

Iacopi, Lenz and Company
Accountancy Corporation

**Employee Policy and
Culture Manual**

“No one wants average...”

Updated Policies as of January 1, 2010

Iacopi, Lenz and Company

THE CONFIDENTIAL NATURE OF THE PRACTICE OF ACCOUNTING

We cannot overemphasize the confidential nature of the practice of accounting. The work of the public accountant relates to the affairs of others. Therefore, all matters becoming known to a staff member through work or clients must be held in strict confidence. There is to be no disclosure of any information gained by an employee of the firm as a result of his relationship with the client. Everyone must respect the confidence our clients have placed in us. There is no excuse for violating this confidence.

When information or records are requested by anyone outside of our office, refer the request to an accountant. Papers on your desk should be kept so that unauthorized persons may not see their contents.

All employees of this office should take pride in the maintenance of security of client affairs and should not hesitate to state, when a confidential subject comes up, that we do not discuss such matters. Any breach of this confidence reflects on the firm as a whole.

A client's affairs should not be discussed with client's employees except by instruction of the client.

Use caution when sending a FAX to a client. If the FAX contains confidential information, the client should be alerted that the FAX is being sent and the nature of the FAX.

Breach of confidence that the clients have placed in us will be grounds for dismissal.

I have read and understand the above.

Employee Signature

Date

Purpose of This Manual

This Manual has been prepared to inform you about Iacopi, Lenz and Company's history, philosophy, employment practices, and policies, as well as the benefits provided to you as a valued employee and the conduct expected from you.

No employee manual can answer every question, nor would we want to restrict the normal question and answer interchange among us. It is in our person-to-person conversations that we can better know each other, express our views, and work together in a harmonious relationship.

We hope this Manual will help you feel comfortable with us. We depend on you - your success is our success. Please don't hesitate to ask questions. Your supervisor will gladly answer them. We believe you will enjoy your work and your fellow employees here. We also believe you will find Iacopi, Lenz and Company a good place to work.

We ask that you read this Manual carefully, and refer to it whenever questions arise. We also suggest that you take it home so your family can become familiar with Iacopi, Lenz and Company and our policies.

Iacopi, Lenz and Company's policies, benefits and rules, as explained in this Manual, may be changed from time to time as business, employment legislation, and economic conditions dictate. If and when provisions are changed, you will be given replacement pages for those that have become outdated. A copy will also be placed on our bulletin boards.

Notice

The policies in this Manual are to be considered as guidelines. Iacopi, Lenz and Company, at its option, may change, delete, suspend or discontinue any part or parts of the policies in this Manual at any time without prior notice. Any such action shall apply to existing as well as future employees with continued employment being the consideration between the employer and employee. Employees may not accrue eligibility for monetary benefits (provided for in writing) that they have not earned through actual time spent at work. Employees shall not accrue eligibility for any benefits, rights, or privileges beyond the last day worked. No one other than John Iacopi and/or Susan Lenz may alter or modify any of the policies in this Manual. No statement or promise by a supervisor may be interpreted as a change in policy nor will it constitute an agreement with an employee.

Should any provision in this Employee Manual be found to be unenforceable and invalid, such finding does not invalidate the entire Employee Manual, but only the subject provision.

Receipt & Acknowledgement Of Iacopi, Lenz and Company Employee Manual

This Employee Manual is an important document intended to help you become acquainted with Iacopi, Lenz and Company. This Manual will serve as a guide; it is not the final word in all cases. Individual circumstances may call for individual attention.

Because the general business atmosphere of Iacopi, Lenz and Company and economic conditions are always changing, the contents of this Manual may be changed at any time at the discretion of Iacopi, Lenz and Company. No changes in any benefit, policy or rule will be made without due consideration of the mutual advantages, disadvantages, benefits and responsibilities such changes will have on you as an employee and on Iacopi, Lenz and Company.

Please read the following statements and sign below to indicate your receipt and acknowledgement of the Iacopi, Lenz and Company Employee Manual.

- * I have received and read a copy of the Iacopi, Lenz and Company Employee Manual. I understand that the policies, rules and benefits described in it are subject to change at the sole discretion of Iacopi, Lenz and Company at any time.
- * I further understand that my employment is terminable at will, either by myself or Iacopi, Lenz and Company, regardless of the length of my employment or the granting of benefits of any kind, including but not limited to profit sharing benefits which provide for vesting based upon length of employment.
- * I understand that no contract of employment other than "at will" has been expressed or implied, and that no circumstances arising out of my employment will alter my "at will" employment relationship unless expressed in writing, with the understanding specifically set forth and signed by myself and the President of Iacopi, Lenz and Company.
- * I am aware that during the course of my employment confidential information will be made available to me, i.e., client lists, policies and other related information. I understand that this information is critical to the success of Iacopi, Lenz and Company and must not be disseminated or used outside of Iacopi, Lenz and Company's premises. In the event of termination of

employment, whether voluntary or involuntary, I hereby agree not to utilize or exploit this information with any other individual or company.

- * I understand that, should the content be changed in any way, Iacopi, Lenz and Company may require an additional signature from me to indicate that I am aware of and understand any new policies.
- * I understand that my signature below indicates that I have read and understand the above statements and have received a copy of the Iacopi, Lenz and Company Employee Manual.

Employee's Printed Name

Position

Employee's Signature

Date

The signed original copy of this agreement should be given to management - it will be filed in your personnel file.

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MISSION STATEMENT

At Iacopi and Lenz we realize that no one wants average performance from their professionals. Thus, our goal is to provide the highest quality professional services to our clients in a prompt and timely manner, flood our clients with service via prompt turnaround processing time offered at competitive, fair rates. We believe we exist to add value to our clients and strive to offer consistently creative and innovative services of high value to our clients. We present our clients options and work with them to sort it all out so they may achieve the very best business result to their operations. We deliver prompt and courteous services to our clients and pride ourselves with the fact that we are available to our clients seven days a week to assist them with their ongoing needs. We place our clients' best interests ahead of our own...and we get better and better as time goes on.

Introduction

Welcome and thank you for visiting our Website (www.iacopi.com). In addition to providing you with a profile of our firm and the services we provide, this Website has been designed to become a helpful resource tool to you, our valued clients and visitors. Our dedication to superior client service has brought us to the Internet as we endeavor to continue to provide the highest quality professional service and guidance.

As you browse through our Website, you will see that not only have we highlighted background information on our firm and the services we provide, but have also included useful resources such as informative articles (in our Newsletter section) and interactive financial calculators (in our Financial Tools section). In addition, we have taken the time to gather many links to external Websites that we felt would be of interest to our clients and visitors (in our Internet Links section).

While browsing through our Website, please feel free to contact us with any questions or comments you may have - we'd love to hear from you. We pride ourselves on being proactive and responsive to our clients' inquiries and suggestions.

What You Can Expect From Iacopi, Lenz and Company

Iacopi, Lenz and Company's established employee relations policy is to:

1. Operate an economically successful business so that a consistent level of steady work is available.
2. Select people on the basis of skill, training, ability, attitude, and character without discrimination with regard to age, sex, color, race, creed, national origin, religious persuasion, marital status, political belief, or disability that does not prohibit performance of essential job functions.
3. Pay all employees according to their effort and contribution to the success of our business.
4. Review wages, employee benefits and working conditions constantly with the objective of providing maximum benefits in these areas, consistent with sound business practices.
5. Provide paid vacations and holidays to all eligible employees.
6. Provide eligible employees with medical, dental, retirement and other benefits.
7. Dedicate ourselves to providing the best quality service.
8. Develop competent people who understand and meet our objectives, and who accept with open minds the ideas, suggestions and constructive criticisms of fellow employees.
9. Assure employees, after talking with their supervisor, an opportunity to discuss any problem with officers of Iacopi, Lenz and Company.
10. Make prompt and fair adjustment of any complaints which may arise in the everyday conduct of our business, to the extent that is practicable.
11. Respect individual rights, and treat all employees with courtesy and consideration.
12. Maintain mutual respect in our working relationship.

13. Provide buildings and offices that are attractive, comfortable, orderly and safe.
14. Promote employees on the basis of their ability and merit.
15. Make promotions or fill vacancies from within Iacopi, Lenz and Company whenever possible.
16. Keep all employees informed of the progress of Iacopi, Lenz and Company, as well as the company's overall aims and objectives.
17. Do all these things in a spirit of friendliness and cooperation so that Iacopi, Lenz and Company will continue to be known as a great place to work.

What Iacopi, Lenz and Company Expects From You

Your first responsibility is to know your own duties and how to do them promptly, correctly and pleasantly. Secondly, you are expected to cooperate with management and your fellow employees and maintain a good team attitude. How you interact with fellow employees and those whom Iacopi, Lenz and Company serves, and how you accept direction can affect the success of your department. In turn, the performance of one department can impact the entire service offered by Iacopi, Lenz and Company. Consequently, whatever your position, you have an important assignment: perform every task to the very best of your ability. The result will be better performance for the company overall, and personal satisfaction for you. We stress the importance of maintaining a positive mental attitude and appropriate manners...from the top people right down to the entry level professionals.

You are encouraged to grasp opportunities for personal development that are offered to you. This Manual offers insight on how you can positively perform to the best of your ability to meet and exceed Iacopi, Lenz and Company expectations.

We strongly believe you should have the right to make your own choices in matters that concern and control your life. We believe in direct access to management. We are dedicated to making Iacopi, Lenz and Company a company where you can approach one of the partners to discuss any problem or question. We expect you to voice your opinions and contribute your suggestions to improve the quality of

Iacopi, Lenz and Company. We're all human, so please communicate with each other and with management.

Remember, you help create the healthful, pleasant and safe working conditions that Iacopi, Lenz and Company intends for you. Your dignity and that of fellow employees, as well as that of our clients, is important. Iacopi, Lenz and Company needs your help in making each working day enjoyable and rewarding.

EMPLOYMENT:

Personnel Administration

The task of handling personnel records and related personnel administration functions at Iacopi, Lenz and Company has been assigned to: your supervisor. Questions regarding insurance, wages, etc. may be directed to your supervisor.

