Inter-Office Correspondence

Day & Zimmermann NPS

1818 Market Street
Philadelphia, PA 19103
Phone: 215-299-8482

January 5, 2005

TO: MOP's, All Site Managers

FROM: Michael P. McMahon

RE: Implementation of Ethics Program for Field Staff and Collective Bargaining Agreement Employees

Over the past two years, we have implemented the Codes of Ethics and Standards of Business Conduct Program for Staff Employees. While the training has been difficult to accomplish due to the various locations and work schedules of each site, with your assistance this program has been a success. The next step in this Program is the development of the Ethics Program for Field Hire Staff Employees and another for Collective Bargaining Unit Employees. The details on these two programs follow and should be implemented at your site starting January 1, 2005 for both groups.

Code of Ethics and Standards of Business Conduct – All Day & Zimmermann NPS Field Supervisors and Admin Employees

Training for NPS Field Supervisors and Field Admin employees will be a distribution to them of the attached Code. This handout covers Day & Zimmermann's vision, values, workplace environment and how to handle an integrity concern. This should be included with the employees new hire packet of information. There is a sign off sheet for this group of employees, which is required and should be placed in their personnel file. Craft upgrades placed into supervisory positions for more than one week should also be given the DZNPS Field Supervisors and Admin Employees Code to insure that they know the companies policies concerning ethics and conduct.

Code of Ethics and Standards of Business Conduct - Day & Zimmermann NPS Collective Bargaining Employees

Training for DZNPS Collective Bargaining Employees will be a distribution to them of the attached code. This handout focuses on those activities that target specific areas of potential risk: Workplace environment, Information Recording and Reporting and Protecting Resources. This handout should be included in the new hire packet of information given to the employee at time of hire. There is no sign off sheet required.

In addition, ethics posters should be displayed at prominent locations where employees can readily find the help line number to report concerns.

Thank you for your assistance in the implementation of this program. Please let me know of any concerns or questions you may have.

Day & Zimmermann NPS Code of Ethics and Standards of Business Conduct
All Day & Zimmermann NPS Field Supervisors and Admin Employees

For its outage-based supervisory employees, NPS will, as part of its hiring practice, give each supervisor a document containing the company's Vision, Values and the Standards of Business Conduct pertinent to the work they will be doing. Each new hire will be required to read the document and sign it, indicating that they have received and agree to abide by these standards. Specifically, they will be coached in supporting the company's Ethics and Compliance Program among the union employees that work for them as follows.

Tracking program – A sign off sheet will be returned at the site and kept in the employee's personnel file.

Craft upgrades – Craft going to field supervisor positions then back. DZNPS Code for NPS Field Supervisors and Admin Employees should be handed out only if supervisory position last more than 1 week.

To: All Day & Zimmermann NPS Field Supervisors and Admin Employees

Subject: Code of Ethics and Standards of Business Conduct

Day & Zimmermann believes that it is imperative that our employee's act with honesty and integrity at all times. These high standards are reflected in this package of information about the company's Code of Ethics and standards of Business Conduct.

The Company's Code of Ethics is expressed in its vision and values statement. The following standards are explained to help you understand your responsibility as a supervisor at Day & Zimmermann NPS and to guide you if you are faced with an ethical issue. Remember: if you know or think an action is unethical, don't take it. If you are not sure, ask your supervisor or the Ethics Officer for the site where you are assigned. The topics addressed in this package are particularly important:

- Workplace environment
- Information report and recording
- Protecting resources
- Conflicts of interest
- Corporate relations

Become familiar with the issues that affect your job so that you know what standards apply. The following pages do not cover every ethical problem, but serve as a guide for when you must use your own judgment. If you believe there are any potential breaches of ethics or if any matter gives you concern about its legality or propriety, immediately contact and disclose this matter to your supervisor, the Ethics Officer for the facility where you are assigned, or to the toll free help line at 877-319-0270.

