



Dear Fellow Employee,

It has been Collins' policy and history to conduct our business lawfully and ethically. As a condition of employment, all of us have an obligation to act fairly and honestly at all times. Such a commitment to ethical conduct in our work is fundamental to our business. Simply, we must all do what's right.

I urge you to read the accompanying material carefully. The Corporate Code of Conduct and the Non-Compliance Reporting Program are intended to help you understand your obligation to comply with high ethical standards. Keep this for future reference and make these guidelines an active part of your everyday business activities. Violation of these guidelines is a serious matter and can result in termination.

I know I can count on your support, and it is very much appreciated. If you have questions regarding any of this material, contact your Human Resources representative.

Randall Swift

A handwritten signature in black ink that reads "Randall Swift". The signature is written in a cursive, flowing style with a prominent initial "R" and a long, sweeping tail on the "t".

President
Collins Ind. Inc.

Title: COMPLIANCE PROGRAM – Corporate Code of Conduct		Policy No.: HR-F26
Effective Date: 03/21/94	Revised Date: 11/01/06	Page: 1 of 10

- I. PURPOSE:** To set forth the commitment of Collins Industries to conduct Company business in compliance with the laws of the United States and each state or country where business is transacted through a documented compliance program.
- II. APPLICATION:** Applies to all employees and other agents of Collins Industries and all subsidiaries.
- III. GENERAL:** Our Compliance Program is designed to be consistent with the provisions of the Organizational Sentencing Guidelines under the federal law. The principle requirement is that due diligence is exercised in seeking to prevent and detect criminal conduct. Accordingly, our Compliance Program will satisfy the following seven essential requirements:
1. Establish compliance standards and procedures.
 2. Assign a high-level executive to oversee the compliance program.
 3. Effectively communicate the compliance standards and procedures to employees.
 4. Take reasonable steps to ensure that compliance standards and procedures are observed.
 5. Ensure that substantial discretionary authority is not delegated to individuals who may have a propensity for illegal activities.
 6. Discipline individuals who commit violations and, when appropriate, discipline individuals who fail to detect these violations.
 7. Periodically review the compliance program and modify the program when necessary.

These requirements can be placed into four basic categories of the management control cycle:

- A. Plan. Standards and requirements of employee conduct and actions.
- B. Execute. Communicate the programs and procedures to carry out the plan.
- C. Measure. Monitor and assess the effectiveness of our compliance program with auditing procedures. The major feature of this section is the Non-Compliance Reporting Program which provides a means for an employee to report an observed or suspected violation of conduct code, law, or company policy without fear of reprisal.

Title: COMPLIANCE PROGRAM	Policy No.: HR-F26
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- D. Corrective Action. Respond appropriately to violations by investigation and taking appropriate disciplinary action. Modify code and/or monitoring procedures to make the program more effective.

IV. SPECIFIC

- A. Plan. The *Corporate Code of Conduct/Non-Compliance Reporting Program* as presented in Appendix A specifies the high standards of business conduct and integrity that is required from each employee. This code together with all other corporate policies constitutes the planned actions of our employees to meet corporate objectives.
- B. Execute. All employees must have full knowledge of the policies and standards of conduct that they are expected to comply with. It is important that they understand the business principles, company philosophy, an actual laws that form the basis of our standards and policies. Several programs and procedures are used to effectively communicate and educate all employees.
1. Each employee is required to confirm in writing that he or she has read and understands the Code of Conduct. New employees will review the Code and sign an acknowledgment during their orientation.
 2. Departmental and staff meetings will be used to reinforce compliance procedures by encouraging employees to seek advice of the Company's legal counsel whenever they have questions concerning the Code of Conduct and its prohibitions.
 3. Bulletin board postings in the form of memos, notices, and posters will provide a continuous reminder of employee obligations to the compliance program.
 4. Training seminars and written articles will be used to provide education of specific policies and laws.
- C. Monitor and Audit. Our means to assess compliance with our standards and policies is to utilize monitoring and auditing systems designed to deter and detect non-compliant or illegal conduct by employees. Some of these high risk areas are:
- Antitrust
 - Copyright & Patents
 - Document Retention
 - Employment
 - Environment
 - Government Contracts
 - Import/Export
 - Industrial Security
 - Political Activities
 - Securities
 - Tax

Our primary monitoring methods are self-assessment reviews and internal audits. However, when deemed necessary, special audits will be conducted by either internal or external auditors depending on the nature of the review.

