

CORPORATE COMPLIANCE MANUAL

STATEMENT OF INTENT

This Compliance Program Manual establishes and implements written standards and procedures, flowing from our Code of Ethics, which are to be followed in the operation of all business activities and decision-making. Our fundamental values of honesty and integrity in business dealings, and lawful and ethical behavior must guide all aspects of our work and our business relationships. The specific objectives of this Manual, and the standards and procedures described within it, include, but are not limited to, the following:

- Establishing clear standards of conduct to promote a culture that cherishes professional and business ethics;
- Helping each member of our team understand applicable laws, rules, regulations and professional standards that pertain to the company and the business of independent monitoring, so that meeting those requirements becomes a routine part of our daily operations;
- Ensuring proper creation, maintenance, and release of our business records;
- Promoting effective communication among management, employees, and our clients;
- Implementing internal auditing and monitoring processes which will alert us to potential problems and permit us to respond promptly and effectively to those concerns.

Dennis Corporation also intends to use the Code of Ethics and this Manual to educate and train each employee, current or new, regarding the company's ethics and compliance requirements so that each employee can carry out his or her respective job duties in accordance with the laws, rules, regulations and professional standards which govern this company. These obligations are serious. It is critical that each member of our team recognize that when we are compliant with these obligations, our clients are better served.

This Compliance Manual is a general guide to acceptable and appropriate behavior at Dennis Corporation, and you are expected to comply with its contents; however, it does not contain all the detailed information you will need during your employment. Nothing contained in this manual creates or implies an employment contract or term of employment. We are committed to reviewing our policies regularly which may result in this manual being modified or revised from time to time.

You must familiarize yourself with this Compliance Manual so that you might readily distinguish any act or practice that would constitute a violation. Each employee is responsible for his or her actions. Violations can result in disciplinary action, including dismissal and criminal prosecution. There will be no reprisal against an employee who reports a violation or suspected violation in good faith. The absence of a specific guideline or instruction covering a particular situation does not relieve an employee from exercising the highest ethical standards applicable to the circumstances. Just as importantly, you have an obligation to report suspected misconduct, violations of the Company's Code of Ethics, or other potential compliance matters to either the Corporate Compliance Officer, management, your supervisor, or employees may also use anonymous reporting through the anonymous external call system Red Flag Reporting (877-647-3335), Client Code: Dennis.

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CODE OF ETHICS

Attn: Dennis Corporation Employees
1800 Huger Street
Columbia, SC 29201

Dear Employees,

Dennis Corporation has established a long reputation for honesty and integrity in business dealings and lawful and ethical behavior. This reputation is a source of pride for us as well as one of our greatest assets because it instills the necessary trust and confidence in us by our customers, subcontractors, suppliers, and the overall community in which we live. Here at Dennis Corporation, we are committed to the highest standards of business ethics. Violations of this standard will not be tolerated and will be met with swift response, including disciplinary action. To that end, we have established a telephone hotline to address whistle blowing and ethical compliance issues. Employees are encouraged to utilize this method to alert operations of any wrong doing.

In order to maintain our commitment to integrity, we have established a Code of Ethics: A Corporate Compliance Program. The Code of Ethics is intended to identify the manner our employees are expected to follow whenever conducting business for Dennis Corporation. The Corporate Compliance Program is intended to ensure that all employees are abiding by the Code. As an employee, you are expected to read both the Code and the Program and certify annually your commitment to fully comply with them.

To administer this Program, I have appointed Pam Johnston as the Corporate Compliance Officer. Among other things, she will be responsible for implementing appropriate procedures and policies for the Program, ensuring that each of you receive a copy of the Program, providing regular training on compliance with the Program, and ensuring effective and appropriate enforcement of the Program. Mrs. Johnston reports directly to me and to the Dennis Corporation Board of Directors. I expect our officers and managers will ensure that this Program and Mrs. Johnston receive their full support in the Program's implementation. Also, even though I have appointed Mrs. Johnston Corporate Compliance Officer, please know that I maintain an open door policy for any employee who has concerns about the Company or any employee practices. In addition, Dennis Corporation is implementing a secure and anonymous reporting system through Red Flag Reporting. You have an obligation to report suspected misconduct, including actual or potential violations of federal or state laws or administrative regulations, or potential compliance matters to me or to the Corporate Compliance Officer, your supervisor, or employees may also use anonymous reporting through the anonymous external call system Red Flag Reporting (877-647-3335), Client Code: Dennis.

I cannot stress strongly enough that Dennis Corporation does not, and will not, tolerate any form of unlawful or unethical behavior by any person or entity associated with it. At the very least, each of our employees must conduct themselves in accordance with the laws and regulations that apply to our business and not condone criminal or unethical behavior by others. Each of you is expected to alert Mrs. Johnston of any information you may have of any unlawful or unethical behavior by any of our employees, prime contractors, subcontractors, suppliers, or clients. Violation of this program, including failure to report a violation or other unlawful or unethical behavior, can be grounds for discipline, including termination.

Our continued success depends on all of us doing the right thing at all times and maintaining the highest ethical standards. Only in this way, can we continue to earn the trust and confidence of our customers and the community in which we live.

Sincerely,

Dan Dennis
President
Dennis Corporation

STATEMENT OF POLICY

It is Dennis Corporation's policy to maintain the highest ethical standards and comply with all applicable laws, rules, and regulations. We believe that adherence to this policy will ensure our continued success as well as earn and maintain the confidence of our customers and the community in which we live. In order to ensure Dennis Corporation operates pursuant to this policy, we have established this Code of Ethics. The following general rules apply to the implementation of this Code of Ethics:

1. All employees must comply with the Code of Ethics. Any officer, director, or employee violating the Code of Ethics is subject to discipline, which may include demotion or dismissal.
2. All employees have a duty to report all suspected violations of the Code of Ethics or other potentially unethical behavior by anyone, including officers, directors, employees, agents, customers, subcontractors, suppliers, and prime contractors, to the Corporate Compliance Officer.
3. Employees in management positions are personally accountable for their own conduct and the conduct of those reporting to them. Each management employee is expected to inform those reporting to them about the Code of Ethics and take all necessary steps to ensure compliance.
4. No employee has the authority to direct, participate in, approve, or tolerate any violation of the Code of Ethics by anyone.

Any employee who has questions about the application of the Code of Ethics should consult with the designated Corporate Compliance Officer.

DEFINITIONS

Code of Ethics: The written statement of acceptable behavior by Dennis Corporation officers, directors, and employees that ensures Dennis Corporation operates according to the highest ethical standards.

Code: The Code of Ethics.

Corporate Compliance Officer: The company official designated by the President to be responsible for implementing and administering the Code of Ethics. In the case where there is no Corporate Compliance Officer, or the Corporate Compliance Officer is not available, the Company President will be responsible for implementing and administering the Code of Ethics.

Corporate Compliance Program: The written procedures and policies used by Dennis Corporation that are designed to ensure that all officers, directors, and employees are aware of the Code of Ethics and adhere to its standards. The Corporate Compliance Program is implemented and administered by the Corporate Compliance Officer.

Employee: Any person employed by Dennis Corporation, including employees, foremen, managers, officers, directors, and persons authorized to act on behalf of the Company.

Program: Corporate Compliance Program.

OBLIGATION TO REPORT VIOLATIONS AND DUTY TO COOPERATE

Each employee must promptly report any known or suspected violation of this Code of Ethics and all other unlawful or unethical conduct to the Corporate Compliance Officer, management, your supervisor, or employees may also use anonymous reporting through the anonymous external call system Red Flag Reporting (877-647-3335), Client Code: Dennis. Employees are obligated to report such known or suspected conduct without regard to the identity or position of the suspected offender. Any report made under this section will be strictly confidential and under no circumstances will any employee who makes a report be subject to any acts of retribution or retaliation or disciplinary action. Additionally, all employees must fully cooperate in any investigation of a suspected violation of this Code of Ethics and fully cooperate with any request by the Corporate Compliance Officer.

Any employee found to have violated the Code of Ethics or engaged in other unlawful or unethical behavior shall be disciplined, including demotion or dismissal. Any employee who fails to report known or suspected violations of this Code or other unlawful or unethical behavior shall be subject to appropriate disciplinary action.

