

Contents

Introduction	4
Acknowledgment	5
Company Objectives	6
Description and Organization of the Company	7
Personnel Policies	8
Nature of Employment	8
Equal Employment Opportunity	8
Business Ethics and Conduct.....	8
Employee Behavior and Appearance	9
Employee Conduct and Work Rules.....	9
Client Relationships.....	10
Business Development Activities	11
Political and Social Activities	11
Employment of Relatives	12
Outside Employment	12
Employee Personnel File.....	12
No Solicitation	13
Open Door Policy	13
Employment Verification	13
Employment Categories.....	14
Working Hours	15
Telecommuting	15
Attendance Policy	15
Severe Weather Policy	16
Use of Company Telephones	16
Use of Company Cell Phones While Driving.....	16
Computers.....	17
Email.....	17
Internet Usage	18

Social Media	19
Company Sponsored Use of Social Media	19
Personal Use of Social Media	20
Company Correspondence and Reports	21
Company Reports, Drawings, and Other Deliverables.....	21
Patent Rights	21
Mail and Product Literature.....	22
Protection of Personal Property	22
Inspection of Personal Property	22
Workplace Violence Avoidance	22
First Aid	23
Safety	23
Alcohol, Drugs and Controlled Substances	24
Accident Reporting	25
Personal Car Usage Guidelines	26
Driver's License Requirement	27
Operation of Company Vehicles and Equipment.....	27
Tobacco-Free Workplace Policy.....	28
Unlawful Harassment.....	28
Sexual Harassment.....	28
Other Forms of Discriminatory Harassment	29
Eliminating All Forms of Discriminatory Harassment	30
Performance Reviews	30
Disciplinary Action	30
Dispute Resolution.....	33
Bulletin Boards.....	33
Employment Compensation	34
Employment Compensation	34
Safe Harbor Policy.....	34
Compensatory Time.....	37

Bonus Policy	37
Employment Benefits.....	38
Disclaimer.....	38
Group Medical and Dental Insurance	38
Section 125 Plan.....	38
Short and Long Term Disability Insurance	39
Benefits While on STD and LTD Leave	39
Life and AD&D Insurance	39
Voluntary Life Insurance	39
Workers' Compensation	40
Unemployment Compensation.....	40
401(k) & Profit Sharing Plan.....	40
Personal Time Off (PTO).....	42
Compensation for Accrued Personal Leave upon Termination	43
Holidays.....	43
Leave of Absence	43
Bereavement Leave	44
Military Leave.....	44
Jury Duty	47
Maternity Leave	47
Civic and Religious Activities	47
COBRA	48
HIPAA	48
ERISA	49
FMLA (Family Medical Leave Act)	49
Professional, Technical and Educational (PTE) Activities.....	49
Termination of Compensation and Benefits.....	51
Resignation	51
Rehire	51

Introduction

This Handbook is a written collection of the various general policies governing employees of NGE, LLC (NGE). This Handbook is intended only to provide employees of NGE with basic information concerning company policies. It is intended to be a reference guide for employees to enable them to understand the company's policy on a given employment related issue. This Handbook is not a contract of employment.

This Handbook should not be interpreted as a guarantee of any benefits associated with employment, and NGE reserves the right to revise, cancel, delete or add to any of the terms and conditions of employment, including the policies set forth in the Handbook, the benefits of employment, job descriptions, job duties, and any NGE policies or procedures without notice to its employees. This Handbook contains general information, which is provided for NGE employee guidance. Specific questions should be referred to NGE's office manager.

The current Handbook dated June 1, 2012 supersedes all prior manual editions.

Acknowledgment

I, _____, hereby acknowledge receipt of the NGE

(Printed Employee Name)

Employee Handbook. NGE has prepared this Handbook as a guide to general policies, benefits, and other information relating to my employment. However, neither this Handbook, nor any other NGE communication or practice shall be interpreted as altering my status as an at-will employee or creating an employment contract, expressed or implied. I understand that NGE reserves the right to make changes in the content or application of its policies as it deems appropriate, and these changes may be implemented even if they have not been communicated, reprinted, or substituted in this Handbook. I also understand that nothing in this Handbook or any other policy or communication alters the fact that my employment is at-will and can be terminated by NGE at any time, with or without cause and without prior notice.

I further understand and agree that no employee or representative of NGE, other than NGE's owners, have any authority to change the at-will employment relationship or to make any agreement contrary to the foregoing. I acknowledge that it is my responsibility to read and comply with the policies set forth in the Handbook, and that continued employment constitutes acceptance of any revisions that may be made in content or application of the Handbook.

I also understand and agree that the Handbook is the property of NGE and that all information contained therein is confidential information. The Handbook shall be returned to NGE upon cessation of employment.

(Employee Signature)

(Date)

PLEASE SIGN THIS FORM AND RETURN IT TO THE OFFICE MANAGER.

Company Objectives

The success and reputation of NGE is dependent primarily upon the efforts of its employees. Consequently, whether employee is on or off the job, it is imperative that all employees act in a professional and responsible manner.

It is the intent of NGE to promote the development of its staff in the practical, as well as technical aspects of the company's business. Creative thinking and innovative applications are encouraged. Employees should feel free to express and communicate their ideas to others in the company, including management.

NGE is firmly committed to offering equal opportunity for all, without regard to matters such as age, race, color, religion, national origin, gender or disability. Advancement and individual recognition is based on individual merits and accomplishments.

With your assistance, NGE will strive to prosper and flourish and provide a dynamic, innovative work place for its employees. In order to achieve these goals, employees must maintain a high level of technical performance and focus on excellent service to the company clients.

Description and Organization of the Company

NGE is a professional consulting engineering firm providing services in the areas of civil and geotechnical engineering, environmental consulting, construction monitoring and testing, material testing, and subsurface exploration. NGE presently operates two offices. The corporate office is located in Moon Township, Pennsylvania. A branch office is located in St. Albans, West Virginia. Senior management within this Handbook is defined as NGE's owners.

The company's basic goal is to provide excellent and timely service to facilitate a growing client base and expansion of the company. Each project is completed under the supervision of a project manager by staff members selected for the particular assignment. Outside consultants may be retained as part of the project team, depending upon project requirements.

All staff members are charged with varying levels of responsibility in the area of business development. All staff members have the responsibility of always portraying the company in a highly professional and courteous manner whenever they are in a position to be observed by the general public and/or our clients.

Personnel Policies

Nature of Employment

Your employment at NGE is voluntary and your employment is at will. “At will” means that you are free to resign at any time, with or without cause. Likewise, “at will” means that NGE may terminate your employment at any time, with or without cause or advance notice, as long as there is no violation of any applicable federal or state law.

The policies in this Handbook do not create a contract. The policies should not be construed to constitute contractual obligations of any kind or a contract of employment between NGE and any employee. The provisions in the Handbook have been developed at the discretion of management and, except for the policy of employment-at-will, may be amended or cancelled at any time, at the sole discretion of NGE.

These provisions replace all other existing policies and procedures and may not be changed or added to without the express written approval of the President of NGE.

Equal Employment Opportunity

NGE is an equal employment opportunity employer. Employment decisions are based on merit, qualifications, abilities and business needs, and not on race, color, religion, gender, national origin, age, physical or mental disability, marital status, or any other characteristic protected by law. This policy applies to all areas of employment, including recruitment, hiring, training and development, promotion, transfer, termination, layoff, compensation benefits, social and recreational programs, and all other conditions and privileges of employment in accordance with applicable federal, state and local laws.

NGE complies with the provisions of the Americans with Disabilities Act (ADA). Reasonable accommodations will be made for qualified employees with disabilities.

Business Ethics and Conduct

We expect NGE employees to be ethical in their conduct. NGE requires employees to carefully follow all laws and regulations, and have the highest standards of conduct and personal integrity.

Our continued success depends on our customers' trust. Employees owe a duty to NGE, our customers, and owners to act in ways that will earn their continued trust and confidence.

As an organization, NGE will comply with all applicable laws and regulations. We expect all employees to conduct business in accordance with the letter, spirit, and intent of all relevant laws and to not do anything that is illegal, dishonest, or unethical. However, if you are not sure if an action is ethical or proper, you should discuss the matter openly with your supervisor.

It is the responsibility of every NGE employee to comply with our policy of business ethics and conduct. Employees who ignore or do not comply with this standard of business ethics and conduct may be subject to disciplinary action, up to and including possible termination of employment.

Employee Behavior and Appearance

All personnel shall bear in mind that they are, at all active work times, representatives of NGE. Consequently, their personal appearance and their actions and behavior, during business hours, are important to their advancement and the continuing development of the reputation of NGE.

Because of the wide variety of job assignments and duties, it is impractical and undesirable to describe specific modes of dress. Staff should, however, always strive to dress in a neat and clean manner, consistent with the specific job assignment. This may necessitate having available a change of clothing as may be necessary to accommodate the performance of various assignments which may arise from day to day.

As with personal appearance, personal behavior is also critical to the overall impression which we give our clients and associates. Consequently, staff shall always be courteous and polite. The use of vulgar or socially unacceptable language shall be discouraged. For employees that choose to use tobacco products, it shall be done in a manner so as not to cause discomfort to others, violate rules or regulations, constitute a safety hazard, and/or conflict with one's ability to perform the work required in an efficient and technically correct manner. Please refer to NGE's Tobacco-Free Workplace Policy, page 28 for additional information.

Additionally, the use of intoxicating beverages or drugs during working hours or while traveling in, or operating a company vehicle, is prohibited and is considered grounds for discipline, up to and including termination. All NGE employees must abide by the company's Drug-Free Workplace policy (Section 3).

Employee Conduct and Work Rules

NGE expects employees to follow certain work rules and conduct themselves in ways that protect the interests and safety of all our employees.