Your Personnel File

Keeping your personnel file up-to-date can be important to you with regard to pay, deductions, benefits and other matters. If you have a change in any of the following items, please be sure to notify Susan Lenz as soon as possible:

1. Legal name
2. Home address
3. Home telephone number
4. Person to call in case of emergency
5. Number of dependents
6. Marital status
7. Change of beneficiary
8. Exemptions on your W-4 tax form

Coverage or benefits that you and your family may receive under Iacopi, Lenz and Company's benefits package could be negatively affected if the information in your personnel file is incorrect.

Employment Policies

Anniversary Date

The first day you report to work is your "official" anniversary date. Your anniversary date is used to compute various conditions and benefits described in this Manual.

At Will Employment

All employment and compensation with Iacopi, Lenz and Company is "at will" in that they can be terminated with or without cause, and with or without notice, at any time, at the option of either Iacopi, Lenz and Company or yourself, except as otherwise provided by law.

Business Hours

Our regular operating hours are 8 A.M. to 5 P.M. Monday through Friday.

Your particular hours of work and the scheduling of your lunch period will be determined and assigned by your supervisor. Most employees are assigned to work a forty (40) hour work week. You are required to take a one (1) hour unpaid lunch period daily; please understand that you may not "work through lunch" in order to arrive late or to leave early or to work extra time without prior approval.

Confidential Information

Our clients entrust Iacopi, Lenz and Company with important information relating to their businesses. The nature of this relationship requires maintenance of confidentiality. In safeguarding the information received, Iacopi, Lenz and Company earns the respect and further trust of our clients and suppliers.

Your employment with Iacopi, Lenz and Company assumes an obligation to maintain confidentiality, even after you leave our employ.

Any violation of confidentiality seriously injures Iacopi, Lenz and Company's reputation and effectiveness. Therefore, please do not discuss Iacopi, Lenz and Company business with anyone who does not work for us, and never discuss business transactions with anyone who does not have a direct association with the transaction. Even casual remarks can be misinterpreted and repeated, so develop

the personal discipline necessary to maintain confidentiality. If you hear, see or become aware of anyone else breaking this trust, consider what they might do with information they get from you.

If you are questioned by someone outside the company and you are concerned about the appropriateness of giving them certain information, remember that you are not required to answer, and that we do not wish you to do so. Instead, as politely as possible, refer the request to your supervisor or one of the partners.

No one is permitted to remove or make copies of any Iacopi, Lenz and Company records, reports or documents without prior approval.

Because of its seriousness, disclosure of confidential information could lead to dismissal.

Client Relations

The success of Iacopi, Lenz and Company depends upon the quality of the relationships between Iacopi, Lenz and Company, our employees, our clients, and the general public. Our clients' impression of Iacopi, Lenz and Company and their interest and willingness to work with us is greatly formed by the people who serve them. In a sense, regardless of your position, you are Iacopi, Lenz and Company's ambassador. The more goodwill you promote, the more our clients will respect and appreciate you, and Iacopi, Lenz and Company's services.

Here are several things you can do to help give clients a good impression of Iacopi, Lenz and Company:

1. Act competently and deal with clients in a courteous and respectful manner.
2. Communicate pleasantly and respectfully with other employees at all times.
3. Follow up on questions promptly, provide businesslike replies to inquiries and requests, and perform all duties in an orderly manner.
4. Take great pride in your work and enjoy doing your very best.

These are the building blocks for your and Iacopi, Lenz and Company's continued success. Thank you for adding your support.

Equal Employment Opportunity

Iacopi, Lenz and Company provides equal employment opportunity for everyone regardless of age, sex, color, race, creed, national origin, religious persuasion, marital status, political belief, or disability that does not prohibit performance of essential job functions. In addition, laws regarding veterans' status are observed. This is reflected in all Iacopi, Lenz and Company practices and policies regarding hiring, training, promotions, transfers, rates of pay, layoff, and other forms of compensation. All matters relating to employment are based upon ability to perform the job, as well as dependability and reliability once hired.

Note: Throughout this Employee Manual, masculine pronouns such as he, his, or him shall be construed so as to include both sexes.

Harassment

Iacopi, Lenz and Company intends to provide a work environment that is pleasant, healthful, comfortable, and free from intimidation, hostility or other offenses which might interfere with work performance. Harassment of any sort -- verbal, physical, visual -- will not be tolerated.

How You Were Selected

We carefully select our employees through written application, personal interview and reference checks. After all available information was carefully considered and evaluated; you were selected to become a member of our team.

This careful selection process helps Iacopi, Lenz and Company to find and employ people who are concerned with their own personal success and the success of Iacopi, Lenz and Company; people who want to do a job well and who can carry on their work with skill and ability; and people who are comfortable with Iacopi, Lenz and Company and who can work well with our team.

Introductory Period

Your first sixty (60) days of employment at Iacopi, Lenz and Company are considered an Introductory Period. This Introductory Period will be a time for

getting to know your fellow employees, your supervisor and the tasks involved in your job position, as well as becoming familiar with Iacopi, Lenz and Company's services. Your supervisor will work closely with you to help you understand the needs and processes of your job.

This Introductory Period is a try-out time for both you, as an employee, and Iacopi, Lenz and Company, as an employer. During this Introductory Period, Iacopi, Lenz and Company will evaluate your suitability for employment, and you can evaluate Iacopi, Lenz and Company as well. At any time during this first sixty (60) days, you may resign without any detriment to your record. If, during this period, your work habits, attitude, attendance or performance do not measure up to our standards, we may release you. If you take approved time off in excess of five workdays during the Introductory Period, the Introductory Period may be extended by that length of time.

At the end of the Introductory Period, your supervisor will discuss your job performance with you. This review will be much the same as the normal job performance review that is held for regular full-time or part-time employees on an annual basis. During the course of the discussion, you are encouraged to give your comments and ideas as well.

Please understand that completion of the Introductory Period does not guarantee continued employment for any specified period of time, nor does it require that an employee be discharged only for "cause."

Knowledge Of Iacopi, Lenz and Company

After having learned to competently perform your own duties, your next step is to familiarize yourself with other Iacopi, Lenz and Company activities. This can prove valuable to you, our clients and Iacopi, Lenz and Company as well. Iacopi, Lenz and Company may provide additional "cross-training."

Knowledge of the services and products of Iacopi, Lenz and Company will help you avoid the "I don't know" syndrome. Our clients' confidence in you increases as you are able to answer their basic questions. However, please don't pretend you know the answer or try to guess the answer when you are uncertain. If you are unsure of the correct information, refer the inquiry to your supervisor, or to a person more qualified to respond.

Outside Employment

What you do on your free time is your own business. However, if you are employed by Iacopi, Lenz and Company in a full-time position, Iacopi, Lenz and Company will expect that your position here is your primary employment. Any outside activity must not interfere with your ability to properly perform your job duties at Iacopi, Lenz and Company.

If you are thinking of taking on a second job, it would be wise to notify your supervisor immediately. He or she will thoroughly discuss this opportunity with you to make sure that it will not interfere with your job at Iacopi, Lenz and Company nor pose a conflict of interest.

Standards of Conduct

Whenever people gather together to achieve goals, some rules of conduct are needed to help everyone work together efficiently, effectively, and harmoniously. Some people have problems with "rules" and "authority figures," and past experience may have justified these thoughts and feelings; however, at Iacopi, Lenz and Company, we hold ourselves to a high standard of quality where the rules and authority figures simply assure that quality is maintained.

By accepting employment with us, you have a responsibility to Iacopi, Lenz and Company and to your fellow employees to adhere to certain rules of behavior and conduct. The purpose of these rules is not to restrict your rights, but rather to be certain that you understand what conduct is expected and necessary. When each person is aware that he or she can fully depend upon fellow workers to follow the rules of conduct, then our organization will be a better place to work for everyone.

Unacceptable Activities

Generally speaking, we expect each person to act in a mature and responsible way at all times. However, to avoid any possible confusion, some of the more obvious unacceptable activities are noted below. Your avoidance of these activities will be to your benefit as well as the benefit of Iacopi, Lenz and Company. If you have any questions concerning any work or safety rule, or any of the unacceptable activities listed, please see your supervisor for an explanation.

Occurrences of any of the following violations, because of their seriousness, may result in immediate dismissal without warning:

- * Willful violation of any company rule; any deliberate action that is extreme in nature and is obviously detrimental to Iacopi, Lenz and Company's efforts to operate profitably.
- * Willful violation of security rules or tampering with Iacopi, Lenz and Company security equipment or safety equipment.
- * Negligence or any careless action which endangers the life or safety of another person.
- * Being intoxicated or under the influence of controlled substance drugs while at work; use or possession or sale of controlled substance drugs in any quantity while on company premises except medications prescribed by a physician which does not impair work performance.
- * Unauthorized possession of dangerous or illegal firearms, weapons or explosives on company property or while on duty.
- * Engaging in criminal conduct or acts of violence, or making threats of violence toward anyone on company premises or when representing Iacopi, Lenz and Company; fighting, or horseplay or provoking a fight on company property, or negligent damage of property.
- * Insubordination or refusing to obey instructions properly issued by your supervisor pertaining to your work; refusal to help out on a special assignment.
- * Threatening, intimidating or coercing fellow employees on or off the premises -- at any time, for any purpose.
- * Engaging in an act of sabotage; willfully or with gross negligence causing the destruction or damage of company property, or the property of fellow employees, clients, suppliers, or visitors in any manner.
- * Theft of company property or the property of fellow employees; unauthorized possession or removal of any company property, including documents, from the premises without prior permission

from management; unauthorized use of company equipment or property for personal reasons; using company equipment for profit.