GENERAL STANDARDS OF CONDUCT

1. Those who work with or for Dennis Corporation shall comply fully with all relevant laws, rules, and regulations that pertain to the operation of the company, and shall carry out their responsibilities in accordance with sound ethical and professional standards.
2. All employees shall avoid even the appearance of impropriety.
3. All licensed professionals who are employed by, or who provide services for, Dennis Corporation shall comply with all regulatory requirements and ethical standards of their particular profession and/or geographic location in which they are licensed.
4. Committing, participating in, or undertaking any illegal act or unethical conduct is not acceptable and will not be tolerated. Any such illegal or unethical activity shall be grounds for disciplinary action, including, but not limited to, termination of employment.
5. All supervisory personnel are responsible for ensuring that everyone subject to their supervision is acting ethically and in compliance with applicable law, Dennis Corporation's Code of Ethics, and this Compliance Manual.
6. Each employee of Dennis Corporation is responsible for possessing, acquiring or maintaining sufficient knowledge to recognize potential violations of these ethical standards and the policies and procedures applicable to her or his duties.
7. Each employee is also responsible for consulting with management, as may be necessary, if any violation or potential violation of these ethical standards comes to her/his attention.
8. Employees shall not use their employment to solicit gifts, loans, gratuities or services, and shall not use company time, resources or confidential information for their personal advantage.
9. Employees shall not have a financial interest or other personal interest in any transaction between Dennis Corporation and any vendor, supplier, provider or customer that has not been disclosed, reviewed and approved.
10. Employees shall not engage in any financial, business, or other activity which competes with the business of Dennis Corporation without the knowledge and approval of management. Employees shall not work for competitors or hold an ownership interest in any competitor without the knowledge and approval of management.
11. Employees shall not engage in any employment or other outside activity which constitutes a conflict of interest with the proper performance of their assigned duties, as set forth in their job description. The determination as to whether such employment or activity constitutes a conflict of interest shall be made in accordance with the principles set forth in this section of the Manual.
12. Employees shall not engage in any employment or other outside activity that conflicts with their regular working hours or that impairs their efficiency or productivity. Employees shall not conduct outside work or activities on company time, or use corporation property, equipment, or facilities in connection with such outside work or activities while on corporation time.
13. Employees shall comply with applicable antitrust laws, and shall not discuss or make agreements with competitors regarding prices or other terms for provider services.

14. Employees shall be completely honest in all dealings with clients, representatives of government agencies, and representatives of third party payers.
15. No employee shall engage in any unfair competitive or deceptive trade practices, including but not limited to misrepresentation of the company's services, products, or operations.
16. All business transactions of Dennis Corporation shall be carried out in accordance with management's general/specific directives.
17. Neither this company, nor any of its employees, shall make any misrepresentations, or submit any false bills or requests for payment, or otherwise submit any false documents or statements, to any client, government agency, or representative of any third-party payor.
18. All political activities relating to the organization shall be conducted in full compliance with applicable law. No funds or property of Dennis Corporation shall be used for any political contribution or purpose unless first approved by management. Personnel may make direct contributions of their own money to political candidates and activities to the extent permitted by applicable law, but the company will not reimburse contributions.
19. All books and records of the company shall be kept in accordance with generally accepted accounting standards or other applicable standards.
20. All books and records of the company shall be created, maintained, or destroyed in accordance with the company's record retention policy, set forth in the company's policies and procedures.
21. All employees shall maintain the confidentiality of the organization, as well as of its clients, vendors, suppliers, providers, customers and agents. Anyone who is unsure whether information is permitted to be disclosed should seek the advice of the Corporate Compliance Officer.
22. Employees shall follow safe work practices and comply with all applicable safety standards and health regulations.
23. Employees are responsible for ensuring the work environment is free of discrimination or harassment due to race, gender, religion, national origin, disability or sexual orientation. Any form of sexual harassment is prohibited and any violation is grounds for discipline, up to and including termination.
24. Employees are expected to conduct themselves in their outside activities in a manner that does not adversely affect job performance or negatively reflect on the company.

CONFLICTS OF INTEREST

The following standards relating to any real or potential conflicts of interest which may arise with the company, clients, third parties, businesses and others are applicable to all employees, agents, contractors, and consultants of Dennis Corporation. It is the responsibility of each employee and our contractors, consultants, and agents to conduct business within these guidelines to avoid any actual or potential conflict of interest. Dennis Corporation undertakes this responsibility to allow business activities to be conducted in a fair and objective manner, not motivated by desire for personal or financial gain.

Conflicts of interest arise when an individual's position or responsibilities present an opportunity for personal gain separate and apart from the direct rewards of employment, or when an employee's personal interest is inconsistent with those of the company and could compromise her or his responsibility to Dennis Corporation or the corporation's professional and business responsibilities.

The ability of Dennis Corporation to provide appropriate and necessary services to each client must not be compromised.

Any actual or potential conflict of interest which may arise in the course of Dennis Corporation's business activities *must* be disclosed to management promptly. Employees must seek the guidance of management in each instance where they perceive a conflict of interest to exist or the potential for such a conflict appears likely.

Management will work with the employee to avoid or mitigate conflicts of interest. Possible avoidance or mitigation measures include, but are not limited to, recusing the employee from certain projects; limiting the employee's access to certain information; making disclosures to clients and other third parties explaining the potential conflict; monitoring the employee's activities; or requiring the employee to terminate the financial or other interest that forms the basis for the conflict of interest. Each situation involving an actual or potential conflict of interest will be resolved based on the particular facts and circumstances.

Conflicts of interest can arise in a variety of circumstances. They may involve interactions with clients, vendors, monitors, government agencies and agents, attorneys and entities with whom the company may do or seek to do business. To that end, the following basic rules must be observed:

- No employee may have, directly or indirectly, a personal or financial interest in any business entity which competes with Dennis Corporation.
- An employee shall be required to report any situation in which that employee, or a member of the employee's family, is employed by, or has any direct or indirect financial interest in, any business enterprise (corporate or otherwise) with whom Dennis Corporation has business dealings, or from which the company solicits business.
- An employee shall be required to report any situation in which the employee, or a member of the employee's family, has a personal or financial interest in any transaction with any person or entity which competes directly with Dennis Corporation.
- Should a conflict of interest arise, employees are required to bring the matter to the attention of management and to reveal any actual or potential conflict of interest and to seek guidance in addressing the situation.
- All transactions between the company and any related business will be at arm's length and at fair market value, have a proper business purpose, be evidenced in writing and be accurately recorded in the books and records of the company.
- Employees should avoid personal financial interests that might be in conflict with the interests of the Company. Such interests may include, but are not limited to, the following: obtaining a financial or other beneficial interest in a supplier, customer, or competitor of the Company; directly or indirectly having a personal financial interest in any business transaction that may be adverse to the Company; acquiring real estate or other property that the employee knows, or reasonably should know, that is of

interest to the Company. Such personal financial interests include those interests of not only the individual employee, but also those of the employee's spouse, children, parents, grandparents, siblings and family in-law. If the employee knows, or reasonably should know, that a personal financial interest may be in conflict with the interests with the Company, the employee must first consult with the Corporate Compliance Officer and obtain express written approval.

- All consulting agreements with other professionals or entities will be in writing and accurately describe the service to be rendered to or for the company. The term “consulting agreements” includes any contract or agreement with an outside third party for the provision of advice or assistance to Dennis Corporation in conducting its day-to-day business operations or providing care for clients. Under no circumstances may the company use consulting agreements to disguise the repayment of loans or other financial obligations due to third parties.
- Business dealings with outside entities should be conducted at arm’s length and not result in unusual gain for those entities, this organization or an employee. Unusual gain refers to bribes, product bonuses, special fringe benefits, substantial price adjustments, or other gains which do not normally result from the ordinary course of business activities and which are designed to ultimately benefit the outside entity, this organization, or the employee. Nominal benefits are permitted as limited by and in accordance with other policies contained herein.
- As a matter of company policy, employees may pursue outside employment opportunities. However, such opportunities must not interfere with the employee's job responsibilities with Dennis Corporation. Any outside employment that interferes with the employee's job responsibilities or conscientious performance of his or her duties are deemed to be a conflict of interest and is not permitted. Likewise, an employee's participation in civic, charitable, or professional organizations or activities that interferes with the employee's job responsibilities or conscientious performance of his or her job is deemed to be an impermissible conflict of interest. Additionally, employees may not use company time or resources to further non-company business. Employees also may not use the Company's name to lend weight or prestige to an outside activity without prior approval from authorized management. Prior to engaging in any outside employment activity or participating in any civic, charitable, or professional organization or activity that may give rise to an actual or potential conflict of interest, the employee must consult with the Corporate Compliance Officer and obtain express written approval.

