

I. PURPOSE:

To provide a process for all employees and other internal stakeholders as well as customers and outsiders to report alleged/suspected violations of compliance, policy, legal, regulatory, healthcare administration, patient care, accounting or auditing matters. (Whistleblowing)

II. POLICY:

Sun Life Family Health Center (SLFHC) is committed to promoting compliance with the laws, rules, and regulations that govern its business operations and to establishing and maintaining best practices in accounting, auditing, and financial reporting matters. As part of this effort to promote and achieve compliance, SLFHC encourages its employees to report good faith concerns about any conduct they believe to be fraudulent, illegal or unethical, whether that conduct is occurring within SLFHC or otherwise involves one of the Company's consultants, vendors, contractors, sub-contractors, bankers or any other party having a business relationship with SLFHC.

Below are the procedures by which employees may report complaints or concerns about any such fraudulent, illegal, or unethical conduct. SLFHC will not tolerate harassment, retaliation or reprisals of any kind against any employee who has, in good faith, protested or raised a concern regarding a SLFHC policy or practice or reported a reasonable suspicion that someone connected with the Company is engaged in fraudulent or other unethical or illegal conduct.

III. WHAT CAN BE REPORTED:

This Whistleblower policy applies to good faith concerns relating primarily to unethical, fraudulent, illegal or wrongful conduct. Examples of fraudulent activity that should be immediately reported to the Company include, but are not limited to:

- Intentional manipulation of Company purchase procedures for personal gain;
- Falsification of billing records or unethical billing procedures;
- Falsification of medical records;
- Bribery
- Theft or embezzlement of Company resources,
- False statements made on financial reports, billing records, or other official communications;

- Creation of false contracts;
- Misuse of Company resources for personal benefit;
- Expense claim fraud;
- Association with outside companies in a manner that creates a conflict of interest;
- Disclosure, destruction or theft of Company confidential and proprietary information;
- Improper disclosure of protected health information;
- Suspected violations of healthcare administration or patient care;
- Presentation or creation of false claims for government payment;
- Creation of a false record or statement in support of a fraudulent claim for government payment; and
- Other violations of the Sun Life Family Health Care Code of Ethics (Code).

This Whistleblower Policy is not intended to address every concern that may arise in the workplace. Employees should be aware that the Company has other policies and procedures and available channels of communication for reporting certain concerns that may not be covered by this Whistleblower Policy and/or that may be more appropriate mechanisms for addressing such concerns, including the Company's anti-discrimination and harassment policies. Where appropriate or legally required, some issues initially received through the Whistleblower Policy reporting mechanisms may be investigated and remedied consistent with the specific procedure applicable to that policy.

IV. PROCEDURE FOR SUBMITTING CONFIDENTIAL COMPLAINTS

A. Employees

Employees may submit complaints, concerns, and information regarding potential unethical, fraudulent or illegal conduct to their immediate supervisor and/or Director. However, if the employee is not comfortable speaking with their supervisor and/or Director, or is not satisfied with the supervisor and/or Director's response or if the concern relates to a particularly serious or sensitive issue, including accounting and billing-related matters, patient care, and allegations of corporate fraud, the employee is encouraged to report their concern directly to the Director of Corporate Compliance via the confidential reporting system administered by Ethics Point. If the concern was reported verbally to the Director of Corporate Compliance, the reporting individual, with assistance from the Director of Corporate Compliance, shall reduce the concern to writing via the confidential reporting system administered by Ethics Point.

If the Director of Corporate Compliance or the CEO is suspected of being involved, the concern will be reported to the Chairman of the Compliance Committee. Contact information for the Chairman of the Compliance Committee can be obtained through the Administrative Secretary. The Compliance Committee will coordinate with the Board Chair who will utilize outside resources to form an Ad-hoc Audit Committee to investigate the concern and report results to the Chairman of the Compliance Committee and the Board Chair.

Concerns may also be submitted anonymously. Such anonymous concerns should be in writing and sent directly to the Director of Corporate Compliance via the confidential reporting system administered by Ethics Point. Employees who choose to identify themselves when submitting a report may be contacted by a Company representative in order to gain additional information. The Company will maintain confidentiality to the fullest extent possible, consistent with applicable legal requirements and the need to conduct an adequate investigation or review.

When submitting a complaint, employees should provide as much detailed information as possible, including the background and history of the concern, names, dates and places where possible, and the reasons why the situation is reason for concern. This is particularly important where an employee submits a complaint on an anonymous basis.

The Company will respond to employee concerns by investigating them, if appropriate. Please note that an investigation into concerns raised is not an indication of whether they have been confirmed or rejected. In order to protect individuals and the Company, initial inquiries will be made to decide whether an investigation is appropriate and, if so, the form and scope of the investigation. The action taken by the Company will depend on the nature and severity of the concern, as determined during any investigation. While the Company will endeavor to maintain confidentiality, the primary focus will be on taking all reasonable steps to conduct a thorough investigation of the allegations presented.

All conversations, calls, and reports made under this policy in good faith will be taken seriously. However, employees who file reports or provide evidence that they know to be false or without a reasonable belief in the truth and accuracy of such information will not be protected by this policy and may be subject to corrective action up to and including immediate termination.

B. Board Members and Other Volunteers

Board Members and Other Volunteers should submit concerns in writing directly to the Director of Corporate Compliance via the confidential reporting system administered by Ethics Point.

