

EMPLOYEE HANDBOOK
of the
COUNCIL OF INDUSTRIAL BOILER OWNERS

**Council of Industrial Boiler Owners
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CIBO

Employee Handbook

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Approved by:
Board of Directors
Date

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SECTION I - INTRODUCTION

I.a. WELCOME

Welcome to the Council of Industrial Boiler Owners (CIBO). We are pleased that you have joined our team and hope that you will enjoy working with us.

This Employee Handbook contains information about CIBO's policies, procedures, and benefits. This Handbook is only a general guide to our policies, procedures and benefits and is not intended to, nor does it constitute a binding contract. Periodically CIBO reviews this Handbook and makes revisions based on the need for and the desirability of changes. Thus, CIBO reserves the express right to modify or eliminate any policy, procedure, or benefit outlined in this Handbook with or without advance notice.

Please direct questions, comments or concerns to the President.

I.b. INTRODUCING CIBO

The Council of Industrial Boiler Owners' mission is to be the recognized industrial powerplant "VOICE" promoting:

1. the maximum exchange of information within the membership and between members and government and other public bodies concerning policies, laws, and regulations relating to energy and environment, which affect our members and powerplants;
2. technically sound, equitable, cost effective laws and regulations; and,
3. improved reliability and cost effectiveness of members' powerplants, through technical interchange and advocacy.

CIBO members include industrial boiler owners, IPP's, powerplant designers, consultants, related equipment manufacturers, and university affiliates.

Founded in 1978, CIBO is a voluntary, nonprofit corporation headquartered in Burke, Virginia.

I.c. EXECUTIVE STAFF CLARIFICATION

The term President is used throughout this Employee Handbook to indicate the chief staff executive. It is the intent, where reference is made to the President, or in his absence, to his designee should be contacted or notified.

I.d. EXEMPT/NON-EXEMPT DECLARATION

Positions of employment of CIBO are classified solely as a matter of job function as governed by Federal law, specifically, the Fair Labor Standards Act (FLSA). The job the employee performs determines his or her classification as exempt or non-exempt under FLSA.

I.e. RECEIPT OF EMPLOYEE HANDBOOK

I have received and carefully read and understand the Council of Industrial Boiler Owners Handbook.

Employee Signature

Date

Supervisor

Date

SECTION II - EMPLOYMENT POLICIES AND PROCEDURES

II.a. EQUAL EMPLOYMENT OPPORTUNITY

CIBO is committed to a policy of equal employment opportunity for all its employees. It has been a long standing policy of CIBO to seek and employ individuals without regard to race, color, religion, sex, national origin, age and any other basis protected under applicable law.

CIBO will continue to promote its policy of equal employment opportunity by recruiting, hiring, compensating, training, promoting discharging, etc. without regard to race, color, religion, sex, national origin, age or any other basis protected under applicable law.

II.b. SEXUAL HARASSMENT

It is the policy of CIBO that no employee may sexually harass another employee. An employee is subject to disciplinary action up to and including dismissal for violation of this policy.

Unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature constitutes sexual harassment when:

1. Such conduct has the purpose or effect of substantially interfering with an individual's work performance or of creating an intimidating, hostile, or offensive employment environment.
2. Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment.
3. Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting that individual.

Any employee who believes that he or she has been sexually harassed or who has knowledge of sexual harassment in the work place should contact the President or Vice President.

II.c. CONFLICT OF INTEREST

Every employee of CIBO has a duty of undivided loyalty to CIBO. Accordingly, employees, in carrying out his or her responsibilities as an employee if confronted with a choice between the interests of CIBO and personal economic interest or obligations of duties to others, must act in the interest of CIBO so long as consistent with applicable law.

While it is not possible to describe all situations of potential or actual conflict within the foregoing general principles, the following categories are lists for guidance:

- o Acting as director, officer, consultant, agent, employee, or in some other capacity for a person or firm having the same or similar objectives or purpose as CIBO;
- o Existence of an interest in any transaction involving CIBO where the effect of the interest is, or may be, to affect the objective and impartial representation of CIBO;
- o Disclosure or other misuse of confidential information concerning CIBO or its members;
- o Appropriation of CIBO's information to personal benefit of a business opportunity in which CIBO might reasonably be expected to be interested, without first making available the opportunity to CIBO.

