

EMPLOYEE HANDBOOK



Odyssey Logistics & Technology Corporation
Capital Transportation Solutions LLC ♦ Chemical Marketing Concepts LLC ♦ Interdom LLC
International Forwarders, Inc. ♦ Odyssey Overland LLC ♦ Odyssey International LLC ♦ Optimodal, Inc.
♦ OL&T FoodTrans LLC ♦ CMI Logistics LLC

NOTICE

Odyssey Logistics & Technology Corporation and its affiliated companies (collectively referred to herein as “Company”) recognize the importance of the policies, procedures, and other information set forth in this Handbook. However, the matters set forth in this Handbook do not constitute a contract of employment or a contract in any other respect. Company specifically reserves the right to revise, replace, revoke, interpret or make additions to the policies, procedures and benefits set forth herein without advance notice and at the Company’s sole discretion.

Possession of this Handbook is not necessarily an indication that you are eligible for the various benefits described; you may be required to satisfy certain eligibility requirements before obtaining coverage. In some instances, state or federal laws may impose requirements in addition to or superseding stated Company policy. Further, in any situation where insurance or other benefit plans are concerned, the terms of the policy or plan prevail over statements contained in this Handbook.

A Supplemental Guide appropriate for each site will accompany the Employee Handbook. This Handbook and the accompanying Supplemental Guide replace and supersede all previous handbooks and applicable supplementary guides, policies and practices. It is designed to acquaint employees with policies as efficiently as possible. Accordingly, you will find it to your advantage to review the entire handbook promptly so that you will have a complete understanding of the material covered. It is also recommended that you keep this in your files so you may refer to relevant sections when necessary.

Because we are a rapidly growing and changing organization, policies, practices and benefits will change from time to time. Consequently, the Company reserves the right to revise, supplement or rescind any provisions of the Handbook, other than its employment-at-will provisions, as it deems appropriate, without advance notice. Because Company is an at-will employer, the employee or the employer may terminate employment at any time, with or without cause or advance notice.

FAILURE TO COMPLY WITH THE POLICIES, PROCEDURES AND OTHER INFORMATION SET FORTH IN THIS HANDBOOK WILL RESULT IN DISCIPLINARY ACTION UP TO AND INCLUDING SUSPENSION WITHOUT PAY (WHERE PERMITTED) OR TERMINATION.

ALL EMPLOYEES OF THIS ORGANIZATION ARE EMPLOYED “AT-WILL,” MAY BE TERMINATED WITH OR WITHOUT CAUSE OR NOTICE, AND ARE NOT GUARANTEED EMPLOYMENT FOR ANY LENGTH OF TIME. THIS EMPLOYEE HANDBOOK IS NOT INTENDED TO ESTABLISH ANY PROMISE OF CONTINUED EMPLOYMENT NOR ANY CONTRACTUAL RIGHT BETWEEN YOU AND COMPANY. RATHER, IT IS ONLY INTENDED TO BE A GENERAL OUTLINE OF OUR POLICIES, PRACTICES AND BENEFITS, WHICH MANAGEMENT MAY CHANGE IN ITS DISCRETION AT ANY TIME. THIS HANDBOOK PROVIDES GENERAL GUIDANCE ON MATTERS OF UNIVERSAL APPLICATION. INDIVIDUAL SITES WILL ISSUE A SUPPLEMENTAL GUIDE TO A SPECIFIC SITE.

Effective 1/1/06; Last revision date 4/1/15

SECTION I: CORPORATE STANDARDS

Corporate Principles.....	5
Safety, Health, Environmental & Security Policy	6-7
Business Ethics	8
Anti-Bribery and Corruption Statement	9-10
Privacy Notice	11

SECTION II: BUSINESS OPERATIONS

Confidentiality & Proprietary Information and Company Property	13
Information Technology	14
Social Media	15-16
Travel and Entertainment	17
Travel Safety Guidelines	18-19

SECTION III: CONDUCT IN THE WORKPLACE

Rules of Conduct and Basic Responsibilities	21
Workplace Safety	22-23
Cellular Phone Usage Guide	24
On the Job Injuries and Security	25
Harassment Policy	26-27
Business Hours & Attire	28
Non-Solicitation Policy	29

SECTION IV: EMPLOYMENT INFORMATION

Employment Opportunities	31
--------------------------------	----

Pay Day and Overtime	32
Performance Reviews	33
Your Personnel Records	34
Personal Property	35
Leave of Absence.....	36
If You Leave Company.....	37
COBRA	38
 APPENDIX A: CONFLICT OF INTEREST POLICY	 39-45
APPENDIX B: INFORMATION TECHNOLOGY POLICY	46-49
APPENDIX C: EMPLOYEE LEAVE OF ABSENCE POLICY	50-59
APPENDIX D: TRAVEL & ENTERTAINMENT POLICY.....	60-72

SECTION I

CORPORATE STANDARDS

CORPORATE PRINCIPLES

VISION

The Company innovates logistics by empowering logistics professionals with technology, processes and information for better decision making.

MISSION

To innovate logistics by providing global expertise in transportation and logistics management — offering clients best practice services with enhanced visibility and actionable data across all modes, and delivering better platforms for capturing and sustaining supply chain competitive advantage.

VALUES

Company is responsible to its shareholders, customers and employees, and is firmly committed to its core values. As an organization, and as individuals:

- We will operate all aspects of our business and care for all transactions with the utmost attention to safety and security, and protection of health and the environment.
- We are customer-focused, customer driven and recognize that, through the delivery of innovative, cost effective, and high quality services, we create value for our customers.
- We will always maintain an environment conducive to growth and efficiency, maximizing shareholder and customer value.
- We will accept personal accountability, and recognize that working as a team drives opportunity for all employees and reinforces an environment of open communication, personal growth, and creativity.
- We will conduct all business with honesty and integrity, in compliance with the law, and require responsible professional conduct of all Company personnel.

SAFETY, SECURITY, HEALTH & ENVIRONMENT

GOVERNING PRINCIPLE

Company will conduct its business responsibly, and in a manner designed to protect the health and safety of its employees and the public, to protect the environment, and to preserve the security of its facilities and operations and those of its customers.

REQUIREMENTS

Programs and procedures will be implemented and maintained that provide reasonable assurance that the Company:

- **COMPLIANCE:** Complies with all applicable governmental and internal safety, health, environmental and security requirements.
- **OPERATIONS:** Maintains its facilities, conducts its operations, and performs its services, in a manner designed to provide safe and secure transportation for its customers, and that protects the environment, and the safety, health and security of its employees, its customers and their employees, facilities and products, and the public.
- **PRIORITY:** Makes safety, health, environmental and security considerations a priority in planning and operations.
- **COMMUNICATIONS; TRAINING:** Reports promptly to officials, employees, customers and the public, information on safety, health, environmental or security risks and hazards and recommended protective measures, and provides regular training for its personnel on health, safety, environmental and security issues related to their work responsibilities.
- **PUBLIC POLICY:** Participates with government and industry to create responsible laws, regulations and standards to safeguard the community, workplace and environment.
- **CONTINUOUS IMPROVEMENT:** Strives for continuous improvement in programs, work processes and performance related to safety, health, the environment and security, by conducting regular examination of its operations, in relation to best industry practices and, to the extent applicable, the principles and practices (as customarily applied in the respective geographic area) of Responsible Care®, to identify opportunities for improvement, and by establishing goals and measuring achievement. In the United States, the Corporation and certain of its affiliated companies primarily serving the chemical industry have adopted the American Chemistry Council's Responsible Care® Guiding Principles.

- **MUTUAL ASSISTANCE:** Promotes, to the extent applicable, the principles and practices of Responsible Care[®] by sharing experiences and offering assistance to others who produce, handle, use, transport or dispose of chemicals.

BUSINESS ETHICS

The Company's compliance with laws and regulations requires that employees at all levels act ethically and in accordance with the law at all times. The Company's code of ethics is provided as a means to guide decision-making and behavior. Employee obligations include:

- **COMPLIANCE WITH THE LAW:** Conduct business in compliance with both the letter and the spirit of all applicable laws and regulations. Any employee found to have violated any federal, state or local law or regulation may be dismissed from Company and may face legal action. If you have any questions regarding whether a specific conduct might be unlawful, you are expected to contact your manager or an officer of the Company for guidance.
- **HONESTY:** Conduct business without misrepresentation, unethical practices, theft or fraud. Adhere to the proper and promised completion of commitments.
- **LOYALTY:** Extend your best efforts on the Company's behalf. Avoid any conflict of interest, the appearance of conflict of interest, or impropriety.
- **CONFLICT OF INTEREST AND GIFTS:** Employees are expected to devote their primary professional time and energy to the Company and to maintain strict compliance with the **Conflict of Interest Policy (Appendix A)**. Outside activities and financial interests must be reported prior to beginning employment or as they arise and must be arranged such that they do not interfere with the priority of the employee's duties to Company.

ANTI-BRIBERY AND CORRUPTION STATEMENT

The Company is committed to the prevention of bribery and corruption in all of our business dealings. We have a zero tolerance approach to financial crime and we undertake due diligence on third parties with whom we work to ensure they have high ethical standards and our reputation will not be compromised by our association with them.

Company expects all employees to conduct all business in an honest and ethical manner in accordance with our policies and procedures set forth herein, including but not limited the Conflict of Interest Policy. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for Company or under our control.

Bribery is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage. It is not acceptable for you (or someone on your behalf) to:

- Give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given; or
- Give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to facilitate or expedite a routine procedure; or
- Accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them; or
- Accept a gift or hospitality from a third party if you know or suspect that is offered or provided with an expectation that a business advantage will be provided by us in return; or
- Threaten or retaliate against another worker who has refused to commit a bribery offense or who has raised concerns under this Statement; or
- Engage in any activity that might be a breach of the ethical standards of Company.

We do not make, and will not accept, facilitation payments or “kickbacks” of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official.

If you are asked to make a payment on Company’s behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with your line manager or General Counsel.

Kickbacks are typically payments made in return for a business favor or advantage. All employees must avoid any activity that might suggest or lead to a conclusion that a facilitation payment or kickback will be made or accepted by us.

We do not make contributions to political parties. We only make charitable donations that are legal and ethical under local laws and practices. No donation may be offered or made without the prior approval of the Chief Financial Officer or his/her designee.

PRIVACY NOTICE

Company is committed to protecting the identity of individuals and treating personal information, such as Social Security numbers, with great care. Consistent with our commitment, Company has instituted policies and procedures to limit access to and protect the confidentiality of such information and that are designed to prevent its unlawful disclosure.

Company has established physical, electronic and procedural safeguards to prevent the unauthorized access of information by persons outside Company in compliance with applicable law. These safeguards are established, maintained and tested in accordance with policies and procedures established by the Chief Administrative Officer. Employees are trained regarding the importance of maintaining privacy when dealing with individual personal information, and are restricted from accessing this information unless the employee's position warrants a need for such information.

Company also has procedures in place for maintaining the accuracy and completeness of information. As a global company, we have determined that important business efficiencies can be achieved by consolidating information about our employees, family members, and other individuals about whom the Company has personal information as a result of the relationships those individuals have with employees (the "human resources data"), in centralized databases and systems located in Company's headquarters in the USA. The primary Company system of record for human resources data is Ceridian. Human Resources data maintained and collected in Ceridian is used and shared in accordance with and as permitted by applicable laws. All errors or omissions within the system are corrected immediately upon notice or discovery.

SECTION II

BUSINESS OPERATIONS

CONFIDENTIAL & PROPRIETARY INFORMATION AND COMPANY PROPERTY

CONFIDENTIAL INFORMATION

Any information received by employees regarding the business and affairs of the Company (whether relating to finances, technology, commercial matters, or personnel), or which otherwise is not generally known or which gives the Company a competitive advantage, is proprietary and must be kept in strict confidence by all employees. Similarly, confidential information received from a third party, e.g., customer, supplier, vendor, etc., is to be accorded the same treatment as confidential or proprietary information of the Company. Employees are also expected to keep confidential any information received by them regarding employees in general. All employees are required to sign a confidentiality agreement. If you have questions regarding your confidentiality obligations or whether information is confidential or proprietary, please ask your manager.

COMPANY DOCUMENTS

Company documents and reports, including marketing materials and internal forms, are proprietary and may only be copied or distributed for Company business purposes and with the consent of your manager. All such documents remain the property of the Company and must be returned to the Company upon request or at the termination of your employment.

