



EMPLOYEE HANDBOOK

DISCLAIMER
IMPORTANT NOTICE: PLEASE READ

THIS HANDBOOK IS NOT INTENDED TO CREATE, NOR IS IT TO BE CONSTRUED AS, AN EXPRESS OR IMPLIED CONTRACT OF EMPLOYMENT OR AGREEMENT OF ANY TYPE BETWEEN THE COMPANY AND YOU. THE EMPLOYMENT RELATIONSHIP BETWEEN THE COMPANY AND YOU IS “AT-WILL” WHICH MEANS IPLAY AMERICA CAN TERMINATE YOUR EMPLOYMENT AT ANY TIME FOR ANY OR NO REASON, WITH OR WITHOUT CAUSE AND WITH OR WITHOUT NOTICE. IF, AT ANY TIME DURING YOUR EMPLOYMENT WITH THE COMPANY, AN OWNER, SUPERVISOR, MANAGER OR SOMEONE ELSE MAKES AN ORAL OR WRITTEN STATEMENT THAT IS INCONSISTENT WITH ANY POLICY CONTAINED IN THIS HANDBOOK, THE HANDBOOK POLICY MAY GOVERN. ALSO, PLEASE KNOW THAT THE POLICIES CONTAINED IN THE HANDBOOK ARE ONLY GUIDELINES AND THE POLICIES CAN BE CHANGED AT ANY TIME WITH OR WITHOUT NOTICE. IN SUM, THIS HANDBOOK IS NOT TO BE CONSTRUED AS A CONTRACT OF EMPLOYMENT. NOTHING IN THIS STATEMEMENT IS INTENDED TO INTERFERE WITH, RESTRAIN, OR PREVENT CONCERTED ACTIVITY AS PROTECTED BY THE NATIONAL LABOR RELATIONS ACT. SUCH ACTIVITY INCLUDES EMPLOYEE COMMUNICATIONS REGARDING WAGES, HOURS OR OTHER TERMS OR CONDITIONS OF EMPLOYMENT. iPLAY AMERICA EMPLOYEES HAVE THE RIGHT TO ENGAGE IN OR REFRAIN FROM SUCH ACTIVITIES.

WELCOME TO iPlay AMERICA™

We're very happy to welcome you to iPlay America™. Thank you for joining us! All of us at the Company want you to feel that your association with us will be a mutually beneficial and pleasant one.

This Employee Handbook provides answers to most of the questions you may have about iPlay America's™ benefit programs, as well as the policies and procedures we abide by – the Company's responsibilities to you and your responsibilities to the Company. If anything is unclear, please discuss the matter with your manager. You are responsible for reading and understanding this Handbook, and performance evaluations will reflect your adherence to iPlay America's™ policies. In addition to clarifying your and our responsibilities, we hope this Handbook also gives you an indication of the Company's interest in the welfare of all that work here.

From time to time, the information included in our Employee Handbook may change. Every effort will be made to keep you informed through suitable lines of communication, including postings on the Company's bulletin boards and Internet as well as policy revisions sent directly to you in-house. However, there are times when the policies or benefits may change without notice to you. The information about policies contained in this Handbook are only guidelines and nothing contained in this Handbook is to be construed as a contract of employment or a contract of any policy.

The Handbook is a reference tool to assist you in better understanding what you can expect from working at the Company. You are encouraged to read the Handbook and the policies carefully, and retain this Handbook for future reference. The policies are subject to change at the sole discretion of The Company, so you may receive updated information from time to time concerning policy changes. If you have any questions regarding the policies, please ask your immediate Supervisor or manager.

I extend to you my personal best wishes for your success and happiness here at iPlay America™. I welcome you to our team and to the journey that we have to offer, and invite you to join us in the continuation of our Company's excellence, not only for today but for many years to come.

Sincerely,

Robert McDaid
Chief Executive Officer

EMPLOYMENT PRACTICES

ANTI-DISCRIMINATION, ANTI-HARASSMENT AND ANTI-BULLYING POLICIES

A. Equal Employment Opportunity

IPlay America™ is committed to ensuring that all current and prospective employees are given Equal Employment Opportunity and treatment. In order to provide equal employment and advancement opportunities to all individuals, employment decisions at the Company will be based upon merit, qualifications, and abilities. The Company complies with all applicable state and federal laws and does not discriminate in employment opportunities or practices on the basis of race, color, religion, sex, national origin, age, handicap, disability, ancestry, affectation or sexual orientation, sexual identity, genetic testing, marital status, familial status, hereditary cellular or blood trait, liability for service in the Armed Forces of the United States, or any other characteristic protected by law.

It is our intent and desire at the Company that equal employment opportunities will be provided in employment, recruitment, selection, compensation, benefits, promotion, demotion, layoff, termination and all other terms and conditions of employment.

If you believe that you are being discriminated against, you are urged to follow the Complaint Procedure outlined below. An employee bringing a complaint of discrimination will not suffer any reprisals. Retaliation is against the law and is against the Company's policy.

In addition to compliance with federal EEO statutes, The Company complies with applicable state and local laws governing nondiscrimination. This policy applies to all terms and conditions of employment, including but not limited to the following:

- Recruitment, hiring, placement, transfer, promotion, and demotion;
- Training, development, and educational assistance;
- Compensation and benefits;
- Educational, social, and recreational programs;
- Discipline;
- Termination of employment.

It is the firm policy of The Company to ensure that all persons receive equal employment opportunities solely on the basis of their skills, abilities, job-related qualifications, competence and job performance. Employment decisions, subject to the legitimate business requirements of The Company, are based solely on the individual's qualifications, merit, behavior and performance.

B. Harassment Policy

Sexual and other unlawful harassment is a violation of Title VII of the Civil Rights Act of 1964 (Title VII), as amended, as well as many state laws. Harassment based on a characteristic protected by law, such as race, color, ancestry, national origin, gender, sex, sexual orientation, gender identity, marital status, religion, age, disability, veteran status, or other characteristic protected by state or federal law, is prohibited.

It is iPlay America's policy to provide a work environment free of sexual and other harassment. To that end, harassment of iPlay America's employees by management, supervisors, coworkers, or nonemployees who are in the workplace is absolutely prohibited. Further, any retaliation against an individual who has complained about sexual or other harassment or retaliation against individuals for cooperating with an investigation of a harassment complaint is similarly unlawful and will not be tolerated. iPlay America will take all steps necessary to prevent and eliminate unlawful harassment.

Definition of Unlawful Harassment. "Unlawful harassment" is conduct that has the purpose or effect of creating an intimidating, hostile, or offensive work environment; has the purpose or effect of substantially and unreasonably interfering with an individual's work performance; or otherwise adversely affects an individual's employment opportunities because of the individual's membership in a protected class.

Unlawful harassment includes, but is not limited to, epithets; slurs; jokes; pranks; innuendo; comments; written or graphic material; stereotyping; or other threatening, hostile, or intimidating acts based on race, color, ancestry, national origin, gender, sex, sexual orientation, marital status, religion, age, disability, veteran status, or other characteristic protected by state or federal law.

Definition of Sexual Harassment. "Sexual harassment" is generally defined under both state and federal law as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature where:

- Submission to or rejection of such conduct is made either explicitly or implicitly a term or condition of any individual's employment or as a basis for employment decisions; or
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

Other sexually oriented conduct, whether intended or not, that is unwelcome and has the effect of creating a work environment that is hostile, offensive, intimidating, or humiliating to workers may also constitute sexual harassment.

While it is not possible to list all those additional circumstances that may constitute sexual harassment, the following are some examples of conduct that, if unwelcome,

may constitute sexual harassment depending on the totality of the circumstances, including the severity of the conduct and its pervasiveness:

- Unwanted sexual advances, whether they involve physical touching or not;
- Sexual epithets, jokes, written or oral references to sexual conduct, gossip regarding one's sex life, comments about an individual's body, comments about an individual's sexual activity, deficiencies, or prowess;
- Displaying sexually suggestive objects, pictures, or cartoons;
- Unwelcome leering, whistling, brushing up against the body, sexual gestures, or suggestive or insulting comments;
- Inquiries into one's sexual experiences; and
- Discussion of one's sexual activities.

C. Bullying Policy

The purpose of this policy is to communicate to all employees, including supervisors, managers and executives, that iPlay America, LLC., will not in any instance tolerate bullying behavior. Employees found in violation of this policy will be disciplined, up to and including termination.

iPlay America defines bullying as repeated, health-harming mistreatment of one or more people by one or more perpetrators. It is abusive conduct that includes:

- Threatening, humiliating or intimidating behaviors.
- Work interference/sabotage that prevents work from getting done.
- Verbal abuse.

Such behavior violates iPlay America's Code of Ethics, which clearly states that all employees will be treated with dignity and respect.

iPlay America considers the following types of behavior examples of bullying:

- Verbal bullying. Slandering, ridiculing or maligning a person or his or her family; persistent name-calling that is hurtful, insulting or humiliating; using a person as the butt of jokes; abusive and offensive remarks.
- Physical bullying. Pushing, shoving, kicking, poking, tripping, assault or threat of physical assault, damage to a person's work area or property.
- Gesture bullying. Nonverbal gestures that can convey threatening messages.
- Exclusion. Socially or physically excluding or disregarding a person in work-related activities.

In addition, the following examples may constitute or contribute to evidence of bullying in the workplace. These are examples and are not all-inclusive

- Using obscene or intimidating gestures.
- Not allowing the person to speak or express himself or herself (i.e., ignoring or interrupting).
- Personal insults and use of offensive nicknames.
- Constant criticism on matters unrelated or minimally related to the person's job performance or description.
- Repeatedly accusing someone of errors that cannot be documented.
- Deliberately interfering with mail and other communications.
- Spreading rumors and gossip regarding individuals.
- Encouraging others to disregard a supervisor's instructions.
- Manipulating the ability of someone to do his or her work (e.g., overloading, under loading, withholding information, setting deadlines that cannot be met, giving deliberately ambiguous instructions).
- Refusing reasonable requests for leave in the absence of work-related reasons not to grant leave.
- Unwanted physical contact, physical abuse or threats of abuse to an individual or an individual's property (defacing or marking up property).

Individuals who feel they have experienced bullying should report this to their supervisor or to Human Resources before the conduct becomes severe or pervasive. All employees are strongly encouraged to report any bullying conduct they experience or witness as soon as possible to allow iPlay America, to take appropriate action.

All employees should take special note that, as stated above, retaliation against an individual who has complained about sexual harassment or bullying and retaliation against individuals for cooperating with an investigation of sexual harassment or bullying complaint is unlawful and will not be tolerated at iPlay America.

D. Complaint Procedure

Any employee who believes he or she has been subject to or witnessed illegal discrimination or bullying, including sexual or other forms of unlawful harassment, is requested and encouraged to make a complaint. You may, but are not required to, complain first to the person you feel is discriminating against or harassing or bullying you. You may complain directly to your immediate supervisor or department manager, the HR director, or any other member of management with whom you feel comfortable bringing such a complaint. Similarly, if you observe acts of discrimination toward or harassment or bullying of another employee, you are requested and encouraged to report this to one of the individuals listed above.

