providing the best possible climate for maximum development and goal achievement for all employees. Our practice is to treat each employee as an individual. We seek to develop a spirit of teamwork; individuals working together to attain a common goal.

In order to maintain an atmosphere where these goals can be accomplished, we provide a comfortable and progressive workplace. Most importantly, we have a workplace where communication is open and problems can be discussed and resolved in a mutually respectful atmosphere. We take into account individual circumstances and the individual employee.

We firmly believe that with direct communication, we can continue to resolve any difficulties that may arise and develop a mutually beneficial relationship.

No Harassment

We prohibit harassment of one employee by another employee, supervisor or third party for any reason based upon an individual's race; color; religion; genetic information; national origin; sex (including same sex); pregnancy, childbirth, or related medical conditions; age; disability or handicap; citizenship status; service member status; or any other category protected under federal, state, or local law.

In Missouri, the following are also a protected class: race; color; religion; national origin; sex; ancestry; age [between 40 and 70]; disability; genetic information; HIV, AIDS and AIDS-related complex [excluding individuals who have a currently contagious disease or infection and who, by reason of such disease or infection, would constitute a direct threat to the health or safety of other individuals or who, by reason of the currently contagious disease or infection, are unable to perform the duties of their employment]; off-site lawful tobacco or alcohol use (unless such use interferes with job performance of any employee or overall operation of the company's business); decision to join any fire department or fire protection district, and membership in organized militia.

Violation of this policy will result in disciplinary action, up to and including immediate discharge.

If you have any questions about what constitutes harassing behavior or what conduct is prohibited by this policy, please discuss the questions with your immediate supervisor or one of the contacts listed in this policy. At a minimum, the term "harassment" as used in this policy includes any of the following activities pertaining to an individual's race; color; religion; genetic information; national origin; sex (including same sex); pregnancy, childbirth, or related medical conditions; age; disability or handicap; citizenship status; service member status; or any other category protected by federal, state, or local law:

- Offensive remarks, comments, jokes, slurs, threats, or verbal conduct.
- Offensive pictures, drawings, photographs, figurines, writings, or other graphic images, conduct, or communications, including text messages, instant messages, websites, voicemails, social media postings, e-mails, faxes, and copies.
- Offensive sexual remarks, sexual advances, or requests for sexual favors regardless of the gender of the individuals involved; and
- Offensive physical conduct, including touching and gestures, regardless of the gender of the individuals involved.

We also absolutely prohibit retaliation, which includes: threatening an individual or taking any adverse action against an individual for (1) reporting a possible violation of this policy, or (2) participating in an investigation conducted under this policy.

Our supervisors and managers are covered by this policy and are prohibited from engaging in any form of harassing, discriminatory, or retaliatory conduct. No supervisor or other member of management has the authority to suggest to any applicant or employee that employment or advancement will be affected by the individual entering into (or refusing to enter into) a personal relationship with the supervisor or manager, or for tolerating (or refusing to tolerate) conduct or communication that might violate this policy. Such conduct is a direct violation of this policy. Even non-employees are covered by this policy. We prohibit harassment, discrimination, or retaliation of our employees in connection with their work by nonemployees. Immediately report any harassing or discriminating behavior by non-employees, including contractor or subcontractor employees. Any employee who experiences or observes harassment, discrimination, or retaliation should report it using the steps listed below.

If you have any concern that our No Harassment policy may have been violated by anyone, you must immediately report the matter. Due to the very serious nature of harassment, discrimination and retaliation, you must report your concerns to one of the individuals listed below:

1. Discuss any concern with Dave Godfrey, the consultant manager at (636) 343-5801 x.223 and 13545 Barrett Parkway Drive, Suite 120.

If an employee makes a report to any of these members of management and the manager either does not respond or does not respond in a manner the employee deems satisfactory or consistent with this policy, the employee is required to report the situation to one of the other members of management designated in this policy to receive complaints.

You should report any actions that you believe may violate our policy no matter how slight the actions may seem.

We will investigate the report and then take prompt, appropriate remedial action. The company will protect the confidentiality of employees reporting suspected violations to the extent possible consistent with our investigation.

You will not be penalized or retaliated against for reporting improper conduct, harassment, discrimination, retaliation, or other actions that you believe may violate this policy.

We are serious about enforcing our policy against harassment. Persons who violate this or any other company policy are subject to discipline, up to and including discharge. We cannot resolve a potential policy violation unless we know about it. You are responsible for reporting possible policy violations to us so that we can take appropriate actions to address your concerns.

Categories of Employment

INTRODUCTORY PERIOD: Full-time employees are on an introductory period during their first 90 days of employment.

During this time, you will be able to determine if your new job is suitable for you and your supervisor will have an opportunity to evaluate your work performance. However, the completion of the introductory period does not guarantee employment for any period of time since you are an at-will employee both during and after your introductory period.

FULL-TIME EMPLOYEES regularly work at least a 40-hour workweek.

In addition to the preceding categories, employees are also categorized as "exempt" or "non-exempt."

NON-EXEMPT EMPLOYEES are entitled to overtime pay as required by applicable federal and state law.

EXEMPT EMPLOYEES are not entitled to overtime pay and may also be exempt from minimum wage requirements pursuant to applicable federal and state laws.

Upon hire, your supervisor will notify you of your employment classification.

Certification, Licensing and Other Requirements

You will be informed by your supervisor if there are any licensing, certification or testing requirements for your job. Failure to qualify or to maintain a certification or license may be sufficient cause for discharge.