While it is impossible to list every action that is unacceptable conduct, the following list contains some examples. Employees who do not follow work rules such as these may be subject to disciplinary action, up to and including termination of employment:

- Theft or inappropriate removal or possession of property
- Dishonesty (lying)
- Falsification of timekeeping records

- Working under the influence of alcohol or illegal drugs
- Possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the workplace, while on duty, or while operating employer-owned vehicles or equipment
- Fighting or threatening violence in the workplace
- Boisterous or disruptive activity in the workplace
- Negligence or improper conduct leading to damage of employer-owned or customer-owned property
- Insubordination or other disrespectful conduct
- Violation of safety or health rules
- Smoking in prohibited areas
- Sexual or other unlawful or unwelcome harassment
- Possession of dangerous or unauthorized materials, such as explosives or firearms, in the workplace
- Excessive absenteeism or any absence without notice
- Unauthorized absence from work station during the workday
- Unauthorized use of telephones, mail system, or other employer-owned equipment
- Unauthorized disclosure of business "secrets" or confidential information
- Violation of personnel policies
- Unsatisfactory performance or conduct

Since your employment with NGE is voluntary and at will, you may terminate your employment at any time you desire, with or without cause or advance notice. Likewise, NGE may terminate your employment at any time, with or without cause or advance notice.

Client Relationships

Because of the nature of our business, it is imperative that all personnel strive to nurture and maintain client relationships. This can be accomplished by being courteous and responsive to our client's needs, keeping them well informed of our activities, reporting the results of our work in a prompt and courteous manner, periodically checking with the client to confirm that they are receiving the level of service desired, and generally maintaining a friendly and cordial relationship with our clients. Such

relationships may, under appropriate conditions, extend to non-project related activities conducted during non-business hours.

Although the level of relationships involving clients may vary with levels of responsibility of the various employees, it is imperative that all staff keep in mind the importance of maintaining good relationships with our clients. You are encouraged to communicate important client development or situations to your supervisor. Employees are expected to not discuss internal company information with clients.

Employees are expected to not enter into inappropriate relationships with clients as this has the potential to jeopardize business relationships.

Business Development Activities

One of the primary means of attracting new clients is through favorable comments from our past and present clients and through direct contacts with prospective clients. Although senior management and other key staff have the primary responsibilities for such client contact, all staff should be aware of the potential needs of their associates and how NGE may be capable of providing services to meet those needs. Where situations warrant, the staff should discuss the possibility of NGE providing services with a potential client, and if there is the potential for developing new work, arrangements shall be made as promptly as possible to have senior management or other key staff members pursue this potential client relationship further.

In much the same manner as it is necessary to develop new clients, it is also imperative that past clients be contacted periodically to indicate NGE's continued interest in them. The frequency of such contacts and the level at which these contacts are made are best determined by senior management and/or key staff most directly involved with the performance of the prior work for that client.

The giving of gifts, gratuities, or other compensation to clients or potential clients in exchange for special favors and/or job considerations is considered unethical and shall be avoided. Furthermore, the receipt of such gifts or gratuities is specifically prohibited by the policies of many of our clients. The above should not, however, be construed as prohibiting normal client relationships which might include lunch or dinner, occasional attendance at sporting events, or other suitable special observances. If there is a question as to the appropriate latitude of such activities, they shall be discussed and approved, prior to their occurrence, with senior management.

Political and Social Activities

Federal law prohibits NGE from participating by contribution of services or money to political and quasi-political activities. Consequently, correspondence related to such activities must never appear on company stationery. Furthermore, contributions of time and/or money cannot be made at company expense. The company does, however, encourage all staff to be as politically active as they may desire, consistent with the requirements one has toward his/her job. Employee's involvement in political and

social activities is considered personal and not on NGE's behalf. Additionally, NGE's company name cannot be used for these activities. Also, employee's involvement cannot be counter to clients or use information garnered through employment at NGE. Restrictions as they relate to federal elections shall also be deemed to apply to state and local situations.

Activity related to charitable, religious and/or service organizations is not intended to be constrained by the above restrictions. On the contrary, all staff is encouraged to participate in such activities to whatever level they desire, consistent with job requirements and demands. Furthermore, NGE may provide support for such activities as it may deem appropriate. Any questions relating to participation in such activities should be addressed to senior management.

Employment of Relatives

It is generally considered undesirable to employ relatives of existing employees, particularly if such employment would result in close day-to-day contact of these relatives in the course of their work. The company does not specifically prohibit such employment, however, and will make evaluations on a case by case basis.

Outside Employment

All full-time employees of NGE are expected to devote their full energies to the work of the company. Employees therefore are not permitted to accept employment or compensation from other employers or outside sources for services similar to those provided by NGE or its clients unless approved by NGE's senior management.

In the event the implementation of this policy would create an undue hardship on an employee, he or she should bring the situation to the attention of senior management, so that an equitable solution may be reached. In such cases, waivers of liability in favor of NGE must be executed by the employee, his outside employer, and any associated third parties. In addition, all employees will be judged by the same performance standards and will be subject to NGE's scheduling demands, regardless of any existing outside work requirements. If NGE determines that an employee's outside work interferes with performance or the ability to meet the requirements of NGE as they are modified from time to time, the employee may be required to terminate the outside employment if he or she wishes to remain with NGE.

Employee Personnel File

All employees, former employees, and representatives of employees may view certain contents of their personnel file with advance notice to the office manager. Documents such as the application, performance review information, and disciplinary action may be viewed. Additionally, the employee may review policy signoff forms and training records.

Documents that the employee may not review include: references or reference checks, records of any investigation undertaken by management, medical records, documents related to a judicial proceeding, any document that would violate the confidentiality of another employee, and documents used for employee planning.

An employee who wants to review the allowable contents of their personnel file should contact the office manager with at least 24 hours prior notice. Former employees, or people unknown to the NGE, must present identification and / or proof of permission to access the personnel file.

Personnel files must be reviewed in the presence of the office manager. No part of the personnel file may be removed from the office by the employee nor may copies of the file contents be made.

If the employee is unhappy with a document in his or her personnel file, the employee may write an explanation or clarification and attach it to the disputed document.

No Solicitation

No employee may solicit for any reason on working time or in work areas. No employee may distribute literature or other materials on working time or in working areas. Working time does not include periods during the workday when employees are properly not engaged in performing their work tasks, such as meal times or other specified break periods.

This rule is established for the purpose of preventing interference with work duties and applies to employees doing the soliciting or distributing as well as employees being solicited or receiving distributions.

Open Door Policy

NGE has adopted an Open Door Policy for all employees. This means that the owners' doors are open to every employee and they are available. The purpose of our open door policy is to encourage open communication, feedback, and discussion about any matter of importance to an employee. Our open door policy means that employees are free to talk with the owners at any time.

Employment Verification

All employment verification inquiries from current or former employees, prospective employers of current or former employees, governmental agencies, or other organizations such as a financial or lending institution, should be directed to the office manager or president for an official company response. Under no circumstances is any other employee authorized to provide a written or official employment verification response for or on behalf of NGE.

All requests for employment verification must contain the employee's or former employee's signature authorizing the release of information. In the case of current employees, as a courtesy, the office manager will notify the employee when employment verification information is requested.

Generally, NGE will release the following information regarding current and former employees:

- Whether the individual is currently employed at NGE,
- The employee's current or last job title, and
- The dates of employment at NGE.

Exceptions to this policy must be approved by the president of NGE. As part of NGE's employment separation paperwork, employees are given the opportunity to sign an Employment Reference Release form giving permission to NGE to release additional information regarding their employment at NGE. See Section 2 for Employment Reference Release Form.

Employment Categories

There are generally three categories of employment, as follows:

- A. Full-time regular employment is the usual arrangement in which a person is hired to work our normal business hours (or specific additional time as required) for a time period of indefinite duration. To be eligible as full-time employee, a person must work a minimum of 30 hours per week as a regular schedule. Full-time regular employees are eligible to participate in benefits.
- B. Part-time and/or temporary employment involves scheduled working hours which may be more or less than the normal business hours for a time period of indefinite duration. Part-time and temporary employees are not eligible to participate in fringe benefits except the participation in the 401K plan.
- C. Intern employment involves scheduled working hours less than the normal business hours for a set time period. Interns are not eligible to participate in benefits.

Non-exempt (hourly) employees are employees who are subject to all Fair Labor Standards Act (FLSA) provisions including the payment of overtime. Non-exempt employees are required to account for hours and fractional hours worked.

Non-exempt employees must be compensated for all overtime hours worked at the premium (time-and-one-half) rate of pay.

Exempt employees are employees that are exempt from the overtime provisions of the Fair Labor Standards Act (FLSA). Exempt employees are expected to work the hours that are necessary to accomplish the goals and deliverables of their exempt position and are compensated with a salary.

Working Hours

NGE's typical office hours are from 8 a.m. to 5 p.m. Monday through Friday, with a lunch break from noon to 1 p.m. Full-time NGE employees are expected to be generally available during these hours. It should be noted that flexible work schedules, including telecommuting are permitted at NGE with the approval of senior management.

Telecommuting

NGE is committed to creating a work environment where the needs of our customers, employees, and the Company are balanced. Therefore, NGE tries to be flexible in its approach to work styles and location. Telecommuting arrangements may be made on an "as needed basis" or set up on a regular schedule. In either case, employees are encouraged to spend the majority of their time working in the office. This allows employees to be accessible to customers and creates a sense of consistency and collaboration among work teams. When employees desire to work at home, NGE asks that they do so in a manner which is in keeping with a work style of accessibility, communication, and productivity. All telecommuting arrangements are subject to approval by NGE's senior management. In general, the following principles should be used in telecommuting:

- Employees should check in with the office regularly.
- Employees should inform their supervisor of their whereabouts and intent to telecommute on a given day in advance so they may be reached easily.
- Working at home means working; not taking time off, so employees should be accessible as though they were in the office.
- Employees should not routinely work at home on days prior to or following vacations or holidays if at all avoidable.

Attendance Policy

Regular attendance is essential to the NGE's efficient operation and is a necessary condition of employment. When employees are absent, schedules and client commitments may fall behind, and other employees must assume added workloads.

Employees are expected to report to work as scheduled. If it is impossible to report for work as scheduled, employees must call their supervisor before their starting time. If your supervisor is unavailable, a voice message should be left. If the absence is to continue beyond the first day, the employee must notify their supervisor on a daily basis unless otherwise arranged. Calling in is the responsibility of every employee who is absent. Absence for three consecutive work days without notifying the supervisor is considered a voluntary termination.

