



Stimson Lumber

A TRADITION OF QUALITY

CORPORATE COMPLIANCE PLAN AND
CODE OF CONDUCT

Reviewed and Approved by:

Andrew Miller
Chief Executive Officer

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I. INTRODUCTION

Stimson Lumber Company and its affiliates and subsidiaries (referred to collectively as “Stimson” or the “Company”) are committed to ensuring that all of the Company’s business and other practices are conducted at all times in compliance with all applicable laws and regulations of the United States, the State of Oregon, and all of the other countries, states and provinces in which we may do business from time to time, as well as all other applicable local laws and ordinances. The Company is equally committed to promoting an organizational culture that encourages ethical conduct and compliance with the law.

This Corporate Compliance Plan (the “Plan”) and Code of Conduct (the “Code”) is effective immediately. The Plan and the accompanying Code of Conduct are designed to prevent, detect, and correct instances of unethical conduct and conduct that violates applicable laws and regulations. The Plan is for internal use by Stimson only, and is not intended to create any rights or obligations for any person or entity beyond those specified within the document.

This document addresses a number of specific laws, regulations, and standards. But the rules that govern the Company’s activities are too numerous to list in any one document. Fundamentally, all Stimson employees are expected to conduct all of their business activities honestly and fairly. Any form of lying, deceit, or misrepresentation is not tolerated by Stimson.

The Plan and Code of Conduct apply to all employees and certain contractors and consultants doing business with the Company. Each of those people is responsible for his or her own behavior. Each of those people is expect to comply with our Code of Conduct.

This document will be available to all employees and certain contractors and consultants, depending on the nature of the particular contractor’s role with the Company. In addition, and depending on the nature of the work being done by any particular person, additional information relating to specific topics may be distributed during training sessions or in similar situations.

Stimson understands that the success of this Plan is largely dependent on the Company’s officers and management taking responsibility for the integration of the Plan and Code of Conduct into all operational and functional areas of the business, and the Company’s employees dedicating themselves fully to complying with the letter and spirit of the Code of Conduct. To that end, Stimson fully expects that all of its officers, managers and employees will adhere to the standards set within the Code of Conduct and that recognized deviations from the Code will be reported up through management promptly for correction.

II. MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

It is absolutely critical that Stimson perform with integrity in everything that we do. Everyone—from senior management to the newest employee—is expected to act ethically in every aspect of their job. This Plan and associated Code of Conduct set out the core guidelines for ethical behavior and express Stimson’s intent—and insistence—that all of our employees uphold the highest standards of integrity.

Each employee must review this document thoroughly and refer to it whenever compliance issues arise. Employees must follow the policies and procedures set out in this document and must comply with all laws that apply to their businesses.

This document applies to all employees, including those who work under collective bargaining agreements. However, if anything in this document conflicts with any provision in a particular collective-bargaining agreement, the collective-bargaining agreement will govern. In all other instances, this Plan and Code of Conduct shall govern.

The Plan provides a method for reporting violations of the Code of Conduct. Stimson and I rely on you, as employees, to report known or suspected violations of the Plan or the Code of Conduct using any of the methods described. There will be no retaliation or retribution against any employee solely for reporting a violation or suspected violation made in good faith. Anyone engaging in retaliation or retribution will be subject to discipline up to and including termination.

I have named Dan McFall to serve as Stimson’s Compliance Officer. Dan has my full support and confidence, and his specific duties, responsibilities and authority are more fully explained in Section IV of the Corporate Compliance Plan. He is responsible for corporate compliance training throughout the Company. That training will include instruction regarding the Company’s Code of Conduct, plant and department specific standards of conduct, focused training for particular employees working in certain specialized areas, and the appropriate means of communicating or reporting known or suspected violations of the Plan or the Code of Conduct.

Please read this document carefully. If you do not understand a concept, ask your supervisor or manager for clarification, or contact Dan directly. If you have questions or concerns, please make them known. Thank you for your continued contributions to Stimson’s success.

Andrew Miller
President and Chief Executive Officer
Stimson Lumber Company

III. CODE OF CONDUCT

A. Statement of Commitment

Stimson is committed to ensuring that all of the Company's business and other practices comply at all times with all applicable laws and regulations.