Immigration Reform and Control Act

In compliance with the federal Immigration Reform and Control Act of 1986 (IRCA), as amended, and any state law requirements, if applicable, our company is committed to employing only individuals who are authorized to work in the United States.

Each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility.

If an employee is authorized to work in this country for a limited time period, the individual will be required to submit proof of renewed employment eligibility prior to expiration of that period to remain employed by the company.

New Employee Orientation

Upon joining our company, you were given this copy of our Employee Handbook. After reading this Employee Handbook please sign the receipt page and return it to your supervisor. You will be asked to complete personnel, payroll and benefit forms.

If you lose your Employee Handbook or if it becomes damaged in any way, please notify your supervisor as soon as possible to obtain a replacement copy.

Your supervisor is responsible for the operations of your department. (S)he is a good source of information about the company and your job.

E-Verify

Since October 19, 2009, it has been the policy of Jupiter Consulting Services to E-Verify every W-2 employee within three days of start date. E-Verify is a United States Government program that compares information from an employee's Employment Eligibility Verification Form (I-9) to data from U.S. Government records. This is a valuable tool for ensuring that an employee is legally entitled to work in the U.S. Today, more than 400,000 employers participate in the E-Verify program.

Suggestions and Ideas

We are always interested in your constructive ideas and suggestions for improving our operations. Your suggestions should be submitted in writing to your supervisor.

After we investigate your suggestion, you will be notified whether it is feasible to be put into practice.

We believe that suggestions indicate initiative. With your approval, we will place the written suggestion in your personnel file and consider it at the time of your performance review.

Talk to Us

We encourage you to bring your questions, suggestions and complaints to our attention. We will carefully consider each of these in our continuing effort to improve operations.

If you feel you have a problem, present the situation to your supervisor so that the problem can be settled by examination and discussion of the facts.

Your suggestions and comments on any subject are important, and we encourage you to take every opportunity to discuss them with us. Your job will not be adversely affected in any way because you choose to use this procedure.

Recording Your Time

Non-exempt employees must record their hours on our timekeeping system.

All employees subject to this policy are required to accurately record all time worked.

The workweek starts on Monday and ends on Sunday.

Payday

You will be paid semimonthly. Payroll cutoff dates are the 15th of the month and the last day of the month. Payroll will be processed and deposited within five business days.

When our payday is a holiday, you normally will be paid on the first working day after the holiday. If our payday is a Saturday or Sunday, you normally will be paid on Monday.

Please review your paycheck for errors. If you find a mistake, report it to your supervisor immediately. Your supervisor will assist you in taking the steps necessary to correct the error.

Paycheck Deductions

The company is required by law to make certain deductions from your paycheck each pay period. Such deductions typically include federal and state taxes and Social Security (FICA) taxes. Depending on the state in which you are employed and the benefits you choose, there may be additional deductions. All deductions and the amount of the deductions are listed on your pay stub. These deductions are totaled each year for you on your Form W-2, Wage and Tax Statement.

It is the policy of the company that exempt employees' pay will not be "docked," or subject to deductions, in violation of salary pay rules issued by the United States Department of Labor and any corresponding rules issued by the state government, as applicable. However, the company may make deductions from employees' salaries in a way that is permitted under federal and state wage and hour rules. Employees will be reimbursed in full for any isolated, inadvertent, or improper deductions, as defined by law.

The company will not make deductions which are prohibited by the Fair Labor Standards Act or state laws from its exempt employees' pay.

If questions or concerns about any pay deductions arise, employees may discuss and resolve them with your supervisor. If an error is found, you will receive an immediate adjustment which will be paid no later than on the next regular payday.

Garnishment/Child Support

When an employee's wages are garnished by a court order, our company is legally bound to withhold the amount indicated in the garnishment order from the employee's paycheck. Our company will, however, honor applicable federal and state guidelines that protect a certain amount of an employee's income from being subject to garnishment.

Direct Deposit

You have the option of receiving your pay in a payroll check or having your pay deposited into your bank account through our direct deposit program.

Job Descriptions

The company maintains a job description for each position in the company. The job description outlines the essential duties and responsibilities of the position. When the duties and/or responsibilities of a position change, the job description is revised to reflect those changes. If you have any questions or wish to obtain a copy of your position's job description, please see your supervisor.

Promotions

We believe that career advancement is rewarding for both the employee and the company. We will promote qualified employees to new or vacated positions whenever possible.

Pay Advances

Pay advances will not be granted to employees.

Overtime

There may be times when you will need to work overtime so that we may meet the needs of our clients. Although you will be given advance notice when feasible, this is not always possible. Non-exempt employees must have all overtime approved in advance by their supervisor.

Non-exempt employees will be paid at a rate of time and one-half their regular hourly rate for hours worked in excess of 40 hours in a workweek, unless state law provides a greater benefit in which case, we will comply with the state law.

Only actual hours worked count toward computing weekly overtime.

If you have any questions concerning overtime pay, check with your supervisor.

On Call

It may be necessary for individuals in certain positions to be available by telephone after hours during the week or on the weekend. Employees who are required to be on call will be compensated in accordance with applicable state and federal wage and hour laws.

Time Away From Work and Other Benefits

Jury Duty

Employees summoned for jury duty are granted an unpaid leave in order to serve.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

We reserve the right to request proof of jury service issued by the Court upon return.

