Cedar Point Communications, Inc.’s (“Cedar Point”) mission is to be the leading supplier of integrated, standards-based multi-media switching solutions for broadband service providers.

Cedar Point’s Expectations

We at Cedar Point expect the highest ethical conduct from everyone in our organization. We expect each Cedar Point employee to conduct business with integrity, comply with all applicable laws and regulations and represent Cedar Point’s best interests. Our expectations not only apply to each of our employees, but also any customers, suppliers, agents, representatives and independent contractors we closely work with.

This Code covers a wide range of business practices and procedures. This Code does not and cannot cover every aspect that may arise. This Code sets forth basic principles to guide you as a representative of Cedar Point. The following basic business practices and ethics are described more fully beginning on page 2 of this Code.

• I will comply with all applicable federal, state and local laws and regulations.

• I will conduct myself in a businesslike manner and adhere to the highest standards of ethical and professional behavior.

• I will avoid interests and commitments that conflict with the best interests of Cedar Point.

• I will keep all non-public information strictly confidential.

• I will not accept or give gifts to or from vendors, customers or other third parties that may influence or appear to influence my business decisions.

• I will not execute “side letters” with customers, vendors or others whose terms differ from those specifically stated in our formal agreements.

• I will not steal from Cedar Point.

• I will not manipulate, alter or falsify Cedar Point’s accounting, manufacturing or financial reports.

• I will not publicly disclose Cedar Point information that may damage its integrity and reputation or that of any of Cedar Point’s employees, customers or vendors.

• I will strive to keep a respectful, safe and healthful work environment that is free of harassment, sexual or otherwise.
You are expected to comply with the guidelines set forth under this Code. On an annual basis, you will be asked to sign an acknowledgement that you’ve been provided a copy of this Code, have read it, understand it and agree to comply with it.

Compliance with Laws and Regulation

Cedar Point and its people must, at all times, comply with all applicable laws and regulations. We will not condone activities that achieve results through violation of the law or unethical business dealings. The end does not justify the means!

This includes any payments for illegal acts, indirect contributions, rebates, and bribery. We do not permit any activity that fails to stand the closest possible public scrutiny.

All business conduct should be well above the minimum standards required by law. Accordingly, our people must ensure that their actions cannot be interpreted as being, in any way, in breach of the laws and regulations governing all our worldwide operations. If you are uncertain about the application or interpretation of any legal requirements, you should refer the matter to our Corporate Compliance Director, who, if necessary, will seek the advice of our Chief Financial Officer or our Legal Counsel.

Am I comfortable that the authorities (i.e., police, federal regulators, the SEC) will understand and accept my rationale for this action?

General Employee Conduct

We expect our people to conduct themselves in a businesslike manner and adhere to the highest standards of ethical and professional behavior. Drinking, gambling, fighting, swearing and similar unprofessional activities are strictly prohibited while on the job. Employees must not engage in harassment, sexual or otherwise, or conduct themselves in a way that could be construed as such, for example, by using inappropriate language, keeping or posting inappropriate materials in their work area, or accessing inappropriate materials on their computer.

If the same conduct was being directed to a close family member or other loved one, would I find it acceptable?

Conflicts of Interest

A conflict of interest occurs when your interests interfere with the interest of Cedar Point. We expect that our people will perform their duties conscientiously, honestly and in accordance with the best interests of Cedar Point. You must not use your position or the knowledge gained as a result of your position for private or personal advantage. Regardless of the circumstances, if you believe that a course of action you have pursued, are presently pursuing, or are contemplating pursuing, may involve a conflict of interest with Cedar Point, you should immediately make prompt and full disclosure in writing to your manager or supervisor.

How will my boss react if I accept a consulting position “on the side” with one of our key vendors?
Will someone perceive me to be “double dipping” if a company my husband owns sells parts to Cedar Point?

Privacy and Confidentiality – Confidential Information of Others

Confidential information includes all non-public information that might be useful to competitors or harmful to our customers, if disclosed. When handling financial and proprietary information about customers, business partners or others with whom we have dealings, observe the following principles:

1. Collect, use and retain only the information necessary for our business.
2. Retain information only for as long as necessary or as required by law. Protect the physical security of this information.
3. Limit internal access to personal information to those with a legitimate business reason for seeking that information.

Could I or someone else profit from the information told to me by our business partner?

Privacy and Confidentiality – Our Confidential Information

Please refer to the Employee Noncompetition, Nondisclosure and Developments Agreement that you signed with Cedar Point.

Gifts, Entertainment and Favors – Gifts by Cedar Point Employees

Gifts, favors and payments may be given to others at Cedar Point’s expense, only if they meet all of the following criteria:

1. They are consistent with accepted business practice.
2. They are not in violation of applicable law and general accepted ethical standards.
3. Public disclosure of the facts will not embarrass Cedar Point or its people.
4. They are of sufficiently limited value (i.e., $100 or less) and in a form that will not be construed as a bribe or payoff.