Stimson employees are expected to be ethical in their conduct and exhibit high personal integrity. Our continued success depends on our ability to earn the continued trust and confidence of our employees, stockholders and customers.

We expect all employees to conduct business in accordance with the letter, spirit, and intent of all relevant laws, and not do anything that is illegal, dishonest, or unethical.

Employees are expected to abide by all departmental rules whether written or issued orally by a supervisor. However, no employee will be required to follow the directive of a supervisor that violates laws.

B. Corporate Code of Conduct

1. Conflicts of Interest/Anti-Corruption

Stimson is firmly committed to avoiding conflicts of interest, adhering to the highest standards of business ethics, and protecting the integrity of confidential information.

Making sure that our integrity remains uncompromised is fundamental to maintaining trust with our customers and suppliers. On the job or in our free time, nothing we do should conflict with our responsibilities to Stimson. Even when you might not intend to do something wrong, the mere appearance of conflicting interests can have negative effects. For that reason, it is crucial to consider how your actions might appear, and to avoid even the perception of a conflict of interest.

Examples of actual or apparent conflicts of interest include:

- Having financial interests in a company where you could personally affect Stimson's business with that company, such as a customer or supplier;
- Receiving personal discounts or other benefits from suppliers, service providers or customers that the public or your coworkers do not receive;
- Directing business to suppliers when you know they are owned or managed by your family members or close friends;
- Misusing Stimson resources, your position or influence to promote or assist an outside activity;

- Hiring, promoting or supervising a family member or close friend (or even participating in one of those processes);
- Allowing personal relationships to conflict with your responsibilities to Stimson or to compromise the Company's interests; or
- Having a second job that you perform on Stimson time or using Stimson equipment, resources or materials.

Furthermore, it is critical that all employees know that improper payments (such as bribes or kickbacks) are never acceptable and expose you and the Company to serious liability, including possible criminal prosecution. Stimson prohibits improper payments in all business dealings, in every country around the world, with both governments and in the private sector. Offering, accepting, soliciting or facilitating bribes, kickbacks, payoffs or other unusual or improper payments to obtain or keep business is unethical, illegal and strictly forbidden at Stimson.

Gifts and entertainment are a normal part of doing business but, when used inappropriately, they may call our integrity into question. Accordingly, you may not ask for gifts or loans, directly or indirectly, from suppliers, customers, or government officials doing business, or seeking to do business, with Stimson. You may accept unsolicited, inexpensive gifts from existing or potential suppliers or customers. However, if you are unsure whether a gift's value exceeds this standard, seek guidance from Dan McFall.

You may never give or accept a cash gift or loan under any circumstance.

If a vendor, supplier or customer invites you for a reasonable and customary business meal or entertainment at their expense, you may accept the invitation. If you are uncertain as to what is "reasonable and customary," seek advice.

When giving gifts, the same principles apply. You may provide gifts, meals or entertainment as long as they are reasonable in value and customary in nature, are unsolicited, and are not intended to obtain an unfair advantage or improper influence.

Governments in many parts of the world have stringent requirements regarding gifts, loans and entertainment, and violations of these rules can be serious offenses. For example, giving gifts, loans or entertainment to U.S. government employees is strictly prohibited. If you deal with a government, make sure you know the rules that apply. Seek advice from Dan if in doubt.

Never accept or give any business gift, entertainment or courtesy if it will compromise or appear to compromise your ability to make a fair and objective business decision.

Never accept or give any business gift, entertainment or courtesy if public disclosure of the facts might embarrass Stimson.

2. Integrity and Accuracy of Financial Accounting Records and Reports

To meet our obligations to government regulators and our shareholders, and to support our own internal business decisions, the Company must maintain accurate, complete, and

understandable financial records and reports. Every employee must do his or her part to meet that goal.

Importantly, the responsibility for accurate financial recordkeeping falls on *all* Stimson employees, regardless of their position or job responsibilities. No entry may be made on the Company's books and records that intentionally hides or disguises the true nature of any transaction. For example, under no circumstance may any employee:

- Deliberately make a false or misleading entry in a report, record or expense claim;
- Falsify any record, whether financial or non-financial;
- Buy, sell, transfer or dispose of company assets without proper documentation or authorization; or
- Try to influence others to do anything that would compromise the integrity of the Company's financial records or reports.