No reprisal, retaliation, or other adverse action will be taken against an employee for making a complaint or report of discrimination or harassment or bullying or for assisting in the investigation of any such complaint or report. Any suspected retaliation or intimidation should be reported immediately to one of the persons identified above.

All complaints will be investigated promptly and, to the extent possible, with regard for confidentiality.

If the investigation confirms conduct contrary to this policy has occurred, iPlay America will take immediate, appropriate, corrective action, including discipline, up to and including immediate termination.

E. Disability Accommodations

The Company is committed to complying fully with the Americans with Disabilities Act (ADA) and the New Jersey Law Against Discrimination and ensuring equal opportunity in employment for qualified persons with disabilities.

All employment practices and activities are conducted on a non-discriminatory basis. Our hiring procedures have been reviewed and provide persons with disabilities meaningful employment opportunities. Pre-employment inquiries are made only regarding an applicant's ability to perform the duties of the position.

Reasonable accommodation is available to an employee with a disability in order to enable that person to perform the essential functions of the job. We make all employment decisions based on the merits of the situation in accordance with defined criteria, not the disability of the individual.

Qualified individuals with disabilities are entitled to equal pay and other forms of compensation (or changes in compensation) as well as job assignments, classifications, organizational structures, position descriptions, lines of progression, and seniority lists. We make leaves of all types available to all employees on an equal basis.

The Company is also committed to not discriminating against any qualified employee or applicant because the person is related to or associated with a person with a disability. The Company will follow any state or local law that provides individuals with disabilities greater protection than the ADA.

This policy is neither exhaustive nor exclusive. The Company is committed to taking all other actions necessary to ensure equal employment opportunity for persons with disabilities in accordance with the ADA and all other applicable federal, state, and local laws.

F. Immigration Law Compliance

The Company is committed to employing only United States citizens and aliens who are legally authorized to work in the United States. We also do not unlawfully discriminate on the basis of citizenship or national origin.

In order for us to comply with the Immigration Reform and Control Act of 1986, all new employees, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and provide documentation that establishes their identity and eligibility for employment. Former employees who are subsequently rehired must also complete an I-9 and provide appropriate documentation if 1) they have not completed an I-9 with the Company within the past three years, or 2) their previous I-9 is no longer valid or was not retained.

If you have questions or want more information on immigration law issues, you are encouraged to contact Human Resources. At the Company, you can raise questions or complaints about immigration law compliance without fear of reprisal.

EMPLOYMENT POLICIES

We believe that the work conditions, wages, and benefits we offer to the Company employees are competitive with those offered by other employers in this area and in this industry. If you have concerns about work conditions or compensation, you are strongly encouraged to voice these concerns openly and directly to your supervisor, manager or the Human Resources.

Our experience has shown that when employees deal openly and directly with management, the work environment can be excellent, communications can be clear, and attitudes can be positive. We believe that the Company amply demonstrates its commitment to employees by responding effectively to employee concerns.

A. Employee Classifications

Understanding the definitions of the employment classifications at the Company is important because your classification is one of the factors that determine your employment status and benefit eligibility. These classifications do not guarantee employment for any specified period of time. Since employment with the Company is based on mutual consent, either you or the Company has the right to terminate the employment relationship at will at any time, with or without cause or advance notice.

Depending upon your position and duties, you are designated as either NONEXEMPT or EXEMPT from federal and state overtime and minimum wage laws. EXEMPT employees (such as executives, administrators, professionals, and outside sales employees) are excluded from specific provisions of federal and state wage and hour laws. NONEXEMPT employees are entitled to overtime pay and a minimum hourly wage under the specific provisions of federal and state laws. Your EXEMPT or NONEXEMPT classification may be changed only with written

notification by the Company management.

In addition to the Exempt and Nonexempt categories, you also belong to one of the following employment categories:

FULL-TIME REGULAR employees are employees who are not in a temporary or orientation status and who are regularly scheduled to work 37 or more hours per week on a regular and continuous basis.

PART-TIME employees are employees who are not in a temporary or orientation status and who are regularly scheduled to work less than 37 hours per week. While part-time employees receive all legally mandated benefits (such as Social Security and workers' compensation insurance), they may be ineligible for other Company benefit programs.

Employment of Minors

In accordance with New Jersey and federal laws, the minimum age for employment of minors is sixteen (16) when school is in session and fourteen (14) when school is not in session. It is company policy that a minor needs to be at least 16 years of age to be employed. All minors between the ages of 16 and 18 must complete working papers (employment certificate) for presentation to iPlay America™ before he/she may be employed.

iPlay America™ welcomes minors as employees and will comply with the state and federal laws respecting minors' work hours, days of work and work assignments.

B. Open Communications Policy

We encourage an open and frank atmosphere in which any problem, complaint, suggestion or question is addressed quickly and efficiently. If there is anything about your job that is bothering you or you believe can be improved, let's talk about it. Please do not assume that we are aware of a problem.

Most of your concerns can be handled by your direct supervisor and we encourage you to give him/her the opportunity to do so.

If your supervisor is unable to adequately address your concerns, the supervisor will refer you to the person who can offer assistance. Sometimes, however, you may have a concern or question which you find difficult or that you feel uncomfortable discussing with your supervisor. In those cases, you are welcome to speak with any management team member or Human Resources. Each member of management takes a genuine interest in the concerns of our employees and is committed to the prompt resolution.

C. At-Will Employment

Employment with iPLAY AMERICA™ is “at-will.” This means that you may leave your employment with us at any time for any reason. Conversely, the Company also has the right to end your employment at any time, without cause and with or without notice.

No one other than an authorized manager of the Company may enter into an agreement for employment for a specific period of time or make any agreement contrary to the policy of at will employment. In addition, any such agreement must be in writing signed by an authorized manager of the Company.

E. Personnel Files

It is important that your personnel records be kept up-to-date and accurate to ensure that you receive all of your benefits. Should your address, number of dependents, telephone number, last name or similar personal information change, please make sure that you immediately notify Human Resources.

At iPlay America, we maintain a personnel file on each employee that includes the job application and related hiring documents, training records, performance documentation, salary history, and other employment records. All medical information pertaining to employees is kept in a separate locked file to protect your confidential information.

Personnel files are the property of the Company. Because this information is highly confidential and we respect your privacy, only persons with a legitimate business reason will be allowed access to personnel files.

If you wish to see your personnel file, contact Human Resources. With reasonable advance notice, you may review your own personnel file in our offices and in the presence of a person authorized by the Company.

F. Employment Applications

The Company relies on the accuracy of the information provided on the employment application, as well as the accuracy of other data presented during the hiring process and employment. If there are any misrepresentations, falsifications, or material omissions in any of this information, we may exclude that applicant from further consideration. If the person was already hired, it could result in termination of employment. Certain positions within the company may require a criminal background check.

G. Performance Evaluations

All employees will receive annual performance reviews scheduled around the

employee's anniversary date or on the anniversary date of the employee's last Performance Evaluation. Salary increases are not automatic and such increases are awarded based on money available, as well as work performance, job knowledge, attendance and other factors reflected by your performance review. These factors reflect your overall contribution to the Company. Performance reviews may be completed out of sequence if your supervisor believes it is necessary or helpful to do so.

The best communications about job performance happens on an informal, day-to-day basis. You and your supervisor are strongly encouraged to talk about performance regularly. In addition, the Company wants to ensure that you and your supervisor have periodic performance discussions. These discussions give you both the opportunity to discuss job responsibilities and goals, encourage and recognize strengths, identify and correct any weaknesses, develop plans for dealing with any obstacles, and plan for the future.

H. Pay Deductions and Setoffs

The Company is legally required to make certain deductions from every employee's compensation. Among these deductions are federal, state, and local taxes, as appropriate. We are also legally required to deduct Social Security taxes on your earnings up to a maximum amount, which is called the Social Security "wage base." The Company contributes to your Social Security by matching the amount of Social Security taxes deducted from your compensation.

The Company offers programs and benefits to eligible employees beyond those required by law. You may voluntarily authorize deductions from your paycheck to cover your portion of the cost of these programs.

We may find it necessary to take "pay setoffs" from your paycheck. Pay setoffs are pay deductions taken by the Company, usually to help pay off a debt or obligation to us or to others.

If you have questions concerning why a deduction was made from your paycheck or how your paycheck is calculated, consult with your supervisor or Human Resources.

I. Work Schedules For Full Time Employees

The normal work schedule for full time non-exempt employees is 40 hours a week plus 60 minutes per day for lunch. Your supervisor will set your specific workweek and the beginning and ending times of each daily shift. Full time exempt employees are expected to work the number of hours necessary to provide quality service to our guests. It may be anticipated that exempt employees are expected to work more than 40 hours per week, depending upon the scheduled park activities and the exempt employee's specific responsibilities.

In some cases, we may offer flexible scheduling, or flextime, to allow employees to vary their starting and ending times each day within established limits. We make flextime possible if a mutually workable schedule can be negotiated with the supervisor involved. However, such issues as staffing needs, your performance, and the nature of your job will be considered before approval of flextime.

Full time hourly, employees are required to work 37 hours a week or more plus 30 minutes per day for lunch. The 30 minutes of meal time per day is not paid time.

J. Meal Periods

Employees younger than 18 years of age must take a full 30-minute break after five hours of continuous work. Your supervisor will schedule meal periods to accommodate operating requirements. During meal periods, you will be relieved of all work responsibilities and restrictions and will not be compensated for that time.

K. Attendance and Punctuality

As an employee of the Company, we expect you to be reliable and punctual by reporting for work on time and as scheduled. When you are absent, late or unable to work your scheduled hours, it places a burden on other employees and can impact productivity and service. In the rare instances when you cannot avoid being late or are unable to work as scheduled, you must personally notify your supervisor as soon as possible so that appropriate arrangements can be made.

Because unplanned absences can be disruptive to work, a poor attendance record, excessive lateness, inability to work scheduled hours or failure to report to your supervisor or other designated authority by telephone or other means absence, lateness or inability to work your scheduled hours may lead to disciplinary action, up to and including termination of employment.

L. Emergency Closings

There could be times when emergencies, such as severe weather, fires, power failures, or earthquakes, may disrupt our normal business operations. In extreme cases, these circumstances may require that we close the work facility. In the event of an emergency, company closure will be posted on our website www.iPlayAmerica.com under the Employment tab. It is the responsibility of employees to check the web site for closure information.

Any employee that does not obtain word of the Company's intention to close the facility and travels to iPlay America does so at their own risk. No time will be paid or other compensation made for the travel to and from iPlay America

We will make every effort to update the web site, however, cannot guarantee these updates due to power outages, etc.

In the event there is a weather situation which is severe but does not cause the closing of the facility, employees, who qualify for paid time off, will, at the discretion of the company, be permitted to use their paid time off as available, to leave early during the day, come in late or take the entire day off.