Inspection visits, whether they are scheduled or intermittent, has a substantial deterrent effect on compliance actions.

All compliance assessments, audits, spot checks, and other monitoring methods should be documented and maintained in files.

A very important part of this section is the *Non-Compliance Reporting Program*. The purpose of this program is to provide a means for employees to report misconduct and observed or suspected violations of standards and policies without fear of retribution. We will provide a toll-free 800 telephone number as well as internet access for employees to report violations confidentially. Appendix A gives clear instructions on the use of that number/website and the details of the program.

- D. Corrective Action. Our Compliance Program will be enforced. When violations to our *Corporate Code of Conduct* or other Company policies are detected or reported, a thorough investigation will be conducted. If evidence of a violation is confirmed, steps to ensure that sanctions which are appropriate and consistent with Company policy will be imposed. Disciplinary action, depending on the nature and seriousness of the offense, may vary from a warning to termination. Termination and referral to appropriate law enforcement authorities will generally be the response to illegal activity.

Under certain circumstances, disciplinary measures may be necessary beyond those involving the individual employee who is guilty of misconduct. Appropriate disciplinary action will be taken against a supervisor that has negligently failed to adequately supervise the employee. Depending upon the facts surrounding the case, such discipline may include requiring the supervisor to reeducate himself or herself on the Company's compliance policies, suspension, demotion, or dismissal.

If an employee's misconduct might expose the corporation to legal liability, corporate legal counsel will be notified. Also, a documented report will be filed in the employee's personnel file.

Self-detected violations of any laws that govern our actions will be voluntarily disclosed to the proper authorities.

On an annual basis, our Compliance Program will be reviewed by Legal Counsel to determine if the program should be updated or modified. Consideration should be given to changes in existing law or new laws and their effect on our Compliance Program.

Title: COMPLIANCE PROGRAM	Policy No.: HR-F26	
Effective Date: 03/21/94	Revised Date: 11/01/06	Page: 5 of 10

APPENDIX A

COMPLIANCE PROGRAM

Corporate Code of Conduct

- A. “Company” and “Employee” Defined. For the purposes of this policy, the term “Company” shall mean Collins Ind. Inc. and all subsidiaries. The term “Employee” shall mean any employee of Collins Ind. Inc. or any employee of a subsidiary of Collins Ind. Inc.
- B. Agents, Consultants and other Representatives. Any person or organization authorized to represent the Company shall be required to comply with this policy and the Code of Conduct in the same manner and to the same standards as Collins Ind. Inc. and subsidiary employees. Approval must be obtained from Corporate legal counsel prior to retaining or engaging any agent, consultant or other representative of the Company.
- C. Anti-Trust Laws. All employees are required to observe the laws, rules and regulations applicable to the sale and acquisition of goods and services by the Company. The Company will compete fairly and ethically for business opportunities. These law prohibit agreements with competitors regarding pricing, terms or conditions of sale, or allocation of products, business markets, customers, or territories. Refer to *Anti-Trust Laws* Policy.
- D. Gratuities, Bribes and Kickbacks. Our Company will not seek to obtain any unfair business advantage through the use of gratuities or honoraria. The providing or accepting of gratuities under circumstances which management even infer that favorable treatment is being sought, induced, or rewarded is not acceptable conduct by any Company employee or agent.

The Company specifically prohibits the offering, giving or receiving of any bribes, kickbacks, or other illegal inducements. Under many circumstances, these are criminal acts and can result in prosecution of the involved employee(s) and the Company.

Refer to policies on *Gifts and Gratuities* and *Ethical Practices* in the Purchasing section.

- E. Foreign Trade. Company employees will comply with the Foreign Corrupt Practices Act, which in addition to other provisions, prohibits giving of bribes or improper payments to a foreign official for obtaining or retaining business. We will not directly or indirectly engage in any activity or agreement which would have the effect of furthering or supporting a boycott or restrictive trade practice fostered by a foreign country against customers or suppliers located in a country friendly to the United States government or against a United States person, firm or corporation.

