

Compliance and Ethics: Policies and Procedures**SCOPE**

As a basic requirement of employment, unless otherwise specified to the contrary herein, this Code of Business Conduct and Practice applies to all directors, officers, employees, consultants, temporary employees, and visitors (each a “Member”) to JTS Health Partners (“JTS”).

PURPOSE

JTS expects and intends this Code to serve as a guideline of acceptable and appropriate behavior for all JTS employees, consultants, temporary employees, and visitors to JTS for purposes of maintaining JTS’ highest standards of business practice and to ensure compliance with all applicable laws, rules and regulations in interactions with “Members”, governments, local communities, customers, suppliers, and competitors.

POLICY

JTS and all its Members will adhere to the highest ethical standards and business practices and any and all compliance with laws, rules and regulations relating to any and all of its business practices. All Members will be mindful of any situation, decision or response which would reflect poorly on the JTS highest standards of business practice. While the information contained in this Code may not cover the full scope of employee and client activities, they are herein stated in accordance with the type of behavior expected from all Members of JTS.

COMPLIANCE WITH CODE

Members or any individual representative on behalf of JTS are expected to accept and adhere to any and all aspects of this Code as stated herein, furthering JTS’ highest ethical standards of business practices. This Code may not state all forms of unacceptable behavior or conduct; but JTS expressly conveys to each Member or individual acting on behalf of JTS to exercise good and sound judgment in compliance with the policies and practices as set forth. Each Member or representative acting on behalf of JTS accepts the responsibility and duty to follow the intent of this Code so as to avoid any circumstance that would violate the stated intent of this Code.

COMPLIANCE WITH THE LAW

JTS requires of each Member that his or her performance, deeds, or actions on behalf of JTS comply with the stated Code as set herein and any and all relevant legislation, rules and regulations, and those rules and regulations as adhered to by any self – regulatory body or professional organization.

Some segments of JTS support provider billing for Centers for Medicare and Medicaid Services (“CMS”) health claims and are subject to guidance from CMS and the U.S. Health and Human Services Department of the Office of Inspector General (“OIG”). In addition, JTS is subject to guidance from OIG with respect to

compliance with the federal Medicare anti-kickback laws. Finally, JTS also must comply with numerous other federal and state laws and regulations that apply to companies in the medical field.

COMPLIANCE WITH POLICIES, BEST PRACTICES, AND INTERNAL CONTROLS AND EXCEPTION REPORTING

All Members have a responsibility to be aware of and follow CMS, OIG and other agency laws and regulations and guidelines applicable to your work activities and to comply with JTS' internal policies and best practices.

Members should follow the intent of this Code as set herein to ensure any activity or scope with which they are involved meets and are executed in accordance with JTS' policies and practices and conform to all legal and accounting policies as adopted by JTS or imposed under any recognized governing entity. If there is a question as to the perceived intent of this code either arising from or pertaining to circumstances that may be deemed as illegal conduct, the Member should apprise and review the incident with his or her manager or consult JTS' General Counsel of record.

CONFLICT OF INTEREST

JTS expressly and explicitly condones any Members engaging in relationships, business or otherwise whereby furthering their own personal interests and consequently affect, or appear to affect negligence in following the intent of this Code as set herein and acting in the best interest of JTS. Any action engaged by its Members should reflect explicitly the intent of this Code so as to withstand any false or perceived false circumstances should those actions be examined. JTS upholds the intent of this Code and requires its Member and designees to ensure their actions and dealings align and behave in accordance with the best interest of JTS.

Outside Employment

JTS accepts and understands that some employees may hold additional part-time employment outside their employment relationship with JTS, but holds its Members accountable to ensure the outside employment is not or perceived to be of a nature that would otherwise negatively impact the employee's job performance at JTS or put the employee in an actual or perceived conflict of interest. All Members, including but not limited to management positions, should or when in doubt, consult or seek the advice of the Chief Executive Officer ("the CEO") or General Counsel of record.

Involvement with Not-for-Profit Organization

JTS is very proud of its commitment and support of community and encourages and supports Member participation in charitable, educational, cultural, political and not-for-profit organizations. However, any such participation by the Member should reflect and ensure the intent of this Code and JTS' highest ethical standards while ensuring the Member's job performance is not negatively impacted or whereby the mere act of involvement puts the Member in a conflict of interest position.

Additionally, JTS upholds the right of its employees to participate in political activities that are deemed of and follow all rules and regulations as set forth and bound by legal governances. However, these activities should not be during JTS' hours of operation, nor involve the use of any JTS resources. Reimbursement by JTS for any Member's personal political contributions is strictly prohibited.