During the course of your employment certain privileged and confidential information may be obtained by you which could, if disclosed, render that member at a disadvantage within the membership and the industry.

Any employee who has, or contemplates, involvement in any activity which appears to be contrary to this policy is to make all pertinent facts known to the President immediately.

II.d. SALARIED EMPLOYEES

All employees of CIBO are paid on a salary basis.

II.e. FULL-TIME EMPLOYEES

An employee who regularly works 37.5 hours or more per week is considered a full-time employee. Full-time employees are entitled to CIBO benefits.

II.f. PART-TIME EMPLOYEES

Employees who regularly work 21 hours or less per week are considered part-time employees. Part-time employees are not entitled to CIBO benefits unless otherwise specified by the President.

II.g. TEMPORARY EMPLOYEES

A temporary employee is one hired to perform specific tasks for a definite period of time. Temporary employees are not eligible for CIBO benefits unless otherwise specified by the President.

II.h. CONTRACTORS

From time to time, CIBO may require the services of outside contractors to perform specific jobs. Contractors are not employees of the CIBO and are not eligible for CIBO benefits.

II.i. TRIAL EMPLOYMENT PERIOD

All newly-hired employees of CIBO are subject to a thirty (30) day trial employment period beginning on their first day of employment. Trial employment employees are not entitled to CIBO benefits during their probation period.

A trial employment employee can be terminated at any time for any reason. In addition, any employee's trial employment period can be extended at the sole discretion of the President.

II.j. OFFICE HOURS

The office is open between the hours of 8:30 A.M. to 5:00 P.M. Monday through Friday or as designated by the President.

II.k. LUNCH HOURS

Normal lunch hours are between the hours of 11:30 A.M. and 2:30 P.M. A full-time employee is entitled to one-half hour for lunch.

II.l. ATTENDANCE

Attendance is essential to the effective functioning of CIBO. Employees are expected to report to work on time each day. If you are going to be absent or late, you should contact the President no later than you regularly scheduled starting time.

Non-exempt employees are responsible for completing their own time sheets and submitting them to their supervisor prior to each pay period.

Absenteeism or tardiness is a reason for disciplinary action up to and including termination.

II.m. DRESS CODE

CIBO is a professional organization with Association members and other professionals seldom visiting the office. CIBO employees represent the Association and through their appearance reflect the professionalism of the organization. Employees are asked to use their best judgment when selecting clothing to wear to the office. Primary office dress is business casual, unless specifically requested by the President for meetings, conferences, a special visitor or other occasion.

Fridays or heavy manual work days are considered dress down days. Good judgement is required. Sexually suggestive or explicit clothing is unacceptable at any time.

II.n. PERSONNEL RECORDS

Individual personnel records are maintained for each employee by the President. An employee has the right to examine the contents of his or her personnel file upon request and in the presence of the President.

It is important to CIBO that personnel records are kept up to date. Changes in name, marital status, address, telephone number, deductions, etc. should be submitted in writing to the President.

II.o. PHYSICAL EXAMINATION

Prior to employment by CIBO, an applicant is required to have a physical examination including a blood test complete with testing for drugs. CIBO will make arrangements for the examination and pay the costs of the physical examination.

II.p. NO SMOKING

CIBO provides a no-smoking environment for its employees. Employees wishing to smoke may do so in areas so designated by the President.

II.q. DRUG and ALCOHOL ABUSE

The use, possession, sale, transfer, or purchase of illegal drugs or being under the excessive influence of alcoholic beverages by employees at anytime on company premises, in company vehicles or while on company business is prohibited and will be subject to disciplinary actions up to and including termination for just cause.

CIBO's objective is to prevent accidents and to provide a professional, safe and healthy productive workplace for all employees.

II.r. OPEN-DOOR POLICY

CIBO maintains an "open-door policy". Employees experiencing problems or with comments or questions are encouraged to discuss such with the President.

II.s. DESIRED ORGANIZATIONAL VALUES

CIBO staff strives to promote and maintain core organizational values in our workplace and in all activities. CIBO staff expects to be seen as efficient, responsive, friendly, intergroup (having integrity), competent, dependable and strategic thinking.

