

**Goodwill Industries of the Southern Rivers, Inc and
PowerWorks Industries, Inc.
Ben & Jerry's of the Southern Rivers, Inc.**

Whistleblower Policy

Effective as of November 19, 2004

Updated March, 2009

The whistleblower provisions of the Sarbanes-Oxley Act¹ provide additional whistleblower protections to individuals who report complaints about questionable accounting or auditing matters. Goodwill of the Southern Rivers, Inc., (GWISR), PowerWorks Industries (PWI) and Ben & Jerry's of the Southern Rivers (B&J) are committed to ensuring that an environment exists for employees to report suspected violations of the law or fraud. GWISR, PWI and B&J have set up a mechanism to ensure that complaints are investigated in a timely manner and an employee bringing a complaint is free from retaliation.

GWISR, PWI and B&J are dedicated to the fair and accurate accounting of financial matters and expect all employees to act in accordance with the highest ethical standards in the performance of their duties on behalf of the organizations. GWISR, PWI and B&J rely on all of its employees to abide by the intent and spirit of this policy and to report any suspected violations of this policy or other questionable financial, accounting or audit matters or potential legal violations of state and/or federal laws without fear of retaliation. This policy will be reviewed and updated as necessary by the GWISR Audit Committee and PWI and B&J Board of Directors and redistributed to all staff annually.

GWISR, PWI and B&J have established the following procedures for the confidential, anonymous submissions of concerns or complaints by employees regarding questionable ethical, business, accounting, or auditing matters:

Filing a Complaint:

Any employee who has complaints or concerns with respect to ethical behavior, accounting controls, auditing matters, violations of state or federal laws or policies of GWISR, PWI or B&J is strongly encouraged to report such a complaint or concern to GWISR, PWI and B&J Corporate Compliance Officer (CCO). Such submissions may be directed to the attention of the Corporate Compliance

¹ Whistleblower protection provisions of the Sarbanes-Oxley Act (18 U.S.C. § 1514A) state that no publicly traded company, or its officers, or employees may discharge, demote, suspend, threaten, harass, or in any other manner discriminate against an employee because the employee has provided information of possible wrongdoing. The Act also states that a system for reporting alleged misconduct should be established. GII intends to implement the requirements of these provisions of the Act.

Officer located at the Main Facility in Columbus, Georgia. 2607 Cross Country Drive, Building E, Columbus, Georgia 31906, 866-325-8265.

To file a complaint or concern to the Corporate Compliance officer, an individual should provide details in writing to:

Judy Porter
Corporate Compliance Officer
2607 Cross Country Drive
Building E
Columbus, Georgia 31906

The Corporate Compliance Officer works with Jonathan Martin, Corporate Labor Attorney and in conjunction with the Audit Committee of the organizations to provide details and investigations as needed,

As many details as possible should be included with the complaint, such as a description of the questionable activity, the names of the individuals involved, the names of possible witnesses, dates, times, places, and any other available details. Employees are encouraged to come forward with information. Retaliation is prohibited against the individual bringing the complaint or concern to the Corporate Compliance Officer. However, any individual should feel free to report the complaint anonymously and confidentiality will be protected. Supervisors and managers, including but not limited to the Director, Human Resources, who receive complaints that are financial or ethical issues, or in cases where there is a fear of retaliation or concern that this issue may not be addressed if processed through the normal channels, must consult with the Corporate Compliance Officer prior to taking action. Ultimately through the guidance of the Corporate Labor Attorney, the Audit Committee has the authority and responsibility for overseeing the investigation; the Audit Committee through the Labor Attorney handles the complaints relating to ethical or accounting practices.

Investigating a Complaint:

The Labor Attorney reporting to the Chair of the Audit Committee will oversee the intake and response to complaints. The Audit Committee will fully evaluate the findings from an investigation of the allegations of misconduct as expeditiously as possible. Individuals should avoid making false statements and not engage in any activity that is either unlawful or unreasonable. If the Labor Attorney in conjunction with the Chair of the Audit Committee determines the complaint is outside the scope of the Audit Committee's responsibility, it will refer the complaint to the appropriate entity, which may include GWISR and/or PWI Human Resources, Chief Executive Officer or additional legal counsel for investigation.

Responding to a Complaint:

Investigation of complaints shall begin within ten (10) business days of receipt of complaint and the individual bringing a complaint before the Corporate Compliance Officer will receive a response. The Corporate Compliance Officer, Labor Attorney and Audit Committee will maintain a record of all such complaints and concerns, along with the investigative outcomes, on a confidential basis. Individuals bringing a complaint should in good faith participate in any subsequent procedures necessary to investigate the complaint. At the conclusion of any investigation or proceeding, the outcome will be communicated to the individual bringing the complaint.

Ensuring a Non-Retaliation Policy:

GWISR, PWI and/or B&J will not retaliate or take part in any form of reprisal against the individual bringing the complaint. Any such retaliation is prohibited. Employees who believe they may have been subject to retaliation should report such suspected retaliation to the Corporate Compliance Officer in the same manner described above for the purpose of reporting questionable activity.

Any questions about this policy should be directed to the Corporate Compliance Officer. Nothing in this policy pre-empts applicable state or federal statutes governing whistleblowers.