Unplanned absences can disrupt work, inconvenience other employees, and affect productivity. If you have a poor attendance record or excessive lateness, you may be subject to disciplinary action, up to and including termination of employment.

Severe Weather Policy

Unless the office is closed, employees are expected to come to work. When weather conditions are so extreme that it becomes necessary to close the NGE offices, the decision to excuse or dismiss employees from work due to severe weather conditions rests with senior management. Once a decision has been made regarding weather closures, employees will be notified at the earliest possible time either by email, text message or phone call from supervisor.

NGE does not expect employees to take unnecessary risks to report to or remain at work. In cases where an employee decides, due to personal circumstances, that it is best not to report to work or to leave early due to adverse weather conditions and where NGE has not issued a closing, late opening or early dismissal, the employee is expected to take PTO hours, leave without pay, or get permission to telecommute from their supervisor.

When a decision is made to declare a severe weather day and close NGE offices, full-time employees are expected to plan accordingly and work from home.

Use of Company Telephones

Telephones are provided throughout the office area for company business use and cellular telephones are provided to many employees. Personal calls, where required, should be placed with discretion. Wherever possible, make such calls at times when they will least interfere with normal business activity and keep personal calls as brief as possible. NGE has the right to monitor telephone calls made from our office phones or cellular phones. NGE may require that you pay the company for any charges associated with personal calls.

Our telephone communications are an important reflection of our image to customers and the community. Always use proper telephone etiquette. The following are some examples of good telephone etiquette: use the approved greeting, speak courteously and professionally, repeat information back to the caller, and only hang up after the caller hangs up.

Use of Company Cell Phones While Driving

The following general rules are established to ensure the safety of employees and other drivers utilizing cell phones while operating a company vehicle or driving to a client job site using a personal vehicle.

- Drivers should comply with state and/or local laws related to making telephone calls, emailing and texting while driving. However, NGE prohibits placing calls, emailing and texting while driving.

- Should a call, email or text be received on the cell phone, the driver must immediately and safely park in a safe, legal space to continue the communication or wait until the driver reaches the destination.
- Pulling to the shoulder of the road to receive or place a telephone call, email or text is prohibited.
- If the driver of the vehicle is unable to find a safe and legal space to park, the driver must inform the party that he/she will call; email or text back once a safe and legal space to park is found.
- Certain municipalities prohibit utilizing cell phones while driving any vehicle. All personnel operating any vehicle for personal or company use will adhere to local restrictions and restrictions regarding cell phone use outlined in this policy.

Computers

All software, documents, files and work products contained on company owned computers are the sole property of NGE. The addition of any software, especially game-related software, audio (music) or video is strictly prohibited except with approval of the senior management. The use of NGE computers, hardware, and software for non-NGE business is strictly prohibited. However, listening to music from a personal thumb drive or hard drive is permitted.

Email

The following information is provided to employees to guide their use of email on company computers and in the conducting of company business:

- All e-mail correspondence is the property of NGE and is for business purposes.
- Employee e-mail communications are not considered private despite any such designation either by the sender or the recipient.
- Messages sent to recipients outside of NGE, if sent over the Internet and not encrypted, are not secure.
- NGE will monitor the e-mail system, including an employee's mailbox, at its discretion in the ordinary course of business. Please note that in certain situations, NGE may access and disclose messages sent over its e-mail system.
- The existence of passwords and "message delete" functions do not restrict or eliminate NGE's ability or right to access electronic communications. The delete function does not eliminate the message from the system.

- Employees shall not share an e-mail password, provide e-mail access to an unauthorized user or access another user's e-mail box without authorization.
- Offensive, demeaning or disruptive messages are prohibited.

Internet Usage

The following information is provided to employees to guide their use of the Internet on company computers, and in the conducting of company business:

NGE's computer systems including its connection to the Internet, is to be used for its business-related purposes. Any unauthorized use of the Internet is strictly prohibited. Unauthorized use includes, but is not limited to: connecting, posting or downloading pornographic material; engaging in computer "hacking" and other related activities; attempting to disable or compromise the security of information contained on NGE's computers (or otherwise using NGE's computers for personal use.)

NGE may, at times, monitor Internet usage of its employees while using company-owned computers. Internet messages should be treated as non-confidential. Anything sent through the Internet passes through a number of different computer systems, all with different levels of security. The confidentiality of messages may be compromised at any point along the way, unless the messages are encrypted.

Because postings placed on the Internet may display NGE's address, make certain before posting information on the Internet that the information reflects the standards and policies of NGE. Under no circumstances shall information of a confidential, sensitive or otherwise proprietary nature be placed on the Internet.

Subscriptions to news groups and mailing lists are permitted as long as the subscription is for a work-related purpose. Any other subscriptions are prohibited.

Information posted or viewed on the Internet may constitute published material. Therefore, reproduction of information posted or otherwise available over the Internet may be done only by express permission from the author or copyright holder.

Unless the prior approval of senior management has been obtained, users may not establish Internet or other external network connections that could allow unauthorized persons to gain access to NGE's systems and information. These connections include the establishment of hosts with public modem dial-ins, World Wide Web home pages and File Transfer Protocol (FTP).

All files downloaded from the Internet must be checked for possible computer viruses. If uncertain whether your virus-checking software is current, you must check with NGE's IT support, Norman Alan at 724-837-6556 before downloading.

Offensive, demeaning or disruptive messages are prohibited.

Social Media

NGE respects the rights of its employees to engage in personal communication over the Internet and in the social media in their personal time, and at the same time, expects its employees to use the Internet and social media to promote the goals and interests of the Company when related to business matters. Used responsibly, the Internet and social media provides an effective way to remain abreast of current events; new trends and topics; and to share information and perspectives. However, it must be recognized that communications on the Internet and within social media sites can impact NGE's reputation, as well as its business interests or prospects.

The purpose of this policy is to provide guidance to employees with respect to business-related and personal types of communications over the Internet and within social media sites. Moreover, this policy is intended to provide guidance to employees as to what situations may result in disciplinary actions for employees regarding personal communications over the Internet.

Employees are reminded that they should have no expectation of privacy in anything they post on the Internet, on social media sites or elsewhere. Postings viewable by members of the public may also be viewable by NGE officials, employees, customers, vendors, competitors and others. NGE reserves the right to monitor comments or discussion about NGE, its employees, customers, competitors and the industry posted on the Internet by anyone, including NGE employees, and which is viewable by members of the public.

Company Sponsored Use of Social Media

The goal of authorized social media use is to become a part of the industry conversation and promote web-based sharing of ideas and exchange of information. Authorized use of social media is used to convey information about NGE, promote and raise awareness of the NGE brand and objectives, activities and events.

When using social media, NGE must ensure that use of these communications maintains our brand identity, integrity and reputation while minimizing actual or potential legal risks, whether used inside or outside the workplace.

Only authorized employees can prepare and modify content for social media use regarding NGE. All employees must identify themselves as employees of NGE when posting comments or responses on NGE social media outlets.

Personal Use of Social Media

When using social media sites in a personal capacity, NGE employees should be aware of company policies as outlined below:

1. Employees are not authorized to speak on behalf of NGE and are not permitted to use NGE logos, trademarks or other marks.
2. Employees are prohibited from disclosing NGE's confidential and/or proprietary information. This includes, but is not limited to: client information; announcements; financial data; and staffing changes. Refer to copy of confidentiality agreement located in Section 2 that each employee is required to sign as a condition of employment.
3. Employees are prohibited from sharing information regarding NGE's security or information technology practices.
4. Employees are prohibited from using NGE's name to promote or endorse any product, service, club, religion, political party, political candidate or any other cause.
5. If employees identify themselves as NGE employees on social media websites, or are identifiable on such websites as NGE employees, it should be made clear that any views expressed by said employees are the employee(s)' own, and those views should not be attributed to NGE.
6. NGE employees are expected to be respectful of, and not disparage NGE, or any of its employees, officers, clients, vendors, and/or competitors.
7. Employees should avoid content or actions that are defamatory, pornographic, harassing, libelous or threatening.
8. Employees should not engage in conduct which is illegal.
9. Employees should accurately and honorably represent themselves.

Employees of NGE who use social media sites in a personal capacity and violate any of the above policies may be subject to discipline, up to and including termination from employment.

Nothing in this policy is intended to restrict in any fashion "concerted activities," (group activity or individual activity undertaken on behalf of a group), taken on social media sites by NGE employees for their collective aid and protection. NGE understands that it is possible that its employees may communicate with one another on their personal time via e-mail, over the Internet, or on social media sites. NGE employees who engage in such personal communication, or who view one another's information posted on social media sites, are expected to refrain from discussing at work, or disclosing

to NGE owners, private communications among co-workers via e-mail, the Internet or on social media sites, which communications do not deal with work related issues, illegal activities, or otherwise violate this policy. Further, NGE employees are to refrain from pursuing, or attempting to have NGE owners pursue, disciplinary action against any NGE employee(s) for that employee(s)' personal communications which do not deal with work related issues, illegal activities, or otherwise violate this policy.

However, employees are encouraged to notify the owners or office manager of any situations which involve another employees' posting information of the Internet on social media websites which violates this policy.

Company Correspondence and Reports

All reports, letters, or other correspondence, dealing with engineering work should be signed by a professional engineer and should bear the seal of a professional engineer if required by applicable State Law or specific project requirements. When non-registered personnel are involved with engineering work, a multiple signature, including a professional engineer, should be utilized. All other reports, letters, or other correspondence, not involving engineering design should be reviewed by at least one key employee who is knowledgeable regarding the subject.

Company Reports, Drawings, and Other Deliverables

All reports, drawings, and other deliverables prepared by the staff of NGE are the property of the company and/or our clients whether in electronic, hard copy or any other form. The unauthorized use of these documents by others, including the use of these documents by employees for other than company business, is prohibited. This is not intended to mean that employees are prohibited from maintaining a file of representative reports or specifications for their use in performing work for the company. This does mean, however, that such documents remain the property of the company and shall not be used for other purposes outside of the company or be taken if an employee no longer works for NGE.

If a third party information request is received, documents shall not be released until authorization to do so is obtained from an NGE owner and the client for whom the work was performed. Where such authorization is granted, cost of assembly of the material would be chargeable to the requesting party at a minimum.