II.t. OFFICE OPERATING GOALS

CIBO has established a list of ideals for working well together. Each staff member does their best to live up to and promote the following: a high degree of professionalism, good communication -- keep each other informed, effective & equitable workload management, the job gets done!, everyone treated with respect -- everyone is nice to each other, nobody leaves the office upset, everyone knows what each other does & how it fits into overall work load, association members are happy, mistakes happen -- no blame -- learn & move on, actions do not come back to haunt us, everyone works well together, time is managed well, good decision making process, opinions included, have appropriate personnel & equipment resources, association profits, employees' work hours are respected, people say what they mean & mean what they say, help is offered when needed without being asked, staff has some fun, interest is shown in others -- some socializing OK and office is organized & neat.

II.u. PROFESSIONALISM

Each CIBO staff member is responsible for having and maintaining a high degree of professionalism. The ideals defining professionalism as a fundamental operating norm for CIBO are as follows: knows job and how to do it, has a sense of humor, makes timely decisions with appropriate input, remains calm during crisis, takes initiative, doesn't take things personally -- focus on mission, goals & objectives, has capacity for growth (personal & business) keeps up with demands & tools of the job, has an open mind, civility at all times, keeps others informed, has ability to separate job from personal life, respects others - recognizes their differences and shows tolerance, completes job, has ability to forgive & forget, doesn't take self too seriously, knows when to ask for help, knows interrelationships of work, says what they mean/means what they say, relates well with all, honest and sets priorities.

SECTION III - COMPENSATION AND EMPLOYMENT PRACTICES

III.a. SALARY INCREASES AND PERFORMANCE APPRAISALS

Full-time CIBO employees are eligible for a performance appraisal annually. The performance appraisal will be based on an evaluation of the employee's performance and responsibilities. Performance appraisals will be discussed with and must be signed by the employee. Employee performance appraisals will become a part of the personnel record.

An employee may be eligible for salary adjustments in connection with his or her performance appraisal. Decisions regarding salary adjustments are the sole discretion of the Board of Directors for executive staff. Salary adjustments for all other personnel are determined by the Board of Directors and administered by President.

III.b. PAY PERIODS

CIBO employees are paid by check either once or twice a month as agreed to with the President. Checks are distributed on the last day of the month for monthly payroll and on the 15th day of each month and the last day of each month for twice a month pay periods. When the 15th day of the month or the last day of the month falls on a weekend or a holiday, payroll will be distributed the last working day before the holiday or weekend.

III.c. PAYROLL DEDUCTIONS

As required by law, deductions are made from employee paychecks for Social Security and federal income tax. Pursuant to applicable law, CIBO is not required to withhold state income tax from those employees residing outside the State of Virginia. Employees living in the State of Virginia will have their state income tax withheld.

III.d. OVERTIME COMPENSATION

From time to time, employees may be asked to work beyond their normal working times. Employees holding executive, administrative or professional positions are generally exempt from overtime compensation pursuant to the Fair Labor Standards Act. Exemption from overtime compensation under the Fair Labor Standards Act depends on the type of work performed and the supervisory level.

Non-exempt salaried employees will be compensated for overtime pursuant to the Fluctuating Coefficient Method of Overtime Compensation as described in the Fair Labor Standards Act. Overtime compensation under the Fluctuating Coefficient Method will be computed in the following manner:

- o $\text{Salary} / \text{total hours worked} = \text{hourly rate}$
- o $\text{Hourly rate} / 2 \times \text{total overtime hours} = \text{overtime comp.}$

All overtime must be preapproved by the President. Compensatory time must be taken within the same or next immediate pay period.

III.e. INCLEMENT WEATHER

CIBO will follow the lead of the Federal Government during periods of inclement weather in the Washington metropolitan area. When the Federal Government announces that its offices will be closed due to inclement weather, CIBO will also be closed.

CIBO may choose to close its offices on days or times when the Federal Government elects to remain open. Such decisions will be at the discretion of the President.

During periods of less severe weather, CIBO employees will be required to report to work on time. Employees who do not report to work will be charged for vacation time or sick leave or their pay docked should there be insufficient leave.

