

## WHISTLEBLOWER POLICY:

All employees are encouraged to report either orally or in writing to their immediate supervisor, or appropriate manager, all evidence of activity by a company department or employee that may constitute:

- Instances of corporate fraud;
- Unethical business conduct;
- A violation of State or Federal law;
- Substantial and specific danger to the employee's or public's health and safety; or
- A violation of the Company's Code of Ethics.

Any employee who, in good faith reports such incidents as described above will be protected from threats of retaliation, discharge, or other types of discrimination including but not limited to compensation or terms and conditions of employment that are directly related to the disclosure of such reports. In addition, no employee may be adversely affected because the employee refused to carry out a directive, which, in fact, constitutes corporate fraud or is a violation of State or Federal law. Any complaint regarding accounting, internal accounting controls, auditing matters or other concerns regarding questionable accounting will require that the following procedures are followed:

- Promptly forward to the Audit Committee any complaints that it has received regarding financial statement disclosures, accounting, internal accounting controls or auditing matters.
- Any employee may submit, on a confidential, anonymous basis if the employee so desires, any concerns regarding financial statement disclosures, accounting, internal accounting controls, auditing matters or violations of the Code of Conduct. All such concerns shall be reported in accordance with the Company's Problem Resolution Procedures.
- Following the receipt of any complaints submitted hereunder, the Audit Committee will take such action as it deems appropriate, including corrective and disciplinary actions, which may include, alone or in combination, a warning or letter of reprimand, demotion, loss of merit increase, bonus or stock options, suspension without pay or termination of employment.
- The Audit Committee may enlist employees of the company and/or outside legal, accounting or other advisors, as appropriate, to conduct any investigation of complaints regarding financial statement disclosures, accounting, internal accounting controls, auditing matters or violations of the Code of Ethics for Senior Financial Officers or Code of Business Conduct. In conducting any investigation, the Audit Committee shall use reasonable efforts to protect the confidentiality and anonymity of the complainant.
- The Company does not permit retaliation of any kind against employees for complaints submitted hereunder that are made in good faith.

The Audit Committee shall retain as a part of the records of the Audit Committee any such complaints or concerns for a period of no less than two (2) years.