Your signature below represents that you:

1. Have received the attached package for those standards mentioned above.
2. Understand compliance is everyone's responsibility.
3. Acknowledge your responsibility to report concerns promptly to your supervisor.

I, _____, have received and read the attached Code of Ethics and Standards of Business Conduct.

Signature: _____

Printed Name: _____

Compliance for Day & Zimmermann NPS Field Supervisors and Field Administrative Employees
CODE OF ETHICS

Day & Zimmermann's Vision

To be the most admired company in all of the markets we serve because our people deliver on our promises, every time.

Day & Zimmermann's Values

Safety - We create work environments that protect the health and safety of our employees, our clients and the public. Actions that demonstrate the *safety* value include:

- Making safe work practices the priority for yourself and those around you at all times.
- Pointing out unsafe work conditions to others, regardless of seniority or circumstance and elevating any perceived retribution for doing so, as this will not be tolerated.
- Practicing safe habits at home, as well as at work, safety is not a part-time priority.

Integrity - We conduct our business with absolute integrity and all of us are accountable for our own decisions. Actions that demonstrate the *integrity* value include:

- Always delivering on your commitments.
- Acting in a manner consistent with your words.
- Acting with honor, embracing the "spirit" of integrity, as well as the formal rules.
- Identifying unethical behavior and having the courage to communicate it appropriately.
- Being honest, open and candid in your dealings with others.
- Behaving ethically regardless of the conduct of others.

Diversity - We embrace the diversity of our businesses, our customers and our employees, finding strength from our differences, building on what we have in common and ultimately becoming stronger together. Actions that demonstrate the *diversity* value include:

- Treating all people with respect at all times.
- Demonstrating sensitivity toward peoples' differences.
- Embracing opportunities to work with people whose backgrounds, origins, lifestyles and ideas differ from yours; our collective talent is the key to our success.
- Seeking self-awareness, admit to your biases and work to overcome them.
- Accepting responsibility for building a culture within your individual work group that includes everyone and encourages all to achieve their full potential.

Success - We will achieve success for our customers, however they define it, reap the reward of success for the company and in our careers and help our communities success by giving back. Actions that demonstrate the *success* value include:

- Delivering solutions to your customers based on how they define success.
- Committing to team success. Only when we all win, do we individually win.
- Giving your best effort in every endeavor and accepting nothing less than that from those around you to assure desired results are achieved.
- Serving your communities in ways that promotes their success.

STANDARDS OF BUSINESS CONDUCT

Workplace Environment

The way you act on the job determines the safeness, productivity and atmosphere of the workplace for you and your coworkers.

Standard: The Company is committed to providing a safe, environmentally sound workplace in which employees are encouraged to excel. As an employee, you are responsible to do your best following procedures to do your job safely, to treat others with respect and to protect the environment from potential negative effects from our business activities.
Guideline-Safety: A safe workplace starts with you. You are responsible for knowing potential risks and hazards involved in the performance of your job for taking whatever steps are prescribed to minimize those risks to you and your fellow workers. You must know, understand and follow procedures for safety and wear all necessary protective equipment.
Guideline-Quality: You are responsible for the quality of your own work and for your contribution toward meeting the company's and the clients' standards for performance. You must always try to correct or report a defect or error in your work and always follow specified procedures, quality checks and contractual agreements.
Guideline-Drug Free Workforce/Workplace: The Company supports a drug free workplace. You are prohibited from illegal use, sale, purchase, transfer or possession of drugs while on company or client property and may be subject to random drug and alcohol testing. You will not be allowed to perform your job while under the influence of drugs or alcohol.
Guideline-Employment Practices: The Company is an equal employment opportunity employer and follows all applicable laws and regulations including the Americans with Disabilities Act. The company hires individuals based on their ability to perform the job as outlined in the job description. The company values diversity and will not tolerate harassment of or by its employees for any reason. You must treat all coworkers with respect.
Guideline-Environmental Protection: The Company has an obligation to minimize, ease or eliminate any negative impact on the environment from its operations. It is your duty to avoid environmental contamination as you perform your job. You are also encouraged to conserve natural resources. You must follow all applicable laws, regulations and industry standards for protection of the environment.

