

EMPLOYEE HANDBOOK



The policies and procedures in this handbook are not intended to be contractual commitments by our company, and employees shall not construe them as such.

Our company reserves the right to revoke, change or supplement guidelines at any time without notice.

No policy is intended as a guarantee of continuity of benefits or rights. No permanent employment or employment for any term is intended or can be implied from any statements in this handbook.

Employee Handbook

Table of Contents

Letter from the President	5
Acknowledgment	7
Forward	9
Company Locations	10
Company History	11
Company Objectives/Mission	12
Our Vision Statement	12
Company Value Statement	13
Statement of Commitment to Employees	15
The Parmenter, Inc. Creed	15
Continuity of Policies - Right to Change or Discontinue	15
Section 2	16
Recruitment	16
Employee Selection Process	16
Equal Opportunity	17
Confidentiality of Company Information	18
Section 3	19
Working at Parmenter, Inc.	19
Section 4	23
Wages and Work Practices	23
section 5	25
Compensation policies	25
section 6	27
Benefits	27

Employee Handbook

section 7	31
Leaves of absence	31
section 8	34
Safety, security, and health	34
section 9	39
Procedures to follow in case of emergency	39
section 10	42
Company Rules	42
section 11	47
Personnel records	47
section 12	49
Employee problems	49
section 13	52
General information to keep you informed	52
Uniforms	
Company Vehicle Equipment rules and regulations:	55
Company telephone and cell phone use statement	57
No smoking in any indoor area or vehicle owned by Parmenter, inc	
Safety policy declaration	
Release and consent of substance abuse testing	
Cell phone hands free agreement	
Safety committee	
Policy memo	
Wheel torque procedures:	
Acknowledgment	

Parmenter, Inc.	Pa	rm	ent	er,	Inc.
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Employee Handbook

LETTER FROM THE PRESIDENT

Welcome to Parmenter Inc.

We are pleased to have you as an employee of our company and hope that you find your association with us to be an enriching and engaging work experience.

You have been hired because management believes you have the qualification and personal qualities to help Parmenter, Inc attain the ambitious goals we continuously set.

This handbook is your guide to our policies. Of course, this handbook cannot cover every eventuality that may arise. Its purpose is to summarize or highlight current policies and practices for staff members. All policies are subject to change. If you have questions or would like more information, please contact us at 607.594.7106

We invite you to share with us your questions and thoughts about work life at our company. Please feel free to call upon any member of our Management team to assist you in any matter that concerns you and your Position at Parmenter Inc.

The keys to success for any business are a well-trained, enthusiastic work force, an outstanding product line, and superior service. We believe that our customers pay our bills and your wages. Together we will build a successful business that will allow us to offer competitive salaries and benefits.

Again, welcome to Parmenter, Inc. Together we will achieve our goals.



Ron Parmenter, President

Parmenter, Inc.	Employee Handbook

ACKNOWLEDGMENT

I hereby acknowledge that I have received a copy of the Parmenter, Inc. Company Handbook.

I also acknowledge that I have access to a copy of the Parmenter, Inc. Company Handbook through the Parmenter, Inc. web address http://www.parmenterinc.com/.

I also understand that from time to time the Handbook will be updated and I can find the most current and up to date version of this Manual on the Parmenter, Inc. web site.

I understand that this handbook does not form a contract for employment and that employment is at will.

Print Name	Title
Employee's Signature	Date
Manager Signature	 Date

FORWARD

The information in this Employee Handbook is intended to provide facts about policies and benefits for the employees of Parmenter, Inc.

All provisions in this Handbook are subject to revisions in accordance with applicable local, state and federal laws. Any provision which may become unlawful under subsequent laws shall become void and unenforceable; however will not affect the serviceability of any other section in this Handbook. Management reserves the right to modify in any way, or eliminate any policy or practice in whole or in part, in individual cases or in general application.

If you have any questions or if you will require clarification on any part or provision of this Handbook, you may direct your inquiry to the HR Manager.

While employed by Parmenter, Inc. you will be considered an AT WILL EMPLOYEE. This means that both the employee "you" and Parmenter, Inc. each has the right to terminate employment at any time for any reason. Nothing done by any person or stated in any document is to be considered a contract or guarantee of employment.

COMPANY LOCATIONS

Commercial/Corporate Office Geneva Location

103 Railroad Street 1800 Route 14 North

Odessa, NY 14869 Geneva, NY 14456

Ph: 607-594-7106 Ph: 315-781-3296

Ph: 800-669-7106 Ph: 877-781-3449

Fax: 607-594-7100 Fax: 315-789-6938

MONTOUR LOCATION Batavia Location

2640 Route. 14 4531 W. Saile Dr.

Montour Falls, NY 14865 Batavia NY, 14020

Ph: 607-535-7106 Ph: 585-343-4544

Fax: 607-535-7199 Fax: 585-343-4563

Horseheads Location Cortland Location

81 Old Ithaca Road 1804 Route 13

Horseheads, NY 14845 Cortland, NY 13905

Ph: 607-739-3642 Ph: 607-299-4355

Fax: 607-796-5225 Fax: 607-299-4372

COMPANY HISTORY

Parmenter, Inc. was founded in August 1974 by President, Ronald Lee Parmenter, as a sole proprietorship. The initial business consisted of an American Motors Company car dealership and a Chevron gas dealership with three service bays, and eventually carried the Goodyear passenger tire line.

The business was incorporated under the laws of the State of New York in May 1978 as a privately-owned corporation.

By **1978**, the business had developed into a complete tire center, one of the largest in the region, carrying the full Goodyear tire line, from passenger tires to truck and off-road tires. This was complemented by a secondary General Tire line.

During this period the corporate headquarters and main office were located at Rte. 14, Montour Falls, NY, where it all began, but now boasted high-tech equipment and state-of-the-art facilities in a 5-bay station, and included a fleet of more than twenty company-owned vehicles.

Horseheads Retail Operations...

In 1985, the Company purchased a building located at 81 Old Ithaca Road, Horseheads, the site of a former auto and tire service business. After extensive renovations this new retail and service began business using the trade name 'Ron Parmenter Tire.' The 4-bay service facility also utilized the same standards in service and equipment as the first site in Montour Falls. In 1997, the business added a used car lot with full used car dealership privileges, which has grown dramatically during 1999.

Retreading...

The company's Retread Facility, (a.k.a. 'Tread Masters), became an integral part of the company's business operations in Montour Falls, and contributed to the growth of commercial tire sales, and helped in the recycling efforts of the communities being served.

As the Company continued to prosper and grow, it became obvious that the need for new space was critical. In the late 1980's the Company purchased the former Agway property in Odessa and began planning future development and expansion. In 1993, General Tire became RPM's new secondary tire line. During 1995 the Company's new Tread Master Retread Facility, a state-of-the-art operation, began production in the newly built Odessa Plant. The following year, in September 1996, a new warehouse was built and the new Corporate and Commercial Offices were remodeled to suit the needs of each division. A large showroom, private offices and sales areas were designed and remodeled, and in April 1997 the associated staff moved in. Without missing a step, the Montour and Horseheads locations continued to operate as the same outstanding Retail Stores they always were.

COMPANY OBJECTIVES/MISSION

Parmenter, Inc. is a Focused New York Company on a Mission to:

FIRST

To build a strong and successful organization composed of a team of highly motivated and growth-oriented individuals capable and always willing to provide the highest quality of service to customers and to the community in general.

SECOND

We are Experts in our field that both smaller and larger companies can rely on. We provide them the "peace of mind" that when they contact Parmenter Inc, we will provide them exceptional service.

LASTLY

To us exceptional service means getting the job done quickly and getting the job done correctly.

OUR VISION STATEMENT

- To be trusted by our customers as a service leader in any market where we compete.
- To develop our people and technologies to discover, define, capture and excel in market opportunities that capitalize on our core competencies.
- To strive for loyalty within our customer base, new market opportunities and with our employees.

COMPANY VALUE STATEMENT

QUALITY: "ANTICIPATE AND HONOR THE NEEDS OF INTENDING USERS AND CUSTOMERS"

CUSTOMER ORIENTATION: "CUSTOMERS SPECIFY WHAT 'QUALITY' MEANS"

INNOVATION: "CONVERT KNOWLEDGE AND IDEAS INTO BENEFITS"

ACCOUNTABILITY: "SOS – SEE IT; OWN IT; SOLVE IT"

RESPECT: "APPRECIATE REGARD AND CONSIDER EACH OTHER"

VALUE OUR EMPLOYEES: "EMPLOYEES ARE OUR SINGLE GREATEST ASSEST"

QUALITY: "Anticipate and Honor the Needs of Intending Users and Customers"

Quality should be measured with a view outward to the customer, inward to employees, and cross functionally within the organization. It should denote a commitment to excellence and superior outcomes. It should refer to our products, services, employees and business practices, and imply precision, dependability, accuracy, and speed in ever thing we do.

CUSTOMER ORIENTATION: "Customers Specify What 'Quality' Means"

Customer Orientation is about assessing and refocusing every aspect of our business around the needs of our customers. It signifies a front-line mind-set and organizational culture that aims to amaze customers at every turn by exceeding their expectations, in terms of both performance and excellence. It means developing specific customer satisfaction standards and actively monitoring them. It implies taking steps to meet expectations tat are both expressed and unexpressed. At lower levels, customer orientation involves courteous and timely responsiveness to the requests of customers, while at higher levels; it involves developing a relationship of partner and trusted advisor.

INNOVATION: "Convert Knowledge and Ideas into Benefits"

Innovation is all about converting knowledge and ideas into benefits. From an external perspective, Innovation's aim is to satisfy the future needs of customers. As such, it requires that the pace of change inside the company keep step with the pace of change outside the company. It is not just about "thinking outside the box;" but rather about making connections between boxes – people, processes and ideas-so that the values and needs of the customer are most absolutely understood and incorporated into the business design.

