

Employee Complaint Procedures for Accounting and Auditing Matters

Any employee of the Company may submit a good faith complaint regarding accounting or auditing matters to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Company's Audit Committee will oversee treatment of employee concerns in this area.

In order to facilitate the reporting of employee complaints, the Company's Audit Committee has approved the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters ("Accounting Matters") and (2) the confidential or anonymous submission by employees of concerns regarding Accounting Matters.

Receipt of Employee Complaints

- Employees with concerns regarding Accounting Matters may report their concerns to any one or more of the following persons: their supervisor, the Chief Financial Officer, the Chief Executive Officer, the Chairman of the Audit Committee or the Chairman of the Board.
- Employees with concerns regarding Accounting Matters may also report their concerns on a confidential or anonymous basis by using a special toll-free hotline, e-mail address or mail address. The special hotline number, e-mail address and mail address which may be used for these purposes are provided on the Company's website.

Scope of Matters Covered by These Procedures

These procedures relate to employee complaints relating to any Accounting 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 any employee, accountant or auditor 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

- Any supervisor who receives a complaint regarding Accounting Matters shall report such complaint to any one or more of the following persons: the Chief Financial Officer, the Chief Executive Officer, the Chairman of the Audit Committee or the Chairman of the Board.
- When the Chief Financial Officer and/or the Chief Executive Officer receive a complaint regarding Accounting Matters, they shall report the complaint to the Chairman of the Audit Committee and the Chairman of the Board.
- Confidential or anonymous employee complaints which are made on the Company's special toll-free hotline, e-mail address or mail address will be reported to the Chairman of the Audit Committee and the Chairman of the Board.
- Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the Chairman of the Audit Committee, Chief Executive Officer, Chief Financial Officer or such other persons as the Audit Committee determines to be appropriate. 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 based upon 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.

Retention of Complaints and Reporting of Investigations

- The Chief Financial Officer will maintain a log of all employee complaints regarding Accounting Matters, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. For this purpose, all such complaints shall be forwarded to the Chief Financial Officer, unless the Chairman of the Audit Committee or Chairman of the Board determines that this would be inappropriate. The Chairman of the Audit Committee shall maintain a log of any such complaints which are not forwarded to the Chief Financial Officer. Copies of reports and logs of complaints will be maintained for a period of seven years after receipt of the complaint.