

## **Policy Regarding Reports of Actions Related to Internal Accounting Controls and Accounting and Auditing Practices**

AmCOMP Incorporated and its subsidiaries (together the "Company") are committed to providing a workplace conducive to open discussion of the Company's internal accounting controls and accounting and auditing practices. It is Company policy to comply with all applicable laws that protect an employee against unlawful discrimination or retaliation by his/her employer as a result of lawfully reporting information regarding, or participating in, an investigation involving alleged violation by the Company or its agents of federal or state law governing internal accounting controls and accounting and auditing practices. Specifically, Company policy prevents any employee from being subject to disciplinary or retaliatory action by the Company or any of its employees or agents as a result of the employee:

- disclosing information to a government or law enforcement agency, where the employee has reasonable cause to believe that the information discloses a violation or possible violation of federal or state law or regulations governing internal accounting controls and accounting and auditing practices; or
- providing information, causing information to be provided, filing, causing to be filed, testifying, participating in a proceeding filed or about to be filed, or otherwise assisting in an investigation or proceeding regarding any conduct that the employee reasonably believes involves a violation of any rule or regulation of the Securities and Exchange Commission;

where, with respect to an investigation, such information or assistance is provided to, or the investigation is being conducted by, a federal regulatory agency, a member of Congress, or a person at the Company with supervisory or similar authority over the employee.

Notwithstanding this, an employee who files reports or provides evidence that he/she knows to be false or with respect to which he/she has no reasonable belief as to truth and accuracy will not be protected by this Policy and may be subject to disciplinary action, including termination of employment. In addition, except to the extent required by law, the Company does not intend this Policy to protect an employee who violates the confidentiality of any applicable attorney-client privilege to which the Company or its agents may be entitled under statute or common law principles, or to protect an employee who violates his/her confidentiality obligations with regard to the Company's trade secret information. An employee considering providing information that may violate these privileges or reveal Company trade secrets is strongly advised to consult an attorney before doing so.

If any employee believes he/she has been subjected to any action that violates this Policy, he/she may file a complaint directly with the Chairman of the Audit Committee of the Company's Board of Directors. The Chairman of the Audit Committee may be contacted by any of the three alternative means identified in Exhibit A to this Policy. If it is determined that an employee has experienced any improper employment action in violation of this Policy, the Company will take appropriate corrective action.

The Company has established a procedure by which Company employees and third parties may file complaints regarding the Company's business practices relating to internal accounting controls and accounting and auditing matters including, but not limited to, those alleging fraud or violations of law. Employee complaints may be submitted anonymously. Third party complainants will be asked for their name and their complaint will not necessarily be kept confidential. Complaints submitted will be reviewed by the Company's Audit Committee. A person may utilize this system to file new complaints or if he or she feels that a prior complaint was not properly addressed.