

**WHISTLEBLOWER POLICY OF
WALT WHITMAN CREW BOOSTERS, INC.**

Walt Whitman Crew Boosters, Inc. (hereinafter referred to as Organization) requires directors, contractors, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities and to comply with all applicable laws and regulations.

The objectives of this Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or auditing matters by directors, officers and other stakeholders of the organization, on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls or auditing matters.
- The protection of directors, volunteers, and contractors reporting concerns from retaliatory actions.

Reporting Responsibility

Each director, volunteer, and contractor of the Organization has an obligation to report in accordance with this Whistleblower Policy: (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of applicable laws and regulations (hereinafter collectively referred to as Concerns).

Authority of Audit Committee

All reported Concerns will be forwarded to the Organization's Audit Committee in accordance with the procedures set forth herein. The Audit Committee shall be responsible for investigating, and making appropriate recommendations to the Executive Board of Directors, with respect to all reported Concerns.

No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and contractors to raise Concerns with the Organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or contractor who, in good faith, reports a Concern shall be subject to retaliation. Moreover, a volunteer or contractor who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from volunteer position or termination of the contractor relationship.

Handling Reported Violations

The Audit Committee shall address all reported Concerns. The Chair of the Audit Committee shall immediately notify the Audit Committee, the President of any such report. The Chair of the Audit Committee will notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns. All reports will be promptly investigated by the Audit Committee, and

appropriate corrective action will be recommended to the Executive Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern. The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates improper accounting or auditing practice, or a violation of applicable law or regulations. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline up to and including dismissal from the volunteer position or termination of the contractor relationship.

Confidentiality

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct adequate investigation. Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of the contractor relationship.