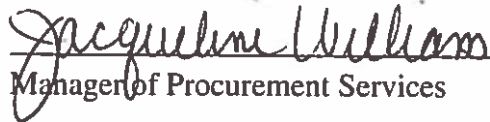


Procurement Ethics Policy

Northeast Ohio Regional Sewer District has established the parameters for the acquisition of goods and services by the procurement employees to follow. The policy establishes the basic direction, philosophies, climate, and values upon which the purchasing function must operate. The objective of the Board Code of Ethics Policy is to ensure that goods and services are acquired through a fair, open, transparent, and competitive process that uniformly balances the interests of ratepayers with the fair and equitable treatment of suppliers. Procurement Department uses competitive purchasing as the primary strategy in the procurement of goods and services and has created a "Purchasing Code of Ethics" that is more stringent than the Board Code of Ethics, to provide a direction for the Purchasing Department.



Manager of Procurement Services



Chief Financial Officer



Date

PURCHASING CODE OF ETHICS

The District's Procurement Department adheres to The Ohio Ethics Law and related statutes of the Ohio Revised Code that was established for all citizens who serve as public officials or employees (see Chapter 102 of the O.R.C.). To avoid ethical infractions, please note the following recommendations:

Acceptance of gifts, other than items of nominal value such as advertising novelties, is prohibited. Officials and employees shall not become obligated to any supplier and must not participate in any District transaction from which they may personally benefit.

Gifts offered exceeding nominal value should be returned with an explanation or if perishable either returned or donated to a charity in the name of the supplier.

Avoid intent/appearance of unethical conduct in business procedures and communications.

Avoid activities, which would compromise or give the perception of compromising the best interest of the District.

Reduce the potential for any charges of preferential treatment by actively promoting the concept of competition when appropriate.

Obtain the maximum benefit for funds spent as agents for the District.

Avoid any private or professional activity that would create a conflict between your personal interest and the interests of the District.

Avoid engaging in personal business with any company that is a supplier to the District.

Avoid business relationships with personal friends.

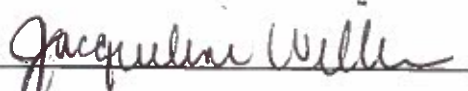
Avoid holding business meetings with suppliers outside the office.

Never solicit or accept money, loans, credits or prejudicial discounts, gifts, entertainment, favors or services from your present or potential suppliers which might influence or appear to influence purchasing decisions.

Never solicit gratuities in any form for yourself or for the District.

Maintain and practice, to the highest degree possible, business ethics, professional courtesy, and competence in all transaction.

Approved by the Manager of Procurement Services:



Chief Financial Officer:



Date: