

REPORTING CONCERNS REGARDING CORPORATE
ACCOUNTING AND AUDITING PRACTICES

Under the provisions of the Sarbanes-Oxley Act of 2002, any employee who has reason to believe that any employee or member of the Company's Board of Directors is engaged in conduct that violates federal securities law, SEC regulations or any provision of federal law relating to fraud against shareholders shall confidentially report such conduct to Peter Stanley, Chairman of the Audit Committee of the Board of Directors, at:

Emerging Growth Equities, Ltd.

Parkview Tower

1150 First Avenue, Suite 600

King of Prussia, PA 19406

Phone: 610-783-1800, ext. 4784

Fax: 610-783-4780

e-mail: peterstanley@egequities.com<<mailto:peterstanley@egequities.com>>

A timely investigation will be conducted and if required, appropriate and responsive action to address such violations will be taken.

Any employee who reports such violations may elect to do so anonymously and will not be required to disclose their identity or any information that may reveal their identity. However, any employee who reveals their identity or whose identity is otherwise disclosed, and/or who provides information or assists in the investigation of alleged violations, shall not be discharged, demoted, suspended, harassed or discriminated against in any way as a consequence of their participation in the reporting and investigation process.