

<b>SUBJECT</b>	<b>Date</b>
STANDARD OPERATING PROCEDURES MANUAL  INTRODUCTION	12-01-99

The Flynn Management Corporation Standard Operating Procedures Manual, contains statements of operating procedures which are to serve as guidelines for management and staff personnel in the day-to-day execution of their duties. These written procedures should increase understanding, eliminate the need for personal decisions on matters of company-wide procedure, and help to ensure uniformity throughout the organization.

Occasionally a situation may arise which is not covered in this manual or may deserve special consideration because of unusual circumstances. Such situations should be referred to your immediate supervisor for assistance in handling.

It is the responsibility of each member of the organization to administer and adhere to the company's procedures in a consistent manner and to ensure that their daily conduct follows these guidelines:

1. To continuously strive to maintain the highest ethical standards in all dealings.
2. Decisions and actions are based on facts that are objectively considered. The criterion is simply WHAT is right, not WHO is right.
3. Prejudice or bias, for whatever reason, have no place in Flynn Management Corporation.
4. To stand behind the decisions made by the Home Office and offer constructive analysis of policies, procedures, and rulings only to company personnel.
5. Employees are expected to make every transaction as pleasant as possible for the people with whom they deal so their actions are a positive reflection on themselves and Flynn Management Corporation.