



Chautauqua, Cattaraugus, Allegany & Steuben Counties

Southern Tier Extension Railroad Authority

Center for Regional Excellence, 4039 Route 219, Suite 200, Salamanca, New York 14779
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"This institution is an equal opportunity organization"
John Margeson, Chairman

CHAUTAUQUA, CATTARAUGUS, ALLEGANY AND STEBEN COUNTIES SOUTHERN TIER EXTENSION RAIROAD AUTHORITY

WHISTLEBLOWER POLICY

Every director, officer or employee of the Corporation, in the performance of their duties shall conduct themselves with honesty and integrity and observe the highest standards of business and personal ethics as set forth in the Code of Ethics of the Chautauqua, Cattaraugus, Allegany and Steuben Southern Tier Extension Railroad Authority (the "Code").

Each director, officer or employee is responsible to report any violation of the Code (whether suspected or known) to the Corporation's [Independent Director]. Reports of violations will be kept confidential to the extent possible. No individual, regardless of their position with the Corporation, will be subject to any retaliation for making a good faith claim and, any employee who chooses to retaliate against someone who has reported a violation, shall be subject to disciplinary action which may include termination of employment. Regardless, any claim of retaliation will be taken and treated seriously and irrespective of the outcome of the initial compliant, will be treated as a separate offense.

The [Independent Director] is responsible for immediately forwarding any claim to the Corporation's counsel who shall investigate and handle the claim in a timely manner.

The question of the adoption of the foregoing policy was duly put to vote on roll call, which resulted as follows:

	<u><i>Yea</i></u>	<u><i>Nay</i></u>	<u><i>Abstain</i></u>	<u><i>Absent</i></u>
John Margeson	X			
Joseph Eade	X			
James Griffin	X			
Robert Walrod	X			
William Daly	X			
Fran Lus	X			
Thomas Livak				X
Terry Everetts				X
Timothy O'Grady	X			
Karl Kruger	X			

Seth Corwin				X
Lucille White				X

This policy is hereby adopted and shall be effective immediately as approved and adopted this 30th day of April, 2007.