



Code of Ethics for Senior Financial Officers

1. Application

The Code of Ethics for Senior Financial Officers applies to the Company's senior financial officers, including the principal financial officer or CFO, and the comptroller or principal accounting officer or persons performing similar functions.

2. Code of Business Conduct and Ethics Applies to Senior Financial Officers

All Senior Financial Officers must comply with the Code of Business Conduct and Ethics that requires honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships.

3. Compliance with Governmental Rules and Regulations and Financial Reporting Requirements

Each Senior Financial Officer shall comply with all applicable governmental rules and regulations, including the rules relating to financial reporting. Senior Financial Officers shall provide for full, fair, accurate, timely and understandable disclosures in all financial reporting by the Company.

Senior Financial Officers will, at all times, take steps to ensure compliance with established accounting procedures, the Company's system of internal controls and generally accepted accounting principles. In order to achieve such compliance, the Company's books and records must accurately reflect all executed transactions and provide a full account of the Company's assets, liabilities, revenues and expenses. Any attempts to enter inaccurate or fraudulent information into the Company's accounting system will not be tolerated.

4. Publication of the Code of Ethics for Senior Financial Officers

The Company's Code of Ethics for Senior Financial Officers will be posted and maintained on the Company's website.

5. Changes or Waivers in the Code of Ethics for Senior Financial Officers

Any change or waiver in the Code of Ethics for Senior Financial Officers shall require approval of the Audit Committee and be disclosed, as required by law.