WHISTLEBLOWER POLICY

OF

XXXXXXXXXXXX INC.

(a New York Not-forProfit Corporation)

ARTICLE 1

PURPOSE

The purpose of this whistleblower policy is to ensure all directors, officers and employees (current and former), volunteers, and key persons[1] of XXXXXXXXXXXX Inc. (the "Corporation"), as well as all persons who provide or provided the Corporation with contracted services (each, a "Protected Person") observe high standards of business and personal ethics in the conduct of their duties and responsibilities. This policy is intended to supplement but not replace any applicable state and federal laws governing nonprofit and charitable organizations. Accordingly, this policy statement is intended to guide both the Board of Directors and staff regarding ethical and legal compliance.

ARTICLE 2

REPORTING RESPONSIBILITY

All Protected Persons are required to report in good faith any and all violations or suspected violations of business and personal ethical standards and/or applicable legal requirements in accordance with this Whistleblower Policy. The matters which should be reported under this policy include, but are not limited to, suspected fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks and misuse of the Corporation's assets or personnel.

This policy is not a vehicle for reporting violations of the Corporation's applicable human resources policies, problems with coworkers or managers, or for reporting issues related to alleged employment discrimination or sexual or any other form of unlawful harassment, all of which should be dealt with in accordance with the Corporation's employee policies.

ARTICLE 3

REPORTING PROCEDURES

If a Protected Person reasonably believes that any person associated with the Corporation is engaging in or plans to engage in a violation of any applicable legal, regulatory, or ethical standard, the Protected Person must immediately report his or her concern pursuant to this Whistleblower Policy. The Protected Person should first report the concern to his or her immediate supervisor (if

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[1] A "key person" is anyone, other than a director, officer or employee, who (i) has responsibilities, or exercises power or influence over the Corporation as a whole similar to the responsibilities, power, or influence of directors and officers; (ii) manages the Corporation, or a segment of the Corporation that represents a substantial portion of the activities, assets, income or expenses of the corporation; or (iii) alone or with others controls or determines a substantial portion of the Corporation's capital expenditures or operating budget. N-PCL § 102(a)(25).

applicable), or, if the issue involves such supervisor (or the Protected Person does not have an immediate supervisor or is not comfortable discussing the matter with the supervisor), to the Executive Director. If the Protected Person is not satisfied with the resolution at this point, the Protected Person may contact the Board of Directors.

Any complaints of wrongdoing regarding the Executive Director shall be reported directly to one or more members of the Board of Directors.

The Executive Director shall report any whistleblower complaints to the Board of Directors, shall report on how such complaints are being handled, and shall subsequently report when and how each complaint is resolved. The Board of Directors may decide that any such complaint should be investigated and resolved by the Board of Directors or other duly authorized Committee of the Board of Directors rather than by management. In addition, the Executive Committee or other duly authorized Committee of the Board of Directors shall investigate and resolve any complaints of wrongdoing by the Executive Director.

Any complaints of wrongdoing received by an officer or director of the Corporation shall be reported directly to the Board of Directors, which may decide to refer such complaints to a duly authorized Committee of the Board of Directors for investigation and resolution.

Employees of the Corporation may not participate in any Board or Committee deliberations or voting relating to the administration of this Whistleblower Policy, and the person who is the subject of an investigation may not be present in Committee or Board deliberations or vote on the matter relating to the complaint. However, a person who is the subject of an investigation may present information as background or answer questions at a meeting of the Board of Directors or Committee prior to the commencement of deliberations or voting relating thereto.

ARTICLE 4

ACTIONS UNDER THIS POLICY

This Whistleblower Policy is intended to encourage and enable Protected Persons to raise serious concerns within the Corporation prior to seeking resolution outside the Corporation. Supervisors must ensure that these procedures are available and known to all employees and that all employees have easy access to the mechanism for making reports.

All Protected Persons have a right to be free from any adverse employment action or retaliation. Threats or other forms of intimidation, harassment or discrimination, including, without limitation, adverse employment consequence (including actions or threats to take action that would affect the current or future employment of a former employee or former independent contractor), reporting or threatening to report to U.S. immigration authorities or other government bodies regarding the suspected citizenship or immigration status of a Protected Person or a family or household member of a Protected Person, or any form of retribution against a Protected Person who makes a report or participates in an investigation are prohibited. Any employee, officer, or director responsible for such threats or other forms of intimidation is subject to disciplinary action in accordance with the Corporation's policies and applicable law, which may include termination. Protected Persons with complaints of retaliation should contact their immediate supervisor, the Executive Director, or the Board of Directors. The Executive Director or the Board of Directors will promptly investigate all reports of retaliation and a determination will be made regarding corrective action if deemed necessary.

Anyone filing a complaint concerning a suspected violation of ethical or legal standards under this Whistleblower Policy must act in good faith and have reasonable grounds for believing that a violation of such standards is occurring or planned. However, any report or allegations that prove to have been made maliciously or knowingly to be false or misleading will be viewed as a serious disciplinary offense.

ARTICLE 5

CONFIDENTIALITY

In an effort to foster an environment where Protected Persons feel free to voice their concerns, reports of suspected violations may be submitted on a confidential basis or anonymously. Reports of suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.