Day outings such as golf or fishing, attendance to social, cultural or sporting events and meals and refreshments (i.e., lunch and dinner) with customers and business partners are acceptable provided that the cost of participation is not excessive and consistent with items 1, 2 and 3 above and in a form that will not be construed as a bribe or a payoff.

Employees shall not make any contribution of Cedar Point funds, property or services to any vendor, customer, charitable committee or others for personal credit without a legitimate
business purpose. Exceptions to these standards may be granted on an individual basis by the formal approval by Cedar Point’s Chief Executive Officer or its Chief Financial Officer. In the event of an approved exception, Cedar Point’s Chief Financial Officer shall promptly disclose such exception in writing to the Audit Committee of Cedar Point in its next meeting.

**Gifts, Entertainment and Favors – Gifts Received by Cedar Point Employees**

We must not seek or accept entertainment, gifts, or personal favors without a legitimate business purpose that could, in any way, influence or appear to influence our business decisions. Similarly, our people must not accept any other preferential treatment from a current or potential business partner (i.e., vendor, supplier, service organization, customer, etc.) as this may be perceived to obligate Cedar Point to this other party.

Regarding our business activities, our people may not seek or receive payment or compensation of any kind from a current or potential business partner. It is never permissible to accept a gift in cash or cash equivalent such as personal loans, stocks or other forms of marketable securities of any amount. Further, Cedar Point strictly prohibits the acceptance of kickbacks and secret commissions from business partners. Any breach of this rule will result in immediate termination and prosecution to the fullest extent of the law.

Employees may accept for themselves and members of their families common courtesies of sufficiently limited value (i.e., $100 or less) usually associated with customary business practices. These include, but are not limited to:

a) Meals and refreshments (i.e., lunch and dinner) with vendors, sometimes including spouses, as long as the invitation is extended by the vendor and is not excessive in cost or frequency.

b) Gifts of small value from vendors such as calendars, pens, memo pads, shirts, etc.

c) Gifts of perishable items usually given during the holidays such as hams, cookies, nuts, etc. are acceptable.

Day outings such as golf or fishing, attendance to social, cultural or sporting events are acceptable provided that the business partner participates and the cost of participation is not excessive and, in the eyes of an outside party, would not be construed as a bribe or a payoff.

A strict standard is expected with respect to gifts, services, discounts, entertainment or considerations of any kind from suppliers or customers. The receipt of alcoholic beverages is discouraged. Exceptions to these standards may be granted on an individual basis by the approval of Cedar Point’s Chief Executive Officer or its Chief Financial Officer.

Management should not accept gifts from those under their supervision of more than limited value (i.e., $100).

*Is this gift too lavish or expensive? Will this vendor want something from me in the future?*
Side Letters

Our people are prohibited from executing any “side letter” with a customer, vendor or other organization with whom or with which Cedar Point has, or is likely to have, business dealings, whose terms and conditions materially alter those stated in final, executed agreements. Should the terms and conditions of a business arrangement require adjustment, our finance team and legal counsel shall address these needs in accordance with our legal policies and procedures.

Political Contributions

Employees shall not make any contribution of Cedar Point funds or services to any political party or committee, or to any candidate for or holder of any office of any government, national, state or local. This Code does not preclude (a) the operation of a political action committee under applicable laws; (b) Cedar Point contributions, where lawful to support or oppose public referenda or similar ballot issues; or (c) political contributions, where lawful and reviewed in advance by the Chief Executive Officer and the Chief Financial Officer.

No direct or indirect pressure in any form is to be directed toward employees to make any political contribution or participate in the support of a political party or the political candidacy of any individual.

This policy shall not affect the right of directors, officers, employees and agents of Cedar Point to make personal political contributions to the party, committee, or candidate of their choice as long as the donation is derived exclusively from that individual’s personal funds or time and in no way was compensated directly or indirectly by Cedar Point.

In the event of an approved political contribution, Cedar Point’s Chief Financial Officer shall promptly disclose in writing such contribution to the Audit Committee of Cedar Point in its next meeting.

Cedar Point Funds and Other Assets

Employees who have access to Cedar Point funds in any form must follow the prescribed procedures for recording, handling and protecting money as detailed in Cedar Point’s Accounting Manual or other explanatory materials, or both. Cedar Point imposes strict standards to prevent fraud and dishonesty. If you become aware of any evidence of fraud and dishonesty, you should immediately advise your manager or supervisor or the Corporate Compliance Director so that we can promptly investigate further.

If your position requires spending Cedar Point funds or incurring any reimbursable personal expenses, you must use good judgment on Cedar Point’s behalf to ensure that good value is received for each expenditure. Cedar Point funds and all other assets are for business purposes only and not for personal benefit. This includes the personal use of organizational assets, such as computers.