M. Attendance Records and Timekeeping

All hourly employees are required to use the time clock. Hourly employees must record the time work begins and ends, as well as the beginning and ending time of meal period. It is your responsibility to notify your supervisor if you do not take a break for any reason.

Altering, falsifying, and tampering with time records, or recording time on another employee's time record is prohibited and subject to disciplinary action, up to and including termination of employment.

Any errors in your timecard should be reported immediately to your manager, who will correct legitimate errors.

N. Attendance

Employees are expected to be at their workstation and ready to work at the beginning of their scheduled working day and after lunch periods. Employees should notify their supervisor as soon as possible when they know they will be unable to report to work or will be late.

An employee who fails to inform a supervisor prior to being absent or late, an employee who is absent or late without reasonable excuse, or an employee who is absent or late frequently for any reason is subject to disciplinary action, including termination.

An employee who is absent for three (3) work days without notifying his or her immediate supervisor will be considered to have voluntarily resigned his or her employment without notice.

A consistent pattern of questionable absences can be considered excessive, and may be cause for concern. In addition, excessive lateness or leaving early without letting your supervisor know will be considered a "lateness pattern" and may carry the same weight as an absence. Other factors, like the degree and reason for the lateness, will be taken into consideration, however, nothing in this section changes the at-will nature of employment and employment can be terminated at any time, with or without cause, and with or without notice.

O. Pay Cycle.

iPlay America has established a standard workweek during which the Company's business will be conducted. The workweek for payroll purposes begins at 12:01 a.m. Monday and ends at 12:00 midnight Sunday. Hours of work will vary based on the operational and business needs of the department or the Company. Your supervisor will inform you of the hours you are to work.

Your supervisor will explain your work schedule to you during orientation. This includes lunch periods, breaks, and shift schedules, etc.

P. Paycheck Distribution

You will receive your paycheck on a bi-weekly basis. Payment will be made every other Friday. If a payday falls on a holiday, payment will be made on the preceding workday. For hourly employees each check will cover time worked through the Sunday prior to the payday. For salaried employees, each pay check will cover time worked through the Sunday after the payday.

Paychecks can be pick up in the iLounge on payday.

Q. Direct Deposit

Direct deposit of your paycheck is encouraged. Please contact Human Resources for details.

R. Errors in Pay

Any discrepancies regarding paychecks should be brought to the attention of Human Resources immediately.

S. Overtime Pay

The Company may schedule mandatory overtime in order to meet business or guest needs. We will attempt to give you as much advance notice as possible, and we expect that all employees who are scheduled to work overtime will be at work, unless excused by their supervisor.

Overtime hours are calculated and paid in accordance with federal and state law. Overtime pay is based on actual hours worked. Time off or sick leave, vacation leave, holidays or any leave of absence will not be considered hours worked for purposes of calculating overtime. Additionally, all overtime must be pre-approved by your supervisor.

Non-Exempt employees are paid overtime at a rate of one and one-half times his/her normal hourly rate for all hours worked beyond 40 hours in any seven-

day workweek which begins at 12:01 a.m. Monday and ends at 12:00 midnight Sunday.

T. Deductions from Pay/Safe Harbor

The Company does not make improper deductions from the salaries of exempt employees and complies with the salary basis requirements of the Fair Labor Standards Act (FLSA). Employees classified as exempt from the overtime pay requirements of the FLSA will be notified of this classification at the time of hire or change in position.

Permitted deductions. The FLSA limits the types of deductions that may be made from the pay of an exempt employee. Deductions that are permitted include but are not limited to:

- Deductions that are required by law, e.g., income taxes;
- Deductions for employee benefits when authorized by the employee;
- Absence from work for one or more full days for personal reasons other than sickness or disability;
- Absence from work for one or more full days due to sickness or disability if the deduction is made in accordance with a bona fide plan, policy or practice of providing compensation for salary lost due to illness;
- Offset for amounts received as witness or jury fees, or for military pay; or
- Unpaid disciplinary suspensions of one or more full days imposed in good faith for workplace conduct rule infractions.

During the week an exempt employee begins working for the company or during the last week of employment, the employee will be paid on pro-rata basis for the actual days worked. In addition, an employee may be paid only for hours worked during a period when the employee is using unpaid leave under the Family and Medical Leave Act (FMLA),

Improper deductions. If an employee classified as exempt believes that an improper deduction has been taken from his or her pay, the employee should immediately report the deduction to the Human Resources Department. The report will be promptly investigated and if it is found that an improper deduction has been made, the company will reimburse the employee for the improper deduction.

U. Wage Garnishments

iPlay America will withhold any amount from your paycheck when required to do so by law or a court order.

iPlay America conforms to applicable laws and regulations relating to the garnishment of an employee's salary and will treat the matter as confidentially as possible. Payroll will process any garnishment notice received.

Any supervisor in receipt of a garnishment notice is to confidentially forward the notice to Payroll immediately.

Garnishment of your wages will not be taken into consideration when evaluating the employee's performance.

V. Changes in Employee Information

It is essential that you keep Human Resources informed of any changes regarding personal information that are of importance, such as your home address and telephone number. This information may be essential for many purposes, such as permitting you to receive important information at your home. Similarly, if your marital status or number of dependents changes, you may want to change the number of exemptions you claim for income tax withholding purposes and you may want to add or delete members of your family to the health/medical insurance plans.

Therefore, if any of the following items of information should change during your employment with iPlay America you must complete a Personnel Action Form and submit it to Human Resources with the new information:

1. Legal name
2. Address or phone number
3. Person to notify in case of emergency
4. Insurance beneficiaries
5. Driving record or status of driver's license, if you operate any Company vehicles
6. Military or draft status

If you wish to change your W-4 or NJ Employee's Withholding Allowance Certificate information you must complete a new W-4 form and/or NJ Employee's Withholding Allowance Certificate and submit it to Human Resources.

Any changes in citizenship/work permit number/resident number must be brought to Human Resources personally.

W. Employees Prohibited From Participation in iPlay America's Promotional and Operational Contests

To avoid any appearance of preferential treatment or unfair advantage, Employees are prohibited from participating in any Company sponsored contests or promotional challenges or competition. This policy applies to all employees both full-time, part-time, exempt and non-exempt. Additionally, Employees cannot direct

family members or friends to participate in such contests or promotional competitions on behalf of the Employee. Violation of this policy will result in disciplinary action up to and including termination. Employees should report anyone who they believe violated this policy.

X. Nepotism

iPlay America is committed to a policy of employment and advancement based on qualifications and merit and does not discriminate in favor of or in opposition to the employment of relatives.

Due to potential for perceived or actual conflicts, such as favoritism or personal conflicts from outside the work environment, which can be carried into the daily working relationship, iPlay America will hire or consider other employment actions concerning relatives of persons currently employed only if: a) candidates for employment will not be working directly for or supervising a relative, and b) candidates for employment will not occupy a position in the same line of authority in which employees can initiate or participate in decisions involving a direct benefit to the relative. Such decisions include hiring, retention, transfer, promotion, wages and leave requests.

This policy applies to all current employees and candidates for employment.

Definitions

“Family member” is defined as one of the following: relationships by blood—parent, child, grandparent, grandchild, brother, sister, uncle, aunt, nephew, niece and first cousin; and relationships by marriage—husband, wife (as defined by state law), step-parent, step-child, brother-in-law, sister-in-law, father-in-law, mother-in-law, son-in-law, daughter-in-law, half-brother, half-sister, uncle, aunt, nephew, niece, spouse/partner of any of the above and co-habituating couples or significant others.

Y. Employment of Relatives

iPlay America wants to ensure that company practices do not create situations such as conflict of interest or favoritism based on employment of relatives. This extends to practices that involve employee hiring, promotion and transfer. Close relatives, partners, those in a dating relationship or members of the same household are not permitted to be in positions that have a reporting responsibility to each other. Close relatives are defined as the following: husband, wife, father, mother, father-in-law, mother-in-law, grandfather, grandmother, son, son-in-law, daughter, daughter-in-law, uncle, aunt, nephew, niece, brother, sister, brother-in-law, sister, sister-in-law, step relatives and cousins. Individuals will not be hired or promoted into a position that would create a conflict in iPlay America’s policy. If employees begin a dating relationship or become relatives, partners or members of the same household, and one party is in a supervisory position, that person is required to inform management

and human resources of the relationship. The employees will have 30 days to resolve the situation on their own. After 30 days, if the employees have not yet resolved the situation on their own by means acceptable to iPlay America, such as a transfer or employment outside the company, the employees' supervisors will work with human resources (HR) to determine the most appropriate action for the specific situation. This may include transfer or, if necessary, termination of one of the employees. If there is a situation where an action of iPlay America such as reduction in force, results in an involuntary circumstance in which two relatives, partners or members of the same household may be reporting to each other, one of the employees will be reassigned within 30 days. During those 30 days, the supervisory employee will not have involvement or direct input in the employment decisions of the other employee. iPlay America reserves the right to apply this policy to situations where there is a conflict or the potential for conflict because of the relationship between employees, even if no direct reporting relationship or authority is involved. In these situations, iPlay America will reassign one of the employees within 30 days. Any exceptions to this policy must be approved by the department Manager and HR. Written justification for the exception must be submitted to HR prior to any employment decisions.

OPERATIONS STANDARDS OF CONDUCT

The Company will comply with all applicable laws and regulations. It is expected that all employees will conduct business in accordance with the letter, spirit, and intent of all relevant laws and refrain from any illegal, dishonest, or unethical conduct.

Compliance with the Company's policies regarding business ethics and conduct is the responsibility of every employee. Disregarding or failing to comply with these standards of business ethics and conduct could lead to disciplinary action, up to and including termination.

Key required components of your employment relationship include, but are not restricted to, the following:

- To make sure everyone is safe
- To act honestly and forthrightly in all matters.
- To respect the right of each of your fellow employees to work in an atmosphere free from any form of harassment.
- To provide full disclosure of all work-related matters to allow for proper evaluation.
- To keep confidential the Company's proprietary information and trade secrets, both during and subsequent to your employment relationship, in accordance with the non-disclosure agreement you sign with the Company.
- To perform all your duties in a reasonable and responsible manner and to act at all times in the best interests of the Company.

- In all dealings with Guests, visitors, investors, creditors, customers and advisors of the Company, to take all reasonable steps to avoid any conflict, perceived or actual, between your personal interest and the interests of the Company.
- To report to a supervisor any employee who violates any of the policies of the Company.
- To read and sign all policies related to identifying, documenting, and reporting any violation of Company policies and to attend trainings on the subject.

