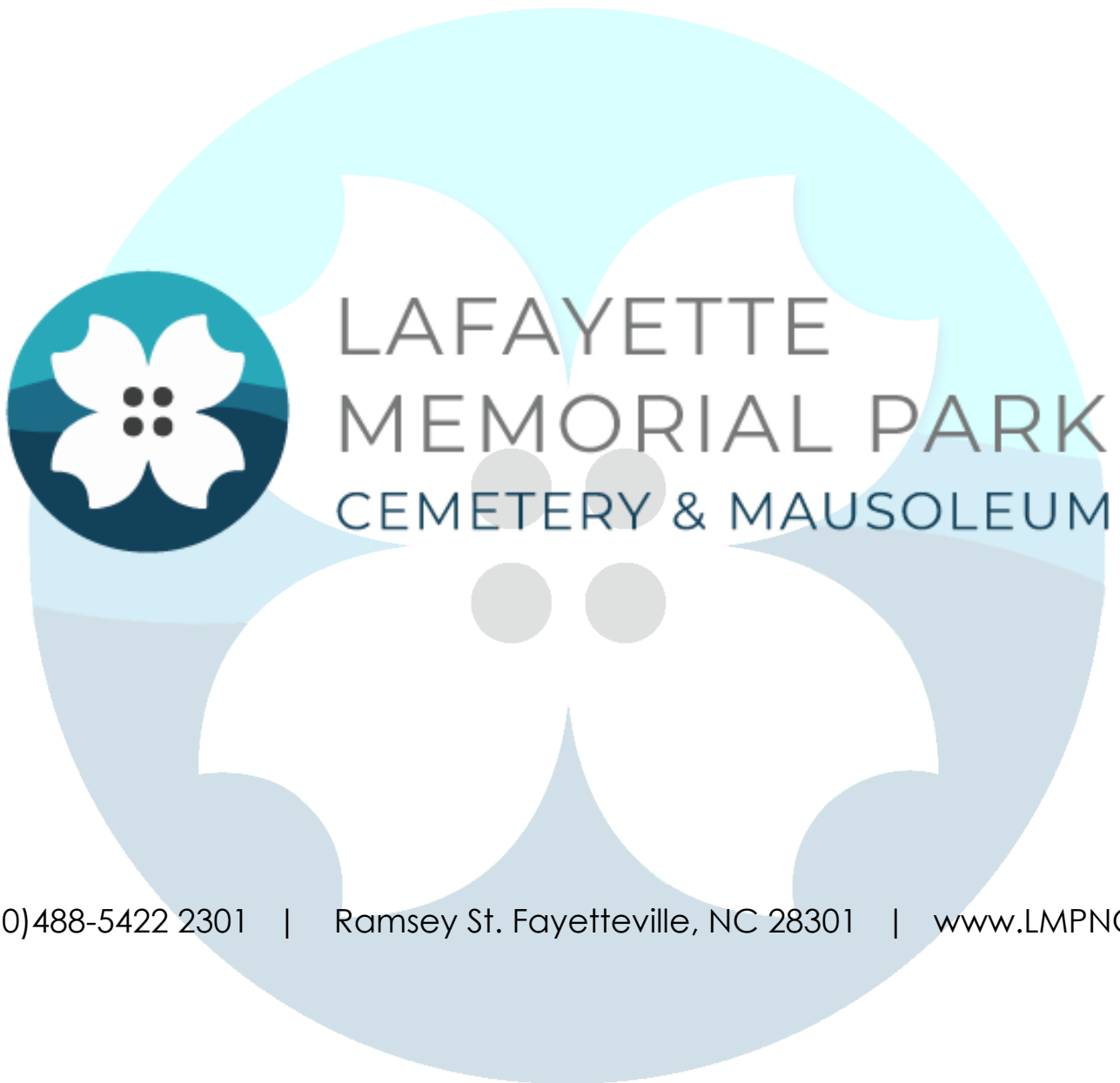


EMPLOYEE HANDBOOK



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A WORD ABOUT THIS HANDBOOK

This Employee Handbook contains information about the employment policies and practices of Lafayette Memorial Park (the Company). We expect each employee to read this Employee Handbook carefully, as it is a valuable reference for understanding your job and the Company. The policies outlined in this Employee Handbook should be regarded as the Company's guidelines only, which in a developing business will require changes from time to time. The Company retains the right to make decisions involving employment as needed in order to conduct its work in a manner that is beneficial to the employees and the Company. This Employee Handbook supersedes and replaces any and all prior Employee Handbooks and inconsistent verbal or written policy statements. Except for the policy of at-will employment, which can only be changed by the Operational Vice President in writing, the Company reserves the right to revise, delete and add to the provisions of this Employee Handbook. All such revisions, deletions or additions must be in writing and must be signed by the Operational Vice President. No oral statements or representations can change the provisions of this Employee Handbook.

The provisions of this Employee Handbook are not intended to create contractual obligations with respect to any matters it covers. Nor is this Employee Handbook intended to create a contract guaranteeing that you will be employed for any specific period. This Employee Handbook refers to current benefit plans maintained by the Company. Refer to the actual plan documents and summary plan descriptions if you have specific questions regarding the benefit plans. Those documents are controlling.

The employment policies found in this handbook are written for all employees.

A WORD ABOUT OUR EMPLOYEE RELATIONS PHILOSOPHY

Lafayette Memorial Park (the Company) is committed to providing the best possible climate for maximum development and goal achievement for all employees. Our practice is to treat each employee as an individual. We seek to develop a spirit of teamwork; individuals working together to attain a common goal. In order to maintain an atmosphere where these goals can be accomplished, we provide a comfortable and progressive workplace. Most importantly, we have a workplace where communication is open and problems can be discussed and resolved in a mutually respectful atmosphere. We take into account individual circumstances and the individual employee. We firmly believe that with direct communication, we can continue to resolve any difficulties that may arise and develop a mutually beneficial relationship.

EQUAL EMPLOYMENT OPPORTUNITY

The Company is committed to equal employment opportunity. We will not discriminate against employees or applicants for employment on any legally-recognized basis including, but not limited to: veteran status, race, color, religion, sex, national origin, age and physical or mental disability.

In addition to the above: race, color, religious creed, ancestry, age, sex, pregnancy, childbirth, and related medical conditions, national origin and disability are protected classes in North Carolina. You may discuss equal employment opportunity related questions with the Operational Vice President.

AMERICANS WITH DISABILITIES ACT

The Company is committed to providing equal employment opportunities to otherwise qualified individuals with disabilities, which may include providing reasonable accommodation where appropriate. In general, it is your responsibility to notify the Operational Vice President of the need for an accommodation. Upon doing so, the Operational Vice President may ask you for your input or the type of functional limitations caused by your disability. Also, when appropriate, we may need your permission to obtain additional information from your physician or other medical or rehabilitation professionals.