Patent Rights

The company reserves unto itself the patent rights or potential patent rights for all ideas and concepts, developed by employees of the company which relate to their employment or are developed during their employment or used company resources to develop. If patents are applied for, the cost related thereto would be borne by the company and the patent assigned to the company.

Mail and Product Literature

All literature, catalogs, and other correspondence received at the premises of the company shall be considered property of the company and not that of the individual, unless it is specifically designated as personal property.

Protection of Personal Property

Most employees find it necessary or desirable to maintain some personal property on the premises of the company. All staff is advised that the company carries no insurance on and can accept no responsibility for the loss or damage of personal property maintained on company premises.

Individual home owner's insurance policies normally include some level of coverage for personal property and separate personal property insurance protection is available on an individual basis from normal insurance carriers. All employees are encouraged to obtain such personal property protection.

Inspection of Personal Property

NGE reserves the right to inspect all personal property containers including, but not limited to, vehicles, purses, briefcases, gym bags or tote bags that are brought onto or placed anywhere on NGE property. NGE may request to inspect any and all personal property containers at any time. All levels of personnel are subject to inspection and employees do not have a reasonable expectation of privacy with respect to personal property containers brought onto NGE property. Employees who refuse to allow this inspection are subject to corrective action for insubordination, up to and including termination.

Workplace Violence Avoidance

NGE has adopted a zero tolerance policy regarding workplace violence. Consistent with this policy, intimidation, harassment, and coercion as well as acts or threats of physical violence which involve or affect NGE or which occur on NGE property will not be tolerated.

Specific examples of conduct that may be considered threats or acts of violence include, but are not limited to, the following:

1. Hitting or shoving an individual.
2. Threatening an individual or his/her family, friends, associates or property with harm.
3. Intentional destruction or threatening to destroy NGE property.
4. Making harassing or threatening telephone calls.
5. Harassing surveillance or stalking (following or watching someone).

6. Unauthorized possession or inappropriate use of firearms or weapons.

The prohibition against threats and acts of violence applies to all persons involved in NGE operations, including but not limited to personnel, contract and temporary workers and anyone else on NGE property. Violations of this policy by an individual on NGE property will lead to disciplinary action, up to and including termination of employment and/or legal action as appropriate.

Threats or acts of workplace violence should be immediately reported to the owners or office manager.

First Aid

Call 911, the emergency phone number, if required in the event of an emergency requiring medical assistance. If a minor injury occurs while you are in the office, there is a first aid kit located in the kitchens of the PA and WV offices. If you are on a job site, consult the site specific Health and Safety Plan (HASP) for location of first aid kit. If an accident or illness should occur, no matter how minor, notify your supervisor immediately so that appropriate medical treatment can be administered.

It is imperative that employees take extreme care in case of an accident, both on and off the job. The transfer of any body fluid (blood, saliva, urine) can transfer communicable diseases, including the AIDS virus. Use caution to avoid contact with these body fluids. **Each first aid kit contains plastic gloves, please be sure to use them if needed.**

On the job injuries will be handled in accordance with the Workers' Compensation laws. Any employee who is injured while on the job must notify their supervisor or NGE's office manager immediately to be eligible for coverage provided under the Workers' Compensation Act. An accident report will require completion (See Section 2 for forms).

As part of our Drug-Free Workplace Policy, you may also be required to submit to drug testing if you are injured on the job. Refer to NGE's Drug-Free Workplace Policy for more details.

Safety

NGE maintains compliance with all applicable federal and state health and safety laws and regulations, and with all accepted safe work practices. Each employee must also comply with all applicable federal and state health and safety laws and regulations, and with all corporate and project specific health and safety policies and procedures. It should be noted that any health and safety policy or procedure mandated by any client of NGE is considered to be a NGE health and safety policy or procedure. NGE will provide or reimburse for job-required Personal Protective Equipment (PPE).

Personal safety and the preservation of property shall at all times be of utmost concern to all employees. Consequently, safety equipment, such as hard hats, safety glasses, or protective footwear shall be utilized wherever warranted as defined by the site project manager or site specific HASP. All

employees are responsible for their individual safety and that of their co-workers and others that may become involved.

Employees are expected to ensure both their own and their fellow workers' compliance with all applicable health and safety laws, regulations, policies and procedures. Supervisors are expected to set an example of on-the-job safety, and to follow all applicable guidelines and safe work practices at all times.

While workplace health and safety is every employee's responsibility, supervisors are specifically charged with the responsibility to implement and enforce all applicable workplace health and safety requirements. Any employee found to be knowingly in violation of any applicable health and safety law, regulation, policy or procedure is subject to discipline, up to and including termination.

Alcohol, Drugs and Controlled Substances

NGE endeavors to ensure that its employees are free from current substance abuse. Employees who are abusing prescription medications, illegal substances or alcohol while on duty will not be permitted to work under any circumstances, as they represent a hazard to themselves or other employees.

Moreover, while NGE maintains a separate Drug-Free Workplace Policy, the following general guidelines apply. Employees are encouraged to review the Drug-Free Workplace Policy which is provided to all NGE employees.

Prohibited Conduct

Employees may not report to work under the influence of alcohol. In this context, under the influence means that the employee has blood alcohol content above the legal limit. This may be established by professional opinion, a scientifically valid test, or, in some cases, by observation of impairment of physical or mental ability, such as slurring of speech or difficulty in maintaining balance.

Employees may not report to work under the influence of illegal drugs or controlled substances. In this context, under the influence means the employee has a detectable level of the illegal drug in his or her system as established by a scientifically valid test, or the employee's refusal to submit to reasonable suspicion drug testing.

Employees may not possess, use, purchase, sell, or transfer illegal drugs of any amount on NGE property, or in NGE vehicles (either owned by or leased to NGE), or while on NGE business. Illegal drugs and substances are those which cannot be legally obtained, including controlled dangerous substances and controlled substance analogues, as well as those drugs which, although legal, have been illegally obtained (i.e., prescribed drugs not being used for prescribed purposes, including amphetamines and barbiturates). Examples of illegal drugs include but are not limited to marijuana, cocaine, "crack", heroin, morphine, phencyclidine (PCP), hallucinogens, and narcotics.

Consequences of Policy Violation

Any employee who engages in prohibited conduct as set forth above will be subject to corrective action, up to and including termination in line with NGE's Drug-Free Workplace Policy.

Final corrective action will be determined with the receipt of test results. Employees who exhibit impaired behavior and refuse to submit to testing for substance abuse may be subject to immediate termination for insubordination.

Notification to the Employer by the Employee of a Drug Statute Conviction

An employee of NGE who is convicted of a drug statute violation occurring in the workplace during his/her period of employment, is obligated to report in writing such conviction to senior management not later than five (5) days after the conviction. Failure to satisfy this requirement of the policy will be considered grounds for termination.

Employer Notification to Federal Contracting Agency

When an employee who is employed to work directly on a government contract is convicted of a drug statute violation occurring within the workplace, NGE will promptly report the conviction to the federal government in accordance with applicable guidelines. This notification to the federal government will occur within ten (10) days of receiving such notice from the employee or otherwise receiving actual notice of such conviction. A copy of this notification will be given to the employee.

Department of Transportation Drug & Alcohol Testing

Certain employees of NGE are covered by the United States Department of Transportation drug and alcohol testing regulations (those with CDL licenses). With respect to such employees, NGE will conduct the necessary pre-employment testing, post-accident testing, random testing, reasonable suspicion testing, return-to-duty testing and follow-up testing in compliance with the federal regulations. Employees are encouraged to review the Drug-Free Workplace Policy for additional information regarding the United States Department of Transportation drug and alcohol testing procedures.

Accident Reporting

When a work-related personal injury or damage to company equipment occurs, a preliminary report shall be submitted to the company by telephone as quickly as possible. Such reports should be made to the office manager and/or your supervisor. A written report shall be submitted to the office manager within 24 hours. The report shall outline the circumstances of the event, names and addresses of witnesses, corrective action taken, and other relevant information. See the accident report forms provided in Section 2 of this manual (workers compensation or auto).

In the event that an accident involves a motor vehicle, and there is damage to any person, property or vehicle, the police shall be notified immediately. License and insurance information of all parties involved shall be exchanged. Insurance companies of the individuals involved and of NGE shall be notified and all official forms which are required by law shall be obtained, completed, and suitably submitted to the appropriate officials. A copy of all such reports shall also be furnished to the office manager.

Personal Car Usage Guidelines

From time to time it may be necessary for you to drive your personal vehicle on company business.

Insurance for Personal Car Use

It is the responsibility of the owner of the vehicle being used for business purposes to carry adequate insurance coverage (state mandatory insurance requirement at minimum) for their protection and the protection of any passengers. When using a personal car for NGE business, NGE's insurance will cover liability claims for which the company is responsible. It does not cover collision damage, theft, or insurance deductibles. Individuals operating privately owned vehicles for NGE business must notify NGE immediately of any cancellation or lapse of insurance for the privately owned vehicle and the personal vehicle cannot be used for business purposes until coverage is reinstated.

Reimbursement for Use of Personal Vehicle on Company Business

Only miles in excess of normal commuting miles are reimbursable. The automobile mileage allowance assumes coverage of all transportation and operating costs including gas, repairs, towing charges, auto insurance and damages. Tolls and parking will be reimbursed in addition to the allowance. Traffic violations, parking tickets and theft of personal vehicle or vehicle content are not reimbursable expenses. The reimbursement rate for mileage will follow the most recent IRS guidelines.

Procedures – Accident in Personal Vehicle while on Company Business

- The driver's insurance would respond for the physical damage of the vehicle (assuming they have comp and collision) and their personal liability subject to policy limits.
- NGE's auto policy would provide liability coverage for the Company resulting from an accident.
- In the event of an accident, the driver should immediately notify NGE if it occurred on company business.

Driver's License Requirement

Employees whose job requires travel to job sites/client sites are required to have a valid driver's license upon hire and be able to be listed as a driver on NGE's auto policy (good driving record).

