

**The Ranken Jordan Home for Convalescent
Crippled Children**

Corporate Compliance Program

**The Ranken Jordan Home For Convalescent Crippled Children
Corporate Compliance Program
Policy and Procedure**

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THE RANKEN JORDAN HOME FOR CONVALESCENT CRIPPLED CHILDREN

I. POLICY

In keeping with our mission to provide the finest possible care for children with complex medical conditions, The Ranken Jordan Home for Convalescent Crippled Children (“Ranken Jordan”) is committed to assuring that all of its Employees, Agents and Professionals conduct themselves ethically and in conformance with all applicable laws and regulations and all applicable policies and procedures of Ranken Jordan. Accordingly, Ranken Jordan has developed this Policy and Procedure for the purpose of adopting an effective corporate compliance program designed in a manner consistent with the United States Sentencing Commission Guidelines for Sentencing of Organizations to prevent, detect and report actions by Employees, Agents and Professionals which constitute violations of applicable laws, regulations, policies and procedures.

II. DEFINITIONS

The following definitions apply to this Policy and Procedure and to the Code of Conduct:

- A. *Agent* means any individual, other than an Employee or Professional, who is authorized to act on behalf of Ranken Jordan.
- B. *Board* means the Board of Directors of Ranken Jordan.
- C. *Chief Executive Officer* means the Chief Executive Officer of Ranken Jordan.
- D. *Code of Conduct* means the legal standards contained in the Code of Conduct, which is attached hereto as Appendix A.
- E. *Committee* means the Ranken Jordan Corporate Compliance Committee, which is charged with the responsibility of overseeing the implementation of this Program.
- F. *Committee Chair* means the chair of the Committee.
- G. *Compliance Officer* means the individual charged with the responsibility of coordinating the implementation of this Program.
- H. *Employee* means an individual in the service of Ranken Jordan who is working for salary or wages and the details of whose work Ranken Jordan has the authority to control and direct, including, without limitation, physicians, if any, employed by Ranken Jordan.
- I. *Federal Healthcare Program* means Medicare, Medicaid and any other Federal or state healthcare programs.
- J. *High-Level Personnel* means individuals who have substantial control over Ranken Jordan or who have a substantial role in making policies of Ranken Jordan.
- K. *HIPAA* means the Health Insurance Portability and Accountability Act of 1996.
- L. *Legal Counsel* means a law firm engaged by Ranken Jordan to assume certain responsibilities with respect to the Program.
- M. *Medical Staff* means the Medical Staff of Ranken Jordan.
- N. *OIG Model* means “The Office of Inspector General’s Compliance Program Guidance For Hospitals” issued by the Office of Inspector General in February, 1998.
- O. *Privacy Officer* means the person designated by Ranken Jordan to serve as the Privacy Officer under Ranken Jordan’s HIPAA Compliance Program.
- P. *Professionals* means individuals other than Employees who are credentialed by Ranken Jordan, including physicians and allied health professionals, to the extent that these individuals take actions when they are authorized to act on behalf of Ranken Jordan.

- Q. *Program* means (i) this Policy and Procedure, including the Code of Conduct, and (ii) the other policies and procedures of Ranken Jordan concerning compliance with applicable Federal and state legal requirements.

III. PURPOSES

The Program is designed to facilitate the creation of a work environment conducive to compliance with all applicable laws and regulations and all applicable policies and procedures of Ranken Jordan by heightening the awareness of Employees, Agents and Professionals with respect to their duties under such laws, regulations, policies and procedures. Actions by Employees, Agents or Professionals that violate such laws, regulations, policies or procedures are outside the scope of one's employment with, or authority from, Ranken Jordan. Employees, Agents and Professionals are not expected or encouraged to violate any law, regulation, policy or procedure.

The purposes of the Program are to accomplish the following:

- A. Establish compliance standards and procedures that are reasonably capable of reducing the prospect of criminal and civil violations by Employees, Agents and Professionals;
- B. Assign to specific High-Level Personnel overall responsibility to oversee compliance with those standards and procedures;
- C. Exercise due care to assure that substantial discretionary authority is not delegated to individuals whom Ranken Jordan knew, or should have known through the exercise of due diligence, had a propensity to engage in illegal activities;
- D. Communicate effectively the compliance standards and procedures to all Employees, Agents and Professionals;
- E. Establish monitoring and reporting procedures to achieve compliance with the standards;
- F. Establish consistent disciplinary/corrective action mechanisms to handle violations of law or failure to detect or report an offense;
- G. Establish reasonable steps to respond appropriately to offenses that have been detected and to prevent further similar offenses; and
- H. Maximize compliance with applicable laws.

IV. PROCEDURE

A. Applicability

The Program is structured to encourage collaborative participation at all levels and to foster an environment in which Employees, Agents and Professionals of Ranken Jordan may report concerns about business practices without fear of retribution. The Program applies to Ranken Jordan and its Employees, Agents and Professionals. The Program operates under the authority and oversight of the Board.