LIFE-THREATENING ILLNESSES

Employees occasionally develop serious or life-threatening illnesses. The Company is committed to supporting such employees' efforts to continue their normal pursuits, including working. When necessary and where required by law, the Company will provide reasonable accommodations to otherwise qualified individuals with disabilities, including employees with serious or life-threatening illnesses. All employees, including employees with serious or life-threatening illnesses, must maintain acceptable performance standards.

An employee's medical information is confidential. Disclosure of employee medical information is restricted to limited situations where the Operational Vice President has a job-related reason to know it. Employees who disclose employee medical information without proper authorization will be subject to disciplinary action, up to and including discharge.

Employees with questions or concerns about life-threatening illnesses are encouraged to contact their supervisor for information and referral to appropriate services and resources.

NON-HARASSMENT

We prohibit harassment of one employee by another employee, supervisor or third party for any reason including, but not limited to: veteran status, race, color, religion, sex, national origin, age and physical or mental disability. Harassment of third parties by our employees is also prohibited.

In addition to the above: race, color, religious creed, ancestry, age, sex, pregnancy, childbirth and related medical conditions, national origin and disability are protected classes in North Carolina.

The purpose of this policy is not to regulate the personal morality of employees; it is to assure that in the workplace, no employee harasses another for any reason.

While it is not easy to define precisely what harassment is, it includes: slurs, epithets, threats, derogatory comments or visual depictions, unwelcome jokes and teasing.

Any employee who feels that she/he is a victim of such harassment should immediately report the matter to his/her supervisor or any other member of management. The Company will investigate all such reports as confidentially as possible. Adverse action will not be taken against an employee who, in good faith, reports or participates in the investigation of a violation of this policy. Violations of this policy are not permitted and will result in disciplinary action, up to and including discharge.

SEXUAL HARASSMENT

Sexual harassment of one employee by another employee, supervisor or third party is against the Company policy and is unlawful under state and federal law.

We firmly prohibit sexual harassment of any employee by another employee, supervisor or third party. Harassment of third parties by our employee is also prohibited. The purpose of this policy is not to regulate the morality of employees; it is to assure that in the workplace, no employee is subject to sexual harassment. While it is not easy to define precisely what sexual harassment is, it includes: unwelcome sexual advances, requests for sexual favors and/or verbal or physical conduct of a sexual nature including, but not limited to: sexually-related drawings, pictures, jokes, teasing, uninvited touching or other sexually-related comments. Sexual harassment of an employee will not be tolerated. Violations of this policy will result in disciplinary action, up to and including discharge. There will be no adverse action taken against employees who, in good faith, report violations of this policy or participate in the investigation of such violations.

Any employee who feels that she/he is a victim of sexual harassment should immediately report such actions in accordance with the following procedure. All complaints will be promptly and thoroughly investigated.

1. Any employee, who believes that she/he is a victim of sexual harassment or retaliated against for complaining of sexual harassment, should report the act immediately to the Operational Vice President.
2. The Company will investigate every reported incident immediately. Any employee, supervisor or agent of the Company who has been found to have violated this policy will be subject to appropriate disciplinary action, up to and including immediate discharge.
3. The Company will conduct all investigations in a discreet manner. The Company recognizes that every investigation requires a determination based on all the facts in the matter. We also recognize the serious impact a false accusation can have. We trust that employees will continue to act responsibly.
4. The reporting employee and any employee participating in any investigation under this policy have the Company's assurance that no reprisals will be taken as a result of a sexual harassment complaint. It is our policy to encourage discussion of the matter, to help protect others from being subjected to similar inappropriate behavior.

ORIENTATION PERIOD

Every new employee goes through an initial period of adjustment in order to learn about Lafayette Memorial Park (the Company) and about his/her job. During this time the employee will have an opportunity to find out if he/she is suited to, and likes, his/her new position.

Additionally, the orientation employment period gives the Operational Vice President a reasonable period of time to evaluate his/her performance. The initial employment period is three months.

During this time, the new employee will be provided with training and guidance from the Operational Vice President and her / his direct reporting manager. The new Employee may be discharged at any time during this period if the Operational Vice President concludes that the new employee is not progressing or performing satisfactorily. Under appropriate circumstances, the initial employment may be extended. Additionally, as is true at all times during an employee's employment with the Company, employment is not for any specific time and may be terminated at will, with or without cause and without prior notice.

At the end of the initial employment period, the employee and the Operational Vice President may discuss his/her performance. Provided his/her job performance is "satisfactory" at the end of the initial employment period, he/she will continue in our employment as an at-will employee.

OPEN DOOR POLICY / EMPLOYEE RELATIONS:

Lafayette Park (the Company) is committed to providing the best possible climate for maximum development and goal achievement for all its employees. Our practice is to treat each employee as an individual. We seek to develop a spirit of teamwork; individuals working together to attain a common goal. In order to maintain an atmosphere where these goals can be accomplished, we provide a comfortable and progressive workplace. Most importantly, we have a workplace where communication is open and problems can be discussed and resolved in a mutually respectful atmosphere. We take into account individual circumstances and the individual employee.

EMPLOYEE CATEGORIES:

FULL-TIME EMPLOYEES: An employee who works the standard working hours of Lafayette Memorial Park (the Company) each week (for these purposes, 8 hours per day, 5 days per week) and has completed their Orientation Period.

PART-TIME EMPLOYEES: Part-time employees are classified as non-exempt and work a regular schedule of 20 hours or more but less than 30 hours per week.

SEASONAL / TEMPORARY EMPLOYEES: perform a job for a specified time, normally less than ten months. A seasonal employee is a non-exempt employee hired for a specified project or time frame and works a regular schedule while a temporary employee in a non-exempt position is paid by the hour. Temporary employees do not receive any additional compensation or benefits provided by the Company.

In addition to the preceding, employees are also categorized as “exempt” or “non-exempt”.

NON-EXEMPT EMPLOYEES are entitled to overtime pay as required by applicable federal and state law.

EXEMPT EMPLOYEES—Pursuant to applicable federal and state laws, exempt employees are not entitled to overtime pay, and are not subject to certain deductions to their weekly salary under the company's policies. Exempt employees are classified as such if their job duties are exempt from the overtime provisions of the Federal and State Wage and Hour Laws. Exempt employees are not eligible for overtime pay. Their salaries are calculated on a weekly basis. Upon hire, your supervisor will notify you of your employment classification.

CERTIFICATION, LICENSING AND OTHER REQUIREMENTS

You will be informed by your supervisor if there is any licensing, certification or testing requirements for your job. You must apply for these requirements within thirty days of hire and receive your required license and/or certification within ninety days. Failure to qualify or to maintain a required certification or license may be sufficient cause for termination. We firmly believe that with direct communication, we can continue to resolve any difficulties that may arise and develop a mutually beneficial relationship.