POLITICAL AND CHARITABLE CONTRIBUTIONS AND ACTIVITIES

Dennis Corporation has established that it is in the company's best interest not to be aligned with or in support of any particular party, candidate or political cause. We must remain agnostic to all such solicitations to become politically active. To that end, Dennis Corporation will comply with any and all applicable federal, state and local laws related to political and charitable contributions and activities. The company will maintain a separation between its business operations and political or charitable contributions and activities. The company and our employees are prohibited from using company funds or other company assets such as the office, equipment or materials, to support, either directly or indirectly, any political candidates, political parties, Political Action Committees (PACs) or political or religious causes either inside or outside the United States.

Employees may make contributions of time or money to a political candidate, political party PAC or religious institution only in their individual and private capacities. Contributions of time are to be made only during an employee's non-working hours. No employee may represent, either directly or indirectly, that any such contribution of time or money is made on behalf of Dennis Corporation.

Dennis Corporation recognizes and respects the rights of all employees to engage in discussions about any matter of current interest, political or otherwise. However, it is contrary to company policy for employees to exert any pressure, direct or indirect, on other employees or provide any inducement or reward for employees to decide whether, to whom and in what amount to make a political contribution.

GIFTS, GRATUITIES, BRIBERY AND KICKBACKS

Bribery and Kickbacks

All forms of bribery and kickbacks – payments designed to secure unlawful or improper advantages – are illegal and expressly prohibited. Any employee caught participating in such activity will be promptly terminated. Any employee who knows about, or reasonably should know about, any such activity and fails to report it to the Corporate Compliance Officer will be disciplined.

No one shall offer or give any bribe, payment, gift or anything of value to a person or entity with whom Dennis Corporation has or is seeking any business relationship, except for gifts that are legally permitted, given in the ordinary course of business, and approved of the Corporate Compliance Officer.

No one shall offer or give any bribe, payment, gift or anything of value to any person or entity which has the authority or responsibility to regulate or oversee any aspect of the operation of Dennis Corporation, except for gifts that are legally permitted, given in the ordinary course of business, and approved by the Corporate Compliance Officer.

Employees shall not solicit or accept any bribe, payment, and/or gift, item, or thing of more than nominal value from any person or entity seeking any business relationship with Dennis Corporation except for gifts that are legally permitted, given in the ordinary course of business, and approved by the Corporate Compliance Officer.

Government Personnel

All forms of gifts and entertainment to or from U.S. Government personnel, including persons that may be acting for or on behalf of the U.S. Government, are expressly prohibited. However, the Corporate Compliance Officer may authorize an exception in writing, with appropriate documentation and review processes, where a familial or personal relationship exists outside of the employee's business relationship with the government employee.

Gifts and entertainment may be provided to state, municipal, and local government personnel, provided the gifts/entertainment are legally permitted, reasonable in value, given in the ordinary course of business, and approved in writing by the Corporate Compliance Officer regardless of value.

Non-Governmental Personnel

Receiving or accepting gifts or entertainment in the business context is a particularly sensitive area and can be inappropriate, or even illegal, depending on the circumstances. For this reason, it is important that all employees be extra sensitive when it comes to giving or receiving gifts and entertainment from non-governmental personnel. Therefore, in addition to the foregoing restrictions and requirements, the following rules apply:

- The Corporate Compliance Officer must approve the giving or receiving of all forms of gifts and entertainment over \$50 in value.
- Money, in any form, is never given, offered, solicited, or accepted, except that Dennis Corporation may make contributions to charitable or community organizations and events provided the contribution is legally permitted, reasonable in value, and approved by the Corporate Compliance Officer. No gift or entertainment may be given or received if it is, or could reasonably be construed to be, intended to influence an employee's or other individual's behavior.
- No employee may encourage or solicit gifts or entertainment of any kind from any individual or entity with whom the Company conducts business, except that Dennis Corporation may solicit contributions to charitable or community organizations and events provided the contribution is legally permitted, reasonable in value, and the solicitation is approved by the Corporate Compliance Officer.

- With appropriate documentation and review processes, the Corporate Compliance Officer may authorize an exception to the foregoing in writing where a familial or personal relationship exists outside of the employee's business relationship with the non-governmental employee.

DRUGS AND ALCOHOL

Dennis Corporation is firmly committed to providing its employees with a safe and productive work environment to the extent possible and promoting high standards of employee health. Accordingly, Dennis Corporation expects all its employees to report to work and be able to perform his or her duties productively and safely. Drug and alcohol abuse by employees is regarded as unsafe by creating an increased risk to the safety of themselves, their fellow employees, and the general public and contrary to the Company's interests in maximizing its productivity. Therefore, drug and alcohol abuse in Dennis Corporation will not be tolerated and the company will take appropriate action to ensure compliance with this policy. Additionally, anyone caught using drugs or alcohol in the workplace will be subject to discipline, including termination.

ENVIRONMENTAL COMPLIANCE AND SAFETY

Dennis Corporation is committed to full compliance with all federal, state, and local environmental laws, standards, and guidelines. Not only is environmental compliance legally necessary, but it is also an important component of our obligation to the community and our good reputation. It is essential that each employee involved with regulated air emissions, water discharges, hazardous materials, or other regulated pollutants know and comply with all applicable environmental laws and guidelines. No one at Dennis Corporation may participate in concealing an improper discharge, disposal, or storage of hazardous materials or other pollutants. Any person who has reason to believe that there may have been violations of any aspect of Dennis Corporation's environmental compliance policy shall report immediately to the Company's Corporate Compliance Officer. Moreover, in addition to compliance with all environmental laws and guidelines, Dennis Corporation is also committed to utilizing energy and materials in a manner that will minimize the impact on the environment. Dennis Corporation will also consider using recycled materials whenever feasible.

Dennis Corporation considers employee safety and health as one of the highest priorities. Many of the job activities, products, and materials handled by our employees require strict adherence to safety procedures, rules and regulations. Each employee must be aware of the Company's safety program that incorporates all the applicable health and safety laws and guidelines and follow all applicable procedures. Also, supervisors are responsible for ensuring that all reasonable safeguards and precautions are taken in the workplace including ensuring compliance with the Company's procedures and guidelines, promoting safe work practices, and the use of personal protective equipment. If any employee has any safety related concerns, he or she should report these concerns to the Company's Corporate Compliance Officer.

RESPECT

Dennis Corporation reaffirms its commitment to the principle of Equal Employment Opportunity in its personnel policies and practices. It is the policy of this company to comply with all applicable regulations of the Civil Rights Act of 1964, Required Contract Provisions-Federal-Aid Construction Contracts-FHWA 1273, Executive Order No. 11246, as amended, Rehabilitation Act of 1973, Vietnam Era Veterans Readjustment Assistance Act, and all other relevant state and local regulations. It is **Dennis Corporation** policy to assure that applicants are employed, and that employees are treated during employment, without regard to their race, religion, sex, color, national origin, age or disability. Such action shall include: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship, pre-apprenticeship, and/or on-the-job training. All such decisions are based on (1) individual merit, qualifications, and competence as they relate to the particular position, and (2) promotion of the principle of equal employment opportunity. All current employees are encouraged to refer minority and women recruits for employment whenever hiring opportunities are available. All other personnel programs such as compensation, benefits, transfers, layoff, return from layoff, training, education, and social and recreational programs are administered without regard to race, color, religion, age, sex, national origin, physical or mental disability, or veteran status. All employees are encouraged to request for additional training. All harassment is strictly prohibited, including sexual, race, color, religion and any other form of conduct, which has the purpose or effect of unreasonably interfering with the employee's work performance or creating an environment, which is intimidating, hostile or offensive to the employee. Any employee who feels that a violation of this policy has occurred should immediately report the matter to their supervisor. If that person is unavailable or the employee believes it would be inappropriate to contact the supervisor, the employee should contact the supervisor's supervisor, Human Resources or the facility head. Each complaint will be investigated, and any violations will be remedied. The complaining employee will not be affected in employment with the company as a result of bringing the harassment complaints to the attention of the company.

