



Eby Ethics and Compliance Program 2009

EBY CORPORATION
610 N. MAIN, SUITE 500
WICHITA, KS 67203
(316) 268-3500

Note: Whenever masculine pronouns are used in this document, they are employed in the generic sense, and both the feminine and masculine genders are included. The use of him (her), he (she), etc., is avoided to make the document more readable and to avoid clumsiness.



Eby Ethics and Compliance Program

GENERAL

Welcome to the Eby Ethics and Compliance Program (the Program) of Eby Corporation (Eby) and its wholly owned subsidiaries Martin K. Eby Construction Co., Inc.; ECCO Development Corporation; ECCO CMS, Inc.; SQP, Inc.; Safecon, Inc.; and Equipco, Inc. We at Eby are proud of our reputation for providing excellence in the construction profession for over seventy years.

At Eby, our business relationships with all stakeholders including customers, employees, suppliers, subcontractors and others are guided by our five Core Values:

- **In God We Trust**

We believe in God. We seek to better understand and fulfill God's purpose for our lives.

- **Respect and Value People**

We recognize our ethnic, cultural and religious diversity and we treat all people with dignity, respect, compassion and a positive attitude.

- **Integrity**

We are honest, trustworthy, fair, ethical and honorable in all personal and company relationships and actions.

- **Stewardship**

We preserve, develop and enhance the value of these resources entrusted to us, including our human, physical and financial resources.

- **Service to Others**

We consistently provide exceptional service and value to our customers, our team members, our industry partners, our communities and society.

We live these core values through personal discipline in all our thoughts, words and actions.



Eby's success is dependent upon on each individual's commitment to and upholding these enduring values. No success is worth the expense of compromising our highest standards of ethical behavior.

All employees should take time to review and understand the Program, the Equal Employment Opportunity/Affirmative Action Plan and other Human Resource policies found in the Systematic Management Manual. Any employee who is unclear or has a question regarding the requirements of the law, regulation, company policies, or wishes to report what appears to be misconduct, should voice his or her concern with his or her immediate supervisor and/or the Corporate Compliance Officer.

Discrimination or harassment based on any of the above factors is prohibited, as is retaliation against a person who has made a complaint or provided information regarding possible violations of the policy. There will be no action taken against anyone because he or she reports an ethics or compliance concern in good faith.

PURPOSE

The purpose of the Program is to assist and ensure that all employees understand and adhere to Eby's Principles of Excellence. The Program is designed to educate employees, ensure compliance with our Principles of Excellence, foster an ethical corporate environment, establish a mechanism to detect and identify violations of the Principles of Excellence or other unethical behavior, and audit Eby's and employees' compliance adherence to the program.

EBY PRINCIPLES OF EXCELLENCE

Throughout our history, Eby has been a recognized leader in the construction profession. Our continued growth, profitability and prosperity are linked to our employee's ability to make sound business decisions consistent with our Core Values and Principles of Excellence. It is the intent of Eby to conform to all laws and regulations of federal, state and local governments. The highest standards of ethical conduct and compliance are expected of all employees in the execution of their job responsibilities. It is difficult to provide guidance to cover all business situations, but all employees should base their actions on the virtues of honesty, hard work and thrift that were outlined as ***"Principles of Excellence"*** by the Eby founders. The following principles shall be used as guidance in all of our business responsibilities:

1. A person's job is a major contributor to his or her sense of identity and self-esteem.
2. Excellent and honest people want to work in an excellent and honest organization.
3. Every worker is due the respect and courtesy of appreciation for job well done.



