

Effective Date: July 29, 2005

AMENDED AND RESTATED CODE OF BUSINESS CONDUCT AND ETHICS

I. Purpose

This Code of Business Conduct and Ethics (this “Code”) provides a general statement of the Company’s expectations regarding the ethical standards that each director, officer and employee should adhere to while acting on behalf of the Company. Each director, officer and employee is expected to read and become familiar with the ethical standards described in this Code and may be required, from time to time, to affirm his or her agreement to adhere to such standards by signing the Compliance Certificate that appears at the end of this Code.

II. Administration

The Company’s Board of Directors is responsible for setting the standards of business conduct contained in this Code and updating these standards as it deems appropriate to reflect changes in the legal and regulatory framework applicable to the Company, the business practices within the Company’s industry, the Company’s own business practices, and the prevailing ethical standards of the communities in which the Company operates. While the Company’s President and Chief Executive Officer will oversee the procedures designed to implement this Code to ensure that they are operating effectively, it is the individual responsibility of each director, officer and employee of the Company to comply with this Code.

III. Compliance with Laws, Rules and Regulations

The Company will comply with all laws, rules and regulations that are applicable to the Company’s activities, and expects that all directors, officers and employees acting on behalf of the Company will obey all applicable laws, rules and regulations applicable to the Company and to ask for advice when you are uncertain about them. If you become aware of the violation of any law, rule or regulation by the Company, whether by its officers, employees, directors, or any third party doing business on behalf of the Company, it is your responsibility to promptly report the matter to your supervisor or to the President. Specifically, the Company is committed to:

- maintaining a safe and healthy work environment;
- promoting a workplace that is free from discrimination or harassment based on race, color, religion, sex, sexual orientation, or other factors that are unrelated to the Company’s business interests

- supporting fair competition and laws prohibiting restraints of trade and other unfair trade practices;
- conducting its activities in full compliance with all applicable environmental laws;
- keeping the political activities of the Company's directors, officers and employees separate from the Company's business;
- prohibiting any illegal payments to any government officials or political party representatives of any country; and
- complying with all applicable state and federal securities laws.

Employees, officers and directors shall not discharge, demote, suspend, threaten, harass or in any other manner discriminate or retaliate against an employee because he or she reports any such violation. If it is determined that the report was made with knowledge that it was false, the Company reserves the right to discharge or demote the employee, officer or director. This Code should not be construed to prohibit you from testifying, participating or otherwise assisting in any state or federal administrative, judicial or legislative proceeding or investigation.

IV. Conflicts of Interest; Corporate Opportunities

Directors, officers and employees should not be involved in any activity which creates or gives the appearance of a conflict of interest between their personal interests and the Company's interests. In particular, other than arrangements in effect and disclosed to the Board of Directors prior to the effective date of this Code, no director, officer or employee shall:

- Be a consultant to, or a director, officer or employee of, or otherwise operate an outside business:
 - that markets products or services in competition with the Company's existing or potential products and services;
 - that supplies products or services to the Company in amounts that are significant relative to the Company's operations or in amounts that are significant relative to the outside business;
 - that purchases products or services from the Company in amounts that are significant relative to the Company's operations or in amounts that are significant relative to the outside business;

- have, nor permit an immediate family member to have, any financial interest, including stock ownership, in any such outside business that is substantial enough, in light of the individual's financial situation, to create a conflict of interest;
- seek or accept any personal loan or services from any such outside business, except from financial institutions or service providers offering similar loans or services to third parties under similar terms in the ordinary course of their respective businesses;
- be a consultant to, or a director, officer or employee of, or otherwise operate an outside business if the demands of the outside business would materially interfere with the director's, officer's or employee's responsibilities with the Company;
- accept any personal loan or guarantee of obligations from the Company, except to the extent such arrangements are legally permissible;
- use his or her position with the Company to influence a transaction with a supplier or customer in which such person has any personal interest;
- supervise, review or influence the job evaluation or compensation of a member of his or her immediate family;
- conduct business on behalf of the Company with immediate family members, which include spouses, children, parents, siblings and persons sharing the same home whether or not legal relatives; or
- use the Company's property, information or position for personal gain.

Directors and officers shall notify the Chair of the Audit Committee of the Board of Directors, and employees who are not directors or officers shall notify the President and/or Chief Executive Officer, or the Chair of the Audit Committee, of the existence of any actual or potential conflict of interest of which they become aware.

The appearance of a conflict of interest may exist if an immediate family member of a director, officer or employee of the Company acts in a capacity that is restricted for a director, officer or employee under the first bullet point of this Section IV. Employees of the Company should notify the President and/or the Chief Executive Officer and officers and directors should notify the Chair of the Audit Committee of any such situation. If in the judgment of the individual so notified a potential conflict of interest is implicated, that individual will bring such situation to the attention of the Chair of the Audit Committee of the Board of Directors.