COMPANY PROPERTY

In the course of your employment with the Company you may be given Company equipment or other property, such as laptop computers, cellular telephones, pagers, keys, security cards, credit cards, Company IDs and business cards to use in the performance of your duties. All such equipment remains the property of the Company and must be returned to the Company upon request or at the termination of your employment.

INFORMATION TECHNOLOGY

Company has made and continues to make substantial investment of capital and human resources in the development and maintenance of information technology (“IT”) and related systems and equipment (the “Odyssey IT Systems”). The safe, effective and continuous operation of the Odyssey IT Systems is critical to the services provided to Company’s clients and to the protection of the Company’s intellectual property and the confidential information of Company and its clients.

The purpose and intent of the **Information Technology Policy (Appendix B)** is to protect the assets, business and personnel of Company, and of its clients, suppliers and business partners, from loss or damage caused to or by the Odyssey IT Systems or their use, whether knowingly or unknowingly. The Policy is intended to codify in a single document the policies, procedures, rules and regulations for use of Odyssey IT Systems, including those previously communicated by the Senior Vice President, Global Business Technology and the IT Systems Administration department, and must be read and adhered to in conjunction with the Employee Handbook and other documents distributed from time to time hereafter by the IT or Human Resources departments.

SOCIAL MEDIA

Social media consists of a broad range of online activity, all of which is publicized and traceable. Social media can take many different forms. The following list is representative of the myriad of social networks: internet forums, blogs and microblogs, online profiles, wikis, podcasts, pictures and video, email, instant messaging, music-sharing, and voice over IP, to name just a few. Examples of social media applications are LinkedIn, Facebook, MySpace, Wikipedia, YouTube, Twitter, Yelp, Flickr, Second Life, Yahoo groups, Wordpress, ZoomInfo, etc. The Company recognizes that almost all of our employees may participate to some extent in one of these online sites.

This policy is intended provide reasonable guidelines for appropriate online conduct as it relates to the Company's business and to avoid the misuse of this communication medium during both working and non-working hours.

1. The use of the Company's Internet to access unapproved social media websites is prohibited. The list of approved social media sites for purposes other than recruiting are as follows: LinkedIn.
2. Outside of the workplace, your rights to privacy and free speech protect online activity conducted on your personal social networks with your personal email address. However, what you publish on such personal online sites should never be attributed to Company and should not appear to be endorsed by or originated from the Company.
3. If you mention the Company as your employer or your affiliation with the Company on a social network, then you should regard all communication on that network as you would in a professional network. Make sure that no communications violate Company's confidentiality or legal guidelines for commercial speech, including any branding, trademark, copyright, fair use and trade secrets.
4. Do not represent yourself as speaking for the Company. Use a disclaimer and make it clear that these views are not reflective of the views of the Company. *"The opinions expressed on this site are my own and do not necessarily represent the views of the Company."*
5. Respect the Company and never post any confidential or proprietary information about the Company or any of our clients or business associates. As used herein, "Confidential or Proprietary Information" means and includes any and all of the following: (i) information, know-how and data, whether technical or non-technical, which is in any way disclosed to you by or on behalf of the Company or any of its Affiliates, or any client of any of them; (ii) all diagrams, plans, drawings, models, prototype devices, specifications, data and notes, memoranda and other writings of a technical or economic nature which are furnished to you by or on behalf of the Company or any of its Affiliates for the performance of your employment; and (iii) any and all inventions,

improvements, developments, technical information, skill and know-how, patentable or unpatentable, which you make, discover or develop for, or in the course of, or as a result of, the performance of your employment. Sharing this type of information, even unintentionally, can result in legal action against you.

6. Use privacy settings when appropriate. Remember, the internet is immediate and nothing posted is ever truly private nor does it expire.
7. Do not upload, post, email, transmit or otherwise make available any content that is unlawful, harmful, threatening, harassing, tortuous, defamatory, invasive of another's privacy, hateful, or racially, ethnically or otherwise objectionable.

Please note that Company monitors social media related to our business. Company will take action against inaccurate statements about Company and/or Company's services, or statements that are false or misleading as it relates to your affiliation with Company.

TRAVEL AND ENTERTAINMENT POLICY

Travel and Entertainment guidelines have been prepared to promote careful planning and spending related to expenses for business meals, entertainment and other social events to promote compliance with all relevant regulations and policies governing this area.

Expenditures for a reasonable number of business meals and entertainment events are the necessary result of normal business operations. Prudent business judgment and moderation, coupled with disciplined budgetary control, dictate attendance and the frequency of events, and the reasonableness of related costs.

All employees will be required to comply with the **Travel and Entertainment Policy (Appendix D)**.

All traveling personnel who plan to incur airfare expenditures or more than one night charges for a hotel room for any given business trip are required to receive approval prior to travel from Company management having approval authority. Please be sure to submit your department head's approval with your request for reimbursement for any travel-related expenses.

Travel is an important and costly activity of our business. Please consult with your Human Resources Department for additional details.

ODYSSEY EMPLOYEE TRAVEL SAFETY GUIDELINES

Odyssey employees should be focused on working safely at all times. Company travel can place them in unfamiliar surroundings and present unique safety concerns. These guidelines were developed to ensure every employee has a safe and secure travel experience.

Airports

- Stay alert: watch your bags, laptop, and other belongings at all times.
- Allow only uniformed airport employees to handle your baggage.
- Never pack passports or other identification in checked baggage, as it could be lost or stolen.
- Keep a close watch on carry-on items.
- Keep your purse close to your body, or your wallet in an inside front pocket.
- Blend in with other travelers: avoid displaying expensive jewelry, watches, cameras, and luggage that could draw unwanted attention.
- Keep your laptop close by when not in use. Example; Under the seat in front of you instead of in the overhead bin on the airplane.

Rental Cars

- Familiarize yourself with the controls of the vehicle prior to departing (i.e. mirrors, air conditioning, windshield wipers, door locks).
- Obey all speed limits and posted signs.
- Print directions and maps before travelling.
- Familiarize yourself with the route before getting on the road, especially if it is to a new destination.
- Refrain from using mobile phones to talk or text while driving. If you need to make a call, pull off the roadway.
- Place all luggage and brief cases in the trunk of the vehicle while unattended; do not leave any personal belongings in the passenger area of the car.
- Conceal all rental car documentation out of sight so the vehicle cannot be identified as a rental.
- Park the vehicle in an area with adequate lighting.
- Have keys ready when approaching the vehicle.
- Check the back seat before getting into the vehicle.
- Get emergency instructions in case of an emergency or break-down.

Hotels

- Make sure the hotel is located in a safe area.
- Avoid hotels with room doors that open to the street.

- Ask a security officer to escort you to your vehicle if the parking area has poor lighting.
- Find the nearest fire exit to your room when checking in.
- Have hotel staff write down your room number rather than announcing it.
- Secure the room with the deadbolt lock.
- Secure all valuables while in the room.
- Identify the person at the room's door before opening it.
- Conceal room keys in public.
- Ask hotel personnel about the safety of the neighborhood and places to avoid.
- Ask hotel personnel about directions and approximate cost before taking a taxi or shuttle.

Client, Customer, Carrier Site Visits

Odyssey employees often make trips to visit clients', their customer's, or carrier facilities. It is critical to stay alert in these unfamiliar surroundings and to be aware of potential safety issues during the visit. The following should be observed to assure a safe visit;

- Obey all site safety policies and regulations.
- View the site safety video when offered. If not offered, ask your host to review the site safety requirements.
- Wear appropriate personal protective equipment (PPE) as directed. Most manufacturing and warehouse facilities require a hardhat, safety glasses, full-length pants / sleeves, and closed-toed / slip resistant shoes. In some cases, additional equipment (i.e. steel-toed shoes, hearing protection) may be required. Ask a representative at the site for specific requirements.
- Make sure that any equipment provided by the site functions correctly and is clean of any chemical residue. Ideally, the equipment will be new and wrapped in the original plastic.
 - If the equipment is not clean and functional, ask for replacements.
 - Odyssey can/will provide safety glasses and hardhats.
- If an accident does occur, remain with your host and follow their directions. Contact your manager when it is safe to do so.
- **REMEMBER:**
 - **Safety is every employee's responsibility.**
 - **It is every employee's job to conduct themselves in a safe manner at all times.**

SECTION III

CONDUCT IN THE WORKPLACE

RULES OF CONDUCT AND BASIC RESPONSIBILITIES

Company expects all employees to exhibit appropriate and professional behavior in the workplace:

1. To maintain good attendance (in accordance with the Company's policy on attendance, and in accordance with applicable law).
2. To keep your manager or supervisor advised of absences and/or tardiness by calling in to your department Manager, Supervisor or Human Resources no less than ½ hour prior to the start of your shift.
3. To report to work on time, work your full work schedule and to return promptly following break periods.
4. To keep an accurate record of your time worked by clocking in and out in the prescribed time management system upon entering or leaving the job for any reason.
5. To maintain an acceptable level of professional appearance at all times while on the job.
6. To be courteous in your contact with fellow employees, supervisors, managers or visitors including customers and vendors.
7. Avoid insubordination.
8. Refrain from unauthorized use or improper tampering with Company equipment or property.
9. Refrain from sleeping on the job.
10. Refrain from sexual or other unlawful harassment.
11. Refrain from falsification of timekeeping records or other Company records.
12. Any breach of confidentiality (Company Proprietary Information) is strictly prohibited.

The conduct described represents examples only, and is not meant to be a complete list of circumstances.

WORKPLACE SAFETY

The Company is committed to providing a work environment free from the effects of alcohol abuse, illegal drugs and unauthorized controlled substances, and weapons.

The Company reserves the right to require both pre-employment drug and alcohol testing, as well as to employ such testing when reasonable cause exists to believe that an employee is under the influence of drugs or alcohol.

At times it may be necessary for you to take a legally prescribed medication. Please notify your site Human Resources representative if your prescription medication has side effects that could affect workplace safety.

SMOKING

There is a growing awareness that smoking poses health problems for smokers and non-smokers. As a result, Company subscribes to a smoke-free office environment.

The use of tobacco products, including but not limited cigarettes, cigars, pipes and smokeless tobacco, is only allowed in designated areas outside the building at Company sites.

Employees who desire to use tobacco products can go outside the building to take one smoke break during a designated break time or a meal period. Excessive smoking breaks will not be tolerated.

ALCOHOL AND DRUGS

Illegal drug activity of any kind on the job, including while representing Company at meetings or functions held on or off Company premises, is prohibited. Off the job, this type of activity is against Company policy when it has the potential to adversely affect job performance or the Company's reputation in the business community.

Use or possession of alcohol, or being under the influence of alcohol, on Company premises or while operating a vehicle on Company business is a violation of Company policy.

The Company has a zero tolerance policy and will not accept the use or possession of alcohol or any controlled substances on Company property, nor will the Company tolerate an employee who is in an unfit condition to work.

WEAPONS

To help ensure a safe workplace, employees may not possess or use any weapon at any

time while on any property owned, leased or controlled by Company, including anywhere that Company business is conducted, such as customer locations, client locations or Company event venues.

- Regardless of whether an employee possesses a concealed weapons permit or is allowed by law to possess a weapon, weapons are prohibited on any Company property or in any location in which the employee represents the Company for business purposes, included those listed above.
- Weapon includes blades, explosives or any firearm, whether loaded or unloaded, from which a shot may be discharged including but not limited to pistol, revolver, shotgun, rifle, bb gun, or any knife including switchblade knife, gravity knife, or any knife with a blade longer than 3 inches, blackjack, bludgeon, metal knuckles, bow and arrow, mace, firecrackers, electronic stunning device, etc.
- Possession of a weapon can be authorized by the Company's Chief Executive Officer ("CEO") to allow security personnel or a trained employee to have a weapon on Company property when this possession is determined necessary to secure the safety and security of Company employees.
- Any employee who is uncertain whether an instrument or device is prohibited under this policy is obligated to request clarification to insure he or she is not in violation of this policy.

CELLULAR PHONE USAGE GUIDE

Cellular phones, smart phones, tablets and other handheld devices help us stay connected, whether we use them to talk, email or text, and are essential tools for business communication. However, use of these devices for personal reasons during working time takes attention away from business. Furthermore, use of telecommunication devices can present a safety risk if employees are distracted from critical tasks by calls, emails or text messages, whether business or personal. Therefore, it is the Company's policy that use of handheld electronic devices must be strictly limited during working time and utilized for business purposes only in a safe manner.

