1) Any complaints involving trustees, officers, management, faculty or employees of the University regarding questionable accounting, internal controls, auditing or reports of financial fraud should immediately be reported in a named or anonymous submission to the Secretary of the University (Peter Rautzhan, Associate Vice President for Administration and Planning). The submission should be made in writing, marked confidential, and appropriate detail of the facts of the matter should be included in order to assist the Secretary in the investigation of the assertion. The Secretary of the University must report these matters to the University’s Audit Committee in a prompt manner.

2) If an individual is uncomfortable reporting matters to the Secretary of the University, a named or anonymous submission may be made directly to the Chairman of the Audit Committee. The submission should be made in writing, marked confidential, and appropriate detail of the facts of the matter should be included in order to assist the Audit Committee in the investigation of the assertion. The submission should be addressed to:

   Mr. Michael W. Pessina
   Executive Vice President and COO
   Lutron Electronics Company, Inc.
   7200 Suter Road
   Coopersburg, PA 18036

3) Should, in rare instances, a matter occur where an individual is uncomfortable reporting either to the Secretary of the University or to the Chairman of the Audit Committee, a named or anonymous submission may be made directly to the Chairman of the Board of Trustees. The submission should be made in writing, marked confidential, and appropriate detail of the facts of the matter should be included in the submission in order to assist the Chairman in the investigation of the assertion. The submission should be addressed to:

   Mr. James F. Kilcur, Esq.
   Chairman of the Board of Trustees
   DeSales University
   2755 Station Avenue
   Center Valley, PA 18034