-
4. Each individual is offered the chance to advance to maximum potential in an environment of equal opportunity without regard to race, religion, age, sex, handicap, or other unlawful criteria.
 5. Racial or sexual slurs or harassment are not permitted. Relationships between managers and employees are conducted with decorum and respect. Obscene language or pictures are not permitted on Eby property. Whistles, catcall, or other harassment of the public are not permitted on our jobsites.
 6. Dishonesty, drug or alcohol abuse, or other behavior that detracts from credibility or job performance will not be tolerated. Alcohol and drugs are not allowed on the jobsite or at company gatherings.
 7. Offers or receipt of bribes or kickbacks or engagement in bid rigging, restraint of trade, or other illegal activities are not permitted.
 8. Commitments and expenditures of company funds reflect thrift, conservatism, and good value.
 9. Customers, fellow employees, subcontractors, suppliers, and the public are dealt with honesty, fairness, and discretion.
 10. Eby is customer-oriented and committed to “**Build Safe, Quality and Productive Solutions with Efficient Teams**”. Promises and contracts are honored.
 11. In the long run, the difference between companies in the same industry is the initiative, creativeness, and excellence of its people. Eby’s constant goal is not to be the biggest in this industry, but always to be the best through our people.

CORPORATE STRUCTURE

Since Eby’s founding in 1937, management has created a company environment of customer-oriented business with honest and trustworthy relationships committed to safe, quality and productive solutions with efficient teams. Eby’s leadership consists of a Board of Directors, a Chairman of the Board, the Office of the CEO/Executive Vice Presidents, President, Sr. Vice Presidents, Vice President/CFO, Vice Presidents, a Corporate Secretary/Treasurer and a Corporate Compliance Officer. The Office of the CEO reports to the Board of Directors; the President, Executive Vice Presidents, Sr. Vice Presidents, Vice President/Chief Financial Officer, Vice Presidents, Corporate Secretary/Treasurer and the Corporate Compliance Officer report to the Office of the CEO. Attached (SMM Form #1204 in this section) is a Corporate Organization Chart showing the corporate structure and the names of the relevant individuals appointed to each position.



CORPORATE COMPLIANCE OFFICER

The position of Corporate Compliance Officer (Compliance Officer) is established to ensure that all employees are aware of and understand Eby's Core Values and Principles of Excellence and to administer the Eby Ethics and Compliance Program. The Compliance Officer reports to the Office of the CEO and, from time to time, to the Board of Directors.

Specifically, the Compliance Officer has the following responsibilities:

- To designate appropriate supervisory employees and officers to assist in administering the Program;
- To ensure that all employees receive and acknowledge in writing that they have received, reviewed, and understand the Program and will comply with its requirements;
- To develop and facilitate suitable regular and periodic training programs designed to understand the Program, antitrust compliance, environmental requirements, health and safety requirements, and DBE requirements, and obtain (and maintain) necessary technical training and certifications;
- To investigate reports of suspected Program violations and make independent determinations as to whether a violation occurred;
- To recommend to the Office of the CEO disciplinary action for Program violations;
- To ensure that all reports of suspected violations and investigations remain confidential;
- To establish and maintain appropriate systems and internal controls to implement the Program;
- To conduct both periodical and regular audits of all Eby employees (including officers), operations entities, departments, or offices to ensure that they are in compliance with the Program;
- To recommend hiring such consultants, auditors, or other persons as may be necessary to ensure that each employee receives adequate training and to conduct audits and investigations; and
- To make recommendations to the Office of the CEO and Board of Directors of changes that may better facilitate compliance with the Program.

REPORTING (ETHICS HOTLINE)

The Compliance Officer will be appointed by the Officers of the Corporation, and will report monthly to Office of the CEO concerning all activities regarding the Program. The Office of the CEO will in turn report these activities to the Board of Directors.

All employees are urged to be alert for any violation of the Program, our Core Values, Principles of Excellence, or the law. If an employee observes any such violation, they should first discuss it with their immediate supervisor. If the immediate supervisor



does not correct the situation, employees should talk to the immediate supervisor's superior or contact the Compliance Officer, by telephone at (316) 268-3500, by e-mail at complianceofficer@ebycorp.com, or by mail at 610 North Main Street, Suite 500, Wichita, KS 67203

Reports will be handled as confidentially as possible and no employee will suffer retaliation for reports made in good faith. Employees who wish to report a violation, or apparent violation, of the Program anonymously may do so by sending a detailed letter of the suspected violation to:

Eby Corporation
610 North Main Street, Suite #500
Wichita, KS 67203
Attn: Corporate Compliance Officer

INVESTIGATIONS

The Compliance Officer shall investigate all reports of suspected Program violations. The reports may either be on the Compliance Officer's own initiative or in response to a complaint. All reports shall be documented, reviewed and evaluated and the Compliance Officer shall safeguard the confidentiality of all reports and investigations. The Compliance Officer shall also institute necessary policies to prohibit any form of retaliation against any person who makes a report. The Compliance Officer may recommend that Eby retain such consultants or auditors as may be necessary to conduct a proper investigation and consult with any outside counsel as may be retained for such purpose. In conducting an investigation, the Compliance Officer shall have access to all corporate documents, including e-mail, and authority to interview any employee. After concluding an investigation, the Compliance Officer shall make a report and submit it to the Office of the CEO with recommendations for appropriate disciplinary action.

AUDITS

The Compliance Officer shall regularly (at least annually) and periodically audit Eby's compliance with the Program. Additionally, the Compliance Officer and the VP/Chief Financial Officer shall jointly audit the effectiveness of, and compliance with, Eby's financial controls and procedures. In conducting such audits, the Compliance Officer may recommend that Eby retains such consultants or auditors as may be necessary. Such audits may be of any corporate office, operations entity, department, or employee. After concluding such audit, the Compliance Officer and VP/Chief Financial Officer, as appropriate, shall submit a report to the Board of Directors and make appropriate recommendations for improvement.



TRAINING

The Compliance Officer shall provide, or arrange to have provided, regular training on the Program. Such training must be provided to all employees, including all company officers. For new employees, this training shall be provided as part of new hire orientation. At the conclusion of each training session, the Compliance Officer shall obtain a written acknowledgement from every employee that they have received, reviewed, and understand the Program and will comply with its requirements. Additionally, the Compliance Officer shall provide, or arrange to have provided, training necessary to ensure compliance with antitrust requirements, environmental requirements, health and safety requirements, and DBE requirements, as well as the necessary technical training for certain specialized positions and to obtain and maintain necessary certifications. The Compliance Officer will maintain a file of all training sessions, attendance at such training sessions and acknowledgement forms.

EQUAL EMPLOYMENT OPPORTUNITY

Eby is an equal opportunity employer and an affirmative action employer. It is the policy of Eby to provide equal employment opportunity in employment to all employees and applicants for employment. No person is to be discriminated against in employment because of race, religion, color, sex, age, national origin, disability, genetics, military status or veteran status. All employees will be treated equally with regard to employment, compensation, advancement, promotions, upgrading, demotions, transfers, layoffs, termination, selection for training and working conditions. This policy applies to all terms, conditions, and privileges of employment. Any employee who feels he or she is the victim of discrimination has a responsibility to report this fact to the employee's immediate supervisor, the next higher level of supervision, the Sr. Vice President Construction Operations Equal Employment Opportunity Officer, and/or the Corporate Equal Employment Opportunity Officer.

Refer to the "Annual EEO/AA Program" section of the Systematic Management Manual for a full description of Eby's Equal Employment Opportunity and Affirmative Action Program.

ANTI-HARASSMENT POLICY

It is the policy of Eby to promote a productive work environment and not tolerate verbal or physical conduct by any employee that harasses, disrupts, or interferes with another's work performance or that creates an intimidating, offensive, or hostile environment.

Employees are expected to maintain a productive work environment that is free from harassing or disruptive activity. No form of harassment will be tolerated, including



harassment for the following reasons: race, religion, color, sex, age national origin, disability, genetics, or military or veteran status.