Innovation involves a continuous collaborative process of problem solving, and is not, by necessity, always an outcome. It may occur in-house through the continuous development of enhancements or by taking ideas from elsewhere and successfully emulating them. It implies doing things differently, progressively, creativity,

Employee Handbook

and with an entrepreneurial spirit. Like other business imperatives, it must be both fostered and measured. Finally, Innovation is not a random act, but rather one that emerges when there is a structure to inspire it.

ACCOUNTABILITY: "SOS - See it; own it; solve it"

Accountability is all about seeing, owning, and solving a set of circumstances. Accountability reflects a person's personal choice to rise above a situational circumstance – be it problem or opportunity – and demonstrate the ownership necessary for achieving a desired result. It involves a mindset of continuously asking, "What else can I do to overcome my situation and achieve the outcomes needed?"

Accountability infers in all of us the acceptance of irresponsibility and consequences. It is the act of taking ownership, even while embracing common goals, teamwork and collaborative decision making. From a management perspective, it obligates making the right decisions that will ensure a viable enterprise wherein employees are granted an equitable opportunity to be successful. It means associating compensation with precise goals for growing the business and setting clear expectations for how to achieve those goals. Also, it means embracing today's efforts to manage results rather than dwelling on historical explanations. Finally, it necessitates finding the right talent for each job and trusting in every employee to make the right decisions that pertain to their area of expertise.

RESPECT: "Appreciate, Regard and Consider Each Other"

Respect is about giving proper attention, trust and appreciation to one another, valuing one another's opinions and contributions, and giving full consideration to those views with an open and non-judgmental mind. In interactions with each other, it is about treating others the way you would like to be treated. It is about being courteous and polite, and listening to what other people have to say. At a macro level, it implies bringing fairness, honesty and transparent communications to the workplace. It means listening and regarding the opinions of our customers, employees, partners and other stakeholder as a unique and distinguished contributor...

VALUE OUR EMPLOYEES: "Employees Are Our Single Greatest Asset"

Valuing Our Employees is about committing to attracting, developing, retaining and engaging the best people. It is about making a commitment to help employees succeed at work. And it is a pledge to provide a workplace where employees feel valued, inspired and confident; where employees can achieve their professional goals; and where they can be recognized and respected for their unique contributions.

Helping our employees perform at consistently high levels is vital to our continued success. Putting Employees First is about promoting timely employee assessments, training in valued skill sets and recognizing outstanding contributions. It is about promoting career advancement, mentoring and development opportunities for those willing to grow with the organization.

STATEMENT OF COMMITMENT TO EMPLOYEES

At Parmenter, Inc., we have strived to create the type of company that we ourselves want to work for. We know that letting you grow with the company, earning a competitive compensation, and being respected is important to all of our staff. As such, this is our promise to you:

- 1. You will be given a specific set of tasks, and responsibilities.
- 2. Valuing our Employees, this is about committing to attracting, developing, retaining and engaging the best people. It is about making a commitment to help employees succeed at work. And it is a pledge to provide a workplace where employees feel valued, inspired and confident; where employees can achieve their professional goals; and where they can be recognized and respected for their unique contributions.
- 3. Set by example and be Leaders rather than Managers.

We know that representing you is a privilege, and we strive to be a company that you will be proud of.

THE PARMENTER, INC. CREED

The policies of Parmenter, Inc., are administered without regard to race, color, religion, national origin, age, sex, marital status, sexual orientation, veteran status or handicap.

Responsibility for the implementation of these policies is assigned to the President and the Vice-President who will report on the progress, problems, and concerns on a quarterly basis to the Management. It is the obligation of every employee to comply with this policy, both in practice and in spirit.

CONTINUITY OF POLICIES - RIGHT TO CHANGE OR DISCONTINUE

The policies and procedures in this manual are not intended to be contractual commitments by Parmenter, Inc. and employees shall not construe them as such. They are intended to be guides to management and merely descriptive of suggested procedures to be followed.

Parmenter, Inc reserves the right to revoke, change, or supplement guidelines at any time without notice. No policy is intended as a guarantee of continuity of benefits or rights. No permanent employment or employment for any term is intended or can be implied by statements in this book.

RECRUITMENT

Parmenter, Inc. provides equal employment opportunity to all applicants on the basis of demonstrated ability, experience, and training. As positions become available within the company, the hiring manager shall determine the availability of qualified candidates for the company. Recruitment may be conducted through the internet, job fairs, our staffing vendor and company advertising.

EMPLOYEE SELECTION PROCESS

INTRODUCTION

Your supervisor or manager will welcome you, introduce you to other employees, and tell you the things you need to know about your job to get you started.

The supervisor, who hired you, will schedule and assign your work. Feel free to ask questions about anything you do not understand. Your supervisor is responsible for you and your work, and you are responsible for reporting to your supervisor.

PHYSICAL EXAMINATION

Physical examination may be required, at company expense, with a company-appointed physician prior to beginning employment, and may be required periodically on a non-discriminatory basis as the company deems necessary.

Employees may be tested for the use of controlled substances in the pre-employment physical examinations, immediately after reporting any accident or injury, or at random, by a company-appointed physician or clinic, at the option of the company.

PRE-EMPLOYMENT DRIVING RECORD INVESTIGATION

Any employee who will be operating a company vehicle or operating a vehicle on behalf of the company will have his/her driving record checked prior to being hired. Employees must present a valid driver's license at time of interview to be photocopied as part of their confidential personnel file.

Any employee giving false information about his/her driving record will be subject to disciplinary action up to and including immediate dismissal.

Employee Handbook

PRE-EMPLOYEMENT BACKGROUND AND CREDIT INESTIGATION

A thorough background and credit investigation may be conducted on every employee who will be handling cash, checks, or credit cards on behalf of the company. Any attempt by an employee to misrepresent any facts about credit information, prior arrests, or related transgressions may be dismissed at once.

No background or credit checks will be conducted without the knowledge and authorization of the prospective employee.

UNDER 18

Parmenter, Inc. does not hire anyone less than 18 years of age.

PRE-EMPLOYMENT CITIZENSHIP VERIFICATION

Each prospective employee must provide a document that establishes both Identity and Employment Authorization or one document that Establishes Identity and one document that Establishes Employment Authorization. All documents must be unexpired.

EQUAL OPPORTUNITY

Equal Opportunity is Parmenter, Inc. policy. It is our policy to select the best-qualified person for each position in the organization. No employee of the company will discriminate against an applicant for employment or a fellow employee because of race, creed, color, religion, sex, national origin, ancestry, age, or other physical or mental disability. No employee of the company will discriminate against any applicant or fellow employee because of the person's veteran status.

This policy applies to all employment practices and personnel actions including advertising, recruitment, testing, screening, hiring, selection for training, upgrading, transfer, demotion, layoff, termination, rates of pay, and other forms of compensation or overtime.

Parmenter, Inc. has adopted an affirmative action policy which essentially means that the company will aggressively seek out, hire, develop, and promote qualified members of protected groups — defined as racial

Employee Handbook

minorities, women, physically or mentally disabled, disabled veterans, veterans of the Vietnam era, and persons ages of 40 and over.

CONFIDENTIALITY OF COMPANY INFORMATION

It is the responsibility of all Parmenter, Inc. employees to safeguard sensitive company information. The nature of our business and the economic well-being of our company are dependent upon protecting and maintaining proprietary company information. Continued employment with the company is contingent upon compliance with this policy.

Every company manager bears the responsibility for the orientation and training of his or her employees to ensure enforcement of company confidentiality. Sensitive company information is defined as trade secrets or confidential information relating to products, processes, know-how, customers, designs, drawings, formulas, test data, marketing data, accounting, pricing or salary information, business plans and strategies, negotiations and contracts, inventions, and discoveries.

All such information shall be appropriately marked or verbally identified to each employee. When such information is transferred from one employee to another, the transferor must do all of the following:

- 1. Determine that the transfer is necessary and in the interest of regular company business;
- 2. Determine that the transferee has a need to know the information and has the necessary clearance:
- 3. Ensure that all cover sheets or markings which identify the information as proprietary, or classified, are conspicuous;
- 4. Give the information directly to the transferee and verbally identify the proprietary or classified information as such. Do not give it to a non-cleared employee, such as a secretary or office colleague, and do not leave it on the transferee's desk unattended.

WORKING AT PARMENTER, INC.

WORK SCHEDULES AND EXPECTATIONS

Your work schedule has been developed to provide the coverage necessary for superior customer service. To provide the quality of service Parmenter, Inc.'s, customers have come to expect, we count on you to be ready to start at your appointed time, and to work your entire scheduled shift.

The workweek begins on Monday and ends on Sunday.

In the event of sickness or other emergency, you are required to report your absence or late arrival to your supervisor as early as possible on the first day of your absence. Always keep your supervisor advised on your planned return-to-work date. Absence of three consecutive days due to illness will require a doctor's note to return to work.

If a physician's documentation is required before returning to work, you will be notified. Absence of three consecutive days, during which no verbal notification is given to your supervisor, or permission obtained, is considered job abandonment and voluntary resignation. E-mail and Text Messages do not count as notification.

INTRODUCTORY PERID

The first ninety (90) days of employment at Parmenter, Inc. are considered an Introductory Period, and during that period employees will not be eligible for certain benefits described in the Employee Manual unless otherwise required by law. Employees must work (90) days before they are eligible for health insurance and AFLAC insurance enrollment. Employees pay rolled through Parmenter, Inc. also have to wait one year before they are eligible for paid vacation, sick or personal leave or participation in our pension plan.

