

TURTLE SURVIVAL ALLIANCE FOUNDATION

WHISTLEBLOWER POLICY

Introduction

The Code of Ethics adopted by the **Turtle Survival Alliance Foundation** (the “*Corporation*”) requires all directors and employees of the Corporation to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. The employees and representatives of the Corporation must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. Set forth below is the Corporation’s policy with respect to reporting good-faith concerns about the legality or propriety of the Corporation’s actions or plans.

Reporting of Concerns or Complaints

It is the responsibility of all directors and employees to comply with the Corporation’s Code of Ethics and applicable law and to report violations or suspected violations in accordance with this Whistleblower Policy (the “*Policy*”).

Confidentiality

The Corporation will treat all communications under this Policy in a confidential manner, except to the extent necessary (i) to conduct a complete and fair investigation, or (ii) for review of the Corporation’s operations by the Corporation’s Board of Directors and officers, the Corporation’s independent public accountants, and the Corporation’s legal counsel.

Retaliation

The Corporation will not permit any negative or adverse actions to be taken against any employee or individual for making a good-faith report of a possible violation of its Code of Ethics or applicable law, even if the report is mistaken, or against any employee or individual who assists in the investigation of a reported violation. Retaliation in any form will not be tolerated. Any act of alleged retaliation should be reported immediately and will be promptly investigated. 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 Policy is intended to encourage and enable employees and others to raise serious concerns within the Corporation prior to seeking resolution outside the organization.

How To Report Concerns or Complaints

Employees and others may communicate suspected violations of its Code of Ethics, applicable law, or other wrongdoing or alleged retaliation by contacting the Corporation’s Executive Director. If you wish to remain anonymous, it is not necessary that you give your name or position in any notification.

Whether or not you identify yourself, for a proper investigation to be conducted, please provide the Corporation with as much information as you can, sufficient to do a proper investigation, including where and when the incident occurred, names and titles of the individuals involved, and as much other detail as you can provide.

Illustrative Types of Concerns

The following is a nonexhaustive list of the kinds of improprieties that should be reported:

- Supplying false or misleading information on the Corporation's financial or other public documents, including its Form 990.
- Providing false information to or withholding material information from the Corporation's Board of Directors or its accountants.
- Destroying, altering, mutilating, concealing, covering up, falsifying, or making a false entry in any records that may be connected to an official proceeding, in violation of federal or state law or regulations.
- Altering, destroying, or concealing a document, or attempting to do so, with the intent to impair the document's availability for use in an official proceeding or otherwise obstructing, influencing, or impeding any official proceeding, in violation of federal or state law or regulations.
- Embezzling, self-dealing, private inurement (i.e., the Corporation's earnings inuring to the benefit of a director, officer, or senior management) and private benefit (i.e., the Corporation's assets being used by anyone in the organization for personal gain or benefit).
- Violating the Corporation's Code of Ethics or Conflict of Interest Policy.
- Facilitating or concealing any of the above or similar actions.

Questions

If you have any questions regarding this Policy, please contact the Corporation's Executive Director.

Effective Date

This Policy is effective 1 January 2010. This Policy supersedes any previous policies issued by the Corporation relating to the subject matter herein.

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