CODE OF EMPLOYEE CONDUCT WITH CHILD GUESTS

Employees must observe the following rules of conduct with respect to all children:

- Safety is always a first priority for all children and guests, as well as for the Employee.
- Employees must use only positive techniques of guidance with our child guests, including redirection, positive reinforcement, and encouragement, rather than competition, comparison, or criticism.
- Employees are expected to provide a positive role model by maintaining an attitude of loyalty, patience, courtesy, tact, and maturity with all guests, but especially with child guests.
- Absolutely no type of abuse will be tolerated, and any abuse is cause for immediate dismissal. The following are examples of abuse:
 - Physical abuse: striking, spanking, shaking, or slapping
 - Verbal abuse: humiliating, degrading, or threatening
 - Sexual abuse: touching or speaking inappropriately
 - Mental abuse: shaming, withholding kindness, or being cruel
 - Neglect: ignoring
- ◆ Employees must respond to children with respect and consideration and treat all children equally regardless of sex, race, religion, culture, economic level of the family, disability, or other diverse family background or personal characteristic.
- Employees must respect children's privacy, including their right to not be touched or looked at in ways that make them feel uncomfortable as well as

their right to set personal boundaries not only physically but also in terms of personal information.

- Profanity, inappropriate or demeaning jokes, sharing intimate details of one's personal life, and any kind of harassment in the presence of children, parents, or other employees are all prohibited.
- Employees must never leave a child unsupervised.
- To protect both our guests and our employees, employees should make the best effort not to be alone with a single child guest inside any room or other space where he or she cannot be clearly observed by others.
- Employees must not be alone outside with any child whom they have met at iPlay America. This includes babysitting, sleepovers, driving or riding in cars, and inviting children to their homes.

DISCIPLINARY ACTION

Your employment with iPlay America is "at-will." ("At-will" employment means, among other things, that an employer is not required to show cause for terminating an employee.) Nevertheless, the Company wants every employee to know in advance some of the specific areas that are considered by the Company to warrant disciplinary action up to and including termination. The Company's rules of conduct are set forth to provide all employees with some guidance in this area.

The following are some specific examples of occurrences that may result in immediate disciplinary action, up to and including termination. **These are examples only and are not all-inclusive.** Any violation of work standards and procedures or other conduct injurious to company security, personal safety, employee welfare, guest welfare, and/or iPlay America operations is prohibited.

- Willful violation of any Company rule; any deliberate action that is extreme in nature and is obviously detrimental to the Company's efforts to operate profitably.
- Willful violation of security or safety rules or failure to observe safety rules or safety practices; failure to wear required safety equipment; tampering with the Company's equipment or safety equipment.
- Negligence or any careless action that 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 the company premises, except for medications prescribed by a physician, that do 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 the Company; fighting, horseplay, or provoking a fight on Company 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 Company premises – at any time or for any purpose.
- Engaging in any act of sabotage; willfully or with gross negligence causing in any manner the destruction or damage of Company property or of the property of any fellow employee, Guest, or visitor.
- Theft of Company property or the property of fellow employees, workers, subcontractors and suppliers; 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 personal profit; or unauthorized use of company Game Cards.
- Misappropriation of goods or services or other benefits provided by outside vendors or other third parties for one's own personal benefit or gain.
- Dishonesty; willful falsification or misrepresentation on your application for employment or other work records; lying about sick or personal leave; falsifying the reason for a leave of absence or falsifying other data requested by the Company; alteration of Company records or other Company documents.
- Violating your non-disclosure agreement with the Company; giving confidential or proprietary information to competitors or other organizations or to unauthorized employees; working for a competing business while an employee; failure to comply with the Company's conflict of interest policy; breaching the confidentiality of personnel information.
- Malicious gossip or spreading rumors about "iPlay" Group, the Company, or any employee, sponsor, guest, vendor, or other party that does business with the Company; engaging in behavior designed to create discord and lack of

harmony within the Company; interfering with another employee on the job; willfully restricting work output or encouraging others to do the same.

- Illegal or immoral conduct or indecency on Company premises.
- Unsatisfactory or careless work; failure to meet quality standards as explained to you by your supervisor; mistakes due to carelessness or failure to get necessary instructions.
- Any act of harassment, whether sexual, racial or other; telling sexist, race-based, or ethnic jokes or jokes that demean any other legally protected group; making slurs against members of any gender, racial, ethnic, or other legally protected group.
- Unless with the approval of your supervisor, leaving work before the end of a workday or not being ready to work at the start of workday; stopping work before the specified stop time.
- Sleeping on the job or loitering or loafing during working hours.
- Smoking in restricted areas or at non-designated times, as specified by Company rules.
- Creating or contributing to unsanitary conditions.
- Posting, removing, or altering notices on any bulletin board on Company property without the permission of a Company supervisor.
- Failure to report an absence or late arrival; excessive absence or lateness.
- Obscene or abusive language, indifference, or rudeness toward any supervisor, fellow employee, Guest, or visitor; any disorderly or antagonistic conduct on Company premises.
- Speeding in or other careless driving of a Company vehicle.
- Failure to immediately report damage to, or an accident involving, Company equipment.
- Failure to use your timecard, if applicable; alteration of your own timecard or records or attendance documents; punching or altering another employee's timecard or records, or causing someone to alter your timecard or records

As previously stated, this list provides examples and is not all-inclusive. Any inappropriate action can result in discipline or termination.

The Company reserves the right to decide what disciplinary action to take in any given situation.

CONFIDENTIAL INFORMATION

Each iPlay America employee has a continuing obligation to protect confidential information concerning the Company, as required by the employee's non-disclosure agreement with the Company. Strict compliance with the non-disclosure agreement is a required condition for the Company's continued employment of the employee.

All employees have a duty to maintain and to hold in strict confidence all information that is not public knowledge or subject to one of the other exceptions in the non-disclosure agreement, and that is acquired in the course of employment with iPlay America concerning the business and affairs of the Company and its affiliates.

Confidential information includes, but is not limited to, iPlay America's future plans, operations, budgets, concepts, operating procedures, scripts, designs, new business ventures, Guest traffic data, Guest personal data, and other sensitive information. Your non-disclosure agreement with the Company contains the authoritative definition of what you must consider to be the Company's confidential information. Any question you may have regarding what is or is not confidential should be referred to your supervisor.

Each employee is required to sign an Agreement to Keep Company Information Confidential, which is included in the new hire paperwork. The success of the Company and of "iPlay" Group depends on safeguarding our unique concepts and proprietary information; consequently, any breach of confidentiality will not be tolerated, and any employee who violates his/her non-disclosure agreement shall be subject to disciplinary action, up to and including termination and legal action, even if he or she does not actually benefit from the disclosed information.

This provision is not intended to, and should not be interpreted to, prohibit employees from discussing wages and other terms and conditions of employment if they so choose.

SOCIAL MEDIA POLICY

The company encourages employees to share information with co-workers and with those outside the company for the purposes of gathering information, generating new ideas, and learning from the work of others. Social media provide inexpensive, informal, and timely ways to participate in an exchange of ideas and information. However, information posted on a website is available to the public and, therefore, the company has established the following guidelines for employee participation in social media. If you have any questions about this Policy please contact Human Resources.

Note: As used in this policy, “social media” refers to blogs, forums, and social networking sites, such as Twitter, Facebook, LinkedIn, YouTube, Instagram, and MySpace, among others.

Off-duty use of social media

Employees may maintain personal websites or web logs on their own time using their own facilities. Employees must ensure that social media activity does not interfere with their work. In general, the company considers social media activities to be personal endeavors, and employees may use them to express their thoughts or promote their ideas.

On-duty use of social media

Employees may engage in social media activity during work time provided it is directly related to their work, approved by their manager, and does not identify or reference company clients, customers, or vendors without express permission. The company monitors employee use of company computers and the Internet, including employee blogging and social networking activity.

Respect

Demonstrate respect for the dignity of the company, its owners, its customers, its vendors, and its employees. A social media site is a public place, and employees should avoid inappropriate comments. For example, do not use ethnic slurs, personal insults, or obscenity, or use language that may be considered inflammatory. Even if a message is posted anonymously, it may be possible to trace it back to the sender.

Post disclaimers

If an employee identifies himself or herself as a company employee or discusses matters related to the company on a social media site, the site must include a disclaimer on the front page stating that it does not express the views of the company and that the employee is expressing only his or her personal views. For example: “The views expressed on this website/Web log are mine alone and do not necessarily reflect the views of my employer.” Place the disclaimer in a prominent position and repeat it for each posting expressing an opinion related to the company or the company’s business. Employees must keep in mind that if they post information on a social media site that is in violation of company policy and/or federal, state, or local law, the disclaimer will not shield them from disciplinary action.

Company Reviews

Only Social Media Team Members are permitted to comment on iPlay America Guest Reviews. All other employees are prohibited from doing so.

Competition

Employees should not use a social media to criticize the company’s competition and should not use it to compete with the company.

Confidentiality

Do not identify or reference company clients, customers, or vendors without express permission. Employees may write about their jobs in general but may not disclose any confidential or proprietary information. For examples of confidential information, please refer to the confidentiality policy. When in doubt, ask before publishing.

New ideas

Please remember that new ideas related to work or the company's business belong to the company. Do not post them on a social media site without the company's permission.

Trademarks and copyrights. Do not use the company's or others' trademarks on a social media site, or reproduce the company's or others' material without first obtaining permission.

Legal

Employees are expected to comply with all applicable laws, including but not limited to, Federal Trade Commission (FTC) guidelines, copyright, trademark, and harassment laws.

Discipline

Violations of this policy may result in discipline up to and including immediate termination of employment.

Retaliation is prohibited

iPlay America prohibits taking negative action against any associate for reporting a possible deviation from this policy or for cooperating in an investigation. Any associate who retaliates against another associate for reporting a possible deviation from this policy or for cooperating in an investigation will be subject to disciplinary action, up to and including termination.

Note: Nothing in this policy is meant to, nor should it be interpreted to, in any way limit your rights under any applicable federal, state, or local laws, including your rights under the National Labor Relations Act to engage in protected concerted activities with other employees to improve terms and conditions of employment, such as wages and benefits.

Media contacts

Associates should not speak to the media on iPlay America's behalf without contacting the CEO or General Manager.

Photos

Taking photographs of guests is prohibited unless requested to do so by the guest. Additionally, taking photographs of staff is prohibited as well in order to insure privacy rights.

SUBSTANCE ABUSE AND ALCOHOL- AND DRUG-FREE WORKPLACE

iPlay America is committed to protecting the safety, health and well-being of our employees and all people who come into contact with its workplace, property and/or use of its products and services. We are committed to ensuring a drug free working environment for all its employees.

A. Prohibition

iPlay America prohibits the use, possession, sale, attempted sale, purchase, attempted purchase, conveyance, distribution, transfer, dispensation, cultivation or manufacture, of illegal drugs, intoxicants or controlled substances in any amount or manner.

B. Disciplinary Action

1. Violation of the Company's Substance Abuse and Alcohol- and Drug-Free Workplace Policy may lead to disciplinary action, up to and including termination.

2. Any employee who is in violation of applicable law uses, sells, purchases, possesses, distributes, or dispenses alcohol or drugs on duty and/or on Company property will be immediately discharged. This includes the excessive use of prescribed controlled substances.

C. Random Drug Policy

iPlay America may randomly test employees for compliance with its drug-free workplace policy. As used in this policy, "random testing" means a method of selection of employees for testing, performed by an outside third party. The selection will result in an equal probability that any employee from a group of employees will be tested. Furthermore, iPlay America has no discretion to waive the selection of an employee selected by this random selection method.

