

Code of Business Conduct and Ethics

A. Accounting and Auditing

Applicable law and WPTE policy require employees to maintain all WPTE financial books and records in accordance with the requirements of law in each applicable jurisdiction, generally accepted accounting principals (GAAP) in the United States, and with WPTE's fiscal procedures, including its system of internal accounting controls. You may not use WPTE funds or property for any unlawful, improper, or unethical purpose, nor may you establish undisclosed, unrecorded, off the books or secret funds or assets. Likewise, you may not make false or artificial entries in WPTE's financial books or records. You must book revenue and expenses in the appropriate accounting period. Failure to account for transactions properly can result in inaccurate financial records and, if intentional, is considered fraudulent activity. All transactions must be supported by accurate documentation in reasonable detail and recorded in the proper account and in the proper accounting period.

It is the function of our internal accounting staff and our independent certified public accountants to verify that we properly maintain adequate and accurate accounting records, business controls, and financial reporting systems. We expect all employees to cooperate fully with, and provide full and complete information to, these individuals as they perform their assigned duties. No information may be concealed from the internal auditors or independent auditors.

B. Policy on Reports of Questionable Business Practices

WPTE is committed to promptly and fairly addressing employees' reports about questionable business conduct. We cannot, however, address reports of which we are not aware. Therefore, if you believe that a violation of our code of business conduct and ethics, including accounting or auditing policies, practices, or procedures has occurred, you are encouraged to report it. Your report may be anonymous. Making a report about questionable accounting or auditing matters is protected conduct. We will not condone or allow any form of retaliation against you for making such a report.

If you have a concern about a possible violation of our accounting or auditing policies, practices or procedures, or about retaliation, please use the following procedure.

Making a Report

If you suspect that a director, officer or employee has violated our code of business conduct or broken any law, you should follow the following procedures to report the violation. First, in most cases, you should report the violation to your immediate supervisor or WPTE's General Counsel. If you believe reporting the violation to your immediate supervisor or the General Counsel would not result in appropriate action, then you may report the suspected violation to the Audit Committee or the Chairman of the Audit Committee. The current Chairman of the Audit Committee is Ray Moberg. The Chairman and all the members of the Audit Committee are independent directors who are not employees of WPTE and who do not have any material business relationship with WPTE. There are three ways to make a report (some of which preserve anonymity): 1) Secure Web Form, 2) E-Mail or 3) Voicemail (toll free number: 1-866-235-9715). All information, including forms and phone numbers can be found at:

<https://www.openboard.info/wpte/index.cfm>

The Audit Committee of the Board of Directors is responsible for receiving such complaints, and will respond accordingly.

Response to Reports

Our Audit Committee will resolve reports of questionable accounting, financial reporting, internal auditing controls or auditing matters as well as certain violations of law. In response to such a report, the Chairperson of the Audit Committee will take appropriate action to learn about and resolve the situation. Unless your report is anonymous, the Audit Committee will keep you informed of its progress with the investigation of your report and the resolution. The Audit Committee will maintain as much privacy as possible, sharing information only on a "need to know" basis. Complete confidentiality cannot be guaranteed, however. The Audit Committee is

responsible for enforcing this policy. Messages related to human resource and certain workplace-related issues will be directed to the Head of Human Resources.

Policy Prohibiting Retaliation for Reporting

As a WPTE employee, you should not be subjected to any adverse action because you have engaged in protected conduct, such as reporting a questionable accounting or auditing matter. All employees are expressly prohibited from retaliating against other employees who engage in protected conduct. If you feel that you have been retaliated against, please make a complaint pursuant to this policy.

Responsibilities of Audit Committee

The Audit Committee is responsible for investigating and recommending possible resolution of reports about questionable accounting or auditing matters and complaints of retaliation. The duties of the Audit Committee in this regard include:

- Conducting itself in a manner consistent with the intent of our accounting and auditing policies, practices, and procedures.
- Establishing and maintaining a climate in the work environment which encourages employees to communicate questions or concerns regarding these policies.
- Investigating allegations of questionable accounting or auditing matters or retaliation and taking immediate, appropriate action to resolve and eliminate such incidents.
- Keeping the known complainant aware of the investigation and resolution of his or her report provided the complaint was not made anonymously.

