

## **Accounting Complaints; Prohibition against Retaliation**

The Company's policy is to comply with all applicable financial reporting and accounting regulations applicable to the Company. If any employee, officer, director of the Company or third party has concerns or complaints regarding questionable accounting or auditing matters of the Company, then he or she is encouraged to submit those concerns or complaints (anonymously, confidentially or otherwise) to the Company's General Counsel. The General Counsel will promptly forward any complaints received directly to the Chairman of the Audit Committee of the Board of Directors. The Audit Committee will, subject to its duties arising under applicable law, regulations and legal proceedings, treat such submissions confidentially. The Audit Committee will make such investigations and take such actions relating to any such complaints as it deems necessary and appropriate.

The Company will not permit retaliation of any kind by or on behalf of the Company and its employees, officers and directors against good faith reports or complaints of violations of applicable accounting standards or principles.