Scheduled Periodic Testing

iPlay America reserves the right to conduct periodic testing on a regularly scheduled basis for employees in designated departments, classifications or workgroups.

Reasonable Suspicion

An employee shall be required to submit to drug and alcohol testing when Management has a reasonable suspicion that the employee is using or is under the influence of a non-prescription drug. The decision to require testing must be based on specific, contemporaneous physical behavioral, or performance indicators of possible drug or alcohol use and verified by Company management.

Substances Covered by Drug Testing

Employees will be tested for their use of commonly abused controlled substances, which include Cocaine, Marijuana, Phencyclidine, Amphetamines, Opiates, Benzodiazepines, Barbiturates, Methadone, Propoxyphene Methaqualone and chemical derivatives of these substances. Employees must advise testing lab employees of all prescription drugs taken in the past month before the test and be prepared to show proof of such prescriptions to testing lab personnel.

Testing Methods and Procedure

All testing will be conducted by a licensed independent medical laboratory, which will follow testing standards established by the state or federal government. Testing will be conducted by a testing laboratory under procedures established by the laboratory to ensure privacy of the employee, while protecting against tampering/alteration of the test results. Employees will be considered to be engaged at work for the time spent in taking any tests and will be compensated for such time at their regular rate. iPlay America will pay for the cost of the testing, including the confirmation of any positive test result by gas chromatography. The testing lab will retain samples in accordance with state law, so that an employee may request a retest of the sample at his or her own expense if the employee disagrees with the test result.

Refusal to Undergo Testing

Employees who refuse to submit to a test are subject to immediate discharge. Refusals include:

- Failure to appear for a test within a reasonable time period without proper explanation after being directed to do so.
- Any attempt to adulterate, substitute for, tamper with and/or otherwise invalidate a test sample.
- Failure to otherwise cooperate in the testing program.

Positive Test

If an employee tests positive on an initial screening test, the employee will be temporarily suspended while the confirmation test is being conducted. On receipt of the confirmation test, the employee will be subject to disciplinary action, up to and including discharge.

Right to Explain Test Results

All employees and applicants have the right to meet with the testing laboratory personnel, and with iPlay America, to explain their test results. These discussions should be considered confidential except that information disclosed in such tests will be communicated to personnel within iPlay America or within the lab who need to know such information to make proper decisions regarding the test results or regarding the employment of the individual.

Right to Review Records

Employees have a right to obtain copies of all test results from the testing laboratory, or from iPlay America. When an employee disagrees with the test results, the individual may request that the testing laboratory repeat the test. Such repeat testing will be at the expense of the individual, unless the repeat test overturns the original report of the lab, in which case iPlay America will reimburse the employee for the costs incurred for the retest.

Confidentiality Requirements

All records concerning test results will be kept in medical files that are maintained separately from the personnel file of the employee.

Testing laboratories may conduct testing only for substances included on the disclosure list provided to the individual, and may not conduct general testing related to the medical conditions of the individual that are unrelated to drug use.

Retesting

Employees may request a retest of their positive test results within five working days after notification by iPlay America of such positive test result. This retest is at the expense of the individual, unless the original test result is called into question by the retest.

Where the employee or applicant believes that the positive test result was affected by taking lawful or prescribed substances, the individual may be suspended without pay pending receipt of confirming information to substantiate the claims of the individual. Normally, the individual will be provided no more than five business days in which to provide this additional information.

Once iPlay America has determined whether there is evidence to indicate that the test results are incorrect, iPlay America will advise the individual of its decision.

Treatment, Termination and Rehire

Employees who test positive for any drug(s) listed on the disclosure list are subject to immediate discharge.

D. Search of Personal Property

To ensure that alcohol and drugs do not enter or affect the workplace iPlay America reserves the right, when and where there is reason to believe that a specific employee or group of employees may be in possession of substances that are prohibited under the Company's policy, to search all containers, lockers, or other items, including personal items, on the Company's property in furtherance of this policy. Where such reasonable suspicion exists, an employee may be required to submit to a reasonable search or display of their personal property, including but not limited to clothes, purses, lunch boxes, or other property for visual inspection upon the Company's request. Failure to consent will be grounds for disciplinary action. Searches of employee property will take place in the employee's presence and under the direct supervision of Company management. All searches under this policy will be conducted as discreetly and confidentially as circumstances permit.

BULLETIN BOARDS

Communication among employees at all levels is essential in an organization as large as iPlay America. It is in your best interest to read the employee bulletin boards located at each of our sites for information and announcements. Please note that you must receive authorization from Human Resources for posting any information on the Company's bulletin boards.

In an effort to minimize disruptions and maintain a harmonious environment, we prohibit people who are not the Company employees from either soliciting or distributing literature in the workplace at any time for any purpose.

We recognize that our employees are often active and have interest in events and organizations outside work. However, it is also our policy that employees may not solicit for or distribute literature about these activities during working time. (Working time excludes lunch periods, work breaks, or any other time when an employee is not "on duty" or scheduled to be working.)

Posting notices and solicitations on our bulletin boards is also limited to only certain types of information. iPlay America uses these bulletin boards to display information we think is important to employees. We suggest that you check them frequently to see items of interest such as:

- Equal Employment Opportunity Statement

- Anti-Harassment Policy
- Complaint Procedure
- Employee announcements
- Internal memoranda
- Job openings
- Organization announcements
- Payday notice
- Workers' compensation insurance information
- State disability insurance/unemployment insurance information

If you have a message of interest to the workplace that you want to post, you may submit it to Human Resources who will be responsible for posting all approved items.

VIOLENCE IN THE WORKPLACE

iPlay America is committed to providing a safe, violence-free workplace for our employees. Due to this commitment, we discourage employees from engaging in any physical confrontation with a violent or potentially violent individual or from behaving in a threatening or violent manner. Threats, threatening language, or any other acts of aggression or violence made toward or by any employee will not be tolerated. A threat may include any verbal or physical harassment or abuse, attempts to intimidate others, menacing gestures, stalking, or any other hostile, aggressive, and/or destructive actions taken for the purposes of intimidation. This policy covers any violent or potentially violent behavior that occurs in the workplace or at company-sponsored functions.

All iPlay America employees bear the responsibility of keeping our work environment free from violence or potential violence. Any employee who witnesses or is the recipient of violent behavior should promptly inform their supervisor, manager, or the Human Resources Department. All threats will be promptly investigated. No employee will be subject to retaliation, intimidation, or discipline as a result of reporting a threat in good faith under this guideline.

Any individual engaging in violence against the company, its employees, or its property will be prosecuted to the full extent of the law. All acts will be investigated, and the appropriate action will be taken. Any such act or threatening behavior may result in disciplinary action up to and including termination.

iPlay America prohibits the possession of weapons on its property at all times, including our parking lots or company vehicles. Additionally, while on duty, employees may not carry a weapon of any type. Weapons include, but are not limited to, handguns, rifles, automatic weapons, and knives that can be used as weapons (excluding pocketknives, utility knives, and other instruments that are used to open packages, cut string, and for other miscellaneous tasks), martial arts paraphernalia, stun guns, and tear gas. Any employee violating this policy is subject to discipline up to and including dismissal for the first offense.

The company reserves the right to inspect all belongings of employees on its premises, including briefcases, purses and handbags, gym bags, coats, lunch bags, knapsacks and personal vehicles on company property.

Smoke-Free Workplace

Smoking is not allowed in company buildings, company cars or work areas at any time. "Smoking" includes the use of any tobacco products, electronic smoking devices, Vape Pens and e-cigarettes containing nicotine cartridges.

Smoking is only permitted during break times in designated outdoor areas. Employees using these areas are expected to dispose of any smoking debris safely and properly.

After the smoking break, all Team Members are expected to adhere to good hygiene practices by thoroughly washing hands before returning to their posts.

Commitment to Safety

Protecting the safety of our employees and visitors is the most important aspect of running our business.

All employees have the opportunity and responsibility to contribute to a safe work environment by using common sense rules and safe practices and by notifying management when any health or safety issues are present. All employees are encouraged to partner with management to ensure maximum safety for all.

In the event of an emergency, notify security personnel or any manager. If a medical emergency arises and you cannot reach security or management, call 911.

Separation from Employment

In all cases of voluntary resignation (one initiated by the employee), employees are asked to provide a written notice to their supervisors at least 10 working days in advance of the last day of work. The 10 days must be actual working days. Holidays and paid time off (PTO) will not be counted toward the 10-day notice. Employees who provide the requested amount of notice will be considered to have resigned in good standing and may be eligible for rehire.

Should it become necessary because of business conditions to reduce the number of employees or work hours, this will be done at the discretion of the company.

BENEFITS

Detailed information regarding the current benefits will be furnished to the employee when he or she becomes eligible to participate.

iPlay America reserves the right to change, modify, or discontinue current benefit plans at any time.

Continuation of insurance coverage or conversion options is offered to employees who leave the Company in accordance with governing laws.

Requests for additional information or specific benefit coverage questions should be referred to Human Resources or the insurance carrier's member services helpline.

A. Health Insurance

The Company may offer major medical insurance to regular full-time employees following satisfactory completion of the 90 days of employment. iPlay America may contribute per month to this plan. If the Company offers coverage, an employee may choose to opt out of the plan by signing a Waiver of Coverage; however, there will be no additional compensation given to employees in lieu of participation. The Company's policies regarding major medical insurance are subject to change and Employees will be notified accordingly.

B. Holidays

Holidays qualified for paid time off for full time employees will be, New Year's Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving, and Christmas Day.

Holiday pay. Full-time regular employees are eligible for holiday pay. Non-Exempt employees become eligible after they have been actively working with the company for 3 months. Exempt employees may receive holiday pay immediately upon joining the company. Part-time employees, including summer employees, are not eligible for holiday pay.

iPlay America™ is a 365-day facility of operation. Employees must be flexible and available to work the required hours, including holidays. Upon acceptance of employment, exempt and non-exempt employees may be required to work certain holidays. If any full time exempt employee should work one of the holidays shown above, that employee will be eligible for one "give back" day off in exchange for working the day of listed holiday. Requests for "Give Back" Holiday days must be submitted no later than 14 days following the Holiday date, and must be taken within 30 days of said holiday. Full Time non-exempt employees will be paid for hours worked on the holiday plus 8 hours holiday pay.

Employers in New Jersey are not required to provide holiday pay; however, iPlay America is providing the holiday pay as stated herein as a courtesy to our employees

C. Paid Time Off – Full Time Employees:

Full Time staff, after three (3) months of full time employment in accordance with Company Policy, will qualify for the following:

Paid Sick Time:

- 2 sick days issued after 3 months of employment.
- 3 sick days issued after 6 months of employment.
- 5 sick days issued after March 1st of the year following your date of hire.

Paid Sick Time Benefit Year runs from March 1st to February 28th; or February 29th during leap years.

Paid Sick Time Off Requests must be submitted at least seven (7) calendar days in advance, if foreseeable, and approved by your Manager.