Make arrangements with your supervisor as soon as you receive your summons.

When permitted by state law, we expect you to return to your job if you are excused from jury duty during your regular working hours.

Voting Leave

Our company believes that every employee should have the opportunity to vote in any state or federal election, general primary or special primary. Any employee whose work schedule does not provide him or her three consecutive hours to vote while polls are open will be granted up to three paid hours off in order to vote. We reserve the right to select the hours you are excused to vote.

Notify your supervisor of the need for voting leave as soon as possible, before Election Day. When you return from voting leave, you must present a voter's receipt to your supervisor as soon as possible.

Military Leave

Employees who are required to fulfill military obligations in any branch of the Armed Forces of the United States or in state military service will be given the necessary time off and reinstated in accordance with federal and state law.

The time off will be unpaid, except where state law dictates otherwise. Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Military orders should be presented to your supervisor and arrangements for leave made as early as possible before departure. Employees are required to give advance notice of their service obligations to the company unless military necessity makes this impossible. You must notify your supervisor of your intent to return to employment based on requirements of the law. Your benefits may continue to accrue during the period of leave in accordance with state and federal law.

Additional information regarding military leaves may be obtained from your supervisor.

Volunteer Emergency Worker Leave

Employees who serve as a volunteer firefighter as defined by the Volunteer Firefighter Job Protection Act, a member of Missouri-1 Disaster Medical Assistance Team, Missouri Task Force One, Urban Search and Rescue Team, or being activated to a national disaster response by the Federal Emergency Management Agency (FEMA) are entitled to an unpaid leave when absent from work in order to respond to an emergency call received prior to the time the employee is scheduled to report to work.

Employees utilizing this leave shall make reasonable efforts to notify the company of their service and shall continue to make reasonable notification efforts over the course of any absence.

The company has the right to request the employee to provide a written statement from the supervisor or acting supervisor of the volunteer fire department or the commander of Missouri-1 Disaster Medical Assistance Team or the FEMA supervisor stating that the employee responded to an emergency and stating the time and date of the emergency.

For more information regarding this leave, please see your supervisor.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Witness Leave

Employees are given the necessary time off without pay to attend or participate in a court proceeding in accordance with state law. We ask that you notify your supervisor of the need to take witness leave as far in advance as is possible.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Victims of Crime Leave

The company will grant reasonable and necessary leave from work, without pay, to employees who are victims of a crime to attend or participate in legal proceedings pertaining to the crime. Affected employees must give the company reasonable notice that leave under this policy is required.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Social Security

During your employment, you and the company both contribute funds to the federal government to support the Social Security program. This program is intended to provide you with retirement benefit payments and medical coverage once you reach retirement age.

Unemployment Insurance

Upon separation from employment, you may be entitled to state and federal unemployment insurance benefits. Information about unemployment insurance can be obtained from your supervisor.

Workers' Compensation

On-the-job injuries are covered by our Workers' Compensation insurance policy. This insurance is provided at no cost to you. If you are injured on the job, no matter how slightly, report the incident immediately to your supervisor. Consistent with applicable state law, failure to report an injury within a reasonable period of time could jeopardize your claim. We ask for your assistance in alerting management to any condition that could lead to or contribute to an employee accident.

Conduct at Client's Office

The nature of our company may require that employees perform work connected with a client's assignment at the client's office. The importance of professional conduct when working in a client's office cannot be emphasized enough. Professional conduct is a broad term that is open to many interpretations. The following guidelines describe appropriate conduct when working at a client's office:

> - Limit discussions with client employees to matters that concern their department and level of responsibility. Long, personal discussions with client personnel are discouraged during working hours on the client's worksite. Such disruptions of work will only offend client executives and client employees.

> - Do not discuss internal affairs with client personnel during working hours on the client's worksite.

- Avoid comments or criticisms involving other companies and their particular work or fees.

- Refrain from discussing shortcomings or idiosyncrasies of client employees.

- Avoid conversations involving client matters in all places that would violate client confidentiality.

- Avoid discussing procedural problems with management while client employees are present.

- Do not borrow money from a client unless the client's business involves lending money.

- Do not solicit clients for charitable donations.

Confidentiality of Client Matters

Our professional ethics require that each employee maintain the highest degree of confidentiality when handling client matters.

To maintain this professional confidence, no employee shall disclose client information to other clients, friends, or members of one's own family.

Questions concerning client confidentiality may be addressed with your supervisor.

Discussions with Clients

When working on an assignment in a clients' office, you may be asked to offer specific suggestions or comments regarding his or her practices.

Prior to discussing any suggestions with a client, your recommendations must first be approved by your supervisor.

Care of Client Records

The impression that clients have of our company is based, in part, on the way we care for their records. If we are careless with their files and records, clients may conclude that we have the same attitude toward our technical work. As professionals, we must respect the confidence in which we are entrusted and ensure that client files are handled with care.

When possible, obtain all material from client files and then return the material back to the files. Material should be returned in the same condition or better than when it was received.

Under no circumstances will outside requests for client material be fulfilled unless prior written permission is received from your supervisor.

Deviations in Client Records

Occasionally you may find what appears to be an obvious clerical or mathematical error on the part of the client. Mistakes of this nature should tactfully be brought to the attention of the appropriate person. When discussing such an error, be certain of the mistake, be careful with whom it is discussed and most importantly, be diplomatic in handling the misunderstanding.