Penalties for Policy Violations

A violation of this policy is grounds for immediate discipline, up to and including discharge. The specific penalty to be imposed shall be determined on a case-by-case basis at the sole discretion of WPTE, after a careful review of all relevant details. There may be criminal penalties for violations of accounting and auditing laws.

C. Anti-Kickback and Bribery

Bribes and kickbacks are offered with the objective of influencing business conduct. Employees are strictly prohibited from giving or accepting bribes or kickbacks, including any unusual payments or discounts or services from suppliers, clients, customers or others. Further, you may not make payments to any governmental employee or official in an attempt to influence any decision by that individual. In your capacity as an employee of WPTE, you may never, under any circumstances, accept or make gifts of cash or securities in connection with your dealings with government employees or other third parties without the express permission from an appropriate WPTE member of management. Not only is such behavior absolutely forbidden by this policy, such actions also could, under certain circumstances, lead to criminal prosecution under the laws of the state of California and the United States.

You should immediately report the following to the Human Resources Department:

1. Any situation involving a request or offer of a bribe, kickback or other unusual payment.
2. Payments made or accepted that appear to be in excess of what is reasonable for services rendered or goods supplied.

The acceptance and giving of gifts is covered in more detail under another policy in this Handbook.

D. Antitrust and Fair Competition

Antitrust laws function to guarantee a fair and competitive free market and to protect the free market system. WPTE competes in the marketplace in a dynamic and vigorous manner, in full and complete compliance with all applicable antitrust laws. Violation of antitrust laws is a felony punishable by fines and/or imprisonment. Violation of antitrust laws may also subject WPTE to civil lawsuits. If your business activities on behalf of WPTE are subject to antitrust laws, it is your responsibility to be familiar with those laws to ensure compliance.

Consult your supervisor, a management team member, or the General Counsel if you are unsure of any legal requirements related to your job.

Under this policy, and others contained in this Handbook, you may not disclose or discuss vendor information or business strategy outside of WPTE except for proper purposes that do not harm WPTE's competitive position or violate antitrust laws. In order to protect competitive information (as well as to act in accordance with antitrust laws), you should not discuss or speculate about any future WPTE plans, activities or initiatives concerning business plans or vendor relationships with competitors or with others who may use such information to adversely affect WPTE's competitive position or improve their own position.

E. Insider Trading Policy

It is illegal and against WPTE policy for any employee to trade in WPTE's securities or to make any recommendation to others regarding trading in such securities while in possession of material non-public information (as defined below). The purchase or sale of securities of any other company, including any of our suppliers, is also prohibited if you possess material non-public information regarding that company. Further, selective disclosure of material inside information about WPTE to others who trade in its securities (known as "tipping") is also prohibited.

Information is considered "material" if it is important enough to affect a reasonable investor's decision to buy, sell, or hold securities. Examples of material information would include, but are not limited to, unreleased earnings or loss figures, projections of future earnings or losses, potential material financing or acquisitions or dispositions of businesses or management contracts, changes in the availability of financing, a major lawsuit, a change in senior management or material vendor transaction.

Information is considered "non-public" if it has not been widely disseminated to the financial community or reported to the media. Information is considered to be "non-public" for a period of time, typically two business days, after it has been released in order to allow it to be disseminated and digested throughout the financial markets. Therefore, the most appropriate period for employees and their families to buy or sell WPTE securities is the period beginning on the third business day and for the next twenty business days following the release of quarterly or annual financial results (so-called) "window periods." However, employees may not buy or sell WPTE securities even during window periods if they are in possession of material non-public information.

When in doubt as to whether information is material or non-public, you should assume the information is material and non-public. If you have questions about a specific situation, or to be sure you are allowed to trade in the WPTE's securities under certain circumstances, consult the Chief Financial Officer for more details, and refer to WPTE's policy on *Avoidance of Insider Trading* given to each employee upon receipt of WPTE stock options or available for pick-up from the Chief Financial Officer. Per this policy, all sales of WPTE stock by employees require the direct approval of the Chief Financial Officer.

Violations of WPTE's policies prohibiting insider trading may result in serious civil and criminal penalties, possibly including imprisonment, as well as disciplinary action up to and including termination of employment.