PAYROLL, HOURS OF WORK AND OVERTIME:

The nature of our business requires that the normal week is Monday through Sunday. Normal hours of work for “On Duty” employees are 9:00 AM to 5:00 PM Monday through Friday. During this time Administrative employees due to the nature and on call requirements of their work will be given a paid thirty minute lunch break if you remain in the office. If an administrative employee chooses to leave the cemetery property, you must record the time away from the office through the keypad provided that records your time by clocking out and in when you return. Grounds Maintenance employees must record their time away from the cemetery for their lunch breaks. Lunch breaks may not exceed one hour. Failure for all employees to accurately record their time during lunch will result in disciplinary action up to and including termination.

Scheduled work on Saturday, Sunday and Holidays will be assigned by management. Employees will be notified of the reporting time unless it is preset. Employees will be expected to record their time of arrival and departure on the keypad provided in order to be assured of correct credit.

You will receive time and a half your regular rate for all hours worked in excess of forty (40) hours in a given work week. If you call in sick or take a personal day before or after the holiday you will not be paid for that holiday unless it was approved more than five working days in advance or if ill, a doctor's excuse is delivered to the Operations Vice President on your return and before the payroll cut off day.

All overtime must be approved in advance by the Operations Vice President or the Assistant General Manager. However, there might be an instance when pre approval is not possible. All hours worked must be recorded on your weekly time report using the provided key pad. Failure to report your time on the keypad must be reported immediately when realized to the Operational Vice President or your manager. Repeated failures will result in disciplinary action up to and including termination.

HOLIDAYS:

All regular full-time employees will be entitled to time off at his/her regular straight time rate of pay in observance of the following Holidays:

NEW YEARS DAY	INDEPENDENCE DAY
LABOR DAY	THANKSGIVING DAY
CHRISTMAS DAY	*ADDITIONAL HOLIDAYS ARE AT DISCRETION OF OVP

When a Holiday falls on a Saturday or Sunday the employees will be assigned either Friday or Monday for their holiday in advance of the holiday so that the Company can be open to serve its families.

These holidays are guaranteed and you will be entitled to receive holiday pay regardless of whether you are scheduled to work on the day of the holiday, so long as you have worked your last scheduled work day prior to the holiday and your first scheduled work day immediately following the holiday and are not on leave of absence when the holiday occurs.

In the event it is necessary to work on the day of the holiday, you will receive an additional day either before or after the scheduled day or receive an additional eight (8) hours of straight pay.

If a holiday falls while you are on vacation, the Company has the option to either pay you holiday pay or have you take another day off with pay after your return from vacation.

ANNUAL LEAVE:

All regular full time employees will be eligible for annual leave at their regular straight time wages, provided he/she has worked at least 26 weeks Your annual leave will be granted on the following basis:

From 0 up to 6 months of continuous service	ZERO DAYS
After 6 months to 1 year of continuous service	TWO DAYS
After 1 year up to 5 years of continuous service	FIVE DAYS
After 6 years up to 10 years of continuous service	TEN DAYS
After 11 years of continuous service	THIRTEEN DAYS

Annual leave used for sickness: The Company is interested in seeing that all of its full time employees do not lose wages because of bona-fide illness. Some restrictions apply: They can be used as half days or full days, not hours. They can be used for care of a sick family member.

Annual leave used for vacations will be scheduled as soon as possible after January 1st but no later than March 31st. Preference for scheduling of vacation will be guided by the operational need of the Company. Vacations will not be scheduled during the months of April and May due to the business needs of the

Company. Use of annual leave must be scheduled unless due to sickness (in which case a doctor's certification will be required) if taken in December in order for the Company to operate smoothly

All annual leave must be taken in the calendar year in which they are earned. With the exception of employees ceasing employment for reasons of voluntary resignation while in good standing or lack of work, an employee who is terminated is not eligible to receive any accumulated annual leave pay.

All scheduled annual leave must be first approved by the Operational Vice President.

No unpaid leave will be granted until all paid annual leave is used.

BEREAVEMENT DAYS:

Immediate family should be defined as: wife/husband, child, mother, father, sister or brother, you will receive three (3) paid days leave. Extended family e.g. grand parent, step family, aunt or uncle, you will receive one paid day's leave.

You may take more than your allotment, but you will only be paid for days as described above, additional days must come from your annual leave time or will be unpaid.

JURY DUTY:

Employees summoned for jury duty are granted an unpaid leave in order to serve. Make arrangements with the Operational Vice President as soon as you receive your summons. We expect you to return to your job if you are excused from jury duty during your regular working hours.

DRESS CODE FOR ADMINISTRATION AND SALES DEPARTMENT

Lafayette Memorial Park (the Company) policy on business attire will be in effect during all hours of work, including weekend hours, unless otherwise instructed. The Company allows for some business casual dress, specific requirements are indicated below. An employee reporting to work in violation of the dress code will be sent home and expected to return to the office dressed properly. Any employee that does not return to work after being sent home will receive an unexcused absence and a written warning.

FEMALE EMPLOYEES

In general, women's clothing should range from professional to business casual. Shorts are not permitted. Skirt and dress lengths should not be more than three inches above the knee. Tailored slacks and pantsuits are permitted. Pantyhose are suggested with skirts or dresses that do not fall to or below the calf.

MALE EMPLOYEES

In general, men's clothing should range from professional to business casual. Men should wear dress shirts (ties are suggested but optional) when on duty or in contact with families. Shorts are not permitted. Dress shoes and socks are the required footwear.

BUSINESS CASUAL

Due to the conservative nature of our business, employees will be expected to exercise good business judgment as to when it is appropriate to dress more formally. "Business casual" means that business dress must be neat, clean and pressed. Employees should be guided by the following:

Acceptable "Business Casual" Clothing

- Casual slacks, pants and skirts. (Khaki material is allowed)
- Casual shirts and blouses. (Generally with collars)
- Casual sweaters and dresses.
- Casual shoes. (Open toe, open back will be permitted, however please use discretion)

Unacceptable Casual Clothing

- Denim blue-jeans or skirts
- Nylon jogging suits
- Shorts
- Beach shoes (flip-flops)
- Sweat suits or sweatshirts.
- T-shirts
- Tank tops, halter tops or bare midriffs
- Tight pants without a covering top
- See through clothing
- Strapless or spaghetti strap sundresses

Visible Tattoos and Pierce Body Parts

Pierced parts of the body, other than normal single ears, may not be used to display jewelry at the workplace. Tattoos should be covered at the workplace. Any visible tattoos must be of such a nature not to offend.

