



SPECIAL ETHICS OBLIGATIONS FOR EMPLOYEES WITH FINANCIAL REPORTING RESPONSIBILITIES

The Chief Executive Officer, the Chief Financial Officer and Chief Accounting Officer and those other employees designated by the Chief Financial Officer as being involved in the preparation of the Company's financial statements (collectively, the "**Financial Statement Reporting Employees**") have a special role both to adhere to the forgoing principles and also promote a culture throughout the Company of the importance of full, fair, timely, accurate and understandable reporting of the Company's financial results and conditions.

In support of this, the Financial Statement Reporting Employees are bound by this Financial Employee Code of Ethics (the "**Code**"), and by accepting the Code and each such Financial Statement Reporting Employee agrees to:

- Act with honesty and integrity, avoiding actual or apparent conflicts of interest in personal and professional relationships.
- Provide information that is accurate, complete, objective, relevant, timely and understandable within accepted materiality standards.
- Provide full, fair, accurate, timely and understandable disclosure on financial reports and other public communications.
- Comply with rules and regulations of the listing authorities and securities exchanges, federal, state, provincial and local governments and other appropriate private and public regulatory agencies.
- Act in good faith, responsibly, with due care, competence and diligence, without misrepresenting material facts or allowing independent judgement to be impaired.
- Respect the confidentiality of information except when authorized or otherwise legally obliged to disclose. Company confidential information must not be used for personal advantage.
- Promptly report all material internal violations of the Code to the Chief Financial Officer, Chief Accounting Officer or General Counsel.
- Declare to the Audit Committee any contractual engagement of the Company's auditor or any other provider of audit services for tax or financial advice in a personal capacity (for self or spouse), whether directly or through any company in the Company's group.

The Financial Statement Reporting Employees each acknowledge that any material violation of the Code may result in disciplinary action, which may result in termination.

This Code is deemed to be the "code of ethics" required under Section 406 of the Sarbanes-Oxley Act of 2002.