Paid Sick Time Off may be used only for the reasons set forth in the NJ Paid Sick Leave Law. See Sick Leave Reasons listed in the Part Time Paid Sick Leave section below.

Paid Sick Days cannot be carried from year to year.

Paid Vacation Time:

- 5 Vacation days issued after 6 month of employment.
- 10 Vacation days issued upon the anniversary of 1 year employment.
- 11 Vacation days issued after the anniversary date of 5 years of employment.
- 13 Vacation days issued after the anniversary date of 6 years of employment.
- 15 Vacation days issued after the anniversary date of 7 years of employment.

Vacation weeks cannot be taken consecutively. Schedules cannot be adjusted to extend vacation period beyond 7 consecutive business days.

Vacation Requests must be submitted thirty (30) days in advance and approved by your Manager. Vacation requests may not be granted during peak seasons, December, January, March, April, June, July and August or if business circumstances do not permit.

Paid Vacation Time cannot be carried from year to year

Employees that consistently work 37 hours a week or more are considered full time and are eligible for Paid Time Off as listed above.

The days issued above are for all full time staff currently eligible for the existing traditional Paid Time Off template.

Paid Time Off may be taken in 4 hour increments.

If Employment is terminated by the Employee or The Company, employee is entitled to be paid the remaining unpaid vacation time accrued if the Employee is in good standing.

D. Paid Sick Leave – Part Time Employees:

Part Time Employees will accrue 1 hour of Paid Sick Leave for every 30 hours worked. This leave is capped at 40 hours per year. The accrual will begin on your start date and you will be eligible for begin using this leave 120 days after your start date.

Earned Sick Leave may be used for the following reasons:

- Diagnosis, care, treatment of, or recovery from, a mental or physical illness, injury or other adverse health conditions, or for preventative medical care of the employee
- Caring for a family member during diagnosis, care, treatment of, or recovery from, a mental or physical illness, injury or other adverse health conditions, or for preventative medical care of the employee's family member
- Absence(s) necessary due to the employee or employee's family member being a victim of domestic or sexual violence, if the earned sick leave is used for:
 - medical attention needed to recover from physical or psychological injury or disability caused by domestic or sexual violence
 - services from a designated domestic violence agency or other victim services organization;
 - psychological or other counseling
 - relocation
 - other legal services, including obtaining a restraining order or preparing for, or participating in, any civil or criminal legal proceeding related to the domestic violence or sexual violence
- Time needed after the closure of the employee's workplace or the school/place of care of the employee's child by order of a public official or other public health emergency, or if a public health authority issues a determination that the presence of the employee or their family member would jeopardize the health of others

- Attending a school-related function of the employee's child requested or required by the school responsible for the child's education, or attending a meeting concerning the care provided to the child in connection with the child's health conditions or disability.

For the purposes of this policy, a family member includes individuals related by blood to the employee or whose close association with the employee is the equivalent of a family relationship.

Paid Sick Leave of three (3) consecutive days or more employer may request documentation that Paid Sick Leave is for a permissible purpose.

Paid Sick leave for a medical condition, employer may request documentation including medical documentation to determine if the Paid Sick Leave is for a permissible purpose.

Paid Sick Leave for sexual or domestic violence, employer may request documentation including medical documentation, law enforcement report, court order, etc. to determine if the Paid Sick Leave is for a permissible purpose.

Paid Sick Leave due to an emergency, employer may request documentation of the order of the Public Official to determine if the Paid Sick Leave is for a permissible purpose.

Paid Sick Leave due to a school event, employer may request documentation providing tangible proof of the event, conference, meeting, etc. to determine if the Paid Sick Leave is for a permissible purpose.

Paid Sick Leave may be taken in 4 hour increments.

Benefit Year runs from March 1st to February 28th, or February 29th during leap years.

Forty (40) hours of Paid Sick Leave may be carried over to the following year. No more than 40 hours of Paid Sick Leave may be taken in one year.

An employee may not use earned Paid Sick Leave for any purpose other than those listed above. Employees utilizing Paid Sick Leave for any other purpose than listed above are subject to disciplinary action up to including termination.

If Part-Time Employment is terminated by the Employee or The Company, employee is not eligible for payment of unused Paid Sick Leave at time of termination.

E. Jury Duty

The company supports employees in their civic duty to serve on a jury. Employees must present any summons to jury duty to their supervisor as soon as possible after receiving the notice to allow advance planning for an employee's absence.

Employees will be paid for up to 5 days of jury duty service at their regular rate of pay minus any compensation received from the court for the period of service. Employees may use any accrued personal or vacation time off if required to serve more than 5 days on a jury.

Employees are expected to report to work and/or contact their supervisor should they be released from jury service during their normally scheduled hours of work.

F. Bereavement

iPLAY AMERICA™ recognizes that a time of bereavement can be very difficult. You will be provided with time off to tend to family matters.

In the event of a death in the immediate family, you may be granted time off with pay up to a maximum of three (3) days to make arrangements and to attend the funeral. In situations where the funeral is out of the state or country, up to five (5) days may be granted, (3) days of which will be with pay.

For purposes of this policy, immediate family members include one's spouse (whether legally married or registered under NJ's civil union laws), as well as one's children, parents, grandparents, brothers and sisters, current in-laws, and minors in the guardianship of you or your spouse/partner. (In the case of domestic partners under the civil union law, please contact the Human Resources Director for a copy of the Company's policy as to recognition of domestic partner status.)

The company reserves the right to ask for documentation confirming the need for bereavement leave.

G. Short-Term Disability

The State of New Jersey offers a Short-Term Disability Plan which pays a disabled employee a limited weekly income, based upon earnings, for the first 26 weeks of the employee's disability. You are eligible for these payments once you have been unable to work due to injury or illness NOT related to your work for a period of more than seven calendar days. If you believe you qualify for short-term disability benefits, contact Human Resources. Collecting Short Term Disability benefits does not guarantee that your position will be held for the entire time that you are collecting benefits.

H. FAMILY LEAVE AND MEDICAL LEAVE OF ABSENCE

The Company's policy is designed to meet both state and federal family medical leave requirements. Where leave qualifies under both state and federal law, any leave taken shall apply against the employee's entitlement under both laws.

The Company's family and medical leave policy is briefly summarized below. Any questions regarding the policy or the applicable law should be directed to the Human Resources Department.

1. Eligibility for Family/Medical Leave

Employees who have been employed with iPlay America for at least twelve (12) continuous months and who have at least 1,250 base hours of service with iPlay America are eligible for up to twelve (12) work weeks of unpaid family leave within a twelve (12) month period for the following reasons:

- I. The birth of a child of the employee and in order to care for such child;
- II. The placement of a child with the employee for adoption or foster care;
- III. To care for the spouse, child or parent of the employee with a serious health condition;
- IV. Because of a serious health condition of the employee that makes the employee unable to perform the functions of her/his position.

2. Military Family Leave Entitlements.

Under federal law, unpaid leave may also be requested by eligible employees who have any qualifying exigency arising out of the fact that the spouse or a son, daughter, parent, domestic partner, or next of kin of the employee is on covered active duty (or has been notified of an impending call or order to covered active duty) in the armed forces and may use their 12-week entitlement to address certain qualifying circumstances. Qualifying circumstances may include deploying on short-notice, attending certain military events, arranging for alternative child care and school activities, addressing certain financial and legal arrangements, attending certain counseling sessions, engaging in rest and recuperation, and attending post deployment reintegration briefings.

The federal FMLA also includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered service member during a single 12-month period. This leave applies if the employee is the spouse, son, daughter, parent, domestic partner, or next of kin caring for a covered military service member or veteran recovering from an injury or illness suffered while on active duty in the armed forces or that existed before the beginning of the member's active duty and was aggravated by service or that manifested itself before or after the member became a veteran.

If an employee does not expressly request FMLA leave, the company reserves the right to designate a qualifying absence as FMLA leave and will give notice of the FMLA designation to the employee. If an absence is a qualifying event under FMLA, the leave will run concurrent with short-term disability, long-term disability, PTO, workers' compensation, and/or any other leave where permitted by state and federal law.

3. Notice

An employee seeking leave based upon the birth, adoption or foster placement of a child must provide at least thirty (30) days prior notice unless emergent circumstances reasonably justify shorter notice, in which case, the employee shall give such notice as is practicable. Employees seeking leave because of the serious health condition of the employee or the employee's child, parent or spouse must provide at least fifteen (15) days prior notice, unless emergent circumstances warrant shorter notice. Employees seeking leave because of planned medical treatment must make a reasonable effort, subject to the approval of the healthcare provider, to schedule the treatment so as not to unduly disrupt the operations of the Company.

4. When Leave May Be Taken

Leave under this policy may be denied if the employee has taken twelve (12) or more weeks of family or medical leave within a twelve (12) month period. Employees seeking leave because of the birth, adoption or foster placement of a child must begin such leave within twelve (12) months after the date of such birth, adoption or foster placement.

Without the approval of iPlay America, leave taken in connection with the birth, adoption or foster placement of a child may not be taken intermittently or on a schedule which reduces the usual number of hours per workday or workweek. Employees requesting intermittent leave for any period of time or reduced leave for a period exceeding twenty-four (24) consecutive weeks because of the employee's own serious health condition or the serious health condition of the employee's spouse, child or parent will be granted such leave when same is medically necessary.

Employees needing intermittent or reduced leave must attempt to schedule their leave so as not to unduly disrupt the operations of the company.

If an employee elects to take intermittent leave, the employer may temporarily transfer the employee to a position which better accommodates such leave, provided that the employee receives equal pay and benefits.

5. Unpaid Leave/Exhaustion of Paid Sick Leave

Family/medical leave is unpaid. However, employees taking leave must exhaust one week of vacation time, if accrued, as part of their (12) weeks of leave.

6. Certification

Employees seeking leave due to the employee's own serious health condition or the serious health condition of the employee's spouse, child or parent must provide a

certification issued by the healthcare provider of the employee or family member. Leave will not be granted in the event that a certification is not submitted within fifteen (15) days of the employee's request for leave, unless submission of such certification within that time frame is not practicable. The certification is to provide (1) the date on which the serious condition commenced; (2) the probable duration of the condition; and (3) the medical facts regarding the condition.

7. Confirmation of Certification

In any case where iPlay America has reason to doubt the validity of a certification, it may require the employee to obtain the opinion of a second healthcare provider at the expense of the Company. In cases where the second opinion differs from that of the original certification provided, iPlay America may require the employee to obtain a third opinion of a jointly designated or approved healthcare provider at its expense, which third option shall be considered final and binding upon both the agency and the employee.

8. Restoration to Position

Any eligible employee who takes family/medical leave shall be entitled, upon return from such leave, to be restored to her/his position of employment or to an equivalent position with equivalent seniority, status, employment benefits, pay and other terms and conditions of employment. However, an employee has no greater right to reinstatement or to other benefits and conditions of employment under certain circumstances and upon adequate notice of the same.