- * Dishonesty; willful falsification or misrepresentation on your application for employment or other work records; lying about sick or personal leave; falsifying reason for a leave of absence or other data requested by Iacopi, Lenz and Company; alteration of company records or other company documents.
- * Violating the non-disclosure agreement; giving confidential or proprietary Iacopi, Lenz and Company information to competitors or other organizations or to unauthorized Iacopi, Lenz and Company employees; working for a competing business while a Iacopi, Lenz and Company employee; breach of confidentiality of personnel information.
- * Malicious gossip and/or spreading rumors; engaging in behavior designed to create discord and lack of harmony; interfering with another employee on the job; willfully restricting work output or encouraging others to do the same; negativity (which brings down everyone around you).
- * Immoral conduct or indecency on company property.
- * Conducting a lottery or gambling on company premises.

Occurrences of any of the following activities, as well as violations of any Iacopi, Lenz and Company rules or policies, may be subject to disciplinary action, including possible immediate dismissal. This list is not all-inclusive and, notwithstanding this list, all employees remain employed "at will."

- * Unsatisfactory or careless work; failure to meet production or quality standards as explained to you by your supervisor; mistakes due to carelessness or failure to get necessary instructions.
- * Any act of harassment, sexual, racial or other; telling sexist or racial-type jokes; making racial or ethnic slurs.

- * Leaving work before the end of a workday or not being ready to work at the start of a workday without approval of your supervisor; stopping work before time specified for such purposes.
- * Excessive use of company telephone for personal calls.
- * Posting, removing or altering notices on any bulletin board on company property without permission of an officer of Iacopi, Lenz and Company.
- * Failure to report an absence or late arrival; excessive absence or lateness.
- * Obscene or abusive language toward any employee or client; indifference or rudeness towards a client or fellow employee; any disorderly/antagonistic conduct on company premises.
- * Failure to immediately report damage to, or an accident involving company equipment.

Disciplinary Actions

Unacceptable behavior which does not lead to immediate dismissal may be dealt with in the following manner:

- Verbal Warning
- First Written Warning
- Dismissal

Written warnings will include the reasons of dissatisfaction and any supporting evidence. You will have an opportunity to defend your actions and rebut the opinion of your supervisor at the time the warning is issued. Disciplinary actions may also include suspensions or other measures deemed appropriate to the circumstances.

All pertinent facts will be carefully reviewed, and the employee will be given a full opportunity to explain his or her conduct before any decision is reached. A Partner or another member of senior staff will give a second opinion concerning the unacceptable behavior before dismissal occurs.

Dismissal

Employment and compensation with Iacopi, Lenz and Company is "at will" in that they can be terminated with or without cause, and with or without notice, at any time, at the option of either Iacopi, Lenz and Company or yourself, except as otherwise provided by law.

If your performance is unsatisfactory due to lack of ability, failure to abide by Iacopi, Lenz and Company rules or failure to fulfill the requirements of your job, you will be notified of the problem. If satisfactory change does not occur, you may be dismissed. Some incidents may result in immediate dismissal.

COMPENSATION & PERFORMANCE:

Wage & Salary Policies

Iacopi, Lenz and Company has developed policies to insure wages and salaries are comparable to those of other employees with similar jobs at Iacopi, Lenz and Company or in our industry. Our wage and salary policy is designed to attract and retain the best-qualified people available.

To carry out this policy, we periodically compare our wage and salary policy with community rates for similar positions using appropriate published information from sources like statewide business organizations, local chambers of commerce, state and national organizations, various management reports, and various local, state and federal agencies.

Deductions From Paycheck (Mandatory)

Iacopi, Lenz and Company is required by law to make certain deductions from your paycheck each time one is prepared. Among these are your federal, state and local income taxes and your contribution to Social Security as required by law. These deductions will be itemized on your check stub. The amount of the deductions may depend on your earnings and on the information you furnish on your W-4 form regarding the number of dependents/exemptions you claim. Any change in name, address, telephone number, marital status or number of exemptions must be reported to your supervisor immediately to ensure proper credit for tax purposes. The W-2 form you receive for each year indicates precisely how much of your earnings were deducted for these purposes.

Any other mandatory deductions to be made from your paycheck, such as court-ordered attachments, will be explained whenever Iacopi, Lenz and Company is ordered to make such deductions. Some states may require other payroll deductions.

Error In Pay

Every effort is made to avoid errors in your paycheck. If you believe an error has been made, tell management immediately. The necessary steps will be taken to research the problem and to assure that any necessary correction is made properly and promptly.

Overtime Pay

From time to time, it may be necessary for you to perform overtime work in order to complete a job on time. All overtime must be approved in advance by your supervisor. When it is necessary to work overtime, you are expected to cooperate as a condition of your employment.

Overtime is not to be worked automatically without approval.

If you are a non-supervisory employee and you perform overtime work, you will be paid one and one-half (1-1/2) times your regular hourly wage for any time over forty (40) hours per week that you work. All supervisory employees will be paid straight time. If, during that week, you were away from the job because of a paid holiday, jury duty, vacation taken in single-day increments, or paid sick time, those hours not worked will be counted as hours worked for the purpose of computing eligibility for overtime pay.

Pay Cycle

We are paid on the 15th and the last day of the month. If the day falls on a Saturday or holiday, the checks will be disbursed on the last prior working day. If the day falls on a Sunday, the checks will be disbursed on the following Monday.

Termination

Iacopi, Lenz and Company hopes and expects that you will give at least two weeks notice in the event you intend to leave our employ. Any accrued but unused vacation time will be paid at the time of employment termination, as specified under "Vacations" in the "Benefits" section of this Manual.

Performance & Compensation Reviews

Performance Reviews

Your supervisor is continuously evaluating your job performance. Day-to-day interaction between you and your supervisor should give you a sense of how your supervisor perceives your performance.

However, to avoid haphazard or incomplete evaluations, Iacopi, Lenz and Company conducts a formal review once a year for each employee.

Performance reviews will be conducted annually on or about each employee's anniversary date. New employees may be reviewed more frequently. A review may also be conducted in the event of a promotion or change in duties and responsibilities.

During formal performance reviews, your supervisor will consider the following things, among others:

- * Attendance, initiative and effort
- * Knowledge of your work
- * Attitude and willingness
- * The quality and quantity of your work
- * The conditions under which you work

The primary reason for performance reviews is to identify your strengths and weaknesses in order to reinforce your good habits and develop ways to improve in your weaker areas. This review also serves to make you aware of and to document how your job performance compares to the goals and description of your job. This is a good time to discuss your interests and future goals. Your supervisor is interested in helping you to progress and grow in order to achieve personal as well as work-related goals -- perhaps he or she can recommend further training or additional opportunities for you.

In addition to individual job performance reviews, Iacopi, Lenz and Company periodically conducts a review of job descriptions to insure that we are fully aware of any changes in the duties and responsibilities of each position and those changes are recognized and adequately compensated.

Compensation Reviews

Wage and salary increases are based on merit alone, not length-of-service or the cost-of-living. Having your compensation reviewed does not necessarily mean that you will be given an increase.

Iacopi, Lenz and Company conducts compensation reviews annually on or about each employee's anniversary date, following their performance review. Any wage or salary increases will appear in the pay period ending after the dates they are granted. Wage and salary increases may be retroactive in the case of late reviews, at the discretion of the Partners.

Work Schedule

Absence Or Lateness

From time to time, it may be necessary for you to be absent from work. Iacopi, Lenz and Company is aware that emergencies, illnesses, or pressing personal business that cannot be scheduled outside your work hours may arise. Sick days and overtime exchange categories have been provided for this purpose.

If you are unable to report to work, or if you will arrive late, please contact your supervisor immediately. If you know in advance that you will need to be absent, you are required to request this time off directly from your supervisor. He or she will determine when will be the most suitable time for you to be absent from your work.

When you call in to inform Iacopi, Lenz and Company of an unexpected absence or late arrival, ask for your supervisor directly. For late arrivals, please indicate when you expect to arrive for work. Notifying the receptionist or a fellow-employee is not sufficient. If you are unable to call in yourself because of an illness, emergency or for some other reason, be sure to have someone call on your behalf. If your supervisor is not available when you call, you may leave the information with another supervisor.

Absence from work for three (3) consecutive days without notifying your supervisor or the personnel administrator will be considered a voluntary resignation.

Attendance

Be aware that "excessive" time off could lead to disciplinary action.

Breaks / Rest Periods

Rest breaks are allowed on an informal basis for ten minutes each morning and afternoon.

Excessive Absenteeism Or Lateness

In general, five (5) absences in a 90-day period, or a consistent pattern of absence, will be considered excessive, and the reasons for the absences may come under question. Tardiness or leaving early is as detrimental to Iacopi, Lenz and Company as an absence. Three (3) such incidents in a 90-day period will be considered a "tardiness pattern" and will carry the same weight as an absence. Other factors, like the degree of lateness, may be considered.

Be aware that excessive absenteeism, lateness or leaving early may lead to disciplinary action, including possible dismissal.

Lunch Period

If you work longer than four (4) hours, you will be given an unpaid lunch period. The lunch period is scheduled from 12:00 noon to 1:00 p.m. Adjustments can be made depending on the needs of the telephones and reception area.

Lunch Room Facility

For your convenience and comfort, Iacopi, Lenz and Company provides a lunch room equipped with ample seating, microwave oven and a refrigerator for employees who want to bring their lunch from home. This area is for everyone's use. It is your responsibility to do your share in keeping this facility clean and sanitary. Please clean up after yourself.

It is the policy of our office to make coffee, tea, hot chocolate, and soft drinks available to the clients and employees at no charge. When clients are greeted, always ask them if they would like something to drink.

Soft drinks are also available to employees to be consumed at their work stations. They are not to be taken out of the office at lunch time or at 5:00 p.m.

Record Of Absence Or Lateness

If you are absent because of illness for three (3) or more successive days, your supervisor may request that you submit written documentation from your doctor. If you are absent five (5) or more days because of illness, you may be required to provide written documentation from a doctor that you are able to resume normal work duties before you will be allowed to return to work. You will be responsible for any charges made by your doctor for this documentation.

Your supervisor will make a note of any absence or lateness, and the reason, in your personnel file. Your attendance record will be considered when evaluating requests for promotions, transfers, leaves of absence, and approved time off, as well as scheduling layoffs, etc.