- No vehicle shall be operated on company business by an employee not holding a valid driver's license.
- Employee must notify NGE immediately if they lose their driver's license and their job requires travel to job sites/client sites.
- NGE will run MVR checks at least annually on each employee and more frequently if there is reason to believe there are driving record issues. If an employee is not able to be listed on NGE's auto policy due to an invalid license or poor driving record (as per insurance company), and job requires travel to job sites/client sites, the employee may face possible employment termination.

Operation of Company Vehicles and Equipment

Company owned vehicles or equipment shall not be operated by those unqualified or unlicensed for such operation. It is the responsibility of every such operator to operate such vehicles or equipment in a safe manner, in accordance with laws and regulations, and to return such vehicles or equipment to its proper place, in serviceable condition, at the end of such use. All appropriate checks of lubrication, condition and overall serviceability shall be made prior to and following the use of all such vehicles and equipment.

If maintenance, service or repairs are required, the user shall make immediate arrangements for such work or notify his or her supervisor concerning the need for work. If vehicles or equipment have become dirty through their use, they shall be thoroughly cleaned upon completion of that use. In the event that the period of use continues over an extended period of time, cleaning shall be performed on a regular and periodic basis consistent with the use.

Maintenance of clean vehicles and equipment reflects positively on our ability to perform work and the impression which we leave with our clients and the public as to our levels of professionalism and competency. Additionally, it should be noted that per our Tobacco-Free Workplace Policy, NGE does not allow smoking in company vehicles.

In the event that an employee is assigned a specific vehicle for continuing use and off-duty storage at one's residence, such use shall be as approved by senior management. If such an assignment is not made, the vehicle shall be returned to the office upon completion of work at the end of each day unless other arrangements are made with the employee's supervisor. Personal use of company owned vehicles is specifically prohibited unless approval has been provided by senior management.

It is the policy of the company that vehicles operated by employees of the company while on company business, always be operated in a safe and legal manner. Failure to do so can be considered grounds for disciplinary action, up to and including termination. Hitch-hikers shall not be transported in company owned vehicles. Drivers and passengers of company vehicles will at all times utilize safety belts and harnesses. No vehicle shall be operated in an unsafe mechanical condition. Unsafe conditions which are found to exist in company owned vehicles, equipment or facilities shall be brought to the attention of senior management immediately and a written notice of warning should be attached in a conspicuous manner by the employee to that vehicle, piece of equipment, or facility to warn others of the potential hazard. Only employees of NGE shall operate company vehicles.

Tobacco-Free Workplace Policy

NGE is dedicated to providing a healthy, comfortable, and productive work environment for our employees and as such, has committed to providing a tobacco-free workplace.

Smoking shall not be permitted in any enclosed company facility. This includes common work areas, conference and meeting rooms, private offices, hallways, kitchens, stairs, restrooms, vehicles, and all other enclosed facilities. This policy applies to all employees, clients, contractors, and visitors. Smoking shall be permitted only at a reasonable distance (e.g., 15 feet or more) outside any enclosed area where smoking is prohibited so as to insure that secondhand smoke does not enter the area through entrances, windows, ventilation systems, or any other means.

“No Smoking” signs are posted at entrances to all company facilities.

Unlawful Harassment

NGE is committed to providing a work environment that is free from all forms of discrimination and conduct that can be considered harassing, coercive, or disruptive, including sexual harassment. Discriminatory harassment is harassment that is based upon any traits protected under the applicable discrimination laws, including gender, race, religion, national origin, age, disability, veteran status, creed, marital status or sexual orientation, as applicable under the relevant federal, state or local laws. Discriminatory harassment is illegal when it is so severe or pervasive that it creates a hostile working environment. NGE will take all reasonable measures to ensure that no employee is exposed to any discriminatory harassment.

It is important that all employees are aware of the type of conduct or comments that may cause or contribute to discriminatory harassment.

Sexual Harassment

Sexual harassment is defined as unwanted sexual advances, or unwanted visual, verbal, or physical conduct of a sexual nature. This definition includes many forms of offensive behavior and includes

gender-based harassment of a person of the same sex as the harasser. It can occur between a supervisor and subordinate or among co-workers. Sexual harassment can include, but is not limited to:

- Unwanted sexual advances.
- Offering employment benefits in exchange for sexual favors.
- Making or threatening reprisals after a negative response to sexual advances.
- Visual conduct that includes leering, making sexual gestures, or displaying of sexually suggestive objects or pictures, cartoons or posters.
- Verbal conduct that includes making or using derogatory comments, slurs, or jokes.
- Verbal sexual advances or propositions.
- Verbal abuse of a sexual nature, graphic verbal commentaries about an individual's body, sexually degrading words used to describe an individual, or suggestive or obscene letters, notes, or invitations.
- Physical conduct that includes touching, assaulting, or impeding or blocking movement.

Unwelcome sexual advances (either verbal or physical), requests for sexual favors, and other verbal or physical conduct of a sexual nature constitutes sexual harassment when: (1) submission to conduct is made either explicitly or implicitly a term or condition of employment; (2) submission or rejection of the conduct is used as a basis for making employment decisions; or, (3) the conduct has the purpose or effect of interfering with work performance or creating an intimidating, hostile, or offensive work environment.

Other Forms of Discriminatory Harassment

Harassment based upon any other traits protected under the applicable discrimination laws, including race, religion, gender, national origin, age, disability, veteran status, creed, marital status or sexual orientation, is strictly prohibited as provided under the applicable federal, state and local laws. NGE prohibits all forms of harassing conduct based upon these protected characteristics. No employee should be subjected to harassment or discriminated against because they are a member of any such group.

Certain conduct which may constitute discriminatory harassment, includes, but is not limited to: preferential or derogatory treatment based upon protected characteristics, using insulting or degrading language that would reasonably offend members of a given race, religion, gender, age, national origin, disability, sexual orientation, or members of any other protected group, distributing or displaying any written or graphic materials that would be offensive to members of any protected group, and using racial, religious, or ethnic epithets. Any employee who commits or condones discriminatory harassment will be subject to corrective action up to and including termination.

Eliminating All Forms of Discriminatory Harassment

Any employee who feels that he or she is being subjected to harassment should report the incident immediately to his or her supervisor. If those individuals are unavailable or if you believe it would otherwise be inappropriate to contact them, you should immediately contact an owner or the office manager to report the incident or pattern of behavior. You may raise concerns and make reports of harassment without fear of reprisal or retaliation.

All allegations of discriminatory harassment will be quickly and discretely investigated. To the extent possible, your confidentiality and that of any witnesses and the alleged harasser will be protected against unnecessary disclosure. Any employee engaging in sexual or other unlawful harassment will be subject to disciplinary action, up to and including termination.

Any supervisor who becomes aware of possible discriminatory or other unlawful harassment must immediately advise senior management so it can be investigated in a timely and confidential manner.

Performance Reviews

Employee performance will be reviewed on a continuing basis by supervisors and other key personnel. Where appropriate, counseling relative to performance will be performed on an “as needed” basis.

A review of performance will typically be made after the initial six months of employment and on a yearly basis at a time established by senior management. Employees are encouraged to bring any questions or concerns relative to their compensation or performance to the attention of their immediate supervisor or senior management, so that these concerns can be discussed and remedies implemented. See Section 2 of this manual for the Performance Evaluation Form.

Disciplinary Action

As an employee of NGE, you are required to abide by its policies, procedures, and guidelines, including but not limited to those contained in this Handbook. To ensure orderly operations and to provide the best work environment, NGE expects its employees to follow rules of conduct that will protect the interests and safety of all employees and the organization. It is not possible to list all forms of behavior that are considered unacceptable in the workplace, and this Handbook will not attempt to do so. In the event of any employee behavior or conduct deemed by NGE to be inappropriate, NGE reserves the discretion to administer disciplinary action, up to and including termination of employment.

This policy describes the steps for administering fair and consistent discipline for unsatisfactory conduct at NGE. We believe it is important to make sure that all employees are treated fairly and that disciplinary actions are prompt, consistent, and impartial. The major purpose of a disciplinary action is to correct the problem, prevent it from happening again, and prepare the employee for satisfactory performance in the future.

Although your employment is based on mutual consent and both you and NGE have the right to terminate employment at will, with or without cause or advance notice, NGE may use progressive discipline at its discretion.

Disciplinary action may be any of the following four steps:

- 1) verbal warning,
- 2) written warning,
- 3) suspension with or without pay, or
- 4) termination of employment.

Senior management will review the severity and frequency of the problem when deciding which step to take. There may be circumstances when one or more steps are bypassed.

In most cases, progressive discipline means that NGE will normally take these steps in the following order:

- 1) a first offense may call for a verbal warning;
- 2) a subsequent offense may be followed by a written warning;
- 3) additional offenses may lead to a suspension; and,
- 4) continuing offenses may then lead to termination of employment.

In very serious situations, some of employee issues may justify either a suspension, or, in extreme situations, termination of employment, without going through the usual progressive discipline steps.

Generally, disciplinary action will be administered as follows:

An employee shall be notified within thirty (30) days of the time that NGE learns of an offense, of the nature of the offense and either the penalty to be imposed or the action that will be taken pending an investigation.

Multiple offenses will lead to more serious corrective penalties. In addition, more severe corrective action may be imposed even though a subsequent offense is for a different violation.

In matters of serious disciplinary offenses or penalties, upon written request by the employee, NGE will grant the employee involved a conference where he or she may present any relevant information including the oral or written statements of other employees. If practicable, such conference will be held before the final imposition of discipline.

Unpaid administrative leave may be initiated for serious incidents that may result in termination of employment.

The existence of a Disciplinary Policy is not guarantee of its use. NGE reserves the right to terminate employment at any time, with or without reason. Additionally, NGE reserves the right to prosecute any employee for any infractions, where appropriate.

By using progressive discipline, we hope that most employee problems can be corrected at an early stage, benefiting both the employee and NGE. See Section 2 of this manual for the Employee Warning Form.

Dispute Resolution

If an employee has a problem or complaint, they should initially attempt to communicate directly with their immediate supervisor, if appropriate. If your supervisor cannot help resolve the matter, the employee should then speak to the office manager, who will give your problem or complaint prompt consideration. If the office manager feels that the situation warrants further review, the office manager will seek assistance from the president.

