

ACCOUNTABLE EXPENSE REIMBURSEMENT PLAN

Be it resolved, that employees of the Company be reimbursed for business expenses incurred on behalf of and authorized by the Company (hereinafter referred to as "authorized business expenses") in accordance with the following criteria:

1.) Business Purpose – Authorized business expenses covered by this plan must meet the requirements for deductibility as business expenses under Federal tax law. Such expenses must have been incurred by an employee, in connection with the performance of services by such employee on behalf of the Company;

2.) Adequate Substantiation – Any employee requesting reimbursement for authorized business expenses hereunder must furnish to the Company adequate substantiation of expenses to be reimbursed. Adequate substantiation shall be accomplished by the timely submission to the Company of Company expense reimbursement voucher (see copy attached), properly completed in accordance with the substantiation requirements of Federal tax law, together with any relevant documentary evidence required under the substantiation requirements of Federal tax law. Such documentary evidence shall indicate the amount, description indicating the particular nature of the expense, time, place and business purpose or use of any authorized business expense and any other necessary, related information;

3.) Return of Excess Amounts – Any employee receiving payment from the Company for an authorized business expense, incurred by such employee on behalf of the Company, must return to the Company, within thirty (30) days after the incidence of any such expense, any amount of such payment that exceeds the amount the employee has properly substantiated relating to such expense;

4.) Request for Reimbursement – Any request for reimbursement for any authorized business expense hereunder must be submitted by an employee within thirty (30) days after the incidence of such expense by such employee. Any request for reimbursement must be submitted via a properly completed and substantiated Company expense reimbursement voucher and related documentary evidence in accordance with the provisions of paragraph 2.) above;

5.) Reimbursement of Transportation (Automobile) Expenses – Authorized transportation (automobile) expenses hereunder shall be reimbursed to an employee at the rate of thirty-one cents (31) per mile for properly substantiated mileage with an authorized Company-related business purpose;

6.) Reimbursement of All Other Expenses – All other authorized business expenses hereunder shall be reimbursed in an amount equal to the actual cost thereof incurred by an employee;

7.) Advances – In limited circumstances, advances of authorized business expenses to be incurred by an employee on behalf of the Company may be granted by and at the sole discretion of the Company. The amount of money advanced by the Company to an employee MUST be reasonably calculated not to exceed the amount of anticipated expenditures and made on a day within thirty (30) days of the day that the anticipated expenditures are paid or incurred. The employee receiving such advance must substantiate any related expense to the Company within thirty (30) days after incurring any such expense and return to the Company within thirty (30) days any advanced amount that exceeds the amount the employee properly substantiated relating to such expense;

8.) Additional Ground Rules – Any reimbursement for expenses hereunder shall be payable to an employee by the Company with a check separate and apart from the employee's regular paycheck, if any. The method of reimbursement enumerated hereunder, may not be changed by either action of the Company or employee at any time during a calendar year. This plan shall be maintained on a calendar year (i.e., January 1 through December 31) basis. This plan shall become effective for the 1996 plan year; and

9.) Consequences of Failure – Consequences of failure by an employee to comply with any provision or provisions contained in paragraphs 1.) through 8.) above may, at the option of the company, render the expenses related to such failure non-reimbursable.