



ROCKY MOUNTAIN DEALERSHIPS INC.

Confidence Line

Our Commitment

At Rocky Mountain Dealerships Inc. ("Rocky Mountain") we uphold the highest standards of ethical business and personal conduct, integrity and professionalism. We are a responsible corporate citizen. While reaching our business goals is critical to our success, equally important is the way we achieve them.

Rocky Mountain is responsible for and committed to providing accurate and reliable financial reporting. To support that goal we have established this communication channel for employees and other stakeholders to report their concerns regarding Rocky Mountain's:

- Accounting practices
- Internal accounting controls
- Auditing matters
- Violations to Rocky Mountain's Code of Business Conduct and Ethics

Reporting Responsibility

Violations of Rocky Mountain's Code of Business Conduct and Ethics or applicable laws, rules and regulations can result in serious damage to Rocky Mountain, its reputation and the reputations of its Employees. Accordingly, if an Employee has knowledge of any possible violation of the Code of Business Conduct and Ethics or any possible breach of applicable laws, rules or regulations or any possible wrongdoing or questionable practices regarding accounting or auditing matters or internal accounting controls (collectively called an "Alleged Wrongdoing") that Employee is encouraged to report such.

The report should be made to the Employee's immediate supervisor, if appropriate. If the Employee is of the view it would be more appropriate under the circumstances to take the concern to higher levels, due to either the nature of the complaint or, if earlier reports through normal channels have not been acted upon, then that Employee has the right to directly contact:

- (i) the Audit Committee through the Confidence Line to report questionable accounting matters (including internal accounting controls) or auditing matters or any other financial matters; or
- (ii) the Chief Operating Officer of Rocky Mountain relating to any matter other than those financial matters described in (i) above.

You Are Protected

Unless required by law, Rocky Mountain shall not make, nor shall it tolerate, any effort to ascertain the identity of the Employee making an anonymous report. Rocky Mountain and its directors, officers and Employees shall not retaliate against any Employee who reports, in good faith, an Alleged Wrongdoing or a retaliatory act or who assists in the investigation of the Alleged Wrongdoing. The term "*in good faith*" means that the reporting Employee would have evidence or reasonable grounds for believing that an Alleged Wrongdoing or retaliatory act has occurred and must act without malicious intent or personal agenda.

What to Report

The Confidence Line is intended to be used only for reporting concerns regarding accounting practices, internal accounting controls, auditing matters, violations to Rocky Mountain's Code of Business Conduct and Ethics. It does not replace the other methods Employees or other stakeholders have traditionally used to communicate with Rocky Mountain. Feedback on other matters such as privacy issues, human resources matters and customer complaints should continue to be made using existing communication channels.

How to Report

You can speak to a Confidence Line agent 24 hours a day at 1-800-661-9675. The report will be forwarded to the Chairman of the Audit Committee of Rocky Mountain's Board of Directors to be addressed in a secure environment.