Mark Johnston is the company's EEO Officer and is responsible for administering the company's EEO Policy. Anyone having questions, comments or complaints regarding the company's equal employment policy should contact **Mark Johnston**, EEO Officer, at **803-227-8542** between 8AM and 5:00pm, Monday through Friday.

If complaints remain unresolved by our company, please contact any of the following for further assistance:

The Office of Federal Contract Compliance Programs (OFCCP) Equal Employment Opportunity Commission (EEOC)

U.S. Department of Labor 15 South Main Street
1835 Assembly Street, Room 608 Greenville, South Carolina 29601
Columbia, South Carolina 29201 864-241-4400
803-765-5244 800-669-4000 – Toll Free
803-765-5245

SCDOT External Equal Opportunity Program Coordinator South Carolina Human Affairs Commission

Office of Business Development and Special Programs 2611 Forest Drive
Post Office Box 191 Columbia, South Carolina 29204
Columbia, SC 29201 803-737-7800
Phone: 803-737-1372 800-521-0725 – Toll Free

CONFIDENTIAL INFORMATION AND PRIVACY OF COMMUNICATIONS

Confidential Information

Dennis Corporation is committed to safeguarding the confidentiality of all proprietary information and will seek to prevent its inappropriate or unauthorized disclosure to any person who does not have a legitimate business need for the information. The company's technical, financial, marketing and other business data are the property of the company and should never be given to an outside firm or individual except through normal channels with appropriate authorization. In sum, no employee may disclose or permit the release of any confidential information to any person or business entity, except with the express prior approval of management or as permitted within the terms of this Compliance Manual.

Any employee who engages in unauthorized disclosure of confidential or proprietary information may be subject to immediate termination in addition to possible civil and criminal action.

Any employee of Dennis Corporation who becomes aware of such unauthorized disclosure must report it immediately to management.

Confidential information includes all information, whether technical, business, financial, or otherwise, concerning the company that the company treats as confidential or secret and/or that is not available or is not made available publicly. It also includes any private information of, or relating to, customer records, fellow employees, other persons or other companies, and national security information obtained by virtue of the employee's position.

Company policy and various laws protect the integrity of the company's confidential information that must not be divulged except in strict accordance with established company policies and procedures. The obligation not to divulge confidential company information is in effect, even though material might not be specifically identified as confidential, and the obligation exists during and continues after employment with the company.

A few examples of prohibited conduct are:

- Selling or otherwise using, divulging, or transmitting confidential company information;
- Using confidential company information to knowingly convert a company business opportunity for personal use;
- Using confidential company information to acquire real estate that the employee knows is of interest to the company;
- Using, divulging, or transmitting confidential company information in the course of outside employment or other relationship, or any succeeding employment or other relationship at any time;
- Trading in the stocks of any company, based on information that has not been disclosed to the public, or divulging such information to others so that they might trade in such stock. Insider trading is prohibited by company policy and federal and state law.

Employees shall not seek out, accept, or use any confidential company information of or from a competitor of the company. Should we hire an employee who previously worked for a competitor, we must neither accept nor solicit confidential information concerning that competitor from our employee.

Communications and Records

All employees are expected to be familiar with, and conform to, the Company's document retention policy as well as the Company's recordkeeping and reporting procedures. Additionally, all Company and employee communications, correspondence, and records must be accurate, complete, and timely. The contents of any written communication must be legible and unambiguous. If, after making any communication, correspondence, or record, the employee discovers that they have made a mistake, then the employee must take all steps as may be reasonably necessary to correct such mistake. Any employee who knowingly makes a false or misleading communication, correspondence, or record will be terminated.

SAFEGUARDING COMPANY ASSETS

Company Assets and Transactions

Compliance with prescribed accounting procedures is required at all times. Employees having control over company assets and transactions are expected to handle them with the strictest integrity and ensure that all transactions are executed in accordance with management's authorization. All transactions shall be accurately and fairly recorded in reasonable detail in the company's accounting records.

Employees are personally accountable for company funds over which they have control. Employees who spend company funds should ensure that the company receives good value in return and must maintain accurate records of such expenditures. Employees who approve or certify the correctness of a bill or voucher should know that the purchase and amount are proper and correct. Obtaining or creating "false" invoices or other misleading documentation, or the invention or use of fictitious sales, purchases, services, loans, entities, or other financial arrangements, is prohibited.

Expense Reimbursement

Expenses incurred by an employee in performing company business must be documented on expense reports in accordance with company procedures. In preparing expense reports, employees should be familiar with the documentation procedures applicable to the expenditure to facilitate the timely reimbursement of business expenses.

Cash and Bank Accounts

All cash and bank account transactions must be handled to avoid any question or suspicion of impropriety. All cash transactions must be recorded in the company's books of account.

All accounts of company funds, except authorized imprest funds, shall be established and maintained in the name of the company or one of its subsidiaries and might be opened or closed only on the authority of the company's officers or directors. Imprest funds must be maintained in the name of the custodian, and the custodian is wholly responsible for these funds. All cash received shall be promptly recorded and deposited in a company or subsidiary bank account. No funds shall be maintained in the form of cash, except authorized petty cash, and no company shall maintain an anonymous (numbered) account at any bank. Payments into numbered bank accounts by the company might leave the company open to suspicion of participation in a possibly improper transaction. Therefore, no disbursements of any nature will be made into numbered bank accounts or other accounts not clearly identified to the company as to their ownership.

No payments can be made in cash (currency) other than regular, approved cash payrolls and normal disbursements from petty cash supported by signed receipts or other appropriate documentation. Further, corporate checks shall not be written to "cash," "bearer," or similar designations.

Software, Computers, and Other Electronic Devices

Computerized information and computer software appear intangible, but they are valuable assets of the company and must be protected from misuse, theft, fraud, loss, and unauthorized use or disposal, just as any other company property.

Information Technology (IT) equipment, including computers, software, email, instant messaging, text messaging and telephone equipment, including voice mail, conferencing equipment, company cell phones, handheld devices are intended to be used only for business operations. Using the company's IT facilities inappropriately can make the security of these systems vulnerable. Accordingly, Dennis Corporation may monitor all communications, including internet usage, to ensure that these assets are used for their intended business purpose and in accordance with applicable laws and Dennis Corporation policies.

Use of computers or other electronic devices must be customer service or job related. Employees shall not access company records of any kind for their personal use. Misappropriation of computer space, time, or software includes, but is not limited to, using a computer to create or run unauthorized jobs, operating a computer in an unauthorized mode, or intentionally causing any kind of operational failure.

Personal computers/devices can be used for company-sanctioned education programs, as well as personal use, incidental to company business use, with the permission of your supervisor. However, personal use cannot be allowed for personal financial gain.

It is also understood that computers will occasionally be used at home with the permission of your supervisor.

Third Party Software

Employees should take special care when acquiring or downloading software or other computer applications from others. As intellectual property, software is protected by copyright and may also be protected by patent or trade secret laws. Before employees accept software, access software or data on a network, or accept a license agreement, employees must ensure that all terms and conditions of any license agreement - such as provisions not to copy or distribute programs - are strictly followed. If you are unsure, ask!

Incidental Personal Use

The Company recognizes that you may need to use company equipment and/or communications from time to time for personal use. In general, this is allowed, provided such use:

- Is limited in duration or extent;
- Does not adversely affect your attention to, or completion of, your job responsibilities;
- Does not result in any significant incremental cost to the company;
- Does not contain pornographic or offensive material, discriminatory or harassing language or derogatory references to age, disability, ethnicity, marital or family status, national origin, color, religion, sex, sexual orientation, veteran status, or any other characteristic protected by law;
- Does not otherwise violate this Code or other Dennis Corporation policy, particularly the sections related to conflicts of interest and/or disclosure of confidential information; and
- Does not include forwarding chain letters, mass emails for non-business purposes, or selling items or services for personal gain.

Client Records and Information

Creating, maintaining and preserving accurate and complete records of the services we provide to our clients, and ensuring the confidentiality and security of those records and the information contained within them is a matter of the highest priority at Dennis Corporation.