During your career, you may discover or suspect evidence of theft, embezzlement, defalcation or some other irregular practice on the part of the client or client personnel. If such an event occurs, inform your supervisor immediately. Under no circumstances should you discuss the matter with the client or client personnel.

Use of Client Telephones

When working at a client's office, keep telephone usage to a minimum. Do not disclose the location and telephone number of your client assignment to outsiders. Direct all telephone calls to our company to ensure the identities of our clients are protected. Messages will then be relayed to staff members working at the client's place of business.

Personal calls must be made from outside the client's office. Incoming personal calls or calls from other clients are discouraged.

Attendance and Punctuality

Attendance and punctuality are important factors for your success within our company. We work as a team and this requires that each person be in the right place at the right time.

If you are going to be late for work or absent, notify your supervisor as far in advance as is feasible under the circumstances, but before the start of your workday.

Personal issues requiring time away from your work, such as doctor's appointments or other matters, should be scheduled during your nonworking hours if possible.

If you are absent for one day without notifying the company, it is assumed that you have voluntarily abandoned your position with the company, and you will be removed from the payroll.

Standards of Conduct

Each employee has an obligation to observe and follow the company's policies and to maintain proper standards of conduct at all times. If an individual's behavior interferes with the orderly and efficient operation of a department, corrective disciplinary measures will be taken.

Disciplinary action may include a verbal warning, written warning, suspension with or without pay, and/or discharge. The appropriate disciplinary action imposed will be determined by the company. The company does not guarantee that one form of action will necessarily precede another.

Among other things, the following may result in disciplinary action, up to and including discharge: violation of the company's policies or safety rules; insubordination; unauthorized or illegal possession, use or sale of alcohol or controlled substances on work premises or during working hours, while engaged in company activities or in company vehicles; unauthorized possession, use or sale of weapons, firearms or explosives on work premises; theft or dishonesty; physical harassment; sexual harassment; disrespect toward fellow employees, visitors or other members of the public; performing outside work or use of company property, equipment or facilities in connection with outside work while on company time; poor attendance or poor performance. These examples are not all inclusive. We emphasize that discharge decisions will be based on an assessment of all relevant factors.

Nothing in this policy is designed to modify our employment-at-will policy.

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Computer Software Licensing

The company purchases or licenses the use of various computer software programs. Neither the company nor any of the company's employees have the right to duplicate this computer software or its related documentation. Unauthorized duplication of computer software is a federal offense, punishable by up to a \$250,000 fine and up to five years in jail.

The company does not condone the illegal duplication of software. You must use the software in accordance with the license agreement. This policy applies not only to individual desktop computers and laptops but to local area networks as well.

Employees learning of any misuse of software or related documentation within the company shall notify a member of management. Employees who reproduce, acquire or use unauthorized copies of computer software will be subject to discipline, up to and including discharge.

Client and Public Relations

Our company's reputation is built on excellent service and quality work. To maintain this reputation requires the active participation of every employee.

The opinions and attitudes that clients have toward our company may be determined for a long period of time by the actions of one employee. It is sometimes easy to take a client for granted, but if we do we run the risk of losing not only that client, but his or her associates, friends or family who may also be clients or prospective clients.

Each employee must be sensitive to the importance of providing courteous treatment in all working relationships.

Non-Solicitation

The company believes employees should have a work environment free from interruptions of a non-work related nature, as work time is for work. When you are to be working you should focus on your duties and not engage in activities that would interfere with your own work or the work of others. For the purpose of this policy, solicitation includes, but is not limited to, for collection of any debt or obligation, for raffles of any kind or chance taking, or for the sale of merchandise or business services, the attempt to sell any product or service (e.g. selling or collecting for Tupperware®, Avon® products, churches, schools, Girl Scout cookies, etc). Such interruptions can be both detrimental to the quality of work and efficiency, and may not be respectful of others job responsibilities and right not to be interrupted.

Employees may not engage in solicitation for any purpose during his/her work time, which includes the working time of the employee who seeks to solicit and the employee who is being solicited. Although solicitation is not encouraged, it is permitted as long as it is limited to the employee's break and lunch time and kept out of active working areas. Nothing in this policy is intended to restrict an employee's statutory rights.

Distribution

Distribution of any type (materials, goods, etc.) is prohibited in work areas at any time, whether or not the employees are on working time. Non-employees are prohibited from distributing materials to employees on company premises at any time. Inappropriate literature is prohibited, e.g. literature that violates the company's non-harassment and discrimination policies; items of a defamatory nature, items that include threats of violence, unprotected literature of a political nature that is highly inflammatory and likely to disrupt facility discipline and order or safety. Nothing in this policy is intended to restrict an employee's statutory rights.

Changes in Personal Data

To aid you and/or your family in matters of personal emergency, we need to maintain up-to-date information.

Changes in name, address, telephone number, marital status, number of dependents or changes in next of kin and/or beneficiaries should be given to your supervisor promptly.

Care of Equipment

You are expected to demonstrate proper care when using the company's property and equipment. No property may be removed from the premises without the proper authorization of management. If you lose, break or damage any property, report it to your supervisor at once.

Personal Telephone Calls

It is important to keep our telephone lines free for client calls. Although the occasional use of the company's telephones for a personal emergency may be necessary, routine personal calls are discouraged.

Personal cellular telephones must be turned off or set to a silent alert during working hours while on company premises.

Employees are prohibited from using cellular telephones to text message during working hours while on company premises.

