

SHEET PILING SERVICES, LLC

EMPLOYEE HANDBOOK

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WELCOME

Welcome to Sheet Piling Services, LLC, (“Company”). As a Company employee, you are part of a new endeavor that intends to serve and provide excellent sheet piling services throughout the nation.

No matter what your job is at the Company, you can make a difference in our success, and in the lives and businesses of our end customers.

In certain circumstances, but not in all circumstances, your employment with the Company may be subject to the terms and conditions of written agreements between the Company and one or more unions. But nothing in any such agreement or agreements shall affect the Company’s inherent right to determine the competency and qualifications of any applicant or employee. In addition, nothing in any such agreement or agreements shall affect the Company’s right to reject and discharge applicants or employees accordingly. Nothing in this handbook is intended to limit any employee’s rights under the National Labor Relations Act, if applicable.

In any instance where a written agreement between the Company and any union is silent with respect to work or employment with the Company, then the terms of this Handbook shall control, in the Company’s sole discretion.

Welcome aboard! We look forward to working with you!

Regards,

SHEET PILING SERVICES, LLC

By: John Ostrowski, President

GENERAL DISCLAIMER

This handbook contains a general explanation of the Company's current policies, benefits and procedures. The policies stated in this handbook are guidelines only and are subject to change at any time for any or no reason at the sole discretion of the Company.

This handbook should not be construed as and does not constitute a contract guaranteeing employment for any specific duration. Although we hope that your employment relationship is long term, either you or the Company may terminate the relationship at any time, for any reason, with or without cause or notice. All of the Company's employees are employed at-will.

Please understand that Company officials do not have the authority to enter into any oral or written promises or contracts of employment and, unless the president provides agreement in writing, oral or other statements will not modify the "at-will" status of the employee. This handbook and the matters discussed in it do not change nor are they intended to change the "at-will" status of employment of all employees.

EEO POLICY

It has been and shall continue to be the company's policy to recognize the competence and ability of applicants for employment and existing employees. Pursuant to state and federal law, the company will provide equal employment opportunities to all individuals and will not unlawfully discriminate on the basis of race; age; sex or sexual orientation; creed or religion; color; handicap or disability; marital, citizenship or veteran status; membership in the National Guard, State Defense Force or Reserves; national origin or ancestry; arrest or conviction record; use or non-use of lawful products off company's premises during non-working hours; or any other characteristic protected by law. This policy applies to all employment decisions including, but not limited to, recruitment, hiring, compensation, benefits, promotions, transfers, layoffs, discipline, termination, and other conditions of employment.

COMPUTER/INTERNET/ E-MAIL POLICY

Property of the Company and Permitted Uses

The Computer/Internet/E-mail Systems (Systems) are the Employer's property and may only be used for approved purposes. Employees may use the Systems to assist them in the performance of their jobs. Occasional, limited, appropriate personal use of the Systems is allowed when the use does not: (1) interfere with the employee's work performance; (2) interfere with any other employee's work performance; (3) unduly impact the operation of the Systems; or (4) violate any other provision of this Policy or any other policy, guideline or Employer standard or any federal, state or local laws or ordinances. Use of the Systems is a privilege that may be revoked at any time, with or without reason, with or without notice.

The Employee Has No Expectation of Privacy/ The Company Has the Right, But No Duty, to Monitor

Employees understand and agree that: (a) Employer maintains the right, for any reason or no reason at all, and with or without notice to the Employee, to access, intercept, or monitor all documents, messages or information stored on or created on, with or transmitted over the Systems, including Employee e-mail and Internet usage. All such documents, messages or information can, and likely will, be reviewed by others; (b) employees have no expectation of privacy of any kind related to their use of the Systems or any documents, messages or information stored on or created on, with or transmitted over the Systems; (c) employees expressly waive any right of privacy or similar right in the documents, messages or information stored on or created on, with or transmitted over the Systems; and (d) employees have no expectation of privacy in the workstations, lockers or other equipment or places provided by Employer.

Drafting E-Mail

Employees should endeavor to make each of their electronic communications truthful and accurate. Employees should use the same care in drafting e-mail and other electronic documents as they would for any other written communications. The quality of your writing will reflect upon you and the Employer. Always strive to use good grammar and correct punctuation. Please keep in mind that anything created, received, forwarded or stored on the Systems may, and likely will, be reviewed by others and that even deleted files may be recovered.