Although the Program applies to Professionals, it is important to note that the Program applies to Professionals only with respect to actions taken by them when they are authorized to act on behalf of Ranken Jordan. The provision of healthcare services by a Professional to a patient does not, in and of itself, constitute an act on behalf of Ranken Jordan. However, a Professional's act of certifying a diagnosis or attesting to the medical necessity or appropriateness of care which directly impacts the manner in which Ranken Jordan will be reimbursed or otherwise receive payment from a third party does constitute an act on behalf of Ranken Jordan. In addition, a Professional's provision of services under a medical director contract or as a member of a Medical Staff committee would constitute actions on behalf of Ranken Jordan. The inclusion of Professionals as part of the

Program is not intended to imply that Professionals are the agents of Ranken Jordan for any other purposes or that Ranken Jordan controls Professionals or their conduct in any way.

To the extent that the Program contains guidelines which pertain or relate to patient care, such guidelines do not substitute for professional medical judgment in the provision of healthcare services consistent with applicable standards of care.

B. Code of Conduct

The Code of Conduct summarizes certain laws and standards applicable to Ranken Jordan and should be amended from time to time to incorporate changes in the law. All Employees, Agents and Professionals are expected to abide by the standards set forth in the Code of Conduct. Because the Code of Conduct cannot possibly encompass all legal duties of Ranken Jordan and its Employees, Agents and Professionals, the summaries should be viewed as minimum standards, with Ranken Jordan's policies and procedures applicable to each area providing additional guidance and legal background. Individuals who need additional guidance concerning their legal duties are encouraged to contact their supervisor or the Compliance Officer, who shall consult with Legal Counsel when appropriate.

C. Assignment of Responsibilities

The assignment of responsibilities described below are designed to assure that High-Level Personnel oversee the implementation of the Program.

1. Corporate Compliance Committee

The Chair of the Board shall appoint a Corporate Compliance Committee comprised of members of the Board, the Chief Executive Officer and any other individuals appointed by the Chair of the Board. The Committee Chair shall be a member of the Board. The Committee shall have oversight responsibility for the Program and shall report to the Board periodically, as determined by the Board but no less than annually, regarding the Program.

2. Compliance Officer

The Compliance Officer shall be a member of High-Level Personnel selected by the Chair of the Board and the Chief Executive Officer to coordinate Ranken Jordan's implementation of the Program. The Compliance Officer should be in a position to exercise independent judgment with respect to compliance activities of Ranken Jordan. The Compliance Officer should have full access to a wide range of information necessary to permit the Compliance Officer to assure that the Program operates effectively.

The responsibilities of the Compliance Officer are to include the following:

- a. Conduct the day-to-day operations of the Program, including coordination of the receipt of reports of noncompliance;
- b. Make periodic reports to the Board, through the Committee, regarding the operations of the Program;
- c. Coordinate appropriate education and training programs for Employees, Agents and Professionals, including programs for new Employees, and regular updates for all Employees, Agents and Professionals, particularly when there are significant changes in the law;
- d. Coordinate a monitoring/auditing process in which Ranken Jordan's business practices are continually evaluated to assure compliance with the Program;

- e. Coordinate with the Privacy Officer concerning HIPAA compliance issues and investigations;
- f. Ensure that appropriate and consistent steps are taken to respond to compliance violations of the Program, to discipline violators and to prevent further violations;
- g. Oversee investigations of violations of the Program and ensure consistency in the enforcement of the Program; and
- h. Monitor pertinent legal developments and changes in Ranken Jordan's business operations, policies and procedures to determine whether such legal developments or changes impact the Program and if so, coordinate appropriate revisions to the Program; and
- i. Perform such other duties as the Board, the Committee or the Chief Executive Officer may assign.

3. *Legal Counsel*

The Board shall select Legal Counsel whose responsibilities shall be to:

- a. Advise Ranken Jordan with regard to the effective and prompt implementation of the Program;
- b. Oversee and monitor investigations of reported compliance concerns which are referred to Legal Counsel by the Committee, the Chief Executive Officer or the Board;
- c. Make periodic reports to the Board regarding the status of Program activities, investigations and disciplinary/corrective actions which have been referred to Legal Counsel;
- d. Assist in the monitoring and auditing process conducted in accordance with Ranken Jordan policy as requested by the Committee, the Chief Executive Officer or the Board;
- e. Monitor and advise on substantive developments and changes in relevant laws and regulations that may affect the terms of the Program; and
- f. Carry out other duties set forth elsewhere in the Program or as requested by the Committee, the Chief Executive Officer or the Board.

D. Screening for Excluded Individuals and Entities

To assure that Ranken Jordan does not employ or contract with, or grant medical staff membership or privileges to, any individuals or entities who have been excluded from participation in any Federal Healthcare Program Ranken Jordan shall screen all prospective and current Employees, Agents and Professionals to assure that such individuals/entities are not individuals or entities excluded from participation in any Federal Healthcare Program. The screening process should include collection of data from available resources, including the Office of Inspector General's list of excluded individuals and entities (<http://exclusions.oig.hhs.gov>) and the General Services Administration's list of parties excluded from Federal procurement and non-procurement programs (<http://epls.arnet.gov>).

E. Reports of Wrongdoing

1. *Internal Reporting Procedure*

Any Employee, Agent or Professional who in good faith believes that an activity may not comply with the laws or policies described in the Program shall report such activity by any of the following methods:

- Contacting the Compliance Officer in person, by telephone or by e-mail;
- Filing an anonymous report form with the Compliance Officer; or

- Contacting the appropriate supervisor in person, by telephone or by e-mail (who, in turn, shall convey such report to the Compliance Officer).

The Compliance Officer shall maintain a log which records all reported compliance concerns and describes the manner in which each report was handled, including investigations and disciplinary/corrective actions resulting from the report.