Bulletin Boards

In order to enhance and encourage communications throughout the organization, as well as comply with federal and state posting requirements, NGE maintains official bulletin boards. Individual departments may also maintain bulletin boards subject to approval of the president or office manager. These bulletin boards are for administrative use only, and employees may not post or remove or alter any information without the permission of the president or office manager.

Employment Compensation

Employment Compensation

NGE employees can be compensated on an hourly rate or salary basis as determined by management during the hiring process and according to relevant and applicable labor laws. Paychecks are issued on a bi-weekly basis. Direct deposit is available to employees by providing a voided check to the accounting manager.

Overtime payment is made to hourly personnel and is included in each paycheck for the time frame in which worked. Overtime payment to hourly employees is made at 1.5 times their normal hourly rate. Overtime hours must have the authorization of the project manager prior to these hours being worked.

For the purpose of computing overtime, a typical week is defined as beginning at midnight on Sunday and ending at midnight the following Sunday. Personal time off (PTO) and holiday hours are not counted in determining overtime hours and pay.

Salary personnel are expected to work a normal 40 hour week unless alternate arrangements have been made with senior management. However, periodic overtime may be required and is expected of salary personnel. For additional guidance regarding completion of timesheets and allowable expenses, please refer to the Standard Operating Procedures (SOP) for Timesheet Completion and Expense Reporting found in Section 5 of this manual.

When the course of work requires holidays to be worked, overtime will be paid at the regular overtime rate for the holiday pay for hourly employees.

Safe Harbor Policy

It is NGE's policy and practice to accurately compensate employees and to do so in compliance with all applicable state and federal laws. To ensure that you are paid properly for all time worked and that no improper deductions are made, you must record correctly all work time (see Timesheet SOP) and review your paychecks promptly to identify and to report all errors. You also must not engage in off-the-clock or unrecorded work.

Review Your Pay Stub

NGE makes every effort to ensure our employees are paid correctly. Occasionally, however, inadvertent mistakes can happen. When mistakes do happen and are called to our attention, we promptly will make any correction that is necessary. Please review your pay stub when you receive it to make sure it is correct. If you believe a mistake has occurred or if you have any question, please use the reporting procedure outlined below.

Non-exempt (Hourly) Employees

If you are eligible for overtime pay you must maintain a record of the total hours you work each day. These hours must be accurately recorded on a timesheet. Each employee must sign his or her timesheet to verify that the reported hours worked are complete and accurate (and that there is no unrecorded or “off-the-clock” work). Your timesheet must accurately reflect all regular and overtime hours worked, any absences, early or late arrivals, early or late departures and meal breaks. At the end of each week, you should submit your completed timesheet for verification and approval. When you receive each pay check, please verify immediately that you were paid correctly for all regular and overtime hours worked each workweek.

Exempt (Salary) Employees

If you are classified as an exempt (salaried) employee, you will receive a salary which is intended to compensate you for all hours that you work for NGE. This salary will be established at the time of hire or when you become classified as an exempt employee. While it may be subject to review and modification from time to time, such as during salary review times, the salary will be a predetermined amount that will not be subject to deductions for variations in the quantity or quality of the work you perform.

You will receive your full salary for any work week in which work is performed. However, under federal law, your salary is subject to certain deductions. For example, absent contrary state law requirements, your salary can be reduced for the following reasons in a work week in which work was performed:

- Full day absences for personal reasons, including vacation.
- Full day absences for sickness or disability, since we have PTO days and short-term disability insurance plan.
- Full day disciplinary suspensions for infractions of safety rules of major significance (including those that could cause serious harm to others).
- To offset amounts received as payment for jury and witness fees or military pay.
- Unpaid disciplinary suspensions of one or more full days for significant infractions of major workplace conduct rules set forth in written policies.
- The first or last week of employment in the event you work less than a full week.

Your salary also may be reduced for certain types of deductions, such as: your portion of health, dental or life insurance premiums; state, federal or local taxes, social security; or voluntary contributions to a 401(k) or pension plan. In any work week in which you performed any work, your salary will not be reduced for any of the following reasons:

- Partial day absences for personal reasons, sickness or disability.
- Your absence because the facility is closed on a scheduled work day.
- Absences for jury duty, attendance as a witness, or military leave in any week in which you have performed any work.
- Any other deductions prohibited by state or federal law.

Please note: You will be required to use accrued vacation, personal or other forms of paid time off for full or partial day absences for personal reasons, sickness or disability. However, your salary will not be reduced for partial day absences if you do not have accrued paid time off.

To Report Violations of This Policy, Communicate Concerns, or Obtain More Information

It is a violation of the NGE's policy for any employee to falsify a timesheet, or to alter another employee's timesheet. It is also a serious violation of NGE policy for any employee or supervisor to instruct another employee to incorrectly or falsely report hours worked or alter another employee's timesheet to under- or over-report hours worked. If any supervisor or employee instructs you to: (1) incorrectly or falsely under- or over-report your hours worked, (2) alter another employee's time records to inaccurately or falsely report that employee's hours worked, or (3) conceal any falsification of time records or to violate this policy, do not do so. Instead, report it immediately to the accounting manager.

You should not work any hours outside of your scheduled work day unless your supervisor has authorized the unscheduled work in advance. Do not start work early, finish work late, work during a meal break or perform any other extra or overtime work unless you are authorized to do so and that time is recorded on your timesheet. Employees are prohibited from performing any "off-the-clock" work. "Off-the-clock" work means work you may perform but fail to report on your timesheet. Any employee who fails to report or inaccurately reports any hours worked will be subject to disciplinary action, up to and including termination.

If you have questions about deductions from your pay, please contact the accounting manager immediately. If you believe your wages have been subject to any improper deductions or your pay does not accurately reflect all hours worked, you should report your concerns to a supervisor immediately. If a supervisor is unavailable or if you believe it would be inappropriate to contact that person (or if you have not received a prompt and fully acceptable reply within

three business days), you should immediately contact the accounting manager at 412-722-1970. If you have not received a satisfactory response within five business days after reporting your concern to the accounting manager and you are unsure who to contact to correct the problem, please immediately contact the office manager at 412-722-1970.

Every report will be fully investigated and corrective action will be taken, up to and including termination of any employee(s) who violates this policy.

In addition, NGE will not allow any form of retaliation against individuals who report alleged violations of this policy or who cooperate in the Company's investigation of such reports. Any form of retaliation in violation of this policy will result in disciplinary action, up to and including termination.

Compensatory Time

Employees at NGE are classified as either exempt (salaried) or non-exempt (hourly). Non-exempt positions are entitled to overtime pay and must be compensated for any hours worked over 40 hours in a work week and by NGE policy are not eligible for compensatory time off.

Compensatory time off maybe granted to exempt positions, although there is no legal requirement or obligation of NGE to grant compensatory time off to exempt employees. NGE's owners may choose to grant compensatory time off to exempt employees who are required to work in excess of 40 hours per week for extended durations or during weekends or any normally scheduled time off. Compensatory time will be granted on a case specific basis.

The owners are authorized to grant compensatory time pursuant to this policy. An employee who has compensatory time and requests use of the time will be permitted to use the time off within a "reasonable period" (within one month) after making the request. Documentation of the supervisor's approval is required. Supervisors may deny the request if the use of compensatory time will "unduly disrupt" the company's operations.

There shall be no lump sum cash compensation for compensatory time upon termination of employment or at any time. Compensatory time shall not be used to extend an employee's termination date.

Bonus Policy

The decision to award employees any incentive payment, bonus or award is always at the discretion of NGE's owners and is never guaranteed. No employee is entitled to such an award, and the company may or may not make such a payment based on factors in its sole discretion.

Employment Benefits

Disclaimer

- Eligibility requirements vary and the NGE Employee Handbook does not guarantee eligibility.
- The NGE Policy Manual is not a plan document or a summary plan description (these are maintained separately).
- If there is any inconsistency between the NGE Employee Handbook and any employee benefit plan, the terms of the plan document will prevail.
- NGE reserves the right to change or discontinue any employee benefit plan or fringe benefit program at any time in its sole discretion.

Group Medical and Dental Insurance

NGE provides medical and dental insurance to full-time employees with NGE paying a portion of the premium costs, as determined on an annual basis by NGE's owners.

During open enrollment or as a new hire, employees will be able to enroll and terminate coverage for the upcoming year. Otherwise, changes can only be made if a qualifying event occurs such as marriage, divorce, or birth of a child.

Medical/Dental Open Enrollment

Mid-November (for policy year January 1 to December 31)

Payroll deductions for the employee portion of the premium are deducted from payroll checks on a bi-weekly basis. Details of the plans are found on the HR Connection website, www.hrconnection.com.

Section 125 Plan

For the benefit of our employees, NGE has in place a Section 125 Plan which allows employees who contribute toward the cost of their health insurance to pay those costs on a pre-tax basis. This has the potential to reduce actual out-of-pocket costs depending on your particular tax bracket.

Election forms for the 125 Plan are available every plan year renewal, and you must maintain this election for one full year. There are certain changes in family circumstances that the IRS will consider as valid reasons to make mid-year plan changes. Please refer to the Section 125 Summary Plan Description located on the HR Connection website, www.hrconnection.com for more information.

Short and Long Term Disability Insurance

NGE provides full-time employees with short-term and long-term disability income benefits, and pays the full cost of this coverage. In the event you become disabled from a non work-related injury or sickness, disability income benefits are provided as a source of income. You are not eligible to receive short-term disability benefits if you are receiving workers' compensation benefits. Details of the plan are found on the HR Connection website, www.hrconnection.com.

Benefits While on STD and LTD Leave

When an employee is out on short-term or long-term disability leave, benefits will be administered as follows:

STD Leave

- Employees out on STD leave will continue to accrue PTO days at the employee's normal rate.
- Holiday pay will not be issued.
- Medical/Dental/Voluntary Life Benefits – employees will be required to pay the standard employee portion of the premium while on STD leave.

LTD Leave

- Employees out on LTD leave will not accrue PTO days.
- Holiday pay will not be issued.
- Medical/Dental Benefits – employees will be required to pay the standard employee portion of the premium while on LTD leave for up to three months. Medical and dental benefits will be terminated after a combined total of six months on STD and LTD leave.