Internet Usage and Monitoring

As a growing company, we recognize the need to stay on the cutting edge of technology. This is one of the reasons we allow employees to have access to the Internet. The Internet is intended for business use only. Use of the Internet for any non-business purpose, including but not limited to, personal communication or solicitation, purchasing personal goods or services, gambling and downloading files for personal use, is strictly prohibited.

Our company's policies against sexual and other types of harassment apply fully to Internet usage. Violations of those policies are not permitted and may result in disciplinary action, up to and including discharge. Therefore, employees are also prohibited from displaying, transmitting and/or downloading sexually explicit images, messages, ethnic slurs, racial epithets or anything that could be construed as harassment or disparaging to others.

Consistent with applicable federal and state law, the time you spend on the Internet may be tracked through activity logs for business purposes. All abnormal or inappropriate usage will be investigated thoroughly. For business purposes, management reserves the right to search and/or monitor the company's Internet usage and the files/transmissions of any employee without advance notice and consistent with applicable state and federal laws. Employees should expect that communications that they send and receive by the Internet will be disclosed to management. Employees should not assume that communications that they send and receive by the Internet are private or confidential.

Employees learning of any misuse of the Internet shall notify a member of management.

Violation of this policy may result in disciplinary action up to and including discharge.

Acceptable Use of Electronic Communications

This policy contains quidelines for Electronic Communications created. sent. received. used. transmitted, or stored using company communication systems or equipment and employee provided systems or equipment used either in the workplace, during working time or to accomplish work tasks. "Electronic Communications" include, among other things. messages, images, data or any other information used in e-mail, instant messages, voice mail, fax machines, computers. personal digital assistants (including Blackberry, iPhone, iPad, tablet, smart phone or similar devices), text messages, pagers, telephones, cellular and mobile phones including those with cameras, Intranet, Internet, back-up storage, information on a memory or flash key or card, jump or zip drive or any other type of internal or external removable storage drives. In the remainder of this policy, all of these communication devices are collectively referred to as "Systems."

Employees may use our Systems to communicate internally with co-workers or externally with clients, suppliers, vendors, advisors, and other business acquaintances for business purposes.

All Electronic Communications contained in company Systems are company records and/or property. Although an employee may have an individual password to access our Systems, the Systems and Electronic Communications belong to the company. The Systems and Electronic Communications are accessible to the company at all times including periodic unannounced inspections. Our Systems and Electronic Communications are subject to use, access, monitoring, review, recording and disclosure without further notice.

Our Systems and Electronic Communications are not confidential or private. The company's right to use, access, monitor, record and disclose Electronic Communications without further notice applies equally to employee-provided systems or equipment used in the workplace, during working time, or to accomplish work tasks.

Although incidental and occasional personal use of our Systems that does not interfere or conflict with productivity or the company's business or violate policy is permitted, personal communications in our Systems are treated the same as all other Electronic Communications and will be used, accessed, recorded, monitored, and disclosed by the company at any time without further notice. Since all Electronic Communications and Systems can be accessed without advance notice, employees should not use our Systems for communication or information that employees would not want revealed to third parties.

Employees may not use our Systems in a manner that violates our policies including but not limited to Equal Employment Opportunity, No Harassment. Confidentiality of Client Matters, Care of Client Records, Protecting Company Information, Non-Solicitation. Distribution, and Internet Usage. Employees may not use our Systems in any way that may be seen as insulting, disruptive, obscene, offensive, or harmful to morale. Examples of prohibited uses include, but are not limited to, sexually-explicit drawings, messages, images, cartoons, or jokes; propositions or love letters; ethnic or racial slurs, threats of violence or bullying, or derogatory comments; or any other message or image that may be in violation of company policies or federal, state or local law.

In addition, employees may **not** use our Systems:

- To download, save, send or access any discriminatory or obscene material;
- To download anything from the internet (including shareware or free software) without the advance written permission of their supervisor;
- To download, save, send or access any site or content that the company might deem "adult entertainment;"
- To access any "blog" or otherwise post a personal opinion on the Internet (see Social Media policy);
- To solicit employees or others;
- To attempt or to gain unauthorized or unlawful access to computers, equipment, networks, or systems of the company or any other person or entity;
- In connection with any infringement of intellectual property rights, including but not limited to copyrights; and
- In connection with the violation or attempted violation of any law.

An employee may not misrepresent, disguise, or conceal his or her identity or another's identity in any way while using Electronic Communications; make changes to Electronic Communications without clearly indicating such changes; or use another person's account, mail box, password, etc. without prior written approval of the account owner and without identifying the actual author.

Employees must always respect intellectual property rights such as copyrights and trademarks. Employees must not copy, use, or transfer trade secrets or proprietary materials of the company or others without appropriate authorization. All Systems passwords and encryption keys must be available and known to the company. Employees may not install password or encryption programs without the written permission of their supervisor. Employees may not use the passwords and encryption keys belonging to others.

Numerous state and federal laws apply to Electronic Communications. The company will comply with applicable laws. Employees also must comply with applicable laws and should recognize that an employee could be personally liable and/or subject to fine and imprisonment for violation of applicable laws.

This policy does not limit an employee's rights under Section 7 of the National Labor Relations Act. Nothing in this policy is meant to restrict an employee's right to discuss the terms and conditions of his/her employment during non-working hours using non-company systems.

