

WHISTLEBLOWER POLICY

I) General

The Code of Ethics of this tax-exempt organization (the Organization) requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

II) Reporting Responsibilities

It is the responsibility of all directors, officers and employees to comply with the Code of Ethics and to report violations or suspected violations in accordance with this Whistleblower Policy.

III) No Retaliation

No director, officer or employee who in good faith reports a violation of the Code of Ethics shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization.

IV) Reporting Violations

The Code of Ethics addresses the Organization's standards of operation and governance, and directors, officers or employees (if any) should share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases for employees (if any) an employee's supervisor is in the best position to address an area of concern, however, if any employee is not comfortable speaking with his or her supervisor or is not satisfied with the supervisor's response, such employee is encouraged to speak with someone in the Human Resources Department or anyone in management whom the employee is comfortable in approaching. Supervisors and managers are required to report suspected violations for the Code of Ethics to the Organization's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when an employee is not satisfied or uncomfortable with following the Organization's open door policy, individuals should contact the Organization's Compliance Officer directly.

V) Compliance Officer

The Organization's Compliance Officer is the chair of the Audit Committee (or if none, the President). The Organization's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code of Ethics, at his or her discretion, shall advise the Executive Director and/or Audit Committee (or in none, The Board of Directors). The Compliance Officer has direct access to the Audit Committee (or if none, the Board of Directors) and is required to report to the Audit Committee (or in none, the Boards of Directors) at least annually on compliance activity.

VI) Accounting and Auditing Matters

The Audit Committee of the Board of Directors (or in none, the Board of Directors) shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Audit Committee (or if none, the Board of Directors) of any such complaint and work with the committee until the matter is resolved.

VII) Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code of Ethics must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code of Ethics. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

VIII) Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

IX) Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.