

**WHISTLEBLOWER POLICY
OF
HIAS, INC.**

This Whistleblower Policy has been adopted by HIAS, Inc., a New York not-for-profit corporation (“HIAS”).

1. RATIONALE

HIAS requires officers, directors and employees to observe the highest standards of business practices and personal ethics in the conduct of their duties and responsibilities. This requirement is specifically reflected in our Employee Handbook – Policy # 102 as attached hereto and our Conflict of Interest Policy. As officers, directors and employees of HIAS, we must practice honesty and personal integrity in fulfilling our responsibilities and comply with the letter and spirit of all applicable governmental laws and regulations as well as all internal policies. HIAS’ activities must continuously be conducted in a manner that merits the trust and confidence of our supporters, members, donors and clients and reflects the important cause we serve.

2. COMPLIANCE AND REPORTING RESPONSIBILITY

It is the responsibility of all officers, directors and employees to comply with HIAS’ highest standards and to report violations or suspected violations in accordance with this Whistleblower Policy.

3. RETALIATION

No officer, director or employee who in good faith reports a violation of HIAS’ standards of business practices and/or personal ethics shall suffer harassment, retaliation or adverse employment consequences. An employee who retaliates against someone who has reported a violation in good faith is subject to disciplinary action up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within HIAS prior to seeking resolution outside of HIAS.

4. REPORTING VIOLATIONS

HIAS’ standard procedures include its open door policy, which encourages that individuals share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an individual’s supervisor is in the best position to address an area of concern. However, if an individual is not comfortable in speaking with his/her supervisor or is not satisfied with the supervisor’s response, the individual is encouraged to speak with someone in the Human Resources Department or anyone else in management whom the individual is comfortable in approaching. Supervisors and other managers are required to report suspected violations of our standards of business practices or personal ethics to HIAS’ Board of Directors Chair (the “Board Chair”) and Human Resources Committee Chair (the “HR Chair”), who have the responsibility to investigate all reported violations.

For suspected fraud, or when an individual is not satisfied or comfortable with reporting a suspected violation to a supervisor or other manager, the individual should

(i) contact the Board Chair and HR Chair directly, OR

(ii) contact our outside whistleblower reporting service, EthicsPoint, by EITHER

- (a) making an anonymous telephone call to 1-800-208-3103, OR
- (b) sending an anonymous email message to www.ethicspoint.com (click "File a Report").

EthicsPoint is a confidential reporting company that combines the best of technology via a toll-free international hotline and the internet, which protect the anonymity as to HIAS of the individual reporting to EthicsPoint.

The Board Chair and HR Chair are responsible for investigating and resolving all reported complaints and allegations concerning violations and, at their discretion, shall advise the Board of Directors. The HR Chair is required to report to the Board of Directors at least annually on whistleblower compliance activity.

5. ACCOUNTING AND AUDITING MATTERS

The Budget and Finance Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing or related financial matters. The Board Chair and HR Chair shall immediately notify that Committee of any such complaint and work with that Committee until the matter is resolved.

6. ACTING IN GOOD FAITH

Anyone filing a complaint concerning a violation or suspected violation must act in good faith and have reasonable grounds for believing that information disclosed indicates a violation of HIAS' high standards of business practices and personal ethics. The filing of any allegations that prove not to be substantiated, and which also prove to have been made maliciously or with knowledge of their falsity or otherwise recklessly or not in good faith, will be viewed as a serious disciplinary offense, and for employees may be grounds for termination or other disciplinary action.

7. CONFIDENTIALITY

Violations or suspected violations may be submitted by the complaining individual on a confidential basis, or may be submitted anonymously, under any of the procedures described above. Reports of violations or suspected violations will be kept confidential to the greatest extent possible, consistent with the need to conduct an adequate investigation and to make and act upon any determination under paragraph 6 above.

Adopted by vote of the Board of Directors of HIAS, Inc. on January 22, 2007.

Attachment: from Employee Handbook – Policy # 102

102 Conflicts of Interest/Confidentiality

The successful business operation and reputation of HIAS is built upon the principles of fair dealing and ethical conduct of our employees. Our reputation for integrity and excellence requires careful observance of the letter and spirit of all applicable laws and regulations, as well as a scrupulous regard for the highest standards of conduct and personal integrity. HIAS does not intend to restrict arbitrarily

employees' personal activities; rather, we want to make it clear that no conflict of interest should exist that could conceivably influence employees' judgment in handling HIAS business or that might present an unfair advantage to any client.

Employees of HIAS have an ethical and legal obligation to put the interests of HIAS ahead of any other business or commercial interests that an employee may have as an individual, and as well as to conduct business within guidelines that prohibit actual or potential conflicts of interest. An actual or potential conflict of interest exists when an employee is in a position to influence a decision that may result in a personal gain for that employee or for a relative of that employee as a result of HIAS' business dealings or intervention. Even the perception of a conflict of interest can cause harm to HIAS and to the employee involved.

Where employees have any influence on transactions involving purchases, contracts or leases, it is imperative that they disclose to an officer of HIAS as soon as possible the existence of any actual or potential conflict of interest by virtue of a special relationship with an outside firm so that safeguards can be established to protect all parties.

HIAS employees are exposed to confidential and proprietary information and materials of and about HIAS and its legal and business affairs, operations, officers, members, directors, employees, committee members, consultants, affiliates, vendors, suppliers, donors, potential donors, grantors, potential grantors, beneficiaries and clients (the "Confidential and Proprietary Information and Materials"). Such Confidential and Proprietary Information and Materials include, without limitation, (i) promotional, public relations, fundraising and business plans, studies, data, programs and strategies; (ii) existing and new or envisioned services; (iii) computer aided systems, software, strategies, designs, programs and plans; (iv) information and materials concerning past,

present and prospective officers, members, directors, employees, committee members, consultants, affiliates, vendors, suppliers, donors, potential donors, grantors, potential grantors, beneficiaries and clients; (v) information and materials regarding past, present and prospective employment policies and procedures and employee benefit plans, policies and programs; (vi) business and financial data and projections; and (vii) information and materials developed from the foregoing. The disclosure of any of the Confidential and Proprietary Information and materials to competitors of HIAS or others would cause HIAS to suffer irreparable damage. Such Confidential and Proprietary Information and Materials are the property of HIAS, and all employees must take the proper steps to protect and maintain their confidentiality and to ensure that they are not disseminated without authorization. Confidential and Proprietary Information and Materials shall not be disclosed, used, copied or removed from HIAS' premises, except as necessary to perform an employee's job duties or as specifically directed by HIAS management. This obligation to maintain the confidentiality of HIAS' Confidential and Proprietary Information and Materials applies both during and after your employment with HIAS. If an employee is unsure as to whether certain information is Confidential and Proprietary Information and Materials, it is that employee's responsibility to obtain a determination from HIAS' Human Resources Department regarding the status of the information and its use. If any employee improperly uses or discloses Confidential and Proprietary Information and Materials, the employee will be subject to disciplinary action, up to and including termination of employment, even if the employee does not actually benefit from the disclosure of the information.