V. Insider Trading

Employees, officers and directors who have material non-public information about the Company or other companies, including our suppliers and customers, as a result of their relationship with the Company are prohibited by law and Company policy from trading in securities of the Company or such other companies, as well as from communicating such information to others who might trade on the basis of that information. To help ensure that you do not engage in prohibited insider trading and avoid even the appearance of an improper transaction, the Company has adopted an Insider Trading Policy, which is distributed annually to all employees and directors, and which is available from the Chief Financial Officer.

If you are uncertain about the constraints on your purchase or sale of any Company securities or the securities of any other company that you are familiar with by virtue of your relationship with the Company, you should consult with the Company's Chief Financial Officer before making any such purchase or sale.

VI. Confidentiality; Protection and Proper Use of the Company's Assets

Directors, officers and employees shall maintain the confidentiality of all information entrusted to them by the Company or its suppliers, customers or other business partners, except when disclosure is authorized by the Company or legally required.

Confidential information includes (1) information marked "Confidential," "Private," "For Internal Use Only," or similar legends, (2) technical or scientific information relating to current and future products, services or research, (3) business or marketing plans or projections, (4) earnings and other internal financial data, (5) personnel information, (6) supply and customer lists and (7) other non-public information that, if disclosed, might be of use to the Company's competitors, or harmful to the Company or its suppliers, customers or other business partners.

Third parties may ask you for information concerning the Company. Subject to the exceptions noted in the preceding paragraph, employees, officers and directors (other than the Company's authorized spokespersons) must not discuss internal Company matters with, or disseminate internal Company information to, anyone outside the Company, except as required in the performance of their Company duties and after an appropriate confidentiality agreement is in place. This prohibition applies particularly to inquiries concerning the Company from the media, market professionals (such as securities analysts, institutional investors, investment advisers, brokers and dealers) and security holders. All responses to inquiries on behalf of the Company must be made only by the Company's authorized spokespersons. If you receive any inquiries of this nature, you must decline to comment and refer the inquirer to your supervisor or one of the Company's authorized spokespersons.

To avoid inadvertent disclosure of confidential information, directors, officers and employees shall not discuss confidential information with or in the presence of any unauthorized persons, including family members and friends.

The foregoing confidentiality obligations are in addition to any other confidentiality obligations that a director, officer or employee may have to the Company.

Directors, officers and employees are personally responsible for protecting those Company assets that are entrusted to them and for helping to protect the Company's assets in general.

Directors, officers and employees shall use the Company's assets for the Company's legitimate business purposes only and not for any personal benefit or the personal benefit of anyone else.

Employees, officers and directors must advance the Company's legitimate interests when the opportunity to do so arises. You must not take for yourself personal opportunities that are discovered through your position with the Company or the use of property or information of the Company.

VII. Fair Dealing

The Company is committed to promoting the values of honesty, integrity and fairness in the conduct of its business and sustaining a work environment that fosters mutual respect, openness and individual integrity. Directors, officers and employees are expected to deal honestly and fairly with the Company's customers, suppliers, competitors and other third parties. To this end, directors, officers and employees shall not:

- make false or misleading statements to customers or suppliers;
- make false or misleading statements about competitors;
- solicit or accept any fee, commission or other compensation for referring customers to third-party vendors; or
- otherwise take unfair advantage of the Company's customers, suppliers, or other third parties, through manipulation, concealment, abuse of privileged information or any other unfair-dealing practice.

VIII. Gifts and Gratuities

The use of Company funds or assets for gifts, gratuities or other favors to employees or government officials is prohibited, except to the extent such gifts are in compliance with applicable law, insignificant in amount and not given in consideration or expectation of any action by the recipient.

Employees, officers and directors must not accept, or permit any member of his or her immediate family to accept, any gifts, gratuities or other favors from any customer, supplier or other person doing or seeking to do business with the Company, other than items of insignificant value. Any gifts that are not of insignificant value should be returned immediately and, in the case of any employee, reported to the President and/or Chief Executive Officer and in the case of an Officer or Director, reported to the Chairman of the Audit Committee. If immediate return is not practical, they should be given to the Company for charitable disposition or such other disposition as the Company, in its sole discretion, believes appropriate.

Common sense and moderation should prevail in travel and business entertainment undertaken on behalf of the Company. Employees, officers and directors should provide, or accept, business entertainment to or from anyone doing business with the Company only if the entertainment is infrequent, modest and intended to serve legitimate business goals.

Bribes and kickbacks are criminal acts, strictly prohibited by law. You must not offer, give, solicit or receive any form of bribe or kickback anywhere in the world.

IX. Accurate and Timely Periodic Reports

The Company is committed to providing investors with full, fair, accurate, timely and understandable disclosure in the reports that it is required to file and in its other public communications. To this end, the Company shall:

- comply with generally accepted accounting principles at all times;
- maintain a system of internal accounting controls that will provide reasonable assurances to management that all transactions are properly recorded according to all applicable regulations and standards;
- maintain books and records that accurately and fairly reflect the Company's transactions;
- prohibit the establishment of any material undisclosed or unrecorded funds or assets;

- maintain a system of internal controls that will provide reasonable assurances to management that material information about the Company is made known to management, particularly during the periods in which the Company's periodic reports are being prepared;
- prohibit disbursement of corporate funds or other corporate property without adequate supporting documentation;
- prohibit false or misleading entries in the Company's books or records for any reason; and
- present information in a clear and orderly manner and avoid the use of unnecessary legal and financial jargon in the Company's reports and public communications.