SECTION IV - BENEFITS

IV.a. SOCIAL SECURITY

By law, all employees are required to participate in the system set forth in the Social Security Act. As provided in the Act, each pay period a percentage of the employee's pay will be deducted for Social Security. CIBO pay an amount as provided by the Act for the employee's Social Security account.

IV.b. WORKERS COMPENSATION

Any employee who suffers a personal injury arising out of or in the course of employment may be eligible for workers compensation pursuant to applicable state and local laws. As required by law, CIBO pays the full cost of this insurance.

An work related injury must be immediately reported to the President or his designee in his absence.

IV.c. UNEMPLOYMENT COMPENSATION

Unemployment compensation is generally available to employees who experience temporary periods of unemployment through no fault of their own. CIBO's practice is consistent with state, federal and local laws governing unemployment.

IV.d. HEALTH INSURANCE

Health insurance is currently provided only to the President and his family at no cost to his family provided, however, that such insurance is provided only if and to the extent that said employee and his or her family. No provisions have been made for providing health insurance for any other staff members.

IV.e. DENTAL INSURANCE

Dental insurance is not provided at this time.

IV.f. LIFE INSURANCE

CIBO employees are eligible for life insurance at no cost to the employee. Life insurance benefits are provided at a level approximately equal to the employees annual starting salary then adjusted every two or three years thereafter in line with increments available from the carrier.

An explanation of the actual benefits are described in the CIBO policy and available for review in the CIBO office. Life insurance benefits may be subject to change from time to time.

IV.g. SHORT TERM DISABILITY

CIBO provides a short term disability program for full-time employees. No contribution is required from the employee.

The Plan provides for 50% wage replacement and pay begins on the eighth consecutive day of an extended illness or disability. Short term disability benefits are payable up to a maximum period of fifty-two (52) weeks.

Any employee hired with a preexisting condition is not eligible for short term disability benefits due to the condition from a period of one (1) year from the date of hire.

CIBO reserves the right to require a statement from a physician, including one chosen by CIBO, as a condition of receiving these benefits.

IV.h. LONG TERM DISABILITY

Long term disability benefits are not available to employees of CIBO.

IV.i. SALARY CONTINUATION

CIBO provides a salary continuation program designed to supplement short term disability benefits and workers compensation benefits pursuant to years of service. Payment under the Salary Continuation Plan is the difference between payment through short term disability or workers compensation and your base salary.

Salary continuation under the Plan is pursuant to the following schedule:

LENGTH OF SERVICE	DURATION OF SALARY CONTINUATION
0-6 months	1 week
6-12 months	2 weeks
1-2 years	3 weeks
2-3 years	4 weeks
3-4 years	6 weeks
4-5 years	8 weeks
5-6 years	10 weeks
6-7 years	12 weeks
7-8 years	14 weeks
8-9 years	16 weeks
9-10 years	18 weeks
10-11 years	20 weeks
11-12 years	22 weeks
12-13 years	24 weeks
13 years and over	26 weeks

The table above refers to salary continuation during the period of continuous absence occasioned by sickness or accident, and does not mean that the time off in column 2 is the permissive total of single days of absence. The weeks of salary continuation refer to the allowable number within a period of twelve (12) months.

If an employee enters the next length of service bracket during a paid illness, he or she may be granted the additional one or two weeks salary continuation corresponding to the new bracket. For this determination, a year of service is counted on the anniversary day of the day the employee began full time employment.

IV.j. MATERNITY LEAVE

An employee who is medically unable to perform her normal duties as a result of her pregnancy or pregnancy-related condition is treated in the same manner as an employee with any other short term disability. A pregnant employee may continue employment up to the time of expectancy, provided she submits a physician's statement to the President indicating her ability to safely continue working.

IV.k. ABSENCES DUE TO SICKNESS

When a person is not able to work the normal hours due to illness, the office shall be promptly notified of such absence. Notification should be made to the employee's supervisor or other staff person if the supervisor is not available.

If absence continues for more than one day, similar arrangements should be made each day, unless specific information as to length of absence was provided initially.

It is the practice of the Company to allow time off with pay for absences due to illness or for personal reasons such as family emergencies, doctor's appointments, jury duty, etc.