2. *Privileges and Confidentiality*

All records related to reported compliance concerns shall be preserved in accordance with law and in a way that assures maximum protection under the attorney-client privilege and attorney work product doctrines. Persons making such reports do so in their capacity as Employees, Agents or Professionals of Ranken Jordan. Since the reports are intended to enable Ranken Jordan to obtain legal advice, the reports should be protected by the attorney-client and attorney work product privileges to the fullest extent possible. It is important that all Employees, Agents and Professionals understand that (i) these privileges belong to Ranken Jordan, (ii) all reports will be kept confidential to the fullest extent possible, though absolute confidentiality cannot be guaranteed, and (iii) it is possible that disclosure of the reports to governmental authorities will be required.

3. *Investigation*

All reported compliance concerns are to be investigated by taking the following actions when appropriate:

- a. A written record of the report shall be made using a form approved by Legal Counsel. The Compliance Officer shall, under the advice of Legal Counsel, maintain complete written records of the investigation, including documentation of the report of the alleged violation, a description of the investigation process, copies of interview notes and key documents, a log of witnesses interviewed and documents reviewed and a summary of the results of the investigation, including any disciplinary or corrective action taken as a result of the violation.
- b. No promises shall be made to the party making the disclosure regarding his/her liability or what steps will be taken in response to the report, other than the assurance that Ranken Jordan will comply with all applicable whistleblower protection laws and will not take any type of retaliatory action against the individual for having filed the report.
- c. The Compliance Officer shall conduct an investigation to determine, at a minimum, whether the reported compliance concern alleged in the report, if true, (i) amounts to a violation of state or Federal law, (ii) is a violation of the Program, (iii) poses a risk to the general public, or (iv) otherwise puts Ranken Jordan at risk of economic injury or injury to its reputation. In making this determination, the Compliance Officer likely will conduct interviews and review relevant documents.
- d. If it is determined that the allegation, if true, would or possibly could constitute a violation of state or Federal law, the Compliance Officer shall report this fact immediately to the Chief Executive Officer. Thereafter, Chief Executive Officer, the Compliance Officer and Legal Counsel shall determine whether the allegation has a basis in fact, whether remedial action and/or punishment is to be imposed, and whether disclosure to outside authorities is mandated by law. The Chief Executive Officer and the Compliance Officer shall report to the Committee on all of the foregoing and shall, upon advice of Legal Counsel, promptly report any violations to government authorities. If the allegation concerns the Chief Executive Officer, the Compliance Officer shall report this fact immediately to the Committee Chair. The Compliance Officer, the Committee Chair and Legal Counsel shall determine whether the allegation has a basis in fact, and if so, consult with the Chair of the

Board to determine the appropriate remedial action and whether disclosure to outside authorities is mandated by law.

- e. The Chief Executive Officer, the Committee Chair or Legal Counsel (if requested) shall promptly report to the Board on all credible reported compliance concerns, including the results of investigations and any subsequent disciplinary/corrective actions taken.

4. *Corrective Actions*

If the investigation ultimately reveals that there has been a failure to comply with the Program, the Compliance Officer shall ensure that appropriate corrective action is taken by Ranken Jordan, including reporting of violations promptly to government authorities (upon the advice of Legal Counsel), identification and return of any overpayments and the imposition of appropriate disciplinary/corrective action in accordance with Section IV(F) below.

F. Disciplinary/Corrective Action

If an Employee, Agent or Professional fails to comply with the Program, including failure to comply with applicable laws and regulations and/or policies and procedures of Ranken Jordan, Ranken Jordan shall take disciplinary or other corrective actions on a fair and equitable basis appropriate to the violation.

- With respect to Employees, such actions shall be consistent with Ranken Jordan's personnel policies and procedures;
- With respect to Agents, such actions shall be consistent with Ranken Jordan's policies and procedures or otherwise within Ranken Jordan's authority; and
- With respect to Professionals, such actions shall be consistent with Ranken Jordan's Medical Staff Bylaws, Rules and Regulations (if the Professional is subject to Ranken Jordan's Medical Staff Bylaws, Rules and Regulations) or other applicable policies and procedures of Ranken Jordan (if the Professional is not subject to Ranken Jordan's Medical Staff Bylaws, Rules and Regulations).

Disciplinary or corrective actions may include warnings, suspensions, financial penalties and termination of employment or other relationships with Ranken Jordan.

Circumstances in which disciplinary or corrective action may be taken include:

1. Noncompliance with laws, regulations, policies or procedures;
2. Encouraging or assisting another to engage in noncompliance;
3. Failure to report noncompliance;
4. Failure to detect noncompliance by an individual who should have detected such noncompliance;
5. Failure to satisfy the education and training requirements of the Program;
6. Failure of a supervisor or manager to assure that their subordinates understand the requirements of the Program; and
7. Retaliation against an Employee, Agent or Professional who reports a concern relating to possible noncompliance.

No Employee, Agent or Professional shall be punished solely on the basis that he or she reported what was reasonably believed to be an act of wrongdoing or a violation of the Program. However, an Employee, Agent or Professional will be subject to disciplinary or corrective action if it is reasonably concluded that the reported compliance concern was knowingly fabricated or distorted by the Employee, Agent or Professional.