Title: COMPLIANCE PROGRAM		Policy No.: HR-F26
Effective Date: 03/21/94	Revised Date: 11/01/06	Page: 6 of 10

- F. Industrial Security. All employees must guard against the unauthorized use or disclosure of proprietary information developed by or entrusted to our Company. The Company's product research, marketing plans, supplier and customer information, production methods, and financial and contracting activities must be conducted according to related policies. These policies safeguard our proprietary information and ensure that we do not seek any unfair market advantage over our competitors through improper receipt of access to, or use of such documents or information. Refer to policies "*Security*," "*Visitors and Tours*," and "*Competitors Relations*."
- G. Quality and Testing. The Company requires that the development, manufacture, and delivery of its products meet all quality, testing and other requirements as set forth in applicable contracts and product certification specifications.
- H. Preservation of Assets. All employees must preserve and protect the Company's assets, including its plants, property and equipment. Employees are also required to safeguard customer property and equipment which has been entrusted to the Company. Improper use of Company or customer resources, or permitting others to do so, is not allowed. Refer to *Tools and Property Policy*.
- I. Accurate Accounting Records. The Company requires full compliance with the applicable laws and regulations which require us to maintain books and records which, in reasonable detail, accurately and fairly reflect business transactions and the disposition of assets. We will maintain a system of internal controls sufficient to provide reasonable assurance that transactions are executed and recorded in accordance with standard accounting principles. Refer to various policies in the accounting policy section.
- J. Political Interest and Contributions. Federal law prohibits a company who performs certain types of government contracts from using Company funds, service, equipment, or material for political purposes in federal elections. In no event shall the Company or any employee, on behalf of the Company, make any illegal contribution in support of political parties or candidates.

The Company will not reimburse employees for any political contributions. Also, employee participation in public affairs or political activities must comply with applicable laws, regulations and Company policies.

- K. Taxes. The Company requires that all local, state and federal taxes be paid in full on a timely basis. This includes income taxes, unemployment taxes, payroll taxes, sales and excise taxes, pension and profit sharing plan taxes, insurance taxes and all required information forms.
- L. Securities Laws. The Company and all officers, and all employees will comply with the federal security laws, particularly those which prohibit the use of material inside

Title: COMPLIANCE PROGRAM		Policy No.: HR-F26
Effective Date: 03/21/94	Revised Date: 11/01/06	Page: 7 of 10

information that is not disclosed to the general public. Material inside information must be held in strict confidence. It is a violation of federal law to engage in a buy or sell transaction before the information is disclosed to the public. Refer to policy "*Security Trades by Company Personnel.*"

- M. Environmental Protection. The Company will comply with all local, state and federal laws relating to the protection of the environment in the conduct of our business. Hazardous materials must be used and stored properly to ensure that contact with the environment is minimized and limited to accepted practices. All wastes which are generated, and hazardous materials used, must be stored, recycled, or disposed of as required by applicable laws. Employees must report all circumstances under which hazardous materials and wastes are improperly handled or where potential violations may exist. All employees must abide by the policies and procedures established to ensure environmental protection.

- N. Conflicts of Interest. It is unacceptable for an employee to have personal interests in or engage in activities which could reasonably appear to influence or prejudice the performance of Company responsibilities. Employees have an obligation to disclose any situation which is or could become a personal conflict. See "*Conflict of Interest*" policy.

- O. Employment of Government Employees. Company employees responsible for recruiting and employment actions must fully comply with special prohibitions, restrictions, and requirements that apply to employment of current or former government employees.

- P. Equal Employment Opportunity. The Company shall select, place, promote, and compensate all employees on the basis of job-related qualifications without regard to non-job characteristics such as race, religion, national origin, color, sex, age or handicap. We will take affirmative action to ensure the meeting of these obligations. Refer to "*EEO/Affirmative Action*" policy.