Violations of this policy may result in disciplinary action up to and including discharge as well as possible civil liabilities or criminal prosecution. Where appropriate, the company may advise legal officials or appropriate third parties of policy violations and cooperate with official investigations. We will not, of course, retaliate against anyone who reports possible policy violations or assists with investigations.

If you have questions about the acceptable use of our Systems or the content of Electronic Communications, ask your supervisor for advance clarification.

Social Media

The company has in place policies that govern use of its own electronic communication systems, equipment, and resources which employees must follow. We encourage you to use good judgment when communicating via social media.

"Social media" includes all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else's web log or blog, journal or diary, personal web site, social networking or affinity web site, web bulletin board or a chat room, whether or not associated or affiliated with the company, as well as any other form of electronic communication.

The same principles and guidelines found in the company's Employee Handbook policies apply to your activities online. Ultimately, you are solely responsible for what you post online. Before creating online content, consider some of the risks and rewards that are involved. Keep in mind that any of your conduct that adversely affects your job performance, the performance of fellow employees or otherwise adversely affects clients, vendors, suppliers, people who work on behalf of the company or its legitimate business interests may result in disciplinary action up to and including immediate discharge.

The following is a general and non-exhaustive list of guidelines you should keep in mind:

 Always be fair and courteous to fellow employees, clients, vendors, suppliers or people who work on behalf of the company. Also, keep in mind that you are more likely to resolve work related complaints by speaking directly with your co-workers or by utilizing our Talk To Us policy

than by posting complaints to a social media outlet. Nevertheless, if you decide to post complaints or criticism, avoid using statements, photographs, video or audio that reasonably could be viewed as malicious. obscene. threatening or intimidating, that disparages clients, employees, vendors, or suppliers, or that constitute harassment or miaht bullvina. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, age, gender, national origin, color, disability, religion or any other status protected by federal, state or local law or company policy. Inappropriate postings that mav include discriminatory remarks, harassment, retaliation, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated and may subject you to disciplinary action up to and including immediate discharge.

- 2. Make sure you are always truthful and accurate when posting information or news. If you make a mistake, correct it quickly. Be open about any previous posts you have altered. Use privacy settings when appropriate. Remember that the Internet archives almost everything; therefore, even deleted postings can be searched. The Internet is immediate, nothing that is posted ever truly "expires." Never post any information or rumors that you know to be false about the company, fellow employees, clients, vendors, suppliers, people working on behalf of the company or competitors.
- Maintain the confidentiality of company trade secrets and proprietary or confidential information. Trade secrets may include

information regarding the development of systems, processes, products, know-how and technology. Do not post internal reports, policies, procedures or other internal businessrelated confidential communications.

- Do not create a link from your blog, website or other social networking site to the company's website without identifying yourself as a company employee.
- Express only *your* personal opinions. Never 5. represent yourself as a spokesperson for the company. If the company is a subject of the content you are creating, be clear and open about the fact that you are an employee and make it clear that your views do not represent those of the company, fellow employees, clients, vendors, suppliers or people working on behalf of the company. If you do publish a blog or post online related to the work you do or subjects associated with the company, make it clear that you are not speaking on behalf of the company. It is best to include a disclaimer such as "The postings on this site are my own and do not necessarily reflect the views of Jupiter Consulting Services, LLC".
- You must refrain from using social media while on working time or while using equipment we provide, unless it is work-related as authorized by your supervisor, or other member of management; or consistent with the Acceptable Use of Electronic Communications Policy.
- Do not use any company email addresses to register on social networks, blogs or other online tools utilized for personal use.

Employees are encouraged to report violations of this policy. The company prohibits retaliation against any employee for reporting a possible deviation from this policy or for cooperating in an investigation. Any employee who retaliates against another employee for reporting a possible deviation from this policy or for cooperating in an investigation will be subject to disciplinary action, up to and including immediate discharge.

Employees should not speak to the media on the company's behalf without contacting their supervisor. All media inquiries should be directed to them.

If you have questions or need further guidance, please contact your supervisor.

Security of Electronic Devices

Each employee provided with a laptop computer, iPad, iPhone, smart phone, tablet or similar device is responsible for the physical security of that device. All devices acquired for or on behalf of the company are company property. The device must be locked up and stored in a secure location when it is not in the immediate possession of the authorized user. In addition, the user must return the device immediately upon request of the company. A user must notify your supervisor immediately if the device is lost, stolen, misplaced, or damaged. All work created or performed on the device is company property. The device is subject to inspection by the company at any time without further advance notice. The device must be used in a manner that complies with all company policies including the Acceptable Use of Electronic Communications, Employment Opportunity, No Harassment. Equal Confidentiality of Client Matters, Care of Client Records, Protecting Company Information, and Internet Usage.

Violations of this policy may be grounds for disciplinary action up to and including discharge.

Dress Policy

Employees are expected to maintain the highest standards of personal cleanliness and present a neat, professional appearance at all times.

Our clients' satisfaction represents the most important and challenging aspect of our business. Whether or not your job responsibilities place you in direct client contact, you represent the company with your appearance as well as your actions. The properly-attired individual helps to create a favorable image for the company, to the public and fellow employees.

The company maintains a business casual environment. All employees should use discretion in wearing attire that is appropriate for the office and client interaction.

Personal Hygiene

Maintaining a professional, business-like appearance is very important to the success of our company. Part of the impression you make on others depends on your choice of dress, personal hygiene and courteous behavior. A daily regimen of good grooming and hygiene is expected of everyone. Please ensure that you maintain good personal hygiene habits. While at work, you are required to be clean, dressed appropriately and well groomed.