An Employee, Agent or Professional who admits wrongdoing will not be guaranteed protection from disciplinary or corrective action. The weight to be given to the admission shall depend on all the facts known to Ranken Jordan at the time it makes its disciplinary or corrective decision. In determining what, if any, disciplinary or corrective action may be taken against the individual, Ranken Jordan shall take into account the fact of the admission, whether the individual's conduct was known to Ranken Jordan prior to the admission or its discovery was imminent, and whether the admission was complete and truthful.

G. Monitoring and Auditing

Ranken Jordan shall maintain a structured process to conduct regular monitoring and auditing of compliance activities at least annually. The Committee shall oversee the monitoring and auditing process and report the results to the Board. The process may involve the use of sampling protocols by internal and/or external auditors to identify and review variations from established baseline levels of activity. The process should focus on areas which present a high risk of legal exposure for Ranken Jordan. The process also should test whether education programs have been conducted, copies of relevant portions of the Program have been distributed and disciplinary/corrective actions under the Program are being taken in a consistent manner. The process may involve on-site visits, interviews of Employees, Agents and Professionals, document review and trend analysis studies. The process should be implemented with the advice and assistance of Legal Counsel, when appropriate.

In overseeing the monitoring and auditing process, the Committee shall coordinate the process with existing routine monitoring programs to prevent and detect noncompliance (*e.g.*, financial audits, policy reviews and reviews of contracts by Legal Counsel). The Compliance Officer shall coordinate the implementation of the monitoring and auditing process developed by the Committee and shall present written reports concerning compliance activities to the Chief Executive Officer and the Committee on a regular basis, but no less frequently than annually.

H. Education and Training

The Committee shall oversee the development of an education and training process which involves the effective communication of applicable compliance standards and procedures to all Employees, Agents and Professionals. Education and training programs shall involve basic education about the Program, as well as specialized education for certain groups of employees who have responsibilities which give rise to specialized issues. Specific attention should be given to training concerning laws and regulations identified by government agencies as targets for enforcement actions against healthcare organizations.

The Compliance Officer is responsible for coordinating the education and training process and shall assure that appropriate documentation is maintained concerning participation in the education and training programs by Employees, Agents and Professionals. The Compliance Officer shall determine the appropriate method of educating Employees, Agents and Professionals and shall determine the content of the education and training programs for particular groups of Employees, Agents and Professionals. For example, the standards of conduct related to sexual harassment should be included in education and training programs for all Employees, whereas the standards of conduct related to antitrust issues would not necessarily be included in all programs.

In developing the education and training process, the Compliance Officer shall assure that:

- All current Employees receive appropriate education and training concerning the Program upon its implementation and thereafter at reasonable intervals;
- All new Employees receive appropriate education and training concerning the Program as part of orientation to Ranken Jordan;

- A realistic process is followed to educate Agents and Professionals concerning their obligations with respect to the Program;
- Relevant portions of the Program are distributed to all Employees, Agents and Professionals and such distribution is documented in an appropriate manner.

I. Improper Appearances

It is important that personnel not only comply with the Program but also avoid any behavior, action and dealings that *appear* improper. For example, Employees, Agents and Professionals should avoid being present at discussions of an improper or illegal nature and should immediately and clearly distance themselves from such discussions.

J. Government Inquiries

Ranken Jordan occasionally receives inquiries from government agencies and departments in the form of letters, telephone calls or personal visits. It is the policy of Ranken Jordan to comply with all applicable laws and to cooperate with any reasonable request for information from Federal, state and local authorities. However, in doing so, it is important to protect the legal rights of Ranken Jordan and its Employees, Agents and Professionals.

All non-routine requests for information from any government agency shall be forwarded to the Compliance Officer or the Chief Executive Officer who shall consult with Legal Counsel concerning the request, when appropriate. Except in the normal course of business, no Employee, Agent or Professional may answer questions, produce information or hold any discussion with any government representative without the prior approval of the Chief Executive Officer, which approval shall be given (or withheld) following consultation with Legal Counsel when appropriate. In the event of attempted service of a subpoena, search warrant, garnishment, summons or other legal process, the Chief Executive Officer or Compliance Officer shall be notified immediately and shall consult with Legal Counsel.

Ranken Jordan
Corporate Compliance Program
Appendix A
Code of Conduct

**Ranken Jordan
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RANKEN JORDAN

CODE OF CONDUCT

I. INTRODUCTION

Ranken Jordan strives to ensure that all activities by it or on its behalf comply with applicable laws and regulations and appropriate ethical standards. The following standards are intended to provide guidance to Employees, Agents and Professionals to assist them in their obligation to comply with applicable laws and regulations and applicable policies and procedures of Ranken Jordan. Employees, Agents and Professionals are expected to comply with all applicable laws and regulations, whether or not specifically addressed in this Code of Conduct or any of Ranken Jordan's other policies and procedures. Failure to comply with such laws, regulations, policies and procedures shall be grounds for disciplinary/corrective action, including possible termination in a manner consistent with the policies and procedures of Ranken Jordan. All Employees, Agents and Professionals who have questions about any of their compliance obligations are encouraged to contact their supervisor or the Compliance Officer, who shall consult Legal Counsel when appropriate. Nothing in this Code of Conduct is intended to create a contract of employment or alter the "at-will" nature of the relationship between Employees and Ranken Jordan, which means that Employees or Ranken Jordan may terminate the employment relationship at any time, with or without cause or notice, unless there is a written agreement to the contrary signed by an authorized representative of Ranken Jordan.

