APPENDIX G

WHISTLEBLOWER AND ANTI-RETAIATION POLICY

OVERVIEW

In its continuing effort to build upon its strong corporate governance standards, the Executive Committee of Lexington Theological Seminary (“LTS”) has established procedures for its employees/students to convey complaints or to identify concerns (a “Complaint”) regarding claims of violations of legal and/or regulatory requirements. Such Complaints may include, but are not limited to, claims regarding financial reporting and disclosure requirements, preparation of financial statements, accounting practices, internal accounting controls, financial audit matters, matters concerning fraud against LTS, or inappropriate use of LTS resources (“Disclosure Matters”).

LTS also respects its employees'/students' legal right to report actual or suspected unlawful activity directly to management or government agencies and understands it is management’s responsibility to ensure that LTS employees/students feel comfortable reporting actual or suspected unlawful activity to management or government agencies. To the extent that LTS employees/students wish to make an internal complaint with respect to Disclosure Matters, such employees/students may follow the policies and procedures outlined below to submit a complaint.

SUBMITTING A COMPLAINT

A complaint regarding questionable treatment or alleged violations with respect to the Disclosure Matters may be submitted in the following manner to the extent that an employee/student does not feel comfortable reporting the matter through LTS current organizational structure or chain of command.

1. A Complaint may be submitted in writing, confidentially and anonymously, through internal or regular mail or may be delivered in person to the Chair of the Executive Committee (the “Chair”). (The name and address of the Chair is located on LTS’s website).

2. If an employee/student desires to discuss the matter in person with the Chair, he or she should submit a written request and include a telephone number at which he or she may be contacted.

3. To the extent possible, any Complaint should be factual and should contain as much specific information as possible setting forth all of the information about which the employee/student has knowledge.

HANDLING COMPLAINTS

1. Upon receipt of a Complaint, the Chair, or his or her designee, will investigate the Complaint. In conducting the investigation, the Chair, or his or her designee, may retain outside legal or accounting expertise. To the extent possible, all Complaints will be handled in a confidential manner.
2. The Chair will report to the Executive Committee all Complaints submitted to him or her since the Chair’s last report, including his or her determination regarding the Complaint and the results, if any, of any investigations.

3. If the Executive Committee determines that a reasonable basis exists for initiating a further investigation into the Complaint, the Executive Committee will appoint a member of the Executive Committee to lead such an investigation. In conducting such an investigation, the Executive Committee may retain legal or accounting expertise. The Chair will oversee all investigations.

4. The Executive Committee together with input from LTS management, if requested, will determine any appropriate action. It is the responsibility of the Executive Committee to report to LTS any noncompliance with LTS policies, legal and/or regulatory requirements, and to assure that LTS management takes the appropriate action as directed by the Executive Committee.

**NO RETALIATION**

LTS and employees/students, officers, contractors, and agents of LTS may not retaliate or discriminate against any employee/student who: (i) provides information to LTS or to governmental authorities regarding any conduct that the employee/student reasonably believes constitutes unlawful activity; or (ii) participates in or otherwise assists with an administrative proceeding, judicial proceeding, or investigation by LTS, the Executive Committee, or government agencies (collectively, “Proceedings”). Specifically, LTS will not discharge, demote, suspend, threaten, harass, or in any other manner discriminate against any employee/student in the terms and conditions of his or her employment because the employee/student: (i) reported what the employee/student reasonably believes constitutes unlawful activity; or (ii) participated in any Proceedings. LTS also respects its employees’/students’ legal right to refuse in good faith to engage in unlawful activities and will not take any type of disciplinary action against employees/students who refuse to engage in unlawful activities. Any employee/student of LTS who retaliates against another employee/student in violation of this policy, or encourages another to so retaliate, will be subject to appropriate discipline, up to and including discharge.