

Procedures for Anonymous Complaints about Accounting, Internal Accounting Control and Auditing Issues

The Company has provided a telephone hotline for those wishing to anonymously report accounting, internal accounting control and auditing complaints to the Audit Committee of the Board of Directors. This hotline is for reporting complaints regarding financial, accounting, internal control, or auditing issues. Other types of complaints (for example, human resources issues or suggestions for improving the Company's non-financial processes) should be directed to the appropriate resources within a particular business unit or to the corporate office. The Audit Committee will monitor these calls. All calls will be documented, and those reports that are deemed to be substantive will be investigated.

To report a complaint, call the Company's toll-free Governance Hotline at 1-800-506-6374. A sufficiently detailed description of the factual basis for the allegation should be given in order to allow for an appropriate investigation. The Company understands that there may be cases when an Employee might want to report their concerns anonymously or with confidentiality. To the extent practical, the Company will keep reports confidential. If the Employee does not identify himself or herself, however, the Company might not be able to respond appropriately to the Employee's concern. Further, there may come a time when the Company cannot proceed with the investigation without obtaining additional information from the reporting person or others. Therefore, if you wish to provide a name, telephone number, email address, or another means of contacting you so that the Company can obtain additional information, please feel free to do so.

The Audit Committee may potentially provide reports of such complaints to the non-management directors of the Company's Board of Directors. The Company will follow up on these complaints according to the directions of the Audit Committee alone. Only the Audit Committee will be permitted to direct the investigation and decide what should be done about your financial, accounting, internal control, or auditing issue complaint. Under federal law, no one can be penalized or criticized for making such a complaint.