At the end of the introductory period your supervisor will discuss with the employee their job performance. This review will be similar to the job performance review that is held for regular full-time or part-time employees on an annual basis.

A former employee who has been rehired after a separation from the Company is considered an introductory employee.

Employee Handbook

ANNIVERSARY DATE

The first day an employee reports to work is the 'official' anniversary date. An employee's anniversary date is used to compute various conditions and benefits described in the Employee Manual.

TIME CLOCK OR SIGN-IN SYSTEM

Since your time card is the only accurate record available for computing time worked for payroll purposes, you must record your actual starting time at the beginning of your shift and record your actual ending time at the end of your shift. It is mandatory that you punch in and out for your lunch break. Should you fail to either punch **IN** or **OUT** for your lunch break it will be assumed that you took a 1 hour lunch break and your timecard will be annotated accordingly. Frequent or continuing timecard omissions will be cause for disciplinary action up to and including termination of employment. The time card must also note whenever you leave the work location for any reason other than authorized company business and be approved for all reason other than lunch by your supervisor.

An employee's time should never be recorded more than 6 minutes before their shift starts, or ten minutes after their shift ends, unless approved by their supervisor, in writing, on their time card.

Any employee marking the time card of another employee, altering or otherwise marking time cards to intentionally falsify time records, frequently or consistently neglecting to mark his/her own time card properly, shall be subject to disciplinary action. Parmenter, Inc. could also pursue legal charges on you because this is theft of time.

EMPLOYEE CLASSIFICATION

An employee who is regularly scheduled for 40 hours or more per week is considered a regular full-time employee. An employee who is regularly scheduled for less than 40 hours per week is considered a regular part-time employee. After 18 months of continuous employment by Parmenter, Inc., regular part-time employees that are pay rolled through Parmenter, Inc. will be eligible for some of the benefits offered to full-time employees on a pro-rated basis.

SERVICES WITH THE COMPANY

Length of service is the length of a regular full-time employee's continuous employment with the company, commencing with the last date of hire. Length of service may affect employee benefits and vacation pay. Temporary employees that are hired on a temporary basis shall not attain service-with-the company status.

An employee's length of continuous service with the company and the employment relationship shall terminate if one of the following occurs:

Employee Handbook

- If an employee resigns or retires.
- ➤ If an employee is discharged.
- If an employee is absent from work for 3 consecutive working days without properly notifying the company and being excused.
- If an employee fails to report for work following a leave of absence or vacation, unless the extended absence is pre-approved.
- If an employee fails to report for work within 3 working days following notification to return after a company layoff, unless pre-approved by your supervisor.

EMPLOYEE MEETINGS

All employees are required to attend employee meetings that take place during their regularly scheduled work hours, or at the beginning or end of their shift. Employees may be requested to attend meetings that are scheduled at other times, and will be compensated at their regular hourly rate for time spent in those meetings.

Attendance of the Company's Annual Meeting is mandatory, unless express permission is given by an employee's supervisor and giving an adequate reason why the employee cannot attend. This meeting is very important because

it informs all employees of the Company's strategies for the upcoming year and recognizes that every single employee is an integral part of the success of the Company.

WORK WEEK

An hourly employee's time should never be recorded more than 6 minutes before the shift starts, or ten minutes after the shift ends, unless approved by the employee's supervisor, in writing, on the employee's time card. The typical work week consists of 40 hours during a consecutive 7-day period. The typical work shift will be 8 hours. The company will notify employees in advance as to starting and quitting times for the employee's particular job.

SEVERE WEATHER AND EMERGENCY CONDITIONS

In the event of severe weather conditions or other emergencies, the President or Vice President may decide to close the company for the remainder of the day. Employees will be notified as soon as possible by their supervisors.

Should the Company decide not to open for the day because of severe weather conditions or other emergencies, an announcement will be broadcast from local radio stations. Supervisors will also attempt to contact each employee by telephone to notify them of the closing.

Employee Handbook

TRAINING

The company believes that all employees will be happier and more productive if they are properly trained for the job they are to perform. Throughout an individual's employment at Parmenter, Inc., employees will periodically, as the company deems necessary, be given additional training. In order for Parmenter, Inc., to be a strong, competitive and profitable company, the company team must be better trained and more astute than our competitors.

CASH CONTROL POLICY

Parmenter, Inc., realizes the importance of cash control procedures. Cash shortages for any reason affect profitability.

The Company will take the following steps whenever a cash variance occurs. The procedures specified will apply to the Store Manager on whose cash register the variance was discovered.

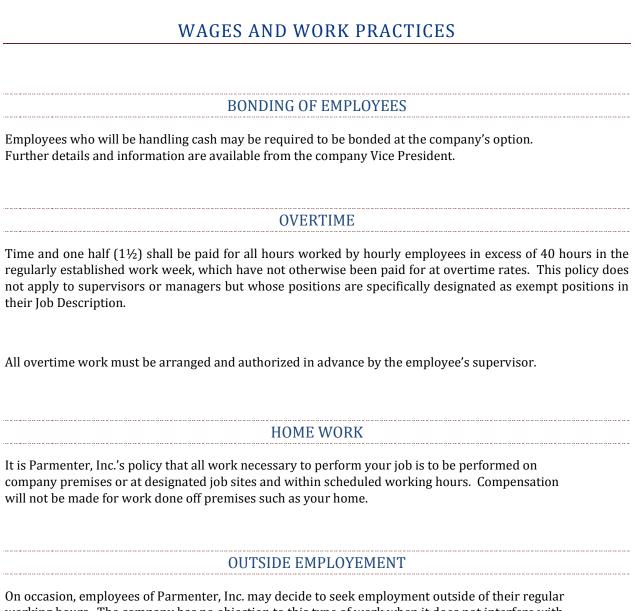
For any cash variances of more than \$5.00 on any shift the Store Manager on whose register the variance was discovered will be responsible for the variance.

Shortages will not be tolerated. Any incidence of shortage will be handled at the discretion of the supervisor, Vice President, and/or President, respectively.

Any warnings that are issued, whether written or verbal, will be documented on an Employee Warning Notice and a copy filed in the employee's confidential personnel file. Both the supervisor in charge, as well as the employee involved will sign the warning notice.

In outside locations, the Store Managers or Assistant Managers are the only individuals authorized to make transactions in the cash registers. They are responsible for completing a full drawer count, a daily voucher and a deposit slip at the end of each day. In addition, they are responsible for any credit card transactions performed and must close out the credit card machine at the end of each day. Vouchers and copies of the deposit slip must be faxed

to the Controller at the corporate office at the end of each day. At the discretion of the Vice President, these individuals may be bonded.



On occasion, employees of Parmenter, Inc. may decide to seek employment outside of their regular working hours. The company has no objection to this type of work when it does not interfere with work assigned at the company and is not in the employ of a competitor so as to create a conflict of interest in employment.

Employee Handbook

EMERGENCY SHUTDOWNS

When employees report for work as scheduled, and for unforeseen reasons have to be sent home before the scheduled completion of their shift, they will be paid reporting pay for a minimum of four hours or the actual hours worked, whichever is greater.

PURCHASING MERCHANDISE FOR OFF-PREMISES USE

Employees may purchase merchandise from the company, in which case, the following price policy will apply.

Tires, parts and accessories for the employee's own use or for personal vehicle will be priced at 10% above cost.

For all services performed in the company garage, or for labor utilizing company resources (including New York State inspections) on the employee's own or personal vehicle, the labor charge will be the current shop rate minus 25% employee discount. It is mandatory that you only work on your personal vehicles outside the normal operating hours of your location.

LUNCH AND REST PERIODS

All employees working 8 hours or more in a workday are **required** to take an **unpaid** 30-minute or **unpaid** 60-minute lunch period, depending on their area of employment. The lunch period will be deducted from each employee regardless of whether they take the full break or not.

CHANGE OF ADDRESS, MARITAL STATUS OR DEPENDENTS, ETC.

It is the responsibility of each employee to report changes to his/her supervisor regarding: address, telephone number, number of dependents, marital status and/or emergency telephone number.

The employee's supervisor or manager will forward the information to the President, Vice President, or expressly designated personnel so that a status change can be made in the employee's confidential personnel records.

COMPENSATION POLICIES

REPORTING PAY

When employees report for work as scheduled, and for unforeseen reasons have to be sent home before the scheduled completion of their shift, they will be paid reporting pay for a minimum of four hours or the actual hours worked, whichever is greater.

Employees may be asked to do other work as required. If an employee refuses such work, that employee shall not receive reporting pay. If work is canceled prior to employees reporting for work, due to weather or other conditions, and employees are advised of the cancellation via telephone or radio, then no compensation will be paid that day.

PAYROLL CHECKS

Your payroll check covering the previous pay period will be distributed weekly or based on what you were hired for by Friday, 5:00. If an employee is absent or not scheduled to work on the day checks are distributed their check will be mailed to them unless otherwise set up for that employee to pick their check up at a later time.

Direct-deposit of an employee's paycheck can be made into either checking or savings accounts. Direct-deposit payroll is encouraged for all employees, and is a cost-effective and accurate method of administering payroll.

PAYROLL DEDUCTIONS

Federal and State laws require Parmenter, Inc. to make certain deductions from the wages of all employees. They are as follows:

- 1. Social Security (FICA) Tax: Employees pay tax on wages each pay period based on the current applicable dollar amount and percentage established by the federal government. Ron Parmenter Motors, Inc. contributes a matching amount in Social Security Tax.
- 2. Federal Income Tax: At the time of hiring, an employee prepares a W-4 Withholding Exemption Form. In accordance with federal law, the company deducts federal income tax from an employee's wages. This money is reported and forwarded to the United States Government. A report of income tax and

Employee Handbook

Social Security deductions made from an employee's wages during one full calendar year is mailed to them on a W-2 form by the last day of January directly following the year end.

