

SAMPLE [STATE] CHAMBER Whistleblower Policy

In accordance with the Sarbanes-Oxley Act of 2002 (the “**Act**”), [State] Chamber, a [State] corporation (the “**Company**”), recognizes the value of accountability in its accounting, administrative and management practices and supports the making of disclosures, which reveal conduct involving significant risks to the company. The Finance and Audit Committee of the Company’s Board of Directors has established the following procedures for (1) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and (2) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters. The Finance and Audit Committee will oversee treatment of all concerns reported by employees.

The Company does not tolerate improper conduct by employees, nor taking of reprisals against those who come forward to disclose such conduct.

Employees may report credible concerns regarding questionable accounting or auditing matters as well as any information evidencing a violation of law, regulation, or company policy without fear or reprisal, retaliation, intimidation, or coercion. Concerns may be submitted anonymously by sending a letter to the Chairman of the Finance and Audit Committee of the Company’s Board of Directors at the Company’s headquarters.

The Chairman of the Finance and Audit Committee of the Company’s Board of Directors will review concerns reported by employees, determine the merits of the correspondence and, if necessary, consult with the Finance and Audit Committee on an appropriate course of action.

All concerns submitted by an employee pursuant to this policy will remain confidential to the extent practicable.