Each supervisor and manager has a responsibility to keep the workplace free of any form of harassment, and in particular, sexual harassment. No supervisor or manager is to threaten or insinuate, either explicitly or implicitly, that an employee's refusal or willingness to submit to sexual advances will affect the employee's terms or conditions of employment. Other sexually harassing or offensive conduct in the workplace, whether committed by supervisors, managers, non-supervisory employees, or non-employees, is also prohibited. This conduct includes:

1. Unwanted physical contact or conduct of any kind, including sexual flirtations, touching, advances, or propositions.
2. Verbal abuse of a sexual nature such as lewd comments, sexual jokes or references, and offensive personal references;
3. Demeaning, insulting, intimidating, or sexually suggestive comments about an individual's appearance;
4. The display in the workplace of demeaning, insulting, intimidating, or sexually suggestive objects or pictures, including nude photographs; and
5. Demeaning, insulting, intimidating, or sexually suggestive written, recorded or electronically transmitted messages.

Any of the above conduct, or other offensive conduct, directed at individuals because of their race, national origin, color, religion, disability, age, genetics, or military or veteran status is also prohibited.

Any employee who believes that a supervisor's, manager's, other employee's or non-employee's actions or words constitute unwelcome harassment has a responsibility to report or complain about the situation as soon as possible. The report or complaint should be made to the employee's immediate supervisor, the next higher level of supervision, and/or the Corporate Equal Employment Opportunity Officer.

All complaints of harassment will be investigated promptly and in as impartial and confidential a manner as possible. Employees are required to cooperate in any investigation. A timely resolution of each complaint will be reached and communicated to the parties involved. Retaliation against any employee for filing a complaint or participating in an investigation is strictly prohibited.

Any employee, supervisor, or manager who is found to have violated this harassment policy will be subject to appropriate disciplinary action, up to and including immediate termination. Eby prohibits any form of retaliation against employees for bringing bonafide complaints or providing information about harassment. However, if an investigation of a complaint shows that the complaint or information was false and



not made in good faith, the individual who knowingly provided the false information will be subject to disciplinary action, up to and including immediate termination.

THREATS AND VIOLENCE POLICY

It is an unfortunate fact of business life today that emotional tensions can produce unforeseen events that may result in death, violence or threats of violence. Eby's policy is to strive to maintain a work environment free from intimidation, threats or violent acts. This includes, but is not limited to, intimidating, threatening or hostile behaviors; i.e. physical abuse, vandalism, arson, sabotage or carrying firearms on Eby property.

Employees who feel they have been subjected to or have witnessed any threatening or violent behavior related to their job are requested to immediately report the incident to (1) their Supervisor, (2) the Superintendent or Project Manager, (3) Sr. Vice President Construction Operations, or (4) to the Corporate Equal Employment Opportunity Officer. Complaints will be investigated. Based upon the results, disciplinary action will be taken against the offender, if appropriate.

Employees who observe, or have knowledge of, any violation of this policy shall immediately report it. Employees are empowered to contact the proper law enforcement authorities without first informing management if they believe there is a threat to the safety of others.

FTC/ANTI-TRUST (COLLUSION)

It is Eby's policy that any partnerships or agreements between Eby and other companies who might be considered competitors will be openly acknowledged in any bid or proposal. These might include joint ventures, subcontracting arrangements or possibly other situations which prove mutually advantageous. Eby will NOT collude, exchange bid figures prior to the bid, agree to submit "complimentary bids" or use any other tactics in violation of anti-collusion, bid-rigging and restraint of trade statutes.

CLAIMS CERTIFICATION

From time to time, we encounter construction projects where unforeseen difficulties are reasonably attributable to the Owner. These may include inadequate or defective contract documents, unforeseen conditions, interference by the Owner or his representatives, or other circumstances. Under these conditions Eby is often compelled to submit a claim to remedy the situation. It is Eby's intention that any claim submitted will be based on the facts as Eby knows them, and the figures



presented can be reasonably justified by those facts. Eby will not fabricate any “supporting facts” nor will Eby present figures which cannot be supported by some reasonable analysis.

STORM WATER CONTROL AND EPA

In compliance with Federal, State and Local regulations, a Storm Water Control Plan (Plan) will be submitted on projects where the area disturbed by our operations exceeds the maximum area exempted by law. All necessary plans and permits to comply with EPA will also be submitted. Once the Plan is established, the Project Manager shall be responsible to see that the project complies with the approved Plan and shall verify compliance by making periodic inspections as required by the law. The Sr. Vice President Construction Operations will have oversight for proper administration of the Plan.