- 3. State Income Tax: At the time of hiring, an employee prepares a state income tax IT-2104 Withholding Form. In accordance with state law, the company deducts this tax from an employee's salary. This money is reported and forwarded to the New York State Treasurer's office. A report of state income tax deducted from an employee's wages during one full calendar year is mailed to them on a W-2 form by the last day of January directly following the year end.
- 4. Other Deductions: Other payroll deductions will be approved by the employee and management with a written and signed agreement.
- 5. Garnishments that are lawfully imposed are not at the discretion of Parmenter, Inc. And by law must be deducted.

EXPENSE REIMBURSEMENT

Expenses for company-related business paid for by an employee will be reimbursed to such employee, provided that authorization in writing from the appropriate supervisor or manager has been given to the employee in advance. Reimbursement will be made strictly against receipts for actual company-related business expense paid, showing thereon the nature of the business, name of the party's met with, if any, and brief description of subject(s) discussed, if applicable. Mileage reimbursement will be at \$0.25 per mile unless otherwise arranged with your direct Manager.

SALARY ADVANCES....

It is the policy of Parmenter, Inc. to grant no salary or wage advances.

BENEFITS

GROUP INSURANCE

Parmenter, Inc. is pleased to offer hospitalization and medical treatment group insurance program to regular full-time employees who have been employed with the company for a continuous period of six months.

*ESNY requires health enrollment within 30 days for the Limited Benefit plan and 90 days for the High Deductible plan

Each regular full-time employee may purchase additional health care insurance at the group rate for immediate family members who qualify.

The benefit schedules and other details of the program are available from your Group Insurance Booklet, which is provided to each employee when insurance coverage takes effect.

TEMPORARY EXTENSION OF HEALTH COVERAGE

If you leave the company for any reason, are laid-off for an extended period, or terminated, and have been covered for health benefits, you have the right by public law 99-272, Title X (a.k.a. COBRA) to choose to be continued on a temporary basis with your group health insurance coverage, provided that you pay for the full cost of such benefits.

Employee Handbook

HOLIDAYS

All Employees will receive:

- Thanksgiving
- Christmas Day
- New Year's Day
- Independence Day

Employees through Employment Solutions will receive the following additional paid Holidays:

- MLK Jr's Birthday
- Washington's Birthday
- Memorial Day
- Labor Day
- Columbus Day
- Veterans Day

All regular full-time employees shall receive holiday pay for each of the holidays listed provided they are active employees (i.e., not on layoff or leave of absence). The holiday pay shall be computed at the employee's regular hourly rate multiplied by eight hours or the average hours per day of the week preceding the holiday, whichever is less. In addition, the employee must have worked the regular working day before and the regular working day after the holiday in order to earn the holiday pay.

Employees through Employment Solutions will be paid the additional Holidays listed above when the Holiday falls on a day they would normally be scheduled to work and the facility is closed that day preventing them from being able to work on that specific day. Also the Employee must work the day before and the day after.

VACATIONS

After completing one year of continuous employment with the company, all regular full-time employees are eligible for 5 days vacation with pay. For every additional continuous year of service rendered thereafter, an additional one 8-hour day, up to a maximum of 15 total vacation days, is earned.

For vacation pay purposes, one day is computed as follows

- * Hourly rate employees: basic hourly rate as of the last anniversary date multiplied by 8 hours.
- * Salaried employees: Weekly salary as of the last anniversary date divided by 5½ days

Employee Handbook

The company will attempt to allow employees to schedule their vacations during periods requested, subject to sales and

production schedules and personnel requirements.

Vacation days, if used, must be approved and coordinated with respective managers. A written request for your vacation time is to be submitted at least 4 weeks in advance, to allow time for scheduling adjustments. Your supervisor or manager will then arrange it with the Personnel and Payroll departments.

Your vacation time will be figured from your anniversary date of hire. Any employee who terminates voluntarily or otherwise will forfeit vacation benefits. Unused vacation time will not be carried over into the next year. If you do not use your vacation time by the end of the calendar year it will be forfeited.

SICK DAYS

All salaried and Overtime Exempt employees are entitled to 2 paid sick days per year. Unused sick days will not be carried over into the next year. If you do not use your sick time it will be forfeited. Commissioned employees will be compensated based on normal calculation of weekly commission. Unexcused sick days by commissioned employees will result in 1/5 reduction of weekly commission per day of unexcused absence.

MEAL POLICY

The company does not have an employee cafeteria. The designated eating area at each location is the break room or conference room, where coffee is usually available. All food and beverages are to be consumed in designated eating areas only.

There is a 'No Smoking' policy in effect in the company. Smoking is allowed only in outside areas designated by your supervisor. There is no smoking in any Parmenter, Inc Facility, Building, Vehicle or Equipment.

SEMINARS AND MEETINGS

Parmenter, Inc. believes that a well-educated and well-trained work force is one of the keys to success for any business, and encourages employees to attend seminars. Employees may be paid for time spent attending selected seminars, and reasonable related expenses may qualify for reimbursement. The seminar must be job-related and the sponsoring agency must be a recognized leader in its field.

Total reimbursement in any one year is limited to 200.00 and is for tuition only. Additional expenses such as travel and lodging are not covered unless an employee is specifically asked by the company to attend. To qualify for reimbursement, all requests must be approved in writing in advance by your supervisor or manager and Vice-President, who is in charge of company educational and training programs. Payment for time spent on job-related seminars is limited to the lesser of 8 hours of actual time spent per day.

401(K) RETIREMENT PLAN

Employees are eligible to enroll in the 401(k) Retirement Plan after a minimum of one consecutive year of continuous employment. Enrollment dates are bi-annual on July 1st and January 1st. Employees may request a packet of information describing the plan in more detail from the Controller. Employees interested in enrolling must complete the enrollment form contained in the packet and turn it into the Vice President one week before the enrollment date.

*ESNY requires enrollment within 30 days.

The Company will match the first 1% of the contributions made by the employee to their 401(k) account. Employees enrolled in the 401(k) plan wishing to cease making contributions may do so by requesting, in writing, to the Vice President their wishes. Should an employee opt to stop contributions at any time, they must wait one year before they will be eligible for enrollment again. Employees may also leave their contributions to date in the plan, or, if they submit a request in writing to withdraw their monies for either a financial or medical emergency, or for the purchase of a home. The contributions made by the Company will be held in the account until the employee retires, or the employee rolls over the 401k into another qualifying plan.

These benefits are available after the employee's probationary period has been met.

STATUTORY BENEFITS

Some of the benefits to which an employee is entitled are established by law and administered by federal and state agencies. Among these are:

- * Worker's Compensation
- * Social Security
- * Unemployment Compensation
- * Disability benefits
- * Family Medical Leave Act

Parmenter, Inc. pays the full cost of your Worker's Compensation insurance and your Unemployment Compensation benefits. The company also contributes to your Social Security benefits and your Disability benefits.

LEAVES OF ABSENCE

PERSONAL TIME

The company, for good cause, may grant an unpaid personal leave of absence, if the absence does not interfere with production schedules. All such leaves of absence must be requested in writing two weeks in advance and approved by your supervisor or manager. No time off can be given for the purpose of obtaining or working at another job or starting another business.

MATERNITY LEAVE

Regular full-time employees who become pregnant will be allowed a leave, up to 42 days or 6 work weeks or 8 weeks for a c-section, without pay during which time the employee is guaranteed job protection. If qualified, employees on maternity leave may collect Disability Insurance during this period. An intent-to-return-to-work statement must be completed and signed prior to beginning the leave. You will also have to provide a Medical Release to return back to work once you are ready to return.

FAMILY/MEDICAL LEAVE OF ABSENCE

The Federal Family and Medical Leave Act (FMLA) require that the Company grant an unpaid family and/or medical leave to eligible employee's in the following situations:

- the birth of the employee's child;
- the adoption of a child by the employee;
- the placement of a foster child;
- the care of a parent, spouse or child with a serious health condition; and the care or treatment of an employee's serious health condition which otherwise prevents the employee from performing the functions of her/his job.

Generally, employees with at least twelve (12) months service and who have completed 1,250 work hours in the twelve (12) months prior to the leave (an average of twenty-five (25) hours per week) are eligible for twelve (12) workweeks of unpaid leave in a twelve (12) month period.

In order to qualify for an unpaid family and/or medical leave employees must submit a request in writing 30 days in advance to the Vice President on a form to be obtained from the Vice President, the Controller or

Employee Handbook

Supervisor. The Vice President must respond to the leave request within ten (10) working days of the receipt of the request and inform the employee that the leave is designated a FMLA so that the employee can count the time off against the legal entitlement. Federal law requires that such designation must be made when the employer first learns the reason for the leave, and before the leave period ends.

A posting of a notice describing the FMLA must be placed on Company Bulletin Board at each location.

Parmenter, Inc. will not discriminate against employees as a result of the approved use of family care or medical leave or a proper request for such leave. Requests for family care and medical leave will be considered without regard to race, color, citizenship status, national origin, ancestry, general, sexual orientation, age, religion creed, physical or mental disability, marital status or veteran status.

JURY DUTY

The management of Parmenter, Inc. recognizes the need for responsible U.S. citizens to serve on jury duty when called upon to do so.

Any regular full-time employee who has been employed at least 12 months, who is summoned and reports for jury duty on a day he/she is otherwise scheduled to work shall be paid the difference between his/her regular rate of pay for eight hours and the daily jury fee paid by the court, for each day up to a maximum of 3 days spent performing jury duty. Additional days served will be unpaid by the Company.

