

**VICTORY JUNCTION
WHISTLE BLOWER POLICY**

Victory Junction Gang Camp, Inc. (Victory Junction) requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Victory Junction, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility - It is the responsibility of all directors, officers and employees to report ethics violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation - No director, officer or employee who in good faith reports an ethics violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within Victory Junction prior to seeking resolution outside Victory Junction.

Reporting Violations - Victory Junction has an open door policy and suggests that employees 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. 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 chief financial officer, president, executive vice president or a member of the board of directors with whom you are comfortable in approaching. Supervisors and directors are required to report suspected ethics violations to Victory Junction's chief financial officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following Victory Junction's open door policy, individuals should contact Victory Junction's chief financial officer directly.

Chief Financial Officer - Victory Junction's chief financial officer is responsible for investigating and resolving all reported complaints and allegations concerning violations and, at his/her discretion, shall advise the president, executive vice president and/or the board of directors. The chief financial officer has direct access to the board of directors and is required to report to the board of directors at least annually on compliance activity.

Accounting and Auditing Matters - The finance committee of the board of directors shall address all reported concerns or complaints regarding accounting practices, internal controls or auditing. The chief financial officer and/or president shall immediately notify the finance committee of any such complaint and work with the committee until the matter is resolved.

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 unsubstantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality - Violations or suspected violations may be submitted on a confidential/anonymous basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations - The chief financial officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Acknowledgement/Receipt Signature

Date Signed