

	<b>HUMAN RESOURCES</b> POLICIES AND PROCEDURES		
SUBJECT  <b>Compensation</b>	ISSUED  03/01/2007	REVISED	NO.  H-323
		APPROVED  <div style="text-align: right;"><i>Approved with Policy A-100</i></div> <b>President</b>	

**PURPOSE:** D. W. Tower, Inc. strives to provide premier tower construction. It is our intention that everything we do is aimed at safe, efficient construction for our clients.

**POLICY:** As an employer we believe that it is in the best interest of both the organization and our employees to fairly compensate our work-force for the value of the work provided. Our compensation system will determine the current market value of a position based on the skills, knowledge and behaviors required of a fully competent incumbent. The system used will be objective and non-discriminatory in theory, application and practice.

**SCOPE:** This policy applies to all employees of D. W. Tower, Inc.

**PROCEDURE:**

1. Human Resources/Controller are responsible for enforcing this policy.
2. The compensation system will price positions to market by using local, national and industry specific survey data.
3. The market data will primarily include other tower construction companies, as well as specific industries (ex., other commercial construction companies), and will address significant market differences due to geographical location.
4. The system will evaluate *external equity*: The relative marketplace job worth of every D. W. Tower, Inc. job directly comparable to similar jobs in healthcare facilities; factored for general economic variances and adjusted to reflect the local economic marketplace.
5. The system will evaluate *internal equity*: The relative worth of each job in D. W. Tower, Inc. when comparing the required level of job competencies, formal training and experience, responsibility and accountability of one job to another, and arranging all jobs in a formal job grading structure or broadbands.
6. Professional support and consultation will be available to evaluate the compensation system, provide on-going assistance in the administration of the program. What professional support?

7. The compensation system must be flexible enough to ensure that the Company is able to recruit and retain a highly qualified work-force, while providing the structure necessary to effectively manage the overall compensation program, so as not to place undue financial hardship on the company.

**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 President.