

Prairie Meadows Whistleblower Policy

Adopted November 2005

Our Code of Ethics and Business Conduct (the “**Code**”) requires our directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

The Whistleblower Policy is intended to cover serious concerns that could have a large impact on Prairie Meadows. The following are examples of actions or behavior that should be reported:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement or accounting records of the Organization;
- Stealing or misappropriation of the Organization or its customers funds or assets;
- Violations of laws, regulations, or Organization policy, including the Code of Ethics and Business Conduct;
- Deficiencies in or non-compliance with our Internal Controls; or
- Serious improper conduct.

Reporting Responsibility

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

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. 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.

No Retaliation

No director, officer or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. 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 Whistleblower Policy is

intended to encourage and enable employees and others to raise serious concerns within the Organization rather than seeking resolution outside the Organization.

Reporting Violations

The Code addresses Prairie Meadows' open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern.

However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with someone in the Human Resources Department or anyone in management whom you are comfortable in approaching. Directors or officers are required to report suspected violations of the Code to the Internal Auditor or directly to the Audit Committee Chair.

For suspected fraud, or when you are not satisfied or uncomfortable with following the Corporation's Open Door Policy, any director, officer, employee, or other interested party may report your complaint or concern anonymously by calling 1-877-778-5463. The Ethics Line is monitored by an independent, third party company that facilitates and documents your submissions and then quickly gathers and disseminates the information via an Incident Report to the proper contacts provided by Prairie Meadows.

Accounting and Auditing Matters

The Audit Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Audit Committee Chair shall work with the Audit Committee until the matter is resolved.

Investigation and Resolution of Complaints

All reports will receive immediate attention and if appropriate, an investigation will commence as soon as practical based on the risk assessment and exposure. As appropriate, resources from the Human Resources, Security, and Internal Audit or any other departments will be included to fully investigate the complaint. If necessary, legal counsel and/or the Organization's independent auditing firm will be involved in any investigation. Subject to legal constraints, the complainant will receive information about the resolution of any investigations.

Retention of Complaints and Reports of Resulting Action

Prairie Meadows will maintain a file of all complaints and concerns reported pursuant to these procedures, tracking their receipt, investigation, evaluation and resolution, and of the related reports issued in connection therewith, which summarize the results of the related investigation and any corrective action taken. Copies of all such materials will be retained in accordance with the Organization's Retention Policy.

Reporting

On at least a quarterly basis, the Audit Committee Chair will report to the Audit Committee the receipt of any concerns or complaints, the current status of the investigation, and the resolution at the end of the investigation.

Employee Communication

The Whistleblower Policy will be communicated to all employees annually, will be posted on the Organization's website, incorporated into new employee orientation programs, Code of Ethics training programs, and the Employee Handbook. The Human Resources Department will be responsible for such communications.