BENEFITS:

The Benefits Package

In addition to receiving an equitable salary and having an equal opportunity for professional development and advancement, you may be eligible to enjoy other benefits which will enhance your job satisfaction. We are certain that you will agree that the benefits program described in this Manual represents a very large investment by Iacopi, Lenz and Company, and we trust that you will avoid abusing any of the program's benefits.

A good benefits program is a solid investment in Iacopi, Lenz and Company and its employees. It not only insures the loyalty of long-time capable employees, it also helps to attract talented newcomers who can help Iacopi, Lenz and Company grow. Iacopi, Lenz and Company will periodically review the benefits program and will make modifications as appropriate to the company's condition.

Eligibility For Benefits

If you are a full-time employee, you will enjoy all of the benefits described in this manual as soon as you meet the eligibility requirements for each particular benefit.

If you are a part-time employee, you will enjoy only those benefits which are required by law to be afforded to you, provided that you meet the minimum requirements set forth by law and in the benefit plan(s).

No benefits are available to you during your Introductory Period, except as otherwise provided by law.

Note: See "Introductory Period" in the "Employment" section of this Manual for further information.

Temporary employees are not eligible for benefits.

Holidays

All full-time employees are eligible for holiday pay. (See "Vacations" section for holiday pay for part-time employees).

You are not eligible to receive holiday pay during your Introductory Period. Nor are you eligible to receive holiday pay if you are a part-time employee or a temporary employee.

Recognized Holidays

The following holidays are recognized by Iacopi, Lenz and Company as paid holidays:

- Christmas Eve (afternoon)
- Christmas Day
- Independence Day
- Labor Day

- Bob Brown Memorial Day (Friday proceeding Memorial Day)...Bob was a key team member at Iacopi, Lenz and Company for many years. We miss him deeply. He passed in 1993. We honor him each year with a day off to remember his kindness and dedication to our firm and remind ourselves there is more to life than Iacopi, Lenz and Company...so you get a day off in his memory to relax
- Memorial Day
- New Year's Day
- Thanksgiving Day
- The Friday following Thanksgiving Day
- April 16th

Holiday Policies

If a holiday occurs during your scheduled vacation, you are permitted to take an extra day of vacation.

In order to qualify for holiday pay, you must work the scheduled workday immediately before and after the holiday. Only excused absences will be considered exceptions to this policy. You are not eligible to receive holiday pay when you are on a leave of absence.

Vacations

Vacation is a time for you to rest, relax, and pursue special interests. Iacopi, Lenz and Company has provided paid vacation as one of the many ways in which we show our appreciation for your loyalty and continued service.

Full-time and part-time employees are eligible for paid vacation. You are not eligible for paid vacation during your Introductory Period. Nor are you eligible for paid vacation if you are a temporary employee.

Amount Of Vacation

Full-time employees are eligible to accrue vacation for each calendar month of service from the completion date of their Introductory Period. The vacation accrual rate is based on your length of employment, as follows:

Years Of Employment	Monthly Accrual Rate (In Hours)	Total Accrual Per Year (In Days)
One through three	6.66	10
Four through ten	10.00	15
Over ten	13.33	20

Part-time employees (working less than 2,080 hours per year) will accrue vacation time according to the number of hours worked in the preceding calendar year. Since vacation time is earned after the time is worked, your total hours worked will be considered and divided by the total hours in a year (2,080) to calculate a percent. For instance, if you work 1,000 hours per year, that number is divided by 2,080 and the resulting percentage of total hours worked will be 48%. You will be entitled to 48% of total vacation time.

For example, after one year of employment, you were entitled to two weeks of vacation (or 80 hours). If you are part-time, such as working 48% of the time, you will be entitled to 80 hours x 48%, which would equal 38.4 hours of vacation time earned. This would also be the case for sick time, holiday pay, etc.

Vacation Policies

Every effort will be made to grant you your vacation at the time you desire. However, vacations cannot interfere with the Company's operation and therefore must be approved by your supervisor at least one (1) month in advance.

Vacation time cannot be taken during the period January 1st through April 15th without partner approval.

If you are on an approved leave of absence for less than thirty (30) days, your vacation eligibility will not be affected; should the leave extend beyond thirty (30) days, vacation time will not continue to accrue.

If a company-paid holiday falls during your scheduled vacation period, you will receive an additional day of vacation or holiday pay, whichever you prefer.

Accumulation Rights

Vacation time may not be carried over and accumulated in subsequent calendar years. Exceptions to this policy may be made in unusual circumstances, each case to be considered separately by management.

Payment In Lieu Of Vacation

The purpose of a vacation is to provide you with a time to rest and relax; therefore, no additional wages or salary will be paid to you in lieu of a vacation unless advance approval in writing is granted by management. If payment in lieu of vacation is approved, one (1) week of vacation is equivalent to a regular scheduled work week at your basic straight time hourly rate.

Other Paid Leaves

CPA Exam

Staff accountants will be allowed three days off to sit for the CPA exam for their first sitting. After the first exam, comp. time or vacation time must be used in order to receive time off with pay.

Funeral (Bereavement) Leave

You are entitled to take up to three (3) workdays with pay to attend the funeral and take care of personal matters related to the death of a member of your immediate family. (A parent, spouse, spouse's parent, child, spouse's child by a former marriage, brother or sister.) One (1) day of paid funeral leave will be granted in the case of the death of a grandparent, your spouse's grandparent or sibling, or any member of your extended family living in your home. Only regular full-time employees are eligible for paid funeral leave.

Jury Duty

It is your civic duty as a citizen to report for jury duty whenever called. If you are called for jury duty, we will permit you to take the necessary time off and we wish to help you avoid any financial loss because of such service. If you have completed

your Introductory Period, Iacopi, Lenz and Company will reimburse you for the difference between your jury pay and your regular pay, not to exceed eight (8) hours per day, for a maximum of three (3) business days.

You must notify your supervisor within forty-eight (48) hours of receipt of the jury summons.

On any day or half-day you are not required to serve, you will be expected to return to work. In order to receive jury duty pay, you must present a statement of jury service and pay to your supervisor. This document is issued by the court.

Sick Leave

Sick leave with pay will be allowed as follows:

- A) One day after sixty (60) days of full-time employment; one additional day after each additional full month of full-time employment up to a maximum of ten (10) sick leave days. Unused sick leave may be accumulated to a maximum of ten (10) days.
- B) Ten (10) days after one full year of full-time employment during each calendar year thereafter on a non-cumulative basis; provided, however, that an employee must work full-time for one full month between illnesses in order to accumulate any additional sick leave.

Unused sick leave cannot be converted into cash compensation.

Sick leave may be used for the purpose of visiting doctors, dentists or other practitioners in their offices. This time may also be used for tending to a serious illness suffered by a member of your immediate family, in the event the illness requires your personal time and attention. For purposes of this section, immediate family includes spouse, child, parent, or sibling living in your home. If another person can attend to the needs of an ill family member, you are expected to fulfill your duties as an employee of Iacopi, Lenz and Company.

Iacopi, Lenz and Company may request "proof-of-illness" and may also use a company-appointed physician to examine the employee.

If you are required to take a disability leave of absence, any accrued sick leave will be paid at the time the leave commences; should the leave extend beyond thirty (30) days, sick leave will not continue to accrue.

If you are on an approved leave of absence for less than thirty (30) days, your sick leave eligibility will not be affected; should the leave extend beyond thirty (30) calendar days, sick leave time will not continue to accrue.

In the event of an illness or injury covered by workers' compensation, this sick leave policy will not apply, but will defer to state statutes.

Unpaid Leaves of Absence

Occasionally, for medical, personal, or other reasons, you may need to be temporarily released from the duties of your job with Iacopi, Lenz and Company, but may not wish to submit your resignation. Under certain circumstances, you may be eligible for an unpaid leave of absence. An unpaid leave of absence may be granted for a minimum of thirty (30) days and a maximum of six (6) months.

You must apply in writing for an unpaid leave of absence, setting forth the reason for the leave, the date on which you wish the leave to begin and the date on which you will return to active employment with Iacopi, Lenz and Company. Submit your application to your supervisor, who will bring your request before the appropriate members of management for approval.

A leave will be granted only when operating conditions at Iacopi, Lenz and Company permit. The needs of Iacopi, Lenz and Company will determine the number of employees allowed out on unpaid leave at any one time.

You must adhere to all the requirements set forth in the following sections. Failure to do so may result in alterations of your employment status or termination of your employment with Iacopi, Lenz and Company.

Disability (Including Pregnancy) Leave Of Absence

Iacopi, Lenz and Company may grant an unpaid leave of absence for illness, disability or pregnancy. To request a disability leave of absence from your supervisor, you should submit, or have someone submit for you, a statement of ill health or disability from your doctor. (Pregnancy is treated, for the purposes of policy, the same as an illness or disability.) An approved disability leave may be

granted for up to ninety (90) days. If necessary, you may request extensions in thirty (30) day increments for a maximum of one (1) year. Whenever possible, you are required to give as much notice as possible of your pending need for a disability leave of absence.

In the case of pregnancy, please inform your supervisor as soon as possible of the date you and your doctor anticipate that you will begin your leave. Your job status will be protected to the extent that we will make every effort to allow you to return to your former work, or similar work if available, for which you may be qualified.

At the time the disability leave begins, any accrued personal leave or sick leave will be paid. Vacation time previously earned (but not used) at that time will also be paid if the employee so desires. These benefits do not continue to accrue during a leave of more than thirty (30) calendar days. This policy applies to all employees. Your group insurance booklet should be reviewed to determine your insurance coverage during a leave of absence.

Employees who must remain away from work for more than the period of time allowed above will be considered terminated from employment. They are welcome to re-apply subject to Iacopi, Lenz and Company's usual hiring policies.

Employees who develop an illness or physical condition which requires medical treatment or restrictions and precautions as to their health will be required to submit a physician's statement. This statement must give approval that continued full-time employment in their present position will not jeopardize their health or the safety of others, in the event they continue to work. A similar statement is required upon return from a disability leave.

Should your attendance or job performance suffer during the period preceding and/or following a disability leave, we will accommodate you to the extent provided by law. We are under no obligation to reduce or alter your work load, or to assign fewer than the usual hours of work.