Stimson has a practice of auditing our financial reporting to ensure that it is truthful, accurate, complete, objective, consistent, timely and understandable. All Stimson employees must give those auditor their full and complete cooperation.

3. Accuracy of Books and Records

Stimson understands that accountability and transparency depend upon effective recordkeeping. In addition to maintaining accurate financial records, as discussed above, all Stimson employees must maintain accurate and complete records of our manufactured products. Our customers must be assured that our records will always represent a complete and accurate history of the manufacturing process. We must also be diligent in demanding that our suppliers maintain accurate and complete records in accordance with our requirements and those of our customers.

4. Record Retention

All Company records shall be retained in accordance with the Stimson Lumber Records Retention policy. Document retention and destruction must take place in accordance with established written policy.

The Company shall retain all potentially responsive documents if it has been served with a government subpoena or notice of potential litigation (whether it involves the government or private parties). If the Company has reason to believe that there is an impending government review or initiation of litigation, it must retain all documents that may pertain to those matters.

5. Antitrust and Trade Regulation

Stimson is keenly aware of the regulatory environment in which it operates and is committed to complying with the antitrust and competition laws of the jurisdictions in which we operate. Stimson believes that free-market competition leads to higher customer satisfaction founded on products delivered at the highest possible quality at the best value.

In keeping with those principles, the Company does not engage in collusive behavior and does not enter into anticompetitive agreements with competitors. Agreements, understandings, concerted actions or the sharing of information with our competitors is strictly against Company policy. Do not engage in any of the following conduct:

- Never agree with any of our competitors to fix the prices charged for our products;
- Never agree with any of our competitors to set the terms of sale offered to our customers;
- Never discuss with any of our competitors proposed prices (theirs or ours);
- Never discuss with any of our competitors pending sales, terms or conditions of sale, or any other competitive information;
- Be particularly careful when attending trade shows or conventions not to discuss prices or other competitive information. If others in your group begin such discussions, leave and promptly notify senior management;
- Never inquire from any customer or supplier what prices he or she is paying to our competitors. (You may, however, refer to published price lists and other generally available marketplace information.);
- Never agree with one of our competitors to refuse to deal with a customer; and
- Never engage in a group boycott of a customer or supplier. Notify senior management and turn over the matter to them for handling.

If you are talking with a competitor and a discussion on any of these topics arises, you should stop the conversation immediately and consult Dan.

Additionally, if your job involves dealing with foreign countries (either buying or selling products) or foreign customers, suppliers or visitors, such as purchasing logs from a Canadian vendor or selling lumber through an export market, you must make sure you understand and follow all laws and regulations regarding import and export compliance, boycotts and embargoes. Violation of these laws may have serious consequences for both the individuals involved and Stimson, including civil or criminal penalties and loss of export privileges. If you have questions or need guidance, you should contact Dan.

The above is only a partial summary of prohibited conduct. The antitrust and trade laws are complex, and senior management has the resources to help guide you. So, whenever you are in doubt about whether any of your activities are in complete compliance with Company policy regarding antitrust or trade matters, immediately call Dan for guidance.

6. Environmental Compliance

Stimson is committed to protecting our natural environment and conserving natural resources. We are committed to operating all of our facilities in an environmentally responsible manner, finding ways to reduce our impact to the environment, and complying with all applicable laws and permit requirements.

Toward those ends, the Company is committed to:

- Operating our facilities in compliance with all environmental laws, rules, regulations, and permits;
- Promptly reporting any upset affecting compliance with any applicable permits;
- Properly installing and maintaining appropriate environmental compliance technologies;
- Maintaining accurate recordkeeping of all aspects of compliance with environmental permits and applicable regulations and laws;
- Providing management oversight of environmental practices at each plant;
- Training our employees in proper waste management procedures; and
- Minimizing the creation of waste, especially hazardous waste, and disposing of all waste in a safe and responsible manner.