Life and AD&D Insurance

NGE provides full-time employees with a life and accidental death and dismemberment (AD&D) benefit equal to their annual salary up to a maximum of \$50,000. NGE pays the full cost of this benefit. Details of the plan are found on the HR Connection website, www.hrconnection.com.

Voluntary Life Insurance

Employees who want to supplement their group life insurance benefits may purchase additional coverage. When you enroll yourself and/or your dependents in this benefit, you pay the full cost through bi-weekly payroll deductions. You can purchase coverage on yourself in \$10,000 increments, your spouse in \$5,000 increments and your eligible dependent children in \$2,500 increments. Minimum coverage is \$10,000 and maximum coverage is 5x annual earnings to a maximum of \$300,000. Any

amounts over \$50,000 will require Evidence of Insurability. The maximum spouse benefit is \$25,000 and the maximum dependent child benefit is \$2,500. Details of the plan are found on the HR Connection website, www.hrconnection.com.

Workers' Compensation

Employees who are injured on the job may be entitled to certain benefits through State and/or private Workers' Compensation programs, which may include medical payments and wage replacement. The cost of this program is paid by NGE. You are responsible for immediately reporting all occupational injuries and diseases, regardless of severity, to your supervisor.

In order to receive benefits, a workers' compensation claim must be filed for a work-related injury or illness. An employee eligible to file such a claim will not accrue further benefits until returning to work. If a claim is ruled not eligible for compensation, and the employee remains unable to return to work because of the illness or injury, personal leave may be used until exhausted or until the employee is able to return to work.

Unemployment Compensation

Under certain conditions the law provides that you may receive compensation benefits for periods of unemployment through state unemployment compensation programs. Eligibility for this benefit depends on the reason for unemployment. NGE pays the cost of this benefit.

401(k) & Profit Sharing Plan

To help you prepare for the future, NGE sponsors a 401(k) Plan as part of its benefits package. As a full-time or part-time employee, with the exception of temporary employees such as interns, you may start participating in this plan immediately upon employment.

With this plan, you may save up to 100 percent of your pay on a before-tax basis, to an IRS annually stated maximum plus an additional catch-up contribution if you are over the age of 50. The employee contributions are always 100% vested.

By saving on a before-tax basis, you reduce the taxes you pay today and delay paying taxes on the money you save, as well as your account earnings, until you withdraw the money from the plan.

Employees are permitted to commence salary deferrals on their effective date of participation and on the first day of each payroll period. Participants may modify salary deferral elections as of each payroll period. Participants may stop deferrals at any time.

In addition to your contributions, NGE typically makes safe harbor matching contributions equal to 100% of your salary deferrals up to 3% of your compensation plus 50% of your salary deferrals between 3% and 5% of your compensation. This safe harbor matching contribution is fully vested and is referred to

as a Basic Matching Contribution. In order to receive NGE's match, employees must be participating in this plan beginning January 1 of the year the match is made. It must also be emphasized that it is at the discretion of NGE to complete the safe harbor matching contribution for the previous year and the decision is made each year prior to the corporate tax return filing date (March 15 or extension date of September 15).

NGE, at its discretion, may also make a profit sharing contribution and those participants eligible to receive an allocation of the profit sharing contribution, is not contingent on contributions made by participants. The contribution is allocated to anyone who meets the basic requirements to share in the contribution. The requirements are participants need to work 1,000 hours during the year and be employed on the last day of the year. The vesting schedule for any profit sharing contributions is as follows:

Years of Service	Percentage
2	25%
3	50%
4	75%
5	100%

You may "roll over" qualified assets from other plans and certain IRAs into NGE's plan. These assets will be deposited into a separate "rollover account." These rollover assets are always 100% vested.

For more information regarding NGE's plan, please contact John Barbour or Sean Barbour of InterGen Advisors at 412-406-8070.

Personal Time Off (PTO)

Full-time regular employees accrue personnel leave benefits (to be used for either vacation and/or sick leave) on a monthly basis beginning on the first day of the first full month following start of full-time employment. Personal leave benefits will be accrued at the following rates depending upon years of service with the company:

Years of NGE Service	Personal Leave Accrual	Accrual Begins
5 or less	10.00 hours per month (120 hours/year)	1 st day of the first full month of employment
6-10	13.33 hours per month (160 hours/year)	Month and year of service anniversary
More than 10	16.67 hours per month (200 hours/year)	Month and year of service anniversary

It should be noted that while the above accrued schedule applies to the majority of NGE's employees, NGE's owners can modify (only to increase) the accrual rate for employees. Additionally, the accrual rate defined above does not apply to NGE's owners.

Employees are encouraged to utilize their full personal leave each year. Accumulation of personal leave from year to year is limited as described in the following paragraphs. The maximum allowable earned personal leave time which can be taken without interruption shall not exceed twenty (20) business days, unless prior permission is granted by senior management.

Personal leave shall be scheduled in advance with your supervisor. Scheduling will be done in such a manner so that staff having similar responsibilities are not absent at the same time. NGE reserves the right to require postponement of personal leave.

Excessive accumulation of personal leave is prohibited, and personal leave must be utilized in a reasonable manner. Personal leave time accumulation in excess of 15 days (120 hours) shall be considered excessive. Such excessive accumulation will be reduced to prescribed levels at the beginning of each calendar year unless specifically waived by senior management. Unless so waived, such excess accumulation which is not utilized will be removed from the books at the end of the calendar year.

Compensation for Accrued Personal Leave upon Termination

Compensation for accrued personal leave time will be made, based on current salary levels, upon resignation or termination of employment as outlined in this section. NGE may not pay any personal leave balance when an employee resigns giving less than two weeks' notice or when the employee is terminated. Only a maximum of 10 days (80 hours) of the PTO accumulated balance will be paid out. The use of accumulated leave as part or all of one's two weeks' notice of resignation shall not be permitted, except with the express permission of senior management.

Holidays

All full-time employees are eligible to receive regular payment of salary for the following holidays:

½ Day of New Years Eve

New Years Day

Memorial Day

July 4th

Labor Day

Thanksgiving Day

The day following Thanksgiving Day

½ Day of Christmas Eve

Christmas Day

In the event that a paid holiday falls on a Saturday, the holiday shall be observed on the preceding Friday. Similarly, should the holiday fall on a Sunday, the holiday shall be observed on the following Monday. The company reserves the right to request employees to work on a holiday or the observed day of the holiday and, in compensation therefore, provides compensatory time off and/or overtime pay, at the employee's option. Such requirements would be made, however, only in the event of an emergency.

Leave of Absence

Under appropriate circumstances, a leave of absence may be granted to an employee by senior management. During a leave of absence, employee benefits may be discontinued. Upon completion of a leave of absence, employee benefits shall be reinstated to the same level and with the same rights as were in existence at the time the leave of absence commenced, contingent upon eligibility and other

requirements of the benefit plans. Employees will be required to turn in all company-owned property (computer, cell phone and/or credit card) while on leave.

Bereavement Leave

NGE provides full-time employees bereavement leave of two days with pay to employees who need to take time off because of a death in the immediate family. To ask for bereavement leave, please see your supervisor.

For bereavement leave, “immediate family” means your spouse, parent, child, brother or sister, your spouse’s parent, child, brother, or sister; your child’s spouse; your grandparent or your grandchild. We will also consider requests for bereavement leave if someone dies who was as close to you as an immediate family member. Additional time off without pay or use of personal leave will be granted based on business needs. Documentation of death may be required.

Military Leave

NGE is committed to protecting the job rights of employees absent on military leave. In accordance with federal and state law, it is NGE’s policy that no employee or prospective employee will be subjected to any form of discrimination on the basis of that person’s membership in or obligation to perform service for any of the Uniformed Services of the United States. Specifically, no person will be denied employment, reemployment, promotion, or other benefit of employment on the basis of such membership. Furthermore, no person will be subjected to retaliation or adverse employment action because such person has exercised his or her rights under applicable law or this policy. If any employee believes that he or she has been subjected to discrimination in violation of this policy, the employee should immediately contact NGE’s office manager.

Eligibility

Employees taking part in a variety of military duties are eligible for benefits under this policy. Such military duties include leave of absence taken by members of the uniformed services, including Reservists, National Guard members for training, periods of active military service, and funeral honors duty, as well as time spent being examined to determine fitness to perform such service. Subject to certain exceptions under the applicable laws, these benefits are generally limited to five years of leave of absence.

Procedures for Military Leave

1. Unless military necessity prevents it, or is otherwise impossible or unreasonable, an employee should provide NGE with notice of the need for leave as far in advance as is reasonable under the circumstances. Written notice is preferred, but not required under the law or this policy.

2. Employees on temporary or extended military leave may, at their option, use any or all accrued PTO days during their absence.
3. When the employee intends to return to work, he or she must contact their supervisor within the time frame specified by USERRA.

Compensation

NGE will pay the difference between military pay and employee's regular wages/salary for up to one month.

If an employee is exempt from the Fair Labor Standards Act (FLSA) overtime rules, NGE will not make a deduction for a part of a pay period missed because of temporary military leave.

Employee may, but are not required to use leave time while on a military leave of absence.

Benefits

If an employee is absent from work due to military service, benefits will continue as follows:

1. An employee on extended military leave may elect to continue group health insurance coverage for the employee and covered dependents under the same terms and conditions for a period not to exceed 31 days from the date the military leave of absence begins. The employee must pay, per pay period, the premium normally paid by the employee.

After the initial 31 day period, the employee and covered dependents can continue group health insurance up to 24 months at 102% of the overall (both employer and employee) premium rate. Coverage will cease if the employee fails to make premium payments as scheduled, becomes covered by another group plan that does not exclude pre-existing conditions or become eligible for Medicare. Upon reinstatement, the employee must be reinstated immediately into the health plan without any waiting periods or pre-existing condition exclusions.