Establishing and maintaining complete and accurate records about the services we provide to our clients is vital to the success of our company for many reasons. First and foremost, such records are the primary source of information about what we did for the client and why we did it. Good client records ensure appropriate service in each matter we handle. They also provide a means of defending the company against liability claims or complaints to regulatory agencies. Finally, careful documentation of services promotes financial success by providing a sound basis for obtaining appropriate payment for the services we provide.

Protecting the confidentiality of the information we obtain about our clients is the shared responsibility of management, staff and our consultants. In the performance of monitoring or other services we are providing, we may receive, overhear or have access to information regarding our client's medical, financial, personal identifying information, or other information that may be considered confidential. Confidential information must not be discussed or shared in any way except in the course of business and any such discussions must be conducted in a secure, confidential setting. Dennis Corporation remains committed to being fully compliant

with all applicable laws, rules and regulations that protect client privacy and the confidentiality of client information. It is of utmost importance that we all oversee compliance with the policies and procedures, set forth below, regulating the privacy, confidentiality, security and maintenance of client records and information.

ANTI-TRUST POLICY

Dennis Corporation is fully committed to compliance with the antitrust laws, which are designed to promote free and open competition in the marketplace. Not only does the customer benefit by getting the best product at the lowest price, but the Company also benefits by being able to compete on a fair level playing field with competitors. The antitrust laws are complex and must be complied with strictly. Routine business decisions involving prices, terms and conditions of sale, dealings with competitors, and many other matters present problems of great sensitivity. It is therefore essential that every employee be generally aware of the antitrust laws and that all employees that are actively involved in the bidding process participate in the Company's Antitrust Program. Below is a general overview of the antitrust laws: The Sherman Act is the primary federal antitrust statute. The Sherman Act prohibits any agreement among competitors to fix prices, rig bids, or engage in other anticompetitive activity. Violation of the Sherman Act is a felony punishable by a fine of up to \$10 million for corporations, and a fine of up to \$350,000 or 3 years imprisonment (or both) for individuals and may subject the Company and/or the individual to suspension or debarment. In addition, collusion among competitors may constitute violations of the mail or wire fraud statute, the false statements statute, or other federal felony statutes. In addition to receiving a criminal sentence, a corporation or individual convicted of a Sherman Act violation may be ordered to make restitution to the victims for all overcharges. Victims of bid-rigging and price-fixing conspiracies also may seek civil recovery of up to three times the amount of damages suffered. Most criminal antitrust prosecutions involve price fixing, bid rigging, or market division or allocation schemes. Under the law, price-fixing and bid-rigging schemes are per se violations of the Sherman Act. This means that where such a collusive scheme has been established, it cannot be justified under the law by arguments or evidence that, for example, the agreed-upon prices were reasonable, the agreement was necessary to prevent or eliminate price-cutting or ruinous competition, or the conspirators were merely trying to make sure that each got a fair share of the market.

Price-Fixing

Price-fixing is an agreement among competitors to raise, fix, or otherwise maintain the price at which their goods or services are sold. It is not necessary that the competitors agree to charge exactly the same price, or that every competitor in a given industry join the conspiracy. Price-fixing can take many forms, and any agreement that restricts price competition violates the law. Other examples of price-fixing agreements include those to:

- Establish or adhere to price discounts;
- Hold prices firm;
- Eliminate or reduce discounts;
- Adopt a standard formula for computing prices;
- Maintain certain price differentials between different types, sizes, or quantities of products;
- Adhere to a minimum fee or price schedule;
- Fix credit terms; and
- Not advertise prices

Bid-Rigging

Bid-rigging is the way that conspiring competitors effectively raise prices where purchasers - often federal, state, or local governments - acquire goods or services by soliciting competing bids. Essentially, competitors agree in advance who will submit the winning bid on a contract being let through the competitive bidding process. Bid-rigging also takes many forms, but bid-rigging conspiracies usually fall into one or more of the following categories:

1. *Bid Suppression:* In bid suppression schemes, one or more competitors who otherwise would be expected

to bid, or who have previously bid, agree to refrain from bidding or withdraw a previously submitted bid so that the designated winning competitor's bid will be accepted.

2. *Complementary Bidding*: Complementary bidding (also known as "cover" or "courtesy" bidding) occurs when some competitors agree to submit bids that either are too high to be accepted or contain special terms that will not be acceptable to the buyer. Such bids are not intended to secure the buyer's acceptance, but are merely designed to give the appearance of genuine competitive bidding. Complementary bidding schemes are the most frequently occurring forms of bid rigging, and they defraud purchasers by creating the appearance of competition to conceal secretly inflated prices.

3. *Bid Rotation*: In bid rotation schemes, all conspirators submit bids but take turns being the low bidder. The terms of the rotation may vary; for example, competitors may take turns on contracts according to the size of the contract, allocating equal amounts to each conspirator or allocating volumes that correspond to the size of each conspirator company. A strict bid rotation pattern defies the law of chance and suggests collusion is taking place.

4. *Subcontracting*: Subcontracting arrangements can be part of a bid-rigging scheme. Competitors who agree not to bid or to submit a losing bid frequently receive subcontracts or supply contracts in exchange from the successful low bidder. In some schemes, a low bidder will agree to withdraw its bid in favor of the next low bidder in exchange for a lucrative subcontract that divides the illegally obtained higher price between them.

Market Division

Market division or allocation schemes are agreements in which competitors divide markets among themselves. In such schemes, competing firms allocate specific customers or types of customers, products, or territories among themselves. For example, one competitor will be allowed to sell to, or bid on contracts let by, certain customers or types of customers. In return, he or she will not sell to, or bid on contracts let by, customers allocated to the other competitors. In other schemes, competitors agree to sell only to customers in certain geographic areas and refuse to sell to, or quote intentionally high prices to, customers in geographic areas allocated to conspirator companies.

Compliance with the antitrust laws is a serious matter and, as explained above, violations could subject the Company to substantial civil and criminal liability. Accordingly, any employee who violates antitrust laws shall be terminated. Additionally, any employee who knows, or reasonably should know, that an antitrust violation has been, or will be, committed and fails to report it to the Corporate Compliance Officer will be subject to discipline, which may include termination.

CORPORATE COMPLIANCE PROGRAM

SUMMARY AND PURPOSE

This section of the Compliance Manual contains the operating policies and procedures which Dennis Corporation has adopted for implementation of its internal Compliance Program. These policies and procedures include the designation of a Corporate Compliance Officer to oversee implementation of the compliance program, a description of the training to be provided to employees concerning the compliance program, procedures for reporting and investigating discrepancies or potential compliance problems, internal auditing and monitoring procedures, procedures for responding to problems which are detected, and policies regarding response to investigations by external regulatory entities.

The internal Compliance Program being implemented by Dennis Corporation in this Compliance Manual is designed to provide a framework of methods and procedures for carrying out the company's best practices and preventing improper conduct. Our intention and objective are to promote the development and operation of a company that complies with the legal requirements set by state and federal statutes, regulations and policy guidelines; embraces the values and standards in our Code of Ethics (also referred to in this section as the Code); and adheres to the requirements set forth in the company's policies and procedures. Beyond mere compliance, we seek to develop a culture of ethical behavior within our company.

It is critical to recognize that you have an obligation to report suspected misconduct, including actual or potential violations of federal or state laws or administrative regulations, or potential compliance matters to either the Corporate Compliance Officer, management, your supervisor, or employees may also use anonymous reporting through the anonymous external call system Red Flag Reporting (877-647-3335), Client Code: Dennis.

OVERSIGHT OF THE COMPLIANCE PROGRAM

It is the responsibility of management to implement and oversee the administration of Dennis Corporation's Compliance Program. It is the responsibility of management and all employees to ensure that the policies and procedures contained in this manual are followed consistently. To effectuate the policies and procedures set forth within the Compliance Program adopted by the company, the day-to-day responsibility for implementing and enforcing the program is the responsibility of the Corporate Compliance Officer. The Corporate Compliance Officer may be assisted by a designated representative, as deemed necessary or appropriate by management.

Dennis Corporation will make a copy of the Code of Ethics and this Compliance Manual available to everyone in the organization, as well as our consultants and monitors. It is the obligation of each employee to review and understand the terms and requirements contained within the Code and Compliance Manual. To help accomplish this goal, Dennis Corporation will provide training designed to educate each employee about the compliance program and her or his obligations and responsibilities in implementing that program.