Protecting Company Information

Protecting our company's information is the responsibility of every employee. Do not discuss the company's confidential business or proprietary business matters, or share confidential, personal employee information with anyone who does not work for us such as friends, family members, members of the media, or other business entities. You may be required to sign a non-compete and/or a nondisclosure agreement as a condition of your employment, in accordance with state and federal law.

Confidential information does not include information pertaining to the terms and conditions of an employee's employment. Nothing in this policy is designed to limit an employee's rights under Section 7 of the National Labor Relations Act.

All telephone calls regarding a current or former employee's position/compensation with our company must be forwarded to your supervisor.

The company's address shall not be used for the receipt of personal mail.

Conflict of Interest/Code of Ethics

A company's reputation for integrity is its most valuable asset and is directly related to the conduct of its officers and other employees. Therefore, employees must never use their positions with the company, or any of its clients, for private gain, to advance personal interests or to obtain favors or benefits for themselves, members of their families or any other individuals, corporations or business entities.

The company adheres to the highest legal and ethical standards applicable in our business. The company's business is conducted in strict observance of both the letter and spirit of all applicable laws and the integrity of each employee is of utmost importance.

Employees of the company shall conduct their personal affairs such that their duties and responsibilities to the company are not jeopardized and/or legal questions do not arise with respect to their association or work with the company.

If You Must Leave Us

Should you decide to leave your employment with us, we ask that you provide your supervisor with at least two weeks' advance notice. Your thoughtfulness is appreciated and will be noted favorably should you ever wish to reapply for employment with the company.

Generally, we will confirm upon request our employees' dates of employment and job title.

All company property, including this Employee Handbook, must be returned at the end of employment. Otherwise, the company may take action to recoup any replacement costs and/or seek the return of company property through appropriate legal recourse.

You should notify the company if your address changes during the calendar year in which discharge occurs so that your tax information will be sent to the proper address.

Each Employee's Responsibility

Safety can only be achieved through teamwork at our company. Each employee, supervisor and manager must practice safety awareness by thinking defensively, anticipating unsafe situations and reporting unsafe conditions immediately.

Please observe the following precautions:

- 1. Notify your supervisor of any emergency situation. If you are injured or become sick at work, no matter how slightly, you must inform your supervisor immediately.
- The use of alcoholic beverages or illegal substances during working hours will not be tolerated. The possession of alcoholic beverages or illegal substances on the company's property is forbidden.
- 3. Use, adjust and repair machines and equipment only if you are trained and qualified.
- 4. Know the proper lifting procedures. Get help when lifting or pushing heavy objects.
- Understand your job fully and follow instructions. If you are not sure of the safe procedure, don't guess; just ask your supervisor.
- 6. Know the locations, contents and use of first aid and fire fighting equipment.

A violation of a safety precaution is in itself an unsafe act. A violation may lead to disciplinary action, up to and including discharge.

Workplace Violence

Violence by an employee or anyone else against an employee, supervisor or member of management will not be tolerated. The purpose of this policy is to minimize the potential risk of personal injuries to employees at work and to reduce the possibility of damage to company property in the event someone, for whatever reason, may be unhappy with a company decision or action by an employee or member of management.

If you receive or overhear any threatening communications from an employee or outside third party, report it to your supervisor at once. Do not engage in either physical or verbal confrontation with a potentially violent individual. If you encounter an individual who is threatening immediate harm to an employee or visitor to our premises, contact an emergency agency (such as 911) immediately.

All reports of work-related threats will be kept confidential to the extent possible, investigated and documented. Employees are expected to report and participate in an investigation of any suspected or actual cases of workplace violence and will not be subjected to disciplinary consequences for such reports or cooperation.

Violations of this policy, including your failure to report or fully cooperate in the company's investigation, may result in disciplinary action, up to and including discharge.

Workplace Searches

To protect the property and to ensure the safety of all employees, clients and the company, the company reserves the right to conduct personal searches consistent with state law, and to inspect any packages, parcels, purses, handbags, brief cases, lunch boxes or any other possessions or articles carried to and from the company's property. In addition, the company reserves the right to search any employee's office, desk, files, locker, equipment or any other area or article on our premises. In this regard, it should be noted that all offices, desks, files, lockers, equipment, etc. are the property of the company, and are issued for the use of employees only during their employment. Inspection may be conducted at any time at the discretion of the company.

Persons entering the premises who refuse to cooperate in an inspection conducted pursuant to this policy may not be permitted to enter the premises. Employees working on or entering or leaving the premises who refuse to cooperate in an inspection, as well as employees who after the inspection are believed to be in possession of stolen property or illegal substances, will be subject to disciplinary action, up to and including discharge, if upon investigation they are found to be in violation of the company's security procedures or any other company rules and regulations.

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Smoking in the Workplace

Our company is committed to providing a safe and healthy environment for employees and visitors. Smoking is allowed only in designated areas outside the building.

Violations of this policy may result in disciplinary action, up to and including discharge.

No Weapons in the Workplace

Possession, use or sale of weapons, firearms or explosives on work premises, while operating company machinery, equipment or vehicles for work-related purposes or while engaged in company business off premises is forbidden except where expressly authorized by the company and permitted by state and local laws. This policy applies to all employees, including but not limited to, those who have a valid permit to carry a firearm.