Information Recording and Reporting

The company's records must be reliable and it is very important that you are sure that any information you are responsible for collecting, recording, reporting or approving is up to date and accurate.

Standard: All company records, reports pricing data, invoices and other business documents must be prepared accurately and honestly. It is a federal crime to present a false claim to the U.S. government knowingly. It is fraud in the private sector. Be sure that any document that you prepare is correct. You must also assist government auditors who are checking our records and not block their efforts.

Guideline-Time and Attendance Reports: You are personally responsible for accurately reporting the time you spent at work, on vacation, on holiday or on other paid leave. In addition, supervisors are responsible for confirming or in some cases, assigning all time charges to the correct project or overhead account without regard for the remaining available budget. Accuracy and honesty are more important than whether a project makes a profit.

Guideline-Test/Training Records: If you are responsible for conducting tests and recording results, whether on people or on materials, you are responsible for recording accurately the actual results of the test. Both the company and its clients must be able to rely on the truthfulness and accuracy of test results and any follow up corrective action. Rejecting a lot is better than risking someone's safety. Repeating a test is easier than being unprepared to do the job.

Guideline-Cost or Pricing Data: All of our clients have a right to accurate pricing. If you are involved with preparing federal government bids or proposals or negotiating resulting contracts, you are responsible for providing "accurate, complete and current cost data" under the Truth in Negotiations Act. Any information that would effect the price negotiations must be revealed as soon as it is known. It is better to work all weekend to refigure a bid based on updated information than to be disqualified from doing business with the government.

Guideline-Accounts Payable and Receivable: If you are responsible for preparing invoices or for providing information to people who do, you must be sure that the invoice correctly reflects the product or service sold and the terms of the sale. If you are responsible for making payments to consultants, subcontractors or suppliers, you must make certain that the product or service received is exactly what the purchase agreement says it is. Both of these transactions must be handled so that there is no opportunity to hide kickbacks, bribes or improper payments or receipts. Pay special attention to this area when dealing with international agreements. It is better to take the time to check this information that to find yourself in the headlines in a scandal.

PROTECTING RESOURCES

As an employee, you have the responsibility to preserve and protect the property, money and information of the company and its customers.

Standard: ***Property, money and information that belong to the company or its clients must be preserved, protected and accounted for. As a contract worker, you have a duty to be aware of costs, since in working for our customers, cost control is imperative.***

Guideline-Physical Property: ***If you are working with materials and equipment that belong to a client or the company, you are personally responsible for those items in your possession. You must make sure that client or company-owned property in your care is used properly, by authorized personnel and only for the purpose intended. Company property may not be used for personal benefit, sold, loaned, give away or otherwise disposed of without proper authorization. It is easier to keep track of your tools than to buy replacements.***

Guideline-Money: ***You are responsible for the use of available funds, whether client's or the company's. You should try to find the best value for the price. If you travel on business, you should always try to find the most economical airfare and hotel accommodations that are appropriate. If you are buying goods or services for the company, you should try to get the best value at a reasonable price. It is better to shop for a good value than to pay an inflated price and over run your budget.***

Guideline-Private and Intellectual Property: ***If you have access to technical, financial or commercial information that is sensitive or belongs to the company, its clients or suppliers, you are responsible for safeguarding it. You must make sure that only those people with a legitimate need to know have access to it. This information includes trade secrets, cost data, marketing plans, computer programs, new development projects and other business matters.***

You must also protect any patents, trademarks or copyrights and must not infringe on the patents, trademarks and copyrights of others. You should not share protected information with others unless they have a legitimate need to know and you should not accept access to any information that you don't have a need to know or that you think may have been acquired improperly. If you have access to employee data, such as personnel files, it is your duty to protect employees' privacy.