F. Conflicts of Interest

Employees are strictly prohibited from engaging in any activity, practice, or act that conflicts, or, in the determination of management, appears to conflict, with the interests of WPTE, its customers, partners or vendors to the extent permitted by law. A conflict of interest occurs when your private interests interfere in any way, or even appear to interfere, with the interests of WPTE as a whole. In circumstances where a conflict of interest may exist, you are responsible for reporting the details to your supervisor.

Since it is impossible to describe all of the situations that may cause or give the appearance of a conflict, the items listed in this policy are not exhaustive. If a proposed transaction or situation raises any questions or doubts in your mind, you should consult WPTE's General Counsel. We require employees to:

1. Represent WPTE in a positive and ethical manner while on or off duty. Employees are obligated to avoid conflicts of interest and to refer questions and concerns about potential conflicts to their supervisors.
2. Disclose any financial interest they or their immediate families have in any company which:

- Does business with a competitor, or
- Is attempting to do business with a competitor, or
- Is a competitor of WPTE, or
- Is a vendor, supplier or distributor (or bidding to become a vendor, supplier or distributor) of WPTE, or
- Is a customer of WPTE.

(NOTE: WPTE may require divestiture of such interest if it deems it to be in conflict with the company's interests.)

Investments in mutual funds are not restricted by this policy.

As a general rule, you should avoid conducting WPTE business with a relative or significant other, or with a business in which a relative or significant other is associated in any significant role. Relatives include spouse, sister, brother, daughter, son, mother, father, grandparents, uncles, aunts, nieces, nephews, cousins, step relationships and in-laws. If such related party transaction is unavoidable, you must fully disclose the nature of the related party transaction to WPTE's General Counsel.

Officers, directors and employees may not exploit for their own personal gain opportunities that are discovered through the use of corporate property, information or position unless the opportunity is disclosed fully in writing to WPTE's Board of Directors and the Board of Directors declines to pursue such opportunity.

G. Records on Legal Hold

WPTE is required by local, state, federal, foreign and other applicable laws, rules and regulations to retain certain records and to follow specific guidelines in managing its records. A "legal hold" suspends all document destruction procedures to preserve appropriate records under special circumstances, such as litigation or government investigations. WPTE's General Counsel determines and identifies what types of company records or documents are required to be placed under a legal hold. Each officer, director, employee, agent and contractor must comply with this policy. Civil and criminal penalties for failure to comply with these guidelines can be severe for WPTE, its directors, employees, agents and contractors. Failure to comply with this policy may subject the employee, agent or contractor to disciplinary action, up to and including termination of employment or business relationship at WPTE's sole discretion, and potentially to criminal prosecution.

WPTE's General Counsel will notify you if a legal hold is placed on records for which you are responsible. You then must preserve and protect the necessary records in accordance with instructions from WPTE's General Counsel. **RECORDS OR SUPPORTING DOCUMENTS THAT HAVE BEEN PLACED UNDER A LEGAL HOLD MUST NOT BE DESTROYED, ALTERED OR MODIFIED UNDER ANY CIRCUMSTANCES.** A legal hold remains effective until it is officially released in writing by WPTE's General Counsel. If you are unsure whether a document has been placed under a legal hold, you should preserve and protect that document while you check with WPTE's General Counsel.

If you have any questions about this policy, you should contact WPTE's General Counsel.

H. Accepting Gifts and Favors

Policy 2.3 of this Handbook forbids WPTE employees from engaging in any form of kickbacks or bribes. Employees who have any questions about accepting gifts or favors should consult this policy and policy 2.3, or the Head of Human Resources.

It is inappropriate for employees to accept "substantial gifts or favors" from guests, vendors, or others conducting or attempting to conduct business with WPTE. "Substantial gifts or favors" are defined as individual gifts with a value in excess of \$200 and include such items as payment of your personal travel or lodging. The cumulative total of all such gifts received from a single individual or company in a calendar year is limited to \$500. Acceptance of gifts outside the limits of this policy could place you in a conflict of interest situation,

which may result in disciplinary action up to and including termination. You must properly record and account for all gifts, including merchandise, fees, gratuities or other payments.

I. Waivers

Any waiver of this Section 2, the Code of Business Conduct and Ethics, for a member of WPTE's Board of Directors or an executive officer must be approved in writing by WPTE's Board of Directors and will be disclosed as required under applicable law and regulations. Any waiver of any provision of this Section 2 with respect to any other employee, agent or contractor must be approved in writing by WPTE's General Counsel or Chief Executive Officer.