Stimson believes that these goals fully complement sustainability and enhanced profitability. All employees must promptly report to their plant manager any activities or conditions that may violate this policy or any environmental law.

7. Health and Safety

The health and safety of Stimson's employees are paramount. We constantly look for ways in which the health and safety of our workforce may be improved, and are committed to complying with all applicable health and safety laws and regulations.

Toward that end, all Stimson employees must take responsibility for observing all safety and health rules, policies and procedures. This includes taking precautions necessary to protect yourself, your coworkers and any onsite visitors. You must always use the personal protective equipment that is required for your job, such as safety glasses, hard hats, safety shoes and protective clothing. You must always report immediately any workplace accident, injury, occupational illnesses or unsafe practices to your supervisor or manager. All employees should address safety concerns before they cause an accident or injury by bringing them to the attention of a supervisor, safety representative or a human resources representative.

Even when all applicable legal and regulatory requirements are satisfied, health and safety can always be improved. Stimson's ultimate goal is to have zero accidents across the entire Company every year. In pursuing this goal, Stimson sets specific objectives for its production facilities, and always strives to find new ways to reduce risk. The Company also makes every effort to conduct regular inspections to eliminate dangerous conditions or behavior and to develop programs dedicated to improving our employees' safety and wellbeing. Furthermore, suggestions to improve workplace safety are welcome and should be reported to your manager or safety representative for consideration and evaluation.

8. Equal Employment Opportunity and Prohibition of Harassment, Discrimination or Retaliation.

Stimson believes in equal opportunity for all employees and applicants in accordance with applicable law. Consequently, Stimson strictly forbids discrimination based on race, color, sex,

religion, age, national origin, physical or mental disability, veteran's status, sexual orientation or any other legally protected status.

Every Stimson employee is expected to help create a working environment in which the dignity of each individual is respected. This requirement entails more than just obeying the law; it requires that all employees conduct themselves in a mature and appropriate way in all that they do at Stimson. No employee is authorized to engage in discriminatory or harassing conduct, and managers who know of inappropriate conduct are expected to take action calculated to stop it.

Harassment due to race, color, sex, religion, age, national origin, citizenship, physical or mental disability, veteran's status, sexual orientation or any other protected status is strictly prohibited. Harassment is unacceptable by, toward, or between co-workers, supervisors, managers, vendors, customers or contractors.

Harassment may be in the form of physical or verbal conduct, including inappropriate touching or gestures, comments of a threatening, intimidating, demeaning or belittling nature (even if as sarcasm or a joke) when the conduct results in a severe or pervasive hostile working environment.

The Company's specific equal employment opportunity policies and practices are also described in Section 1 of Stimson's Employee Handbook.

IV. ADMINISTRATION OF THE PLAN

A. Compliance Structure

1. Compliance Officer

The Compliance Officer is responsible for implementing, overseeing and monitoring this Plan, although Dan may delegate compliance activities to subordinates. Dan will report in writing to Andrew and the Board of Directors on a periodic basis.

In his role as Compliance Officer, Dan will meet with representatives from each of the various plants and departments within Stimson to review practices and ensure ethical standards are being met. The head of each plant and department is responsible for ensuring that Dan has knowledge of the most current practices for their respective plant or department.

To the extent that a plant or department lacks relevant and necessary standards and procedures for preventing, detecting and correcting unethical or unlawful conduct, Dan will work with the particular plant or department to create them. In carrying out his duties as Stimson's Compliance Officer, Dan may engage the services of subordinates and, when necessary, outside consultants and legal counsel in connection with these tasks.

