Statement of Purpose

Our policy is to maintain high standards of integrity and ethical conduct in our relations with our shareholders, our employees, our customers and suppliers. This Code of Conduct and Ethics (the “Code”) is intended to provide basic principles to guide your conduct and is not exhaustive. Some of these topics are covered in greater detail in other policies and procedures of Sunbelt Staffing, Inc. and its affiliates and business units (individually and collectively, the “Company”). Although this Code covers a wide range of business practices, and identifies a number of corporate policies, it does not cover every issue that may arise in the conduct of our business. The absence of an expressed practice, standard or procedure does not relieve you of your responsibility to exercise high ethical standards. We expect all of our directors, officers and other employees to conduct themselves appropriately, in a manner that will enhance the reputation of our Company and avoid even the appearance of improper personal or business conduct.

We believe strongly that ethical behavior is important in its own right. Ethical behavior is also good for our business, as it enhances and protects our reputation. A reputation for ethical conduct should make people more eager to work for us, to do business with us, or to be our customer or our supplier. We have tried to create a culture of the highest ethical standards, and we intend to continue to encourage this culture in the future.

We expect all of our directors, officers and employees to comply with this Code, except in cases where an applicable law conflicts with the Code, in which case you should comply with the stricter provision of either this Code or the law. We intend to enforce the provisions of this Code vigorously and violators will be subject to disciplinary action, up to including dismissal.

If you have questions about the provisions of this Code, apparent conflicts between this Code and applicable law, or your conduct or the conduct of others in a particular circumstance, please follow the procedures set forth in the “Code Enforcement” section below. You should also know that you may seek guidance or in good faith report any failure to adhere to the standards set forth in this Code to your immediate manager, department or regional manager, business unit leader, or the Human Resources or Legal Department of the Company, without fear of retribution.
Scope of the Code
This Code applies to the directors, officers and employees of the Company. This Code shall also be read in conjunction with the Code of Ethics for Senior Executive and Financial Officers established in accordance with Item 406 of SEC Regulation S-K.

Compliance with Laws, Rules and Regulations
Proper conduct begins with compliance with applicable domestic and foreign laws, rules and regulations, both in their specific provisions and their intended purpose. Although we operate in the context of business customs and market practices in particular global markets, all directors, officers and other employees of the Company worldwide must always respect and obey the applicable laws of the United States and the laws of any country in which they are doing business. Although not all directors, officers and other employees of the Company are expected to know all of the details of these laws, it is important to be aware of the applicable laws so that you can determine when to seek advice from the Company.

From time to time, the Company may provide training programs, manuals, memoranda or other resources for assisting directors, officers and other employees in complying with laws relevant to their responsibilities with the Company.

Conflicts of Interest
Each director, officer and employee of the Company owes a duty of loyalty to the Company. Business decisions and actions must be based on the interests of the Company, not an individual’s personal interests or considerations. A “conflict of interest” occurs when an individual’s personal interest interferes, or sometimes even only appears to interfere, with the interests of the Company. Below are some illustrative, but not exhaustive, examples of conflicts of interest:

Financial and Other Conflicts
Directors, officers and employees in their dealings for the Company must avoid conflicts of interest. A conflict situation can arise when a director, officer or employee takes actions or has interests that may make it difficult to perform his or her work for the Company objectively and effectively. Loans to, or guarantees of obligations of, directors, officers or employees or their immediate family members are of special concern because they may create conflicts of interest and may, in some circumstances, be prohibited by law. Directors, officers and employees must also avoid any involvement in activities that could even appear to create a conflict of interest. Examples of such conflicts include, but are not limited to:
A director, officer or employee, or any member of his or her immediate family, directly or indirectly, lending to, borrowing from, or having any ownership interest of 5% or greater in, a customer, competitor, supplier or partner of the Company, if such person directly influences or appears to influence the Company’s business decisions regarding or relating to that entity.

A director, officer or employee of the Company occupying a position such as member of the board of directors, officer, employee, agent or consultant of a customer, competitor or supplier, in a circumstance where such a position would reasonably be expected to have influence over decisions affecting the Company or otherwise create a conflict of interest unless an appropriate waiver is obtained.

Gifts, Bribes, Kickbacks and Other Improper Payments

Directors, officers and other employees are prohibited from offering or giving anything of value (e.g., gifts, money, tickets, travel, etc.) to directors, officers, employees or representatives of any other organization that deals with the Company to influence them improperly or to provide the Company or its directors, officers or employees with any inappropriate benefit. Conversely, neither a director, officer, employee, nor his or her immediate family, may accept from a current or potential customer, competitor or supplier any money, gifts, services or entertainment that might be construed as inappropriately affecting the Company’s business. However, a director, officer or employee may provide and accept reasonable business entertainment. This permitted activity would include an occasional meal, social or sporting event, reasonable and appropriate gifts, authorized transportation in company vehicles or attendance at company-sponsored promotional events, provided that the activities are not intended, nor appear, to improperly influence behavior.

