

BLUE TEE CORP.

COMMUNICATIONS AND COMPLAINTS - POLICY & PROCEDURES

Blue Tee Corp. is committed to maintaining compliance with all applicable laws and regulations, accounting standards, accounting controls and audit practices and to practicing good corporate governance.

Any person may submit a good faith complaint or concern regarding accounting or auditing matters to the management and/or the Audit Committee of Blue Tee Corp. without fear of retaliation of any kind. All complaints and concerns are taken seriously. Blue Tee Corp.'s Audit Committee will oversee treatment of such complaints and concerns.

In order to facilitate the reporting of complaints, Blue Tee Corp.'s Audit Committee has established procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters ("**Accounting Matters**") and (2) the confidential, anonymous submission by employees of concerns regarding questionable Accounting Matters.

Any employee may also in good faith communicate directly with Blue Tee Corp.'s Corporate Office. The procedures for communications with the Corporate Office are substantially the same as for reporting complaints or concerns about Accounting Matters, and are described below in "Methods for Communications".

Methods for Communications

Blue Tee Corp. has appointed Ethics Point, to receive and coordinate communications with the Board of Directors and the Corporate Office. Communications may be submitted to Ethics Point through the following ways:

- online at www.ETHICSPOINT.com.
- via toll-free hotline at 1-866-294-4486

Please indicate the category or nature of the communication you wish to make, and your intended recipient(s).

After it receives a communication, Ethics Point will forward the information to the designated Blue Tee Corp. contact person or audit committee representative depending on the nature of the communication.

Treatment of Communications Regarding Accounting Matters

Upon receipt of a complaint, Ethics Point will (i) when possible, acknowledge receipt of the complaint to the sender and (ii) promptly forward a copy (if received in writing) or a summary (if received by telephone) of the communications to (a) a member of the Audit Committee designated by the Audit Committee.

Communications relating to Accounting Matters will be reviewed under Audit Committee direction with assistance from such other persons as the Audit Committee determines to be appropriate. The review will be conducted in a confidential manner to the fullest extent possible, consistent with the need to conduct an adequate review.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

Blue Tee Corp. will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or any other applicable law.

Ethics Point will maintain a log of all complaints and concerns, and will maintain all materials received and records that it creates for a period of at least three years after the last communication with the complainant.

Treatment of Communications for the Corporate Office

Upon receipt of a communication for the Corporate Office, Ethics Point will (i) when possible, acknowledge receipt of the communication to the sender and (ii) promptly forward a copy (if received in writing) or a summary (if received by telephone or online) of the communications to the appropriate Blue Tee Corp. officer.

Prompt and appropriate action with respect to matters contained in such communications will be taken when and as warranted in the judgment of the Corporate Officer, as appropriate.

Ethics Point will maintain a log of all communications, and will maintain all materials received and records that it creates for a period of at least three years after the last communication with the person reporting.

Treatment of Other Types of Communications

Blue Tee Corp. maintains an open door policy toward its employees and encourages them to utilize existing procedures at their operating companies to report any other concerns or complaints. Employees may report such concerns or complaints to their supervisor, or to the President of Blue Tee Corp.

Such procedures are discussed in more detail in Blue Tee Corp.'s Code of Business Conduct.

[As adopted by the Board of Directors on February 23,2005]