Inappropriate Content/Prohibited Activities

Material that is fraudulent, harassing, embarrassing, sexually explicit, offensive, obscene, intimidating, defamatory or otherwise unlawful or inappropriate, including any comments that would offend someone on the basis of race, age, sex, sexual orientation, religion, political beliefs, national origin, disability or other protected classification under the law, shall not be sent by e-mail or other electronic communication (e.g., bulletin board systems, newsgroups, chat groups), viewed on or downloaded from the Internet or other online service, or displayed on or stored in the Systems. Employees encountering or receiving such material should immediately report the matter to John Ostrowski, President, or to Brian Ostrowski, Vice President. Employees are reminded of the Employer's Harassment Policy and advised of its applicability to the Systems and the matters described above.

Prohibition on Use for Other Companies

Employees are prohibited from using the Systems for any other business entity or employer. "Appropriate personal use," as stated above, does not include use for the employee's own company or business or use for any other business entity.

Prohibition on Solicitation

Employees are prohibited from using the Systems for soliciting including, but not limited to, the soliciting of other employees.

No Violation of Copyright Laws

Employees are reminded that information accessed, transferred, or downloaded on the Systems may be protected under copyright laws. Employees are prohibited from using the Systems in a way that would violate any copyright laws.

MILITARY LEAVE

All military leaves of absence shall be granted in accordance with the laws of the United States and the State of Wisconsin where applicable.

HARASSMENT POLICY

It is the policy of the Company that all of our employees should be able to enjoy a work environment free of unlawful discrimination and harassment.

This policy refers to, but is not limited to, unlawful harassment and discrimination in the following areas: (1) age, (2) race, (3) color, (4) national origin, (5) religion, (6) sex, (7) sexual orientation, (8) marital status, (9) disability, and (10) veteran status. Harassment may include display or circulation of written materials or pictures degrading to either gender or to racial, ethnic or religious groups; and verbal abuse or insults directed at or made in the presence of members of a racial, ethnic or minority group.

Harassment may also refer to behavior which is personally offensive, impairs morale, and interferes with the work effectiveness of employees. Any unlawful harassment of employees by other employees will not be permitted, regardless of their working relationship. Sexual harassment includes unwelcome sexual advances, requests for sexual favors, and other offensive verbal or physical contact that is sexual in nature. Sexual harassment undermines the employment relationship by creating an intimidating, hostile, or offensive work environment and will not be tolerated.

In fulfilling their obligation to maintain a positive and productive work environment, managers and supervisors are expected to immediately halt any unlawful harassment of which they become aware by emphasizing the company policy and, when necessary, by more direct disciplinary action.

COMPLAINT PROCEDURE

Individuals who believe they have been subject to harassment from either a co-worker or a supervisor should make it clear to the offender that such behavior is offensive to them and should immediately bring the matter to the attention of the appropriate supervisor.

Individuals who wish to speak with management personnel other than their supervisor may request a meeting with the chief operating officer of the Company or John Ostrowski, who will make his or her own independent inquiry into any allegations. All allegations of harassment will be promptly investigated. It is important for employees who feel they have been harassed to report incidents to management. No retaliation will be taken against an employee for making a complaint made in good faith. Retaliation is strictly prohibited.

Anyone found to have engaged in any type of unlawful harassment shall be subject to discipline, up to and including discharge.

WORK RULES/CODE OF CONDUCT/SAFETY

The Company has attempted to outline below conduct and actions that are unacceptable in the workplace.

Further, it is Company philosophy and policy that all employees follow all safety procedures, including closely observing all federal, state, client and company rules and regulations.

The list of infractions below is not all-inclusive, and the Company may modify, change, add or delete from this list at any time. Also, the Company may discipline an employee for conduct not listed below. The Company may impose an (1) oral warning; (2) a written warning; and/or (3) termination for misconduct. Discipline does not necessarily follow in that order. The management in their sole discretion may decide whether progressive discipline is appropriate or whether any step may be skipped, and the employee terminated immediately for a first or second offense. All employment with the Company remains "at will" at all times, except as such policy is modified in certain circumstances by agreements with one or more unions.

