

LG Networks, Inc.

Corporate Ethics Policy

The LG Networks' Corporate Ethics Policy was prepared to provide the officers, employees and clients of LG Networks (the "Company") and the general public with a statement of the Company's commitment to ethical business conduct. The Company is committed to acting as a responsible and ethical corporate world citizen. The officers and employees of the Company have agreed to conduct business with the highest regard for the Company's ethical and legal obligations and with the utmost loyalty to its officers and clients. Our reputation is based on the personal integrity of the Company's personnel and our dedication to honesty and fairness in our dealings with each other, our clients and customers, our vendors and suppliers, and our competitors.

Policies:

Responsible Leadership:

We manage our business responsibly in order to maintain the confidence, respect, and trust of our customers and employees. We are committed to acting with integrity, investing in the betterment and growth of the Company, being responsive and accountable to our customers and partners, and remaining a leader in our field. We establish and maintain clear, honest, and open communications; listen carefully; and build our relationships on trust, respect, and mutual understanding. We are accountable and responsive to the needs of our customers and partners and take our commitments to them seriously.

Loyalty to the Company and its Officers:

Employees of the Company have an obligation to give their complete loyalty to the best interests of the Company and those who have invested in the Company. No officer or employee will allow any considerations such as the receipt of gifts, personal financial interests in other businesses, or personal or family relationships to interfere with their independent exercise of their business judgment and work activities to the benefit of the Company. Furthermore, it is Company policy that employees may not:

- Perform services for or have a financial interest in a private company that is, or may become, a supplier, customer, or competitor of the Company
- Perform services for or have a material interest (more than 5% of net worth) in a publicly traded company that is, or may become, a supplier, customer, or competitor of the Company
- Perform outside work or otherwise engage in any outside activity or enterprise that may interfere in any way with job performance or create a conflict with the Company's best interests

Use and Protection of Assets:

We wisely use and protect the assets of the Company, including property (both physical and

intellectual), supplies, consumables, and equipment. We use these assets exclusively for the Company's business purposes.

Fiscal Responsibility:

The Company's employees exercise good stewardship over and spend the Company's funds in a responsible manner.

Use of Information Technology:

At all times, we should use good judgment and common sense; conduct ourselves ethically, lawfully, and professionally; and follow applicable authorization protocols while accessing and using Company-provided information technology and its contents. In using these Company assets and systems, we do not create access, store, print, solicit, or send any material that is intimidating, harassing, threatening, abusive, sexually explicit, or otherwise offensive or inappropriate, nor do we send any false, derogatory, or malicious communications.

Confidential and Proprietary Information:

Open and effective dissemination of information is critical to our success. However, much of the information concerning the Company's business activities is confidential. The disclosure of this information outside the Company could seriously damage the Company's interests. Safeguarding this information is everyone's responsibility. Employees shall respect ethical and legal responsibilities to protect LG Networks confidential and proprietary non-public information and communicate it only as necessary to conduct the Company's business. We do not use this information for our personal advantage or for non-Company business use, and maintain this confidentiality even after LG Networks no longer employs us. We also have an obligation to protect the confidential information of our clients and customers.

Ethical Business Practices with our Clients:

The Company believes strongly that our present and future success is built, in part, from maintaining the highest ethical standard in the business relationships we maintain with our clients. While some employees are measured, in part, by their contribution to the financial success of the Company, they must always adhere to the following guidelines:

- A client may only be billed for hours or services actually expended. Other than to adhere to the minimum billing increments that is part of each client agreement, hours billed may never exceed hours worked.
- Work billed must be for tasks either individually explicitly approved by the client, or for tasks implicitly approved within a general agreement with the client.
- Employees should seek to avoid work processes that consume more billable hours without any additional benefit for the client. Employees should work efficiently while still adhering to Company quality processes.
- Each employee shall maintain accurate and fair records of transactions, hours, expense accounts, and other Company records as required and submit these in a timely manner.

Gifts and Relationships with Clients and Suppliers:

All clients and suppliers will be treated fairly based solely on appropriate business factors.