Guideline-Classified Information: ***When applicable, you are required by law to safeguard U.S. Government classified information and much unclassified technical data as well. The company security manual tells you how to handle this information and you must follow these procedures every time. The responsibility to protect information, both private and classified, continues even after you leave the company and you must return any such documents to the company before you go.***

CONFLICTS OF INTEREST

Conflicts of interest can happen anytime you do business. You must stay alert and use common sense so you don't put yourself, the company and your business associates at risk.

Standard: ***When you are conducting business and trying to get new business, the interest of the company, its employees, its suppliers and its clients must not be in conflict. Your loyalty as an employee must be to the company. You must avoid any action or behavior that may put you or the company in a position of conflict of interest or of divided loyalty and you must avoid actions or relationships that might give even the appearance of such conflict.***

Guideline-Offering Bribes, Kickbacks or Favors: ***It is illegal to ask for special treatment by offering something of value in return. No government employee, for example, may accept such an offer and you must not make one. With business associates who are not government employees, reasonable meals and entertainment, or small, inexpensive gifts may be exchanged, but you must make sure that the exchange does not mean that favorable treatment might result. It is easier decline an invitation than to explain the appearance of favorable treatment.***

Guideline-Personal Gain: ***Neither you nor your family and friends may receive personal gain from knowledge or situations that result from your employment with the company beyond what the company provides in compensation. You may not accept gifts, meals, transportation, entertainment or other benefits that might suggest that the person giving them to you is seeking favorable treatment. You may not have a material financial interest in a supplier, customer or competitor of the company, nor may you buy or sell any securities based on information you know is not public and came to you through your job. You may not accept loans nor loan guarantees from business associates nor get involved with any other personal financial transaction with them that may make you treat them differently. Your family members should not become involved with your business associates, since you would benefit from their gain. It is better to pass up a short-term gain than to risk the appearance of conflict of interest.***

Guideline - The Second Job: ***If you work outside the company, your supervisor should review the other job for possible conflicts. Some conflicts have to do with divided loyalty, as when your second employer may supply goods or services to the company. Some conflicts affect your ability to do your job either because you can't come in if you are needed or because you are too tired to concentrate. When you work for the company, you should use your time productively. Conduct personal business on personal time.***

Guideline -Procurement Integrity: ***Government procurement must rely on fair and equal competition. If you are involved in a government procurement action you must not ask for any information that is not available to all competitors. It is important to avoid even the appearance of unfair advantage. It is better to pass up an opportunity to bid than risk being debarred from doing business with the government.***

CORPORATE RELATIONS

Company transactions in the public eye undergo close scrutiny and you must conduct them so as to be above reproach.

Standard: ***The Company operates in a larger community of business, government and other organizations and people. You are responsible for being contributing, law-abiding member of that larger society, nationally and internationally. As you go about your business life, you*** **are** ***the company in relation to those around you. Remember that and behave accordingly.***

Guideline-Marketing and Other Public Communications: ***If you are responsible for advertising, marketing or selling the company's services and products anywhere in the world, you should make sure that we sell our services and products honestly. You must not belittle a competitor nor make unfounded claims about the company's abilities to perform. If someone outside the company asks you about the company or its business, you should not try to answer unless you know the answer and you are authorized to do so.***

HOW TO HANDLE AN INTEGRITY CONCERN

Get the information to define your concern (who, what, where, when).

Report it quickly, either to the Ethics Officer for the site where you are assigned or through the toll free help line number.

You may report anonymously. Most important is to raise the issue as early as possible so that your concerns can be addressed. No reprisals will be taken against individuals who report ethical concerns in good faith.