Each employee will be required to submit a written acknowledgment to the Corporate Compliance Officer or designated representative that they have reviewed and understand the Code of Ethics and this Compliance Manual and agree to comply with the values, standards, and requirements set forth in those documents. There are no exceptions to this requirement.

No one has authority to act contrary to any provision of the Code of Ethics or this Compliance Manual or to condone any such violations by any other employee. Each employee is required to bring any information concerning a suspected violation of law, a violation of the Code, or a violation of the requirements set forth in this Manual to the Corporate Compliance Officer's attention.

Any person, who violates any provision of the Compliance Program set forth herein, including the obligation to report suspected violations, shall be subject to disciplinary action, as described elsewhere in this Manual.

Employees who have any questions, concerns, suggestions or complaints about any policy or procedure described in this Manual, or about the application of any such policy or procedure to a particular situation, are to direct such questions or concerns to the Corporate Compliance Officer. The Compliance Officer will attempt to maintain the confidentiality or anonymity of the employee to the extent necessary.

Dennis Corporation reserves the right to make any changes, modifications or additions to the terms within this Compliance Program, without notice to the staff. The Corporate Compliance Officer will undertake to transmit any such changes as documented herein.

CORPORATE COMPLIANCE OFFICER

Dennis Corporation will designate a Corporate Compliance Officer to act as administrator of the Compliance Program and to be responsible for oversight of the implementation, training, operation, and enforcement of the Compliance Program. As the company grows, there may be instances where the Corporate Compliance Officer will designate an authorized representative(s) to act as her or his assistant, or to act in the place of the Compliance Officer. In those instances, the authorized representative shall be specifically identified as acting on behalf of the Corporate Compliance Officer.

CORPORATE COMPLIANCE OFFICER – GENERAL DUTIES AND RESPONSIBILITIES

The Corporate Compliance Officer is the administrator for the development and implementation of the Compliance Program at Dennis Corporation.

The Corporate Compliance Officer is responsible for developing and maintaining the Code of Ethics and this Manual for the company, as well as other related policies, rules and procedures incorporated as part of the Compliance Program.

The Corporate Compliance Officer is the primary contact person for compliance-related activities, which include the education and training activities described in this Manual.

The Corporate Compliance Officer is also responsible for maintaining and updating the policies and procedures of the Compliance Program to ensure that Dennis Corporation and its employees are informed about applicable changes in the federal and state laws which govern company.

The Corporate Compliance Officer or designated representative will conduct investigations of events or incidents which may present compliance issues, as described elsewhere in this Manual, and will oversee resolution of any compliance-related issues which come to her or his attention as a result of such investigations. The Corporate Compliance Officer may delegate the responsibility for conducting investigations to others as needed.

The Corporate Compliance Officer will direct the performance of internal audits or monitoring efforts, as described elsewhere in this Manual, and establish control measures to ensure that compliance standards are established and maintained.

The Corporate Compliance Officer will maintain a working knowledge of relevant issues, laws, rules and regulations pertaining to the conduct of Dennis Corporation operations through periodicals, seminars, training programs, and peer contact. The Corporate Compliance Officer may utilize the services of legal counsel and/or outside consultants as needed for this purpose.

The Corporate Compliance Officer will receive and respond to all reports of violations or potential violations of the policies and procedures detailed in this Manual.

The Corporate Compliance Officer is responsible for identifying any corrective actions necessary to resolve any compliance problems which come to her or his attention, overseeing the implementation of those corrective actions, documenting the corrective actions which have been taken, and taking appropriate steps to implement any changes necessary to avoid future problems.

The Corporate Compliance Officer reports directly to the President of the Company and the Board of Directors.

The above description of the duties and responsibilities of the Corporate Compliance Officer is a general description only and should not be regarded as complete or exhaustive. The responsibilities of the Corporate Compliance Officer are described more completely and more specifically in the various sections of this Manual, and the Corporate Compliance Officer is expected to be familiar with, and carry out, those responsibilities as described herein.

QUALIFICATIONS OF THE CORPORATE COMPLIANCE OFFICER

The Corporate Compliance Officer should have the education and experience to fulfill all the responsibilities and obligations of the position.

The Corporate Compliance Officer should be experienced and trained in dealing with compliance issues.

The Corporate Compliance Officer should have administrative and communication skills and demonstrate dedication to the Compliance Program adopted by the company.

The Corporate Compliance Officer must be willing to be fair and equitable in the investigation of any complaints and violations of the Compliance Program and must demonstrate a willingness to enforce the terms of this Compliance Program.

VALUES-BASED ETHICS AND COMPLIANCE EDUCATION AND TRAINING

The education and training of Dennis Corporation employees is an important part of ensuring the success of the company, as well as effectively implementing the compliance obligations described in this Manual. It is the responsibility of management, particularly the Corporate Compliance Officer or designated representative, to ensure that each employee receives education and training necessary to promote the company's Compliance Program. It is the responsibility of each employee to become familiar with the requirements set forth in this Manual and the company's policies and procedures, as well as the values and standards described in the Code of Ethics.

THE CODE OF ETHICS & COMPLIANCE MANUAL

The Corporate Compliance Officer or designated representative is responsible for maintaining this Compliance Manual and the Code of Ethics, for keeping them current, and for making the documents available to all employees.

The Corporate Compliance Officer or designated representative is obligated to ensure that each new employee has read and understands the obligations imposed by the Code of Ethics and the policies and procedures set forth in this Manual within 30 days of initiating employment.

Each employee must sign and date an acknowledgement that the Code and Manual have been made available to them and that they have read and understand the values, standards, policies, and procedures presented in these core documents.

The Corporate Compliance Officer or designated representative has the duty to update the Code of Ethics and this Compliance Manual, and to ensure that each employee has received the necessary training in the implementation of any changes or amendments to these documents.

The Corporate Compliance Officer or designated representative has the obligation to document within the Acknowledgement of Receipt of Code of Ethics and Compliance Manual that each employee has reviewed the Code and this Manual, as well as revisions to the Code or Manual.

TRAINING AND EDUCATION OF STAFF

The Corporate Compliance Officer is responsible for developing a training and education program for the company which addresses the values and standards within the Code of Ethics and the requirements of this Compliance Manual, as well as other significant office policies and procedures.

Training may be accomplished through a variety of means including in-person-training sessions, computer-based training, outside seminars, handouts, manuals or distribution of written materials.

Training must include reasoned explanations of the procedures and policies, as well as the methods required for achieving and maintaining compliance.

Training should be designed to achieve the following goals:

Each employee should receive training on how to perform his/her assignments in compliance with the values, standards, policies, and procedures of the company.

Each employee should be made aware that adherence to the policies set forth in the Compliance Program is a condition of continued employment. There can be no exceptions to this requirement.

The Corporate Compliance Officer will make every effort to train new employees as soon as possible after their start date, and is required to complete the training within 30 days of the start date.

The Corporate Compliance Officer will provide refresher training on an annual basis to all employees or as otherwise deemed appropriate.

The Corporate Compliance Officer has the obligation to ensure that all employee training and attendance is documented on the Compliance Training Log, including the date, location, and subject matter, name of the trainer, and the names of the attendees.

AUDITING AND MONITORING

Dennis Corporation has adopted a system of internal policies, procedures, and controls to facilitate the effective implementation of the Compliance Program. To that end, the company will use a regular internal auditing and monitoring process to analyze compliance, as well as identify any areas where the Compliance Program is not being followed or is at risk of noncompliance. This will include periodic reviews of company business practices, procedures, policies, and internal controls for compliance with the Code of Ethics, the provisions of this manual, applicable laws and regulations, and the special requirements of federally funded projects. It is the responsibility of the Corporate Compliance Officer and management to ensure that any auditing or monitoring is properly executed and documented in an Annual Compliance Monitoring and Auditing Report.

PROCEDURES

The Corporate Compliance Officer will conduct or have conducted regular audits and reviews of the company to evaluate the implementation and effectiveness of the compliance process adopted by the company. The audits will be conducted on an annual rolling basis; that is, by sampling identified compliance requirements on an ongoing basis throughout the year based on an annual plan and schedule adopted and documented by the Corporate Compliance Officer.