PROFESSIONAL DRESS

Each employee who is in regular contact with families should possess a clear understanding of these minimum standards regarding dress, grooming and appearance. Our goal is to provide a clean, conservative and friendly image to the families with whom we come in contact and are fortunate enough to serve.

GENERAL GUIDELINES – FEMALE

CLOTHING:

- Hemlines and necklines should be conservative and in good taste.
- Shoes should be conservative, clean, well maintained, polished and coordinate with clothing.
- All clothing is to be clean and pressed.

PERSONAL GROOMING:

- Hair should be worn in a conservative style and color. Hair should be neat and trimmed. Faddish styles, bright and festive colors, and styles that conceal the face or are extreme are unacceptable.
- Fingernails must be clean and short to moderate in length. Polish must be conservative. Fluorescent, bright, metallic flashy nail color or artwork is not appropriate.
- Cosmetics should mimic our conservative dress code and common sense.

JEWELRY:

- Jewelry must be conservative.
- Visible pierced body parts (nose, tongue, eyebrow, etc.) are not appropriate attire.

GENERAL GUIDELINES – MALE

CLOTHING:

- Dress shirts should be worn with appropriate ties.
- Shoes should be conservative, clean, well maintained, polished and coordinate with clothing. Socks should match outfit.
- All clothing is to be clean and pressed.

PERSONAL GROOMING:

- Hair should be worn in a conservative style and color that is also appropriate. Hair and sideburns should be neat and trimmed to a conservative length. Faddish styles, bright and festive colors, and styles that conceal the face or may be considered extreme are unacceptable.
- Facial hair, if worn, must be neat and well-trimmed.
- Fingernails must be clean and short in length.

Any employee who feels that he or she is unable to comply with the terms of the above policy as a result of a sincerely held religious belief or for other reasons, should discuss the matter with their manager to explore a possible reasonable accommodation.

Employee cooperation in following these guidelines will ensure that all employees may continue to enjoy the benefits of a business casual dress code.

DRESS CODE GROUNDS EMPLOYEES

CLOTHING:

- Company issued Uniform shirt is mandatory.
- Jeans and cords that are in good repair are acceptable.
- You must wear a firm boot or firm shoe with a rubber composition sole. Thongs, sandals, platform shoes, cloth or canvas-covered tennis shoes or any other open-style footwear that leaves the foot unprotected is not acceptable.

UNACCEPTABLE ATTIRE:

- No Shorts, Skirts, Capris, or pants exposing legs in any way.
- No Ragged or loose clothing
- No dangling chains
- No Bracelets
- No Hoop or dangling earrings
- No tie belts
- No offensive wording, symbols or pictures may be visible on any item of clothing
- Or any other items that are considered a risk to your safety are not allowed.

PERSONAL GROOMING:

For safety reasons, you must contain hair that falls below the base of the neck or tip of the nose by using a hair net, rubber band or clasp to hold the hair close to the head. Beards or goatees in excess of one and one-half inches are not permitted.

OTHER INFORMATION:

Two uniform shirts will be issued upon hire. If the new hire does not make it past the 90 day probation period the cost of uniforms will be deducted from their last pay check.

Should an employee want more uniforms, they are available for purchase and will be deducted from the first paycheck after the order is placed.

Any employee who feels that he or she is unable to comply with the terms of the above policy as a result of a sincerely held religious belief or for other reasons, should discuss the matter with their manager to explore a possible reasonable accommodation.

Employee cooperation in following these guidelines will ensure that all employees may continue to enjoy the benefits of a business casual dress code.

E-MAIL AND INTERNET POLICY

Every employee is responsible for using the electronic mail (E-mail) system properly and in accordance with this policy.

The E-mail system is the property of Lafayette Memorial Park (the Company). It has been provided for use in conducting the Company business. All communications and information transmitted by, received from, or stored in this system are the Company records and property of the Company. The E-mail system is to be used for the Company purposes only. Use of the Email system for personal purposes is prohibited.

Employees have no right of personal privacy in any matter stored in, created, received, or sent over the E-mail system.

The Company, in its discretion as owner of the E-mail system, reserves and may exercise the right to monitor, access, retrieve, and delete any matter stored in, created, received, or sent over the E-mail system, for any reason and without the permission of any employee.

Even if employees use a password to access the E-mail system, the confidentiality of any message stored in, created, received, or sent from the E-mail system still cannot be assured. Use of passwords or other security measures does not in any way diminish the Company's rights to access materials on its system, or create any privacy rights of employees in the messages and files on the system. Any password used by employees must be revealed as Email files may need to be accessed by the Company in an employee's absence.

Employees should be aware that deletion of any E-mail messages or files will not truly eliminate the messages from the system. Even though the Company has the right to retrieve and read any E-mail messages, those messages should still be treated as confidential by other employees and accessed only by the intended recipient. Employees are not authorized to retrieve or read any E-mail messages that are not sent to them.

The Company's policies against sexual or other harassment apply fully to the E-mail system, and any violation of those policies is grounds for discipline up to and including discharge. Therefore, no E-mail messages should be created, sent, or received if they contain intimidating, hostile, or offensive material concerning race, color, religion, sex, age, national origin, disability or any other classification protected by law.

The E-mail system may not be used to solicit for religious or political causes, commercial enterprises, outside organizations, or other non-job related solicitations.

The E-mail system shall not be used to send (upload) or receive (download) copyrighted materials, trade secrets, proprietary financial information, or similar materials. Employees, if uncertain about whether certain information is copyrighted, proprietary, or otherwise inappropriate for transfer, should resolve all doubts in favor of not transferring the information and consult the Operational Vice President.

Although the Company recognizes that the Internet may have useful applications to its business, employees may not engage in Internet use without prior written approval from the Operational Vice President and unless a specific business purpose requires such use. Absent such approval, employees may not access the Internet using the Company's computer systems, at any time or for any reason. "Surfing the Net" is not a legitimate business activity.

Users should routinely delete outdated or otherwise unnecessary E-mails and computer files. These deletions will help keep the system running smoothly and effectively, as well as minimize maintenance costs.

Employees are reminded to be courteous to other users of the system and always to conduct themselves in a professional manner. E-mails are sometimes misdirected or forwarded and may be viewed by persons other than the intended recipient. Users should write E-mail communications with no less care, judgment and responsibility than they would use for letters.

Because E-mail records and computer files may be subject to discovery in litigation, the Company's employees are expected to avoid making statements in E-mail or computer files that would not reflect favorably on the employee or the Company if disclosed in litigation or otherwise.

Any employee who discovers misuse of the E-mail system should immediately contact the Operational Vice President. Violations of this E-mail policy will result in disciplinary action up to and including discharge.

