



ODYSSEY
HEALTHCARE COMPLIANCE PROGRAM
STANDARDS OF CONDUCT

Odyssey HealthCare, Inc. (“Odyssey”) is a premier provider of hospice care. As a leader in the hospice care sector, compliance is a priority for Odyssey. To further Odyssey’s commitment to compliance and ensure compliance throughout the company, Odyssey has developed a Healthcare Compliance Program.

The Healthcare Compliance Program consists of these “Standards of Conduct,” which summarize the basic principles underlying the Compliance Program, and Policies and Procedures, which cover both general compliance topics (such as the duty to report suspected misconduct) and specific compliance topics (such as patient privacy). With regard to Odyssey employees, promotion of and adherence to these Standards of Conduct and Policies and Procedures will be a condition of employment and an element in evaluating employees’ job performance. Each Odyssey employee must carefully review and follow Odyssey’s Standards of Conduct, as well as all Compliance Program Policies and Procedures. Odyssey’s officers, directors, contractors and agents involved in the delivery of health care items and services shall also adhere to the principles set forth in these Standards of Conduct and with relevant policies and procedures. Relevant personnel will be trained regarding such Policies and Procedures at appropriate times.

Supplemental information relating to these Standards of Conduct and the Compliance Program Policies and Procedures will be provided through periodic formal and informal training and education programs and via postings to Odyssey’s intranet site, OdyInfo. Anyone who has a question concerning the Standards of Conduct or Compliance Program Policies and Procedures should seek guidance from Odyssey’s Chief Compliance Officer. Finally, each employee must complete and sign the attached Employee Certification indicating that he or she has read, understands, and will comply with the Standards of Conduct and Policies and Procedures. Additionally, each member of the Board of Directors and certain contractors and agents must also complete and sign the attached Contractor Certification indicating that he or she has read, understands, and will comply with the Standards of Conduct.

Standard No. 1
Commitment to Compassionate Care

Odyssey is committed to providing compassionate, quality hospice care services to all patients. We also are committed to respecting the desires of the patient and his or her family, regarding end-of-life goals and wishes.

Odyssey is committed to improving the quality of life for patients facing terminal diagnoses, providing compassionate hospice care to patients, and providing support for their loved ones. This commitment and spirit of Odyssey is embodied in the simple phrase: "YCCOM: You can count on me."

Standard No. 2
Participation In Healthcare Compliance Program

Participation in Odyssey's Healthcare Compliance Program is a condition of employment and is a factor that will be considered in each employee's performance evaluation.

A Compliance Program cannot be effective unless each and every employee actively participates in the Program. Participation in Odyssey's Healthcare Compliance Program is critical to the Company's success in achieving its customer-driven goals. An employee's participation in, and commitment to, Odyssey's Compliance Program will be a factor considered in each employee's performance evaluation and may affect decisions relating to compensation, promotion and retention.

Standard No. 3
Compliance With Laws and Healthcare Compliance Program

Compliance with applicable laws and regulations, as well as the Healthcare Compliance Program, is a condition of employment.

The health care industry is among the most heavily regulated industries in the United States. Odyssey is subject to numerous federal and state civil and criminal laws and regulations, many of which focus on the accuracy of claims and other documents submitted to federal and state health care programs and the manner by which care is furnished. Violation of these laws and regulations can have severe consequences, including financial penalties, exclusion from participation in federal health care programs, and even imprisonment. Odyssey is committed to full compliance with all applicable Federal health care program requirements, including a commitment to prepare and submit accurate claims consistent with such requirements. It is critical that all Odyssey employees, its contractors and agents assist Odyssey in achieving total

compliance with the laws and regulations that are applicable to Odyssey's business and with all Standards of Conduct and Policies and Procedures.

Standard No. 4

Truth, Accuracy and Completeness

Odyssey employees, contractors and agents must be truthful, accurate and complete in all of their communications.

Consistent with Odyssey's commitment to conducting its business ethically and with integrity, employees, contractors and agents must ensure that all statements, submissions and other communications — whether oral or written — with federal and state regulators, and others are truthful, accurate and complete. It also is critical that all forms, certifications, statements and/or similar documents prepared by Odyssey employees, contractors and agents whether for internal or external review, be truthful, accurate and complete. Ensuring that all communications meet these standards reinforces Odyssey's commitment to ethical business practices. Moreover, employees, contractors and agents must understand that the creation and submission of false or inaccurate certifications, statements and reimbursement claims are among the government's greatest fraud and abuse concerns. Violations of the laws governing false statements and false claims are subject to severe penalties, including substantial fines and imprisonment.

Standard No. 5

Confidentiality of Patient Information

Odyssey employees and agents must protect the privacy and security of health-related information regarding patients.

As part of Odyssey's business, the Company creates and receives health-related and other sensitive information about its patients, their family members, and other individuals, including information relating to individual medical conditions and status. Odyssey must respect and preserve the privacy and security of this personal health information, consistent with federal (e.g., HIPAA) and state laws. Except to the extent permitted by law, Odyssey shall not use or disclose personal health information about a patient to any third party.

Standard No. 6
Compliance Questions

If an Odyssey employee, contractor or agent has a question or concern regarding whether a particular practice violates applicable laws, regulations or Odyssey's Healthcare Compliance Program, the person should seek guidance from his or her supervisor or Odyssey's Chief Compliance Officer.

