

 <p>DW TOWER, INC.</p>	<p>POLICIES AND PROCEDURES</p>		
<p>SUBJECT</p> <p>Company Property</p>	<p>ISSUED</p> <p>03/01/2007</p>	<p>REVISED</p>	<p>NO.</p> <p>F-003</p>
<p>APPROVED</p> <p style="text-align: right;"><i>Approved with Policy A-100</i></p> <p>President</p>			

Purpose: The purpose of this policy is to communicate the guidelines and responsibilities of team members regarding use of Company property.

Policy: D. W. Tower, Inc. will, from time to time, assign Company-owned property to team members for Company use only. Team members may be assigned cell phones, tools, equipment, credit cards, trucks or other Company property. Team members are responsible for the appropriate care and use of any and all assigned Company property.

Scope: This policy applies to all team members.

Procedures:

1. The Area Managers and Superintendents are responsible for ensuring that this policy is followed.
2. All Company property assigned to a D. W. Tower employee remains the property of the Company, and is to be used for Company business only.
3. Friends and/or family members are not authorized to use Company property. Should this procedure be violated, the team member may be subject to disciplinary action and will be responsible for all costs to repair and/or replace any damage or mechanical failure that occurs during the unauthorized use and may result in losing the privilege of using the company property.
4. Team members must immediately inform the Corporate Office of the loss or damage of any Company property. If the loss is due to negligence or abuse, the employee may be held responsible for the replacement costs.
5. All Company issued cell phones and cell phone accounts are the property of D. W. Tower. When an employee's tenure at the company ends, the account (phone number) and the equipment remain with the Company.
 - a. Employees should monitor cell phone usage to avoid additional time/usage charges. Questions regarding cell phone usage should be addressed to Accounting. The employee abusing cell phone use may be responsible for any additional charge incurred.
 - b. Loss or damage to company cell phones are the responsibility of the employee to whom the cell phone was issued.

6. Credit Cards are to be used for the authorized purchase of goods and services. Receipts for all company credit card transactions must be kept and turned in to the Accounting Department before the last day of each month.
 - c. Any lost receipts require the completion of a "lost receipt" form in sufficient detail to enable the Accounting Department to ascertain the origin of the transaction and/or to obtain a duplicate receipt.
 - d. Any unauthorized transaction of a personal nature purchased on the Company credit card may result in disciplinary action. Employees will be issued a statement of these expenses and will be expected to immediately reimburse the Company for the amount of these transactions.

See the Discipline Policy and the Travel & Business Expenses Policy for further information.

Anyone found violating any portion of this policy may be subject to disciplinary procedures, up to and including termination.

No changes will be made to this policy or any deviations authorized without the express written permission of the President.