

EXHIBIT D

RECORDING WORK HOURS

It is the policy of National Coatings, Inc. to comply with applicable laws that require records to be maintained of the hours worked by our employees. To ensure that accurate records are kept of the hours you actually work (including overtime where applicable) and of the accrued leave time you have taken, and to ensure that you are paid in a timely manner, you will be required to record your time worked on a National Coatings, Inc. Sign-In Sheet. This form should be completed daily and signed and forwarded to your supervisor on a weekly basis. After reviewing the form and resolving any discrepancies, your supervisor will sign the form and forward it to payroll for processing.

Please ensure that the hours worked are recorded accurately. You must put the correct arrival and departure time on the Sign-In Sheet. If you do not record this information, payroll will not be able to pay you for the hours worked that day until a corrected Sign-In Sheet is completed.

Falsification of a time record is a breach of company policy and is grounds for disciplinary action, including the possibility of discharge.