Employment of Relatives

Immediate family members of directors, officers and other employees may be hired and may continue as employees except in those instances where the particular relationship is determined to result in a conflict of interest or where otherwise prohibited by Company policy. A conflict exists where an employee (including an officer): (1) processes payments to an immediate family member, (2) reports to a person who is an immediate family member, or (3) reports to a person who is directly supervised by an immediate family member.

An “immediate family member” is defined as a mother, father, brother, sister, spouse, child, mother-in-law, father-in-law, sister-in-law, brother-in-law, daughter-in-law, son-in-law, grandfather, grandmother, grandson, granddaughter, legal dependent or other relative(s) (including step relatives) who resides in the home. Other close relationships, such as co-residency and business partnerships, may also give rise to a conflict of interest.
All relationships, including those of applicants for employment with the Company, that could suggest a conflict of interest must be disclosed to the Human Resources Department immediately upon their discovery.

Additional Information

It is not possible to list all situations in which a conflict of interest may exist or may appear to exist. We must rely on the integrity and good judgment of our directors, officers and employees in avoiding situations that may create, or appear to create, a conflict of interest. Any director or officer who has questions or becomes aware of a conflict of interest must bring it to the attention of the Chief Executive Officer or General Counsel. Any other employee who has questions or becomes aware of a conflict of interest or potential conflict of interest must report the potential conflict to his or her immediate manager, department or regional manager, business unit leader, Human Resources or Legal Department.

Corporate Opportunities

A director, officer or employee violates his or her duty of loyalty to the Company if he or she personally profits from a business opportunity, which rightfully belongs to the Company. Directors, officers and employees are prohibited from taking for themselves personal opportunities that are discovered through the normal course of business, or through the use of corporate property, information or position, without the prior written consent of the Company (and the approval of the Board of Directors in the case of a director or officer). Directors, officers and employees may not use their position, corporate property, trade secrets or other confidential information belonging to the Company for improper personal gain. Furthermore, officers and employees may not compete with the Company for business directly or indirectly.

Directors, officers and employees should not enter into or invest in any endeavor in the Company’s line of business or any complementary business without the Company’s written consent. Directors, officers and employees owe a duty to the Company to advance the Company’s legitimate interests when the opportunity to do so arises. Directors, officers and employees have an affirmative obligation to bring to the Company’s attention all facts and circumstances to the person’s knowledge relative to the corporate opportunity in question.

Confidentiality of Information

Directors, officers and other employees must maintain the confidentiality of non-public proprietary information entrusted to them by the Company or its customers or other parties with whom we do business, except when disclosure is authorized or legally mandated. The Legal Department can inform you when disclosure is so authorized or mandated. This principle applies to all communications, including, for example, Internet “chat rooms,” even where the communication is anonymous. There are three general types of proprietary information: (i) the Company’s operating information, such as trade secrets, business and marketing
plans, employee lists and contact information, production technologies, contract terms, customer lists and databases; (ii) the Company’s unpublished financial results, such as earnings or sales data, or material corporate events that may impact such results; and (iii) confidential information otherwise learned by virtue of association with the Company, such as private applicant, employee or consultant data, and confidential information of customers and business partners. Confidential information includes all non-public information that might be of use to competitors or harmful to the Company or its customers or other parties, if disclosed. Information about the Company’s customers and other parties should be assumed to be confidential.

Employees are reminded that, as a condition of employment, they signed an agreement to maintain the confidentiality of the Company’s proprietary information and that of its clients, and to use such information only in the course of employment. These obligations continue even after employees leave the Company.

**Insider Trading**

Directors, officers and employees who have access to material, non-public information regarding the Company or any other entity are not permitted to use or share that information for purposes of trading securities of the Company or such other entity or for any other purpose except the conduct of our business. All non-public information should be considered confidential information. To use material, non-public information for personal financial benefit or to “tip” others who might make an investment decision on the basis of this information is both unethical and illegal.

**Fair Dealing**

We are committed to business success by maintaining the highest standards of ethics and responsibility. Each director, officer and employee should endeavor to deal fairly with the Company’s customers, suppliers and competitors. We must always conduct all aspects of our business with integrity, honesty and fairness. We must respect and protect any confidential or proprietary information shared with us by customers, suppliers or others. No director, officer or employee acting on behalf of the Company should take unfair advantage of others through manipulation, concealment or abuse of privileged information, misrepresentation of material facts, dishonest, unethical or illegal practices or other unfair dealing practices.