This time off must be approved by the President to receive pay. The Company may request medical verification for any absence due to medical reasons. Chronic absenteeism or prolonged illness will be dealt with by the Company on a case by case basis and may be cause for termination.

When a person leaves the office building during normal working hours for company or personnel business, no matter the length of period, they shall advise their immediate supervisor or other staff member of their absence, so telephone calls, etc., can be properly responded to.

IV.I. PAID VACATION

A full-time employee of CIBO is eligible to take a paid vacation after successfully completing thirty (30) days of employment. Paid vacation is a benefit of CIBO and requires the prior approval of the President.

Paid vacation accrues according to the following Length of Service Schedule:

LENGTH OF SERVICE	NUMBER OF PAID VACATION DAYS
Less than 1 year	1 day for each month completed; maximum of 10 days
1 year to 4 years	10 days
5 years to 10 years	15 days
10 years or greater	16 days
11 years or greater	17 days
12 years or greater	18 days
13 years or greater	19 days
14 years or greater	20 days

Vacation time may not be carried over to the next year. An employee who voluntarily leaves or is subject to lay off will be compensated for unused vacation. An employee who is terminated for cause will not receive any unpaid vacation pay.

IV.m. PAID HOLIDAYS

CIBO observes the following paid holidays:

- o New Year's Day
- o The Friday before Easter
- o Memorial Day
- o Independence Day
- o Labor Day
- o Thanksgiving (Thursday)
- o Thanksgiving (Friday)
- o Christmas Day
- o Two (2) Floating Days

The floating holidays are selected by the employee with prior approval of the President.

A holiday falling on a Saturday will be observed on the preceding Friday and a holiday falling on Sunday will be observed on the following Monday.

An employee has discretion to be absent for religious holidays, but such absence shall be counted as Floating Holidays or vacation days.

IV.n. FUNERAL LEAVE

A full-time employee of CIBO will be granted three (3) days leave with pay in the event of the death of a member of his or her immediate family.

The immediate family shall consist of:

- o Parent
- o Sibling
- o Spouse
- o Child
- o Grandparent
- o In-law

Any leave beyond three (3) days will be charged against unused vacation time.

IV.o. JURY DUTY

An employee called to jury duty will be paid the difference between the amount received for jury pay and the employee's regular salary. The employee must submit a notice from the clerk of the court stating the dates served and the amount reimbursed.

An employee must notify the President of the jury duty as soon as notice is received. A copy of the summons to duty must also be submitted to the President.

IV.p. MILITARY LEAVE

An employee called to military duty will receive the difference between his or her military pay and regular salary. Military leave is limited to two (2) weeks. If the leave is extended beyond the two (2) week period and the employee is unable to return to work, the employee will receive all rights to which he or she is entitled.

An employee called to military duty is required to submit a copy of his or her orders to the President as soon as the orders are received.

IV.q. AUTO ALLOWANCE

Any employee of CIBO using his or her personal automobile for authorized Association travel will be reimbursed a per mile rate consistent with the current IRS mileage rate.

IV.r. TRAVEL INSURANCE

A CIBO employee who travel in connection with Association business when paid with a CIBO Corporate American Express Card, is eligible for travel insurance covering accidents occurring during that travel to the level extended by that card. There is no cost to the employee for this insurance.

IV.s. CIBO EXECUTIVE SPOUSE TRAVEL

CIBO has determined that the successful operation of the management of its business requires executive staff persons, on occasion, to be accompanied by their spouses, in relations with CIBO members and the industry it represents, within budgetary guidelines.

It is the option of the executive staff for spouse attendance and expense reimbursement at the following activities:

- o CIBO Annual Meeting
- o Other meetings as Approved by the Board of Directors

It is understood that in these cases it is necessary for the spouses to participate in the facilitating of the CIBO's Annual Meeting or event along with staff to assure a successful outcome and assist with member services, retention and recruitment.

IV.t. PENSION PLAN

A full-time CIBO employee is entitled to participate in CIBO's Pension Plan. The Plan provides for retirement income after the age of sixty (60).

PARTICIPATION IN YOUR PLAN -- Before you become a member or a "participant" in the Plan, there are certain eligibility and participation rules which you must meet. These rules are explained in this Section.

1. Eligibility Requirements

You will be eligible to participate in the Plan if you have completed two (2) Years of Service and have attained age 21.