Educational Leave Of Absence

An educational leave of absence may be approved if the desired curriculum is of mutual benefit to you and to Iacopi, Lenz and Company. Apply in the same manner as you would for a personal leave of absence.

Election Day

We encourage you to exercise your voting privileges in local, state, and national elections. However, since the polls are open for long periods, you are encouraged to vote before or after regular working hours. If it should be necessary, you may take up to two hours leave from work to vote in a governmental election or referendum. You will be expected to notify your supervisor at least one week in advance. You will not be paid for such time. Personal leave time, if available, may be used for this purpose.

Military Leave Of Absence

If you are a full-time employee and are inducted into the U.S. Armed Forces, you will be eligible for re-employment after completing military service, provided:

1. You show your orders to your supervisor as soon as you receive them.
2. You satisfactorily complete your active duty service.
3. You enter the military service directly from your employment with Iacopi, Lenz and Company.
4. You apply for and are available for re-employment within ninety (90) days after discharge from active duty. If you are returning from up to six (6) months active duty for training, you must apply within a reasonable time (usually thirty (30) days) after discharge.

Military Reserves Or National Guard Leave Of Absence

Employees who serve in U. S. military organizations or state militia groups may take the necessary time off without pay to fulfill this obligation, and will retain all of their legal rights for continued employment under existing laws. These employees may apply accrued personal leave and unused earned vacation time to the leave if they wish; however, they are not obliged to do so.

You are expected to notify your supervisor as soon as you are aware of the dates you will be on duty so that arrangements can be made for replacement during this absence.

Personal Leave Of Absence

In very special circumstances, Iacopi, Lenz and Company may grant a leave for a personal reason, but never for taking employment elsewhere or going into business for yourself. You should request an unpaid personal leave of absence from your supervisor. A personal leave of absence must not interfere with the operations of your department or Iacopi, Lenz and Company. Your supervisor will submit your request to the appropriate member of management for final approval.

A personal leave of absence may be granted for up to thirty (30) days. If your leave is extended for more than thirty (30) days, vacation and other benefits will no longer continue to accrue. Consult your group insurance booklet to determine your insurance coverage during a leave of absence. Failure to return from a leave at the time agreed will result in termination of employment.

Returning From A Leave Of Absence

You must notify Iacopi, Lenz and Company at least fifteen (15) days prior to your expected return date, that you intend to return from a leave of absence. When you return, you will be placed on your regular job if such position remains and is available. If Iacopi, Lenz and Company has had to eliminate or fill your position while you were on leave, you will be assigned to an open position for which you are properly qualified. If no such position exists, you will be placed on layoff status.

If you don't return from your leave of absence on the day indicated in your original application or in any approved extension, or within three (3) days of release by your doctor if you have been on a disability leave of absence, you will be considered to have voluntarily resigned from employment with Iacopi, Lenz and Company as of the day on which you began your leave of absence.

If you have been on a disability leave of absence, you will be required to submit a statement from your doctor indicating that you are fit to return to your normal duties. You will receive seniority credit for the time that you have been on disability leave of absence.

If you have been on a military leave of absence, you will receive seniority credit for the time that you were on active military duty.

Accepting Other Employment Or Going Into Business While On Leave Of Absence

If you accept any employment or go into business while on a leave of absence from Iacopi, Lenz and Company, you will be considered to have voluntarily resigned from employment with Iacopi, Lenz and Company as of the day on which you began your leave of absence.

Insurance Premium Payment During Leaves Of Absence

Iacopi, Lenz and Company will continue to pay our share of insurance premiums for employee coverage and dependent coverage for a maximum of six (6) months while you are on a disability leave of absence. While you are on any other type of unpaid leave of absence from Iacopi, Lenz and Company, you will be responsible for paying the total premiums for your coverage and that of your dependents while on leave. Failure to do so may result in loss of coverage and possible refusal by the insurance carrier to allow your coverage to be reinstated.

Insurance Coverage

Group Insurance

Iacopi, Lenz and Company is interested in the health and well-being of both you and your family. A comprehensive health and life insurance program is available for you and your family. We provide group insurance underwritten by a national insurance carrier. After completion of 30 days, you become eligible for coverage. At that time, you may choose to accept the insurance coverages, or not.

The following benefits are provided, as defined and limited in the literature provided by our insurance company:

- * Medical Health Care Coverage
- * Dental Care Coverage
- * Dependents' Health Care Coverage Option
- * Health Savings Account (HSA)
- * Section 125 Cafeteria Plan
- * Group Term Life Insurance

If you choose insurance coverage, our insurance company provides a booklet describing your benefits; a copy of this will be given to you when you join the program.

We pay 100% of the premiums for insurance coverage on you. You pay 100% of the premiums for insurance coverage of your eligible dependents through payroll deduction.

Section 125 Cafeteria Plan

After 6 months of full-time employment, employees may elect to enter into our Cafeteria Plan. Cafeteria Plans offer employees choices among various benefits and cash, but do not tax the employee who chooses benefits in lieu of cash. An employee may choose to direct benefits into flexible spending accounts, such as: medical reimbursement and dependant child care payments.

Health / Dental Insurance

Today's many health insurance plans and options can be confusing and complicated. That is why Iacopi, Lenz and Company has taken the time to carefully review the coverages and plans available. We have selected the plan we feel provides the best coverage for our employees. Refer to the literature provided by our insurance company for details on your health/dental coverage.

Life Insurance

If you are a regular full-time employee of Iacopi, Lenz and Company, you are covered by our Group Life Insurance. This insurance is payable in the event of your death from any cause, at any time or place, while you are insured. Payment will be made in a lump-sum or in installments to the beneficiary, as designated by you. You may change your beneficiary whenever you wish by submitting the appropriate documents to your supervisor. Refer to the literature provided by our insurance company for details on your life insurance coverage.

Other Benefits

Annual Party Or Outing

Iacopi, Lenz and Company sponsors at least one annual get-together. Watch the bulletin board for details.

Profit Sharing Plan

All employees will be covered under the corporate profit sharing plan. Eligibility begins after one year of full-time employment. The vesting will be provided to you at the time you enter the plan. See Susan Lenz with questions.

401(K) Plan

After one year of employment, all employees will be eligible to contribute to their company managed 401(K) plan. The plan is a self-contributory, self-directed retirement account. See Susan Lenz for details.

OTHER POLICIES

Dress Code

Employees are expected to wear appropriate attire conducive to a professional office and successful operation of a business. Basically, a person should present a neat and clean image. We believe that you are what you wear...and your dress should reflect your image and professional success along with where you believe you are going. We believe that dressing for success brings it about.

Although it is not desired to establish strict clothing standards, if a supervisor believes certain dress is unacceptable for the office, their concern will discretely be brought to the attention of the individual and an agreeable solution reached. Examples of inappropriate attire may include: patched, worn or faded clothing, clothing with offensive designs or logos, outfits revealing excessive cleavage or tennis shoes. Denim is appropriate attire on Fridays.

Communications

Successful working conditions and relationships depend upon successful communication. Not only do you need to stay aware of changes in procedures,

policies and general information, you also need to communicate your ideas, suggestions, personal goals or problems as they affect your work.

In addition to the exchanges of information and expressions of ideas and attitudes which occur daily, make certain you are aware of and utilize all Iacopi, Lenz and Company methods of communication, including this Employee Manual, bulletin boards, discussions with your supervisor, memoranda, staff meetings, newsletters, training sessions, etc.

You will receive other information booklets, such as your insurance booklets, from time to time. You may take these booklets home so that your family may know more about your job and your benefits.

In addition, you may receive letters from Iacopi, Lenz and Company. There is no regular schedule for distribution of this information. The function of each letter is to provide you and your family with interesting news and helpful information which will keep you up-to-date on the events here at Iacopi, Lenz and Company. Tami Louie prepares a monthly newsletter which is distributed to all employees. If you have any information you would like included, please see Tami.

Contributions

Iacopi, Lenz and Company makes donations to worthwhile local charities, schools and colleges in its own name.

The general rule is that the cause must be for the good of the entire community. All decisions concerning contributions are made by a partner of Iacopi, Lenz and Company. Iacopi, Lenz and Company does not exceed its budgeted allowance for contributions.

Please make others aware of this policy should you be asked to solicit Iacopi, Lenz and Company for contributions which don't meet these standards.

Conversion Privileges

At your exit interview or upon dismissal, you will learn how you can continue your insurance coverage and any other benefits you currently enjoy as an employee that are eligible of continuation.

Exit Interviews

In instances where an employee voluntarily leaves our employ, Iacopi, Lenz and Company management would like to discuss your reasons for leaving and any other impressions that you may have about Iacopi, Lenz and Company. If you decide to leave, you will be asked to grant us the privilege of an exit interview. During the exit interview, you can express yourself freely. It is hoped that this exit interview will help us part friends, as well as provide insights into possible improvements. All information will be kept strictly confidential and will in no way affect any reference information that Iacopi, Lenz and Company management will provide another employer about you.

Expense Reimbursement

You must have your supervisor's written authorization prior to incurring an expense on behalf of Iacopi, Lenz and Company. To be reimbursed for all authorized expenses, you must submit an expense report / voucher accompanied by receipts and approved by your supervisor. Please submit your expense report / voucher each week, as you incur authorized reimbursable expenses.

If you are asked to conduct company business using your personal vehicle, you will be reimbursed at the rate of \$0.50 per mile. Please submit this expense on an expense voucher.

Grievances & Suggestions

An efficient, successful operation and satisfied employees go hand in hand. Employee grievances/suggestions are of concern to Iacopi, Lenz and Company, regardless of whether the problems or ideas are large or small.

In order to provide for prompt and efficient evaluation of and response to grievances/suggestions, Iacopi, Lenz and Company has established a formal Grievance/Suggestion Procedure for all employees. It will always be Iacopi, Lenz and Company's policy to give full consideration to every employee's opinion. There will be no discrimination against or toward anyone for his or her part in presenting grievances/suggestions.

