

CHILDREN OF FALLEN PATRIOTS FOUNDATION WHISTLEBLOWER POLICY

Purpose

The purpose of the Children of Fallen Patriots Foundation's (the "Foundation") Whistleblower Policy (the "Policy") is (i) to provide members, directors, officers, employees and volunteers (each a "Covered Person" and collectively "Covered Persons") with a safe and confidential mechanism to report, in good faith, suspected violations of any state or federal law, regulations, or policy of the Foundation and (ii) to provide protection for Covered Persons providing truthful information in connection with any state, federal, or Foundation inquiry or investigation. Covered Persons are expected to observe high standards of business and personal ethics in the conduct of their duties and responsibilities; to practice honesty and integrity in fulfilling those responsibilities; and to comply with all applicable laws and regulations.

Reporting Responsibility

The Foundation encourages all Covered Persons to report suspected violations in accordance with this Policy.

Reporting Procedure

Covered Persons are encouraged to share their questions, concerns, suggestions or complaints with Cynthia Kim, Co-Founder of the Foundation (the "Compliance Officer"). Covered Persons who are not comfortable speaking with the Compliance Officer can talk with the President and Chief Executive Officer of the Foundation or the Chairman of the Board of Directors of the Foundation. Employees of the Foundation are required to report suspected violations to the Compliance Officer.

Compliance Officer

The Compliance Officer is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer will advise the Board of Directors of all complaints and their resolution and will report at least annually to the President and Chief Executive Officer of the Foundation on compliance activity relating to accounting or alleged financial improprieties.

Acting in Good Faith

Anyone filing a written 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 not to be substantiated 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 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 Compliance Officer will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

No Retaliation

It is contrary to the values of the Foundation for anyone to retaliate against any Covered Person who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of the Foundation. 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. Any Covered Person who believes that he or she has been the subject of any such retaliation should immediately report the retaliation to the Compliance Officer.