

WESTECH CODE OF CONDUCT

WesTech and its employees must, at all times, comply with all applicable laws and regulations, including the Foreign Corrupt Practices Act. WesTech will not condone the activities of employees or agents who achieve results through violation of the law or unethical business dealings. This includes any payments for illegal acts, indirect contributions, rebates and bribery. WesTech expects its employees to conduct themselves in a businesslike manner and does not permit any activity that fails to stand the closest possible public scrutiny. This code of conduct is not meant to cover every situation or circumstance which WesTech or its employees might face. It is provided, however, to give guidance in certain circumstances and clearly defines ethical conduct. WesTech employees are encouraged to exercise wise judgement when situations or circumstances present themselves which might bring a person's honesty, integrity or ethical conduct into question.

Relationships with Clients and Suppliers

Employees should avoid investing in or acquiring a financial interest for their own accounts in any business organization that has a contractual relationship with WesTech, or that provides goods, services, or both to WesTech. Any such relationship must be declared to WesTech management such that management can take necessary steps to ensure that the employee is not placed in a position where the investment or interest could create the impression of influencing the employee's decisions in the performance of their duties on behalf of WesTech.

Employees or Agents must not give nor accept monies, entertainment, gifts, or personal favors in any corrupt manner that could, in any way, influence, or appear to influence, or secure any improper advantage either directly or indirectly related to business decisions between WesTech and any person or organization with whom WesTech has, or is likely to have, business dealings. Similarly, employees must not accept any other preferential treatment from such persons or organizations where their position at WesTech might be perceived to place them under obligation.

Regarding WesTech's business activities, employees may not receive payment or compensation of any kind, except as authorized under WesTech's remuneration policies. In particular, WesTech strictly prohibits the acceptance of kickbacks and secret commissions from suppliers or others. Any breach of this rule will result in immediate termination and prosecution to the fullest extent of the law. WesTech has established a compliance program to monitor, prevent, detect and correct conduct in violation of the law and of the company's ethics policy.

WesTech Funds and Assets

Employees who have access to WesTech's funds in any form must follow the prescribed procedures for recording, handling, and protecting company monies. WesTech imposes strict standards to prevent fraud and dishonesty. If employees

become aware of any evidence of fraud and dishonesty, they should immediately advise their superior or company management so that WesTech can promptly investigate further.

When an employee's position requires committing or spending WesTech funds or incurring any reimbursable personal expense, that individual must use good judgement on WesTech's behalf to ensure that good value is received by WesTech for every expenditure.

WesTech Records and Communications

Accurate and reliable records of many kinds are necessary to meet WesTech's legal and financial obligations and to manage the affairs of WesTech. WesTech's books and records must reflect in an accurate and timely manner all business transactions. The employees responsible for accounting and recordkeeping must fully disclose and record all assets, liabilities, or both, and must exercise diligence in enforcing these requirements.

Employees must not make or engage in any false record or communication of any kind whether internal or external, including but not limited to:

- False expense, attendance, production, financial or similar reports.
- False advertising, deceptive marketing practices or other misleading representations.

In all matters relevant to customers, suppliers, government authorities, the public and others at WesTech, all employees must make every effort to achieve complete, accurate, and timely communications - responding promptly and courteously to all proper requests for information and to all complaints.

Financial or personal information about customers, employees, or others with whom WesTech has dealings shall be used only for the intended purpose and shall not be accessed by others or divulged or used for any other purpose without the consent of the person or company concerned.

Effective Date: May 1, 2004

A-5 Revision History:

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1	5/1/04