What should you do? ***However you chose to report your concern, your first step is to define what your concern is and is based on. Who or what is the concern? When did the concern come up? Where did it happen? Be clear about what is bothering you about the situation.***

Take your concern to someone that can help you with it. It may be your supervisor. It may be the Ethics Officer for the site to which you are assigned. It may be the toll free help line. Whatever you chose to do, do it quickly. Don't let the concern build up and interfere with your ability to focus on your own assignment.

Understand that this is your duty to report any ethical or compliance concerns and know that you have the full support of Day & Zimmermann in making your report. We cannot live the company value of Integrity without everyone's commitment to support the effort.

THE ACKNOWLEDGEMENT

Your personal commitment to integrity:

- ***Your signature means that you:***
  - ***Read the Code of Conduct and Standards of Business Conduct***
  - ***Understand that compliance is every individual's responsibility***
  - ***Acknowledge your responsibility to report concerns to the Ethics Officer***

- ***As you put your signature to other important documents, we are asking you to put your name to our commitment to integrity.***

- ***The acknowledgement is important because:***
  - ***The personal commitment of each individual to assume responsibility for compliance is confirmed.***
  - ***Awareness of Day & Zimmermann's Standards of Business Conduct is documented.***

For Collective Bargaining Employees

For its collective bargaining employees, DZNPS will focus implementation of Ethics and Compliance Programs on those activities (presumed to be currently ongoing) that target specific areas of potential risk, as follows:

Workplace environment

- NPS will continue its exemplary safety program - Safety meetings are held periodically at the site locations, Safety is also covered in the attached handout to collective bargaining employees on their hire date.
- Workers will continue to be reminded periodically of the quality standards required for their work and encouraged to report suspected defects immediately. Quality and standards will continually be discussed between supervisors and union employees and is also covered in the attached handout to collective bargaining employees on their date of hire.
- Work site orientation briefings will include reminders that all people are to be treated with respect, without regard for background, lifestyle or heritage, embracing the company's value of diversity. Diversity is also covered in the attached handout.
- Work site briefings will include reminders that the company requires a drug free workforce/workplace. Subject is also covered in the attached handout.
- Workers will be briefed on any environmental issues posed by the specific job and trained to respond to environmental incidents that may occur. Subject will be covered in safety meetings and is also covered in attached handout.

Information Recording and Reporting

- Workers will be instructed in the proper way to account for their time and materials and any other expenses that may incur. Covered by supervisor and also in attached handout.

Protecting Resources

- Workers will be informed of the proper care and treatment of company or client owned tools, equipment or materials. Subject is also covered in attached employee handout.

All work sites will have ethics posters displayed at prominent locations where all employees can readily find the help line number to report concerns. Posters are posted at all sites.

Recognizing that documentation is key to the effectiveness of the program, NPS will develop, in coordination with the Ethics Coordinator, a system for keeping track of these activities as part of its overall Ethics Program documentation. Code of Ethics and Standards of Business Conduct will become a standard handout in all new hire packages. No sign off sheet will be required.

To: All Day & Zimmermann NPS Collective Bargaining Employees
Subject: Code of Ethics and Standards of Business Conduct

Day & Zimmermann believes that it is imperative that our employees and those of our vendors act with honest and integrity at all times. If you know or think an action is unethical, don't take it. If you are not sure, ask your supervisor or the Ethics Officer for the site where you are assigned.

Become familiar with the issues that affect your job so that you know what standards apply. The following pages do not cover every ethical problem, but serve as a guide for when you must use your own judgment. If you believe there are any potential breaches of ethics or if any matter gives you concern about its legality or propriety, immediately contact and disclose this matter to your supervisor, the Ethics Officer for the facility where you are assigned, or to the toll free help line at 877-319-0270.

CODE OF ETHICS AND

STANDARDS OF BUSINESS CONDUCT

Workplace Environment

The way you act on the job determines the safeness, productivity and atmosphere of the workplace for you and your coworkers.

