

## **COURIER CORPORATION**

### **Audit Committee of the Board of Directors** **Complaint Procedures for Accounting, Internal Accounting Controls** **and Auditing Matters**

Any person may submit a good faith complaint, report or concern regarding accounting or auditing matters relating to Courier Corporation or its subsidiaries (collectively, the "Company") to the management of the Company or to the Audit and Finance Committee of its Board of Directors (the "Audit Committee"). Further, Company employees may make such complaints or reports or voice concerns without fear of dismissal of any kind. The Company is firmly committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices.

In order to facilitate reporting, The Audit Committee has established the following procedures for (a) the receipt, retention and treatment of complaints, reports and concerns regarding accounting, internal accounting controls or auditing matters and (b) the confidential, anonymous submission of complaints, reports and concerns by employees regarding questionable accounting or auditing matters. For the purpose of this policy, these types of complaints, reports and concerns relate to "Accounting Matters" as more particularly described below.

#### **Receipt of Complaints Regarding Accounting Matters**

- Employees or other individuals with concerns regarding Accounting Matters may report their concerns to the Vice President of Human Resources, who also has been designated the Company's Compliance Officer, at 978-251-6267, or by sending an email to [dsawyer@courier.com](mailto:dsawyer@courier.com).
- Employees may, if they wish, submit complaints on a confidential and anonymous basis either by calling or writing to the  
Compliance Officer  
Courier Corporation  
15 Wellman Avenue  
N. Chelmsford, MA 01863

Tel: (978) 251-6267

#### **Scope of Matters Covered by These Procedures**

These procedures address complaints relating to any questionable accounting, internal accounting controls, or auditing matters including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;

- deficiencies in or noncompliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company's financial condition.

#### Treatment of Complaints

- Upon receipt of a complaint the Compliance Officer will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible acknowledge receipt of the complaint to the sender.
- Complaints relating to Accounting Matters will be reviewed under Audit Committee oversight by the Compliance Officer, Internal Audit and/or such persons as the Audit Committee determines to be appropriate, working with the Chair of the Audit Committee. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- The Company will not discharge, demote, suspend, threaten , harass, or in any manner discriminate against any employee in the terms and conditions of employment because of any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

#### Reporting and Retention of Complaints and Investigations

- The Compliance Officer will maintain a log of all Accounting Matters complaints, tracking their receipt, investigation and resolution and shall deliver a periodic summary report of such Accounting Matters complaints to the Audit Committee. Copies of Accounting Matters complaints and such log will be maintained in accordance with the Company's document retention policy.

#### Disciplinary Action

Nothing in these procedures shall limit the Company or the Board of Directors or a committee or designee thereof in taking such disciplinary action under the Company's Business Conduct Guidelines or other applicable policies of the Company as may be appropriate with respect to any matter that is the subject of a complaint.

#### Periodic Review of Procedures

The Audit Committee will review the procedures outlined above and consider changes to such procedures periodically.

ADOPTED: October 1, 2004