We encourage appropriate business entertainment and gifts as a way to generate good will and improve working relationships. However, directors, officers and employees and their family members should not offer, give or accept cash gifts, gifts that are excessive, or gifts that violate any law or appear to be a bribe or pay-off (See “Conflicts of Interest – Gifts, Bribes, Kickbacks and Other Improper Payments” above). Particular care should be taken outside of the United States, where gift giving that conforms to local custom and practice may
nonetheless violate United States laws against bribery of foreign officials (see “Accounting Practices and Record-Keeping” and “Payments to Government Personnel” below). Please discuss with your supervisor or the Legal Department any gifts or proposed gifts which you are not certain are appropriate or may deviate from this policy.

**Discrimination and Harassment**

We are firmly committed to providing equal opportunity in all aspects of employment and, consistent with the Company’s long-established policies, we have a “zero tolerance policy” for all illegal discrimination and harassment. Harassment covers a wide range of conduct, including but not limited to unwelcome sexual advances or the use of racial epithets. The Company has provided all employees with our Equal Employment Opportunity and Harassment policies. If you have any questions regarding these policies, please contact the Human Resources Department.

**Health and Safety Concerns**

We take pride in our ability to offer a safe and healthy work environment. Each of us is responsible for maintaining a safe and healthy workplace by following appropriate safety and health rules and reporting workplace accidents, injuries and unsafe conditions.

We will not permit violence or threatening behavior involving our directors, officers, or employees, or on Company premises or business. It is the Company’s policy to prohibit conduct by people associated with our Company, including directors, officers and employees, suppliers and customers, that threatens any other director, officer, employee, supplier or customer.

Directors, officers and other employees are not permitted to drink alcoholic beverages (except for Company-supplied beverages at Company-sponsored social events) or use illegal drugs on Company or third party premises, to bring intoxicants into Company or third party buildings or on Company or third party grounds or to come onto Company or third party premises while under the influence of alcohol or illegal drugs. Possession or use of illegal drugs or intoxicants on Company or third party premises or while on Company business will not be tolerated. Reasonable and customary purchase or use of alcoholic beverages in business entertainment is permissible when not in excess and otherwise consistent with this Code.

**Accounting Practices and Record-Keeping**

No code of conduct can encompass the extensive accounting requirements that the Company must fulfill, but rather, the Company must demand employee truthfulness in accounting and financial practices. All of the Company’s books, records, accounts and financial statements must be maintained in reasonable detail, must appropriately reflect the Company’s transactions, and must conform
both to applicable legal requirements, generally accepted accounting principles and to the Company’s system of internal controls. Directors, officers and employees may not participate in any knowing material misstatement of the Company’s accounts.

Timely and accurate recording and reporting of information is essential for the conduct of the Company’s business. Business expenses, hours worked, payments made and similar matters should be documented and recorded timely and accurately. Directors and officers should consult the Legal Department or Chief Financial Officer and employees should consult their supervisors if they are not sure whether an accounting entry is legitimate. Guidelines for treatment of accounting entries are available from the Accounting Department.

The Company is required to file periodic reports with the Securities and Exchange Commission. It is Company policy to make full, fair, accurate, timely and understandable disclosure in compliance with all applicable laws and regulations in all reports and documents that the Company files with, or submits to, the Securities and Exchange Commission and in other public communications made by the Company. Directors, officers and other employees must promptly bring to the attention of the General Counsel and the Internal Audit Department (a) any information they have concerning significant deficiencies and material weaknesses in the design or operation of the Company’s internal controls over financial reporting which are reasonably likely to adversely affect the Company’s ability to record, process, summarize and report financial data, or (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company’s internal control over financial reporting. Directors, officers and employees must also promptly bring to the attention of the Company’s General Counsel and the Internal Audit Department any material information they have that may bear on an omission or misstatement in the disclosures made or to be made by the Company in its public filings with the Securities and Exchange Commission or its public communications.

Business records and communications, such as e-mails, internal reports, memos and similar items often become public. E-mails should be given the same forethought as any written memoranda. You should assume e-mails will be saved and that they may be forwarded to others. You should avoid references that could be misunderstood or misinterpreted in light of subsequent events. You should retain or destroy records only in accordance with the Company’s established record retention policies. In the event of litigation or governmental investigation you should preserve all documents and records and immediately consult the Legal Department.

Protection and Proper Use of Company Assets

All directors, officers and other employees should protect the Company’s assets, including its proprietary information, and ensure their efficient use. Theft, carelessness and waste have a direct impact on our profitability. All Company
assets (including Company equipment) should be used only for legitimate business purposes. Any suspected incident of misuse of Company assets, fraud or theft should be immediately reported to the Legal Department for investigation.