Where the leave taken is due to the serious health condition of the employee, the employee will not be able to return to work without first presenting a certification from a healthcare provider that states that the employee is fit to work.

9. Continuation of Benefits

Employees taking family/medical leave shall not lose any employment benefit accrued prior to the date the leave commenced. Seniority and unemployment benefits will not continue to accrue during the unpaid leave period. If you wish to continue your insurance coverage, you must pay your contribution for the time you expect to be off work. Your contribution must be paid on the first of every month to avoid any lapse in coverage. Your insurance coverage will end on the day your contribution was required, but not received, or when you notify iPlay America of your intent to end coverage.

Where the employee has worked at least 1,250 hours with iPlay America during the twelve (12) month period preceding leave, iPlay America shall maintain coverage under its group health plan during the leave period under the same conditions of coverage as would have existed had the employee continued in employment for the duration of the leave. iPlay America may recover the premium paid for maintaining

said group health coverage during any period of unpaid leave if the employee fails to return to work upon expiration of the leave period for a reason other than continuation, recurrence or onset of a serious health condition that entitles the employee to leave iPlay America may require any employee who claims to be unable to return to work because of the continuation, recurrence or onset of a serious health condition to submit a certification by a healthcare provider.

10. Notification During Leave

Each employee's absence from work impacts upon all other employee's job responsibilities. In order to maintain smooth business operations and client care, any employee absent from work must telephone your department head at least once every two weeks to apprise them of your status and expected return date. Absences due to extenuating circumstances must be approved by Human Resources and each employee must personally call – notification by family members or friends is not acceptable. Failure to adhere to these responsibilities may result in loss of employment. This notification will assist your co-workers, as well as iPlay America.

11. Failure to Return to Work

Any employee who fails to return to work after being medically able as evidenced by a doctor's statement will be considered voluntarily terminated. The effective date of termination will be the last day worked. An employee who returns to work at the conclusion of a leave of absence shall be returned to his/her former position or to a comparable position if such position is available upon the employee's return from leave. The Company does not hold positions open. Reinstated employees shall retain their seniority, credit for prior service and accrued retirement benefits.

I. Extended Leaves of Absence

1. Military Leave

The Company will grant a military leave of absence to employees who are absent from work because they are serving in the U.S. uniformed services in accordance with the Uniformed Services Employment and Reemployment Rights Act (USERRA) or corresponding state law. Military leaves of absence will also be granted to non-exempt employees who are members of the National Guard or the reserve component of any branch of the armed services for purposes of field training. You are required to give your supervisor advance notice of upcoming military service, unless military necessity prevents advance notice or it is otherwise impossible or unreasonable.

All employees who enter military service may accumulate a total absence of 5 years and still retain employment rights.

The military leave will be unpaid. However, you may use any available accrued paid

time off, such as vacation or sick leave, for the absence.

Continuation of health insurance benefits is available as required by USERRA based on the length of the leave and subject to the terms, conditions and limitations of the applicable plans for which you are otherwise eligible.

Benefit accruals, such as vacation, sick leave, or holiday benefits, will be suspended during a military leave and will resume when you return to active employment.

Employees who are on military leave for up to 30 days must return to work on the first regularly scheduled work period after service ends (allowing for reasonable travel time). Employees who are on military leave beyond 30 days must apply for reinstatement in accordance with USERRA and all applicable state laws.

When you return from military leave (depending on the length of military service in accordance with USERRA), you will be placed either in the position you would have attained if you had remained continuously employed or in a comparable position. For the purpose of determining benefits that are based on length of service, you will be treated as if you had been continuously employed.

If you have questions about military leave, contact Human Resources for more information.

J. New Jersey Family Temporary Disability and Family Leave Law

1. Eligibility

Effective July 1, 2009, employees may be eligible for up to six weeks (42 days) of Paid Family Leave in any 12-month period for the following reasons:

1. To care for a newborn within 12 months of birth;
2. To care for a newly adopted child within 12 months of placement;
3. To care for a family member with a serious health condition;

To establish a valid claim, you must have earned a certain amount in New Jersey covered employment during your "base year." The base year is the 52 weeks immediately before the week in which the family leave begins. You must have earned either:

- \$200 or more per week during 20 calendar weeks in the base year; or
- \$10,000 or more during the base year

Eligible employees will be paid by the State of New Jersey an amount equal to two-thirds of the employee's average weekly wage, up to \$667/week maximum for

January 1st through June 30th of 2020. After July 1, 2020 an amount equal to 85% of the employee's average weekly wage up to \$881/week maximum. These payments are funded through regular payroll deductions which began on January 1, 2009.

Rules may differ from year to year.

2. Definitions

"Family member" means spouse, civil union partner, domestic partner, parent or child.

"Parent" means biological, foster, adoptive, step, or legal guardian.

"Child" means biological, adopted, foster, step, legal ward, child of a domestic partner or civil union partner who is under 19 or over 19 but incapable of self-care because of mental or physical impairment.

"Care" means but is not limited to physical care, emotional support, visitation, assistance in-treatment, transportation, arranging for a change in care, assistance with essential daily living matters and personal attendant services.

"Serious health condition" means illness, injury, impairment or physical or mental condition which requires: (1) inpatient care in a hospital, hospice, or residential medical care facility or (ii) continuing supervision by a health care provider.

3. Medical Certification

New Jersey will require a medical certification when the leave is to provide care to a sick family member. The certification must state the date of the onset of the condition, if known; probable duration of the condition; medical facts within the knowledge of the provider regarding the condition; a statement that the condition warrants participation of the employee in the care of the family member; and an estimate of the amount of time care will be needed.

If intermittent leave is taken, the certification must also state that intermittent leave is medically necessary, expected duration of the intermittent leave, and if leave is for planned medical treatment, the dates of the treatment.

4. Notice

The State of New Jersey has established the following notice periods:

To Care for Newborn or Adopted Child:

- 30 days prior notice

- Failure to provide the required notice will result in loss of two weeks' worth of benefits, unless due to unforeseeable circumstances

To Care For Sick Relatives

- Consecutive leave – must provide prior notice “in a reasonable and practical manner” absent emergency or unforeseen circumstances
- Intermittent leave – 15 days prior notice, absent emergency or unforeseen circumstances

5. Waiting Period

There is a one-week waiting period. If benefits continue for three weeks, benefits are payable retroactive to the first day.

6. Substitution of Paid Time Off

The company requires employees to first use one week of vacation, if accrued, provided by the company before using Paid Family Leave. Paid Family Leave benefits will be reduced by the number of days of paid time off provided by the Company

7. Applying for Paid Family Leave:

You can obtain an application for Family Leave Insurance benefits:

- online: www.nj.gov/labor
- by mail: Division of Temporary Disability Insurance PO Box 387, Trenton, NJ 08625-0387
- by phone (Customer Service Section): (609) 292-7060
- or by consulting the Human Resources Office

8. Pregnancy-Related Absences

The Company will not discriminate against any employee who requests an excused absence for medical disabilities associated with pregnancy. Such leave requests will be evaluated according to all applicable federal and state laws.

K. New Jersey Safe Act

The State of New Jersey enacted the New Jersey SAFE Act, which allows that certain employees are eligible to receive an unpaid leave of absence, for a period not to exceed 20 days within a 12-month period to address circumstances resulting from domestic violence or a sexually violent offence. This Act may apply to certain

employees of the Company. To be eligible, the employee must have worked at least 1000 hours during the immediately preceding 12-month period. Leave under this Act may be taken for the purpose of engaging in certain specific activities that relate to the incident of domestic violence or a sexually violent offence. To learn more specifics about this Act, you can review the poster in the facility or ask someone in the Human Resource Department. If the employee requests leave covered by both the NJ SAFE Act or the N.J. Family Leave Act or the federal Family & Medical Leave Act, the leave will count simultaneously against the employee's entitlement to leave under these other Acts.

L. Workers' Compensation

Although we have many tools and regulations in place to ensure your safety, accidents may still happen while at work.

If you suffer a work-related injury or illness, immediately report the matter to your supervisor. Please do this even if you do not consider the problem serious; failure to timely report a work-related injury may result in denial of your claim. Please be aware that you may be required to submit to a drug test in the event of a work-related injury.

Please speak to Human Resources if you have any questions about this type of absence.

M. Consolidated Omnibus Budget Reconciliation Act (Cobra)

On April 7, 1986, a federal law was enacted (Public Law 99-272, Title X) requiring that most employers sponsoring group health plans offer employees and their families, the opportunity for a temporary extension of health coverage (called "continuation coverage"). At group rates in certain instances where coverage under the plan would otherwise end. This notice is intended to inform you, in a summary fashion, of your rights and obligations under the continuation coverage provisions of the law.

If you are an employee covered by IPlay America's™ medical insurance plan, you have the right to choose continuation coverage. This applies if you lose your group health coverage because of a reduction in your hours of employment or the discharge of your employment (for reasons other than that of gross misconduct on your part). Your eligible dependents may also have the right to elect and pay for continuation coverage for a temporary period in certain circumstances where their coverage under the plan would otherwise end. If you have questions concerning your rights under COBRA, please contact Human Resources for details.

COMPANY PROPERTY

The telephones, computer system, copiers, postage meter and all other company

property are reserved solely for business use.

A. Telephones

Employees are not permitted to use the Company telephones to make outgoing personal calls, including local calls, except in the case of a personal emergency. Employees who are authorized to use their personal cell phones, for company business only, are permitted to possess and use their device. Rides and Attraction Operators are not permitted to carry their devices for safety reasons. Employees who are not authorized to use their cell phones are not permitted to possess or use their devices, except during breaks in designated break areas. If there is a personal emergency wherein you must receive an incoming call, the caller may call our general number 732-577-8200 and ask for security, extension 214. Security will then locate you and give you the message.

Personal long distance or toll calls may not be charged to the Company. Employees needing to place long distance or toll calls should charge the calls to their home phones or use their personal credit cards. Incoming long distance or toll calls placed on a "collect" basis may be accepted only in cases of emergency. We may require you to reimburse the Company for charges resulting from personal calls.

Because our telephone communications are an important reflection of our image to customers and the community, every employee should use proper telephone etiquette. Some examples of good telephone etiquette are always using the approved greeting, speaking courteously and professionally, confirming the information you have received from the caller, and only hanging up once the caller has done so.

B. Postage, Copiers and Fax Machines

Our mail system and fax machines are intended for business purposes only, so we request that you do not send or receive your personal mail or faxes at work.

Employees will be subject to disciplinary action, up to and including discharge for failure to comply with the above.

C. Use of Equipment and Vehicles

Equipment and vehicles essential in accomplishing job duties are expensive and may be difficult to replace. When using the Company property, you are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards, and guidelines.

You are expected to learn and follow all operating instructions, perform preventive maintenance, where applicable, and observe all safety practices. If you are unsure about the proper operation or maintenance of our property or equipment, ask your

supervisor.