Bribes or gifts of significant economic value should not be offered to or provided to any client or potential client. Gifts of significant economic value should not be accepted from any supplier or potential supplier either directly or indirectly provided. No amount of cash may ever be accepted as a gift. Company employees may not solicit any gift, entertainment, or favors of any value from persons or firms with which LG Networks actually or potentially does business. Nor may an employee act in a manner that would place any vendor or customer in a position where he/she may feel obligated to make a gift, provide entertainment, or provide personal favors in order to do business or continue to do business with LG Networks. Gifts include tangibles and intangibles such as cash, unbilled labor/services, excessive entertaining, tickets to events, services, etc. Gifts of a "significant economic value" include more than one gift from the same source, which in the aggregate is of a significant economic value. Gifts received or offers of gifts that are more than \$25 must be reported immediately to an employee's supervisor. No gift, friendship, or other non-business aspect of any relationship with any client or supplier should affect an employee's obligation to deal with all clients, prospective clients and suppliers in a manner consistent with the best interests of the Company. Neither an employee nor any member of his/her family may have any financial or economic involvement, such as employment by, a business venture with, or investment in any client or supplier of the Company (other than the ownership of the stock of publicly traded companies) without written disclosure to the Company and approval of the Company.

Fair Treatment of Fellow Employees:

In our relationships with each other, we strive to be open, honest, and respectful in sharing our ideas and thoughts, and in receiving input. Officers and employees will not discriminate against any employee or potential employee on the basis of sex, color, race, religion, sexual orientation, national origin, marital status, age, disability, or veteran status in any personnel practice. Officers and employees of LG Networks must be sensitive to the rights of all employees to work in an environment free from all aspects of discrimination and harassment. We take allegations of harassment and unlawful discrimination seriously and address such concerns that are raised regarding this policy. Retaliation against individuals who report such violations of policy, or against those who provide information in an investigation of such violations, is also a violation of policy.

Competitors:

The Company competes vigorously but fairly. We obtain information about our competitors through honest, ethical, and legal methods. Employees shall not engage in conduct that results in the Company using a competitor's trade secrets, copyrights, trademarks, patents or other proprietary or confidential information.

Compliance with Applicable Laws and Regulations of Governmental Bodies and Agencies:

The Company and its employees will comply fully with all applicable laws and regulations, including antitrust laws (which establish standards for dealing fairly with competitors, suppliers and clients), laws regarding safety in the workplace, laws relating to the preservation of the environment, laws protecting employees and prospective employees from discrimination or sexual harassment, securities laws (which require fair disclosure of the Company's business and financial information to the public and prohibit any use of secret information about the Company in deciding to buy or sell stock of the Company), customs laws, including country of origin marking and value laws, and other laws regulating products as well as laws prohibiting corrupt practices such as payments to public officials or improper political activities. While the Company encourages its employees to participate in the political process, they are cautioned not to create the

impression that they speak or act on behalf of the Company. Certain U.S. and foreign laws prohibit the Company from contributing to political candidates of parties or party officials except under limited conditions. A variety of U.S. and foreign laws govern the accurate and complete entry of accounting and financial information. The Company and its employees are to maintain all such financial records in an accurate and complete manner in accordance with such laws. The numerous applications of domestic and international laws to the activities of the Company cannot be set forth fully here, but all officers and employees should be sensitive to the ongoing need to assure appropriate consideration of any activity that might violate any such laws.

Procedures in the Event of a Concern:

There are no easy answers to many ethical issues we face in our daily business activities and this document by no means encompasses every issue or situation you may face as an LH Networks employee. In some cases the right thing to do will be obvious, but in other more complex situations, it may be difficult for an employee to decide what to do. When an employee is faced with a tough ethical decision or if a question or concern arises they should consult with their supervisor, manager, or Lou Garcia. All officers and employees of the Company have an obligation to discuss any concern they have with regard to the application of these policies to any conduct in which they participate, are asked to participate, or become aware of. Normally, such concerns should be brought to the attention of the immediate supervisor of the employee or officer. In certain situations it may be unrealistic to discuss concerns with a supervisor and the Company encourages any employee or officer to contact Lou Garcia directly in such circumstances. The Company will handle inquiries discreetly and make every effort to maintain, within the limits allowed by the law, the confidentiality of anyone requesting guidance or reporting a possible violation. The Company will not permit any form of retribution or retaliation taken against any person who has, in good faith, sought out advice or has reported a possible violation. However, if any employee makes a knowingly false report of a possible violation for the purpose of harming another individual, that employee may be subject to disciplinary action.

Importance of Compliance with These Policies:

It is the duty of all officers and employees to see that these policies are followed. Every officer and employee of every business unit of the Company is expected to comply with the policies set forth above. Failure to do so may not only harm the Company and your fellow employees, it may subject you to disciplinary action, including termination of employment under appropriate circumstances.