If an employee has a need to use a cellular phone or similar device for personal reasons during working hours, this must be limited to urgent needs and the shortest time possible, and communicated to the employee's manager. In all cases, employees are expected to exercise good judgment and, when using a handheld device, make sure that it is safe to do so and keep away from areas where safety gear is required.

Driving while distracted by electronic devices or any type of messaging is especially dangerous. An employee who uses a Company supplied device or vehicle, or is driving any vehicle for business purposes, is strictly prohibited from texting, emailing or other forms of messaging using a handheld cellular phone or similar device while driving. This prohibition includes receiving or placing calls, text messaging, surfing the internet, receiving or responding to emails, checking for phone messages or any other similar activity. However, where permitted by local law and when conditions make it safe to do so, employees are permitted to make or receive telephone calls through hands free features on the phone or in the vehicle. However, studies have shown that even hands free conversations can be distracting and these should be kept to a minimum and avoided entirely in heavy traffic or adverse weather conditions.

Company recognizes that other distractions occur during driving, however, curbing the use of telecommunication devices while driving is one way to minimize the risk of accidents or injury for our employees. Therefore, it is always recommended that you stop your vehicle in a safe location so that you can safely use your phone or similar device.

ON THE JOB INJURIES AND SECURITY

Company security practices are intended to provide employees with the tools and education needed to implement security measures appropriate for their work; reduce the risk of theft, fraud, and/or misuse of information by employees, contractors and third-parties. Senior Management for each site is ultimately responsible for establishing and implementing the necessary security measures in line with the policies and procedures set forth in this Handbook.

On the job accidents, injuries and illnesses, regardless of how minor, must be reported to an officer of the Company or to your site Safety and Health Committee as soon as reasonably practicable, but in no event more than 24 hours after the incident. Failure to do so may disqualify you from receiving Worker's Compensation benefits.

All visitors who are scheduled to visit Company offices must be reported to site Management, or his/her designee (i.e., Receptionist), and be escorted at all times by an employee of Company. Former employees visiting the office are only allowed if visiting Company for business purposes or if personally invited by an employee or officer of the Company. All employees are responsible and held accountable for the actions of any visitors they bring into the office.

Entry doors to Company facilities must be monitored or locked at all times, except where specific procedures have been established to leave a door unlocked. Any person who is suspicious or cannot provide identification must be reported to either your manager or your site Human Resources Department. If you witness a building problem, such as a faulty lock or door, a propped and unattended open door, or something potentially dangerous, you must notify your site Safety & Health Committee or your site Human Resources Department.

Office keys and badges are distributed only to Company full-time, part-time and leased employees with the approval of the Human Resources Department. Master keys are generally given only to senior full-time employees and require the approval of the Chief Administrative Officer.

HARASSMENT

Employees have a right to expect a professional, business-like work atmosphere free of harassment, disrespectful treatment or disruptive conduct which can create a hostile work environment and adversely affect productivity and morale. Therefore, it is the Company's policy to maintain an environment that is neither hostile nor offensive and that does not condone intimidation or harassment of any person for any reason, including race, color, religion, sex, national origin, age, sexual orientation, citizenship status, marital status, veteran status or disability. Any employee who violates the Harassment Policy will be subject to disciplinary action up to and including dismissal.

DEFINITION OF HARASSMENT

Harassment includes statements, gestures, physical conduct or other actions that denigrate or show hostility or aversion toward an individual due to any of the classifications described in the Equal Employment Opportunity policy or actions that otherwise are offensive, unwanted, interfere with job performance or cause unnecessary discomfort, humiliation or harm to another employee, a customer, a supplier or a visitor. Harassing conduct can include verbal or physical conduct that: 1) has the purpose or effect of creating an intimidating, hostile or offensive working environment; 2) has the purpose or effect of unreasonably interfering with an individual's work performance; or 3) otherwise adversely affects an individual's employment opportunities.

Sexual harassment is defined as unsolicited and unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature when:

- Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- Submission to or rejection of such conduct by an individual is used as the basis for an employment decision affecting such individual; or
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Sexual Harassment does not refer to behavior or occasional compliments of a socially acceptable nature. It refers to unwelcome conduct that is offensive, especially where that conduct interferes with effectiveness at work. Sexual harassment includes not only demands for sexual favors, but also statements or other conduct including:

- **VERBAL:** sexual innuendoes, suggestive comments, sexual propositions, jokes of a sexual nature, derogatory or sexually suggestive epithets, slurs or imitations;
- **NON-VERBAL:** sexually suggestive objects or pictures (including posters, photography or drawings), or obscene gestures. This includes the use of

Internet or e-mail to display, transmit and/or download any sexually explicit images, messages, ethnic slurs, racial epithets or anything that could be construed as harassment or disparagement; and

- **PHYSICAL:** unwanted physical conduct such as unwanted touching, pinching, hugging, patting, tickling or blocking of normal movement.

Each employee has the responsibility not to engage in any actions, explicit or implied, that may involve harassment and to call Management's attention to any such actions. Managers and supervisors have the additional responsibility to implement and monitor compliance with this policy as well as to take prompt and appropriate corrective action for violations of this policy.

The Company's Complaint Procedure is available to any employee who believes that he or she has been or is being discriminated against or harassed.

COMPLAINT PROCEDURE

In order to insure that problems or complaints of any type by an employee are brought to Management's attention for timely resolution, a Complaint Procedure has been established. Normally the first step in resolving a complaint is to bring it to the attention of your supervisor or manager. If no satisfactory resolution results from that discussion or if the problem or complaint involves your supervisor or manager, you may address your concern with your site HR Representative or the Corporate Human Resources Department by calling (203) 448-3866.

Management has the responsibility of investigating and resolving any complaints of discrimination or harassment. All complaints will be fully and promptly investigated and, where necessary, appropriate action will be taken. All actions taken to investigate and resolve such complaints are conducted as confidentially as feasible, and the registering of a complaint will in no way be used against the employee, nor will it have an adverse impact on the individual's employment status. Timely feedback of the investigation results will be given to the complaining employee and any other employee who is accused of causing the problem or complaint.

NON-RETALIATION

Employees and applicants are protected from retaliation or discrimination because they have filed a complaint or participated in an investigation. There will be no adverse action taken against any individual for initiating, testifying, assisting or participating in good faith in any type of proceeding under this policy.

BUSINESS HOURS AND ATTIRE

Our standard business hours are 8:00 a.m. to 5:00 p.m.; Monday through Friday (excluding Company Holidays). Employee work schedules may start before or end after these hours in order to accommodate business needs, and will be established by site Management at each location. Alternate work schedules may be established for specific needs of employees only with the consent of Management. Punctuality is very important to Company in meeting clients' needs. If it is necessary to reprimand any employee for more than three unexcused lateness or absences, it may be cause for dismissal.

All employees are required to work in accordance with the job description as defined and provided upon extension and acceptance of an offer of employment. For purposes of qualifying for any Company employment benefit plans, an employee will become ineligible if the number of hours worked per week falls below thirty (30) hours.

Overtime compensation is paid to all non-exempt employees in accordance with federal and state wage and hour laws and regulations. When operating requirements or other needs cannot be met during regular working hours, employees may be scheduled to work overtime hours. When possible, advance notification of these assignments will be provided. All overtime must receive the supervisor's prior authorization. Overtime is based on actual hours worked.

Due to the nature of the Company's business, which requires full scale operations in support of customers during extended business hours, it is the Company's intent to remain open and to maintain operations despite adverse weather conditions. Unless an emergency closing is announced due to extreme emergency, all employees are expected to report to work as scheduled. However, all employees are urged to use their own judgment and discretion in deciding whether they can commute to work safely. When an emergency closing has not been declared, employees who do not report to work because of inclement weather have the option of taking vacation or optional holiday. The intent of this policy is to insure the safety of Company employees while causing the least possible interruption to Company operations.

The Company requests that employees dress in clothing which is appropriate for their job. Employees should use good judgment as to what clothing is appropriate; however, all employees are requested to refrain from wearing clothing that is ripped, torn, displays slogans or messages, or is otherwise inappropriate in a business setting. Additional guidelines as to appropriate attire will be issued by site Management.

NON-SOLICITATION

To avoid disruption of business operations or disturbance of visitors and work colleagues, distribution of any literature, petitions or surveys and the sale of merchandise, raffle tickets or other goods or services, are not permitted in Company working areas during work time. Work time does not include mealtime, authorized break time or any other specific period of the day when employees are not expected to be engaged in the performance of their work duties. This policy does not apply to lawful activities protected under federal or state law when performed during non-working hours and away from working areas.

Company recognizes the value of charitable organizations and encourages employees to be active participants in organizations that support or contribute to the mission of Project Outreach. Any employee who wishes to engage in any solicitation for a charitable cause (including distributing any kind of written or printed materials) must first seek the approval of Executive Management.

SECTION IV

EMPLOYMENT INFORMATION

EMPLOYMENT OPPORTUNITIES

Company is an equal opportunity employer. It is the policy and practice of the Company to provide equal employment opportunities to all employees and applicants for employment. The Company is committed to compliance with all applicable federal, state and local laws and, therefore, it is the policy of the Company to hire, train and promote employees and administer all employment policies without regard to race, color, religion, sex, national origin, age, sexual orientation, citizenship status, marital status, veteran status, disability or any other basis prohibited by federal, state or local law, executive order or regulation. Employment decisions of the Company are based on merit, qualifications, and competence.

From time to time, job openings in the Company will be notified to employees by postings on office bulletin boards or under the Internal Job Board link located in the Company Information section in Ceridian Self-Service. The goal of the job posting is to ensure internal equity and opportunities to apply for open positions either before or concurrently with the consideration of external candidates for employment. Managers will be requested to distribute postings to all employees who do not have access to e-mail. All full-time and part-time employees with six or more months of continuous Company service, and who have a satisfactory performance and attendance record, are eligible to apply for posted openings (exceptions to the six-month requirement can be made by your current supervisor and should be consistent with the Company's organizational needs).

While it is the Company's philosophy to promote from within whenever possible, there are certain business conditions that could cause a position to be filled without posting, or while simultaneously recruiting from the outside. The decision to promote or transfer an internal candidate will be made after consultation with the Department Head (Director or Vice President) for the area where the employee is currently employed. Accordingly, before applying for a position, it is required that you communicate your intentions to your first line manager.

PAY DAY AND OVERTIME

Payment of salaries and wages are made in accordance with the payroll schedule established for each site and classification of employee. If a pay day falls on a holiday or weekend, payment will be made on the previous work day. In order to be eligible for holiday pay the employee must work a full day prior to and after a holiday -- unless the employee is taking a *pre-approved* vacation day. In the case of an unexpected injury or illness, the employee must present a doctor's note to be eligible for holiday pay.

Direct deposit of pay to a personal account is available for all employees in order to facilitate timely payment of wages. An employee can establish up to three (3) direct deposit accounts.

Each non-exempt hourly employee is required to clock in and out using the Company designated timekeeping system. Payment is based on actual hours worked. When a legal Holiday observed by the Company falls on a weekday (Monday through Friday), all full-time employees will receive credit for eight hours of work. Part-time employees are not eligible for Holiday pay.

If an employee classified as non-exempt is asked to work more than forty (40) hours in any work week, the employee will be paid time and one-half for the amount of time worked over forty hours. Any time worked by an employee classified as non-exempt in excess of forty (40) hours on the Thanksgiving or Christmas Holiday will be paid at double time. An hourly employee may work no overtime unless authorized by his or her supervisor and/or management. Time not worked but paid, such as holidays, vacation, etc., is not counted in calculating weekly overtime.

All employees of the Company may be expected to work overtime as business conditions and workload warrant. Refusal to work overtime upon request could be considered misconduct by the employee.

Company intends to abide by all applicable wage and hour regulations. An employee who feels he or she has not been paid correctly is to promptly notify the Corporate Human Resources Department at 203-448-3866. Routine questions regarding pay, taxes, or standard deductions may be directed to your site HR Representative.