- Violation of safety rules or regulations
- Theft or misappropriation of Company or employee property or any form of dishonesty
- Falsifying records or information
- Intentionally falsifying a time card
- Refusal to follow the direct order of a supervisor or management
- Fighting, immoral conduct, threats, intimidation or harassment of customers or employees

- Use or possession of drugs or alcoholic beverages on Company premises or off Company premises while on duty
- Reporting for work under the influence of drugs or alcoholic beverages
- Possession of weapons or firearms on Company premises
- Absent two consecutive work days without notice
- Excessive absenteeism
- Failure to report absence
- Habitual tardiness
- Working another job while absent
- Leaving the job without permission
- Excessive time at break periods
- Engaging in conduct or activities which serve to lengthen the healing period for a work-related injury
- Disclosing of confidential Company information
- Gambling on Company premises
- Sleeping on the job
- Theft of Company property, including the “pirating” of Company software
- Destruction or defacing of Company or employee property or equipment
- Misuse or unauthorized use of Company property
- Unauthorized solicitations or distributions
- Failure to promptly report defective equipment or safety hazard
- Horseplay or violation of safety rules
- Substandard quality and quantity of work, including deliberate reduction of output
- Smoking in unauthorized areas or during work time.

- Engaging in conduct which creates an unsafe work environment
- Failure to complete reports promptly and accurately
- Undesirable appearance
- Unauthorized parking
- Discourteous treatment of customers or the use of profanity or threatening language
- Conducting personal business on Company property, including promoting or selling any item or soliciting contributions
- Directing obscene or abusive language toward a supervisor or fellow worker or customer

The above-list of infractions may be considered a minor infraction. However, any such infractions may become a major infraction. A major infraction is any infraction of government, corporate or client rules that have the potential to cause immediate serious damage to property or injury to person. In such instances of a major infraction, the Company may issue a verbal and written warning or proceed to immediate termination. For a second major infraction (no time limit) the Company expects to terminate the employee's employment.

DRUG-FREE WORKPLACE POLICY

The Company recognizes the growing problem of drug and alcohol abuse in society, while also realizing that drug and alcohol dependency can be treated and controlled. The Company desires to provide a safe work environment for all of its employees. To this end, the purpose of this policy is to provide a work environment that is free of illegal drugs and alcohol by offering programs concerned with awareness, intervention and rehabilitation.

1. Voluntary Acknowledgment

Employees are encouraged to voluntarily acknowledge a drug and/or alcohol problem before any disciplinary action is initiated by the Company. Employees who violate the Company's policy on drug and alcohol abuse before requesting help through an employee assistance program will be subject to disciplinary action, up to and including discharge.

2. Use, Sale and Possession

In keeping with Company's objective of a drug and alcohol-free workplace, employees will be subject to disciplinary action, up to and including discharge for violations of the following rules:

- a. Using, selling or possessing illegal narcotics, drugs or controlled substances (including, but not limited to, marijuana, cocaine, crack, PCP, heroin, LSD, amphetamines and barbiturates) while on the job or on Company owned or leased property (including vehicles). In addition, any illegal substances will be turned over to the appropriate law enforcement agency and may result in criminal prosecution.
- b. Bringing or consuming alcohol on any Company owned or leased property (including vehicles), unless specifically authorized by a Company owner or manager.
- c. Working while under the influence of alcohol or with a detectable level of prohibited drugs or alcohol in one's system. Prohibited drugs include both illegal substances and prescription drugs that have not been specifically prescribed by a registered physician for specific treatment purposes for the employee. Employees are required to report to work in a condition that allows them to perform their duties. Employees who appear to be unfit for work may be subject to a fitness-for-duty examination at a designated medical facility.
- d. Using illegal drugs off the job if the off-duty use results in the presence of a detectable level of such drugs in the employee's system after an employee reports for work and is required to take a drug test under this policy. It will also be considered a violation of this policy if an employee tests positive for illegal drugs on any drug test that is administered pursuant to applicable government regulations (e.g. DOT physical exams) even if such test is taken on an employee's day off. In addition, a conviction for off-the-job drug activity may be considered a violation of this policy. In deciding what action to take, the Company may consider facts, such as the nature of the charges and the effect the employee's actions may have upon customers, other employees, the public or the Company's reputation and image.

