



POLICY AND PROCEDURE

This policy and procedure does not alter the Company's at-will employment policy and may be changed or replaced at any time with or without notice.

Policy Owner: Policy and Ethics Committee
Effective Date: August 1, 2011

SUBJECT: Whistleblower Policy

I. Policy

ATC's Code of Conduct ("Code") requires all employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

As employees and representatives of ATC, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

It is the responsibility of all ATC employees to comply with the Code and to report all known violations or suspected violations in accordance with this Whistleblower Policy.

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within ATC prior to seeking resolution outside of ATC.

II. Procedure

Applicability: All ATC employees, vendors, and contractors.

A. Reporting Violations of the Code - Hierarchy

1. **Report it to your supervisor:** The Code addresses ATC's Open Door Policy and suggests that employees share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern.
2. **Report it the Director of Human Resources:** If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with someone in the Human Resources Department or anyone in management whom you are comfortable in approaching.

3. **Report it the Director of Internal Audit and Compliance:**
Supervisors and managers are required to report suspected violations of the Code to the Director of Internal Audit and Compliance, who has specific and exclusive responsibility to investigate all reported potential violations.

For suspected fraud, or when you are not satisfied or uncomfortable with following ATC's Open Door Policy, individuals should contact the Director of Internal Audit and Compliance.

4. **Report it to ATC's Ethics & Compliance Hotline:** Employees should call the Ethics & Compliance Hotline at (877) 888-0002. This Hotline is staffed by people not employed by ATC; therefore, you may give information anonymously. A reference code will be given to you to follow-up on concerns raised.

B. Confidentiality

Violations or suspected potential violations may be submitted on a confidential basis by the Complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

C. Investigating and Resolving Reported Potential Violations

The Director of Internal Audit and Compliance is responsible for investigating and resolving all reported complaints and allegations concerning potential violations of the Code. All employees have a responsibility to cooperate and participate as requested during an investigation.

The Director of Internal Audit and Compliance has direct access to the Audit Committee of the Board of Directors and is required to report to the Audit Committee at least annually on compliance activity. The Director of Internal Audit is the chair of ATC's Policy and Ethics Committee.

D. Handling of Reported Potential Violations

The Director of Internal Audit and Compliance will notify the complainant and acknowledge receipt of the potential violation within five business days. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

E. Accounting and Auditing Matters

The Audit Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The Director of Internal Audit and Compliance shall

immediately notify the Audit Committee of any such complaint and work with the Committee until the matter is resolved.

F. No Retaliation

The Company will not retaliate against any employee who makes a good faith report of inappropriate conduct, assists in, or cooperates in an ensuing investigation. All employees shall respect the right of their fellow co-workers to make legitimate complaints of inappropriate or offensive conduct.

Employees should not gossip, spread rumors about, ignore, or be hostile toward co-workers who have made complaints under this policy.

If an employee believes that he or she has been retaliated against in any way, he or she should report such retaliation in the same manner as set forth in Section A above.

ATC views retaliatory conduct as equally severe as harassment and will investigate such conduct on a similar manner, taking the appropriate remedial measures including discipline of the person engaging in the conduct.

G. Acting in Good Faith

If an investigation results in a finding that an individual made false or bad faith accusations of inappropriate conduct or retaliation, the accuser may be subject to disciplinary action, up to and including immediate termination.

III. Exclusions

There are no exclusions to this policy.

IV. Exceptions/Revisions

Exceptions or changes to this policy require the approval of the Policy and Ethics Committee.