



**National September 11 Memorial and Museum
at the World Trade Center Foundation, Inc. (the “9/11 Memorial”)
and
National September 11 Memorial and Museum
at the World Trade Center (the “Museum”)**

Whistleblower Policy

I. PURPOSES

The National September 11 Memorial and Museum at the World Trade Center Foundation, Inc. (the “9/11 Memorial”) and the National September 11 Memorial and Museum at the World Trade Center (the “Museum,” and together with the 9/11 Memorial, the “Organizations”) are committed to honest, ethical and lawful conduct, full, fair, accurate, timely and transparent disclosure in all public communications, and compliance with applicable laws, rules and regulations. In furtherance of these commitments, all directors, officers, employees and volunteers of the Organizations (each, a “Covered Person” or “you”) must act in accordance with all applicable laws and regulations, and with the policies of the Organizations at all times, and assist in ensuring that each of the Organizations conducts its business and affairs accordingly.

This Whistleblower Policy (this “Policy”) (a) establishes procedures for the reporting and handling of concerns regarding action or suspected action taken by or within the Organizations that is or may be illegal, fraudulent or in violation of any policy of the Organizations, as well as any other matter that could cause serious damage to the Organizations’ reputation (each, a “Concern”), and (b) prohibits retaliation against any Covered Person who reports a Concern in good faith.

By appropriately responding to Concerns, we can better support an environment where compliance is valued and ensure that each of the Organizations is meeting its ethical and legal obligations.

II. WHEN TO RAISE A CONCERN

You have an affirmative duty to disclose to and seek guidance from an appropriate supervisor or manager if you believe any Covered Person or other person associated or doing business with the Organizations has engaged, is engaging, or may engage in any illegal or unethical behavior or has violated, or may violate any law, rule, regulation or policy of the Organizations. Such reportable activity may include, for example, financial wrongdoing (including circumvention of internal controls or violation of the accounting policies of the Organizations), fraud, harassment, or any other illegal, unethical, or proscribed conduct. While Concerns may be submitted at any time, you should endeavor to report a Concern as soon as reasonably possible after becoming aware of the matter.

III. HOW TO RAISE A CONCERN

Concerns may be submitted either in writing or orally. No form is required to submit a Concern, but you are encouraged to provide as much information and detail as possible so that the Concern can be properly investigated. A Concern may be submitted:

- To the administrator of this Policy (the “Policy Administrator,” who is an employee, officer or director of the Organizations, as required by law), at whistleblower@911memorial.org;
- By discussing it with a supervisor or manager, who will in turn forward the Concern to the Policy Administrator for review where appropriate; or
- Online at www.ethicspoint.com or by calling the EthicsPoint toll free hotline at 1-888-332-3580.

Concerns may be raised anonymously; provided, however, that any individual reporting his or her own violation shall not satisfy his/her obligation hereunder with a Concern raised anonymously.

IV. PROCEDURES FOR RECEIVING AND REVIEWING CONCERNS

Any supervisor, manager, or other person receiving a Concern should contact the Policy Administrator, who will coordinate further action.

The Policy Administrator will assess each Concern on a preliminary basis to determine to what extent an investigation into the Concern is required, and will direct all aspects of the investigation of any Concern. All investigations will be conducted in a confidential and sensitive manner, so that information will be disclosed only as needed to facilitate review of the investigation materials or otherwise as required by law. You must cooperate as necessary in connection with any such investigation. In the event a Concern involves or implicates the Policy Administrator, the Policy Administrator will promptly recuse himself or herself from the investigation and inform the Audit Committee in writing. The Audit Committee may investigate such Concern or appoint impartial attorneys to investigate the Concern.

V. RECORDS OF CONCERNS AND INVESTIGATION REPORTS

The Policy Administrator will maintain a written record of all Concerns summarizing in reasonable detail for each Concern: the nature of the Concern (including any specific allegations made and the persons involved); the date of receipt of the Concern; the current status of any investigation into the Concern and information about such investigation (including the steps taken in the investigation, any factual findings, and the recommendations for corrective action); and any final resolution of the Concern. The Policy Administrator will distribute an update of this record to the Chair of the Audit Committee in advance of each regularly scheduled meeting.

VI. CONFIDENTIALITY

All Concerns received will be treated confidentially or anonymously, as applicable, to the extent reasonable and practicable under the circumstances.

VII. NO RETALIATION AGAINST WHISTLEBLOWERS

It is the Organizations' policy to encourage the communication of bona fide Concerns relating to the lawful and ethical conduct of the Organizations' business. It is also the policy of the Organizations to protect those who communicate bona fide Concerns from any retaliation for such reporting. **No adverse employment action may be taken and retaliation is strictly prohibited, including, without limitation, intimidation, harassment, discrimination, coercion, or otherwise, whether express or implied, against any director, officer, employee or volunteer of the Organizations who in good faith reports any Concern or assists in an investigation of, or the fashioning or implementation of any corrective action or response made in connection with, any Concern.** Any person who violates this prohibition against retaliation will be subject to appropriate disciplinary action, which may include termination of employment or other relationship with the Organizations.

VIII. POLICY DISTRIBUTION

A copy of this Policy will be distributed to each Covered Person promptly following the adoption of or amendments to this Policy, and at such time as a person becomes a Covered Person.

IX. POLICY ADOPTION AND OVERSIGHT

The Audit Committee is responsible for providing oversight of the adoption and implementation of, and compliance with this Policy. Only directors satisfying the definition of "independence" pursuant to applicable law are permitted to participate in any Audit Committee deliberations or vote on matters relating to this Policy.

This Whistleblower Policy was adopted by the Board of Directors of the 9/11 Memorial and the Board of Trustees of the Museum on August 7, 2014. Upon the merger of the 9/11 Memorial with and into the Museum, with the Museum being the surviving entity, this policy shall become, without further action by the Board of Trustees, solely the policy of the Museum.