In order to receive payment, an employee must notify the manager in advance in writing that he/she has been summoned for jury duty based on a copy of the Summons Notice and must furnish satisfactory evidence that jury duty was performed for the days claimed. An employee who is summoned by the court but does not serve as a juror must promptly return to work after being excused.

Regular part-time and temporary employees do not qualify for paid jury duty compensation.

BEREAVEMENT LEAVE

Time off shall be granted when an employee has a death in the immediate family. The term 'immediate family' includes spouse, children, parents, grandparents, siblings, father-in-law, and mother-in-law. Regular full-time employees requiring such time off will receive their current rate of pay for not more than three regular working days.

Additional time off without pay may be granted upon the approval of the employee's manager. Bereavement leave paid under this policy shall not be considered as days worked in computing overtime.

Employees who are on vacation, sick pay, or disability income at the time of such death may not receive additional bereavement pay. If the absence begins on the day the employee is scheduled to work, the absence will be approved.

Employee Handbook

Each employee is responsible for advising respective managers when a death in the family occurs.

ACTIVE MILITARY DUTY LEAVE

Military leave of absence is granted in accordance with the Selective Service Act. Military leave will be covered based on the federal government regulations currently in effect.

Military leave is an unpaid leave; however the leave time itself will not be counted against the employee's accrued time and benefits.

SAFETY, SECURITY, AND HEALTH

COMMITMENT TO SAFETEY

Safety is everyone's full-time job. We care about your safety at Parmenter, Inc., as demonstrated by our Safety Committee and their inspections. However, safety is largely up to you. No job is so important and no job effort is so urgent that you cannot take the time to perform work safely.

Being alert will help prevent accidents to you and others. Please report in writing accident hazards or potential accident hazards immediately to your supervisor or manager.

GENERAL SAFETY RULES AND REGULATIONS

Employees are encouraged to submit safety suggestions. The general safety rules and regulations are as follows:

- * Each employee shall comply with Occupational Safety and Health Administration (OSHA) standards, and all rules, regulations and orders that are applicable to his/her own action and conduct.
- * All unsafe conditions should be reported to your supervisor or manager at once.
- * All injuries, however slight, should be reported to your supervisor or manager at once. First Aid supplies are available in each department.
- * Good housekeeping throughout the facility is a direct concern and essential to safety, efficiency, and satisfactory working conditions. Please cooperate and do your share to keep the facilities clean.
- * Employees shall not operate any equipment until they have been properly instructed and approved by their supervisor or manager.
- * Sharp edges projecting from any source should be dulled or corrected to eliminate a hazard.
- * Flowing ties or loose-fitting clothing shall not be worn around moving equipment or machinery.
- * Individuals with shoulder length or longer hair must keep it pulled back or tied up when working around moving equipment or machinery.
- * Individuals working in the Retread Shop, Mechanical Repair Shops and Warehouse must wear steel-toed shoes or boots at all times.
- * Safety glasses must be worn at all times in designated areas.

Employee Handbook

- * When on deliveries or service calls, employees are not to pick up hitchhikers or enter private homes without specific permission being granted.
- * Maintenance must be performed under the safety guidelines set forth by the manufacturer and Parmenter, Inc.

PERSONAL CONDUCT

In any successful organization, certain rules must be followed by all employees. All employees are expected to conduct themselves in a manner consistent with efficient and safe operations. Any employee whose actions are inconsistent with this standard may be subject to disciplinary action by the company, up to and including dismissal.

The following are some of the types of behaviors that will not be tolerated by Parmenter, Inc. Violations of any of these standards may result in disciplinary action, up to and including discharge, at the company's discretion. The following list is a sampling of behaviors which will not be tolerated. It is not all-inclusive.

- * Negligence or any careless action which endangers the health, life or safety of another person.
- * Insubordination or refusing to obey instructions properly issued by employee's supervisor pertaining to the employee's work; and/or refusal to help out on a special assignment.
- * Running, driving or traveling in an unsafe manner on company property.
- * Failing to obey warning signals.
- * Falsifying application for employment.
- * Falsifying company records.
- * Communicating confidential information
- * Fighting on company property.
- * Abusing company property or the property of other employees or customers.
- * Endangering others by carelessness or horseplay.
- * Reporting to work under the influence of alcohol or drugs.
- * Drinking alcohol or using/selling drugs on company property.
- * Must be clean shaven while working on gas pads.
- Immoral or indecent behavior on company property.
- * Use of obscene, profane or abusive language.
- * Intentional violation of safety rules or failure to report an accident.
- * Possession or use of weapons on company time or property.

Employee Handbook

- * Sleeping on the job or otherwise wasting company time.
- * Leaving assigned area while "on the clock" without permission from supervisor or manager.
- * Changing a schedule or trading hours with another employee without proper approval.
- * Soliciting for lotteries, raffles or distributors on company time or property without approval.
- * Habitual tardiness or absenteeism.
- Violations of the discount privilege.
- * Failing to report to work without proper notification.
- * Harassment of any kind, including conduct or innuendo which creates an intimidating, hostile or offensive work environment.
- * Falsifying a timecard.

GOOD HOUSEKEEPING

A clean work environment reflects well on our organization and the employees who work here. When each person helps to keep our facility clean, both efficiency and safety will increase. A sampling of common sense suggestions follow.

- * All work areas and aisles must be kept clear of stock and debris.
- * A minimum clearance of 3 feet shall be maintained around all fire extinguishers, drinking fountains, alarm boxes and power panels.
- * All waste should be placed in the proper containers provided.
- * Employees must not throw food or other debris on the floor at any time. Food or debris dropped accidentally is to be cleaned up immediately.

FIRE PREVENTION

Each year thousands of businesses are damaged by fires. Many of these fires could have been prevented.

Please be alert at all times for potential hazards and report them at once to your supervisor or manager.

Please note these rules:

Employee Handbook

- * Employees shall observe all 'No Smoking' signs and Policies.
- * Employees should take appropriate steps to eliminate and prevent fire hazards.
- * In case of smoke or fire, notify the nearest member of management, giving location and information that is necessary. If no member of management is present, call 911. The number is prominently displayed by each telephone.
- * Employees shall not attempt to extinguish electrical fires unless they are trained and qualified to fight fires.
- * Instructions are posted in each work area on what to do in case of a fire. Practice drills will be conducted periodically.
- * Fire extinguishers are located in conspicuous places in all work areas in the company. Make sure you know their location in your own work area. Periodic training on the proper use of such fire extinguishers will be made.

ACCESS TO COMPANY PREMISES

For purposes of safety and security, only authorized personnel will be admitted in the company work areas. Each department or location manager must approve admittance of any person not a company employee. Employees are requested not to come into the facilities except during their normal work hours.

Designated employee entrances and exits must be used at all times when entering or leaving the building, including days off, lunch and relief periods, or any other time of the day or evening.

PARKING

The company provides ample parking space for employees. Please park your car in designated parking areas. It is suggested that you lock your car at all times. The company is not responsible for theft from, or damage to, vehicles parked in company parking lots.

SOLICITATION AND DISTRIBUTION....

In order to eliminate the possibility of disruption of operations and annoyance of employees, the following must be observed without exception:

- Only passive solicitation by an employee of his/her fellow employees, during the working time of either employee, on behalf of any individual, organization, club or cause is allowed. 'Passive' means that the employee may leave their brochures, pamphlets or materials in full view of other employees (i.e. on the break room table), but may not approach another employee directly.
- Distribution of any literature, pamphlets or materials which are offensive in regard to race, color,

Employee Handbook

religion, national origin, age, sex, marital status, sexual orientation, veteran status or handicap is strictly prohibited.

• Any solicitation by any persons who are not employed by the company, unless approved by management, is prohibited at all times throughout the company's entire facility.

These rules apply to all company locations and to solicitations for all purposes, including lotteries, raffles, or political organizations, labor organizations, fraternal organizations, and the like. Violation of this rule will be subject to disciplinary action, up to and including discharge.

SECTION 9

PROCEDURES TO FOLLOW IN CASE OF EMERGENCY

EMPLOYEE ILLNESS

When an employee becomes ill on the job, the employee is to report the problem to the immediate supervisor. The supervisor should then do one of the following depending on the seriousness of the symptoms:

- 1. Send the employee home, or make arrangements to transport them home.
- 2. Take the employee to the nearest emergency treatment center, then call a family member to come and stay with the person until treatment is made.
- 3. Call an ambulance, then immediately call a family member to meet you and the patient at the hospital. Stay as long as your support is needed.

As soon as the crisis is handled, the supervisor is to then document all the pertinent facts, names and times, in the proper form required by the appropriate insurance regulation and submit to the Vice President for necessary action.

EMPLOYEE ACCIDENT

When an accident occurs on the job, it is the employee's responsibility to report it to the supervisor at once. All burn injuries must be checked by a doctor or an emergency physician at once.

The supervisor is to then respond in one of the following ways, depending upon the severity of injury. (If you are not sure of the severity of the injury, call an ambulance.)

- 1. If minor, administer first aid and suggest the employee see a doctor if they feel it is necessary.
- 2. If major, take the employee to the nearest emergency treatment center, then call a family member to come and stay with the person until treatment is made.
- 3. If the injury is severe, call an ambulance, then immediately call a family member to meet you and the patient at the hospital. Stay as long as your support is needed.

As soon as the crisis is handled, the supervisor is to then document all the pertinent facts, names, and times in the proper form required by the appropriate insurance regulation and submit to the Vice President for necessary action.

Employee Handbook

CUSTOMER ILLNESS OR ACCIDENT

In the unlikely event that a customer, vendor or anyone else conducting business with the company should become ill or have an accident anywhere on company property, the nearest employee should call 911and then advise the supervisor. The supervisor is to follow the same procedures as if an employee had become ill or had an accident.