Employees who are aware of violations or threats of violations of this policy are required to report such violations or threats of violations to their supervisor immediately.

Violations of this policy will result in disciplinary action, up to and including discharge.

In An Emergency

Your supervisor should be notified immediately when an emergency occurs. Emergencies include all accidents, medical situations, bomb threats, other threats of violence, and the smell of smoke. If your supervisor is unavailable, contact the nearest company official.

Should an emergency result in the need to communicate information to employees outside of business hours, your supervisor will contact you. Therefore, it is important that employees keep their personal emergency contact information up to date. Notify your supervisor when this information changes.

When events warrant an evacuation of the building, you should follow the instructions of your supervisor or any other member of management. You should leave the building in a quick and orderly manner. You should assemble at the pre-determined location as communicated to you by your supervisor to await further instructions or information.

Please direct any questions you may have about the company's emergency procedures to your supervisor.

Substance Abuse

The company has vital interests in ensuring a safe, healthy and efficient working environment for our employees, their co-workers and the clients we serve. The unlawful or improper presence or use of controlled substances in the workplace presents a danger to everyone. For these reasons, we have established as a condition of employment and continued employment with the company the following substance abuse policy.

Employees are prohibited from reporting to work or working while using illegal or unauthorized substances. Employees are prohibited from reporting to work or working when the employee uses any controlled substance, except when the use is pursuant to a doctor's orders and the doctor advised the employee that the substance does not adversely affect the employee's ability to safely perform his or her job duties.

In addition, employees are prohibited from engaging in the unlawful or unauthorized manufacture, distribution, sale or possession of illegal or unauthorized substances in the workplace including: on company paid time, on company premises, in company vehicles, or while engaged in company activities. Our employees are also prohibited from reporting for duty or remaining on duty with any alcohol in their systems. Employees are further prohibited from consuming alcohol during working hours, including meal and break periods.

Your employment or continued employment with the company is conditioned upon your full compliance with the foregoing substance abuse policy. Any violation of this policy may result in disciplinary action, up to and including discharge. Consistent with its fair employment policy, the company maintains a policy of non-discrimination and reasonable accommodation with respect to recovering addicts and alcoholics, and those having a medical history reflecting treatment for substance abuse conditions. We encourage employees to seek assistance before their substance use renders them unable to perform their essential job functions or jeopardizes the health and safety of themselves or others. The company will attempt to assist its employees through referrals to rehabilitation, appropriate leaves of absence and other measures consistent with the company's policies and applicable federal, state or local laws.

The company further reserves the right to take any and all appropriate and lawful actions necessary to enforce this substance abuse policy including, but not limited to, the inspection of company issued lockers, desks or other suspected areas of concealment.

This policy represents management guidelines. For more information, please speak to your supervisor.

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Receipt of Employee Handbook and Employment-At-Will Statement

This is to acknowledge that I have received a copy of the Jupiter Consulting Services, LLC Employee Handbook and I understand that it contains information about the employment policies and practices of the company. I agree to read and comply with this Employee Handbook. I understand that the policies outlined in this Employee Handbook are management guidelines only, which in a developing business will require changes from time to time. I understand that the company retains the right to make decisions involving employment as needed in order to conduct its work in a manner that is beneficial to the employees and the company. I understand that this Employee Handbook supersedes and replaces any and all prior Employee Handbooks and any inconsistent verbal or written policy statements.

I understand that except for the policy of at-will employment, the company reserves the right to revise, delete and add to the provisions of this Employee Handbook at any time without further notice. All such revisions, deletions or additions to the Employee Handbook will be in writing and will be signed by your supervisor of the company. I understand that no oral statements or representations can change the provisions of this Employee Handbook.

I understand that this Employee Handbook is not intended to create contractual obligations with respect to any matters it covers and that the Employee Handbook does not create a contract guaranteeing that I will be employed for any specific time period.

THIS COMPANY IS AN AT-WILL EMPLOYER. THIS MEANS THAT REGARDLESS OF ANY PROVISION IN THIS EMPLOYEE HANDBOOK, THE COMPANY OR I

MAY TERMINATE THE EMPLOYMENT RELATIONSHIP AT ANY TIME. FOR ANY REASON. WITH OR WITHOUT CAUSE OR NOTICE. NOTHING IN THIS EMPLOYEE HANDBOOK OR IN ANY DOCUMENT OR STATEMENT, WRITTEN OR ORAL, SHALL LIMIT THE RIGHT то **TERMINATE** EMPLOYMENT AT-WILL. NO OFFICER. EMPLOYEE OR REPRESENTATIVE OF THE COMPANY IS AUTHORIZED TO ENTER INTO AN AGREEMENT-EXPRESS OR IMPLIED—WITH ME OR ANY EMPLOYEE FOR EMPLOYMENT FOR A SPECIFIED AGREEMENT PERIOD OF TIME. ANY то EMPLOYMENT FOR A SPECIFIED PERIOD OF TIME WILL BE PUT INTO WRITING AND SIGNED BY YOUR SUPERVISOR OF THE COMPANY.

I understand that this Employee Handbook refers to current benefit plans maintained by the company and that I must refer to the actual plan documents and summary plan descriptions as these documents are controlling.

I also understand that if a written contract is inconsistent with the Employee Handbook, the written contract is controlling.

If I have questions regarding the content or interpretation of this Employee Handbook, I will ask my supervisor or a member of management.

NAME	
DATE	
EMPLOYEE SIGNATURE	

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