PERFORMANCE REVIEWS

As a service provider in a specialized field, Company relies upon the collective experience, expertise and skill of its employees to deliver service and value to its customers. Company holds employees to a high standard and expects all employees to maintain a cordial and professional work environment with co-workers, management and customers.

Company has a standard Employee Performance Review Process (the “Process”) for all employees. The Process offers a consistent approach and operating philosophy for providing feedback and assessment of employee performance through annual evaluation.

The process is an important tool to help achieve the Company’s goals of delivering world class results as measured by your customers, our position relative to competitors, and our profitability, and to assist Company’s employees to reach their personal and professional goals of development, advancement and satisfaction. The Process will provide each Company employee the opportunity to maximize his/her contribution to the business and to develop his/her own knowledge and skills.

The Process is designed to encourage open, ongoing communication between the employee and the manager about performance issues. The process is administered on an annual calendar year cycle; however, it is a continuous process that helps managers and employees work together to establish critical and developmental goals, monitor progress toward these goals, and then assess results against these goals.

Feedback and coaching should occur on an ongoing basis and at the optional mid-year review. The purpose of feedback and coaching is to provide managers with an opportunity to recognize effective performance and provide guidance for improvement. As a part of the feedback and coaching components, employees are encouraged to gather informal input from managers as appropriate throughout the year.

An effective and regular performance appraisal: (a) helps employees understand their responsibilities; (b) enables managers to provide criteria by which employees’ performance will be evaluated and suggest ways in which they can improve performance; (c) identify employees with potential for advancement within the Company; (d) help managers communicate and achieve department goals; (e) provide a fair basis for awarding compensation based on merit.

Performance reviews influence salaries, promotions and transfers, so it is critical that managers be objective in conducting performance reviews and in assigning overall performance ratings.

PERSONNEL RECORDS

The Company keeps certain records relating to your employment in a personnel file. The documents contained within that file are the property of the Company and must be maintained for government and Company recordkeeping purposes. Some employment records are kept in separate files, such as records relating to medical conditions and leave, records relating to investigations, and records relating to I-9 requirements. All files connected with an employee are considered strictly confidential, and access will be limited only to those who have a job-related need to know the information and who have been authorized to see the file in question.

Your personnel records are the most important source of data on you and your career at Company. It is important that the information in your personnel file be current and correct. Please notify Human Resources if there is any change in your name, address, telephone number, dependents, marital status, emergency contact, or additional education attainment.

If an employee wishes to view the contents of his or her personnel file, the employee should make a request to the Human Resources department. An employee may not take or alter any document found within his/her personnel file. If you disagree with the contents of any document in the file, you may ask your site Human Resources Representative for permission to add a document containing your comments regarding the document with which you disagree.

PERSONAL PROPERTY

Unfortunately, Company cannot be responsible for loss, damage or theft of your personal property, and we suggest that you use precautionary measures, including but not limited to locking your personal property in a desk drawer or file cabinet, to safeguard any valuables that you bring to work. Any personal property which is brought onto Company's premises, including briefcases, personal calculators, personal computers, is at the employee's sole risk.

All desk drawers and filing cabinets are the property of the Company. Company reserves the right to inspect all storage areas, desks, file cabinets and workstations on Company property.

Employees are prohibited from bringing or displaying any personal items that are sexually offensive, offensive, or demeaning, or disruptive to the work environment.

LEAVE OF ABSENCE

It is the policy of Company to conduct its business and affairs in compliance with all applicable laws and regulations. The purpose and intent of the **Employee Leave of Absence Policy (Appendix C)** and accompanying compliance procedures (the “Policy”) is to ensure compliance with applicable federal, state and local laws and regulations relating to legally mandated leaves of absence by employees, and to provide definition and guidance to Company management and employees regarding the circumstances, terms and conditions under which employees are entitled to or will otherwise be granted job protected leave of absence (“LOA”) from employment.

Company will provide eligible employees LOA from employment to the extent required by and in compliance with all applicable federal, state or local laws and regulations, including the federal Family Medical Leave Act of 1993 (“FMLA”) and the Uniformed Services Employment and Reemployment Rights Act (“USERRA”).

Company may also allow discretionary LOA for regular full-time employees in the United States who are not eligible under FMLA (or similar state or local family or medical leave laws) and who have a Serious Health Condition (as defined by the FMLA). To be eligible for LOA in either case the employee must meet the applicable eligibility requirements, have experienced a qualifying event, and comply with the applicable terms, conditions and procedures set forth in the Policy. Unless otherwise required, LOA is unpaid.

IF YOU LEAVE COMPANY

Either you or the Company is free to terminate the employment relationship at any time for any reason. As noted previously, nothing in this Handbook is intended to create a contract of employment or establish that employment will continue for a definite period. If you leave the Company, certain procedures must be followed. The specific procedure depends on the reason for your leaving.

RESIGNATION

You resign if you voluntarily leave the Company. If you wish to resign, you are requested to give your Manager at a least two-week notice before leaving.

An eligible employee who resigns in accordance with the specific procedures stated herein will receive pay for vacation time that has been earned but not used. No pay will be given for unused earned time off aside from vacation days. If the employee has taken more vacation or optional holidays or sick time than earned, the excess will be deducted from the final pay.

TERMINATION FOR CAUSE

An employee terminated for cause is not entitled to notice or severance pay. Termination for cause may include, but is not limited to, the following misconduct:

- breach of Company policy;
- theft;
- falsifying or forging Company documents;
- refusal to perform duties;
- the use of abusive language; and
- excessive tardiness or continual absences from work without permission.

COBRA

The Company provides certain health benefits that are governed by the federal Consolidated Omnibus Budget Reconciliation Act (“COBRA”). COBRA gives employees and their qualified beneficiaries opportunity to continue health and/or dental insurance coverage under the Company’s Plans (the “Plans”) when a “qualifying event” would normally result in the loss of eligibility. Some common qualifying events are resignation, termination of employment, or death of an employee; a reduction in an employee’s hours or a leave of absence; an employee’s divorce or legal separation, and a dependent child no longer meeting eligibility requirements. Under COBRA, the employee or beneficiary pays the full cost of the coverage at the Company’s group rates plus an administration fee. The Company provides each eligible employee with a written notice describing rights granted under COBRA when the employee becomes eligible for coverage under the Plans. The notice contains important information about the employee’s rights and obligations under COBRA.

APPENDIX A

CONFLICT OF INTEREST POLICY

1.0 OVERVIEW AND PURPOSE

It is a core value of Odyssey Logistics & Technology Corporation and its affiliated companies (collectively, “Odyssey” or “Company”) to “conduct our business with integrity and in compliance with the law, and require integrity, responsibility and professional conduct from employees in every aspect of our business.” Adherence to this core value requires that our employees avoid conflicts of interest, conflicts of commitment, and any act, omission or circumstance that would create the appearance of a conflict of interest or commitment. The purpose and intent of the Conflict of Interest Policy and accompanying Disclosure and Compliance Procedure (the “Policy”) set forth in this document is twofold: (1) to provide definition and guidance to employees to assist them in identifying and avoiding a conflict of interest, a conflict of commitment, or an apparent conflict of either type; and (2) to implement a procedure that will enable the Company to prevent, or to discover and address, a conflict of interest, a conflict of commitment or a situation which could create the appearance of a conflict of interest or commitment on the part of an employee. The Policy is intended to be read and adhered to in conjunction with the Employee Handbook, any subsequent guidance or direction issued by Senior Management of Company, and any other supplemental rules or procedures issued from time to time hereafter by the Finance, Law or Human Resources Departments.

2.0 SCOPE

This Policy applies to Odyssey Logistics & Technology Corporation and all of its subsidiaries and affiliates, and all of its or their employees worldwide.

3.0 POLICY, RULES & REGULATIONS

3.1 POLICY

Employees are expected to devote their primary professional time and energy to the Company. Outside activities and financial interests must be reported prior to beginning employment and thereafter on an annual basis or as they arise in accordance with this Policy, and must be arranged such that they do not interfere with the priority of their duties to Odyssey.

Employees shall avoid situations that may result in a conflict of interest or a conflict of commitment with the potential to directly and significantly affect Odyssey’s interests, compromise the employee’s objectivity in carrying out the responsibilities of his or her position, or otherwise compromise the performance of the employee’s duties.

Employees and members of their immediate family shall not have any financial or other business or personal interest (directly or indirectly) in any of Company’s

customers, vendors or competitors, or other organizations with whom Odyssey has significant business dealings, whether or not the employee has any direct business dealings with the customer, vendor or organization in question as part of his or her duties at Odyssey. Ownership of stock comprising less than one percent (1%) ownership of a publically owned company, the shares of which are traded through normal markets, is permissible.

Odyssey employees who have actual or apparent conflicts are expected to disclose them in compliance with this Policy. In all matters, employees are expected to take appropriate steps, including consultation if issues are unclear, to avoid both conflicts of interest and conflicts of commitment and the appearance of such conflicts.

3.2 PROHIBITED ACTIVITIES

The activities described in this section are prohibited unless specifically exempted for business purposes by the Chief Administrative Officer. Under no circumstances may any Odyssey employee engage in any activity that is illegal or otherwise prohibited or restricted under any applicable governmental law or regulation.

The list below is not exhaustive, but is intended to provide a framework for identifying activities which are unacceptable and in violation of this Policy. The following activities are strictly prohibited:

CONFLICTS OF INTEREST OR COMMITMENT ACTIVITIES

1. Except as disclosed and with prior authorization by Company pursuant to this Policy, performing services as an employee, consultant, officer, director, advisor or in any other capacity, for a customer, supplier or competitor of the Company, or permitting an immediate family member to do so.
2. Disclosing or formally presenting results of research, business practices, methods or methodology under Odyssey auspices, or providing expert commentary on a subject, without simultaneously disclosing any significant financial interest relating to such results or such subject.
3. Unauthorized use of privileged or confidential information acquired in connection with Odyssey responsibilities.
4. Taking administrative action in the course and scope of Odyssey responsibilities that results in a personal financial benefit to the employee or a member of the employee's immediate family, or that is beneficial to a business in which the individual or an immediate family member has a financial interest.

5. Influencing the negotiation of contracts between Odyssey and an outside organization with which the individual or an immediate family member has a financial interest.
6. Making referrals of Odyssey work to an external business or professional office in which such individual or an immediate family member has a financial interest.
7. Supervising, reviewing, or influencing the job evaluation or compensation of a member of the employee's immediate family.
8. Associating one's name or one's work with an external activity in such a way as to profit monetarily by trading on the reputation or good will of, or implying sponsorship or endorsement by, Odyssey. Mere identification of Odyssey as one's employer and of one's position at Odyssey is permitted, provided that such identification is not used in a manner that implies sponsorship or endorsement by Odyssey.
9. Accepting or soliciting any gift, favor, or service that might influence or appear to influence the employee in the discharge of his or her official duties, or that the employee knows or has reasonable cause to believe is being offered with the intent to influence his or her conduct. Notwithstanding this prohibition, employees may accept trivial benefits that are not in excess of \$50.00 in value, provided that such benefit is incident to personal, professional or business contacts and involves no substantial risk of undermining their impartiality.

4.0 DEFINITIONS

4.1 CONFLICT OF COMMITMENT

Refers to an individual's distribution of time, effort and attention between one's employment and one's outside activities. A conflict of commitment would exist if an employee's outside employment or other activities limit or adversely affect the performance of the employee's duties or responsibilities to Odyssey within the normal scope of employment.

4.2 CONFLICT OF INTEREST

Refers to an individual's involvement in activities in which financial or other personal considerations may directly and significantly affect an employee's professional judgment in exercising any Odyssey duty or responsibility. Odyssey requires that employees make decisions on what is in the best interest of the Company and not based upon any actual or anticipated benefit to the employee or an immediate family member. Employees must avoid situations that create, potentially create, or give the

appearance of creating, a conflict with the mission or objectives of the Company.

4.3 APPARENT CONFLICT

Refers to an individual's involvement in outside professional activities, outside employment, personal direct or indirect financial or other interests, or acceptance of benefits from third parties that create a perceived conflict between Odyssey's mission and an individual's private interests, whether or not there is an actual conflict of commitment or interest. An appearance of conflict exists when a reasonable person would conclude from the circumstances that the employee's ability to act in Odyssey's best interests or perform contractual obligations is compromised by outside interests. For example, an employee may have an outside business interest that appears to influence judgment in Odyssey decisions. There may not be an actual conflict, but the situation may have the appearance of compromising a person's professional judgment.

