

Accounting Complaints

In order to facilitate the handling of complaints relating to accounting and auditing matters, the Company's Audit Committee has established the following procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters ("Accounting Complaints").

- Accounting Complaints should be forwarded to the General Counsel, who will (i) determine whether the complaint actually pertains to accounting or auditing matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- The General Counsel will forward Accounting Complaints to the Chairman of the Audit Committee ("Chairman") and take appropriate action as directed by the Chairman. At the Chairman's discretion, the matter may then be placed before the full Audit Committee for review and consideration. The Audit Committee and/or its Chairman is authorized to obtain the assistance needed, from internal as well as external sources, to address the concerns raised. Confidentiality will be maintained to the 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 General Counsel will maintain a log of all Accounting Complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee, as appropriate. Copies of complaints and such log will be maintained consistent with the law and with the Company's document retention policy.

Accounting Complaints include, without limitation, complaints concerning the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of the 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, or
- any complaint relating to the Company's books and records or accounting practices.