X. Dealing with Independent Auditors

No director, officer or employee shall, directly or indirectly, make or cause to be made a materially false or misleading statement to an accountant in connection with (or omit to state, or cause another person to omit to state, any material fact necessary in order to make statements made, in light of circumstances under which such statements were made, not misleading to, an accountant in connection with) any audit, review or examination of the Company's financial statements or the preparation or filing of any document or report with the Securities and Exchange Commission. No director, officer or employee shall, directly or indirectly, take any action to coerce, manipulate, mislead or fraudulently influence any independent public or certified public accountant engaged in the performance of an audit or review of the Company's financial statements.

XI. Reporting and Effect of Violations

Every employee, officer and director has the responsibility to ask questions, seek guidance, report suspected violations and express concerns regarding compliance with this Code. You may report violations of this Code, on a confidential or anonymous basis, by contacting the Company's Hotline. This Hotline is a toll-free telephone number where you can leave a recorded message about any violation or suspected violation of this Code. While we prefer that you identify yourself when reporting violations so that we may follow up with you, as necessary, for additional information, you may leave messages anonymously if you wish. The Hotline number and other relevant Company contact information can be found at Section XIV of this Code.

If the President receives information regarding an alleged violation of this Code, he or she shall, as appropriate, (a) evaluate such information, (b) if the alleged violation involves an executive officer or a director, inform the Chief Executive Officer and Board of Directors of the alleged violation, (c) determine whether it is necessary to

conduct an informal inquiry or a formal investigation and, if so, initiate such inquiry or investigation and (d) report the results of any such inquiry or investigation, together with a recommendation as to disposition of the matter, to the Chief Executive Officer and Board of Directors for action, or if the alleged violation involves an executive officer or a director, report the results of any such inquiry or investigation to the Board of Directors or a committee thereof. Employees, officers and directors are expected to cooperate fully with any inquiry or investigation by the Company regarding an alleged violation of this Code. Failure to cooperate with any such inquiry or investigation may result in disciplinary action, up to and including discharge.

Directors and officers shall promptly report, in person, by telephone or in writing, any known or suspected violations of laws, rules or regulations or this Code to the Chair of the Audit Committee of the Company's Board of Directors.

The Company shall determine whether violations of this Code have occurred and, if so, shall determine the disciplinary measures to be taken against any employee who has violated this Code. In the event that the alleged violation involves an executive officer or a director, the Chief Executive Officer and the Board of Directors, respectively, shall determine whether a violation of this Code has occurred and, if so, shall determine the disciplinary measures to be taken against such executive officer or director.

The Company will not allow any discipline, discrimination or retaliation against and will make all efforts to protect a director, officer or employee who acts in good faith in reporting any such violation.

Other than complaints with respect to accounting and auditing practices or internal accounting controls, which are handled according to procedures established by the Audit Committee, the designated individuals who receive reports of violations will investigate the reported violation and will oversee an appropriate response, including corrective action and preventative measures. Directors, officers and employees who violate any laws, rules, regulations or this Code will face appropriate, case specific disciplinary action, including, but not limited to, reprimands, warnings, probation, suspension without out pay, demotions, reductions in salary, discharge and restitution. Enforcement under this Code will be applied in a prompt and consistent manner using the standards for compliance set forth herein to ensure a fair process by which violations may be determined. Certain violations of this Code may require the Company to refer the matter to the appropriate governmental or regulatory authorities for investigation or prosecution. Moreover, any supervisor who directs or approves of any conduct in violation of this Code, or who has knowledge of such conduct and does not immediately report it, also will be subject to disciplinary action, up to and including discharge.

XII. Waivers

The provisions of this Code may be waived for directors or executive officers only by a resolution of the Company's directors who satisfy the independence requirements of the NASDAQ Stock Market. The provisions of this Code may be waived for employees who are not directors or executive officers by the resolution of the Board of Directors. Any amendment to or waiver of, including an implicit waiver resulting from the failure to take action in response to a violation of any provisions of this Code that applies to or is granted to a director or executive officer of the Company, including, but not limited to, the Company's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions, will be publicly disclosed to the extent and in the manner required by the securities exchange or association on which the Company's securities are listed for trading or any applicable rule or regulation of the Securities and Exchange Commission.

XIII. Dissemination and Amendment

This Code shall be distributed to each new employee, officer and director of the Company upon commencement of his or her employment or other relationship with the Company and shall also be distributed annually to each employee, officer and director of the Company, and each employee, officer and director shall be asked to certify that he or she has received, read and understood the Code and has complied with the terms.

The Company reserves the right to amend, alter or terminate this Code at any time for any reason.

This document is not an employment contract between the Company and any of its employees, officers or directors.

XIV. Contact Names and Numbers

Michael J. Mullen

Chairman Audit Committee
Phone: 508-497-2360 ext 229

Toll-free Company Hotline

Phone: 800-863-1862 (24 hours a day, 7 days a week)

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