4.4 IMMEDIATE FAMILY

Spouse, child(ren), sibling(s) and parents (including in-laws), wherever they reside, and any other individual, family or otherwise, that resides in the employee's home.

5.0 Conflict of Interest or Commitment Self-Reporting & Approval Requirements; Disclosure of Conflicts, Potential Conflicts and Outside Employment

All employees are required to complete and submit the Conflicts of Interest Certification form yearly, on a schedule to be prescribed by the Human Resources Department, whether or not the employee has any situation that presents an actual or potential conflict to disclose. Any subsequent change with respect to the employee's response must be submitted throughout the year within ten (10) days following the occurrence of any change that may either create a conflict or potential conflict or eliminate a conflict or potential conflict previously disclosed.

5.1 EMPLOYEES WITHOUT CONFLICTS: If an employee does not have any actual or apparent conflicts or outside employment to report, then the employee need only complete the Certification form.

5.2 EMPLOYEES WITH CONFLICTS: Any employee who has an actual or apparent conflict of interest or commitment to disclose must also complete the Disclosure of Conflicts form together with a proposed conflicts management plan and submit them to the employee's department Vice President. The proposed management plan must be reviewed and endorsed by the Vice President responsible for the employee's organization and the Chief Administrative Officer & General Counsel. The CEO will make the

final decision on whether to approve a proposed plan, which approval must be received prior to any party thereto implementing any part of a proposed plan.

5.3 DISCLOSURE OF OUTSIDE EMPLOYMENT AND CONSULTING: All employees who work more than 10 hours per week for Odyssey and who have outside employment or who perform consulting for compensation must also complete the Disclosure of Conflicts form. An updated form must be submitted throughout the year if an employee accepts outside employment or consulting.

5.4 DISCLOSURE FORMS: Certification and Disclosure of Conflicts forms are available on Ceridian Self-Service and from the Human Resources Department.

6.0 CONFLICT OF INTEREST OR COMMITMENT REPORTING; SUSPECTED CONFLICT OF OTHERS

If an employee knows or suspects a conflict of interest or commitment, or potential conflict of interest or commitment, of another employee or workplace participant (e.g., contract or leased employees), the employee must report it immediately to his/her manager or department VP. Managers receiving such reports must immediately notify the Human Resources Department and the Chief Administrative Officer & General Counsel.

If an employee does not feel comfortable reporting as listed above, or if the employee did report and is not satisfied with the response, then the employee should direct his/her report or dissatisfaction directly to the Human Resources Department or to the Chief Administrative Officer & General Counsel.

Employees are not required or encouraged to confront the person or persons that have given reason for the report. However, if an employee suspects a conflict of interest or commitment, the employee must make a reasonable effort to make the conflict known as soon as it is discovered or suspected. Discussing or reporting a potential conflict of interest or commitment to any person not listed above does not constitute a report for purposes of compliance with this Policy.

Retaliation for reporting suspected conflicts of interest or commitment is strictly prohibited. If an employee believes he/she is being subjected to retaliation for reporting a violation of this Policy, or participating in an investigation of a violation or suspected violation of this Policy, the employee should report the retaliation immediately in the manner provided above. Employees are not required or encouraged to confront the person that is the source of the retaliation before reporting it but, to help prevent retaliation from continuing, retaliation must be reported.

Any employee who retaliates against another individual for making a good faith complaint of a violation of this Policy, or for assisting in an investigation of a complaint

of a violation of this Policy, is subject to disciplinary action up to and including suspension without pay (where permissible) or termination of employment. Retaliation can include, but is not limited to, harassment, discrimination, bullying or any other unfair treatment or abuse of power.

Odyssey will investigate allegations of a conflict of interest or commitment. Odyssey may use third parties to assist in such investigations. All employees have a responsibility to cooperate fully in any such investigation. Unreasonable refusal to participate in an investigation of a complaint of a conflict of interest or commitment will constitute insubordination.

Any employee that makes a knowingly false claim of a violation of this Policy will be subject to immediate termination of employment.

7.0 ENFORCEMENT

Employees found to have violated this Policy will be subject to disciplinary action, up to and including termination of employment with Company.

APPENDIX B

INFORMATION TECHNOLOGY POLICY

1.0. OVERVIEW AND PURPOSE

Odyssey Logistics & Technology Corporation (together with its subsidiaries and affiliates, hereinafter collectively “Odyssey” or “Company”) has made and continues to make substantial investment of capital and human resources in the development and maintenance of information technology (“IT”) and related systems and equipment (the “Odyssey IT Systems” as more specifically defined below). The safe, effective and continuous operation of the Odyssey IT Systems is critical to the services provided to Odyssey’s clients and to the protection of the Company’s intellectual property and the confidential information of Odyssey and its clients. The purpose and intent of this Information Technology Policy (“Policy”) is to protect the assets, business and personnel of Odyssey, and of its clients, suppliers and business partners, from loss or damage caused to or by the Odyssey IT Systems or their use, whether knowingly or unknowingly. The Policy is intended to codify in a single document the policies, procedures, rules and regulations for use of Odyssey IT Systems, including those previously communicated by the Senior VP, Global Business Technology or the IT Systems Administration department, and must be read and adhered to in conjunction with the Employee Handbook and other documents distributed from time to time hereafter by the IT or Human Resources departments.

As used in this Policy, “Odyssey IT Systems” shall mean and include all IT systems and equipment owned or used by Odyssey or provided for use by Odyssey personnel, including but not limited to computer or data processing equipment, servers, software, operating systems, and storage media; Internet, Intranet, or Extranet-related systems, including electronic mail, world wide web (WWW) browsing, and file transfer protocol (FTP) servers. The Odyssey IT Systems are the sole and exclusive property of Odyssey and are to be used only for business purposes in serving the interests and needs of the Company and its clients in the course of normal operations. Effective security is a team effort involving the participation and support of all persons who deal with information and/or information systems. Inappropriate or unacceptable use exposes Odyssey to risks including virus attacks, loss or damage to systems and services, compromise of proprietary or confidential information, and legal liability. The use of Odyssey IT Systems and compliance with this Policy are subject to regular and periodic audits conducted with or without warning or notice. It is the responsibility of every user to read and understand this Policy, and to conduct his or her activities accordingly.

2.0 SCOPE

This Policy is applicable to Odyssey Logistics & Technology Corporation and its majority owned or controlled subsidiaries and affiliates, and to each of their employees, consultants, contractors, agents and representatives (“Personnel”), and the Odyssey IT Systems, worldwide. The Policy applies to all users of Odyssey IT Systems, including Odyssey Personnel and, as provided or permitted by contract or law, the personnel of its clients, suppliers and business partners, and to all other systems and equipment owned, leased or used by Odyssey or Odyssey Personnel in connection with Odyssey’s business.

3.0 GENERAL PRINCIPLES AND GUIDELINES

3.1 Ownership and Use

- The Policy is not intended to unduly intrude or interfere with individual use of Odyssey IT Systems for legitimate business purposes; however, users should not have any expectation of privacy or confidentiality with respect to any business or personal matters and should be aware that the data or documents created or stored on Odyssey IT Systems is and remains the property of the Company. This includes, but is not limited to, email, instant messaging and web surfing. All are or may be monitored and cannot be accorded privacy or confidentiality for users.
- Personnel are responsible for exercising good judgment regarding personal use of Odyssey IT Systems. Individual departments may establish supplemental guidelines concerning business or personal use of Internet/Intranet/Extranet systems. In the absence of such further guidance, Personnel should be guided by this Policy and the Employee Handbook, and if there is any uncertainty, should consult their supervisor or manager.
- Any information specifically designated by Company or that users consider sensitive or vulnerable must be encrypted or password-protected.
- For security and maintenance purposes, authorized individuals within Odyssey's IT Department may monitor equipment, systems and network traffic at any time.
- Odyssey reserves the right to audit networks and systems on a periodic basis to ensure compliance with this Policy.

3.2 SECURITY AND PROPRIETARY INFORMATION

- Except to the extent specifically released to the public domain or otherwise designated non-confidential, all Company data and information, including data and information and the user interface for information contained on Company software applications or on Internet/Intranet/Extranet-related systems, is considered confidential and must be maintained in accordance with Company confidentiality guidelines in the Employee Handbook or in other documents distributed from time to time by the IT or Human Resources departments. Confidential information includes but is not limited to: data and information related to the products and services of Company and its clients and suppliers, trade secrets, specifications, customer lists, and research data. All Personnel must take all necessary steps to prevent unauthorized access to this information.

- All Company systems and equipment, including desktop computers, laptops, workstations and network accounts must be secured by passwords in accordance with the Password Guidelines as may be issued or revised from time to time by the IT Department. Passwords must be kept secure and Personnel may not share accounts. Personnel requiring access to another user's equipment or account for business purposes must seek prior approval of his or her manager who must request access through the IT Department Help Desk. Authorized users are responsible for the security of their passwords and accounts.
- Laptops or portable computers and the information contained on them are especially vulnerable; therefore, special care should be exercised, especially when traveling or when equipment is otherwise removed from Odyssey premises. Any loss of such equipment or breach of security of the data or information contained therein must be reported immediately to the Help Desk and the Senior VP, Global Business Technology.
- All systems or equipment used by Odyssey Personnel that are connected to the Odyssey IT Systems, whether owned by Odyssey or the Personnel (and used with prior approval of the IT Systems Administrator), must be used in accordance with the Anti-Virus Process Guidelines as may be issued or revised from time to time by the IT Department and must be continually executing approved virus-scanning software.
- Use of Odyssey IT Systems for electronic mail or other internal or external communications is subject to the Rules and Regulations for Acceptable Use and Email Use Guidelines as may be issued or revised from time to time by the IT Department.

4.0 ENFORCEMENT

Personnel found to have violated this Policy will be subject to disciplinary action, up to and including termination of employment or other relationship with Company.

APPENDIX C

EMPLOYEE LEAVE OF ABSENCE POLICY

1.0 SCOPE

This Policy applies to Odyssey Logistics & Technology Corporation and its wholly owned subsidiaries and affiliates in the United States, and all of its or their regular employees in the United States, or as otherwise required by state or local laws and regulations. For avoidance of doubt, this Policy is not applicable to independent contractors. The rights and obligations of the Company and its employees pursuant to this Policy may be affected by specific laws and regulations applicable to the individual employee and/or to the employee's work location.

2.0 FMLA AND OTHER LEGALLY MANDATED LOA

2.1 POLICY

Company will allow eligible employees to take leave of absence from employment as required by and in compliance with all applicable federal, state or local laws and regulations, including the federal FMLA. This may include leave for parental involvement in schools subject to conditions as delineated in the applicable regulations.

2.2 FMLA

The FMLA requires employers subject to the law to provide eligible employees who have a qualifying event up to twelve (12) workweeks (twenty-six (26) workweeks in the case of leave to care for the employee's spouse, child or parent who is a covered U.S. armed forces service member who has a Serious Health Condition) of unpaid, job protected LOA each rolling twelve (12) month period, and requires that group health benefits be maintained during the LOA as if the employee continued to work. A rolling twelve (12) month period is measured backward from the first date on which the employee uses any LOA pursuant to FMLA ("FMLA Leave"). For example, if an employee uses his or her entire twelve (12) weeks of FMLA Leave beginning on March 1, 2012, the employee will not be entitled to additional FMLA Leave until March 1, 2013. Intermittent FMLA Leave for birth and care, or placement for adoption or foster care, is subject to the Company's approval.

Company will administer FMLA Leave through CareWorksUSA in accordance with the law and the regulations promulgated thereunder as in effect from time to time. Company's understanding of the applicable provisions of the FMLA as currently interpreted and administered by the U.S. Department of Labor are set forth herein.

2.3 EMPLOYEE ELIGIBILITY

To be eligible for FMLA Leave, the employee must have worked for Company for an aggregate of at least twelve (12) months sometime during the prior seven (7) years, and must also have worked at least 1,250 hours (an average of twenty-four

(24) hours per week) during the twelve (12) month period immediately preceding the commencement of the LOA. In addition, the employee must work at a location where there are fifty (50) or more Company employees within seventy-five (75) miles. For purposes of employee eligibility under the “50 employees within 75 miles rule,” an employee’s “work site” is the site to which the employee reports or, if none, from which the employee’s work is assigned. In the case of joint employment, the primary employer’s office (to which the employee is assigned or reports) is the employee’s work site, except if the employee has physically worked for at least one year at a facility of the secondary employer, in which case that facility is the employee’s work site.

