

Smart Books Publishing

Code of Ethics

11/28/2008
Public Statement

Smart Books Code of Ethics

What it means to be Smart Books—[Smart Books](#) is a small Ohio business with a big vision to help educate people in the U.S., and around the world. We realize our small size does not limit our global presence on the Internet, and we have implemented high quality delivery systems that get your orders to you immediately, and securely, using innovative encryption technology to keep your private information “private.” We have been helping people, just like you, get smarter faster by providing powerful real estate and business information products that meet, or beat your expectations for high quality products that save you time and money, and help you protect your best legal and financial interests. We realize our customers rely upon our organization for prompt, professional service and support, and we are dedicated to maintaining the highest degree of integrity in all our business dealings with customers, suppliers, and internal and external stakeholders. While a code of ethics often tells people what they cannot do, our code of ethics is a philosophy we live by, personally, and organizationally. Supporting our code of ethics are three simple, fundamental rules:

1. There is no right way to do a wrong thing.
2. Do unto others, as you would have others do unto you.
3. The customer is always right. If the customer is not always right, see rule number three.

Doing Right Things—a successful business results from doing a series of “right things” like having the right location, selling the right products and services, having excellent customer service, and good working relationships with customers, suppliers, and other stakeholders.

Doing Things Right—moreover, success comes from “doing things right,” which include making the right decisions, acting with honor and integrity, being honest and truthful in all communications, and representing the highest and best interests of all people, no matter who they are. In other words, doing things right, with high moral principles, and setting the example of “model citizenship” on both a personal and organizational level. We pride ourselves with our focus on leading the field with the highest degree of ethics, and ethical decision-making of which we are capable.

Purpose—set forth the overall philosophies, and moral principles that govern the Smart Books code of ethics in a way that all people will understand. Our code of ethics is not a list of things we should not do, it is, however, guiding principles of what we should, and will do.

Scope—our code of ethics is our public statement of where we stand as an organization. Specific information regarding rules, regulations, policies, and procedures are located in the employee manual, and standard operating procedural manuals of the business, or on our [website](#).

Business Operations—Smart Books will keep accurate financial records according to generally acceptable accounting principles (GAAP standards), and hold all required licenses and permits for compliance with local, state, and federal authorities. We will operate our business in a lawful manner, with the highest degree of attention to maintaining [right to privacy](#) for customers, employees, suppliers, and other stakeholders. In all circumstances, Smart Books, and its employees, will obey local, state, and federal laws of the United States of America. For countries outside the U.S., we will do our best to honor, and respect the laws and customs of the land and its people.

Working Relationships—Smart Books will not discriminate based on race, creed, color, national origin, sexual orientation, or any other issue that is discriminatory. We will not tolerate sexual harassment, and we are, and will continue to be an equal opportunity employer. Smart Books will maintain excellent working relationships with customers, employees, and suppliers who rely upon our organizational integrity, and honor, in all our business dealings.

Conduct—Smart Books, and our employees will obey the law on the job and in our personal lives and we realize that truth, honesty, and integrity are critical to our reputation and public image. Moreover, our individual and organizational behavior dictates our character to people, and our good citizenship in our communities, and is the backbone of excellence, both personally, and professionally.

Customer Relations—we understand the value of each and every customer who patronizes Smart Books, and we will do everything in our power to maintain complete and absolute customer satisfaction with our enterprise, and our offerings. If a problem should occur, it will immediately transfer to the person having the power to resolve the problem quickly, professionally, and in a way that reflects an honest, fair, and equitable solution for all parties involved in the transaction.

Conflicts of Interest-- Smart Books will not allow friends or family, or employee relationships with friends and family, influence our business decision-making, especially in situations where conflicts of interest are evident, or may arise. In the event there is a potential for conflict of interest, we will take the appropriate action to eliminate such conflicts.

Communications—Smart Books will maintain the highest degree of professional organizational communications with customers, employees, suppliers, stakeholders, and the general public in all our business dealings. Further, Smart Books will not sell products or services using any false, misleading, or otherwise deceptive practices, and will obey the truth in advertising laws aggressively to protect our customers. Further, we will make no claim, or warranty, express or implied, that we cannot honor or verify with physical evidence, or other proof. You can read our [guarantee policy](#) by clicking the link.