INTERNET USE POLICY

Certain employees may be provided with access to the Internet to assist them in performing their jobs. The Internet can be a valuable source of information and research. In addition, email can provide excellent means of communicating with other employees, our customers and clients, outside vendors, and other businesses. Use of the Internet, however, must be tempered with common sense and good judgment.

If you abuse your right to use the Internet, it will be taken away from you. In addition, you will be subject to disciplinary action, including possible termination, and civil and criminal liability.

Your use of the Internet is governed by this policy and the E-Mail Policy.

Disclaimer of liability for use of Internet: The Company is not responsible for material viewed or downloaded by users from the Internet. The Internet is a worldwide network of computers that contains millions of pages of information. Users are cautioned that many of these pages include offensive, sexually explicit, and inappropriate material. In general, it is difficult to avoid at least some contact with this material while using the Internet. Even innocuous search requests may lead to sites with highly offensive content. In addition,

having an E-mail address on the Internet may lead to receipt of unsolicited E-mail containing offensive content. Users accessing the Internet do so at their own risk.

Duty not to waste computer resources: Employees must not deliberately perform acts that waste computer resources or unfairly monopolize resources to the exclusion of others. These acts include, but are not limited to, sending mass mailings or chain letters, spending excessive amounts of time on the Internet, playing games, engaging in online chat groups, printing multiple copies of documents, or otherwise creating unnecessary network traffic. Because audio, video and picture files require significant storage space, files of this or any other sort may not be downloaded unless they are business-related.

No expectation of privacy: The computers and computer accounts given to employees are to assist them in performance of their jobs. Employees should not have an expectation of privacy in anything they create, store, send, or receive on the computer system. The computer system belongs to the Company and may only be used for business purposes.

Monitoring computer usage: The Company has the right, but not the duty, to monitor any and all of the aspects of its computer system, including, but not limited to, monitoring sites visited by employees on the Internet, monitoring chat groups and news groups, reviewing material downloaded or uploaded by users to the Internet, and reviewing e-mail sent and received by users.

Prohibited activities: Material that is fraudulent, harassing, embarrassing, sexually explicit, profane, obscene, intimidating, defamatory, or otherwise unlawful, inappropriate, offensive (including offensive material concerning sex, race, color, national origin, religion, age, disability, or other characteristic protected by law), or in violation of the Company's equal employment opportunity policy and its policies against sexual or other harassment may not be downloaded from the Internet or displayed or stored in its computers. Employees encountering or receiving this kind of material should immediately report the incident to the Operational Vice President. The Company's equal employment opportunity policy and its policies against sexual or other harassment apply fully to the use of the Internet and any violation of those policies is grounds for discipline up to and including discharge.

Games and entertainment software: Employees may not use the Company's Internet connection to download games or other entertainment software, including wallpaper and screen savers, or to play games over the Internet.

Illegal copying: Employees may not illegally copy material protected under copyright law or make that material available to others for copying. You are responsible for complying with copyright law and applicable licenses that may apply to software, files, graphics, documents, messages, and other material you wish to download or copy. You may not agree to a license or download any material for which a registration fee is charged without first obtaining the express written permission of the Operational Vice President.

Accessing the Internet: To ensure security and to avoid the spread of viruses, employees accessing the Internet through a company computer must do so through an approved Internet firewall.

Virus detection: Files obtained from sources outside the Company, including disks brought from home; files downloaded from the Internet, news groups, bulletin boards, or other online services; files attached to e-mail; and files provided by customers or vendors may contain dangerous computer viruses that may damage the Company's computer. Employees should never download files from the Internet, accept email attachments from outsiders, or use disks from non-Company sources, without first scanning the material with Company-approved virus checking software.

Sending unsolicited e-mail (spamming): Without the express permission, employees may not send unsolicited e-mail to persons with whom they do not have a prior relationship.

Amendments and revisions: This policy may be amended or revised from time to time as the need arises. Users will be provided with copies of all amendments and revisions.

Violations of this policy will be taken seriously and may result in disciplinary action, including possible termination, and civil and criminal liability.

Use of the Internet via the Company's computer system constitutes consent by the user to all of the terms and conditions of this policy.

SOCIAL MEDIA

Social media (Facebook, Twitter, Blogs, etc.) activity must not interfere with work commitments and is not permitted while employees are on the clock. Employees that engage in these activities off the clock are asked to do so in an appropriate manner. If you identify yourself as a Lafayette Memorial Park employee on your social media site, blogs or other postings should not contain foul or offensive language or be disrespectful to coworkers, Lafayette Memorial Park, clients, families that visit, or competitors. Do not engage in name calling or behavior that will reflect negatively on Lafayette Memorial Park. Information published on these sites must comply with the company's confidentiality, and nondisclosure policies. Employees should not mention Lafayette Memorial Park, employees, clients, or use company logos on any form of social media without prior written consent.

Ask the Operational Vice President if you have any questions about what is appropriate to include in your blog or other postings on social media sites. The use of copyrighted materials, unfounded or derogatory statements, or misrepresentation is not permissible and can result in disciplinary action up to and including employment termination.

We do not wish to police employees' after hours activities. We only ask that any employee who identifies or links their social media with Lafayette Memorial Park do so in a way that reflects a taste level appropriate for our office as determined by the management. Employees who engage in social media activity should do so with the understanding that they are—and will be held—accountable for their comments/videos/posts. In the event that an employee's comments/videos/posts violate Lafayette Memorial Park's policies or are inconsistent with expectations of management, the employee will be subject to discipline, up to and including termination. If you are concerned that your social media may violate this policy, the best way to avoid any issues is to remove anything identifiable with Lafayette Memorial Park from your postings.

CONFLICT OF INTEREST AND OUTSIDE EMPLOYMENT STATEMENT

In General

Lafayette Memorial Park (the Company) expects its employees to conduct business according to the highest ethical standards of conduct. Employees are expected to devote their best efforts to the interests of the Company. Business dealings that appear to create a conflict between the interests of the Company and an employee are unacceptable. The Company recognizes the right of employees to engage in activities outside of their employment which are of a private nature and unrelated to our business. However, the employee must disclose any possible conflicts so that the Company may assess and prevent potential conflicts of interest from arising. A potential or actual conflict of interest occurs whenever an employee is in a position to influence a decision that may result in a personal gain for the employee or an immediate family member (i.e., spouse or significant other, children, parents, siblings) as a result of the Company's business dealings.

Although it is not possible to specify every action that might create a conflict of interest, this policy sets forth the ones which most frequently present problems. If an employee has any question whether an action or proposed course of conduct would create a conflict of interest, he or she should immediately contact the Operational Vice President to obtain advice on the issue. The purpose of this policy is to protect employees from any conflict of interest that might arise.

A violation of this policy will result in immediate and appropriate discipline, up to and including immediate termination.