**Payments to Government Personnel**

You are strictly prohibited from offering, promising or giving money, gifts, loans, rewards, favors or anything of value to any governmental official, employee, agent or other intermediary of the government (either in or outside of the United States) in order to influence their judgment in conducting government duties or to obtain or retain business. You also are strictly prohibited from making payments of any kind to agents or intermediaries if you know or have reason to know that they will pay all or part of such payments to accomplish what you are prohibited from doing directly. Such payments not only violate Company policy but also may be a criminal offense.

**Shareholder Relations**

We value our relationships with our shareholders highly. Any communication from a shareholder, or the investment community, requesting information relating to our Company should be referred to the Investor Relations Department.

**Media Relations**

News media contact, responses to media inquiries or public discussion of our Company’s business should be made only through a Company public relations spokesperson. All questions or requests for interviews from trade magazines, news reporters or other media representatives should be referred to the Corporate Communications Department.

**Code Enforcement**

The Company is committed to reporting financial information accurately and completely, and to having appropriate internal controls and processes in place to ensure that accounting and financial reporting complies with applicable standards. The rules for accounting and financial reporting require the proper recording of, and accounting for, revenues and expenses.

In keeping with this Code, all employees of the Company should ensure prompt and consistent reporting of all actual and potential violations of the Code, as well as any actual or potential violation of applicable laws, regulations or Company policies. Because it may be unclear whether a violation has occurred, employees are encouraged to speak with their immediate manager, department or regional manager, or business unit leader to first clarify their understanding of the circumstances and determine if a reasonable explanation exists. Employees may also contact the Human Resources or Legal Departments about suspected fraudulent behavior that may violate this Code.
Reporting Code Violations

If any director, officer or employee has concerns regarding business conduct related to accounting, internal controls, auditing matters or other Code violations, they should be brought to the attention of the appropriate management personnel using the following procedures:

1. Discuss any concerns of possible Code violations or questionable business activity with your immediate manager who should investigate and report any matters accordingly. If your concerns involve your immediate manager, please follow the next procedure.

2. If your concerns involve your immediate manager, you should discuss these concerns directly with your department or business unit leader who should make every effort to investigate and resolve any questions or concerns you may have. If your concerns involve your department or business unit leader, or if you feel that your concerns have not been adequately addressed, please contact the Company’s Legal or Human Resources Department.

3. If you believe any concerns are too sensitive to be handled by your manager, department or business leader, the Human Resources or Legal Department, or if you are not satisfied with the resolution of your concerns, we encourage you to call our Corporate Compliance Hotline at 888-475-8376 (or 704-943-0135 outside of the United States). You may contact the Hotline 24 hours a day, 7 days a week. This Hotline is operated and staffed by an independent company that provides a reporting service for the Company.

The Company will not condone any retaliation or reprisal against any person for making, supporting or participating in any report of suspected fraud or behavior that may violate the Company’s Code of Conduct. Any false reporting, however, when done knowingly or recklessly will not be tolerated and may result in disciplinary action. All reports to the Company regarding problems or concerns will be kept confidential to the extent reasonably possible, and, if desired, reports can be made anonymously. You may contact the Hotline 24 hours a day, 7 days a week. The Hotline provides for anonymous reporting of complaints or concerns, if desired.

Waivers and Amendments

Waivers of this Code must be secured in writing from the principal executive or financial officers, except that waivers of the Code involving the principal executive or financial officers must be secured in writing from the audit committee of the Board of Directors. Amendments to the Code must be approved in advance by the audit committee of the Board of Directors. Waivers and amendments will be promptly disclosed as required by law, rule, regulation or stock exchange listing standard.
Non-Retaliation

You may report suspected ethical violations without fear of retaliation, and if appropriate or required by applicable law, rule or regulation, your identity will be kept confidential to the extent reasonably possible.

The Company will not allow retaliation for reports of misconduct made in good faith by directors, officers and other employees. Any form of retaliation or reprisal for reporting a suspected violation of this Code or for assisting in a compliance investigation will not be tolerated and is a violation of this Code.

Accountability

All reported violations and suspected violations will be promptly and thoroughly investigated and treated confidentially to the extent reasonably possible. The Company intends to make every reasonable effort to prevent the occurrence of conduct not in compliance with this Code and to put a halt to any such conduct that may occur as soon as reasonably practicable after its discovery.

The Board of Directors of the Company shall determine, or designate appropriate persons to determine, appropriate actions to be taken in the event of violations of this Code by directors or executive officers. The General Counsel shall determine, or designate an appropriate person to determine, appropriate actions to be taken in the event of violation of this Code by other officers or employees. Such actions shall be designed to deter wrongdoing and promote accountability to this Code and may include such disciplinary actions as censure, demotion, re-assignment, suspension or discharge. In certain circumstances, civil litigation or criminal prosecution may be pursued.