ALTO HEALTH CARE STAFFING, INC

CODE OF BUSINESS ETHICS

Alto Health Care Staffing, Inc. practices all business operations, communication and representation of clients and candidates in line with our mission statement and company values. Cirrus code guides both internal and external employees of the firm in all business practices and services provided.

Business Conduct:

Introduction:

This Code of Business Conduct covers a wide range of business practices and procedures. It does not cover every issue that may arise, but it sets out basic principles to guide all employees and officers of the Company (Company includes Cirrus Concept Consulting, Inc. and all its subsidiaries). All of our employees and officers must conduct themselves accordingly and seek to avoid even the appearance of improper behavior. The Code should also be provided to and followed by the Company's agents and representatives. In addition, Company policies apply to various Company operations and you need to know and follow those policies that apply to your Company work.

If a law conflicts with a policy in this Code, you must comply with the law. Also, if a local custom or policy conflicts with this Code, you must comply with the Code. If you have any questions about these conflicts, you should ask your supervisor how to handle the situation. Employees and officers are responsible for understanding the legal and policy requirements that apply to their jobs and reporting any suspected violations of law, this Code or Company policy.

Those who violate the standards in this Code will be subject to disciplinary action, *including possible dismissal*. Furthermore, violations of this Code may also be violations of the law and may result in civil or criminal penalties for you, your supervisors and/or the Company. *If you are in a situation which you believe may violate or lead to a violation of this Code,*

Alto Health Care Staffing operates all practices based on honesty and integrity. Cirrus will never misrepresent a client to a candidate nor a candidate to a client in any way, shape or form in order to make a placement or for financial gain. Cirrus will listen to both client sets, perform thorough and diligent processing of information in accordance to Cirrus' policies, procedures and practices in order to make a successful match.

Cirrus complies with all rules and laws impacting business operations including but not limited to all federal, state and local laws, regulatory agencies including but not limited to Joint Commission, FLSA, EOE, HIPPA, Credentialing Boards, and etc.

Cirrus makes available to the public, clients and employees all credentialing and business licensing information per request. Cirrus provides access to any individuals wanting to file a complaint or report an issue or violation.

Cirrus provides an employee handbook to all internal and external employees which specifically identify all policies and procedures that must be adhered to for continued employment as a Cirrus

representative. The Employee Handbook is available on our company website and can be accessed at anytime.

CONFLICT OF INTEREST

A "conflict of interest" exists when a person's private interest interferes in any way - or even appears to interfere - with the interests of the Company. A conflict situation can arise when an employee or officer takes actions or has interests that may make it difficult to perform his or her Company work objectively and effectively. Conflicts of interest may also arise when an employee or officer, or a member of his or her family, receives improper personal benefits as a result of his or her position in the Company. Loans to, or guarantees of obligations of, employees and officers and their family members by the Company may create conflicts of interest and in certain instances are prohibited by law.

It is a conflict of interest for a Company employee or officer to work for a competitor, customer or supplier. You should avoid any direct or indirect business connection with our customers, suppliers or competitors, except as required on our behalf.

Conflicts of interest are prohibited as a matter of Company policy, except as approved by the Board of Directors. Conflicts of interest may not always be clear-cut, so if you have a question, you should consult with your supervisor. Any employee or officer who becomes aware of a conflict or potential conflict should bring it to the attention of a supervisor, manager or other appropriate personnel.

The following items may be viewed as a conflict of interest:

An employee that has worked for a client facility or client corporation directly may not be presented as a contract worker for re-hire until a period of six months of complete separation.

An employee may not work for a client company and Alto Health Care Staffing simultaneously.

An employee may not work for Alto Health Care Staffing and another agency simultaneously for the same client company. Some client companies forbid this practice and social security and profile checks are done at time of submission.

An internal Alto Health Care Staffing employee may not have an inappropriate relationship for any other purposes than conducting business with any external field employees or employees of client companies.