



EMPLOYEE COMPLAINT PROCEDURE FOR ACCOUNTING AND AUDITING MATTERS

As part of the Company's continuing commitment to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices, the Audit Committee of the Company's Board of Directors has adopted the following policy.

Policy:

Any employee of the Company may submit a good faith complaint regarding accounting or auditing matters to the management of the Company without fear of dismissal or retaliation of any kind. In order to facilitate disclosures, to encourage proper individual conduct and to alert the Audit Committee to potential problems before they have serious consequences, the Audit Committee has established the following procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters ("Accounting Matters") and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

Reporting:

Employees with concerns about Accounting Matters may report their concerns to:

1. The Company's Corporate Secretary or
2. The Chairperson of the Audit Committee.

In addition, reports may be made on a confidential or anonymous basis by accessing the Company's Accounting "Hotline" at 1.866.234.8643. The Chairperson of the Audit Committee, or any other member of the Audit Committee or the Corporate Secretary as designated by the Chairperson of the Audit Committee (the "Designee"), will be the only persons able to retrieve reports made through the Company's Accounting "Hotline."

Scope:

These procedures relate to any employee complaints relating to any questionable Accounting Matters, including, without limitation, the following;

1. fraud or deliberate error in the preparation, evaluation, review or audit of any of the Company's financial statements;

2. fraud or deliberate error in the recording or maintaining of the Company's financial records;
3. deficiencies in or noncompliance with the Company's internal controls;
4. misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the Company's financial records, financial reports or audit reports; or
5. deviation from full and fair reporting of the Company's financial condition.

Investigation:

The Corporate Secretary will, upon receipt of a complaint, determine whether the complaint actually pertains to an Accounting Matter and, when possible, acknowledge receipt of the complaint to the sender. With respect to complaints made through the Company's Accounting Hotline, this determination will be made by the Chairperson of the Audit Committee or the Designee, as the case may be.

If a determination is made that the complaint relates to an Accounting Matter, it will be reviewed under the direction and oversight of the Audit Committee.

Resources:

The Company will provide the Audit Committee with sufficient resources to conduct its investigations.

Corrective Action:

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

Employee Protection:

The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based on any lawful action of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes Oxley Act of 2002.

Documentation:

The Corporate Secretary will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report for the Audit Committee.