Dan's specific duties in this role include:

1. Overseeing and directing the Plan and evaluating its progress and sufficiency;
2. Overseeing and monitoring the Company's compliance activities;

3. Reporting on a periodic basis to the CEO on the progress of implementation;
4. Periodically reviewing the Plan and recommending to the CEO revisions as necessary to meet changes in the business and regulatory environment;
5. Ensuring that the Plan has been communicated effectively to all Stimson board members, officers, managers, and employees;
6. Ensuring that certain independent contractors and agents who furnish goods or services to the Company are made aware of the requirements of the Company's Compliance Plan and Code of Conduct;
7. Developing, coordinating, and implementing an educational and training program that focuses on the elements of the Compliance Plan and seeks to ensure that all appropriate employees and management are knowledgeable regarding the Plan and comply with all pertinent laws, regulations, and standards;
8. Developing policies and procedures to ensure that employees, managers, independent contractors, consultants, and any others doing business with the Company are empowered to report legitimate suspicions of fraud and other improprieties; and
9. Receiving and investigating reports of possible illegal conduct or other conduct that violates the Code of Conduct, and conducting or coordinating independent investigations and acting on matters related to compliance, including the authority to design and coordinate internal reviews (e.g., responding to reports of suspected violations) and to implement any resulting corrective action plan.

2. Plant/Departmental Responsibility

The head of each plant and department within Stimson, with the assistance of Dan, is responsible for implementing this Plan within their respective plants and departments. These responsibilities will include, but not be limited to, the following:

1. Cooperating with Dan in carrying out his responsibilities identified above;
2. Working with Dan to develop and implement standards and procedures that are designed to prevent, detect and correct unethical or unlawful conduct with respect to the particular business functions and activities being conducted within the plant or department, including internal controls that are reasonably calculated to reduce the likelihood of misconduct;
3. Periodically assessing the effectiveness of the standards and procedures designed to prevent, detect and correct unethical or unlawful conduct within the plant/department and, working with Dan, modifying those procedures as necessary based on the results of such assessments; and
4. Coordinating with Dan to ensure that necessary corrections in standards and procedures within the plant/department due to changes in and/or new interpretations of applicable laws are timely implemented.

B. Education and Training

Effective implementation and functioning of this Plan requires ongoing training and education so that employees have a clear understanding of their responsibilities and rights under the Plan. Education and training emphasize the Company's commitment to compliance with all laws, regulations and guidelines and ensures that employees have the tools and knowledge that they need to ensure the success of the Plan. With the support of Human Resources, and under Dan's direction, the plant and department leaders will ensure that all new employees receive training on our Code of Conduct and that refresher training is provided annually, at a minimum.

1. Compliance Materials

Each employee receives a copy of the Code of Conduct as well as any issue-specific and/or plant-specific standards of conduct or policies that may be pertinent to their position. The full Compliance Plan Document and Code of Conduct is provided to all Exempt Employees and anyone in a Supervisory position as well as being made available to all employees online.

2. Other Training and Education

Dan will oversee the development, coordination, and implementation of appropriate education and training programs that focus on the Compliance Plan, seeking to ensure that all employees and management are knowledgeable and compliant with all pertinent polices, laws, regulations, and standards.

It is not essential that every employee be specifically educated concerning every aspect of the Plan or Code of Conduct. Accordingly, officers, managers, employees, and others will receive additional training and written guidance relating to substantive issues that pertain to those individuals' particular functions.

3. Mandatory Attendance and Record Keeping

Attendance at scheduled training sessions shall be mandatory and only Dan has the authority to excuse absences from such sessions. A written record of attendance shall be made and retained by Dan. Attendance and participation in training programs is a condition of employment. Failure to comply with training requirements may result in disciplinary action, up to and including termination.

4. Code of Conduct Certification

All employees must carefully read and acquaint themselves with the Code of Conduct and to acknowledge and certify that they have read and understand the Code of Conduct. Failure to do so may subject the employee to disciplinary action.

5. Annual Questionnaires

Annually, after the close of Stimson's fiscal year, questionnaires are sent to certain Stimson employees, including all officers, key management personnel, and certain employees in finance, accounting, treasury, tax, legal, human resources, purchasing, planning, IT, and sales. The questionnaires are designed to determine whether a conflict or potential violation of Company

policy or the Code of Conduct exists. The completed questionnaires also help the Company monitor and address its compliance with this Plan and Code of Conduct and reinforce our commitment to always perform with integrity. Failure to complete the questionnaires or answer them truthfully may be grounds for discipline or termination.

C. Reporting Known or Suspected Misconduct

Employees are encouraged to report perceived misconduct or wrongful behavior and provides may do so anonymously or in confidence.