INTELLECTUAL PROPERTY POLICY

Intellectual property is any product of human intellect that is unique, novel, unobvious and that has some value in the marketplace. Intellectual property includes, but is not limited to, ideas, inventions, literary creations, unique names, business methods, and may or may not be formally recognized through patents, trademarks, and copyrights.

Copyrights, Patents, and Trademarks

Copyrights protect works such as articles, drawings, photographs, videos, music, audiotapes and software. They generally prohibit unauthorized copying or downloading of these works.

Patents permit inventors to exclude others from making, using, or selling their inventions.

Trademarks and service marks are words, names and symbols that help consumers recognize a product or service and distinguish it from those of competitors. Registration of a trademark or service mark restricts its use by others, but in certain circumstances they may be protected from use by others even without registration.

Our Responsibilities

Eby employees have the responsibility to protect the intellectual property rights of Eby and to respect the intellectual property rights of all third parties. Violation of



others' intellectual property rights breaches Eby's value of integrity and may subject both the employee and Eby to substantial liability, including criminal penalties.

Eby employees must:

- Respect all intellectual property that Eby has received from third parties under confidentiality or license agreements.
- Get permission to use a third party's trademark, service mark, or other intellectual property.
- Use patented material by third parties only within the terms of a license agreement.
- Understand that intellectual property created by us in the performance of our job responsibilities belongs to Eby.

Employees must not:

- Make copies of copyright-protected materials until Eby has obtained permission from the copyright holder or determined that some limited copying is legally permitted.
- Make copies of articles on the internet or in magazines, journals or other publications without first obtaining permission from the publisher. Most publications contain written instructions for obtaining this permission.
- Copy or distribute software or related documentation without first ensuring that the licensing agreement permits such copying or distribution.
- Accept from any employee proprietary information about his or her prior employer.
- Accept proprietary information from an outsider, without first consulting company legal counsel, under circumstances where a confidential relationship exists or may be implied.

COOPERATION AND RESPONSIBILITY

Every employee has the responsibility to ask questions, seek guidance and report suspected violations of the Program. Retaliation against employees who come forward to raise genuine concerns will not be tolerated. All Program policies and procedures can be accessed through the Systematic Management Manual (SMM) on the Eby Intranet.

All employees are required to fully cooperate with the Compliance Officer in administering the Program. All supervisory employees are responsible for ensuring that their subordinates cooperate, are aware of and understand the Program, and fully comply with the Program.

When facing an ethical problem, Eby employees should ask themselves these questions:



-
- Does it fit Eby's Core Values?
 - Does it fit Eby's Principles of Excellence?
 - Will it reflect poorly on Eby?
 - Is it the right thing to do?
 - Who will be affected?
 - How will I feel afterwards?
 - How would it look in the media?
 - Is the action legal?

OTHER AREAS COVERED BY THIS PLAN

Other areas covered by this Plan include, but are not limited to the following:

ICC/DOT (Trucking)

- See "Equipment" section of the Systematic Management Manual

Disadvantage Business Enterprise (DBE)

- See "Subcontracting to MBE, WBE and SB" sub-section of the "Project Purchasing and Subcontracting" section of the Systematic Management Manual

Occupational Safety and Health Act (OSHA)

- See Eby Safety and Health Manual

Equal Employment Opportunity (EEO)

- See "Annual EEO/AA Program" section of the Systematic Management Manual

Federal Labor Standards Act (FLSA)/Union

- See "Merit Shop Philosophy" sub-section of the "Personnel Policies and Procedures" section of the Systematic Management Manual

Wage and Hour

- See Federal Labor Standards Act (FLSA) Posters on the jobsite

401k Fiduciary

- Investment Policy



Records Retention Schedule

- See Record Retention Policy
- See Electronic Record Retention Policy

Internal Revenue Service (IRS)

- Statutory, checked by Audit

Financial Reporting

- GAAP Guidelines, checked by Audit