Except as otherwise provided by law, time spent on a LOA, other than for military reserve duty, will not be counted as time employed in determining an employee's eligibility that accrues on the basis of length of employment.

2.4 QUALIFYING EVENTS

FMLA requires employers subject to FMLA to provide up to 12 weeks of unpaid, job protected leave to eligible employees for the following reasons:

- Birth and care of the employee’s child, within one year of birth;
- Placement with the employee of a child for adoption or foster care, within one year of the placement;
- To care for the employee’s spouse, son or daughter, or parent, who has a Serious Health Condition;
- For a Serious Health Condition that makes the employee unable to perform the essential functions of his/her job;
- Any qualifying exigency, as defined in the National Defense Authorization Act, arising out of the fact that the employee’s spouse, son, daughter or parent is on active duty or has been notified of an impending call or order to active duty in the U.S. National Guard or Reserves in support of a contingency operation.

2.5 INDIVIDUAL STATE FMLA-TYPE LAWS

In some instances, state or local laws (including, e.g., Connecticut or New Jersey) comparable to FMLA may afford rights or benefits (which may be subject to additional or different conditions or requirements) in addition to or superseding those set forth in this Policy or under FMLA. In accordance with applicable federal and state law, LOA taken under state FMLA-type statutes will run concurrently with and exhaust eligibility for FMLA Leave. For purposes of determining the state jurisdiction for a particular case, the laws applicable to the state of residence and the

state of the employer's operations would be reviewed. The state law that is most generous to the employee would be applied.

2.6 SERIOUS HEALTH CONDITION

A Serious Health Condition is an illness, injury, impairment, or physical or mental condition, that involves either an overnight stay in a medical care facility or continuing treatment by a health care provider ("HCP") for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three (3) consecutive calendar days combined with at least two visits to a HCP or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

3.0 DISCRETIONARY LOA

3.1 POLICY

In its discretion, Company may allow employees who are not eligible under FMLA (or similar state or local family or medical leave laws), unpaid LOA for up to twelve (12) workweeks. Leaves of absence may be granted only when they shall not have an undesirable impact upon business operations.

3.2 EMPLOYEE ELIGIBILITY AND CONDITIONS

Any regular active full-time employee in good standing, who is not eligible for FMLA Leave (or LOA under similar state or local family or medical leave laws), and who becomes disabled, or has an eligible dependent who becomes disabled, due to a medical or health condition, including pregnancy, childbirth, or a medical condition related thereto, may apply for leave for the duration of his or her incapacity, up to a maximum of twelve (12) workweeks each rolling twelve (12) month period (as described under FMLA Leave above), if the employee meets the eligibility requirements of the FMLA for his or her own Serious Health Condition, excluding a Serious Health Condition consisting of or caused by substance abuse. As an alternative, if the employee meets the eligibility requirements of the FMLA for his or her own Serious Health Condition, Company may transfer the employee to a less strenuous or hazardous position if so requested, with the advice of the employee's physician, and if the transfer can be reasonably accommodated. In accordance with applicable federal and state law, LOA granted under this Section 3.0 will run concurrently with and exhaust eligibility for leave under any applicable federal or state family and medical leave including FMLA. Discretionary leave will be without pay, unless the employee receives workers' compensation or disability benefits, or uses PTO during the leave of absence. Employees with accrued PTO must all exhaust all earned but unused time during any

period where no other forms of compensation cover the leave period. Any leave under this policy will run concurrently with the employee's worker's compensation leave.

An employee shall be entitled to return to a position in the Company at the end of the LOA subject to availability of a position for which the employee is qualified. An employee approved for LOA under this section of the Policy shall assume notification requirements as provided under Section 4.0 of the Policy.

4.0 GENERAL PROVISIONS AND LEAVE OF ABSENCE PROCEDURES

4.1 COMPLIANCE

The federally approved FMLA forms and guidelines, and the procedures described in this Policy, are to be used for FMLA qualifying leave and for Company discretionary leave.

4.2 DURATION

The maximum amount of LOA time an employee is allowed to take in any combination of LOA's is twelve (12) weeks during a rolling twelve (12) month period, unless otherwise provided by state law. The twelve (12) month period will begin to accrue on the first day of the first qualifying condition approved for leave.

4.3 SERIOUS HEALTH CONDITION DISCLOSURE REQUIREMENTS; MEDICAL CERTIFICATIONS

FMLA imposes on employers strict record keeping requirements with respect to employee absences from work due to a Serious Health Condition. The existence or nature of a Serious Health Condition need not be reported to the employee's supervisor or management. However, absences from work, including LOAs, related to a Serious Health Condition require disclosure to CareWorksUSA. This applies to any Serious Health Condition to which any absence may be related.

Pursuant to FMLA regulations, a medical certification will be required for any known Serious Health Condition for which any absence may be applicable upon the first absence, intermittent or otherwise, that is attributable to such Serious Health Condition. A new or continuing certification will be required for any absence or LOA that extends beyond the period identified in the initial certification. Company reserves the right to require medical certification renewals each LOA year (i.e., the applicable 12 month rolling period).

4.4 ABSENCE PROCEDURE

To comply with FMLA reporting requirements, all employees must adhere to the following procedure for reporting any absence from work for any reason related to the health of the employee or another individual for whom care by the employee would constitute a qualifying event as described in Section 2.4 above. **All absences which may relate to a Serious Health Condition of the employee or an eligible dependent must be reported to CareWorksUSA at 1-888-436-9530 within 48 hours of the commencement of the leave of absence or within 24 hours for any intermittent leave of absence. When calling in such an absence, you are required to specify the date, the explanation/reason for the absence, and the expected duration of the absence. Employees must also report any absence from work to his/her manager in accordance with established procedures, but should not make reference to any Serious Health Condition related to such absence.** Failure to comply with absence reporting procedures or failure to return to work upon the expiration of an approved LOA may result in the employee's absence from work being deemed a voluntary termination.

4.5 ANTICIPATED LOA'S

An employee must provide thirty (30) days advance notice when the need for an LOA is foreseeable, i.e., if medical treatments or other events are planned or known in advance, including pregnancy, birth of a child or scheduled surgery. Additionally, as permitted by law, Company requires that the employee attempt to schedule anticipated leave so as not to disrupt normal business operations. If an employee elects to use the entire FMLA rolling 12 month leave for an anticipated serious health condition (ex. pregnancy/birth of child), the employee will be required to sign a statement that he/she has voluntarily used his/her entire rolling 12 week FMLA entitlement.

4.6 UNANTICIPATED LOA'S

If the LOA is not foreseeable, the employee must provide notice to his/her site HR Representative as soon as practicable and, in no event, more than two (2) days after knowing of the need for leave. HR will report the LOA request to the employee's immediate supervisor. Please note, employees must call the employee's immediate supervisor advising only of the absence.

4.7 NOTICE & PROCEDURAL REQUIREMENTS

Notice to Company of an anticipated LOA is accomplished by completing the FMLA Request form, which will be provided by your CareWorksUSA representative. LOA's will start on the date of certified need and not after the exhaustion of paid time off.

If the reason for leave potentially qualifies as a Serious Health Condition as defined under the FMLA guidelines, the employee will be given a Certification of Health Care Provider form (“Certification”) that must be completed by the employee’s physician and returned to HR within fifteen (15) calendar days. (Certification is also required if the LOA is for the purpose of caring for a family member.)

If an employee fails to provide Certification within fifteen (15) calendar days from receipt of the request for Certification (unless impracticable due to extenuating circumstances), FMLA coverage for the requested leave will be denied. If no Certification is provided, the employee’s absence will not be considered FMLA LOA or approved as Company discretionary LOA, and the employee will be subject to termination of employment as of the date of the employee’s initial absence.

For an extension of an approved LOA beyond the period for which it was initially approved, recertification (i.e., a new Certification) is required. If a LOA is related to the birth or legal placement of a child by the State, the employee will be required to provide documentation to support the birth or legal placement of the child. Company reserves the right to request supporting documentation with respect to any LOA as permitted by law.

If absences are due to substance abuse that does not constitute a Serious Health Condition (as defined above), the employee will be subject to disciplinary action up to and including suspension without pay (where permissible) or termination of employment.

4.8 COMPENSATION & BENEFITS

LOA’s are without pay, unless otherwise required by law. However, the employee is required to utilize any accrued illness, personal holiday or vacation time, or other accrued paid time off (“PTO”), during the leave. Only in the event that an employee is covered under a short-term or long-term disability policy, can this benefit be used in lieu of utilizing PTO but only after the applicable waiting period. An employee may be entitled to benefits under a company-sponsored disability program, and will be responsible for applying for such benefits and complying with the terms of such programs. Eligibility for benefits will be determined exclusively by the terms of Company’s Group Insurance Policies. The employee should consult the applicable Group Certificate of Coverage for terms and conditions of the programs. All payments will be integrated with any state disability or other wage reimbursement benefits that the employee may receive.

4.9 BENEFITS DURING LEAVE

An employee’s health and dental plan insurance coverage and, if available and the employee is a participant as of the commencement of LOA, participation in the Flexible Spending Account (FSA) Program, will be maintained during an approved LOA up to a maximum of twelve (12) workweeks under the same conditions as if the employee had continued to work subject to the conditions described herein.

If an employee is receiving pay for PTO, the premiums will be deducted from the pay as usual. If Company makes the premium payments on behalf of the employee during a LOA, Company will recover the premiums and/or FSA contributions as soon as reasonably practicable upon employee's return to work and reinstatement to payroll, however, in no event, will the period for recovery of paid premiums exceed three (3) months.

If some or all of the leave will be without pay, Company requires that the employee continue to pay the portion he or she normally pays toward the premium, or risk cancellation of the health benefits during the unpaid leave. Upon notification to the employee that premium payments during the unpaid LOA are required, information on how and when to make premium payments will be provided by HR. If the employee fails to pay his or her portion of the benefits for more than thirty (30) days, the employee's coverage(s) will be terminated and he or she will be offered COBRA to continue applicable health benefits, i.e., excluding life and disability insurance, and FSA, as applicable. Company reserves the right to recover any premiums it paid to maintain coverage if the employee does not return to work following a LOA.

If an employee is participating in an FSA program and does not comply with applicable requirements, the FSA will be discontinued retroactively as of the first day of the LOA. The employee is then eligible to participate in the FSA program and incur claims only through the first day of the LOA and those claims must be submitted for processing on a manual claim form within ninety (90) days from the date of the employee's last payroll deduction. In the event an employee elects COBRA continuation coverage, Company will reinstate the employee's FSA program through the remainder of the program year. However, only claims prior to the first day of the LOA or the employee's last payroll deduction (whichever occurs last) can be reimbursed through the manual claims process. Should an employee subsequently return to work, that employee may be eligible to rejoin the FSA program on a pro-rated basis.

An employee who is no longer eligible to receive continued paid coverage may continue group health insurance coverage under the Company medical and dental plans in accordance with federal COBRA guidelines by making monthly payments to Company for the full amount of the insurance premium (i.e., both the employee and the Company contributions), plus a charge of 2% of the premium to cover administrative costs. The employee should contact their site HR Representative for further information.

HR will provide to an employee approved for LOA a written explanation of the status of pay and benefits at the start of the LOA. Company may require an employee to use all earned but unused PTO, including sick days, vacation days and floating holidays, during the absence. An employee who qualifies for short term disability (STD), long term disability (LTD), or both, will receive pay in accordance with the terms of the applicable plan(s). An employee who qualifies for workers' compensation benefits will receive pay continuation according to the requirements of state law and Company's applicable insurance plan in each state.

4.10 REINSTATEMENT OF EMPLOYMENT

An employee on LOA must comply with the notice requirements above and notify CareWorksUSA of his or her intent to return to work no later than two business days prior to the anticipated date of return as documented. Where medically necessary changes to the date of return must be made, the employee must advise CareWorksUSA no later than two (2) weeks prior to the anticipated date of return.

If the LOA was due to the employee's Serious Health Condition, the employee must provide a "fitness for duty" certification ("FFD") completed by the employee's physician verifying the ability to return to work with or without restrictions. Company reserves the right to require a medical examination before returning to work as allowable under federal and state law.

