

Compliance with accepted accounting rules and controls is expected at all times. Accounting records must truly reflect the transactions they record. WEC requires honest and accurate recording and reporting of information in order to make responsible business decisions.

Business records and communications often become public, and we should avoid exaggeration, derogatory remarks, guesswork or inappropriate characterizations of people and companies that could be misunderstood. This applies equally to e-mail, internal memos and formal reports. Records should always be retained or destroyed according to WEC's record retention policy.

Acts of hospitality should be of such a scale and nature as to avoid compromising the integrity or impugning the reputation of either the person entertained or WEC. All such acts should be performed with the expectation that they will become a matter of public knowledge.

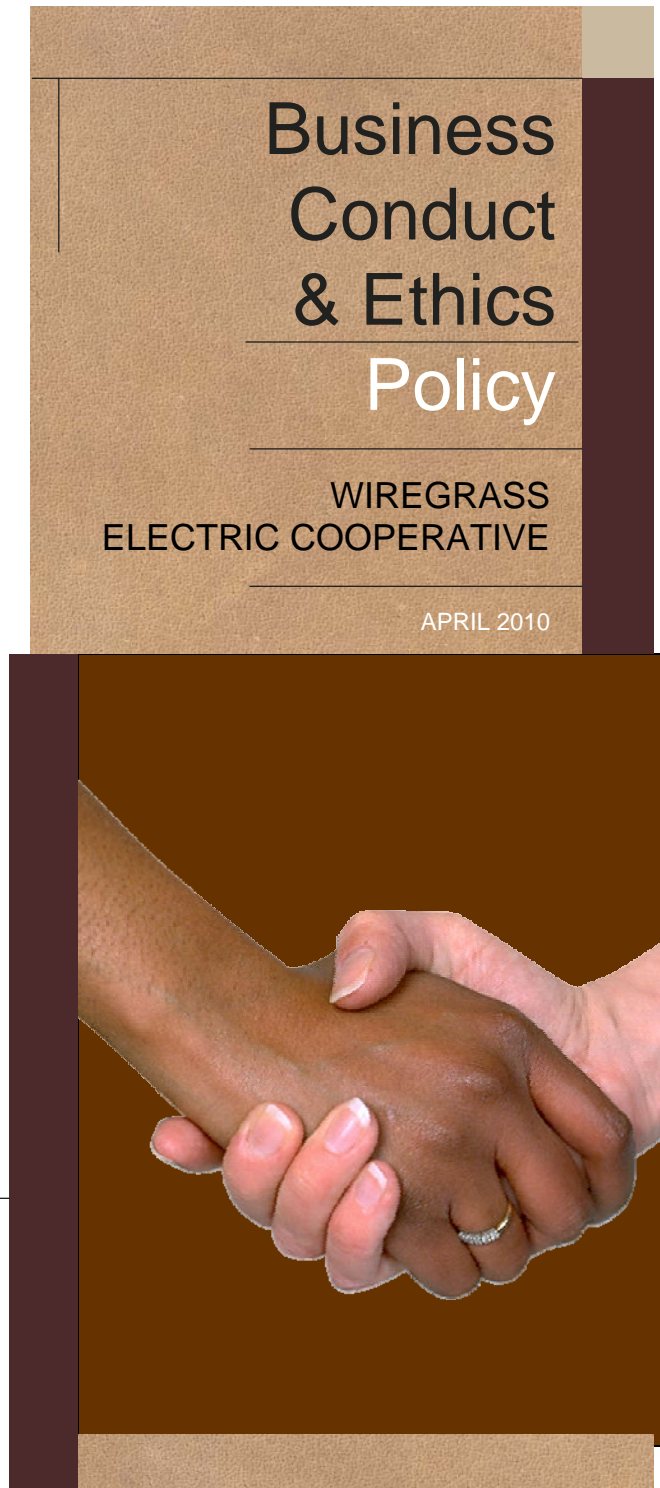
Employees are prohibited from taking for themselves opportunities that are discovered through the use of cooperative property, information or position without the consent of the CEO.

All employees should endeavor to protect WEC's assets and ensure their efficient use. Theft, carelessness and waste have a direct impact on WEC's margins. Any suspected incident of fraud or theft should be immediately reported for investigation. WEC equipment should generally not be used for non-WEC business, though incidental personal use is permitted.

Employees are encouraged to talk to supervisors, managers or other appropriate personnel about observed illegal or unethical behavior and when in doubt about the best course of action in a particular situation.

WIREGRASS
ELECTRIC COOPERATIVE

www.wiregrass.coop



Innovation Accountability Integrity Commitment to Community



Wiregrass Electric Cooperative's board has adopted these values for the Cooperative's business practices.

Accountability

We will be accountable: to each other and our members. We will take responsibility for our actions and understand that our actions have consequences that are both perceived and real.

This Business Conduct and Ethics Policy does not cover every issue that may arise, but it sets out basic principles to guide all employees.

Integrity

Wiregrass Electric is committed to compliance with the highest ethical standards in pursuing our mission, and all employees are expected to observe those standards as well. WEC and its employees will fulfill this commitment in order to

protect WEC from criticism and litigation and to preserve and enhance WEC's reputation as a good corporate citizen. Stated generally, some of the ethical standards to which WEC is committed, and for which all employees are individually accountable, are as follows:

1. BECOMING FAMILIAR WITH AND CONDUCTING WEC'S BUSINESS IN COMPLIANCE WITH APPLICABLE LAWS.
2. PROTECTING THE ENVIRONMENT AND THE SAFETY AND HEALTH OF OUR EMPLOYEES, OUR MEMBERS, OUR COMMUNITIES AND OTHERS.
3. TREATING ALL MEMBERS, CUSTOMERS, SUPPLIERS AND EMPLOYEES HONESTLY AND FAIRLY. NO WEC EMPLOYEE SHOULD TAKE IMPROPER ADVANTAGE OF ANYONE THROUGH MANIPULATION, CONCEALMENT, ABUSE OF PRIVILEGED INFORMATION, MISREPRESENTATION OF MATERIAL FACTS OR OTHER UNFAIR DEALING PRACTICES DURING THE COURSE OF THEIR EMPLOYMENT WITH OR SERVICE TO WEC.
4. PROMOTING EQUAL EMPLOYMENT OPPORTUNITIES AND FAIR TREATMENT OF ALL EMPLOYEES, WHILE PROVIDING A WORK ENVIRONMENT FREE FROM ANY FORM OF HARASSMENT.
5. AVOIDING SITUATIONS WHERE PERSONAL INTERESTS ARE, OR APPEAR TO BE, IN CONFLICT WITH WEC'S INTERESTS.
6. SAFEGUARDING AND PROPERLY USING WEC'S PROPRIETARY INFORMATION, ASSETS AND OTHER RESOURCES.
7. EXERCISING GOOD JUDGMENT IN MAKING LEGAL POLITICAL CONTRIBUTIONS OR IN USING POLITICAL INFLUENCE.
8. MAINTAINING CONFIDENTIALITY OF NON-PUBLIC INFORMATION.
9. AVOIDING PERSONAL INVOLVEMENT OR ACTIONS THAT DETRACT FROM OR DEGRADE WEC'S IMAGE OR REPUTATION.

Question of Legality

Whenever an employee has a question as to the legality of any conduct – past, present or proposed – it is their responsibility to contact their supervisor.