Under this policy, a grievance is defined as any event, condition, rule, or practice which the employee believes violates his or her civil rights, treats him or her unfairly, or causes him or her any degree of unpleasantness or unhappiness on the

job. This covers a wide range of circumstances, everything from the workplace, the environment, and other working conditions to policies or practices which interfere with or hinder his or her performance. A grievance may also deal with an attitude, a statement, or an opinion held by a supervisor or a fellow employee.

Talking things over usually helps. Communication is good medicine all around. When you have a grievance or other problem, the person you report to is the person to see first. If this does not settle the matter, you are entitled to go to his or her immediate supervisor to see what can be done. Please, never leave your work area without notifying your supervisor first.

The Grievance/Suggestion Procedure is as follows:

1. See Your Supervisor First.

If there is anything bothering you, or if you have a suggestion, we would like to hear about it. If you feel that any working condition, policy, practice, or action by Iacopi, Lenz and Company or by any member of management is unjust, you should tell your supervisor about it and discuss the matter confidentially and in private with him or her. If you decide to do this, please stay in your workplace and contact your supervisor, or one of the other managers that may have been designated for you to contact, before leaving. Establish with your supervisor an appropriate time and place to discuss your concern. If for some reason your supervisor fails to offer you the opportunity to discuss the matter, or if the discussion does not lead to a satisfactory conclusion, then proceed to the next step.

2. Put It In Writing.

It makes a difference when you put your grievance/suggestion in writing -- understanding the situation and what you think the ideal condition should be, as well as some ideas for achieving your desired condition, will help your supervisor go to work for you. Ask your supervisor for a "Bright Idea" form to assist you with presenting your complaint or proposed solution to a problem or situation. Explain the present situation, the desired condition, and your proposed solution/suggestion. Submit this completed form to your supervisor.

If, after discussion with your supervisor, the situation remains unsettled, the matter should be referred to senior management. You may need to elaborate

your complaint or proposed solution by expanding on the "Bright Idea" form. Further describe the situation or problem, name any witnesses if applicable, and be sure to mention any times, dates, and places. Also, include a summary of your communications with your supervisor on the subject. Put this information into an envelope, seal it and either mail or deliver it to the immediate supervisor of your supervisor. (If you are in doubt as to who this individual is, contact the personnel administrator to find out.) Of course, your grievance/suggestion may not require all this information, but could be a brief statement of a minor complaint about a working condition or a simple cost-saving idea. Whatever it is, we want to know about it. An appropriate member of senior management will schedule a discussion with you.

3. Grievance/Suggestion Conference.

Your immediate supervisor will review the grievance/suggestion and call you in for a scheduled conference. This may, at his or her discretion, be with or without the presence of your immediate supervisor. At this conference, you should feel free to openly discuss your complaint and substantiate your reasons for feeling the way you do; the senior management member will consider your input and render a decision. In most cases, the matter will usually be resolved at this stage.

If you are still displeased with the decision rendered, you should bring the problem directly to the President. The problem will be discussed with all concerned and a final decision rendered. The President's decision will be binding on all.

The sole purpose of this Grievance/Suggestion Procedure is to give each employee and Iacopi, Lenz and Company a chance to clear up any problem, complaint, friction, or grievance and to evaluate employee suggestions. In order for this policy to work, each employee and each member of management must want it to work, and be willing to do whatever it takes to make it work.

Housekeeping

Neatness and good housekeeping are signs of efficiency. You are expected to keep your work area neat and orderly at all times -- it is a required safety precaution.

Easily accessible trash receptacles and recycling containers are located throughout the building. Please put all litter and recyclable materials in the appropriate receptacles and containers. Please don't put cigarettes out on the floor or throw ashes into any container not meant for that purpose. Always be aware of good health and safety standards, including fire and loss prevention.

Please report anything that needs repairing or replacing to your supervisor immediately.

Open Door Policy & Counseling

Normally, you will be expected to use the Grievances/Suggestions Procedure outlined earlier in this Manual to resolve a problem. However, if the problem or complaint is of a personal nature, or a very delicate matter, you may meet first with any member of management, including the President, to discuss it. He or she will decide if you should first discuss the problem with your immediate supervisor. If so, you will be directed to use the Grievances/Suggestions Procedure. If the complaint, suggestion, or question is of such a nature that resolution would be hampered by the Grievances/Suggestions Procedure, the management person you contact will take the appropriate action.

Parking Lot

Please keep in mind that the parking spaces adjacent to or in front of our building are for clients and visitors only. Remember to lock your car every day and park within the specified areas.

Property & Equipment Care

It is your responsibility to understand the machines you need to use to perform your duties. Good care of any machine that you use during the course of your employment, as well as the conservative use of supplies, will benefit you and Iacopi, Lenz and Company. If you find that a machine is not working properly or in any way appears unsafe, please notify management immediately so that repairs or adjustments may be made. Under no circumstances should you start or operate a

machine you deem unsafe, nor should you adjust or modify the safeguards provided.

Internet Use

Internet use is provided for firm business. Browsing of objectionable or offensive websites is prohibited. Iacopi, Lenz and Company has the right to monitor employees' Internet usage and/or email usage. Computer viruses can be transmitted through e-mail. Do not open e-mail attachments from senders unknown to you. Do not download or install programs without the approval of Bob Campbell, our computer consultant.

Resignation

While we hope both you and Iacopi, Lenz and Company will mutually benefit from your continued employment, we realize that it may become necessary for you to leave your job with Iacopi, Lenz and Company. If you anticipate having to resign your position with Iacopi, Lenz and Company, you are expected to notify your supervisor at least two (2) weeks in advance of the date that you must leave. Skilled secretarial positions and accountants are required to give sufficient notice to permit the hiring of a replacement. A minimum of four weeks is required.

Security

- * Know the location of all alarms and fire extinguishers, and familiarize yourself with the proper procedures for using them, should the need arise.
- * When you leave the premises, make sure all entrances are secure. If you are the last one in the building, please check all thermostats and arm the alarm system.

Substance Abuse

Iacopi, Lenz and Company is committed to providing its employees with a safe workplace and an atmosphere which allows them to protect assets placed in their care; Iacopi, Lenz and Company employees should not be subject to any safety threats from fellow workers. You are expected to be in suitable mental and physical condition while at work, allowing you to perform your job effectively and safely.

Whenever use or abuse of any mood altering substance (such as alcohol or other drugs) interferes with a safe workplace, appropriate action must be taken. Iacopi, Lenz and Company has no desire to intrude into its employees' personal lives. However, both on-the-job and off-the-job involvement with any mood altering substances can have an impact on our workplace and on Iacopi, Lenz and Company's ability to achieve its objectives of safety and security. Therefore, you are expected to report to the workplace with no mood altering substances in your body. While you may make your own lifestyle choices, Iacopi, Lenz and Company cannot accept the risk in the workplace which substance use or abuse may create. The possession, sale or use of mood altering substances at the workplace, or coming to work under the influence of such substances shall be a violation of safe work practices and will be subject to disciplinary action, including possible dismissal.

Time Keeping

All employees are required to account for his or her time each day. At the end of each day, the billable and non-billable time should be accounted for and the time should be balanced. Any questions with regard to time keeping should be directed to John Iacopi. Time is kept on the basis of a 50 minute hour. **Time must be input daily**. Failure to do so will result in monetary sanctions.

CORE VALUES

A summary of the Core Values we as a firm have adopted that we want to promote and encourage amongst our team players is provided here:

Deliver WOW through the service you provide...go the extra mile...be sure you visibly display this...be sure your clients are well taken care of and flooded with service,

Embrace and drive change...we are a growing firm and promote creativity and innovation...apply yourself,

Create fun and don't take yourself too seriously,

Be creative and open minded...have an attitude of open-mindedness...think outside the box...and read outside the box...act outside the box,

Pursue growth and learning opportunities...push yourself to the next level...this helps both the client, you and the firm,

Build open and honest relationships...you do this with communication...which is the key to strong teams moving in the same direction for the common good of the firm,

Get on the team and be a part of the family spirit we have created here. Since so much of our lives is spent at work, it only makes sense that we all work to create an atmosphere here worth coming to each day,

Do more for less. Money is not always the key to success. Sometimes solving the task at hand with limited or fewer resources brings about a greater sense of accomplishment and satisfaction for a “job well done”,

Be passionate and determined to accomplish your goals. Be focused,

Be humble...keep this in mind at all times. None of us know everything and can't do all projects on our own...accept help and know that others can always teach you something. Do not be closed-minded.

A Culture of Fun

We believe in hard work. We believe in client service. We believe in life...and want you to have one. This means that when you are here in the office we don't want you to feel you are placed in a dungeon. We promote smiles and laughter and a culture of fun and want you to look forward to being here each day and practicing your chosen profession in an atmosphere containing a relaxed mood and humor and a light atmosphere. We know why we are here. We work here...but we also don't take ourselves too seriously.

Firm Mission Statement

We have included our mission statement herein and ask that you consider adopting it in your professional career and tenure with our firm.

The Client Comes First....and is always right!

We harbor this concept and with few exceptions practice this philosophy. We quickly and fairly deal with clients who feel they were not treated with the respect due them. We make things right by our clients.

Empowerment

See your immediate supervisor to gain a good grasp on your client-contact responsibilities.

Goals

You will be asked to turn in your professional written goals to us in December each year for the following year.

Accomplishments

You will be asked to turn in your written accomplishments to us in December of each year for the year just concluded. We want you to list each and every item of accomplishment in your business achievements and let us here from you. Don't be bashful...incentive compensation is awarded in part on goal achievement.

Outside the Box reading...AND thinking

We encourage the concept of power-brainstorming sessions and "think tanks" to solve issues and assist our clients. THINK!

Time off....Time out

We believe that it is necessary that you get away in order to come back,

Projects

You will be from time to time assigned projects that will monopolize your time...plan these projects accordingly with your supervisors.

Your office/workstation

We believe our offices should reflect our professional image and status. Please maintain a clean professional office at all times. Clutter kills WOW!