- a. The effectiveness of individual training and educational techniques will be evaluated, in part, based upon the performance of the employees and feedback from the employees.
- b. The Corporate Compliance Officer will evaluate, at least annually, the effectiveness of the ethical standards adopted by the company in its Code of Ethics, and the level of adherence to those standards and the other compliance policies and procedures within this Compliance Manual. This evaluation will be based on information obtained through the auditing and monitoring efforts.
- c. The Corporate Compliance Officer will review, audit and monitor the company's compliance with the special requirements of federally funded projects. This effort will be based on testing compliance with the terms, conditions, and other special requirements of selected areas for each of the company's federally funded project contracts, to include:
 - (1) The control and use of company and third-party confidential intellectual property and technical data. This effort will focus on the handling, storage, and disposition of intellectual property and technical data to ensure compliance with applicable legal authority, contractual requirements, and Dennis Corporation's policies and procedures.
 - (2) The proper retention of required records for not less than three years after the contracting agency makes final payment and all other pending matters are closed.
 - (3) Compliance with Disadvantaged Business Enterprise requirements, as specified in 49 CFR 26.13(b).
 - (4) Compliance with the prompt payment requirements, as specified in 49 CFR 26.29.
 - (5) The proper accounting of all costs in accordance with applicable federal cost principles.

To the extent necessary, the Corporate Compliance Officer may seek legal counsel, accounting support, or other appropriate services.

- d. Should an audit or monitoring effort reveal suspected noncompliance or misconduct, the Corporate Compliance Officer may refer those matters for investigation as described elsewhere in this Manual.

The Corporate Compliance Officer shall bring to the attention of management and, if appropriate, the Board of Directors, any areas of potential risk related to the company's compliance with federal and state laws, rules and regulations; the Code of Ethics; the Compliance Manual; contract terms and conditions, including special requirements included in federally funded projects; and other policies and procedures which may be uncovered through the audit process.

The Audit process will be planned and completed by the Corporate Compliance Officer, designated representative, or by a qualified external auditor who is independent of the company.

Monitoring will consist of an informal process that will be completed by the Corporate Compliance Officer or designated representative to test, verify, and validate compliance. Monitoring will be used to evaluate whether

particular aspects of the policies and procedures contained in this Manual, and/or particular corrective actions identified through the auditing process, are being implemented. Monitoring will occur on a periodic basis, as prescribed by the Compliance Officer.

The Corporate Compliance Officer will verify the completion of the auditing and monitoring functions, and will ensure that all necessary corrective action measures are taken.

The audit and monitoring activities will be duly documented in an Annual Compliance Audit and Monitoring Log that shall be maintained in company records as appropriate.

REPORTING OF POTENTIAL COMPLIANCE MATTERS

Dennis Corporation has established a system for reporting possible violations of the Compliance Program which includes a policy to protect those individuals who come forward with such reports. This policy is intended to protect employees and others who, in good faith, report suspected violations. The company will not tolerate any form of retaliation or retribution.

PROCEDURES

Every employee has an affirmative duty and responsibility to report suspected misconduct, including actual or potential violations of federal or state laws or administrative regulations, or other potential compliance matters to either the Corporate Compliance Officer, management, your supervisor, or employees may also use anonymous reporting through the anonymous external call system Red Flag Reporting (877-647-3335), Client Code: Dennis.

Employees who, in good faith, have reason to believe that federal or state laws or regulations, the Code of Ethics, the policies and procedures described in this Manual, or other significant company policies and procedures have been violated are encouraged to report their concerns directly to the Corporate Compliance Officer or designated representative.

Employees may also use anonymous reporting through the anonymous external call system Red Flag Reporting.

Any form of retaliation against any employee who reports perceived suspected violations, in good faith is strictly prohibited. Any employee who commits or condones any form of retaliation will be subject to discipline, including termination.

Employees cannot exempt themselves from the consequences of their own misconduct by reporting suspicious behavior. However, if made in good faith, self-reporting may be taken into account in determining the appropriate course of action to take in resolving the violation.

The company will take appropriate measures to ensure that all levels of management support this policy.

The Corporate Compliance Officer will be responsible for receiving, investigating, and resolving all reports of potential violations of applicable federal or state laws or regulations, the company's Code of Ethics, the policies and procedures set forth in this Manual, and other significant company policies and procedures.

INVESTIGATIONS

The Corporate Compliance Officer will be responsible for investigating alleged violations of administrative, civil or criminal law, the Code of Ethics, the obligations set forth in this Compliance Manual, or other company policies and procedures as determined by the Compliance Officer or management. To address such issues, Dennis Corporation has established rules and procedures to govern such investigations.

It is imperative that appropriate and thorough investigation of such alleged activity be undertaken and completed as quickly as possible. It is equally important that appropriate corrective action, if warranted, be implemented promptly.

In situations where there is credible evidence of suspected violations of any administrative, civil or criminal law, the company may retain legal counsel to oversee and direct the internal investigation, so that the legal sufficiency of the evidence of any such noncompliance or violation can be evaluated properly. In those situations, the matter should be referred to legal counsel as soon as practicable.

During any investigation involving suspected violations of federal or state law, all employees are directed to preserve and maintain any possible evidence. Employees are directed to cooperate with the instructions of legal counsel or the Corporate Compliance Officer throughout the investigation and any disciplinary process which may follow. Failure or refusal to cooperate with such directives is, in itself, grounds for disciplinary action.

INVESTIGATION PROCESS

Upon identifying or receiving reports of suspected violations or deliberate noncompliance with any administrative, civil or criminal law, the Code of Ethics, the obligations set forth in this Compliance Manual, or other company policies and procedures as determined by the Corporate Compliance Officer or management, the Corporate Compliance Officer will direct a preliminary review of the matter for the purpose of determining whether there is credible evidence of possible misconduct or noncompliance sufficient to warrant further investigation or action.

Should the Corporate Compliance Officer conclude the allegation is unfounded, the Corporate Compliance Officer shall document the matter and close the review.

Should the Corporate Compliance Officer conclude the allegation is founded, the Corporate Compliance Officer will initiate an investigation as soon as reasonably possible.

The Compliance Officer will develop a written plan of investigation, which may include, but not be limited to: the accumulation, preservation and review of relevant documents; interviews with necessary individuals; review of the applicable laws, regulations, and internal policies involved; and review and analysis of previous similar investigations and actions taken. The Corporate Compliance Officer is directed to use the services of legal counsel as deemed necessary.

The Corporate Compliance Officer will be responsible for ensuring the investigation is conducted fairly.

The Corporate Compliance Officer will ensure that no retaliation is taken against any individual who reported the subject matter of the investigation or any person who assisted in any investigation as a witness.

Should the Corporate Compliance Officer determine there is sufficient evidence of deliberate violation of federal or state law which would warrant further investigation, the matter should be referred immediately to legal counsel.

When the matter is to be referred to legal counsel, the results of such investigation by the Corporate Compliance Officer will be documented and supported with any evidence which supports or refutes the allegation.

All such documentation forwarded to legal counsel must be identified as Privileged and Confidential Attorney-Client Communication, and all steps must be undertaken to protect the confidentiality of the results of the investigation to protect the Attorney-Client Privilege.

All employees will cooperate with any instructions received from the Corporate Compliance Officer or from legal counsel concerning the conduct of the investigation, including but not limited to any instructions concerning preservation of any potential evidence uncovered during the investigation. Failure or refusal of any employee to do so shall constitute grounds for disciplinary action.

The Corporate Compliance Officer will ensure that the investigation methods and findings are documented in written form and are retained per compliance records retention policy.

Upon the completion of the investigation, the Corporate Compliance Officer will prepare a written summary report with recommendations for corrective action, discipline, or for further investigation.

The Corporate Compliance Officer will document all action taken on any such complaint or report of suspected noncompliance or misconduct in the Compliance Report Log. Such documentation shall include a brief description of the circumstances leading to the investigation, the root cause(s) of the noncompliance or misconduct, recommended corrective action, and the final results of the investigation. To preserve any Attorney-Client Privilege which may apply, the Corporate Compliance Officer may seek the advice of legal counsel as to the scope and manner of the documentation placed in the Compliance Report Log.

The Corporate Compliance Officer will ensure that the matter which is the subject of the investigation is corrected, as deemed necessary, and will initiate action and appropriate education and training to prevent future recurrence of such a problem.