Standard: The Company is committed to providing a safe, environmentally sound workplace in which employees are encouraged to excel. As an employee, you are responsible to do your best following procedures to do your job safely, to treat others with respect and to protect the environment from potential negative effects from our business activities.

Guideline-Safety: A safe workplace starts with you. You are responsible for knowing potential risks and hazards involved in the performance of your job for taking whatever steps are prescribed to minimize those risks to you and your fellow workers. You must know, understand and follow procedures for safety and wear all necessary protective equipment.

Guideline-Quality: You are responsible for the quality of your own work and for your contribution toward meeting the company's and the clients' standards for performance. You must always try to correct or report a defect or error in your work and always follow specified procedures, quality checks and contractual agreements.

Guideline-Drug Free workforce/workplace: The Company supports a drug free workplace. You are prohibited from illegal use, sale, purchase, transfer or possession of drugs while on company or client property and may be subject to random drug and alcohol testing. You will not be allowed to perform your job while under the influence of drugs or alcohol.

Guideline-Employment Practices: The Company is an equal employment opportunity employer and follows all applicable laws and regulations including the Americans with Disabilities Act. The company hires individuals based on their ability to perform the job. The company values diversity and will not tolerate harassment of or by its employees for any reason. You must treat all coworkers with respect.

Guideline-Environmental Protection: The Company has an obligation to minimize, ease or eliminate any negative impact on the environment from its operations. It is your duty to avoid environmental contamination as you perform your job. You are also encouraged to conserve natural resources. You must follow all applicable laws, regulations and industry standards for protection of the environment.

Information Recording and Reporting

The company's records must be reliable and it is very important that you are sure that any information you are responsible for collecting, recording, reporting or approving is up to date and accurate.

Standard: All company records, reports, time sheets, pricing data, invoices and other business documents must be prepared accurately and honestly. It is a federal crime to present a false claim to the U.S. government knowingly. It is fraud in the private sector. Be sure that any document that you prepare is correct. You must also assist government auditors, where applicable, who are checking our records and not block their efforts.

Guideline-Test/Training Records: If you are responsible for conducting tests and recording results, whether on people or on materials, you are responsible for recording accurately the actual results of the test. Both the company and its clients must be able to rely on the truthfulness and accuracy of test results and any follow up corrective action. Re-testing is better than risking someone's safety.

PROTECTING RESOURCES

As an employee, you have the responsibility to preserve and protect the property, money and information of the company and its customers.

Standard: Property, money and information that belong to the company or its clients must be preserved, protected and accounted for. As an employee, you have a duty to be aware of costs, since in working for our customers, cost control is imperative**.**

Guideline-Physical Property: If you are working with materials and equipment that belong to a client or the company, you are responsible for those items in your possession. You must make sure that client or company-owned property in your care is used properly, by authorized personnel and only for the purpose intended. Company property may not be used for personal benefit, sold, loaned, give away or otherwise disposed of without proper authorization.

HOW TO HANDLE AN INTEGRITY CONCER*N*

Get the information to define your concern (who, what, where, when).

Report it quickly, either to your supervisor, the Ethics Officer for the site where you are assigned or through the toll free help line number.

You may report anonymously. Most important is to raise the issue as early as possible so that your concerns can be addressed. No reprisals will be taken against individuals who report ethical concerns in good faith

What should you do? However you chose to report your concern, your first step is to define what your concern is and is based on. Who or what is the concern? When did the concern come up? Where did it happen? Be clear about what is bothering you about the situation.

Take your concern to someone that can help you with it. It may be your supervisor. It may be the Ethics Officer for the site where you are assigned. It may be the toll free help line. Whatever you chose to do, do it quickly. Don't let the concern build up and interfere with your ability to focus on your own assignment.

Understand that this is your duty to report any ethical or compliance concerns and know that you have the full support of Day & Zimmermann in making your report. We cannot live the company value of Integrity without everyone's commitment to support the effort.