If you become aware of a situation that may violate the Code of Conduct, Company policy or the law, you need to report it. We cannot perform with integrity if we simply look the other way or ignore a concern. Many problems and risks can be fully resolved or their impact substantially reduced if they are addressed early. The Company's success demands that you speak up when you have a question or concern.

Employees who have knowledge of an actual or suspected violation of this Plan or Code of Conduct, or a Company policy or the law, and fail to timely raise a concern may be disciplined or terminated.

To raise questions or concerns about compliance or a violation of the Code, Stimson policy, or the law, you may use the following channels:

- Contact your supervisor, plant or department manager, human resources representative, or senior leader, or
- Use Stimson's confidential reporting procedure, described below.

Stimson provides employees with a simple, risk-free way to anonymously and confidentially report concerns—through an Ethics Hotline maintained by a third party company—if the employee is not comfortable with internal reporting for any reason. Employees may report a concern through this system in one of two ways:

- By calling toll-free in the U.S. at 1-855-238-1686; or
- By accessing www.stimsonlumber.ethicspoint.com

D. Responding to Detected Offenses & Taking Corrective Action

Every reported concern, question and allegation of potential misconduct—whether reported via the Ethics Hotline, directly to Dan, Human Resources or through management—will be reviewed, evaluated and responded to promptly and professionally, in a manner that respects the rights of all parties concerned. All employees are expected to cooperate fully with any compliance investigation.

Any violation of the Code of Conduct or Company policies and procedures will be taken very seriously. When a violation is identified, prompt, thorough and appropriate corrective action will be taken in response to the violation.

Internal and Government Audits, Inquiries and Investigations

Audits, inquiries and investigations are a valuable process for upholding integrity in all areas of the company. They are also beneficial to the Company because they validate our processes and provide us with insight for process improvements. Audits help ensure that we are aligned with laws and regulations in environmental and safety practice areas, and audits benefit our customers by reassuring their faith and confidence in the quality of our products.

To handle an audit, inquiry, or investigation with integrity, all employees must follow these guidelines:

- Cooperate with Company personnel or government officials conducting an audit, inquiry or investigation;
- If an employee is unsure of what is being asked, the employee should notify and seek advice from the employee's manager or the Human Resources Department before responding;
- Make sure that any information provided is truthful and accurate;
- Avoid unverified speculation or opinion on facts or causes. If an employee is unsure of the facts, the employee is encouraged to seek advice from their manager or the Human Resources Department before responding;
- Make sure that all records and information relevant to any audit, inquiry or investigation are preserved immediately;
- Make sure that any automatic systems, including electronic systems, for record disposal are stopped immediately to avoid destruction of relevant records and information;
- Never mislead any customer, investigator or other government official during the course of an audit, inquiry, or investigation;
- Never conceal, alter or destroy relevant documents, information or records; and
- Never hinder other employees from providing accurate information or retaliate against anyone who cooperates in an audit, inquiry or investigation.

E. Non-Retaliation

All Stimson employees are responsible for ensuring not only their own compliance with the Company's policies, but the compliance of their colleagues as well. All breaches of Company policy should be reported to the appropriate supervisor without delay. All reports will be treated seriously and confidentially, and will be investigated under the appropriate procedures as outlined above.

Employees who raise concerns about possible or actual misconduct may choose to remain anonymous. Any retaliation against a person raising such concerns, whether or not those concerns are confirmed by later investigation, is strictly prohibited and constitutes a serious

disciplinary matter. Equally, employees who conceal a known or suspected concern, or who make a malicious allegation, are subject to disciplinary action.

F. Enforcement/Personnel Policies

Employees who violate the letter or spirit of Stimson's policies are subject to disciplinary action or termination. Misconduct that may result in discipline or termination includes, but is not limited to:

- Violating Stimson policy, whether in the Code, in Stimson's Employee Handbook, or elsewhere;
- Asking others to violate Stimson policy;
- Failing to promptly raise a known or suspected violation of Stimson policy;
- Failing to cooperate in an investigation conducted by Stimson or a government agency;
- Retaliating against an employee who has raised or helped to address a good-faith concern; and
- Failing to demonstrate leadership and diligence in promoting compliance with Stimson policy and the law.