Rights to Privacy—Smart Books is as committed to protecting *your* privacy as we are in protecting *our* own privacy, and we take pride in our business systems and procedures that achieve this goal. You can read our [privacy statement](#) or [safe shopper guarantee](#) by clicking the links.

Live the Code—we believe that words are not enough, that we must “live the code” in order for it to be effective. For this reason, each business associate undergoes careful scrutiny before hiring.

Participating in Community—Smart Books believes in community, and we encourage volunteerism as long as community activities do not create a conflict of interest. We do not encourage or mandate any political point of view, and we do not lobby, nor belong to any special interest group that lobbies our local, state, or federal politicians. We do, however, believe in maintaining the environment, and do what we can to have a positive impact on the biosphere. For this reason, Smart Books is transitioning away from paper-based products to a total digital e-book format to reduce our ecological footprint.

Corporate Values Statement:

- **Commitment to Excellence**— the “pursuit of excellence” is our creed, and the overriding philosophy in all our endeavors, both personal and professional. We believe in excellence in everything including product development, and designing business systems that are effective, efficient, and represent the best of what the 21st century has to offer.
- **Commitment to Being Customer-Centric**-- we are committed to delivering the best products and services of which we are capable, in the greatest quantity, with the highest degree of spirit of service to our customers. We will focus on developing information products that are useful, relevant, and current so that our readers have powerful information they expect and deserve.
- **Commitment to Treating Others with Respect, Trust and Dignity**—our philosophy is simple, we are quick to accept all people for who and what they are without conditions, and we will extend respect, trust and dignity to all people in all situations unless trust is broken. In the case of broken trust, we will respectfully, and with dignity, terminate the relationship. We believe trust is the foundation to any good relationship, at work, at home, and in any other social relationship.
- **Commitment to Employee Growth and Well-Being**—we work to maintain a safe working environment, and support for the well-being our employees, and to the extent within our ability, our customers and other stakeholders. We also promote a drug free workplace.

Corporate Social Responsibility Statement

Smart Books is committed to being a socially responsible citizen in all situations; leadership, when leadership is required; action, when action is required; investment, when investment is required. Our pet projects are helping the hungry and the homeless, and working with kids with cancer. We are proud of our involvement with the local homeless shelter, and giving to churches to help struggling individuals and families who have fallen on hard times. In addition, we are proud of our financial contributions to St. Jude’s Children’s Hospital to help kids with cancer. While we are limited in our ability to donate money for these causes, we do what we can with the spirit and intent of always doing more, and encourage others to do the same. We believe disadvantaged people need our help. Supporting this belief, Smart Books is in the process of working with homeless shelters, and public libraries to provide free access to our real estate and business product line for people who desire to improve their knowledge base without cost. We believe knowledge and education is the first step to better living.

Smart Books Ethical Decision-Making—while every decision is different, a methodical approach to finding the highest and best decision for each situation is possible to maximize the probability for successful outcomes. For this reason, we use the general framework below to think through problems:

1. Analyze the situation, get the facts, and study the facts.
 - a. What is the specific problem?
 - b. What is the cause of the problem or situation?
 - c. Is the problem within your control, or outside your control?
 - d. Who are the stakeholders?
2. Is there any precedence for ethical decision-making? Check resources:
 1. Is there an answer in Employee Manual or SOP's?
 2. [Online Ethics Help](#)
 3. [Business Ethics Magazine](#)
 4. [Corporate Responsibility Officer \(CRO\)](#)
3. What are the possible choices, what is the right choice, action, or solution?
 - i. Constructive action-positive action to “fix” the problem
 - ii. Destructive-talking about problem or procrastinating
4. What is the worst (or best) that can happen?
 - i. What is the extent of harm?
 - ii. What is the magnitude of the benefit?
5. Ask the following questions:
 - a. Is the decision ethical? Will the decision be good tomorrow, a week from now, a year, or longer?
 - b. Is there any legal liability associated with this decision? Have you talked to an attorney?
 - c. Will the decision require a press release, public statement, or receive unwanted publicity? If so, are you prepared?

Annual Review--as with any written document, we realize the need to review our code of ethics annually to ensure that it is keeping pace with our business, changes in the economy, technology, and cultural practices to maintain its relevancy, and applicability, in serving as our guiding light to business and personal affairs.

As CEO of Smart Books Publishing, and after careful review, I take pride in approving this code of ethics for the business, myself, our associates, and employees of the company.

Signed: James W. Hart, IV

Date: November 28, 2008