Outside Employment

Employees are required to obtain written approval from the Operational Vice President before participating in outside work activities. Approval will be granted unless the activity conflicts with the Company's interest. In general, outside work activities are not allowed when they:

- prevent the employee from fully performing work for which he or she is employed at the Company
- involve organizations that are doing or seek to do business with the Company, including actual or potential vendors or customers
- violate provisions of law or the Company's policies or rules From time to time, Company employees may be required to work beyond their normally scheduled hours. Employees must perform this work when requested. In cases of conflict with any outside activity, the employee's obligations to the Company must be given priority.

Employees are hired and continue in the Company's employ with the understanding that the Company is their primary employer and that other employment or commercial involvement which is in conflict with the business interests is strictly prohibited.

Acceptance of Gifts

No employee may solicit or accept gifts of significant value (i.e., in excess of \$25.00), lavish entertainment or other benefits from potential and actual customers, suppliers or competitors. Special care must be taken to avoid even the impression of a conflict of interest.

An employee may entertain potential or actual customers if such entertainment is consistent with accepted business practices, does not violate any law or generally accepted ethical standards and the public disclosure of facts will not embarrass the Company.

Company Files

All employees must be aware that the Company retains legal ownership of the product or files from their work. No work product or file created while employed can be claimed, or presented as property of the individual, even after employment has been terminated. This includes written and electronic documents, audio and video recordings, or other intellectual property created for the Company, regardless of whether the intellectual property is actually used. Although it is acceptable for an employee to discuss a portion or the whole of certain work product as an example in certain situations (e.g., on a resume), one must bear in mind that information classified as confidential, especially in a client file must remain so even after the end of employment, and that supplying certain other entities with certain types of information may constitute a conflict of interest. In any event, it must always be made clear that work product is the sole and exclusive property of the Company.

No Company business may be conducted on personal computers or similar devices. The Company provides such devices for work related business. Any Company property, especially its tablets, may not leave Company property / premises without the approval of the Operational Vice President.

Reporting Potential Conflicts

An employee must promptly disclose actual or potential conflicts of interest, in writing, to the Operational Vice President.

CONFIDENTIAL NATURE OF WORK

All records and information relating to the Company and especially its client families are confidential and employees must, therefore, treat all matters accordingly. No Company related information, including without limitation, documents, notes, files, records, oral information, computer files or similar materials (except in the ordinary course of performing duties on behalf of the Company) may be removed from the Company's premises without permission. Additionally, the contents of records or information otherwise obtained in regard to business may not be disclosed to anyone, except where required for a business purpose. Employees must not disclose any confidential information, purposefully or inadvertently through casual conversation, to any unauthorized person inside or outside the Company. Employees who are unsure about the confidential nature of specific information must ask the Operational Vice President for clarification. Employees will be subject to appropriate disciplinary action, up to and including dismissal, for knowingly or unknowingly revealing information of a confidential nature.

VIOLENCE IN THE WORKPLACE

Lafayette Memorial Park (the Company) strongly believes that all employees should be treated with dignity and respect. Acts of violence will not be tolerated. Any instances of violence must be reported to the Operational Vice President. All complaints will be fully investigated.

The Company will promptly respond to any incident or suggestion of violence. Violation of this policy will result in disciplinary action, up to and including immediate discharge.

RESIGNATION:

When an employee decides to leave for any reason, his/her supervisor would like the opportunity to discuss the resignation before final action is taken. Lafayette Memorial Park (the Company) often finds during this conversation that another alternative may be better. If, however, after full consideration the employee decides to leave, it is requested that the employee provide the Company with a written two-week advance notice period (bear in mind that vacation days or personal days may not be included in the two-week notice period). The Company will only compensate employees for unused annual leave when the employee works throughout the notice period, and is not terminated for gross misconduct or cause; in these cases, unused annual leave will be forfeited. If, as sometimes happens, the Operational Vice President may wish for the employee to leave prior to the end of the employee's two-weeks' notice, the employee may be paid for the remainder of that period.

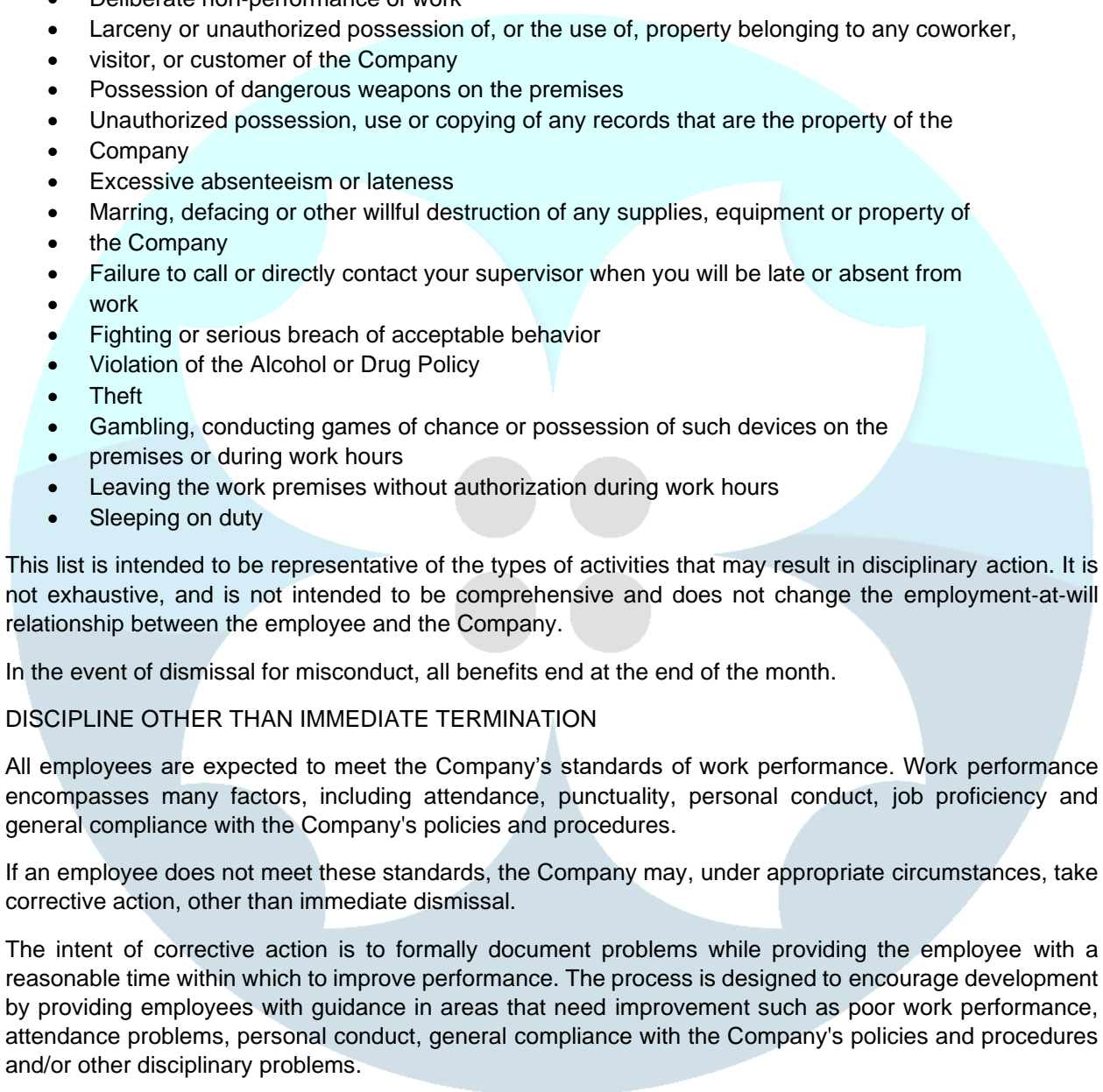
DISMISSALS:

Every Lafayette Memorial Park (the Company) employee has the status of "employee-at-will," meaning that no one has a contractual right, express or implied, to remain in the Company's employ. The Company may terminate an employee's employment, or an employee may terminate his/her employment, without cause, and with or without notice, at any time for any reason. Only the Operational Vice President has the authority to enter into any agreement for employment for any specified period of time, or to make any agreement contrary to the above.

THE FOLLOWING GUIDELINES MAY BE APPLIED AT THE DISCRETION OF Lafayette Memorial Park: IMMEDIATE DISMISSALS/MISCONDUCT

Any employee whose conduct, actions or performance violates or conflicts with Lafayette Memorial Park's policies may be terminated immediately and without warning. The following are some examples of grounds for immediate dismissal of an employee:

- Breach of trust or dishonesty
- Conviction of a felony
- Willful violation of an established policy or rule

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- Falsification of Company records
 - Gross negligence
 - Insubordination
 - Violation of the Anti-Harassment Policies
 - Time card or time sheet violations
 - Undue and unauthorized absence from duty during regularly scheduled work hours
 - Deliberate non-performance of work
 - Larceny or unauthorized possession of, or the use of, property belonging to any coworker, visitor, or customer of the Company
 - Possession of dangerous weapons on the premises
 - Unauthorized possession, use or copying of any records that are the property of the Company
 - Excessive absenteeism or lateness
 - Marring, defacing or other willful destruction of any supplies, equipment or property of the Company
 - Failure to call or directly contact your supervisor when you will be late or absent from work
 - Fighting or serious breach of acceptable behavior
 - Violation of the Alcohol or Drug Policy
 - Theft
 - Gambling, conducting games of chance or possession of such devices on the premises or during work hours
 - Leaving the work premises without authorization during work hours
 - Sleeping on duty

This list is intended to be representative of the types of activities that may result in disciplinary action. It is not exhaustive, and is not intended to be comprehensive and does not change the employment-at-will relationship between the employee and the Company.

In the event of dismissal for misconduct, all benefits end at the end of the month.

DISCIPLINE OTHER THAN IMMEDIATE TERMINATION

All employees are expected to meet the Company's standards of work performance. Work performance encompasses many factors, including attendance, punctuality, personal conduct, job proficiency and general compliance with the Company's policies and procedures.

If an employee does not meet these standards, the Company may, under appropriate circumstances, take corrective action, other than immediate dismissal.

The intent of corrective action is to formally document problems while providing the employee with a reasonable time within which to improve performance. The process is designed to encourage development by providing employees with guidance in areas that need improvement such as poor work performance, attendance problems, personal conduct, general compliance with the Company's policies and procedures and/or other disciplinary problems.

WRITTEN WARNINGS

The Operational Vice President should discuss the problem and present a written warning to the employee in the presence of another representative of the Company's leadership. This warning should clearly identify the problem and outline a course of corrective action within a specific time frame. The employee should clearly understand both the corrective action and the consequence (i.e., termination) if the problem is not corrected or reoccurs. The employee should acknowledge receipt of the warning and include any additional

comments of their own before signing it. A record of the discussion and the employee's comments should be placed in the employee file.

Employees who have had formal written warnings are not eligible for salary increases during the warning period.

POST RESIGNATION/TERMINATION PROCEDURES

Exit Interview

The Operational Vice President is responsible for scheduling an exit interview with a terminating employee on the employee's last day of employment and for arranging the return of Company property including:

- Office keys
- Company manuals
- Any additional Company-owned or issued property, e.g. contracts

Benefits

Any Company benefits end on your last day of employment, or, last day of the month in which your last day of employment falls.

Final Paycheck

Employees leaving the Company must return office keys, the Company devices, passcodes to the Company files etc., before their final paycheck can be issued. This final paycheck will be mailed during the next normal pay period. If there are unpaid obligations to the Company, the final paycheck will reflect the appropriate deductions.

SAFETY:

Your Safety is very important to us. Because of this concern for you, Lafayette Memorial Park (the Company) makes every reasonable effort to provide safe working conditions. Most accidents occur because of unsafe acts rather than unsafe conditions. Mechanical safeguards placed on equipment by the manufacturer may provide the climate for safety, but only you can prevent accidents. Safety is your responsibility! Don't take chances.

On-the-job injuries are covered by our Workers' Compensation insurance policy. This insurance is provided at no cost to you. If you are injured on the job, no matter how slightly, report the incident immediately to your supervisor or in their absence to any management person. Consistent with applicable state law, failure to report an injury within a reasonable period of time could jeopardize your claim.

We ask for your assistance in alerting management to any condition which could lead or contribute to an employee accident. Additionally, the Company will attempt to provide a reasonable accommodation which is medically necessary, feasible and does not impose an undue hardship on the company as prescribed by applicable federal, state, or local law.

