A MESSAGE FROM THE CHIEF EXECUTIVE OFFICER OF NEW ENTERPRISE STONE & LIME CO., INC.

Since 1924, New Enterprise Stone & Lime Co., Inc. has been serving customers and communities throughout Pennsylvania and New York. A company does not make that kind of mark in its industry unless it earns it through hard work, expertise, and an impeccable reputation.

Our reputation has been built on two of our most important core values: honesty and integrity. We stand firm by our principles and we are committed to doing the right thing, regardless of the consequences. We promote open and direct communication and we are true to our word.

To ensure our colleagues and business partners embrace and reflect these values every day, our Code of Ethics was developed as a set of guidelines for ethical behavior. Conducting business with integrity sometimes requires difficult choices and adhering to this Code of Ethics helps us make the right decisions.

The NESL ethics program includes an Ethics Hotline administered by a third-party reporting service (Lighthouse Services, Inc.) that employees, customers and vendors can use to report fraud, unlawful, unethical and other types of improper behavior in a confidential and anonymous manner. Lighthouse Services, Inc., can be contacted at (855) 900-0082 or www.lighthouse-services.com/nesl.

While our Code of Ethics is comprehensive, it obviously can't cover every situation you may face. When that happens, use common sense. If you're still at all unsure about a course of action, just ask a supervisor, Human Resources, the Internal Audit Department, or place an anonymous call to the Ethics Hotline. We remain steadfast in our pledge that we will not tolerate retaliation against any employee who, in good faith, brings forward a potential Code of Ethics issue.

Our employees, customers, and stakeholders trust us to provide high-quality reliable services with integrity. It's our job, and it's just the right thing to do.

Paul I. Detwiler, III President, CEO