If it were my cash that was being spent, would I approve this expense reimbursement?
Cedar Point Records and Communications

Accurate and reliable records of many kinds are necessary to meet our legal and financial obligations and to manage our affairs. Our books and records must reflect in an accurate and timely manner all business transactions. The employees responsible for accounting and recordkeeping must fully disclose and record all assets, liabilities, or both, and must exercise diligence in enforcing these requirements.

Our people must not make or engage in any false record or communication of any kind, whether internal or external, including but not limited to:

- False expense, attendance, production, financial or similar reports and statements;
- False advertising, deceptive marketing practices or other misleading representations.

We have established internal controls to ensure that assets are protected and properly used and that financial records and reports are accurate and reliable. Employees share the responsibility for maintaining and complying with required internal controls. Improper accounting and documentation and fraudulent financial reporting are not only contrary to Cedar Point policy, but also may be in violation of laws or regulations. Such violations potentially involve personal liability, both civil and criminal as well as sanctions against Cedar Point. Examples include intentionally overstating or accelerating revenue recognition, inappropriately deferring costs and expenses, misclassifying amounts between cost or capital, intentionally misclassifying unsaleable inventory as acceptable finished product and intentionally falsifying travel and expense reports.

A Healthy, Safe and Harassment-Free Workplace

Cedar Point strives to provide its people with a respectful, safe and healthful environment that’s free of harassment, sexual or otherwise. Our people have a responsibility for maintaining a safe and healthy workplace for their fellow employees by following safety and health rules and reporting accidents, injuries and unsafe equipment immediately to Human Resources.

Because Cedar Point takes allegations of harassment seriously, we will respond promptly to complaints of harassment. Where it is determined that inappropriate conduct has occurred, we will act promptly to eliminate the conduct and impose such corrective action as is necessary, up to and including immediate dismissal. Please refer to Cedar Point’s “Policy Opposing Harassment and Sexual Harassment” for additional details, a copy of which is distributed to all employees at orientation and is also available on the HR Intranet.

Could someone injure themselves in my work area? Would I feel comfortable having a child walk through my work area?
Employment Policies

Cedar Point encourages an environment that promotes and fosters fairness and justice for all employees. We strive for an environment that encourages all individuals and the organization to reach their fullest potential in a positive and product manner.

Cedar Point encourages diversity in the workplace. Greater diversity in the workplace encourages different ways of looking at and solving problems and may lead to greater creativity. Cedar Point provides equal opportunities for applicants and employees regardless of age, marital status, sexual orientation, disability, race or religion.

Reporting Ethics Violations

Any Cedar Point associate having knowledge of any violation of the policy shall promptly report such violation. You may anonymously report violations to our Corporate Compliance Director in writing or via telephone or email. If by writing, you may manually insert your complaint in the Corporate Compliance Officer’s mail slot in Building No. 3. Alternatively, you may direct your concerns to your manager or supervisor. Each Vice President and officer of Cedar Point is responsible for compliance in their area of responsibility. When questions arise concerning any aspect of this policy, contact the Corporate Compliance Director.

Corporate Compliance Director: Kim Manion
Direct Telephone Number: (603) 216-3003
Email Address: kmanion@cedarpoin.com

Ethics Investigations

When an alleged ethics violation is communicated to Cedar Point, an investigation will be promptly performed in a fair and expeditious manner. Confidentiality will be maintained throughout the process. The Corporate Compliance Director will lead all investigations unless he or she is the subject of the investigation, in which case the investigation will be lead by the Chief Financial Officer or his or her designate.

Disciplinary Action

If it is determined that an ethics violation has been committed by one of more employees, we will take such action as is appropriate under the circumstances, up to and including immediate dismissal. Disciplinary action will be taken, not only against individuals who authorize or participate directly in a violation of the Code, but also against employees who may have deliberately failed to report a violation of the policy. Any employee who may have deliberately withheld relevant and material information concerning a violation of this Code, the violator’s managerial superiors, to the extent that the circumstances of the violation reflect inadequate leadership and lack of diligence.

False and malicious allegations of ethics violations will also be subject to disciplinary actions, up to an including immediate dismissal.
ACKNOWLEDGEMENT

I acknowledge that I have been provided a copy of Cedar Point’s Code of Ethics and Acceptable Business Practices. I have read and understand this Code. I also understand that, while this Code covers a wide range of business practices, it does not and cannot cover every situation that may arise. However, I believe that this Code provides me with a basis to assist me in determining my role and responsibility in Cedar Point’s Corporate Ethics Program.

I agree to abide by the standards and policies set forth under this Code and promote honest and ethical conduct throughout Cedar Point.

By: ________________________________

Print Name: ____________________

Date: ________________________