

WHISTLEBLOWER POLICY
OF
THE NATIONAL ASSOCIATION OF ESTATE PLANNERS AND COUNCILS
A Delaware Nonprofit Corporation

General

The National Association of Estate Planners and Councils' Code of Conduct (hereinafter referred to as the Code) requires directors, other volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the National Association of Estate Planners and Councils' Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or auditing matters by employees, directors, officers, volunteers and other stakeholders of the organization, on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.
- The protection of employees, directors, officers, volunteers and other stakeholders reporting concerns from retaliatory actions.

Reporting Responsibility

Each employee, director, officer, volunteer, and stakeholder of the National Association of Estate Planners and Councils has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of the National Association of Estate Planners and Council's Code (hereinafter collectively referred to as Concerns).

Authority of Audit Committee

All reported Concerns will be forwarded to the Audit Committee in accordance with the procedures set forth herein. The Audit Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

No Retaliation

This Whistleblower Policy is intended to encourage and enable employees, directors, officers, volunteers, and other stakeholders to raise Concerns within the Organization for investigation and appropriate action. With this goal in mind, no employee, director, officer, volunteer or other stakeholder who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, an employee, director, officer, volunteer or other stakeholder who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the position or termination of employment.

Reporting Concerns

Employees

Employees should first discuss their Concern with their immediate supervisor, if any. If, after speaking with his or her supervisor or, if the individual has no immediate supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to the Chairman of the Audit Committee.

Concerns may be also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Audit Committee. The Audit Committee has specific and exclusive responsibility to investigate all Concerns. Contact information for the Chair of the Audit Committee may be obtained from the Treasurer.

Directors and Other Volunteers

Directors and other volunteers should submit Concerns in writing directly to the Chair of the Audit Committee. Contact information for the Chair of the Audit Committee may be obtained from the Treasurer.

Handling of Reported Violations

The Audit Committee shall address all reported Concerns. The Chair of the Audit Committee shall immediately notify the Audit Committee and the President. The Chair of the Audit Committee will notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

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

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the Codes. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of Concerns 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 positions or employment. Such conduct may also give rise to other actions, including civil lawsuits.