- Q. Drug-Free Workplace. The Company will comply with all applicable statutory, regulatory, and Company policies and procedures pertaining to the abuse or illegal use, possession, or distribution of drugs or other substances which impair employee health and efficiency. Our employees are prohibited from engaging in the unlawful manufacture, distribution, dispersion, possession, or use of controlled substances in connection with their employment. Refer to "*Drug/Alcohol*" policy.

- R. Policy Enforcement. Violations of this policy and supporting policies will not be tolerated and will result in penalties ranging from warnings and reprimands to discharge. Violations of criminal status will result in the referral to proper authorities.

- S. Policy Review. This policy and all operating policies and procedures will be reviewed on a periodic basis (at least annually) to ensure consistence and compliance with new or revised statutes and regulations and Company policies and procedures.

Title: COMPLIANCE PROGRAM		Policy No.: HR-F26
Effective Date: 03/21/94	Revised Date: 11/01/06	Page: 8 of 10

- T. Administrative Comments. Any concern or questions involving any business conduct or ethics matter should be directed to the employee's immediate supervisor, or the Vice President of Human Resources.
- U. Non-Compliance Reporting Program. This program is provided to encourage our employees to report violations of the “*Corporate Code of Conduct*” and/or observed or suspected violations of standards and policies without fear of retribution. For that purpose, several alternatives are available to employees to ask questions about or to report perceived violations as follows:
- The immediate supervisor should be the first resource in most instances.
 - The next step should be to contact the next higher level of management or the Human Resource Department.
 - A further alternative would be to contact your subsidiary President.
 - Finally, the Corporate Compliance Official is available and may be contacted if you are not comfortable contacting anyone at your subsidiary. Such contacts may be made in person, writing or by using the “Corporate Compliance Hot-Line.”
 - The identity of any employee asking questions or raising concerns is safeguarded to every extent possible as is the identity of any other employee who might be named.
 - Employees may raise concerns anonymously. If this occurs and enough facts are available to proceed, the concern will be fully investigated. There is a case identification procedure in place to allow feedback to the employee. You should use the “Corporate Compliance Hot-Line” for such reports.

You should rest assured that whatever your question or concern, Collins Industries, Inc. s wants to make sure it is fully answered. It is also important that you understand that ***“there shall be no retaliation or harassment of any employee reporting a possible violation.”***

Title: COMPLIANCE PROGRAM		Policy No.: HR-F26
Effective Date: 03/21/94	Revised Date: 11/01/06	Page: 9 of 10

V. Corporate Compliance Hotline.

Purpose: To encourage employees to come forward with questions/concerns about our “*Corporate Code of*

Conduct” or any suspected violations of standards or policies. Such as those related to Health and Safety Laws; Environmental Laws; Anti-trust Laws; SEC Laws; Export/Import Laws; Theft/Bribes/Kickbacks; Conflicts of Interest; Fraudulent Transactions, or any potentially criminal violations.

Procedure:

If you are uncomfortable raising your question/concern with your subsidiary management then call the Vice President Human Resources at (620) 513-1006. He will note your call see that it is investigated and answered. If you further wish to remain anonymous, you may make a report utilizing the Corporate Reporting Hotline at (800) 650-7005 or by accessing www.MySafeWorkplace.com and reporting electronically. All complaints will then be routed to the Vice President Human Resources for a confidential investigation.

Requirements:

Employees should make the Hot-Line calls-not spouses or friends. You do not have to identify yourself and if you choose to remain anonymous, you will be given a case number to refer to when you call back for feedback.

You should be ready to provide enough facts to allow an investigation. To protect everyone involved, no disciplinary or legal action will be taken based only on Compliance Hot-Line calls. Only substantiated findings will result in action.

Title: COMPLIANCE PROGRAM		Policy No.: HR-F26
Effective Date: 03/21/94	Revised Date: 11/01/06	Page:10 of 10

CORPORATE CODE OF CONDUCT

ACKNOWLEDGMENT

I hereby acknowledge receiving a copy of the “Corporate Code of Conduct.”

I agree to read the Code of Conduct and will discuss any part of it that I don’t understand with my Supervisor or Human Resources Representative.

(Employee Signature)

(Date)

(Printed Name)