



To: All Employees of Calian
From: Ray Basler
President and Chief Executive Officer
Date: December 1, 2005

RE: Calian's Guide to Ethical Business Practices

Dear Employees,

Calian is committed to being the best company to work for, buy from and invest in. The only way to achieve this goal is to provide a high standard of leadership, along with unquestionable integrity.

Over the years, Calian has earned the trust of its customers, suppliers and employees through continued honest and ethical business conduct. This trust has helped us develop a solid business with long-term sustainability.

To further reinforce our commitment to sound and responsible business methods, we have introduced *Calian's Guide to Ethical Business Practices*. This guide affirms our core values and sets out the principles that constitute our way of doing business. Each of us has a personal responsibility to ensure that our actions abide by this guide and the laws that apply to our work. Failure to do so can lead to appropriate disciplinary measures. In addition, the Board of Directors of the Company recently adopted a policy requiring indirect employees (defined as those employees who do not work directly at a customer's premises) to certify in writing every year that they have read, understand and agree to comply with *Calian's Guide to Ethical Business Practices and selected Corporate Policies*.

Please make sure that you read the guide and understand its requirements. If you require further information, please do not hesitate to talk to your Calian supervisor or Calian contact.

Thank You,

A handwritten signature in black ink, appearing to read "R Basler". The signature is fluid and cursive, with a large initial "R" and a stylized "B".

Ray Basler
President and Chief Executive Officer