**Nod Road Preservation, Inc.**

WHISTLEBLOWER POLICY

# I. PURPOSE.

This Whistleblower Policy will serve to safeguard high standards of organizational and personal ethics in Nod Road Preservation, Inc. (the “Corporation”). It will encourage all directors, officers, employees and agents to practice honesty and integrity in fulfilling their responsibilities and to comply with all applicable laws and regulations. Toward that end, this policy addresses the submission by directors, officers, employees, agents or third parties of complaints, concerns, and suspected violations with respect to one or more of the following matters:

 Questionable financial practices including, but not limited to, the misuse of the Corporation’s assets, the circumvention or attempted circumvention of accounting procedures or internal controls, or conduct that would otherwise constitute a violation of the Corporation’s financial policies (each, a “Financial Allegation”).

 Compliance with federal and state legal and regulatory requirements (each, a “Legal Allegation”).

 Compliance with the Corporation’s conflict of interest policy (each, a “Conflict of Interest Allegation”).

 A retaliatory act against an individual who makes a Financial Allegation, a Legal Allegation and/or a Conflict of Interest Allegation (each, a “Retaliatory Act”).

# II. RESPONSIBILITIES OF THE CO-PRESIDENTS AND THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS WITH RESPECT TO REPORTS.

## A President of the Board of Directors of the Corporation (the “Board”) will receive, and the Executive Committee of the Board will retain, investigate, and act on complaints and concerns (“Reports”) regarding Financial Allegations, Legal Allegations, Conflict of Interest Allegations and Retaliatory Acts involving directors, officers or other representatives of the Corporation. The Governance Committee Chairperson of the Corporation will receive, retain, lead the investigation and act on Reports involving a President of the Corporation in with remaining members of the Executive Committee.

## III. Procedures for INVESTIGATING AND RESOLVING Reports.

## Any Allegation that is received, whether openly, confidentially or anonymously, will be reported to the full Committee, excepting any Committee Member who may be the object of the Allegation. A President or the Chairman of the Governance Committee, as the case may be, will notify the complainant – if his/her identity is known – and acknowledge receipt of the Report within seven days.

## The Committee will have discretion to consult with anyone who is not the subject of the Report and may have appropriate expertise to assist and will decide whether to investigate the Report, taking into account the considerations set forth in Section IV below.

## If the Committee decides to investigate the Report, it will promptly determine what professional assistance, if any, it needs in order to conduct the investigation. The Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the investigation. Appropriate resolution of the Report may be taken by the Committee, as the case may be and if warranted by the investigation.

## Board members, any staff, and if so decided by the Board, third parties, will be advised of the Corporation’s policy and be given the opportunity to file or make any Allegation either to A President or to the Chairperson of the Governance Committee without risk of retaliation..

## A President or the Chairperson of the Governance Committee will notify the Board of the results of any investigation the Committee conducts and the resolution of the Report. The Board will determine if any advice or follow-up to the person having made the Allegation is warranted.

 The individual who is the subject of the Report may not be present at or participate in any deliberations or voting of the Committee regarding the Report except, upon the request of the Committee, to present background information or answer questions in advance of deliberations or voting of the Committee.

# IV. Considerations IN DETERMINING Whether A President Chairperson of the Govdernance Committee Should Investigate a Report.

In determining whether to investigate a Report, the following factors should be considered, as well as any other factors that are appropriate under the circumstances:

##  Who is the alleged wrongdoer?

##  How serious is the alleged wrongdoing?

##  How credible is the allegation of wrongdoing?

# V. Protection of Whistleblowers.

## Non-retaliation.

The Corporation, including the Board and the officers, will not retaliate and will not tolerate any retaliation by any other person or group, directly or indirectly, against anyone who, in good faith, makes a Report or provides assistance to the Committee, a President of the Board, the Governance Chairperson or any other person or group, including any governmental, regulatory or law enforcement body, investigating a Report.

An officer, director or employee who retaliates against someone who has made a Report will be subject to discipline up to and including removal from the office or from the Board or termination of employment.  Any person who knowingly makes a false or malicious Report under this Policy will be subject to discipline up to and including removal from the office or from the Board or termination of employment.

## Confidentiality.

Reports expressed anonymously will be investigated to the extent possible. However, anonymity could become an obstacle to full investigation and resolution of a Report by the Corporation and therefore an individual may be asked to provide certain additional identifying details in order for the Corporation to conduct a thorough investigation of a Report.

The Corporation, including the Board, the Committee, a President of the Board and the Chairperson of the Governance Committee, will not, unless compelled by judicial or other legal process, reveal the identity of any person who makes a Report or provides assistance to the Board, the Committee, the Chairman of the Board and the Executive Director, including any governmental, regulatory or law enforcement body, in investigating a Report and who, in each case, asks that his or her identity as the person who made such Report or provided assistance in connection with such Report remain confidential. They also will not make any effort, or tolerate any effort made by any other person or group, to ascertain the identity of any person who makes a Report anonymously.

# VI. RECORDS.

The Corporation will retain for a period of seven years all records relating to any Report and investigation.