II. ANTITRUST

A. General

Fair and honest competition has been and remains the foundation of the free enterprise system in the United States. The Federal and state antitrust laws are designed to preserve and promote competition of this type and protect consumers, healthcare providers and others from unfair trade practices. The objectives of these laws include the prevention of:

- Price fixing, allocating markets or otherwise conspiring to limit competition;
- Gaining so-called "monopoly power" to control prices or exclude competitors; and
- Boycotts which negatively effect competition.

Any violation of these laws can have serious consequences for Ranken Jordan and for Directors, Officers and Employees participating in the prohibited conduct. Fines, damages and jail time for violations can be significant, as can the loss in reputation and business. Even if no violation ultimately is found to have occurred, the cost incurred to defend Ranken Jordan and these individuals, in terms of legal expenses, personnel time and interruption of normal business operations, can be overwhelming. Therefore, it is crucial that Employees, Agents and Professionals responsible for making significant business decisions become familiar with the requirements of the antitrust laws.

B. Relationships with Competitors

The most common and seriously punished antitrust violations arise from concerted or collusive action by two or more competitors. Any individual or entity that is not owned or controlled by Ranken Jordan should be viewed as a competitor if it offers the same products or services in the same market area as Ranken Jordan. The following general rules should provide a helpful framework for carrying out day-to-day activities in an "antitrust appropriate" manner. While certain of the listed conduct can be undertaken without violating the antitrust laws, significant antitrust risks can arise if the conduct is carried out without appropriate advice of Legal Counsel. Therefore, unless the following activities are approved in advance by the Chief Executive Officer or Legal Counsel, Employees, Agents and Professionals shall not:

- Discuss prices with competitors, including prices charged for the services offered by Ranken Jordan and the prices paid by Ranken Jordan for goods and services;
- Provide past, current or expected price lists, financial terms of managed care contracts or similar information to competitors or accept such lists, terms or information, directly or indirectly, from a competitor;
- Participate in salary or price surveys directly with competitors (however, participation in price and salary surveys with recognized industry associations is generally acceptable);
- Discuss with, provide to or accept from, competitors strategic plans, budgets, wages, margins and other confidential information;
- Enter into agreements of any type with a competitor, including agreements to:
 - ▶ Refrain from advertising or restrict the content of advertising,
 - ▶ Divide markets or territories, including patient markets and markets for physicians, nurses, other professionals and technical employees,
 - ▶ Attempt to coerce vendors and payors on pricing or other contract provisions, or
 - ▶ Boycott or refuse to deal with any payor, patient, vendor or supplier;
- Disparage a competitor in the absence of verifiable data supporting the statement.

C. Specific Rules for Participating in Trade Associations

Participation in formal and informal trade association meetings with representatives of other hospitals or healthcare organizations can create significant antitrust risks. For these reasons, the following additional rules should be followed carefully:

- Do not discuss the following matters at formal or informal trade association meetings: prices or factors determinative of prices; costs; profit levels; credit terms; allocation of territories; allocation of customers; refusal to deal with customers or suppliers; and limitation of services; and
- Promptly report to the Compliance Officer any occasion when a trade association adopts or discusses imposing (i) restrictions on competitors or members participating in trade association activities to the detriment of competitors, or (ii) restrictions on dissemination of information to non-members of the trade association to the competitive detriment of non-members.

D. Relations with Payors, Suppliers and Other Healthcare Providers

Although agreements with competitors raise the greatest concern, antitrust issues may also arise in relationships with payors, suppliers and other healthcare providers that are not actual competitors. Such relationships typically present little risk of criminal prosecution, but they can result in significant and costly claims. The application of the antitrust laws to these relationships is often complicated and uncertain. Arrangements that are perfectly lawful and appropriate in some circumstances may be unlawful in others in which they may cause harm to competition. Further, even lawful conduct may present risks of litigation. For example, agreements in which a buyer agrees to purchase products or services exclusively from one supplier may be scrutinized under the antitrust laws. Included in this category of agreements are "requirement contracts" which obligate the buyer to purchase all, or substantially all, of its total needs from one supplier. There are numerous legitimate business reasons for exclusive dealing arrangements (*e.g.*, to assure supply, protect against price increases, minimize inventory control problems, obtain consistency of supply), but exclusive dealing arrangements may be unlawful if they substantially foreclose a market to competing suppliers.

Accordingly, it is Ranken Jordan's policy to require prior legal review of any of the following arrangements:

- Any exclusive or semi-exclusive arrangement with any other healthcare provider or group of providers;
- Any exclusive or semi-exclusive arrangement with a payor under which Ranken Jordan agrees not to deal with one or more other payors;
- Any other form of exclusive or semi-exclusive arrangement that limits the freedom of Ranken Jordan or the other party to deal with one or more third parties;
- Any "tying" arrangement, under which Ranken Jordan will sell or lease a service, product or space only if the purchaser will purchase or lease another service, product or space from Ranken Jordan;
- Any reciprocity arrangement under which Ranken Jordan will purchase or lease a service, product or space only if the other party will purchase or lease another service, product or space from Ranken Jordan;
- Any decision to terminate clinical privileges of any provider for any reason other than professional incompetence; and
- Any arrangement involving the formation or proposed formation of a healthcare provider network or the exclusion of any provider from an existing network.