ROBBERY

Certain operations are targets for robbers and small-time criminals. REMEMBER, DO NOT PANIC OR DO ANYTHING WITHOUT FIRST THINKING IT THROUGH. If a robbery does occur, DON'T BE A HERO! The manager and the employees should never endanger themselves or a customer under any circumstances. Do what the robber asks as long as it does not require you to harm yourself or someone else. When he/she has left, dial 911 and request that the police come immediately.

If there is an accident and emergency assistance is required, call 911. Also contact your supervisor. Any information such as height, weight, race, vehicle, accents acquired by observing the robbery may be helpful, so be alert.

BURGLARY

If it appears upon opening that the store, office or plant may have been burglarized, do not enter the building. It is possible that the intruder may still be inside. Go instead to the nearest telephone and call 911 first and then the supervisor or manager or anyone in management, then follow their directions. If you are unable to make contact with any of these individuals, call 911 and request that the police come immediately to investigate before anyone enters the building.

FIRE

Each location is equipped with fire extinguishers, multiple exits and telephones with the local 911 fire department numbers posted.

In the event of a fire, follow this procedure: Get Out!

- * Call the fire department, being certain to give them the correct street address and correct building number, if known. Appoint one person to get everyone out of the building immediately while you call the fire department from the first available telephone. Dial 911to reach the emergency dispatch center.
- * Once the fire department has been called, it may appear that the fire can be put out or contained with water or a fire extinguisher. However, do not attempt to put the fire out yourself!!!
- * Employees shall not attempt to extinguish electrical fires.

Employee Handbook

BAD WEATHER
If you cannot make it to work or will be late due to bad weather, please call BEFORE your shift begins and inform your supervisor.
VANDALISM

Report any vandalism to your manager or supervisor as soon as it is discovered.

SECTION 10

COMPANY RULES

GENERAL COURTESY RULES

The following guidelines have been established to protect the rights of all employees, to maintain orderly procedures and to ensure a safe and pleasant work environment.

Parmenter, Inc. is in the service business and every employee is an important member of the team. The primary objective of every person's job is to better serve the customer. In order to provide our customers with the very best service we can provide, at the very best price, at the greatest convenience to the customer, the following points deserve your consideration:

ATTITUDE

- No other factor has a greater impact on your ability to deal with people than your own attitude. Your personal feelings toward yourself and your job are instantly recognized by others, and these feelings have a direct effect on
 - your communication with them. It is important that you enjoy what you are doing and convey that satisfaction to others.
- * Your posture, gestures, words and facial expressions combine to project the warm friendly attitude required of Parmenter, Inc.'s employees.
- * Always stand or sit erect, and look attentive. This lets people know you are interested in helping them and that you are approachable.
- * Avoid these negative postures:
 - * Leaning on rails, counters, etc., which implies you are 'too tired' to be bothered.
 - * Putting your feet up on rails or equipment, which implies a lack of professionalism.
 - * Crossing your arms around your chest in a very defensive gesture is much like hanging a 'Do Not Disturb' sign around your neck.
- * These behaviors help build rapport with customers and co-workers:
 - * Look directly at your customers and your fellow employees when you speak to them. Eye contact is one of the most effective ways to communicate. This technique establishes an immediate rapport by indicating your interest in listening and understanding.

Employee Handbook

- * Be attentive at all times. Never ignore a customer or supervisor by turning your back to them or by talking with fellow employees or answering a call on your cell phone.
- * Project a friendly, concerned and respectful attitude. This will bring you the respect of others in return.
- * SMILE!!! Use positive facial expressions. Remember, your attitude is automatically reflected in your face.

APPEARANCE

At Parmenter, Inc. we encourage a fresh, clean, well-groomed look. Having this sort of appearance tells others that you care and that you are proud of your job. Some things to remember about your appearance are:

- Confine your eating and drinking to the designated area. You can't answer questions with your mouth full.
- Smoking and gum chewing are not allowed while conducting company business with customers, visitors, vendors or during internal meetings. Smoking is not allowed in company vehicles. No smoking in company buildings.
- Wear sunglasses only when necessary. You will not be able to establish important eye contact behind dark glasses.
- Cell phones should not be used in the work place. Texting and talking on your cell phone are strictly prohibited during the time we are paying you for. Unless required by your job. You are permitted to use your cell phone during our lunch break and when permitted by your supervisor in his or her presence.

VERBAL COMMUNICATION

Verbal communication includes both what we say and how we say it. Your choice of words, tone of voice, and your choice of phrases all convey a secondary message when you are conversing with a customer or a fellow employee.

Exercising positive verbal communication is an excellent way to extend yours and the company's courtesy, but like any other skill, good communication must be practiced.

Never assume a defensive attitude when answering questions or explaining a situation to a customer, vendor or fellow employee. Patience and empathy are essential in good verbal communication. Other important traits include:

- Sincerity. Your tone of voice should show that you are interested and that you care.
- Warm, friendly tone. The way you speak should put the other person at ease.
- Suitable volume. Your voice should be kept at a moderate volume level at all times, never abrasive or loud.

Employee Handbook

- Positive conclusion. Always end your conversation on a positive note, but avoid making identical comments to every customer. Customers are individuals and they like to be treated accordingly.
- Polite phrases. Use appropriate polite phrases to complement the conversation, such as: 'Please', 'Thank you', 'May I help you?', and 'How are you today?'.
- Active approach. Use an active rather than a passive approach in most situations. If a customer seems confused, offer your assistance before being asked.

A friendly greeting will set a positive tone for any experience. If your job entails being the customer's first encounter, your greeting will make them feel welcome. Appropriate telephone greetings must be extended to all incoming calls. Always answer the phone with a smile, and always be ready to extend a friendly greeting. Retail locations should answer "Parmenter Automotive, Team Tiremasters this is _______ how may I help you?" Appropriate greetings must also be extended to fellow employees throughout the day. Whether conversing with a customer or a fellow employee, be sure to give that person your individual attention. Courtesy and patience are vital in answering all questions. Acknowledge a question as soon as possible. Never answer a question with "I don't know'. If you don't kow an answer, say instead: "Let me find out', either by asking someone else or by telephoning someone for the information, whichever is more appropriate.

TELEPHONE USE

Telephone courtesy is often overlooked, yet is an essential element in our organization's goals. There are specific policies regarding the use of telephones.

- Answer the telephone within the first three rings. A suggested greeting for incoming calls would be: "Good morning/afternoon, Parmenter, Ron speaking, how may I help you?"
- Before transferring a call, ask the person "Who is calling please?", and then transfer the call through an intercom presentation (i.e. Ron Mike B., line one.)
- When answering the telephone at your work location or department, always give your name and/or department. This informs the caller if the correct extension has been reached.
- Put a smile in your voice; there is a perceptible difference.
- Company telephones are for conveying company information as efficiently as possible; they are not for personal use.
- Polite, courteous language is to be used during all telephone conversations. Be patient. Never become abusive to any caller. If they are abusive or offensive to you and refuse to stop after being asked politely, inform them that you are going to hang up, and then do it. Do not respond on their level by using offensive language or insults. Document the call and immediately inform your supervisor regarding what occurred.

Employee Handbook

CHILDREN AT WORK

The company prohibits employee's from bringing their children into the workplace to stay with them during working hours for safety reasons. An employee that is totally focused on their work cannot adequately supervise their children and ensure their safety in a work environment. Of course, children are more than welcome to visit with their parents when the

parent is off-duty, and able to minimize disruption to the work flow.

USE OF COMPANY VEICLE

Company vehicles represent a considerable investment by the company. For that reason and because these vehicles mus

be in excellent condition at all times, the following rules apply to their maintenance and use:

- Vehicles are to be driven only by those employees who are specifically authorized to do so. Any
 unauthorized employee who drives a company vehicle will be subject to strict disciplinary action up to,
 and including dismissal.
- Any employee who is authorized to drive a company vehicle, and allows any other unauthorized individual to drive the vehicle will be subject to the same disciplinary action described above.
- Each employee who is assigned a specific vehicle or who is authorized to drive a company vehicle is required to maintain that vehicle according to the company's Vehicle Maintenance Policy.
- Company vehicles are for company business only and are not to be used for transporting family members or anyone not employed by Parmenter, Inc., unless approved by supervisor or management (i.e. salespeople from Goodyear/General during special sales promotions).
- Company equipment, including bays, tools, etc., is not to be used for personal purposes either during or after working hours.

EMPLOYEE SUGGESTION SYSTEM

Parmenter, Inc. encourages employees to submit ideas and suggestions to improve operations, reduce costs, and increase sales.

Ideas and suggestions should be submitted in writing to the Human Resource Manager, not to your immediate supervisor. You can do this through interoffice mail or regular mail specifically addressed to Human Resource Manager marked 'Confidential, or you can e-mail them directly at https://example.com

Employee Handbook

INQUIRES AND CONFIDENTIALITY

Employees are not to divulge company or customer information to people outside the organization without approval from management. This includes sales and delivery people who call on us, media and government representatives. Ask the individual to fax the request in to be reviewed by appropriate management personnel.

If individuals not employed at Parmenter, Inc. direct inquiries to you or your department on matters relating to company business, customer accounts, or personnel (including former employees), the faxed or written inquiries should be referred as follows:

- 1. Company Business:...Vice President
- 2. Personnel Matters:..Vice-President or Human Resource Manager
- 3. Payroll matters:...Vice-President or Payroll Clerk
- 4. Accounting matters:...Controller
- 5. Customer accounts:...Controller/Accounts Receivable

Employees other than those indicated above are <u>not authorized</u> to provide or confirm information concerning the corporation. All information (other than printed sales literature) concerning company products, pricing, sales figures, and company policies are considered confidential; only those persons listed above are authorized to discuss these topics with individuals outside the company.