Through Odyssey's Compliance Program, we hope our employees, contractors and agents will become and remain informed about the basic requirements of applicable laws and regulations. By the same token, Odyssey does not expect its employees, contractors and agents to become legal or regulatory experts. For precisely this reason, when a person is not sure whether a particular activity or practice violates the law, or any aspect of the Healthcare Compliance Program, the person should not "guess" as to the correct answer. Instead, the person should seek appropriate guidance from his or her supervisor or Odyssey's Chief Compliance Officer. Supervisors may also not know the answer to a question, in which case they too are expected to ask the appropriate Company experts. Simply put, when in doubt about the meaning or requirements of the law or Odyssey's Healthcare Compliance Program, ask. Odyssey employees, contractors and agents will not be penalized for asking compliance-related questions. To the contrary, Odyssey is dedicated to fostering a culture in which every person is comfortable asking the questions necessary to ensure that he or she understands his or her tasks and obligations in full and to ensure the Company's compliance with applicable laws and regulations.

Standard No. 7
Duty to Report; Non-Retaliation

If an Odyssey employee, contractor or agent believes that an activity, practice or arrangement violates or may violate the law, regulations or Odyssey's Healthcare Compliance Program, the person should report this activity, practice or arrangement. This report may be made anonymously. Odyssey will not take any adverse action against any person who makes such a report in good faith and who was not involved in the practice or arrangement at issue.

The primary objective of Odyssey's Healthcare Compliance Program is to "do the right thing" and to prevent violations of applicable laws and regulations. No system or person, however, is perfect. Where such a violation may have occurred, Odyssey is committed to conducting a prompt and thorough investigation of the suspected violation. This investigation will allow Odyssey to determine whether a violation of law, regulation or the Compliance Program has occurred and, if so, what corrective or remedial measures or disciplinary actions, if any, to take. All employees, contractors and agents

are expected to report a suspected violation. Reports of suspected misconduct may be made to a supervisor or the Chief Compliance Officer in writing or orally and may be made anonymously. Odyssey also has established a confidential Hotline. The number is **1-888-228-7801**.

If a report is made in writing, the report need not include the identity of the person making the report. In any event, Odyssey will strive to maintain the confidentiality of any reporting person. It must be understood, however, that there may come a point in time when a reporting person's identity may become known or may have to be revealed (e.g., if government authorities become involved in the investigation). Finally, whether or not the identity of a reporting person becomes known or is revealed, under no circumstances will Odyssey take adverse or retaliatory action against a person who, in good faith, reports actual or potential misconduct, and who was not involved in the misconduct in question. Retaliation against a person who, in good faith, reports suspected violations is grounds for termination.

Standard No. 8

Corrective and Disciplinary Action

Odyssey will take corrective and/or disciplinary action against any employee, contractor or agent who does not comply with applicable laws, regulations, or Policies and Procedures.

Odyssey will take corrective and/or disciplinary action, ranging from additional training to a verbal warning to termination of employment, against any employee, regardless of his or her level or position, who fails to comply with the applicable laws, regulations, or policies and procedures. Contractors and agents may be subject to contract termination in the event of a violation of applicable laws, regulations or Odyssey policies and procedures. The type of corrective action and/or severity of the disciplinary action, which will be determined by members of senior management (in consultation with the Chief Compliance Officer), will depend on a variety of factors, including but not limited to (1) the nature and severity of the violation, (2) whether the violation was committed intentionally, recklessly, negligently or accidentally, (3) whether the person has committed any other violations in the past, (4) whether the person self-reported his or her violation and (5) whether (and the extent to which) the person cooperated with Odyssey in connection with its investigation of the violation. Where appropriate, Odyssey also may take corrective and/or disciplinary action against supervisors who fail to detect or report misconduct on the part of employees under their supervision. In addition to taking corrective and/or disciplinary action, Odyssey will consider and implement other remedial measures, as appropriate, in the event of a violation of the applicable laws, regulations, or policies and procedures.

Standard No. 9
Certification

All Odyssey employees and certain contractors must annually certify that they have read, understand, and will comply with the Standards of Conduct.

As part of the implementation of Odyssey's Healthcare Compliance Program, each Odyssey employee and certain contractors must certify that he or she has read, understands and will comply with these Standards of Conduct. These certifications must be renewed by employees on an annual basis. New employees and certain contractors must execute certifications related to the Standards of Conduct within thirty (30) days of commencing work for Odyssey.

History

Version No.	Approved By	Date	Action Taken (revision, retirement, etc)
1	Healthcare Compliance Committee	September 1, 2006	Adopted

ODYSSEY HEALTH CARE COMPLIANCE PROGRAM

EMPLOYEE CERTIFICATION

I hereby certify that I have been provided with a copy of Odyssey's Healthcare Compliance Program, including the Standards of Conduct dated September 1, 2006, and Compliance Program Policies and Procedures, and that I have read, understand, and will comply with all components of the Healthcare Compliance Program as a condition of my employment with Odyssey.

Name (Printed)

Signature

Date

**ODYSSEY STANDARDS OF CONDUCT
CONTRACTOR CERTIFICATION**

I hereby certify that I have been provided with a copy of Odyssey's Standards of Conduct dated September 1, 2006, and that I have read, understand, and will comply with those standards.

Name (Printed)

Signature

Date