III. COMPREHENSIVE DOCUMENT SYSTEM

Ranken Jordan shall maintain a comprehensive document system with policies and procedures covering the following with respect to all documents, including information maintained in computer files: (a) creation, (b) distribution, (c) retention, (d) storage and retrieval, and (e) destruction.

Because of the wide variety of documents maintained by Ranken Jordan, it is not possible to provide in this Code of Conduct a comprehensive listing of all applicable standards. Employees, Agents and Professionals shall familiarize themselves with the specific policies and procedures applicable to documents with which they work.

As a general rule, Employees, Agents and Professionals shall:

- Create only those documents absolutely required by law and necessary to do business;
- Distribute documents to the smallest possible audience (e.g., using a "need to know" standard), with adequate security and retrieval safeguards; and
- Refrain from copying, distributing or possessing any Ranken Jordan documents not required for the proper performance of their duties.

IV. EMPLOYMENT

A. In General

All Ranken Jordan personnel shall comply with applicable labor and related laws that regulate employment and applicable policies and procedures of Ranken Jordan. Examples include wage and hour laws, state and Federal civil rights laws, labor relations laws and anti-discrimination laws. Some of the more significant employment laws and standards are summarized in the following paragraphs.

B. Discrimination

As reflected in Ranken Jordan's policies and procedures, it is the policy of Ranken Jordan not to discriminate against any applicant, Employee, Agent or Professional based on race, creed, color, religion, sex, pregnancy, national origin, age, disability, veteran status or other legally prohibited basis.

C. Harassment

Ranken Jordan is committed to maintaining work environments that are free from any form of prohibited harassment, including sexual or racial harassment. Submission to, or rejection of, unwelcome sexual advances or conduct of a sexual nature shall not be the basis for employment decisions. In addition, Ranken Jordan shall not tolerate any harassing conduct that interferes with work performance or creates an intimidating, hostile or offensive work environment.

Ranken Jordan cannot appropriately address conduct unless it is reported in a timely manner. If an Employee, Agent, or Professional experiences any form of harassment from another Employee, Agent, or Professional he or she shall report the conduct to his or her supervisor, to the Human Resources Department or in the manner described in this Policy and Procedure, Section IV(E). Management and supervisory personnel shall be alert to the possibility of noncompliance with this reporting policy and shall create an environment in which persons understand and comply with their duty to report.

D. Health and Safety

The health and safety of patients, visitors, Employees, Agents and Professionals is important to Ranken Jordan. It is the policy of Ranken Jordan to comply with all laws and regulations pertaining to health and safety, including the Occupational Safety and Health Act, the Emergency Planning and Community Right-to-Know Act, and regulations of the Centers for Disease Control and Prevention (CDC), the Drug Enforcement Administration and the Food and Drug Administration.

Ranken Jordan has in place policies relating to health and safety, including the policies relating to infection control and the safety program. It is the responsibility of every Employee, Agent and Professional to understand and comply with the policies applicable to his or her work activities. Managers must be aware of all health and safety laws and policies applicable to their departments and assure compliance by all Employees, Agents and Professionals they supervise. At a minimum, each Employee, Agent and Professional shall:

- Review and comply with all safety policies contained in the safety manual and any other Ranken Jordan policies related specifically to the individual's job function and department;
- Review and comply with the instructions, including information contained in material safety data sheets, safety manuals and relevant Ranken Jordan policies relating to hazardous materials, including infectious wastes, he or she handles;
- Wear seat belts while driving or riding in any Ranken Jordan vehicle;
- Wear required personal protection equipment, including that recommended by the CDC for universal precautions or by any other agency or Ranken Jordan policy for hazardous materials or dangerous activities, while performing related tasks;
- Report to his or her immediate supervisor or another manager all hazardous conditions which impact the individual's work conditions; and
- Report to his or her immediate supervisor or another manager any work-related injury or illness as soon as possible and no later than the day such injury or illness occurs.

E. Drug Free Workplace

Employees, Agents and Professionals shall comply with Ranken Jordan's policies relating to a drug-free workplace. Except to the extent that service of alcoholic beverages at official Ranken Jordan functions is authorized, it is specifically prohibited to use alcohol at Ranken Jordan functions and to possess, use, operate under the influence of, distribute, transfer, manufacture, or sell alcohol or drugs (legal or illegal) on Ranken Jordan property, in a Ranken Jordan vehicle, as a Ranken Jordan representative or on Ranken Jordan time; provided, however, that the sale, distribution or transfer of legal drugs by Employees, Agents or Professionals within the scope of their Ranken Jordan duties is not prohibited.

Ranken Jordan reserves the right to conduct appropriate random testing for alcohol and/or substance abuse in compliance with applicable laws in situations in which it is determined that such testing is necessary to permit Ranken Jordan to conduct business in an appropriate manner.

F. Conflicts of Interest

Employees, Agents and Professionals shall avoid all actual and perceived conflicts of interest. A conflict of interest arises when there is a conflict between one's personal stake in a matter and his or her fiduciary responsibility to Ranken Jordan caused by a financial interest, position, activity or other relationship with a third party.