3. Searches

The Company does not intend to authorize indiscriminate searches of employee desks, vehicles or personal effects such as purses and lunch boxes. But the Company reserves the right to authorize searches upon suspicion of illegal drugs, alcohol or contraband.

4. Use of Prescription Medicine

Employees who are undergoing prescribed medical treatment using prescription or over-the-counter drugs are responsible for being aware of any potential effect such drugs may have on their judgment and ability to perform their duties and to report such use to their supervisor. This information will be handled on a confidential basis. A determination will be made if the employee's assignment is temporarily affected; the employee's job, however, will not be jeopardized. Failure of an employee to report medical treatment as required may subject the employee to disciplinary action, up to and including discharge.

5. Substance Testing

To support the objective of providing a drug and alcohol-free workplace, testing for chemical substances is required under the following circumstances:

- a. Pre-employment drug testing as part of the employee process for all positions that require use of heavy equipment, including operating motor vehicles. A test will be required for all final candidates for such positions, and no applicant testing positive will be employed. This includes all employment and re-employment for such positions, whether for temporary, part-time or in regular full-time positions.
- b. After a work-related accident, where judgment, coordination or physical or mental ability may have been impaired. Testing will be required after the following types of accidents:

- Reportable Injuries

Testing will be required after a reportable injury. A reportable injury is one which involves medical treatment (other than first aid), a loss of consciousness, restriction of work or motion, requires transfer to another job, or results in lost time.

- Vehicle Accidents

This section of the policy applies to drivers of any Company-owned or leased motor vehicle, truck or powered piece of equipment such as forklifts. It also applies to anyone receiving a car allowance for a personally-owned, leased or rented vehicle, which is used for Company business.

- Property Damage

Testing will be required after accidents which cause damage to Company property, leased property and employee or customer property, including, but not limited to, product, physical plant and vehicles. In most cases, testing will be required if the damage is \$200 (estimated) or more.

- Frequent Accidents

Testing will be required if an employee establishes a pattern of frequent, but minor accidents.

- c. On an unannounced and random basis for all employees. These are jobs where even a slight loss of judgment or motor skills could cause serious injury to employees, the public and Company property.

Employees who are in safety-sensitive jobs will be notified of this designation and the testing procedures required by this policy will be explained to them.

- d. Employees may be required to submit to an alcohol/drug screen if the Company has reasonable suspicion to believe that an employee possesses or is using alcohol or prohibited drugs in violation of this policy.
- e. Employees will be subject to drug testing as may be required by federal, state or local laws. If any provision of this policy is in conflict with any federal, state or local law or regulation, the provisions of the applicable law or regulation will control.
- f. If the Company learns that a test sample is adulterated and there is no evidence that chain-of-custody procedures have not been followed, it will be presumed that the sample has tested positive.

6. Disciplinary Action

While we hope that the Company will never need to discuss alcohol abuse or drug problems with any employee, every employee must understand the consequences of violating this policy.

A violation by any employee of any part of this policy, including a refusal to submit to a drug test when requested to do so, will result in disciplinary action, up to and including discharge, even for a first offense.

7. Stand-Alone Drug Testing Policies

The Company may develop and utilize stand-alone drug and alcohol policies that relate to testing, which all employees shall be required to follow, based on applicable circumstances and situations.

BUSINESS CONDUCT

This is a statement of the basic standards and principles of the Company for conducting its business in a legal and ethical manner.

This statement provides the basic foundation for the Company's ethics and compliance practices.

The purpose of this statement and the policy of the Company is to prevent the occurrence of an illegal or unethical behavior, to detect and to halt any illegal or unethical behavior that may occur as soon as reasonably possible after its discovery, and to promote honest, ethical conduct in our day-to-day business operations.

All Company employees are required to comply with all applicable laws and regulations where the Company does business. Questions relative to the legality of an action should be directed to your manager or to the president of the Company.

