



**COMPLAINT AND INVESTIGATION PROCEDURES
FOR ACCOUNTING, INTERNAL ACCOUNTING CONTROLS, FRAUD, AUDITING MATTERS
OR SECURITIES LAW MATTERS**

I. PURPOSE

The following procedures have been adopted by the Board of Directors of The Brandon Merritt Charitable Foundation d/b/a B the Difference (the “Company”) to govern the receipt, retention, and treatment of complaints regarding the Company’s accounting, internal accounting controls, fraud, auditing matters or securities law matters, and to protect the confidential, anonymous reporting of employees’ concerns regarding any such matters.

II. POLICY

It is the policy of the Company to treat complaints about accounting, internal accounting controls, fraud, auditing matters, securities law matters or questionable financial practices (collectively, “Complaints”) seriously and expeditiously.

Employees are given the opportunity to submit for review by the Company confidential and anonymous Complaints, including without limitation, the following:

AUDITING & ACCOUNTING	Intentional error or fraud in the preparation, review, or audit of any financial statement of the Company or significant deficiencies resulting from fraud or intentional noncompliance with the Company’s internal accounting controls and auditing matters;
FINANCIAL ISSUES	Fraud against donors, securities fraud, mail fraud, or fraudulent statements to the United States Securities and Exchange Commission (“SEC”) or members of the public; violations of SEC rules and regulations applicable to the Company;
BANKING	Bank fraud, wire fraud or any concerns regarding questionable or unethical banking, such as money laundering, embezzlement, falsifying or forging any banking document; and
ANTI-BRIBERY	The act of influencing the official or political action of another by corrupt inducements which may include giving items that could be reasonably interpreted as an effort to improperly influence a business relationship or decision.

Anonymous Complaints by an employee will be investigated. If the employee has identified himself/herself, but has requested that he/she remain anonymous, the Company will protect the confidentiality and anonymity of the employee to the fullest extent possible, consistent with the need to conduct an adequate review and comply with applicable data privacy laws. Vendors, customers, business partners and other parties external to the Company will also be given the opportunity to submit Complaints; however, the Company is not obligated to keep Complaints from non-employees confidential or to maintain the anonymity of non-employees.



Complaints will be reviewed under Finance Committee direction and oversight by the Company's General Counsel, and/or such other persons as the Finance Committee or General Counsel determines to be appropriate.

The Company prohibits retaliation against a person who:

- Files a Complaint with the Company based on a reasonable belief that the information provided relates to a possible violation of securities or tax law.
- Seeks help or files a Complaint with the Company in good faith regarding violations noted in this Policy; or
- Files a Complaint other than with the Company as permitted by applicable law.

Any reprisal or retaliation by an employee against a person covered by this Policy because such person, in good faith, sought help or filed a Complaint will subject such employee to disciplinary action, which may include suspension or termination of association with the Company.

If the Company contracts with a third party to handle Complaints or any part of the Complaint process, the third party will comply with the policies and procedures in this Policy. In addition to the protections under this Policy, the person filing a Complaint may have other rights provided by applicable law.

III. PROCEDURE

RECEIPTS OF COMPLAINTS

EMAIL	<ul style="list-style-type: none"> • Any person with a Complaint can contact any Company Board Member. • Employees who contact a Board Member need not leave their name or other personal information and reasonable efforts will be used to conduct the investigation that follows from any employee contact in a manner that protects the confidentiality and anonymity of the employee. • Among other things, the following information may be requested by the person receiving the contact: <ul style="list-style-type: none"> • If an employee, the division of the Company in which the caller works and, if a non-employee, where such person is employed or such person's relationship to the Company. • Any relevant information concerning the allegations; and • Name of the person (unless an employee elects to remain anonymous). • The information from the contact will be documented in a format acceptable to the Company and shall include at a minimum a written description of the information received concerning the Complaint allegations.
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Treatment of Complaints

1. A Complaint made pursuant to this Policy shall be directed to the Company's Counsel or the Counsel's designated Associate Counsel of the Company's Legal Department (in each case, "Company Counsel")



2. Company Counsel shall review the Complaint and may investigate it himself or herself or may assign another employee, outside counsel, advisor, expert or third-party service provider to investigate, or assist in investigating, the Complaint. Company Counsel may direct that any individual assigned to investigate a Complaint work at the direction of or in conjunction with Company Counsel or any other attorney in the course of the investigation.
3. Unless otherwise directed by Company Counsel, the person assigned to investigate will conduct an investigation of the Complaint and report his or her findings or recommendations to Company Counsel. If the investigator is in a position to recommend appropriate disciplinary or corrective action, the investigator also may recommend disciplinary or corrective action.
4. If determined to be necessary by Company Counsel or the Board, the Company shall provide for appropriate funding, as determined by Company Counsel or the Board, to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses.
5. At any time with regard to any Complaint, Company Counsel may specify a different procedure for investigating and addressing such Complaint, such as when the Complaint concerns pending litigation.

Access to Reports and Records and Disclosure of Investigation Results

All reports and records associated with Complaints are considered confidential information and access will be restricted to members of the Board, the Company's Finance Committee, and selected Company personnel or outside counsel involved in investigating/monitoring a Complaint as contemplated by this Policy. Access to reports and records may be granted to other parties at the discretion of the Board or restricted based on the allegations in the Complaint.

Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any applicable legal requirements or regulations or by any corporate policy in place at the time. The person who filed the Complaint may be provided a summary of the conclusions of the investigation, as appropriate under the circumstances.

Retention of Records

All Complaints and documents relating to Complaints made through the procedures outlined above shall be retained by the Company for at least five years from the date of the Complaint, after which the information may be destroyed unless Company Counsel determines that the information may be relevant to any pending or potential litigation, inquiry, or investigation; in such event, the information will not be destroyed unless and until permitted under the Company's Document Hold Process.

Approved by the Board of Directors to be effective _____.