If an employee returns to work on or before the expiration of approved LOA, the employee will normally be returned to his or her former position or an equivalent job. However, an employee will not be entitled to any greater right to reinstatement than if the employee had been employed continuously rather than on leave. For example, if the employee would have been laid off if he or she had not gone on leave, then the employee will not be entitled to reinstatement. The right of reinstatement is also subject to certain limitations for "key employee" as defined by the U.S. Department of Labor. If, upon return from an LOA, an employee is unable to perform the essential functions of his or her job because of a disability as defined by the ADA, Company will make reasonable efforts to accommodate.

If an employee does not return to work upon expiration of the LOA, there is no guarantee of reinstatement. If an employee is released by his/her physician to return to work and fails to either report to work or call in with a satisfactory explanation, or is not in compliance with applicable requirements, the employee's absence from work may be deemed a voluntary termination of employment.

4.11 OTHER RIGHTS & RESPONSIBILITIES

An employee's rights with respect to leave of absence may be affected by applicable federal or state laws. In some instances, federal or state laws may afford rights or benefits or impose requirements in addition to or superseding those set forth in this Policy.

Employees that have available paid time off, including but not limited to Sick, Personal and/or Vacation time, at the start of their approved FMLA are required to exhaust this time during the leave period. It is important to note that Sick, Personal and Vacation Days awarded to an employee are an income protection while the FMLA is a job protection and when used together will run concurrently.

An employee on leave must not accept other employment or apply for unemployment insurance while on an LOA. Any employee found to be engaged in other employment during an LOA may be deemed to have voluntarily terminated employment with Company. Falsifying medical reports to obtain sick leave will be considered grounds for termination.

Company may elect to hold in abeyance or to proceed with any counseling, performance review, or disciplinary action, including discharge, that was contemplated prior to an employee's request for or receipt of a LOA, or the basis for which comes to Company's attention during the leave. If any action is held in abeyance during the LOA, Company reserves the right to proceed with the action upon the employee's return. Requesting or receiving LOA in no way relieves an employee of his or her obligations while on the job to perform his or her job responsibilities capably and in accordance with Company's expectations, and to observe all Company policies, rules and procedures.

The FMLA provides that any employee who asserts rights under the Act has no greater rights to reinstatement or other conditions of employment, including continuing employment, than if the employee had never requested or taken the leave.

Any noncompliance with applicable requirements as permitted by law or this Policy may result in disciplinary action, up to and including termination.

Company reserves the right, in its sole discretion and without advance notice, to amend, replace, revoke, interpret or make additions to the policies and procedures provided herein.

APPENDIX D

TRAVEL & ENTERTAINMENT POLICY

1. Policy Statement

The purpose and goal of this Travel and Business Expense (T&E) Policy is to provide direction for employees of Odyssey Logistics & Technology Corporation (“the Company”) and its majority owned and controlled affiliated companies traveling and/or incurring expenses for corporate business.

Each Business Unit leader has the right to enforce this entire policy or portions of this policy that pertains to business travel and/or business expenses as seen fit within their business unit.

Changes to this policy or permanent exceptions must be approved in advance by the Corporate Controller and Chief Operating Officer of the Company. Non-recurring exceptions due to unusual circumstances may be approved in writing by the employee’s department SVP and submitted to the T&E Administrator.

The effective date of this policy is **June 1, 2014**. This policy supersedes all prior T&E policies in effect throughout the Company. The Company reserves the right to change this policy at any time without prior notice.

The purpose of this policy is to:

- Provide a clear and consistent understanding of the rules concerning business travel and business expenses for all corporate credit card holders, travelers, and approvers.
- Provide guidance regarding what expenses are reimbursable while traveling or entertaining for the benefit of the Company.
- Provide business travelers with a level of service, comfort and security at the most cost-effective rates, using Odyssey’s official travel management company.
- Maximize the Company’s ability to negotiate discounted rates with preferred suppliers and reduce overall travel expenses.
- Ensure that all authorized expenditures meet and comply with tax requirements and proper expense treatment in accordance with external reporting requirements for the Company.
- Ensure conformity with the Company’s code of business conduct.

Any questions regarding the interpretation or administration of this policy should be brought to the attention of your direct manager in advance of incurring the expenditure. If further interpretation is necessary, you may contact the T&E Administrator.

2. Compliance With Policy

Accountability

The Company will reimburse employees for all reasonable and necessary travel and entertainment expenses in compliance with this policy. Employees are responsible for verifying that all business expenses are in compliance with the Company policy. Employees or approvers who do not comply may be subject to delay or withholding of reimbursement, suspension of Corporate T&E Card privileges and/or disciplinary action up to and including termination. Employees will be personally responsible for expenses that do not comply with this policy.

Responsibility

All employees are responsible for reading, understanding and complying with this policy, as well as exercising proper business judgment regarding travel and entertainment expenses. Every employee should assume personal responsibility for modeling behavior that will allow the Company to manage costs and ensure that its assets are used both in an efficient and effective manner.

Two simple rules to follow are:

- Spend Company money as if it were your own.
- Never seek to personally benefit from business travel and entertainment.

Managers are responsible for reviewing expense reports for reasonableness and compliance. The authorized approver is responsible for verifying that the purpose of the expense is valid and directly related to official Company business. Managers are responsible for monitoring the individual travel and entertainment spending of employees in their department including the review of receipts.

All travel expenses should be charged to the JPMorgan Chase corporate card (for employees who have them) or to the employee's personal credit card which will be reimbursed to the employee via the expense report process. If an employee does not have a personal credit card that can be used, he/she may contact the Company's T&E Administrator for travel assistance.

Please keep in mind that not every situation can be addressed by a written policy. Employees should use their own judgment and common sense where the appropriate action is not clear. Questions about business related expenses should be addressed to the T&E Administrator before funds are expended.

3. Worldwide Safety & Security

Travel Advisories

Safety and security are of primary importance when employees are traveling on business for the Company. Travel advisories that restrict travel for safety or health purposes are issued regularly by local government agencies. Travel advisory information, as well as valuable security and safety information, is available from the Protravel website (see quick reference page for website information), the T&E Administrator or by accessing the State Department's website <http://travel.state.gov>

Traveler Medical Assistance

The cost of medical care and coverage while traveling is treated the same as when not traveling. The Company's health insurance program covers emergency medical treatment while traveling internationally. Medical claims should be filed through the Company healthcare plan. However, medical facilities outside of the U.S. may require payment at the time of service. Additionally, if an emergency or the need for medical attention arises, the business traveler must inform their HR Department of the situation for safety reasons.

Loss/Theft of Valuables While Traveling

If the loss of Company property is the result of theft, a written report must be made to local law enforcement and Company authorities.

For the loss or theft of personal property, employees should file a claim with their personal property insurance company/agent to determine policy coverage. The Company may, at its discretion, reimburse expenses for the loss or theft of personal items necessary for business related travel (i.e., passport) in an amount not to exceed \$250.00.

Lost and Damaged Luggage and Personal Valuables

The Company is not responsible for lost or damaged luggage. A claim should be filed with the responsible airline or hotel. The Corporate T&E Card may cover a minimum cost towards lost luggage. For the loss or theft of personal property, employees may also file a claim with their personal property insurance company/agent to determine policy coverage.

4. Corporate T&E Card Program

Authorized Card Use

The Corporate T&E Card is intended for Company business use by the cardholder only. No charges for personal expenses are permitted. Travelers should use the Corporate T&E Card where accepted to pay for all business-related travel and entertainment expenses.

Employee Personal Credit Card

Personal credit card and/or cash should only be used where the Corporate T&E Card is not accepted or where an employee does not have a Corporate T&E Card. The Company will not reimburse employees for personal credit card fees, penalties or ATM charges.

Cardholder Responsibility

Employees are liable for all charges on their Corporate T&E Card statement. The employee is responsible for submitting an accurate and timely expense report via the established JPMorgan Chase SDG2 process.

Failure to reconcile the account in a timely manner could result in suspension or cancellation of corporate card privileges. Each cardholder is responsible for notifying the Corporate T&E Card Company (JPMorgan) regarding any billing discrepancies or questionable charges. The Company monitors all cardholder activity.

Lost or Stolen Corporate Cards

Each cardholder is personally liable for safeguarding his/her Corporate T&E Card. A lost or stolen card must be reported to the JPMorgan Chase as soon as the traveler discovers it is missing. For reporting lost/stolen cards call 1-800-316-6056. The cardholder is also required to contact an Odyssey Commercial Card Administrator at JPMCCadmin@odysseylogistics.com

Corporate Card Cancellation

When an employee leaves the Company, it is the responsibility of the employee's direct manager to recover the Corporate T&E Card, and work with the employee to clear any open balances.

5. Expense Reporting

Reimbursement

Requests for travel and business expense reimbursement should be submitted via the Company's JPMorgan Chase SDG2 on-line system. If you do not have a corporate credit card account, you may submit reimbursements via the Company's expense report form which will be provided by the T&E Administrator. Reimbursements must be submitted within the month in which the expense(s) were incurred.

Receipt Requirements

Compliance with the expense report receipt procedures is required. Failure to provide receipts in a timely manner may result in expenses not being reimbursed and/or suspension of the corporate card. In order to comply with IRS regulations, receipts must include the following:

- Who, what, when, where and why of each expense
 - Names, titles and business affiliations of those entertained
- Detailed original receipts for all expenses of \$25.00 or more

6. Non-Reimbursable Expenses

Travel and Entertainment

Non-reimbursable business expenses for travel include but are not limited to:

- Purchase of toiletries and other personal items or services
- Membership fees for the participation in rewards programs
- Optional travel or baggage insurance
- Cost of hotel amenities such as spa, gym, in-room movies, and mini-bars
- Purchase of fuel for personal vehicle
- Day-care for children or pets
- Grooming, nail or hair salon expenses
- Personal books, magazines or other entertainment (unless essential for a justifiable business purpose)
- Pet hotel stays or pet transportation
- Sporting events (unless prior approval from SVP is received)
- Spouse's expenses if accompanying an employee on a business trip
- Traffic citations (parking tickets or fines)
- Unauthorized business use of personal vehicle

7. Booking Travel

Guiding Principles for Business Travel

Business travel represents a major company expense and time commitment. While some travel is required, employees with guidance from their manager are responsible for evaluating every trip to ensure the expense is justified. Conference calls, video

conferencing and Web technology should be considered in lieu of travel whenever possible.

When travel is necessary to conduct business, key requirements to book travel are:

- Secure travel approvals and bookings as quickly as possible.
 - Request/receive travel approval from traveler's EVP/SVP prior to booking travel using the Company's travel authorization form.
 - Book travel through the Company designated travel Management Company – using the online booking tool whenever possible.
 - Purchase airfare more than 7 days in advance whenever possible (minimum), however 14 days in advance will often maximize discounts.
 - All employees should select the Lowest Logical Airfare (LLA) at the time of booking within the allowable class of travel.
 - Book the LLA offered where departure/arrival times are no more than 2 hours before and 2 hours after the desired time.
 - Book the LLA offered for alternate airports when the cost difference is greater than \$200.00.
 - Stay in a Company preferred hotel where one is established.
 - Select the Company's preferred supplier for car travel.

Designated Travel Agency

Business travel is required to be booked through **Protravel International, Inc.** (Protravel) Travel Management Company. To facilitate travel arrangements with Protravel, employees must complete a traveler profile form which is accessible from the T&E Administrator or by using this link <http://corporate.protravelinc.com/OdysseyLogistics> Protravel will maintain computerized profiles for employees ensuring that employee travel preferences are "remembered" and applied quickly and accurately to each travel request. It is essential for traveler safety and security that employees use Protravel.

8. Transportation

Air Transportation

All domestic and international single destination and/or round-trip air travel is to be booked through Protravel's online booking tool. Use of "Non-Refundable" airfares is required. These fares are usually considerably less expensive than refundable unrestricted fares. In most cases, if the traveler must change or cancel the trip, the funds can be used as a credit toward future travel, less a service charge imposed by the airline.

Airline Class of Service

- For all domestic flights, the LLA (lowest logical airfare) should be selected at the time of booking. In the majority of cases, this will be Economy or Coach Class.
- For international flights when the in-flight time is less than or equal to 8 hours, it is recommended that the LLA be selected at the time of booking. In the majority of cases, this will be Economy or Coach.

