

## **COMPLAINT PROCEDURES FOR FINANCIAL, ACCOUNTING AND AUDIT MATTERS**

The Company is committed to fair, accurate and transparent accounting of financial matters of the Company and expects all employees, officers, directors and agents to act in accordance with the highest ethical standards in the performance of their responsibilities for the Company. The Company requires full compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices and prohibits violations of applicable securities or other laws relating to fraud against shareholders. The Company relies on all employees, officers, directors and agents of the Company to conduct themselves in accordance with the requirements and spirit of this policy and to report any suspected violations of this policy or other questionable financial, accounting or audit matters without fear of retaliation. Applicable standards for senior financial officers are contained in the Company's Code of Ethics for Financial Management.

### **Reporting Complaints, Concerns or Questionable Financial Practices**

Any person who has complaints or concerns about the Company's accounting, internal accounting controls or auditing matters is strongly encouraged to report such matters to the Audit Committee of the Company. Any employee who becomes aware of a questionable accounting or auditing matter or related ethical matter has a duty to report such matters to the Audit Committee. This policy addresses the process for complaints regarding **accounting, internal accounting controls and auditing matters and related ethical concerns**. Complaints or concerns relating to other matters within the Company's Standards of Business Conduct should be reported to the mailbox or telephone number provided in that policy.

To raise complaints or concerns about or report a questionable accounting or auditing matter to the Audit Committee, employees may use the Anonymous E-mail Form found on iMatrix under Audit Committee Complaint Procedures or may call the Company's compliance office at 303 542-4125, or provide details in writing to the Audit Committee at 10475 Park Meadows Drive, Littleton, CO 80124. Messages sent to the Audit Committee using the Anonymous E-mail Form will not identify the sender in the "from" field of the message. In order to facilitate a complete investigation, employees should be prepared to provide as many details as possible, including a description of the questionable practice or behavior, the names of any persons involved, the names of possible witnesses, dates, times, places, and any other available details. This is especially important when a complaint or concern is submitted anonymously, since the Committee will not have the opportunity to direct questions to the submitter. The Company encourages all employees with complaints or concerns to come forward with information and prohibits retaliation against employees raising concerns. Nonetheless, if an employee feels more comfortable doing so, reports may be made confidentially and anonymously in the manner described above.

Supervisors and managers who become aware of any questionable accounting or auditing matters, or who receive complaints or concerns from other employees, must immediately report them directly to the Audit Committee in accordance with this policy. Supervisors and managers who receive complaints of questionable accounting or auditing matters must consult with the Audit Committee before undertaking an investigation or other action. The Audit Committee has final responsibility and authority for the investigation and handling of any concerns or complaints relating to accounting and auditing practices.

### **Investigation and Response**

The Audit Committee will oversee the receipt and handling of allegations of questionable accounting or auditing matters, including directing an appropriate investigation and response. The Audit Committee will carefully review all matters submitted to it that fall within this policy, subject to the inherent limitations of anonymous submissions that may lack sufficient detail upon which to base a thorough investigation. Based on its investigation, the Audit Committee will direct the Company to take prompt and appropriate corrective action in response to the complaint or concern if necessary to ensure compliance with legal and ethical requirements relating to financial, accounting and audit matters of the Company. If the Audit Committee determines that a particular complaint or concern is not covered by this policy, it will refer the complaint or concern to the Compliance Office or the Human Resources department for appropriate handling and response.

### **Confidentiality and Non-retaliation**

Reports of questionable accounting or audit practices will be kept confidential to the extent possible consistent with the Audit Committee's obligation to investigate and correct unlawful or unethical accounting or audit practices. In order to ensure confidentiality, an employee may elect to make a complaint anonymously.

The Company will not retaliate or take any form of reprisal against any person who makes a report pursuant to this policy or who participates in an investigation regarding a violation of the applicable securities laws, rules or regulations, or any provision of other laws regarding fraud against shareholders. Any such retaliation or reprisal by a Company employee is forbidden. Any employee who retaliates against another employee or a witness as described above will be subject to discipline, up to and including discharge. Employees who believe they are subject to retaliation because they have made a report or participated in an investigation should report such suspected retaliation to the Audit Committee in the same manner as described above for the reporting of questionable practices. An employee who is guilty of a violation of Company policy will not be exonerated by virtue of reporting a violation to the Audit Committee under this policy.

Questions about this policy should be directed to the Chairman of the Audit Committee through the Audit Committee electronic mailbox.

## **Internal Procedures of the Audit Committee**

The Audit Committee has established internal procedures for the receipt, retention and handling of complaints or concerns relating to accounting, internal accounting controls and auditing matters, to ensure appropriate and prompt investigation and response to issues raised under the Company's Compliant Procedures for Financial, Accounting and Audit Matters.

1. The Audit Committee Chairman (the "Investigating Member") has been designated by the Audit Committee to receive and respond to complaints and concerns in the first instance.
2. All communications received through the reporting methods set forth in the Complaint Procedure will be copied to the other Audit Committee members unless the Chairman determines that the communication is not covered by these procedures.
3. The Investigating Member will determine whether the report falls within the scope of responsibility of the Audit Committee relating to financial and accounting matters. If the report is not within the scope of these procedures, the Investigating Member will inform any employee making the report (if known) to use other procedures of the Company to address the complaint or concern. The Investigating Member should also forward any report that he/she determines is not covered by these procedures to the Compliance Officer, Senior Vice President of Human Resources or other appropriate individual in the Company.
4. The Investigating Member may consult with counsel for the Company or independent legal counsel in his/her discretion to obtain advice regarding follow up on any complaint or concern.
5. The Investigating Member on behalf of the Audit Committee may request information from any source in connection with the investigation of a report. Company employees will be required to provide information as requested by the Investigating Member and will be informed of the Company's policy against retaliation for participating in an investigation.
6. The Investigating Member may engage third parties (e.g., investigative staff, accounting firm, legal counsel) to assist with the investigation of any complaints or concerns raised under the Company's Compliant Procedures for Financial, Accounting and Audit Matters.
7. The Audit Committee shall determine the action to be taken in the event that the investigation of any complaint or concern indicates that corrective action

is appropriate. The Investigating Member shall report to the Audit Committee at each regularly scheduled meeting regarding the reports received since the last meeting and the current status of any open reports. A special meeting of the Audit Committee may be called to discuss any report or to determine appropriate follow up action with respect to any report.

8. When feasible, the Investigating Member shall report back to any employee who has raised a complaint or concern (if known) regarding the results of the investigation and any corrective action taken, of providing such information will not interfere with the rights of other employees or with any ongoing criminal or civil investigation.

9. The Audit Committee will keep a confidential log of all complaints and concerns received under the Company's Complaint Procedures for Financial, Accounting and Audit Matters. The log shall include the substance of each complaint or concern, the date of its receipt, the source of the complaint or concern if known, a description of the findings of any investigation made in connection with the complaint or concern, and a description of any corrective action taken. All Audit Committee records (including all records of the Investigating Member) relating to any complaint or concern under the Company's Complaint Procedures for Financial, Accounting and Audit Matters should be maintained confidentially by the Audit Committee for a period of at least six years following the final disposition of the complaint or concern.

These procedures are intended to be general guidelines only. The Audit Committee may deviate from these guidelines in specific cases as it determines appropriate based on the facts and circumstances of any particular complaint or concern.