## Tiercon Corp. Gift Policy

Tiercon Corp. (hereafter "Tiercon") has adopted a policy on the soliciting and receiving of gifts from suppliers, and we ask you, the supplier, to respect our company policy as it applies.

This policy applies to all current and potential suppliers to Tiercon, and to all employees of Tiercon and others working on the company's behalf.

"Gifts" means goods, services, entertainment, money, tickets to sporting or entertainment events, sponsorship of sport teams, discounts, vouchers, meals, trips, hospitality, preferential treatment or any other benefit which may affect or appear to affect the ability of the receiver to make an uninfluenced decision on a business transaction.

Please be aware that Tiercon employees may not solicit gifts from any supplier.

Provided the Tiercon employee does not regularly or frequently accept gifts from any one supplier, exempted are food, beverages, and moderately priced meals or tickets to local events that are supplied by and also attended by current customers, partners, and vendors or suppliers in the interest of building positive business relationships.

This moderately priced entertainment, including meals, is provided as part of a "working" meeting or session to benefit and advance positive working relationships and company interests. These activities are expected to be reciprocated by our company in turn.

Also exempt are standard promotional gifts of nominal value such as pens, ball caps, etc.

This policy is intended to be restrictive. Suppliers must avoid offering or giving business gifts to any Tiercon employee which could create an appearance of impropriety. Violations of Tiercon's policies on business gifts are taken seriously. Offending employees may be disciplined and offending suppliers may be removed from Tiercon's list of approved sources. If a supplier is unsure as to whether a gift is acceptable or not, we encourage the supplier to contact the Vice President/General Manager for guidance.