



## **POLICY FOR RAISING AND INVESTIGATING COMPLAINTS OR CONCERNS ABOUT ACCOUNTING OR OTHER BUSINESS MATTERS**

### **Sarbanes-Oxley and Policy Goals**

The Sarbanes-Oxley Act of 2002, which went into effect on July 30, 2002, requires the Audit Committee of the Company's Board of Directors to establish procedures for:

- (A) the receipt, retention, and treatment of complaints received by the company regarding accounting, internal accounting controls, or auditing matters; and
- (B) the confidential, anonymous submission by employees of the company of concerns regarding questionable accounting or auditing matters.

As such, the Audit Committee of the Board of Directors has adopted this policy to provide Company employees, directors, officers, agents and non-employees doing business with the Company a mechanism by which concerns can be raised and addressed without the fear or threat of retaliation. To achieve this goal, the Company desires and expects that its employees, directors, officers, contractors, sub-contractors, customers, creditors and non-employees doing business with it will report any concerns or complaints regarding questionable accounting, internal accounting controls, and auditing matters relating to the Company's business to the Company's General Counsel or to the Company's Audit Committee. Such concerns may be reported by sending a letter or other writing to the attention of the foregoing addressed to the Company's executive offices at 555 Turnpike Street, Canton, Massachusetts 02021 or by calling the Company's Business Abuse Hot Line toll free at (888) 662-5025. Complaints can be made anonymously to any of the above individuals or through the hot line.

Regardless of whether a concern or complaint is submitted anonymously, the Company will strive to keep all complaints and the identity of those who submit them and participate in any investigation as confidential as possible, limiting disclosure to those with a business's need to know. The Company will not penalize or retaliate against any person or entity for reporting a concern, unless it is determined that the complaint was made with knowledge that it was false.

### **Investigation Procedures**

The Audit Committee of the Board of Directors will be provided with a copy of all complaints involving accounting, internal accounting controls or auditing matters. . The Audit Committee may, in its discretion, assume responsibility for directing or conducting any investigation. The Audit Committee shall have the authority to engage independent counsel and other advisers, as it determines necessary to carry out its investigation.

It is the Company's policy that all complaints will be handled with appropriate care and discretion and receive a thorough review. Generally, investigations of complaints will include, at a minimum, interviews of all persons believed to have information relating to the issues raised, and review of any applicable Company records or filings. If individuals are identified in the

complaint, they will be interviewed. After conducting an investigation, the Audit Committee, will evaluate the information and authorize such response and follow-up actions, if any, as deemed necessary and appropriate to address the substance of the complaint. The Company reserves the right to take whatever action it believes appropriate, up to and including discharge of any employee deemed to have engaged in improper conduct. If applicable, the Audit Committee shall include the matters raised by the complaint on the agenda for discussion at its next meeting following receipt by the Audit Committee of the complaint and any investigation summary. If necessary, a special meeting of the Audit Committee may be convened prior to the next meeting.

The Company will not tolerate retaliation against any person or entity for filing a complaint under this policy (or for cooperating in the investigation of a report or complaint). Moreover, any such retaliation is unlawful and may result in criminal action. Any retaliation will warrant disciplinary action against the offending party, up to and including termination of employment.

### **Records Retention**

Records of all complaints will be retained for five (5) years.

### **Questions**

Questions concerning this policy should be directed to the Legal Department.

Nothing in this policy changes the Company's policy of at-will employment.