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Concerns may also be submitted anonymously. Such anonymous concerns should be in writing and sent directly to the Director of Corporate Compliance via the confidential reporting system administered by Ethics Point. Board Members and Other Volunteers who choose to identify themselves when submitting a report may be contacted by a Company representative in order to gain additional information. The Company will maintain confidentiality to the fullest extent possible, consistent with applicable legal requirements and the need to conduct an adequate investigation or review.

When submitting a complaint, Board Members and Other Volunteers should provide as much detailed information as possible, including the background and history of the concern, names, dates and places where possible, and the reasons why the situation is reason for concern. This is particularly important where a Board Member or Other Volunteer submits a complaint on an anonymous basis.

The Company will respond to Board Member and Other Volunteer concerns by investigating them, if appropriate. Please note that an investigation into concerns raised is not an indication of whether they have been confirmed or rejected. In order to protect individuals and the Company, initial inquiries will be made to decide whether an investigation is appropriate and, if so, the form and scope of the investigation. The action taken by the Company will depend on the nature and severity of the concern, as determined during any investigation. While the Company will endeavor to maintain confidentiality, the primary focus will be on taking all reasonable steps to conduct a thorough investigation of the allegations presented.

C. Customers and Other Outside Interests

Customers and Other Outside Interests should submit concerns in writing directly to the Director of Corporate Compliance via the confidential reporting system administered by Ethics Point.

Customers and Other Outside Interests who choose to identify themselves when submitting a report may be contacted by a Company representative in order to gain additional information. The Company will maintain confidentiality to the fullest extent possible, consistent with applicable legal requirements and the need to conduct an adequate investigation or review.

When submitting a complaint, Customers and Other Outside Interests should provide as much detailed information as possible, including the background and history of the concern, names, dates and places where possible, and the reasons why the situation is reason for concern. This is particularly important where a Customer or Other Outside Interest submits a complaint on an anonymous basis, as the Company will be unable to contact the reporting employee with requests for additional information or clarification.

The Company will respond to Customer and Other Outside Interest concerns by investigating them, if appropriate. Please note that an investigation into concerns raised is not an indication of whether they have been confirmed or rejected. In order to protect individuals and the Company, initial inquiries will be made to decide whether an investigation is appropriate and, if so, the form and scope of the investigation. The action taken by the Company will depend on the nature and severity of the concern, as determined during any investigation. While the Company will endeavor to maintain confidentiality, the primary focus will be on taking all reasonable steps to conduct a thorough investigation of the allegations presented.

V. INVESTIGATION AUTHORITY

Authority of the Director of Corporate Compliance

All reported concerns are forwarded to the Director of Corporate Compliance via the confidential reporting system administered by Ethics Point. The Director of Corporate Compliance shall be responsible for investigating, and making appropriate decisions with respect to all reported concerns. If the Director of Corporate Compliance is suspected of being involved, the concern will be reported to the CEO as well as the Chairman of the Compliance Committee. If the CEO is suspected of being involved, the concern will be reported to the Director of Corporate Compliance as well as the Chairman of the Compliance Committee.

Authority of the Ad-hoc Audit Committee

If the Director of Corporate Compliance or the CEO is, in good faith, suspected of being involved, the reported concern will be forwarded to the Chairman of the Compliance Committee will coordinate with the Board Chair who will utilize outside resources to form an Ad-hoc Audit Committee to investigate the concern and report results to the Chairman of the Compliance Committee and the Board Chair.

Handling of Reported Violations

The Director of Corporate Compliance via the confidential reporting system shall address all reported concerns. The Director of Corporate Compliance will notify the sender and acknowledge receipt of the concern within five business days, if possible.

All reports will be promptly investigated by the Director of Corporate Compliance. The Director of Corporate Compliance will provide a summary of status to the CEO. If the Ad-hoc Audit Committee is involved with the concern, the Compliance Committee Chair shall keep the Board Chair apprised during the investigation. Upon completion of the Ad-hoc Audit Committee investigation, if warranted, appropriate corrective action will be recommended to the Board of Directors. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

The CEO and/or the Ad-hoc Audit Committee have the authority to retain outside resources deemed necessary to conduct a full and complete investigation of allegations.

VI. POLICY PROHIBITING UNLAWFUL RETALIATION OR DISCRIMINATION

The Company recognizes that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal. The Company will not tolerate retaliation and will do what it lawfully can to protect employees when they raise a concern in good faith.

It is the Company's policy to adhere to all applicable laws protecting its employees against unlawful discrimination or retaliation as a result of their lawfully reporting complaints or participating in investigations regarding alleged unethical, illegal, or fraudulent matters. In particular, the Company prohibits any form of unlawful discrimination or retaliation or taking any adverse action against employees for engaging in the following conduct:

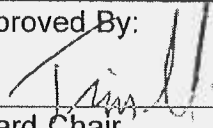

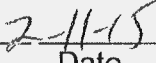
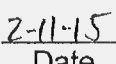
- Providing information or otherwise assisting in an investigation regarding any conduct that the employee reasonably believes violates federal or state law or regulations;
- Filing, testifying, participating in, or otherwise assisting in any proceeding relating to an alleged violation of federal or state laws or regulations.

Employees who believe that they have been subjected to any conduct that violates this policy may file a complaint using the procedures outlined above. Any employee or Board Member who unlawfully discriminates or retaliates against an employee as a result of his or her protected actions as described in this policy may be subject to corrective action, up to and including termination.

ATTACHMENTS: None

REFERENCES: Sarbanes-Oxley Act of 2002

Approved By:

	
Board Chair	Chief Executive Officer
	
Date	Date