The United States anti-money laundering laws prohibit engaging in a financial transaction if the person knows that the funds involved in the transaction were derived from illegal activities. If any of us believes that the other party of a business transaction is engaged in any illegal activity or is using proceeds derived from an illegal activity, we should consult with the Company President prior to proceeding.

The Company requires honest and accurate recording and reporting of information in order to make responsible business decisions. This information includes data such as bidding, safety, human resources, records, vouchers, bills, financial data, expense reports and performance records. It is essential that all records are accurate and complete.

Relationships with prospective or existing suppliers, contractors, customers, competitors, or regulators must not affect our independent and sound judgment to the detriment of the Company. We must deal with them and all other persons doing business with our Company in a complete fair and objective manner without favor or preference based upon personal gain.

It is wrong to seek additional economic gain by virtue of being a Company director, officer, or employee. Giving or receiving anything of enough value to influence sound business judgment is prohibited. The item of value does not always have to be physical – it could be a service, favor, or something else of perceived value to the recipient.

We will only obtain business legally and ethically. Company directors, officers and employees do not accept bribes, kickbacks or gratuities.

The safety and health of all Company employees is of utmost importance. We are all responsible for maintaining a safe workplace by following safety and health rules and practices. Everyone shall endeavor to comply with all applicable local, state, and federal environment and health and safety laws. We must all work together to develop processes and policies that minimize risk of injury or damage to property.

We must respect the needs and concerns of the communities in which we work and interact as a business. Sound waste management, recycling and energy conservation are legal, ethical and business requirements.

Planning or acting together with any competitor to fix prices or develop agreements about the means of competition in any market is against Company policy and may be in violation of state or federal antitrust laws.

We shall not exchange, discuss or benchmark with any competitor information relating to Company prices or pricing policies, distribution policies, supplier or customer selection, or classifications, credit policies, or any other similar competitive information, nor will we participate in any formal or informal trade association or other meetings with competitors at which the same type of competitive information is being exchanged or discussed.

The Company asks all employees to be aware of the possibility of a conflict of interest. A conflict of interest may occur when an employee's private interest makes it difficult to act objectively in the best interest of the Company. While a conflict of interest may not be illegal, the Company requires that all employees avoid conflicts of interest.

It is Company policy that its employees not violate or breach any contracts, agreements, commitments or orders to which an employee may be a party concerning covenants not to compete or restrictions concerning solicitation of other employees, confidential information, or trade secrets. All employees shall abide at all times with state laws concerning trade secrets.

POLICY ON EXEMPT EMPLOYEE PAY

The Company intends to comply with all applicable provisions of the Fair Labor Standards Act (FLSA), as amended, and state wage and hour laws, including minimum wage and overtime provisions. Such laws prohibit certain deductions from the salary of employees who are otherwise exempt from overtime pay requirements. If the Company makes a deduction from salary of an exempt employee that the employee believes is questionable or improper under the FLSA or state wage and hour laws, then the employee may submit a written statement/complaint to an owner of Sheet Piling Services, LLC immediately following the deduction in question. The Company shall investigate and review the deduction to determine whether such deduction complies with state and federal law. Any improper deduction shall be reimbursed to the employee. The Company shall continually review its practices concerning deductions in an effort to avoid any improper deductions from the salary of exempt employees.

CONFIDENTIALITY

If you are questioned by someone outside the Company or your department and you are concerned about the appropriateness of giving them certain information, you are not required to answer. Instead, as politely as possible, refer the request to your manager.

ABSENCE AND TARDINESS

In the event of illness or other absences, the employee must notify his or her immediate supervisor at least 30 minutes before the employee's starting time. The employee must notify the supervisor each day of absence and indicate the reason for the absence. Employees who provide the Company with timely notice of their absence and who are absent from work due to illness or injury for three consecutive workdays may be required to submit a doctor's certificate or other medical authorization before being permitted to return to work. Absence for three consecutive work days without notifying the Company, or failure to submit a doctor's certificate or other medical authorization when requested to do so by the Company, will result in immediate termination, unless circumstances make it impossible for the employee to comply with these requirements.

Termination will also result from habitual or excessive absences or tardiness in arriving at work, whether excused or not; habitual tardiness in returning to work after breaks or lunch; and habitual early departure from work.