

LINCOLN HEALTH FOUNDATION

Whistleblower Policy

(November, 2009)

I. General

The Sarbanes-Oxley Act (“SOX”) of 2002 provides “Whistleblower” protection for employees of public companies. While Lincoln Health Foundation (the “Foundation”) is technically not required to comply with the provisions of SOX mandating the adoption of a whistleblower policy, the Foundation wishes to demonstrate its commitment to complying with the *spirit* of SOX.

Thus, the Board of Directors of the Foundation has approved a Whistleblower Policy in order to:

- Comply with the SOX in spirit;
- Communicate an expectation of a high standard of ethics for directors, officers and employees in the conduct of their duties and responsibilities; and,
- Provide procedures for directors, employees and volunteers to report, in good faith, violations or concerns regarding the practices of the Foundation in a confidential manner and without fear of retaliation.

In furtherance of this policy, the Foundation shall forward all directors, officers and employees a notice (the “Notice”) in the form attached hereto as Exhibit A that, among other things, (i) advises such persons of their ability to make confidential and anonymous complaints regarding the Foundation’s accounting, internal accounting controls, and other policies; and (ii) provides such persons with the contact information for making such reports. Such Notice shall be distributed in a manner designed to reach all directors, officers and employees (including those who do not subscribe to email). Finally, the Foundation shall publish its “whistleblower policy” with contact information on the Foundation’s website.

II. Whistleblower Policy

A. No Retaliation

No director, officer, employee or volunteer who in good faith reports a violation of any applicable law, regulation or required accounting principle, shall suffer harassment, retaliation or adverse employment consequence. All directors, officers, employees or agents of the Foundation are prohibited from engaging in any such retaliatory action. A director, officer, employee or agent who retaliates against

someone who has reported a violation in good faith is subject to discipline up to and including termination of employment or removal from office. If a director, officer, employee or volunteer believes that he or she has been the subject of retaliatory action, the director, officer, employee or volunteer should immediately report those facts to the Chair of the Foundation, or if he or she is not comfortable speaking with the Chair, with the Co-Chair of the Board of Directors of the Foundation.

B. Reporting Violations

1. *Employees*

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Foundation prior to seeking resolution outside the Foundation. Employees or others should share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. Accordingly, employees should first discuss their concern with their immediate supervisor. However if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Chair, another officer, or any other person in management with whom you are comfortable approaching. Supervisors, managers and officers are required to report suspected violations of applicable laws, regulations, or questionable accounting or auditing matters to the Chair, who is responsible for investigating all concerns. Concerns may be submitted anonymously. Such anonymous concerns should be in writing and sent directly to the Chair of the Foundation.

2. *Directors and Other Volunteers*

Directors and other volunteers should submit concerns in writing directly to the Chair of the Foundation.

C. Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

IV. Handling of Reported Violations

All reports will be promptly investigated, and corrective action recommended to the Board of Directors of the Foundation, 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 Chair of the Foundation has the authority to retain outside legal counsel, accountants, private investigators, and any other resource deemed necessary to conduct a full and complete investigation of the allegations.

V. Confidentiality

All such reports will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Disclosure of information pertaining to reports or violations to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment or removal from office. Such conduct may also give rise to other actions, including civil lawsuits.

EXHIBIT A: WHISTLEBLOWER NOTICE

In keeping with the spirit of the Sarbanes-Oxley Act of 2002, the Board of Directors of the Lincoln Health Foundation (the "Foundation") has established procedures for:

- The receipt, retention and treatment of complaints received by the Foundation regarding accounting, internal accounting controls, auditing matters or other violations of Foundation policy; and,
- the confidential, anonymous submission by employees, officers, directors and volunteers of the Foundation of concerns regarding questions of accounting or auditing matters.

If you have any good faith complaints or concerns about the Foundation's accounting, internal accounting controls or practices or violations of Foundation policy, we encourage you to take advantage of the procedures to make us aware of your complaint or concern.

CONCERNS MAY BE SUBMITTED ANONYMOUSLY. THERE IS NO REQUIREMENT TO DISCLOSE YOUR NAME OR ANY INFORMATION ABOUT YOURSELF.

A copy of the Foundation's Whistleblower Policy, including reporting instructions and contact information is included on the Foundation's website (www.lincolnhealth.com).

CONTACT INFORMATION

The following is the contact information for the employees and Directors who currently fill the positions under the Whistleblower Policy's procedures for reporting violations.

Chair, Board of Directors
Shirley P. Reagan, PhD.
318-255-2697