



REINVESTMENT FUND

Whistleblower Policy

Reporting Concerns

Employees

Employees should first discuss their Concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to the Director of Human Resources. In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concern, the individual should report his or her concern directly to the Director of Human Resources. If the employee does not feel comfortable speaking with the Director of Human Resource, the employee may report the matter directly to the Chair of the Audit & Risk Committee. Employees may also report their concerns anonymously through the Audit and Accounting Values Line toll free number. Contact information for the Director of Human Resources, the Chair of Audit & Risk Committee, and the Audit and Accounting Values Line are shown below.

Directors and Other Volunteers

Directors and other volunteers should submit Concerns in writing directly to the Chair of the Audit & Risk Committee.

Director of Human Resources: Patricia Muraresku
Tel: 215-574-5843

Reinvestment Fund
1700 Market Street, 19th Floor
Philadelphia, PA 19103

Chair of the Audit & Risk Committee: Patricia Wellenbach
Tel: 215-581-3199

Please Touch Museum
4231 Avenue of the Republic
Philadelphia, PA 19131

Audit and Accounting Values Line: Confidential Values Line –Global Compliance
Tel: 888-475-8376

Approved by the Audit & Risk Committee on September 17, 2015

**Reinvestment Fund, Inc. and Affiliates
Audit and Accounting Whistleblower Policy**

Reinvestment Fund Code of Conduct (hereinafter referred to as the Code) requires directors, other volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must act honestly and with integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. In particular, this includes complying with accounting controls and audit requirements.

Reporting Responsibility

Each director, volunteer, and employee of Reinvestment Fund, Inc. and any of its affiliates (collectively "Reinvestment Fund") has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting, internal accounting controls, or auditing matters, and (b) violations and suspected violations of Reinvestment Fund's Code (hereinafter collectively referred to as Concerns). All managers are responsible for ensuring that all employees comply with such controls, as well as applicable laws and regulations. Managers are further required to notify senior management of any such non-compliance or related complaints of non-compliance. Managers who fail to abide by these policies are subject to discipline, up to and including termination.

Authority of Audit & Risk Committee

All reported Concerns will be forwarded to the Audit & Risk Committee in accordance with the procedures set forth herein. The Audit & Risk Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the Organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

If an employee believes that he or she has been retaliated against (including threatened or harassed) in violation of this policy, he or she should report it to his or her immediate supervisor or manager. If the employee feels uncomfortable reporting such retaliation to his or her immediate supervisor or manager, the employee may report it to the Director of Human Resources, the Chief Financial Officer, or the Chair of the Audit & Risk Committee.

Approved by the Audit & Risk Committee on September 17, 2015

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Directors and Other Volunteers

Directors and other volunteers should submit Concerns in writing directly to the Chair of the Audit & Risk Committee. Contact information for the Chair of the Audit & Risk Committee may be obtained from the Chief Financial Officer and is also maintained on the company website.

Handling of Reported Violations

Once an employee reports a Concern, the company will investigate and keep the employee informed of the investigation's progress to the extent permitted by law or otherwise appropriate under the circumstances. The Audit & Risk Committee has specific and exclusive responsibility to investigate all Concerns. Appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation.

The Audit & Risk Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

Confidentiality

Reports of Concerns, and investigation pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.