Your Space

Your office is your inner-sanctum, for sure. We want you to be comfortable working in your space. For safety reasons, we can not allow burning candles at your work station. Soft background music is permitted provided it is not distracting other team members.

Fun time

We hope you will enjoy our firm lunches and functions with us all and we warmly welcome you to attend, network, laugh and have fun...breaks the tension and will relax you. We all need a break!

Smile

We promote a friendly and fresh environment at Iacopi and Lenz. Smiles for everyone is our philosophy...even in down periods there is something to smile about. Again...think positive...be positive.

New ideas and innovation

We want you to know that we view innovation as our most important product and service...be on the alert for ways to innovate at all times. We want your ideas!

Brainstorming

You will from time to time be included into a “brainstorming” group and are expected to be proactive in such “think tank” sessions. Embrace them!

Participation

Be active in our firm meetings and social endeavors. Don't stay “cooped up” in your room! Participate! You are welcome. Join in.

Billing and Collections policy

We produce our work in progress time to our producers by the 15th day of the month following the billing month. The billing is to be completed by the producer within one week and turned back in to our billing department by the 22nd of the month. Bills are to go out by the 29th of the month. We maintain a zero tolerance policy in abiding by this strict rule relative to our billings. Each producer is provided an accounts receivable report monthly and is expected to follow up on collections of delinquent accounts (30 days past due) and is held accountable for extending our firm's resources and credit to clients. Producers are to view the placement of our services with a "banker's eye" and be diligent in extending credit to all clients. We bill and collect promptly.

Homework

Our profession involves "lifelong learning"...from time to time you will be asked to read and make notes on varying topics. You can view this as homework and this is to be expected. I do various professional readings while traveling or vacationing.

Field trips

From time to time you will be asked to attend various client field trips for observations of business operations in motion, etc. Learn from these. Participate.

Stay in touch

Check your voicemail and e-mails when you are out of the office and on weekends for emergency communications

Culture of openness

We use an open door policy at our firm. Go to any of our principals with any issues at any time that you may have. We encourage our team members to speak up at all times.

Respect

This is something to give...and get. Remember that. We do not bash other team members here. We support and encourage each other at all times and follow the Golden Rule at Iacopi and Lenz.

And if you want to upset everyone in the office and see your compensation cut..... you need only establish a pattern of showing up late and leaving early! If you must be late to work we expect you make the time up after 5 PM in a visible manner so our team members here KNOW you have put the time back.

Three keys words to help you drive your success both at the office and in all facets of life

These key terms/words are: Thank you, please and I'm sorry.

We believe these three key words that will carry you very far at our firm...and in your chosen career and life as well.

A “job” or a career?

You can have either a job or a career with our firm. It is strictly your call. Going the extra mile is always noticed. You pretty much get out of Iacopi and Lenz what you put into it. We do not give away anything...we reward efforts and achievements.

Creativity

We encourage our people to think creatively and to think deeply. Think about the long term client relationship. Can I do this better? How? Figure things out...think things through. Create. Remember...no one wants average. Your rewards are tied to your creativity in large part.

Suggestions always welcomed

We invite your direct written input at all times.

EMPLOYEE TESTIMONIALS

Here are comments which our team members have added to our manual for your further knowledge about our firm and its members:

“While I was attending college, I remember reading “In Search of Excellence” by Tom Peters. I was working for a firm where you could only have one pen and pencil on your desk, could never leave 2 minutes early on a Friday afternoon and everything was very regimented. I dreamt of being employed by a firm where management appreciated and acknowledged a good job.

17 years ago I found that job... and SO much more. We have two owners who are SO incredible. I love telling friends, family and even strangers about all the blessings I have at work. My husband, who works for the government, tells me all the time how lucky I am to have such a great job and wonders if they would hire him! Friends are always amazed at the appreciation and generosity my bosses have.

I appreciate things like if I need a new computer or printer, or anything, all I have to do is ask. If I want to further my education, all I have to do is ask. This is a job I look forward to every day. I also appreciate working with such a high caliber of people. Whenever I have an issue or problem, there is a vast amount of knowledge to tap into with my co-workers. They never have the attitude of "just get the job done", it's an attitude of "get it done right". Being a relatively new tax preparer, my co-workers have patience to share their knowledge with me and I do appreciate that.

Because of the caliber of accountants we have in our firm, we attract great clients too. To me, one of the great perks for working for a firm such as this one is meeting all the wonderful clients and becoming friends with them as well. I know they enjoy working with our firm and they can see how happy we are as employees.

The reason I work as hard as I do is I follow by example. The employers would never ask me to do anything they would not do themselves. During tax season when days and weeks get long, everyone is here working hard and also trying to have fun too. We have had ping-pong and poker tournaments during tax season which lifts everyone's spirits and brings fun and good competition to the staff. We have a raffle on Fridays and it's always fun to see what everyone wins. We also have an annual “garage sale” with wonderful things to pick from. Our bosses do

everything they can to reward us for our contributions to the firm. Nothing goes unnoticed or unappreciated.

Christmas at our office is unbelievable! I always look forward to a hand-written note of appreciation from John, wonderful gifts from John, Susan and the staff as well. We always enjoy a great lunch and words of appreciation and encouragement for a new year from John & Susan. I think the biggest example of what great employers we have is there are 10 employees (out of 22 total) who have been employed for over 20 years! That says a lot in my book about loving where we work and who we work for”.

Shelley Crivello, EA

“I have been with Iacopi, Lenz & Co. a little over 6 years and it has been a fulfilling and challenging experience. I came with little experience and big hopes. Throughout the years at I&L, I have worked with many people that possess a wealth of knowledge which allowed me to learn and grow not only in professional capacities but also in interpersonal relationships. I&L really is like a family with many caring people who will go out of their way to help others. It is also a fun environment where employee relations are encouraged and family life outside of work is valued. My life at I&L has exceeded my expectations and I look forward to many more years to come.”

Sunny Williams, CPA

“I have been employed as a CPA for over 28 years, the last 21 of which have been spent with Iacopi, Lenz and Company. In addition to have been fortunate to work with bright, dedicated, and the caring professionals of this firm, I have enjoyed the numerous relationships I have developed and maintained with clients and professionals in other fields of work. Since no client is completely alike, my work primarily in the field of taxation and small business consulting has always brought me new challenges to assess and assist with my clients. That aspect has helped me grow and kept me interested in my profession.”

James J. Acosta, CPA

I have been a member of the Iacopi, Lenz & Company team for four years. The Firm is unlike anywhere else I have worked in the past. The work environment is one of hard work at the same time maintaining a light hearted and fun atmosphere. The various type of services that I work in range in broad scope from traditional assurance and tax services to a broader range of consulting services in business valuation and marital dissolution work. I am encouraged to broaden my work scope and as a result find that I am constantly challenged with new and interesting client work. It is a privilege and honor to work at Iacopi, Lenz & Company and I hope the Firm’s view is the same considering working with me.

Louis B. Machado, CPA, CVA

Iacopi, Lenz & Company has provided me with the opportunity to develop my knowledge of the accounting profession and grow as a person. John Iacopi has been an amazing teacher who included me in meetings and on phone conferences when I first entered the accounting profession. This time was invaluable to the learning process and is only one example of the interaction among those at Iacopi, Lenz & Company. The support and guidance provided by everyone in the firm from secretaries to partners cannot be matched elsewhere. I truly feel part of a team and know I can depend on others to be there when I need their assistance, both professionally and personally. Susan Lenz is an excellent role model as a successful professional working woman, who has taught me to balance the life of a professional, mother, wife and volunteer.

Kathleen M. Solari, CPA

The reason I chose Iacopi, Lenz & Company over a regional firm was all because of the people and the atmosphere of the office. Everyone is so talented in what they do and they all have a fun personality. Here at the office we're like one big family; we work hard and play even harder. The quality of attention and service given to the employees flows through to the client. If you truly want to know what it's like to be appreciated, then definitely join our firm, you won't regret it.

Myra Garcia, CPA
Joined 1/1/07

I'm still not sure how she found me. I wasn't looking for a new job; I didn't even have an up-to-date resume. Yet somehow, ten years ago, a headhunter from Sacramento called me and asked if I'd be willing to interview for a job in Stockton. I had no idea where Stockton was, but I thought I'd give it a shot. Ten years later, I'm sure thankful I answered that headhunter's phone call.

Despite 10 years of service, I rank 14th out of 17 CPA's in seniority. That right there tells you about the loyalty of our employees and speaks volumes of how well John and Susan treat us.

Iacopi, Lenz & Company has helped me broaden my skills by allowing me to work on many different types of engagements including tax planning and preparation, audit work, marital dissolution, business valuations, estate planning and many other types of engagements. At this firm you are not stuck doing the “same old” boring accounting work.

We are also encouraged to be creative and innovative. No matter your status with the Firm, your innovative ideas are always encouraged. We are always striving to step out of the typical CPA mode and offer our clients something they can’t get at other CPA firms.

Goals and accomplishments are also a big deal here at Iacopi, Lenz & Company. Your accomplishments, which John and Susan read at the end of each year, really allow you to “crow” about the year you’ve had and recap what value you added to the Firm. Your goals for the next year are also read over thoroughly by the Partners. Each employee discusses their goals with John and he encourages you to better yourself by striving for more than you think you can achieve.

I haven’t even mentioned all the fun things we do here at I&L. From tax season poker tournaments, ping-pong tournaments, lunches, chair massages and raffle prizes, John and Susan really try and make the office feel like home during a busy tax season.

It’s tough for a staff of over 20 people to always get along, and just like anywhere, we sometimes have our ups and downs, but at the end of the day, we are a big family, with a long history together and that is what makes Iacopi, Lenz & Company a special place to work.

Revo Somersille, CPA

I’ve worked at Iacopi, Lenz as a bookkeeper for a little over five years and have found it to be both a challenging and wonderful place to work. Challenging in that strong organizational skills, a responsible attitude, and always improving one’s skills are a must. Wonderful, because employees are empowered with the responsibility of keeping up with and tracking the work to be done for their clients and given the appropriate amount of freedom to decide what needs to be done and the best way to get it done. Being trusted with responsibility and successfully

getting things accomplished provides work satisfaction which is really important.