Although it is not possible to list every conceivable type of conflict of interest, the following general principles are provided for evaluating possible conflicts:

- Products and services are to be bought and sold based solely on their value and merit. Employees, Agents and Professionals involved in purchasing goods or pricing services may not give, receive, offer or solicit any personal gifts or favors or any payment in the nature of a bribe or kickback that influences or might appear to influence purchase and pricing decisions.
- Any outside activity, such as a second job or a significant interest in another business, shall not involve any personal interest that could affect the independence of the judgment of an Employee, Agent or Professional, interfere with their duties or discredit or embarrass Ranken Jordan.
- An Employee, Agent or Professional (and their respective immediate family members) may not have any personal interest in any sale or purchase of property by Ranken Jordan.
- An Employee, Agent or Professional may not convey Ranken Jordan property or proprietary information or provide unpaid services to a member of the public or to an employee or agent of another company.
- Employees, Agents and Professionals shall disclose all possible conflicts of interest when those interests may affect or be perceived as affecting a decision on a proposed Ranken Jordan transaction or arrangement.

In addition to the above general considerations, no Employee, Agent or Professional may enter into any agreement or arrangement that calls for a commission, rebate, consultant or service fee, bribe, kickback or otherwise, when such Employee, Agent or Professional knows or should suspect from the surrounding circumstances or after a good faith inquiry, that the intent or probable result is to reward improperly, either directly or indirectly:

- Any employee or official or other representative of any government or governmental agency or entity (including the military);
- Any officer, director, trustee, employee, shareholder or other representative of an institution with which Ranken Jordan has an existing or prospective business relationship; or
- Any officer, official, member or other representative of a union.

Employees, Agents and Professionals shall be prohibited from giving inducements to such individuals to take action favorable to Ranken Jordan or the Employee, Agent or Professional. The concept of an improper reward includes the giving of anything of value, not just money. For example, free or special price services or trips at Ranken Jordan's expense, without a proper business purpose, may constitute an improper payment just as readily as a cash payment. No action that would otherwise be suspect shall be permissible merely because it appears to be customary in a particular location or particular area of business activity.

The practices of write-offs, discounting and forgiveness of debt shall be subject to interpretation as gifts, inducements or even bribes. Ranken Jordan shall establish procedures to ensure that all such practices are based solely on justifiable business grounds and are not utilized for improper purposes.

Requests for special billing or payment procedures that suggest possible violations of law are contrary to policy and no such billing or payment procedures shall be used. Such practices can also result in false, artificial or misleading entries in the books or records of Ranken Jordan and shall be strictly prohibited.

G. Employee Benefits

Federal and state laws impose criminal penalties for certain conduct related to employee benefit plans, especially in regard to violations of fiduciary duties, violations of reporting and disclosure requirements and coercive interference with plan and statutory rights. Federal law regulating employee benefit plans is contained in the Employee Retirement Income Security Act of 1974 (ERISA), which generally provides employees with certain rights and regulates the conduct of plan fiduciaries. In addition, employee benefit plans also must satisfy laws and regulations imposed by Federal and state tax laws.

Ranken Jordan is committed to satisfying the requirements of all laws and regulations applicable to Ranken Jordan's employee benefit plans. Accordingly, Employees, Agents and Professionals whose responsibilities relate in any way to employee benefit plans shall become familiar with the requirements of ERISA and other applicable laws and regulations. In particular, no Employee, Agent or Professional shall:

- Willfully violate any reporting, disclosure or record-keeping provisions, regulations or orders applicable to employee benefit plans;
- Attempt to restrain, coerce or intimidate any plan participant or beneficiary for the purpose of interfering with or preventing the exercise of any right under a retirement or welfare plan;
- Serve in any position having decision-making authority, custody or control of plan assets if the Employee, Agent or Professional has been convicted of conspiracy to commit, or commission of, robbery, bribery, extortion, embezzlement, fraud, grand larceny, burglary, arson, a felony narcotics charge, murder, rape, kidnapping, perjury, assault with intent to kill, abuse of position in a labor organization or employee benefit plan, and certain other enumerated felonies relating to kickbacks, securities violations, obstruction of justice, mail fraud and racketeering;
- Knowingly place a person disqualified by the previous paragraph in a plan-related position;
- Embezzle, steal or unlawfully and willfully convert to personal use any assets of an employee benefit plan;
- Knowingly falsify documents or conceal or misrepresent facts required to be published, filed, maintained or certified regarding an employee benefit plan;
- Solicit, receive, offer or pay any fee, kickback, commission, gift, loan, money or thing of value with respect to influencing actions relating to an employee benefit plan; and
- Engage in any transaction with a plan if such transaction amounts to, or may be perceived as amounting to, an instance of self-dealing without the opinion of Legal Counsel that such transaction is not prohibited.

V. ENVIRONMENTAL

Ranken Jordan is subject to numerous legal requirements under a variety of environmental laws and regulations concerning the handling of hazardous materials, potentially infectious medical waste and other wastes. Failure to observe environmental laws and regulations can be a criminal act. Courts have held that ignorance of the law is not an excuse, nor is it a defense that the persons charged did not realize the material was hazardous. Therefore, it is imperative that Employees, Agents and Professionals handling or otherwise having responsibilities for hazardous materials or wastes be knowledgeable about the nature of such materials and the requirements of the environmental laws and regulations affecting them.