2. Participation Requirements

Once you have satisfied your Plan's eligibility requirements, your next step will be to actually become a member or a "participant" in the Plan. You will become a participant on a specified day of the Plan Year. This day is called the Effective Date of Participation.

You will become a participant on the first day of the Plan Year during which you satisfy the eligibility requirements if you meet the requirements during the first six months of the Plan Year. If you satisfy the requirements in the last six month of the Plan Year, you will become a participant of the first day of the Plan Year following the date you satisfy the eligibility requirements.

CONTRIBUTIONS TO YOUR PLAN

1. Employer Contributions to the Plant

Each year that you are eligible to share in contributions, your Employer will contribute on your behalf an amount equal to 8% of your compensations.

For a participant to qualify for the contribution, the following conditions apply:

- If you are actively employed on the last day of the Plan Year, you will share regardless of the number of Hours of Service credited during the Plan Year.
- If you terminate employment (not actively employed on the last day of the Plan Year), you must be credited with more than 500 Hours of Service.
- You will share for the year regardless of the number of Hours of Service

credited in the year of your death, disability or retirement.

These rules may have been different for Plan Years beginning prior to the date your Employer actually adopted this amendment. You should refer to any prior Summary Plan Description or your Administrator if you have any questions.

In addition to the Employer's contributions made to your account, your account will be credited annually with a share of the investment earnings or losses of the trust fund.

You should also be aware that the law imposes certain limits on how much money may be allocated to your account for a year. These limits are extremely complex, but generally no more than the lesser of \$30,000 or 25% of your compensation may be allocated to you (excluding earnings) in any year. The Administrator will inform you if these limits have affected you.

VESTING & INVESTMENT OPTIONS

Upon completing eligibility requirements and qualify for contribution as a participant in the plan, you are immediately 100% vested and can elect to select the investment portfolio for your funds. A yearly review of activity will be provided for each participant in the plan.

SECTION V. SEPARATION FROM EMPLOYMENT

V.a. RESIGNATION

An employee who resigns from CIBO is required to give the President written notice of his or her resignation. An employee holding an executive position is requested to give no less than four (4) weeks' notice prior to the intended resignation date. An employee holding a clerical or administrative position is requested to give as much advance notice as possible, but not less than two (2) weeks' notice of intended resignation date.

The resignation letter will be come part of the employee's personnel file.

V.b. EXIT INTERVIEWS

An employee who resigns from CIBO will be given an exit interview to discuss the reasons for the employee's resignation. Any property and possessions of CIBO, including, but not limited to the Employee Handbook, Credit Cards and keys, must be turned in at that time. During the exit interview, information regarding COBRA and payment of benefits will be discussed.

V.c. DISCIPLINARY ACTION

An employee of CIBO is subject to disciplinary action up to and including dismissal for violation of CIBO policy or work-related misconduct, including but not limited to:

- o Absenteeism
- o Breach of confidentiality provisions
- o Falsification of records
- o Physical violence
- o Falsification of time sheets
- o Possession of intoxicants or illegal drugs
- o Working under the influence of intoxicants or illegal drugs
- o Gross neglect of duty
- o Dishonesty
- o Theft of CIBO property
- o Intentional misuse, destruction, or damage to CIBO property
- o Unsatisfactory job performance
- o Gambling on the job
- o Malingering, loitering, or sleeping on the job
- o Failure to follow CIBO dress code
- o Discourtesy toward CIBO members, other employees or guests

V.d. TERMINATION

CIBO reserves the right to terminate an employee relationship with CIBO, with or without reason or notice, at its discretion and with or without giving a reason. Payment of benefits will be pursuant to benefits, policies and procedures set forth in this Employee Handbook.

V.e. COBRA

An employee terminated from his or her position is entitled to continuing benefits pursuant to applicable law. Upon termination, these rights will be explained to the employee.

V.f. EMPLOYMENT-AT-WILL STATUS

All employment relationships of CIBO will be “at-will” unless otherwise stipulated. The employee may separate from his or her employment at anytime without giving a reason and CIBO reserves the right to discharge an employee at anytime without giving a reason. No contract, either implied or otherwise, will be considered to exist between CIBO and the employee.