- For international flights when the in-flight time is more than 8 hours, Business Class is authorized for booking the lowest logical Business Class airfare.

Canceling Airline Reservations

All airline reservations are required to be cancelled through Protravel. Whenever possible contact Protravel to make any en route changes.

Airline Change / Cancellation Fees

The Company understands that certain circumstances warrant a change or cancellation of a flight. When a change or a cancellation becomes necessary for business purposes, it is important to advise Protravel within 24 hours of confirming the reservation. A minimum fee ranging from \$150.00 to \$200.00 will be imposed by the airline outside of that time frame. The Company will not cover airline fees for changes or cancellations made solely due to personal reasons.

Ancillary Airline Fees

Travelers should be aware of the fees airlines charge. The following fees are not reimbursable (except for when business needs dictate) by the Company while traveling— excess baggage, overweight baggage, checked baggage fee, upgrade for extra legroom, pre-assigned seating or in-flight Wi-Fi.

Alternate Airport

Travelers should use the closest airport which offers the LLA when traveling to/from their destination. An alternate airport should be used when the airfare difference is greater than \$150.00 per flight and the airport is no more than 75 miles from departure.

Airline Frequent Traveler Awards, Benefits and Incentive Programs

Travelers may retain frequent flyer program benefits for personal use. Participation in a frequent flyer program should not influence flight selection that would result in a higher cost to the Company beyond the Lowest Logical Airfare. Any membership cost associated with a frequent flyer program is not reimbursable by the Company.

Rail Travel

Book through Protravel or their online booking tools using the Corporate T&E Card.

Automobile Rental

The Company has negotiated with **Avis Budget Group** to provide the best rates and discounts to the Company and the employees. This supplier should be used at all times, where available. It is best practice for travelers to coordinate flights in order to share a rental car. Book through Protravel or the online booking tool using the Corporate T&E Card or a personal credit card. You may make rental car arrangements through the T&E Administrator if you do not have a Corporate T&E Card or a personal credit card. This process will enable billing to Odyssey's Corporate Global Account.

Automobile Class of Rental

Mid-size or Standard Class of rental is the recommended booking class.

Liability insurance and loss damage waiver coverage is included as part of the negotiated agreement with our preferred rental car supplier. You should waive additional coverage.

Only Company employees are permitted to drive the vehicle rented for business purposes. If the vehicle is used for personal or leisure use, the Company will not be responsible for any losses incurred during anything other than Company business.

Parking and Tolls

Parking and toll expenses incurred while on Company business travel are reimbursable.

Traffic and Parking Violations

Traffic and parking violations are the responsibility of the traveler and not reimbursable.

If a rental car accident occurs, employees must immediately contact the local police and file a report. Advise the local car rental representative as well as the employee's manager. The manager will inform the T&E Administrator.

Ground Transportation

Airport or hotel shuttles are preferred and should be used wherever possible. Taxis are reimbursable where shuttle service is not readily available. Use of a car service is reimbursable only if the expense is reasonable and comparable to a local taxi service, or car rental, or required due to local safety concerns.

Personal Car Usage

All authorized employees will be reimbursed for business use of their personal vehicles at the current mileage reimbursement rate set forth by the IRS. The IRS reimbursement rate covers all costs of operation, including insurance and fuel (therefore, gas may not be separately submitted for reimbursement). In most cases, mileage should be calculated from office to client/airport. The Company will not reimburse employees for insurance premiums to cover a personal vehicle used for business purposes, nor any damage or deductibles resulting from an accident. Unauthorized employees will not be reimbursed for the mileage incurred.

9. Lodging

Preferred Hotel Suppliers

The Company has negotiated preferred rates with certain hotels near our office locations in order to maximize corporate discounts. Preferred hotels should be used at all times, when available. (See travel summary sheet for preferred hotels). When a preferred hotel is not available, travelers should always stay in a safe and secure hotel with a reasonable daily rate.

Client/Customer Negotiated Rates: Travelers should inquire about possible preferred hotels to use

Extended Hotel Stays / Corporate Apartments: Employees who are on extended travel for more than 15 days should evaluate extended stay hotels and/or corporate apartments to determine the lowest cost lodging available

Cancellation Policy

Travelers are responsible for canceling unneeded hotel rooms and may contact Protravel or the hotel directly to do so. Travelers will be held responsible and will not be reimbursed for “no show” charges unless there is a legitimate reason for not calling and cancelling.

Hotel Guest Award Points

The individual traveler may keep hotel promotion points for their personal benefit. **Participation in a hotel guest award program should not influence hotel selection that would result in incremental cost to the Company beyond the lowest available rate.** Any membership cost associated with a guest award program is not reimbursable by the Company.

Hotel Internet and Telephone Usage

Hotel internet access for business purposes is a reimbursable expense. Use of telephones in hotel rooms is discouraged.

10. Business Meals and Entertainment

Business Meals on Overnight Travel

Reasonable meal expenses while traveling on Company business are reimbursable. When more than one employee is present at a business meal during business travel, the most senior level employee is required to pay and expense the bill. All guests and the business purpose must be noted when completing the T&E report.

Business Meals on Non-Overnight Travel

The Company will reimburse an employee for meals purchased during a same day / one-day business trip outside of their normal work city. Meals before or after business travel that are located within the employees normal work city are not reimbursable.

Entertainment

Business-related entertainment is primarily intended for customers and suppliers outside the Company. The expense must support the legitimate business interests of the Company and be reasonable and appropriate. Company employees should always be sensitive to customers’ and suppliers’ own rules on receiving meals and entertainment. The most senior level employee hosting an event is required to pay for and report all such expenditures, which are reimbursable. All guests along with the business purpose must be noted when completing the T&E report.

11. Other Employee Expenses

Use of Personal Mobile Devices

The use of personal mobile devices, i.e. laptops, PDAs, iPhones, Android Devices, Blackberries, Windows© mobile devices, Palm© mobile devices and/or mobile phones to access Odyssey IT Systems is strictly prohibited. Employees requiring access to Odyssey IT Systems through a mobile device will be provided such a device by Odyssey IT as authorized by their manager. There will be no exceptions to this policy except as approved by the Odyssey CIO.

Gratuities

The Company will reimburse reasonable gratuities. Examples of acceptable gratuities – cabs, parking and hotel valet. For a meal, the gratuity should not exceed 20% of the cost.

Laundry/Dry Cleaning

When business travel exceeds 5 consecutive nights, laundry or dry cleaning charges incurred during the trip are reimbursable.

Gifts & Donations

Although the Company supports generosity, unfortunately, these gifts are regulated by governmental agencies. Accordingly, all donations made to recipient organizations must be pre-approved by the General Counsel. Gifts to employees for births, funerals and/or illness should not be greater than \$75.00. The name of the employee that the gift and/or charitable contributions are for must be referred to on the T&E report.

Cash Advances and Temporary Travel Advances

Cash advances and temporary travel advances are discouraged except in rare cases and must be pre-approved by the employee's SVP and the Corporate Controller.

Travel Visas

Certain international travel may require visas. This expense is reimbursable and must be ordered through the Company's corporate account. Please contact the T&E Administrator for account information.

Social Organizations

Monthly, quarterly or annual dues for social organizations, including country clubs, are reimbursable only if membership in the organization is necessary for business purposes and is used primarily for business purposes. Approval in advance from the department SVP and Corporate Controller is required.

Professional Organizations

Membership in professional organizations is reimbursable as long as it is job-related. Advance approval from the employee's department SVP and Corporate Controller is required.

Miscellaneous

Fines or other expenses incurred as a result of traffic violations or for actions attributable to the negligence and/or omissions of an employee while traveling on

Company business are the personal responsibility of the violator and will not be reimbursed by the Company.

12. Personal Travel

Combined Business and Personal Travel

Combined business and personal travel is acceptable when employees pay the incremental costs incurred but must be pre-approved by the employee's department SVP. Business trips should not be planned for the purpose of facilitating personal travel.

Booking Personal Travel

Employees may facilitate any personal travel arrangements through Protravel.

Travel Quick Reference

Odyssey Logistics & Technology - Policy Inquiries

39 Old Ridgebury Road, Danbury, CT 06810

- ❖ Cathy Palardy, T&E Administrator – 203.448.3888 or cathypalardy@odysseylogistics.com
- ❖ Lori Davlos, Corporate Controller – 203.448.3821 or loridavlos@odysseylogistics.com
- ❖ Cosmo Alberico, EVP & COO – 203.448.3823 or cosmoalberico@odysseylogistics.com

Designated Travel Management Company - Protravel International Inc.

515 Madison Avenue, New York, NY 10022

- ❖ Mark Olson, Travel Agent – 646-747-9773 / 212-755-4550 or mark.olson@protravelinc.com
- ❖ Protravel 24-Hours Number – 800-928-2562 ID#S6G0 (fee assessed)
- ❖ Travel authorization form link [P:\Travel authorization](#)
- ❖ Odyssey Travel page: <http://corporate.protravelinc.com/OdysseyLogistics>

Odyssey's Preferred Hotel Suppliers – Reference “Odyssey Logistics” rate

- ❖ **Hotels in Danbury, Connecticut**
 - Preferred Hotel** - Crowne Plaza Danbury, 18 Old Ridgebury Road - 203.794.0600
Rate: \$115 – Last Room Availability rate, Complimentary full breakfast, complimentary Wi-Fi
 - Hilton Garden Inn, 119 Mill Plain Road – 203-205-2000 Rate: \$119 – Complimentary Wi-Fi
 - Marriott SpringHill Suites, 30 Old Ridgebury Road, 203.744.7333 – Rate: \$129
- ❖ **Hotels in Charlotte, North Carolina**
 - Hyatt Place Charlotte City Park, 4119 South Stream Blvd, 704.357.8555 Rate: \$114 - Complimentary hot breakfast, complimentary Wi-Fi
 - Hilton Garden Inn Charlotte Airport, 2400 Cascade Pointe Blvd, 704.790-7000
Rate: \$129 – Complimentary Wi-Fi, complimentary 24/7 shuttle to airport & office
- ❖ **Hotels in Charleston, South Carolina**
 - HarbourView Inn, 2 Vendue Range, 843.853.8439 Rate: \$159 (rate varies with season)
 - Holiday Inn Express Charleston Downtown-Ashley River, 250 Spring Street, 843-722-4000
Rate: \$74 (Jan & Feb) \$99 (Feb – Nov) \$79 (Dec) Complimentary breakfast, free Wi-Fi
- ❖ **Hotels in Kennesaw, Georgia**
 - Marriott SpringHill Suites, 3399 Town Point Drive, 770.820.4665 Rate: \$99 – Complimentary breakfast
 - Holiday Inn Express, 2485 George Busbee Parkway NW, 770-427-5210 Rate: \$99 - Complimentary breakfast, free Wi-Fi
- ❖ **Hotel in Palos Heights, Illinois**

Marriott SpringHill Suites Chicago Southwest at Burr Ridge/Hinsdale, 15W90 N. Frontage Road, Burr Ridge, 800.919.4793 Rate: \$134 – Complimentary breakfast

❖ **Hotels in Brussels**

Crowne Plaza Antwerp, Gerard Le Grellelaan 10, Antwerp, 2020 –Belgium 32 3 259 7500 Crowne Plaza Antwerp - Antwerp, Belgium Rate: €195,00

Hilton Antwerp, Groenplaats 32, 2000 Antwerp, Belgium, 32 3 204 12 12 Rate: €2,39 – Complimentary Wi-Fi

Odyssey's Preferred Car Provider

- ❖ Avis Budget Group –(ensure your wizard # is enrolled under Odyssey's Avis Worldwide Discount Number – AWD# G380900 for reduced rates) Reference Odyssey's AWD #G380900
 - Contact the T&E Administrator for daily rental coupons.

Odyssey's Preferred Car Service Providers – Reference "Odyssey Logistics"

- ❖ A&M Transportation – 203-746-8532 – serving local Connecticut area to/from Westchester, LaGuardia, JFK, Bradley, Newark and Stewart airports
- ❖ Serlin International Limousine – 800-762-6927 – serving across the U.S. (Phone: 800-762-6927 / www.serlinlimo.com reference Odyssey Logistics)

Personal Car Usage – IRS Standard Mileage Rate

- ❖ As of January 1, 2014 – 56 cents per business miles driven