POST ACCIDENT TESTING:

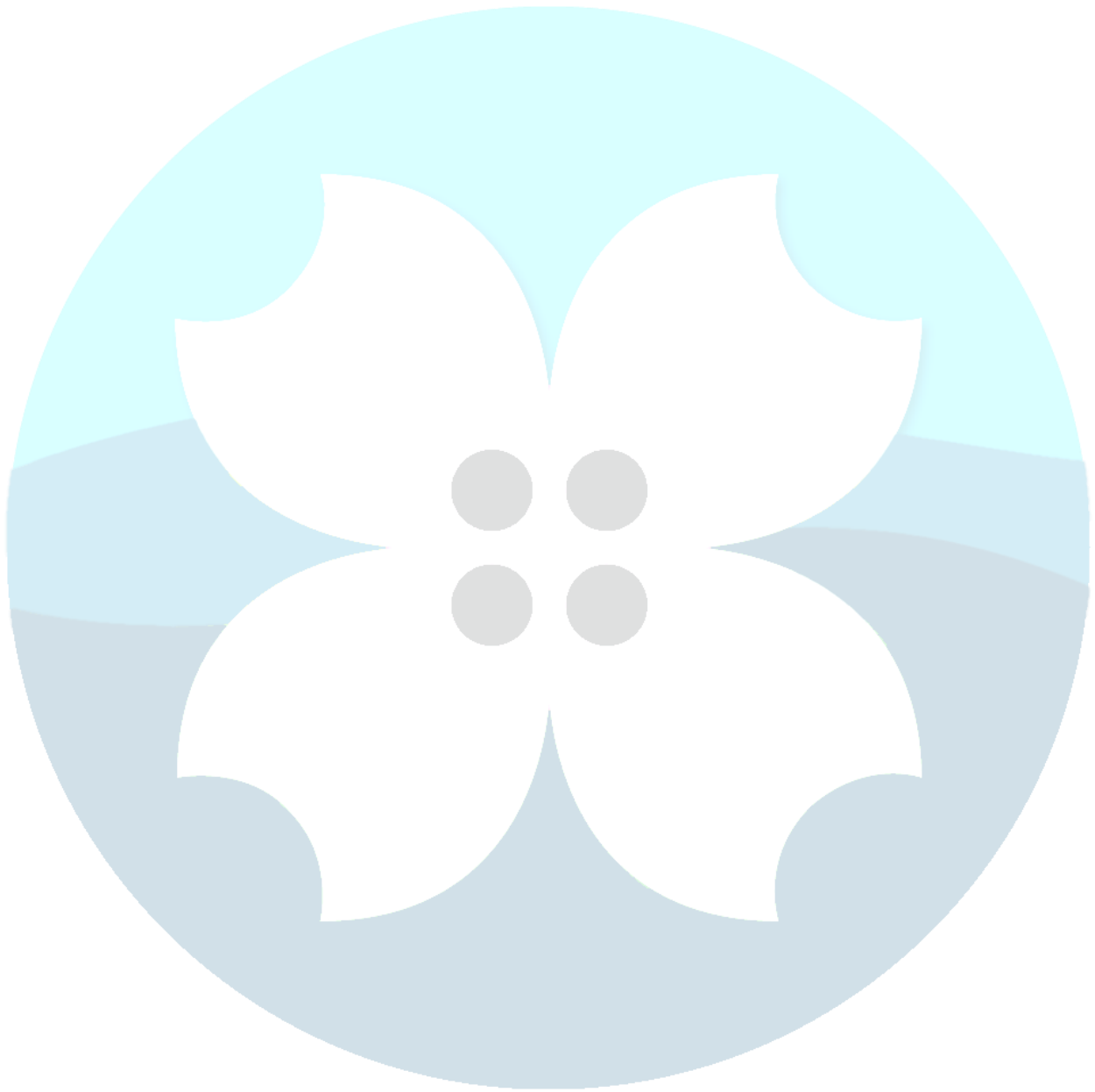
Use or possession of alcohol or controlled substances while holding a position requiring the performance of safety-sensitive functions, such as the operating of equipment or installing a memorial is prohibited, except when the use of controlled substances is pursuant to the instructions of a physician who has advised the employee that the substance does not adversely affect the individual's ability to safely operate a commercial vehicle or perform other safety-sensitive job functions.

When the employee is performing safety-sensitive functions, which includes operating a Lafayette Memorial Park owned vehicle, and is involved in a work-related accident in which there is a reasonable basis for concluding that drug use could have contributed to the incident and the accident results in either of the following:

- Injury or death.
- A citation to the employee under state or local law for a moving traffic violation arising from a work-related motor vehicle accident. An employee in such an accident is required to report it as soon as possible to his or her supervisor

When there is a reasonable possibility that drug use by the reporting employee was a contributing factor, an employee who refuses to consent and submit to a test when requested will be subject to disciplinary action, including termination, pursuant to the company's discipline and dismissal procedures. Refusal to submit includes failure to provide adequate breath for testing without a valid medical explanation after receiving notice of the requirement for breath testing, failure to provide adequate urine for controlled substances testing without a valid medical explanation after receiving notice of the requirement for urine testing, engaging in conduct that clearly obstructs the testing process, and leaving the scene of an on-the-job accident.

Testing must be performed under reasonable and sanitary conditions, and "individual dignity" must be respected to the extent possible. Drug tests must be performed by an approved laboratory. Employees have the right to retest a confirmed positive sample at their own expense, at the same lab that confirmed the sample or at another approved lab of their choice. All information from an employee's drug and alcohol tests will be confidential to the extent required by law.



LAFAYETTE MEMORIAL PARK

RECEIPT OF EMPLOYEE HANDBOOK AND EMPLOYMENT-AT-WILL STATEMENT

This is to acknowledge that I have received a copy of Lafayette Memorial Park's (the Company) Employee Handbook and understand that it sets forth the terms and conditions of my employment as well as the duties, responsibilities and obligations of my employment with the company. I understand and agree that it is my responsibility to read the Employee Handbook and to abide by the rules, policies and standards set forth in the Employee Handbook. I also acknowledge that my employment with the Company is not for a specified period of time and can be terminated at any time for any reason, with or without cause or notice, by me or by the company. I acknowledge that no oral or written statements or representations regarding my employment can alter the foregoing. I also acknowledge that no manager or employee has the authority to enter into an employment agreement—express or implied—providing for employment other than at-will.

I also acknowledge that, except for the policy of at-will employment, the company reserves the right to revise, delete and add to the provisions of this Employee Handbook. All such revisions, deletions or additions must be in writing and must be signed by the Operational Vice President. No oral statements or representations can change the provisions of this Employee Handbook. I also acknowledge that, except for the policy of at-will employment, terms and conditions of employment with the Company may be modified at the sole discretion of the Company, with or without cause or notice, at any time. No implied contract concerning any employment-related decision, term of employment or condition of employment can be established by any other statement, conduct, policy or practice.

I understand that the foregoing agreement concerning my at-will employment status and the Company's right to determine and modify the terms and conditions of the employment is the sole and entire agreement between me and the Company concerning the duration of my employment, the circumstances under which my employment may be terminated and the circumstances under which the terms and conditions of my employment may change. I further understand that this agreement supersedes all prior agreements, understandings and representations concerning my employment with the Company. If I have questions regarding the content or interpretation of this Employee Handbook, I will bring them to the attention of the Operational Vice President.

NAME: _____ DATE _____

EMPLOYEE SIGNATURE: _____