JTS, at its discretion, occasionally may express, act on or otherwise advocate its views on local and national issues that affect its operation, and in such cases, JTS may use its own funding and resources, without recourse or accountability to its Members, but only when permitted by law and by JTS' strict guidelines.

Corporate Property and Opportunities

Members are strictly forbidden from engaging in or eliciting opportunities that may arise during the course of or during the use of corporate property, information or their position for furthering their own personal gain.

Each Member is responsible for protecting JTS assets, which include JTS' intellectual and physical property. Employees are responsible for use of JTS equipment in compliance with JTS policies and practices, including the policies on internet/email usage or usage of the JTS credit card or procurement card. Each Member is responsible for helping to protect JTS' assets in general and subsequent report of loss, misuse or theft of company property to your manager.

DISCLOSURE OF CONFLICT OF INTEREST

JTS strictly adheres and requires all Officers, employees, consultants and contractors to disclose to the appropriate JTS Member in writing any and all business, commercial or financial interest or activities which could be deemed an actual or potential conflict with their duties of employment. At times, JTS Senior management may at its discretion make a determination with regard to a breach or potential breach of conflict of interest, and at its sole discretion may offer counsel to its Member, and advise as to directions for resolution or cure.

EMPLOYEE RELATIONS AND REPORTING

JTS values the privacy, diversity, and safety of its Members and is committed to providing equal opportunity in all aspects of employment and is committed to providing a safe, violence-free workplace and strictly prohibits employees, agency contract workers, consultants, customers, visitors, or anyone else on JTS' premises or engaging in a JTS-related activity from behaving in a violent or threatening manner.

JTS and its Members have committed to JTS' highest ethical standards and accepts the responsibility and dedication required to treat others with respect, dignity, honesty, and fairness while ensuring a safe and healthy work environment without fear of harassment, offensive behavior or discrimination of any kind.

JTS seeks to prevent workplace violence before it begins and reserves the right to deal with behavior that suggests a propensity towards violence even prior to any violent behavior occurring.

REPORTING VIOLATION OR SUSPECTED VIOLATION OF THIS CODE OF LAW

JTS supports a strict policy of "No Retaliation" and further encourages and supports this policy so that any Member may feel free to submit a complaint regarding a suspected violation of this Code without fear of dismissal or retaliation. JTS prohibits and adheres to applicable laws governing raising concerns or reporting possible misconduct in good faith or for assisting in the investigation of possible misconduct.

If you observe or become aware of any such violation of this code, whether committed by an employee, customer, consultant, visitor, or anyone else, you must immediately notify the Human Resources Department and security.

Any Member found in violation of the “No Retaliation” policy and its intent to protect those who bear witness to such misdeeds and those who in good faith report the misdeed, will be subject to disciplinary recourse within legal jurisdiction, not limited to dismissal at the sole discretion of JTS management.

CONSEQUENCE OF NON-COMPLIANCE WITH CODE OR LAW

In keeping with this Code or the intent of this law, any Member who otherwise purports or engages in dishonesty or unethical business practices JTS upholds and retains the right to seek disciplinary action, including termination from employment or termination of any perceived contractual obligations.

JTS will adhere to and cooperate with investigations by any regulatory authoritative bodies or legally binding judicial entities to the extent that a policy violation breaks a law or regulation.

ACCOUNTING AND FINANCIAL REPORTING

JTS adheres to strict policies governing compliance and complies with and follows all applicable securities laws and practices, accounting standards, accounting controls and audit practices. Every Member should record and report and is required to record and report all information in JTS’ records completely, accurately, and honestly.

For example, you must not, make or assist in making any false, inaccurate or incomplete entry in any expense account, invoice, account or accounting books or records of a JTS company. You must not establish or maintain any undisclosed or secret account, fund or asset on behalf of any JTS company, nor make or assist in making any false or misleading statement to, or conceal any information from, the accounting controls staff of any JTS company or any independent accounting firm retained by any JTS company.

Fraudulent reporting of information to organizations and people outside JTS is also strictly prohibited. Withholding material information from the government and making false statements to the government and false claims for payment is against the law. Such conduct can result in criminal and civil penalties including jail sentences.

CHANGES TO AND MODIFICATION TO BUSINESS CODE OF CONDUCT AND PRACTICE

This Code contains policies and practices that are in effect at the time of publication and any and all policies may be changes at any time by JTS. The provisions of this Code and the policies that it describes cannot be modified by implication, conduct or statements, either oral or written, regardless of the source. Any modifications must be formally designated as policy modifications or revisions to this Code, in writing, and approved by the Board of Directors of JTS. Finally, this Code cannot cover all possible circumstances or provide an exhaustive list of “do’s” and “don’ts”. If you have any questions, please consult with your manager and/or JTS executive management.