2. NGE's provided group term life/AD&D coverage may be continued for up to 8 week(s) paid by NGE. The voluntary supplemental life insurance (including dependent coverage) may also be continued for up to 8 weeks(s) paid by the employee.
3. The group short term and long term disability insurance provided by NGE will terminate the day the employee becomes active military. The coverage will be reinstated the day employee returns to work.
4. Employees do not accrue PTO days while on military leave of absence status.
5. With respect to NGE's 401K Plan, upon reemployment, employees who have taken military leave will be credited for purposes of vesting with the time spent in military service and will be

treated as not having incurred a break in service. Immediately upon reemployment, the employee may, at the employee's election, make any or all employee contributions that the employee would have been eligible to make had the employee's employment not been interrupted by the military service. Such contributions must be made within a period that begins with the employee's reemployment and that is not greater in duration than three times the length of the employee's military service.

Employees will receive all associated company match for such contributions. The vesting of employment rights occurs on re-employment. This means that if the employee does not seek to be re-employed by the employer, then the employer is not responsible for those obligations.

Reemployment

To be entitled to reinstatement, the following conditions must be met:

- The employee gave the employer notice of the need for military leave.
- The period of military service did not exceed five years.
- The employee must have been released under honorable conditions.
- The employee must have returned and applied for re-employment within the following time restrictions:
 - If the period of service was less than 31 days, the employee is required to report for work "not later than the beginning of the first regularly scheduled work period on the first full calendar day following the completion of the period of service and the expiration of eight hours after a period allowing for the safe transportation of the person from the place of that service to the person's residence. If reporting at that time is impossible or unreasonable through no fault of such person, the employee is required to report for work as soon as possible thereafter.
 - If the period of service was 31-180 days, the employee is required to submit an application for reemployment within 14 days after the end of the period of service.
 - If the period of service was 181 days or more, the individual must submit the application for reemployment within 90 days. These deadlines can be extended by up to two years if the individual is hospitalized or convalescing for a service-connected injury or illness.
- The employee will be required to provide NGE with appropriate military discharge documentation to establish the timeliness of the application of reemployment, the duration of the military service, and the honorable discharge from the military service.

- NGE will reinstate employee in the job that they would have attained had they not been absent for military service, with the same seniority, status and pay as well as other rights and benefits determined by seniority. Reasonable efforts (such as training or retraining) will be made to enable returning service members to refresh or upgrade their skills to help them qualify for reemployment.

Jury Duty

NGE provides full-time employees with jury duty leave as follows:

Employees required to report for jury duty shall be excused from work in order to fulfill this obligation. NGE will grant full pay up to five working days, thereafter the employee may, at his or her option, utilize accrued personal leave during jury duty. The employee shall provide senior management with as much prior notice as possible prior to beginning jury duty. Documentation for summons to jury duty will be required and should be forwarded to your supervisor as well as the accounting manager.

Maternity Leave

NGE is firmly committed to protecting the rights of expectant mothers and complying with Title VII of the 1964 Civil Rights Act as amended by the Pregnancy Discrimination Act of 1978. NGE's policy is to treat women affected by pregnancy, childbirth or related medical conditions in the same manner as other employees unable to work because of their physical condition in all employment aspects, including recruitment, hiring, training, promotion and benefits.

Pregnant employees may continue to work until they are certified as unable to work by their physician. At that point, pregnant employees are entitled to receive benefits according to NGE's short-term disability insurance plan (6 weeks of leave, 2 unpaid and 4 paid). Additionally, accrued PTO time can be used during this time.

When the employee returns to work, she is entitled to return to the same or equivalent job with no loss of service or other rights or privileges. Should the employee not return to work when released by her physician, she will be considered to have voluntarily terminated her employment with NGE.

Civic and Religious Activities

Employees desiring to participate in civic or religious activities during normal working hours shall be permitted to do so, upon prior notice and approval of senior management. Time required for such activities shall be limited so as not to infringe upon the ability to perform one's assigned task. Time off for these purposes shall be considered as personal leave or, at the employee's option, as time off without compensation.

COBRA

The federal Consolidated Omnibus Budget Reconciliation Act (COBRA) helps employees and their dependents to continue their health insurance even if they are no longer eligible under our health plan.

There are strict rules about when you can use COBRA. COBRA lets an eligible employee and dependents choose to continue their health insurance when a "qualifying event" happens. Qualifying events include the employee's resignation, termination, leave of absence, shorter work hours, divorce, legal separation, or death. Another qualifying event is when a dependent child stops being eligible for coverage under your health insurance.

If you continue your insurance under COBRA, you will pay the full cost of the insurance at NGE's group rates plus an administration fee. When you become eligible for our health insurance plan, we will give you a written notice describing your COBRA rights. Because the notice contains important information about your rights and what to do if you need COBRA, be sure to read it carefully.

HIPAA

HIPAA - The Health Insurance Portability and Accountability Act of 1996 HIPAA was signed into law on 8/21/96. HIPAA's provisions limit exclusions for preexisting conditions; prohibit discrimination against employees and dependents based on their health status; guarantee renewability and availability of health coverage to certain employers and individuals; and protect many workers who lose health coverage by providing better access to individual health insurance. NGE's insurance carrier will handle most of HIPAA's rules and regulations.

HIPAA Special Enrollment (Federal Register Section 54.9801-6T) - The special enrollment rights apply without regard to the dates on which an individual would otherwise be able to enroll under the plan. Special Enrollment periods are to apply to you and/or your spouse and/or your child(ren) if you have a new dependent as a result of marriage, birth, adoption or the placement for adoption. Under these rules, a group health plan is required to provide a special enrollment period for these individuals should they request enrollment within 30 days after a special enrollment event has occurred.

HIPAA Special Enrollment for Declining Enrollment - If you are declining enrollment for yourself or your dependents (including your spouse) and you state in writing that you and/or your dependents have coverage under another group health plan or health insurance coverage as the reason for declining to enroll, then special enrollment rules may apply to you and/or your spouse and/or your child(ren) in the event you and/or your dependents have lost this other coverage due to the loss of eligibility.

HIPAA Annual Open Enrollment - Your plan may offer an Annual Open Enrollment giving you the opportunity to enroll yourself and/or your dependents if you have previously declined/waived coverage for you and/or dependents.

ERISA

As a participant of NGE's plan, you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA). ERISA provides that all plan members shall be entitled to: Examine all plan documents, at the plan administrator's office, without charge. This includes insurance contracts and copies of all documents filed by the plan with the U.S. Department of Labor. Examples of this include detailed annual reports and plan descriptions. The plan administrator is required by law to furnish each member with a copy of this summary annual report. In addition to creating rights for plan members, ERISA imposes duties upon the people who are responsible for the operation of the employee benefit plan.

The people who operate your plan, called "fiduciaries" of the plan, have a duty to do so prudently and in the interest of you and other plan members and beneficiaries. No one, including your employer, may terminate you or otherwise discriminate against you in any way to prevent you from obtaining a welfare benefit or exercising your rights under ERISA. If your claim for a welfare benefit is denied in whole or in part, you must receive a written explanation of the reason for denial. You have a right to have the plan reviewed and your claim reconsidered.

If you have any questions about your Plan, you should contact the Plan Administrator. If you have any questions about this statement or about your rights under ERISA, you should contact the nearest Area Office of the U.S. Labor-Management Services Administration, Department of Labor.

FMLA (Family Medical Leave Act)

NGE is not required to offer FMLA to our employees as this Act only applies to employers who have 50 or more employees.

Professional, Technical and Educational (PTE) Activities

NGE is dedicated to the concept that its staff should participate in professional and technical activities and expand technical skills through self-study and continuing education. Therefore, NGE encourages our staff and provides assistance in accomplishing these goals.

All employees are expected to be primarily responsible for the maintenance of professional, technical and educational competency. To this end, employees are required to obtain and utilize technical publications and magazines, design manuals and codes, and any other information as required to perform their work. The company may opt to provide some of these items as part of our technical library. Review of such codes, publications and magazines shall be done on personal time in order to maintain competence.

Furthermore, NGE encourages employees to maintain membership at the National, as well as State and Local levels in professional and/or technical organizations consistent with their area of specialty. Some examples include the American Society of Civil Engineers, the National Society of Professional Engineers, the American Geological Society, and the Air and Waste Management Association. NGE will pay for maintenance of professional registration and the associated fees for employees, while actively employed.

The company will subsidize the staff PTE activities, at NGE's sole discretion, in the following manner:

The company will provide for tuition and registration fees, reasonable transportation, and food and lodging expenses for approved seminars and conferences. All programs requiring tuition and fee reimbursement or out of town traveling expenses must be specifically approved by senior management and be demonstrated as being relevant to one's job assignment and/or professional development.

The company will reimburse the employee for the cost of membership in at least one (1) approved, relevant professional, or technical organization provided the employee is active in the organization by attending meetings, participating in organizational functions and activities, and/or holds an office in the organization.

The company will reimburse the reasonable cost of meals, lodging, and out of town travel required for participation in activities of professional and technical organizations. If private motor vehicles are used, car-pooling shall be accomplished whenever possible. Compensation for private motor vehicles will be at the current rate per mile as established by the company.

The cost of professional license applications and renewal fees for licenses in more than one (1) field and/or for licenses in other states will be borne by the company provided such additional registrations are consistent with company needs or anticipated future use. Approval of such fees shall be obtained from senior management.

Employees are encouraged to keep the company advised as to their professional technical education (PTE) activities. Request for approval to participate in PTE activities requiring company expenditure or on company time shall be made to senior management at least 30 days in advance of the program, unless such notice is impossible due to reasonable circumstances.

All employee-held certificates of registration, diplomas, and association membership shall be made available to the company so that a copy can be placed in the employee file and/or framed and displayed in a suitable manner.

Termination of Compensation and Benefits

Upon termination of employment for any reason (including resignation or retirement), employees are not entitled to any further compensation or benefits, except as expressly provided in this handbook or benefits documents.

Resignation

Administrative staff and supervisors are requested to give at least three weeks' notice of their intention to terminate employment. All employees are required to give at least two weeks' notice when resigning. Any notice of resignation should be in writing specifying the last day of work. During this notice period no leave time will be granted or paid without prior authorization of the owners.

Rehire

Any person who leaves the employ of NGE shall be considered a new employee if rehired. When rehired, a person must successfully complete all pre-employment procedures. The rehired employee must also reapply for any voluntary benefits and deductions, which they had during prior employment, such as health insurance.