You should notify your supervisor if any equipment, machines, tools, or vehicles appear to be damaged, defective, or in need of repair. Prompt reporting of damages, defects, and the need for repairs could prevent deterioration of equipment and possible injury to employees or other people. Your supervisor can answer any questions about your responsibility for maintenance and care of equipment or vehicles you use on the job.

The improper, careless, negligent, destructive, or unsafe use or operation of equipment or vehicles, as well as excessive or avoidable traffic and parking violations, may result in disciplinary action, up to and including termination of employment. Monetary reimbursement to the Company may also be required where applicable.

D. Computer and Email Usage

The computer system, including the email system and the internet access is the property of the Company and should only be used by authorized employees for Company business. To make sure that employees comply with this policy, computer usage and email usage may be monitored. The email and hard drive of an employee may be searched for unauthorized usage.

Employees should not use a password, access a file, or retrieve any stored communication without authorization.

We prohibit displaying, downloading, or emailing sexually explicit images, messages, and cartoons. Other examples of unacceptable computer usage include (but are not limited to) ethnic slurs, racial comments, off-color jokes, or anything that may be seen by another person as harassment or disrespectful.

You may not use email to solicit others for commercial ventures, religious or political causes, outside organizations, or other non-business matters.

The Company purchases and licenses the use of various computer software for business purposes and does not own the copyright to this software or its related documentation. Unless the software developer authorizes us, we do not have the right to reproduce the software for use on more than one computer.

You may only use software on local area networks or on multiple machines according to the software license agreement. The Company prohibits the illegal duplication of software and its related documentation.

You should notify your supervisor, Human Resources or any member of management if you learn about a violation of this policy. Employees who violate this policy are subject to disciplinary action, up to and including termination of

employment.

All Internet data that is composed, transmitted, or received via our computer systems is considered to be part of our official records. This means that it is subject to disclosure to law enforcement or other third parties. Therefore, you should always make sure that the business information contained in Internet email messages and other transmissions is accurate, appropriate, ethical, and lawful.

The equipment, services, and technology that you use to access the Internet are always the property of the Company. Therefore, the Company reserves the right to monitor Internet traffic. We also reserve the right to retrieve and read any data that is composed, sent, or received through our online connections or is stored in our computer systems.

We do not allow data that is composed, transmitted, accessed, or received via the Internet to contain content that could be considered discriminatory, offensive, obscene, threatening, harassing, intimidating, or disruptive to any employee or other person.

Examples of unacceptable content include (but are not limited to) sexual comments or images, racial slurs, gender-specific comments, or other comments or images that could reasonably offend someone on the basis of race, age, sex, religious or political beliefs, national origin, disability, sexual orientation, or any other characteristic protected by law.

iPlay America does not allow the unauthorized use, installation, copying, or distribution of copyrighted, trademarked, or patented material on the Internet. As a general rule, if you did not create the material, do not own the rights to it, or have not received authorization for its use, you may not put the material on the Internet. You are also responsible for ensuring that a person sending material over the Internet has the appropriate distribution rights.

Before you download or copy a file from the Internet, you should take the necessary anti-virus precautions. The Company requires that all downloaded files be checked for viruses. All compressed files must be checked for viruses both before and after decompression.

Employees whose Internet usage violates laws or iPlay America policies are subject to disciplinary action, up to and including termination of employment. Employees may also be held personally liable for any violations of this policy.

The following are examples of some actions and activities that are prohibited and which could result in disciplinary action. These are examples only and are not all-inclusive:

- Sending or posting discriminatory, harassing, or threatening messages or images

- Using the organization's time and resources for personal gain
- Stealing, using, or disclosing someone else's code or password without authorization
- Copying, pirating, or downloading software and electronic files without permission
- Sending or posting confidential material, trade secrets, or proprietary information outside of the organization
- Violating copyright law
- Failing to observe licensing agreements
- Engaging in unauthorized transactions that may incur a cost to the organization or initiate unwanted Internet services and transmissions
- Sending or posting messages or material that could damage the organization's image or reputation
- Participating in the viewing or exchange of pornography or obscene materials
- Sending or posting messages that defame or slander other individuals
- Attempting to break into the computer system of another organization or person
- Refusing to cooperate with a security investigation
- Sending or posting chain letters, solicitations, or advertisements not related to business purposes or activities
- Using the Internet for political causes or activities, religious activities, or any sort of gambling
- Jeopardizing the security of the organization's electronic communications systems
- Sending or posting messages that disparage another organization's products or services
- Passing off personal views as representing those of the organization
- Sending anonymous email messages
- Engaging in any other illegal activities

Misuse and/or abuse of electronic access, including but not limited to, personal use during working hours, copying or downloading copyrighted materials, visiting pornographic sites or sending abusive e-mail messages will result in disciplinary action, up to and including termination. If a situation warrants it, the Company reserves the right to review, audit, intercept, access and disclose all messages created, received or sent over the e-mail system. Any employee who discovers a violation of this policy should notify the office manager immediately.

Violation of any of these policies will subject an employee to disciplinary action, up to and including termination.

COMPUTER EQUIPMENT

The following policies are designed to reduce repair costs, maintain the integrity of our system and protect The Company's assets. Employees should adhere to the following:

- Do not keep liquids or magnets on or near the computer.
- Do not remove any computer from the building without written permission from management.
- Do not transport disks back and forth between home and office. This will help minimize exposure to viruses.

SOFTWARE USAGE POLICIES AND PROCEDURES

Software piracy is both a crime and a violation of The Company's Software Usage Policy.

Employees are to use software strictly in accordance with its license agreement. Unless otherwise provided in the license, the duplication of copyrighted software (except for backup and archival purposes by designated supervisory personnel) is a violation of copyright law. In addition to being in violation of the law, unauthorized duplication of software is contrary to The Company's standards of employee conduct.

To ensure compliance with software license agreements and The Company's Software Usage Policy, employees must adhere to the following:

- Employees must use software in accordance with the manufacturer's license agreements and The Company's Software Usage Policy. The Company licenses the use of computer software from a variety of outside companies. The Company does not own the copyright to software licensed from other companies. Employees acknowledge they do not own software or its related documentation. Employees may not make additional copies of software, unless expressly authorized by the software publisher. The only exception will be a single copy, as authorized by designated supervisory personnel, for backup or archival purposes.
- Employees illegally reproducing software may be subject to civil and criminal penalties including fines and imprisonment.

NOTE: Unauthorized reproduction of software is a federal offense under US and Canadian copyright law. In the United States, violators may be subject to civil damages in amounts up to \$150,000 per title copied. Criminal penalties include fines as high as \$250,000 per software title copied, and imprisonment of up to 5 years.

- Any employee who knowingly makes, acquires, or uses unauthorized copies of computer software licensed to The Company, or who places or uses unauthorized software on The Company's premises or equipment shall be subject to disciplinary action, up to and including termination.
- The Company does not condone and prohibits the unauthorized duplication of software.
- Employees are not permitted to install their personal software onto The Company's computer system. Employees are not permitted to copy software from The Company's computer system for installation on home or other computers without prior authorization.
- In cases that require an employee to use software at home, The Company will purchase an additional copy or license. Employee acknowledges that any additional copies or licenses purchased for home use are the property of The Company. Employees who are required to use software at home should consult with the Chief Information Officer or Systems Administrator to determine if appropriate licenses allow for home use.
- Employees are prohibited from giving software or fonts to clients, customers, vendors, and other persons not in the employ of The Company. Under no circumstances will The Company use software from an unauthorized source, including, but not limited to, the Internet, home, friends, and colleagues.
- Employees who suspect or become aware of software misuse are required to notify their supervisor, Chief Information Officer, Human Resources supervisor, or department supervisor.
- All software used on Company-owned computers will be purchased through appropriate procedures.

E. Cell Phone Policy

iPlay America provides cellular telephones to some employees as business tools. The phones are provided to assist employees in communicating with management and other employees, clients, and other business-related contacts.

The Company is always concerned for the safety of its employees and others. As we all know, cell phones create a distraction while driving. Most states now have statutes banning or restricting telephone calls or text messaging while driving. Some states allow telephone calls on hands-free devices while driving. Additionally, cell phones can cause a distraction and the loss of valuable time in the workplace. In order to insure the safety and well-being of its employees and others, The Company has adopted the following cell phone policy:

Driving Policy:

- There should be no cell phone (talking or texting) use while driving. Switch the cell phone to voicemail when driving.
- Employees should pull over on the road and insure that the car is in park position, if it is necessary to make a telephone call. (Pulling over on the road should be done only in safe conditions. If there is no shoulder or some other reason that pulling over is not safe, the call should not be made at that time).
- In the event that an employee gets a ticket for cell phone use while driving or is in an accident, any costs, fees and fines will be the responsibility of the employee.

Workplace Policy:

- Personal calls (or texts) are only allowed during breaks and lunch.
- Cameras on cell phones should not be used in the workplace.
- Employees should be mindful of others when making business calls on the cell phone for both privacy and distraction reasons.

This policy applies to the use of cell phones whether it occurs during the regular business hours or not. The Company values our employees and their safety.

COMPLIANCE

Though each individual is responsible for his/her own actions, management personnel are responsible for ensuring employee compliance with Company policy.

Any employee aware of a policy violation should immediately report the violation to their supervisor, The Company's Chief Information Officer and/or the Human Resource supervisor.

Employees who violate this policy and/or use The Company's e-mail system, network, Internet, or Intranet access for improper purposes will be subject to disciplinary action, up to and including termination.

NONCOMPLIANCE

Violation of these policies may result in disciplinary action up to and including termination.

A digital copy of our Employee Handbook is located on our web site. To view our Employee Handbook, go to www.iplayamerica.com. At the bottom of the home page click "Employment," the Employee Manual is located near the bottom of the page. Click on "Download Here" under Employee Manual to download.

RECEIPT OF EMPLOYEE HANDBOOK

I hereby acknowledge that I have received website information on where to locate the iPlay America™ Employee Handbook and that I will familiarize myself with its contents and agree that it is my responsibility to comply with the policies in the handbook

I understand that this Handbook represents only current policies, regulations, and benefits. I further understand that the Manual provides an overview of the Company's rules, procedures and policies and does not necessarily represent all such rules, procedures and policies that are in force. I further understand that the manual does not create a contract of employment. iPlay America™ retains the right to change or terminate any or all of its policies or procedures at any time without notice.

I UNDERSTAND THAT I HAVE THE RIGHT TO TERMINATE MY EMPLOYMENT AT ANY TIME, WITH OR WITHOUT CAUSE. THE COMPANY HAS THE SAME RIGHT TO TERMINATE MY EMPLOYMENT, WITH OR WITHOUT CAUSE, WITH OR WITHOUT NOTICE. I FURTHER UNDERSTAND THAT MY STATUS AS AN AT-WILL EMPLOYEE MAY NOT BE CHANGED EXCEPT IN WRITING SIGNED BY AN AUTHORIZED MANAGER OF THE COMPANY.

PRINT FULL NAME

SIGNATURE

DATE: _____

For Employees under the age of 18:

PRINT PARENT/GUARDIAN NAME

PARENT/GUARDIAN SIGNATURE

DATE: _____