Patricia Melton
CPA candidate

I have worked with the Iacopi, Lenz & Company family for nineteen years. Motivated and inspired by the firm's leader, John Iacopi, I have learned to set goals, grow my client base, shower clients with service and at the same time work on self improvement and personal growth and inspire others to do the same. We work hard, but have fun doing it. Our hard work and dedication does not go unnoticed and is appreciated not only by our clients but by our leaders. Iacopi, Lenz & Company is my second family and I feel so fortunate to be a part of it.

Tami Louie, CPA

I have worked as a CPA at Iacopi, Lenz and Company for 20 years. Reflecting back, I think that the best part about working here is the flexible hours, the encouragement to achieve, and the sincere appreciation of each team member's contribution. Most of the employees have flexible work hours to accommodate their family's schedules, and to meet the seasonal demands. Others, including myself, pursued advanced degrees and managed to schedule work hours around class time. The firm trusts all of us to manage our time to complete assignments efficiently and to produce a quality product, and not necessarily during an 8:00 – 5:00 workday. The firm encouraged and supported my decision to attend law school and allowed me three weeks off in the middle of tax season to take the bar exam. Later I took a one-year sabbatical from accounting to work as an attorney in Las Vegas. It was an exciting place to work, but I can honestly say that working at Iacopi and Lenz is more enjoyable than working in Las Vegas.

Connie Logan, CPA

Working for Iacopi, Lenz and Company is like being part of a big, wonderful family. There is always someone to offer a helping hand when needed. John and Susan are the head of our working family and are always there for us with much love, support and guidance. We work hard, but also have a lot of fun. Iacopi, Lenz and Company is such a big part of who I am and I feel so very fortunate to work with so many wonderful people.

Kathy Morris-Marr, CPA

Iacopi, Lenz & Co is a company that values their employees. Employees are given the opportunity to expand their education. We are held to high performance expectations while Iacopi, Lenz and Company understands the value of family and allows flexibility to attend to family needs. The business of accounting may seem dull and boring, but Iacopi, Lenz and Company has a fun, creative and family oriented atmosphere.

Tom Lenz, Business Manager

When I started at Iacopi, Lenz & Company twelve and a half years ago I was fresh out of college and 22 years old and really nervous...as this was my first career position. My first day came and went, and I never looked back. As I sit here today and reflect on my tenure at this firm, I feel so lucky to be blessed with such a wonderful place to practice my chosen profession. I feel so fortunate to have remarkable employers in John Iacopi and Susan Lenz. They together make this office and work environment a place I want to be involved with and come to each day. I feel Iacopi, Lenz and Company is a place where you work really hard and the benefits are even bigger. The firm and all those in it functions truly as a family. We work hard together and we also find time to have fun...together.

Dina Marasigan, CPA

I have been a CPA with Iacopi, Lenz and Company since 1984. The firm has provided support and encouragement to allow me to grow and develop my own strengths. I have the freedom to manage my practice and serve my clients according to my own style and needs. The "family" at Iacopi, Lenz and Company provides support for all aspects of my life. The teamwork of excellent professionals has allowed all of us to be involved in challenging projects and achieve many great things. We have had the benefit of participating in many professional and personal development opportunities. The employee benefits and various unique social activities provided by the firm make Iacopi, Lenz and Company a special place to work.

Paula Frago, CPA

During my nearly 20 years working at Iacopi, Lenz I have learned a lot of things not only from John and Susan, but also from my very intelligent and talented co-workers. Much of what I've learned has been accounting and business related...but not everything. I've also learned how to be generous, to say thank you and please, to ask for what I want, to have fun (even when I'm working 14 hour days), to have a positive attitude, to balance work and family time and to accept life for the experience that it is.

Kathy J. Huff, CPA

I started at Iacopi, Lenz & Company after getting fed up with a previous public accounting firm, and deciding to pursue private accounting positions. It took a lot of thought on my part to agree to a temporary assignment with another public accounting firm, but I took the position two years ago, and have not looked back.

Iacopi and Lenz is different from my previous employers because they make a heartfelt effort to let their employees know that they matter as people. It is not just about the money (though that is definitely important), but the people matter too. They make you feel valued through Santa gifts at Christmas, and poker tournaments in our busiest time of the year. They go on group trips and encourage the people in the office to get to know each other. They have faith in their employees that the work will get

done, and they trust them to get it done, even if that means they are not working the traditional 8 to 5.

This last year they supported me completely when I took 3 months off to bond with my new daughter. They threw me a baby shower before I left and encouraged me to bring the baby in to introduce her around as soon as we were home from the hospital. They were even understanding and patient as I dealt with morning sickness and super tiredness during tax season. They have waited while I have struggled to find trustworthy childcare after my nanny disappeared at the last moment.

It is the little things like asking how my daughter was, and seeing that we had a great first Christmas that make Iacopi and Lenz different. It is encouraging me to try different avenues of work, and taking time to explain things I do not know (without censure) that makes it a joy to come in to work each day. It is assigning me exciting and different new projects that expand my horizons that made me look forward to returning to work after my maternity leave. And it is knowing that I can adjust my schedule to be available for my daughter (even during the busiest of times) that makes me breathe easier leaving her home each day.

Amber H. Bell, CPA

I joined Iacopi and Lenz ten years ago and immediately noticed the contrast of this progressive firm to my prior CPA firm. I am pleased to be a part of such an innovative, creative and client-caring firm. I have seen my career blossom and my knowledge base expand tremendously under the guidance of the firms' leaders and I continue to learn and grow each day at this firm. Opportunities abound here. I have been trained to spot many opportunities and network with others to grow my client base and my own income. I am pleased to be a part of such a progressive organization that indeed thinks outside the box and adds value to those we serve in so many ways.

James H. LaForest, CPA

Iacopi, Lenz & Company is a company full of opportunities. You have the

opportunity to indulge yourself with the experiences, influences and motivational expertise of all our family members, all the while in an atmosphere that is fun loving and caring. The prospects for growth are boundless as the firm projects an open-door policy to all. These standards are also reflected in the services that we provide to our clients. With these thoughts implemented and acted out daily it provides for an exceptional once in a lifetime working environment. I am thankful to be a 24 year member of the Iacopi, Lenz & Company family.

Stacey Rey, Adm. Assistant

Through the dedication and hard work of John Iacopi and Susan Lenz, Iacopi, Lenz & Company is an office where work and family come together. We work hard towards a common goal of providing excellent service to our clients, and it is appreciated. We give our time, assistance and friendship to each other, and a family atmosphere is created. I am grateful and fortunate to have spent the last 21 years working with such wonderful co-workers.

Mary Urman, Adm. Assistant

I have only been at Iacopi, Lenz and Company for a few short years but have enjoyed every minute of working with such a wonderful team of professionals. Previously I worked in the corporate world and feel blessed to now be employed with such an outstanding firm. In this day and age of mega corporations it is inspirational and rewarding to work with such a caring and considerate organization. John and Susan (as well as the entire staff) make me feel practically like I'm part of a family as compared to a tiny nameless insignificant person in an organization that has over grown.

Margery Santos, Adm. Assistant

“Teamwork and Positive Attitude”...are just a few of the many things that make Iacopi, Lenz & Company a great company and a great team to be a part of.

Lilliann McClung, Courier and Adm. Assistant

I have worked at Iacopi, Lenz & Co since September, 1980 with a two year break in 1989. I have seen the firm grow from 5 of us to its current size of 27 employees. From one CPA to 16. The biggest change over that time, other than hair color, length and thickness, has been the amazing utilization of technology in our business. Originally every tax return had to be hand written on computer input sheets and couriered out of town for computer processing. If you made a mistake or a client brought in additional information we had to send it out of town all over again. Today everything is at our finger tips; if a client wants alternative solutions, now we simply input into the computer at our desks and the return is recalculated. Our next step will be to be virtually “paperless”. I don’t know where technology will take us next but it will certainly make our work more effective and efficient.

The greatest strength of our office has always been its team/family atmosphere. Over almost 30 years together, we’ve worked hard to give our clients excellent service and make Iacopi Lenz and Co. a great place to work.

Michael S. Butler, CPA
Principal

I joined Iacopi, Lenz & Company in 1991 after working with a National CPA firm for over fourteen years. My goal in changing firms was to find a group of professionals who work well together in a local firm setting...and, I was able to achieve this when John & Susan asked me to become a part of the I & L family. My experiences at the National firm were invaluable; however, I wanted to be in an office that was managed locally and who better understood the needs and servicing of small and medium size clients such as mine...I & L definitely met my needs. Not only has my client-base grown while at I & L, but I have personally grown by gaining a tremendous amount of knowledge from the many services we provide

our clients. Our staff at I & L are a great support for each other both technically and as friends which creates a great work environment.

Michael D. Luis, CPA
Principal

I am proud and honored to be part of the Iacopi, Lenz & Company family. The individuals I have the pleasure of working with on a daily basis are incredible. They work extremely hard for our firm's clients to produce an excellent work product and also show compassion for all clients.

I'm also impressed by the community service our staff dedicates to local charities and educational institutions. As a firm, we are dedicated to giving back to our community.

Each day, I am thankful for the profession I have chosen and for having the opportunity to work with very talented professionals.

Susan Lenz, CPA
Principal

Iacopi and Lenz was formed on May 12, 1978 and has withstood the test of time. We pride ourselves with excellent client service, availability, creativity and innovative "outside the box" multi-specialty services that continue to enhance and grow our client's businesses. We exist to add value to the clients we serve....and creativity and innovation is the most important product we have to offer to our clients.

Susan Lenz and I have operated this firm from the standpoint of sharing our successes with our employees and the results are readily seen in our office: A stable, highly trained, motivated and loyal staff of team members who we are most proud of.

Make no mistake about it: We WORK at Iacopi and Lenz. However, WORK is not a prison sentence and we have FUN at it as well...and we all reap the harvest of our labors together. Just ask.

Come join us.

John Iacopi, CPA
Principal and Founder