Violations of this policy may be grounds for disciplinary action ranging from oral and written reprimands to suspension or immediate discharge.

UNIFORM AND DRESS CODE

Parmenter, Inc. realizes the competitive climate of the tire service industry. To succeed, we must excel in those areas important to customers: product quality and superior service.

SECTION 11

PERSONNEL RECORDS

CONFIDENTIAL FILES

A confidential file will be maintained on each employee, and stored under lock and key. The file will contain factual information on your employment at Parmenter, Inc., including the date you began work, your wage rate, etc. It will also contain information about:

- Your job and your performance.
- Any on-the-job accidents you may have had.
- Reports of any disciplinary action taken for infraction of rules.
- Wage increases, recognition and awards you have received.
- Suggestions you may have submitted to management.
- Miscellaneous information of relevance to your position, job record, etc.
- Performance Reviews

It is the responsibility of each employee to provide current information to keep the file up-to-date at all times (i.e. new telephone numbers, new address, change of marital status, etc.). This is especially important in order for the company to provide correct W-2's at year end. The contents of your file are kept confidential. You have the right to review your file in the presence of a designated person from management, provided you schedule an appointment in advance.

PERFORMANCE REVIEWS

Individual performance is reviewed after your first 30 days, 90 days and then yearly in the first quarter of each year. Performance reviews are prepared by your immediate supervisor and provide information to you about your job performance based on objectives to which you have agreed.

You are encouraged to contribute your own comments and suggestions during the review.

Employee Handbook

MERIT INCREASES

Merit increases and promotions are based on individual performance in such areas as:

- quality of work
- productivity
- initiative
- teamwork
- job knowledge and skills
- safety
- attendance
- written ideas and suggestions 'input'

Thus, such important matters as salary increases and promotions to jobs of greater responsibility are not left to chance, but are based on careful and objective evaluation of each employee's performance. All salary increases and promotions are based on individual merit.

SECTION 12

EMPLOYEE PROBLEMS

HANDLING COMPLAINTS AND EMLOYEE PROBLEMS

Problems or misunderstandings arise occasionally in every organization. These may relate to work assignments,

advancements, wages or any other work-related issues. No matter what the nature of the particular problem, if it is important to you, then it is important to management, and you should have full opportunity for discussion and consideration.

It is management's intent to sincerely attempt to resolve problems and complaints in a manner that is fair and equitable to all concerned according to this procedure:

- Step A. The first step toward resolving problems is to discuss them with your supervisor.
- Step B. If the problem has not been satisfactorily resolved at Step A, the employee has the right to request of his/her supervisor a meeting with the responsible department/location manager. A meeting will then be arranged at a time convenient to both the employee and the manager.
- Step C. If the problem has not been satisfactorily resolved at Step B, the employee has the right to request of his/her manager a meeting with the Human Resource Manager. The manager will arrange this meeting at a time convenient to all concerned.

If any employee wishes to file a complaint either confidentially or anonymously you can do so with the Human Resource Manager. You can contact the Human Resource Manager at the Odessa office or through email https://doi.org/10.1001/journal.org/

HARASSMENT POLICY

The Company intends to provide a work environment that is pleasant, professional, and free from intimidation, hostility or other offenses which might interfere with work performance. Harassment of any sort - verbal, physical, visual - will not be tolerated against any employee.

Workplace harassment can take many forms. It may be, but is not limited to: words, signs, offensive jokes, cartoons, pictures, posters, e-mail jokes or statements, pranks, intimidation, physical assaults or contact, or violence. Sexual harassment is described in more detail in the next section. Harassment may take the form of other vocal activity including derogatory statements not directed to the targeted individual but taking place within their hearing. Other prohibited conduct includes written material such as notes, photographs, cartoons, articles of a harassing or offensive nature, and taking retaliatory action against an employee for discussing or making a harassment complaint.

Employee Handbook

If an individual feels they are being harassed in any manner they should first speak to their supervisor or make an appointment to speak privately to the Vice President. The employee and management must complete a written Complaint Form detailing the alleged situation, and then the matter will be researched within two (2) business days. Should the result of the review show an actual harassment situation, disciplinary action will be taken against the aggressors, up to and including dismissal and/or notification to the authorities. Should the result of the review show that no harassment situation existed, the results will be conveyed to the individual complainant, who will sign off on the receipt of the results, and the case will be closed. However, repeated harassment complaints by the same individual will result in disciplinary action taken against the complainant, up to and including dismissal and/or notification to the authorities. A record of all action taken will be kept in each employee's confidential personnel file.

SEXUAL HARASSMENT

It is a violation of Parmenter, Inc.'s policy to sexually harass any employee either verbally or physically. This is an invasion of the employee's individual rights and it is against both Federal and State Law.

The following statement expresses the company's position and the law:

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitutes sexual harassment when:

- Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment.
- Submission to, or rejection of such conduct by an individual is used as a basis of employment decisions affecting such individual.
- Such conduct has the purpose or effect of substantially interfering with the individual's work performance or creating an intimidating, hostile, or offensive work environment.
- An employee feels that he or she is being sexually harassed. Follow the steps in handling complaints and employee problems previously discussed in this section.

Parmenter, Inc. is genuinely concerned with ensuring a safe and comfortable atmosphere for its employees. Harassing another employee violates this philosophy and will not be tolerated.

It is the company's policy to act quickly when advised of any sexual harassment incident. Victims will receive confidential help and offenders will be disciplined, up to and including dismissal and litigation.

DISCIPLINARY PRODEDURES

Rules have been established governing the conduct of all employees for the purpose of providing a safe and pleasant work environment conducive to the company's objective of selling quality products and service, at a profit. These rules are for the purpose of protecting the employees and the company work environment, culture, and property.

Employee Handbook

Violations of policies, procedures and other regulations will be ground for disciplinary action ranging from reprimands to suspension or dismissal.

TERMINATION

With New York being a Right to Work State both the employee and employer have the right to terminate employment at any time for any reason. In terminating an employee after the 90 day probationary period the Company will attempt to have in written documentation representing reasons why the employee is being terminated. During the ninety (90) day probationary period, the Company may immediately terminate the employee as determined by their supervisor's recommendation as to whether the position is being adequately performed by said employee. Any action by a Parmenter, Inc. employee or stated in any document is to be considered a contract or guarantee of employment.

Instances of insubordination, proven dishonesty, violation of company rules or other un-business-like conduct may result in termination without prior notice.

Employees who are leaving the company for any reason must turn in their keys and other company property **before** receiving their final paycheck. For the purpose of this section, "other company property" includes but is not limited to:

- Uniforms. If an employee fails to turn in his/her uniforms, they will be charged whatever Parmenter, Inc. is charged by the company supplying the uniforms along with the employee being turned into the local authorities for theft.
- Tools and equipment, if any.
- Accounts receivable balances arising from employee charge purchases, loans or advances, or from any other
 - source must be cleared or paid in full, unless other arrangements are made either with the President or the Vice-President.
- Charges against commission arising from customer credits from all valid claims effective as of the date
 of termination, in the case where the employee previously received commissions from the sales or
 service upon which claim is being made.
- Company cell phone if applicable.
- Any company books, manuals, reports, and lists generated by the company and or our POS System.
- Customer Profiles and information
- Your toolbox is subject to inspection by the employee and supervisor for items belonging to the company before you may remove it from our grounds.

Equipment or vehicles.

SECTION 13

GENERAL INFORMATION TO KEEP YOU INFORMED **BULLETIN BOARDS** The company has a bulletin board placed at each location which is an official business communications center to keep employees informed of important company news. The Store/Location Manager or the person delegated by the President shall be responsible for keeping the bulletin board current. Company bulletin boards are provided to keep you up-to-date on company policy, safety rules and regulations, work rules and other items of general interest. You should check the bulletin board each day and read all new postings carefully. PARKING Employees are to park their cars in areas specifically designated for employee parking during daytime working hours. Personal vehicles are not to be left in the lot overnight. The company is not responsible for losses of any kind from your vehicle. Management recommends that you lock your vehicle at all times while parked. Company vehicles are to be parked and locked in designated areas. **TELEPHONES** Due to the company's dependence on open telephone lines at all times, the company cannot allow employees to receive personal calls during working hours. Emergency messages only can be referred to you through the central office. SMOKING Due to State Laws and because the company is concerned about health and because smoking is injurious to

good health, smoking is not permitted in any area of the company premises, including Buildings, Facilities,

Employee Handbook

RIGHT TO INSPECT

Management is not responsible for losses of any kind from your desks. Management reserve the right to open your desk and go through your computer at any time.

HANDBOOK MODIFICATION

The policies in this handbook shall continue in effect until modified as provided in the following paragraphs.

- Any policy which is declared by Federal or State government to be illegal shall immediately become null and void. The voiding of any one policy for this reason in no way nullifies any other part of this manual.
- Periodic modifications will be required to adjust to changing conditions and regulations. Changes or
 additions will become effective when notice of changes is given by the company to the employee(s)
 covered.
- You can receive the most current and up to date copy of this handbook at http://www.parmenterinc.com

Customers expect more than smiling employees. They base their overall perception on the personal appearance of the employees. The company sees the grooming policy as a very important ingredient in the overall success strategy.

Employees who have a designated uniform are to wear the entire uniform as specified during all work hours. It is the responsibility of each employee to maintain the uniform and to request replacement garments when necessary. The

uniform is to be clean, with all buttons, seams and hems in good repair at all times.

The Retread Plant, Commercial Servicemen, and both Retail Stores have commercial laundry services provided. The employees at these locations are responsible for turning in their uniforms for cleaning at the appropriate specified times.

The Corporate and Commercial office workers are provided with several matching shirts/tops to be worn in a specified sequence each week. These employees are responsible for the care and laundering of their own shirts.

UNIFORMS

The undersigned hereby acknowledges receiving the clothing item(s) described below and will be responsible for their return if employment is terminated. If the item(s) is (are) not returned, the undersigned agrees to compensate the company for the cost of the item(s).
Clothing Items;

Employee's Signature	Date

COMPANY VEHICLE EQUIPMENT RULES AND REGULATIONS:

Vehicles are to be driven only by those employees who are specifically authorized to do so. Any unauthorized employee who drives a company vehicle will be subject to strict disciplinary action up to and including dismissal.

Any employee who is authorized to drive a company vehicle and allows any unauthorized individual to drive the vehicle will be subject to the same disciplinary action as described above.

Each employee who is assigned a specific vehicle or who is authorized to drive a company vehicle is required to maintain that vehicle according to the company's Vehicle Maintenance Policy.

Company vehicles are for company businesses only and are not to be used for transporting family members or anyone not employed by Parmenter, Inc.

Company equipment is not to be used for personal purpose either during or after working hours.

By my signature, I affirm the understanding of the Parmenter, Inc. Company Vehicles and Equipment Use Policy. I further understand that a copy of this statement will be kept on record in my Personnel File.		
Employee Signature	Date	
Witness Signature	Date	

COMPANY TELEPHONE AND CELL PHONE USE STATEMENT

	Parmenter, Inc. Confollows:	npany Telephone ar	nd Cell Phone U	Jse rules and regulation	ıs are as
	Company telephones personal calls.	are for company b	usiness only and	are not to be used for	excessive
	Company cell phones be used for excessive		usiness only dur	ing business hours and a	ire not to
		s we receive, the cos	t of the persona	g distance) be identifie calls will be taken out o	
		<u> </u>	_	ter, Inc. Company Teleph ement will be kept in my	one and
					_
Employ	yee Signature			Date	
					_
Witnes	s Signature			Date	

NO SMOKING IN ANY INDOOR AREA OR VEHICLE OWNED BY PARMENTER, INC.

s no smalring in ANV indoor area of Darr	acknowledge that I have been informed that there menter, Inc., or in <i>ANY VEHICLE</i> owned by Parmenter, Inc.
	if Parmenter, Inc. is given a ticket for smoking as a result of
ny non-comphance i win be responsible	for any and an infest incurred.
Employee Signature	Date
Nitness Signature	Date

SAFETY POLICY DECLARATION

Dear Employee:

In reference to the employee handbook, Injury and Illness Prevention which you received and signed for in your hire packet on your first employment day, the following pertinent information applies:

The personal safety and health of each employee of this company is of primary importance. The prevention of work related injuries and illnesses are of such consequence that it will be given precedence over operating productivity whenever necessary to protect employees.

The success of our program depends upon the degree of cooperation in all safety/health matters and the proper attitude toward injury and illness prevention on the part of management and each employee. Only through constant awareness and daily practice can safety record in the best interest of all be established and preserved, Focus on tasks as you perform them. Distraction of attention may cause injuries to employees or co-workers. Any condition, hazard or action by co-workers, which may result in injury or loss, should be immediately reported to your supervisor, especially if corrective steps are not easily or safely taken. SAFETY IS AMONG EVERYONE'S RESPONSIBILITY.

All injuries or physical discomfort incurred during working hours MUST be reported to your supervisor IMMEDIATELY! Neglected minor injuries can result in serious consequences. There is NO acceptable excuse for non-reporting of injuries. The reported action required is that all reports must be documented, signed by employee AND supervisor, and turned into the Vice President by the end of the same day.

Thank You for your cooperation in this matter:

Employee Signature	Date
	 Date

RELEASE AND CONSENT OF SUBSTANCE ABUSE TESTING

understand that as a condition for consideration for employment prospective employees must undergo substance abuse testing/dr test is entirely voluntary, but I also understand that all employees requirement of employment.	rug screening. The taking of such
,, voluntarily authorize any laboratory designated at est(s) for the purpose of determining that presence of system. My signature verifies that I agree to be tested . The laboration can be abuse testing/drug screening to Parmenter, Inc. The Parmenter, Inc. with such results being released only to myself.	drugs and/or alcohol in my oratory shall release the results of
further understand that should the results be positive my considerminated.	leration for employment would be
 I have the right to receive a copy of this signed consent re I have the right to receive a copy of my substance abuse to I have the right to request an immediate re-test of my original an authorized laboratory designated by Parmenter, Inc. I the time I am notified. If this re-test comes back positive, the completely terminated with Parmenter, Inc. If the re-test considered for the position that I have applied for. 	est results. ginal sample at my own expense, a must retest within 24 hours from my employment consideration wil
Employee Signature	Date
Witness Signature	Date

CELL PHONE HANDS FREE AGREEMENT

Cell Phone Hands Free Agreement

This policy is to cover all employees of Parmenter, Inc. who operate a cell phone for the use of business.

When making business calls from your vehicles, whether it is your personal or business owned vehicles, please be advised that Parmenter, Inc. insist on the hands-free use of the cell phone or pull over to the side of the road, stop, and make your calls.

Parmenter, Inc. encourages you to drive safely and in doing so, the best way to use your cell phone is to pull off the road in a safe place out of the way of traffic. Use of your cell phone in traffic can be the cause of accidents, so one way to avoid this from happening is to pull clear of all traffic, use the cell phone and then proceed on your way.

Parmenter, Inc. provides a safe place to work, and another way for you and the people on the road to be safe is to abide by the law. It is illegal to use a cell phone while driving in your vehicles unless the phone is set up to be hands-free. You must follow this law.

By not following this law, you are not following the written policy of Parmenter, Inc.

This agreement releases Parmenter, Inc. from all liabilities that can arise from the use of cell phone operations while you are operating a vehicle. By not following this policy and the law, it will lead to disciplinary action up to termination of your job.

Employee Signature	Date
	 Date

SAFETY COMMITTEE

We at Parmenter, Inc. promote a safe work environment for all employees and our visitors. Therefore, we insist for your own protection and safety that you follow these safety rules.

We require that you must use the proper safety equipment for work. This equipment is provided for everyone's safety. As an employee, this is part of your agreement to perform work in your position to the highest of safety standards.

position to the highest of	f safety standards.	reement to perform work in your
If your job requires you t	to wear or use the items below, you	must at all times to perform your work
-Safety Glasses	-Ear Plugs	
-Mask	-Back Brace	
-Gloves	-Ladders	
-Tire Cage	-Lifts	
-Correct Tools	-Shields	
-Steel Toed Boots	-0ther	
-Proper Clothing	-Other	
rules. The safety equip	ment you must use in your job ha am can lead to termination of you	uences for not following the safety s been identified above. Failure to ur job, so we ask that all rules for
Employee Signature		Date
Witness Signature		Date

POLICY MEMO

To All Drivers Of Any Company Owned Vehicle:

Subject: Cell Phone Operation in New York State

Our company policy requires our employees to adhere to the NYS law for cell phone operation. If you operate a cell phone in a company vehicle, you must either pull over and stop or have a handsfree setup as set forth by NYS law. We expect every individual operating a company owned vehicle to comply with the law, Any violation of the law is at the expense of the employee as well as a violation of corporate policy. Please sign that you have read this policy and that you fully understand its directive. You will without fail adhere to our policy.	Employee Signature		Date	
you operate a cell phone in a company vehicle, you must either pull over and stop or have a handsfree setup as set forth by NYS law. We expect every individual operating a company owned vehicle to comply with the law, Any violation of the law is at the expense of the employee as well as a violation of corporate policy. Please sign that you have read this policy and that you fully understand its directive. You will				
you operate a cell phone in a company vehicle, you must either pull over and stop or have a hands- free setup as set forth by NYS law. We expect every individual operating a company owned vehicle to comply with the law, Any			fully understand its directive	e. You will
you operate a cell phone in a company vehicle, you must either pull over and stop or have a hands-	<u> </u>			
	you operate a cell phone in a	company vehicle, you mu	<u> =</u>	=

WHEEL TORQUE PROCEDURES:

Are all wheels being torque?

This concern is being presented to bring up the importance of this subject and the following should be strictly followed:

- 1. Wheel torque is not to be considered proper or complete by simply tightening to air gun or impact gun strength.
- 2. The correct procedure is to snug the nuts with the impact gun first, and then finish tightening with torque wrench to the correct or recommended specification.

In emphasizing your compliance, please be advised that random inspections will be made to check or follow-up these procedures. Written warnings may be issued for non-compliance.

I,	, have read, understand and will abide by
this policy.	
Employee Signature	Date

^{**} It is very important in the whole tire industry today to not over-tighten or leave under-tightened wheel lug nuts. Checking to be sure enough torque has been applied is not enough. Torque to the specified torque is of utmost importance. Not too tight, not too lose...just right.

ACKNOWLEDGMENT

1.) Use of a personal cell phone is only p in his or her	permitted or when approved by
2.) Smoking is only permitted on compa	any premises and in company vehicles. T or F?
3.) Times off requests are approved by _ requested time off.	no later than weeks prior to you
4.) If you fail to clock in or out at lunch y T or F?	ou will be docked a one hour lunch period.
5a.) who are you to notify if you are unal your scheduled shift?	ble to show on time or attend work at all for –
b.) What is the acceptable means of com	munication to report your absence?
I hereby acknowledge that I have receive Manual.	red a copy of the Parmenter, Inc. Company Policy
I understand that this handbook does no employment is at will.	ot form a contract for employment and that
	·
ployee's signature	Date