To maintain the integrity of the process, should any employee be dissatisfied with the process undertaken, the Corporate Compliance Officer or designated representative will take appropriate steps to brief the employee on the matter.

RESPONSE AND RESOLUTION

Upon the completion of any audit, monitoring, or investigation conducted pursuant to this section, a comprehensive report of the findings and recommendations made as a result of that audit, monitoring process, or investigation shall be prepared to allow for appropriate response to, and necessary resolution of, any problems or risks identified. The Corporate Compliance Officer has the obligation to effectuate the necessary action to correct Compliance Program deficiencies. The Corporate Compliance Officer shall initiate a resolution process, which will include the implementation and adoption of any actions deemed necessary to address and correct any issues or risks identified.

PROCEDURES

For each audit, monitoring effort, or investigation completed, the Corporate Compliance Officer shall document and describe any recommended corrective action(s) taken to address any problems or risks identified.

The Corporate Compliance Officer is responsible for monitoring the implementation of any program change or modification adopted to correct identified problems or risks. The monitoring will continue until a determination is made that each identified problem or risk has been adequately rectified.

While the Corporate Compliance Officer is charged with implementing and monitoring the Compliance Program and the responses made to address problems and risks identified by audits, monitoring processes, or complaint investigations, management and ownership retain the ultimate responsibility to assure that the appropriate action is undertaken to address the problems and risks identified.

Should management and ownership determine that the problems or risks have not been adequately addressed, they will either take the necessary action to address the issues, or direct the Corporate Compliance Officer to implement any further action needed to resolve the problem and to establish a specific plan and timetable to ensure adequate response.

Management and ownership will continue to monitor the situation until they are satisfied that the company has fully and effectively corrected the problem or the identified risks have been addressed.

COMPLIANCE PROGRAM CONFIDENTIALITY

The Corporate Compliance Officer or designated representative will regularly have access to confidential customer, employee, and business information, and must therefore take appropriate steps to ensure that such information remains confidential. To that end, the Corporate Compliance Officer or designated representative shall not disclose such confidential information to unauthorized individuals. In all cases, employees must take appropriate measures to protect sensitive or confidential information from disclosure. Confidential information includes, but is not limited to, information obtained during the hiring screening process, information obtained during the course of employment with the company, and/or information which does not appear to be within the knowledge of the general public or to others in the company. Such confidential information includes financial, technical, contract, proprietary, client, personal, and vendor information.

PROCEDURES TO PROTECT CONFIDENTIAL INFORMATION

When hired or during their employment, each employee who may have access to confidential compliance information must agree in writing not to disclose any confidential information regarding this organization or its clients to any person, business entity or government agency, for any reason or purpose whatsoever, or make use of such confidential compliance information for personal use or advantage, except as required by law.

Any employee who works with the Corporate Compliance Officer or designated representative or who may have access to confidential information as described herein must sign a “Confidentiality Agreement.”

The Corporate Compliance Officer has the responsibility to ensure that each employee who has such access signs the “Confidentiality Agreement” and agrees to keep compliance information confidential.

All individuals who are to be provided access to confidential information and who execute a “Confidentiality Agreement” shall be trained with respect to their responsibilities in ensuring that such confidential information remains confidential. Maintenance of this confidential information is not meant to circumvent any legal process or external investigation, or otherwise protect secret, illegal or improper activities. Protection of this information is intended only to allow the company to effectively detect and address serious problems.

Upon termination of employment from this organization, any employee provided access to such confidential information must agree not to retain any original or copies of any file, document, record, or memorandum relating in any manner to this confidential information. All such files, documents, records and memoranda in their possession must be returned to the company upon termination of employment. The obligation to protect Confidential Information shall continue post-employment.

All confidential information shall be maintained and secured according to the requirements set forth in Documentation of Compliance Activities.

DOCUMENTATION OF COMPLIANCE ACTIVITIES

Dennis Corporation has adopted a policy that all significant activities which occur in the course of implementing and executing the Compliance Program be documented. To that end, all efforts made and steps taken regarding implementation or execution of any of the policies and procedures contained in this manual are to be documented by the Corporate Compliance Officer, or as otherwise indicated. The record of the efforts undertaken related to the compliance program will be in written form. In addition to any reports generated pursuant to this manual, the Corporate Compliance Officer shall also maintain the following documents:

ACKNOWLEDGEMENT OF RECEIPT OF CODE OF ETHICS and COMPLIANCE MANUAL

Each employee will sign an acknowledgement that he/she has received and reviewed Dennis Corporation's Code of Ethics and the company's Compliance Manual.

The acknowledgement must be signed within 30 days of the commencement of employment for new employees.

Current employees must review the Code of Ethics and Compliance Manual and sign the acknowledgement of receipt annually.

The Compliance Officer will maintain the signed acknowledgements.

COMPLIANCE TRAINING SIGN-IN FORM

All employees must sign-in documenting their participation in each training session attended.

The Compliance Officer will maintain the signed Compliance Training Logs.

ANNUAL COMPLIANCE AUDIT AND MONITORING LOG

The company will use a regular internal auditing and monitoring process to analyze compliance, as well as identify any areas where the Compliance Program is not being followed or is at risk of non-compliance.

It is the responsibility of the Corporate Compliance Officer and management to ensure that any auditing or monitoring is properly planned, executed, documented, and noted in Annual Compliance Monitoring and Auditing Log.

The Corporate Compliance Officer will maintain the Annual Compliance Audit and Monitoring Report.

COMPLIANCE REPORT LOG

The Corporate Compliance Officer will use this document to capture and preserve all compliance-related incidents identified in the company's business operations or activities, including, but not limited to, recurring or significant performance errors (human or system); compliance investigations; deviations from established company policies and procedures; and any other circumstances that create or have the potential to create risk for the company.

The Compliance Report Log will be maintained by the Corporate Compliance Officer. At a minimum, the documented events must include the date of each such activity, the identity of the individuals involved, the subject matter of the activity, and a description of the action taken, as well as any other information required by this Manual. All entries are to be made by the Compliance Officer or designated representative and no one else.

SENSITIVE CONFIDENTIAL INFORMATION

There will be instances where the information generated by the Compliance Program is of a confidential or personal nature. In those instances, the Corporate Compliance Officer and/or legal counsel may determine that the information should not be maintained in any of the forms set forth above. In those instances, the documentation of such confidential or personal matters may be maintained separately in clearly marked "SENSITIVE CONFIDENTIAL INFORMATION" files by the Corporate Compliance Officer in a secured location to ensure the confidential information contained therein remains secure.

ATTACHMENT A

**ACKNOWLEDGMENT OF RECEIPT AND REVIEW OF
CODE OF ETHICS and COMPLIANCE MANUAL**

I hereby acknowledge receipt of Dennis Corporation's Code of Ethics and Compliance Manual. I further acknowledge I have reviewed the documents and I understand it is my obligation to comply with the values, standards, and requirements set forth in Dennis Corporation's Code of Ethics and Compliance Manual.

Signature and Date

ATTACHMENT C

ANNUAL COMPLIANCE AUDIT AND MONITORING LOG

[SPREADSHEET CONCEPT EXAMPLE]

ACTION	FREQUENCY	COMPLETION DATE & INITIALS	CORRECTIVE ACTION	COMMENTS					
Risk Review (CM)	Annual (precedes creation of audit checklist)								
Establish Annual Internal Audit Checklist & Schedule (CM)	Annual								
Update Annual Internal Audit Checklist (CM)	As Needed								
[List each scheduled audit.] (CO)	As Scheduled								
Annual Ethics Audit (CO)	Annual								
Compliance Report Log Review (CM)	Biannual								

Note: All discrepancies identified by any method must have a documented response.

Responsible Officials:

(CM) = Corporate Compliance Officer and Management

(CCO) = Compliance Officer

Corrective Action Codes:

NA – No Action

TE – Training and/or Education

RP – Revise Policy

RS – Revise System

AM – Supplemental Audit/Monitoring

ATTACHMENT D

**DENNIS CORPORATION
COMPLIANCE REPORT LOG**

Date: _____

Activity: _____

Person(s) Involved: _____

Root Cause(s): _____

Recommended Corrective Action(s): _____

Action(s) Taken: After each action item listed, indicate if the item is Informational "I", Corrective "C", or Preventative "P".

Author(s) of Log Entry: _____

Comments: _____

Signature:

Compliance Officer