

TRUETT-HURST, INC.

**REPORTING COMPLAINTS REGARDING ACCOUNTING,
INTERNAL ACCOUNTING CONTROLS OR AUDITING MATTERS
AND
POLICY PROHIBITING RETALIATION AGAINST REPORTING EMPLOYEES**

The Company is committed to promoting compliance with the laws, rules, and regulations that govern its business operations and to encouraging its employees to report unlawful conduct. Below are the procedures by which complaints regarding the Company's accounting, internal accounting controls, or auditing matters ("Accounting Matters") may be brought to the Company's Compliance Officer, as well as the Company's policy prohibiting unlawful retaliation or discrimination against employees who submit such complaints.

I. PROCEDURE FOR SUBMITTING CONFIDENTIAL COMPLAINTS

Complaints regarding Accounting Matters may be submitted to the Company's Compliance Officer. Submissions by employees of concerns regarding questionable accounting or auditing matters may be made **on an anonymous basis**. Complaints should be transmitted as follows:

By mail:	125 Foss Creek Circle Healdsburg, CA 95448
By e-mail:	paul@truethurst.com
By voicemail at:	(707)-431-4423

When submitting a complaint, you are asked to provide as much detailed information as possible. Providing detailed, rather than general, information will greatly assist us in effectively investigating complaints. This is particularly important where an employee submits a complaint on an anonymous basis, as we may be unable to contact the reporting employee with requests for additional information or clarification. However, employees who submit anonymous complaints should do so in a manner that does not inadvertently suggest their identity (e.g., do not state "I know this because it is my job to approve accounts payable checks").

The Company is providing these anonymous reporting procedures so that the Company's employees may disclose genuine concerns without feeling threatened. As detailed below, the Company prohibits retaliation or retribution against any person who in good faith submits a report under this policy. Employees who choose to identify themselves when submitting a report may be contacted in order to gain additional information. To the extent practicable, the Company will keep confidential the identities of employees who choose to identify themselves when submitting a report.

All conversations, calls, and reports made under this policy in good faith will be taken seriously. However, employees who file reports or provide evidence that they know to be false

or without a reasonable belief in the truth and accuracy of such information will not be protected by this policy and may be subject to corrective action up to and including immediate termination.

II. POLICY PROHIBITING UNLAWFUL RETALIATION OR DISCRIMINATION

The Company 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 otherwise as specified in Sections 806 or 1107 of the Sarbanes-Oxley Act of 2002.

III. TREATMENT OF COMPLAINTS

Upon receipt of a complaint, the Compliance Officer will (1) determine whether the complaint actually pertains to Accounting Matters and (2) when possible, acknowledge receipt of the complaint to the sender.

Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by legal review (whether internal, or local outside counsel), Internal Audit or such other persons as the Audit Committee determines to be appropriate. The review may include a discussion of the complaint or concern with the reporting person, and any other investigation deemed appropriate and including other persons, management, or the Company's independent advisors. Confidentiality will be maintained 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.

IV. REPORTING AND RETENTION OF COMPLAINTS AND INVESTIGATIONS

The Compliance Officer will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.