Some of the more pertinent requirements that apply to Ranken Jordan are as follows:

- No Employee, Agent or Professional may knowingly place another person in imminent danger of death or injury through violation of environmental laws;
- If any Employee, Agent or Professional in charge of a facility or in a position to detect, prevent and abate a release of hazardous materials reasonably knows or suspects that a reportable quantity of a hazardous substance has been released, the Employee, Agent or Professional shall immediately inform his or her supervisor and the Compliance Officer of such release who shall, in conjunction with Legal Counsel, when appropriate, determine whether Ranken Jordan must report the release to the National Response Center and/or State and local agencies;
- No Employee, Agent or Professional may destroy, mutilate, erase, dispose of, conceal or otherwise make unavailable a record with respect to the location, title or condition of a facility, or the identity, amount or characteristics of any hazardous substance within a facility;
- No Employee, Agent or Professional may falsify, tamper with, render inaccurate, or fail to install, a required monitoring device;
- No Employee, Agent or Professional may omit material information from, or make a false statement or representation in, any application, label, manifest, record, report, permit, plan or other document filed, maintained or used for purposes of compliance with environmental regulations;
- No Employee, Agent or Professional may treat, store or dispose of hazardous wastes without a permit; hazardous wastes may only be stored in appropriately labeled containers and in approved areas in compliance with applicable regulations and may not be stored for a period in excess of maximum storage times established by the regulations;
- Any Employee, Agent or Professional who transports, disposes of, or causes the transport or disposal of, a hazardous waste (including used oil) shall provide the appropriate manifests and ensure that the facility has the appropriate permits;
- Any Employee, Agent or Professional transporting a hazardous material shall insure that the package or container complies with transportation regulations, including proper class description, packaging, markings and labeling;
- If there is an incident at Ranken Jordan in the course of transporting a hazardous material which incident involves fire, breakage, spillage or suspected contamination involving radioactive material, or resulting in death, hospitalization or property damage, the Employee, Agent or Professional involved in transporting the hazardous material shall immediately report such incident to his or her supervisor and the Compliance Officer, who shall, in conjunction with Legal Counsel, when appropriate, determine whether Ranken Jordan is required to report the incident to the Department of Transportation;
- Any Employee, Agent or Professional responsible for disposing of a hazardous waste shall file and maintain copies of applicable records (for example, manifests and registration and notification forms);
- Any Employee, Agent or Professional responsible for any potentially infectious medical waste shall comply with all permitting, manifesting and reporting requirements applicable to such waste;

- No Employee, Agent or Professional may violate any condition or discharge limitation contained in a permit for the discharge of wastewater (such an Employee, Agent or Professional may be criminally liable even if the act was only "negligent" and not a "knowing violation"); and
- No Employee, Agent or Professional may violate any order or permit relating to the incineration of medical wastes, or any other air emissions source, or otherwise knowingly release into the air hazardous air pollutants or extremely hazardous substances that place another in imminent danger of death or serious bodily injury.

VI. FRAUD AND ABUSE

Various complex Federal and state fraud and abuse laws and regulations apply to the operations of Ranken Jordan and there are substantial civil and criminal penalties for noncompliance. Fraud and abuse laws and regulations generally prohibit (i) the submission of false claims to the Medicare and Medicaid programs, (ii) kickbacks or other payments made in exchange for referrals (Anti-Kickback Laws), and (iii) physicians from making referrals for certain services to entities with which the physician has a financial relationship (Stark Laws). Given the significant penalties that could be imposed for violating these laws, Ranken Jordan does not pay for referrals and does not accept payments for referrals it makes to other healthcare providers. Employees, Agents and Professionals who are responsible for decisions which might involve the fraud and abuse laws shall obtain sufficient knowledge of these laws to assure compliance. Further, Employees, Agents and Professionals who suspect a violation of any of these laws or regulations shall notify immediately the Compliance Officer of the conduct they believe to be questionable. Areas of particular concern are set forth below; however, any Employee, Agent or Professional who has questions about topics not addressed below should contact the Compliance Officer.

A. Billing

Ranken Jordan shall comply with all laws, regulations, and policies issued by the Federal Healthcare Programs and private insurers that relate to hospital reimbursement. In particular, no Employee, Agent or Professional may:

- File false or fraudulent claims for payment or approval;
- Make or enter any charge for a service that was not provided or not ordered by a physician or other appropriately licensed person;
- Record a charge for a service that differs in any way from the actual service provided (including by entering a false, fraudulent or erroneous CPT code);
- Submit a claim piecemeal or in a fragmented fashion to maximize reimbursement for tests and procedures that are required to be billed together (i.e., unbundling);
- Falsely certify that a service was medically necessary;
- Make or use, or cause another to make or use, any false record or statement in connection with obtaining payment for a false or fraudulent claim or in connection with Ranken Jordan's compliance with Medicare or Medicaid conditions of participation or with licensure and accreditation standards; or
- File a false or fraudulent cost report.

B. Cost Reports

It is the policy of Ranken Jordan to comply with all applicable Federal and state laws, regulations and requirements concerning the preparation and submission of Medicare and Medicaid cost reports. In particular, Employees and Agents involved with the preparation and submission of cost reports shall ensure that:

- All costs claimed are based on appropriate and accurate documentation and in accordance with the guidelines published by the appropriate regulating agencies;

- Costs that are not related to Medicare/Medicaid costs are not shifted to Medicare/Medicaid cost centers;
- The allocation of Medicare/Medicaid costs to cost centers are accurately made and supported by verifiable and auditable data;
- All unallowable costs are excluded from any claim for reimbursement;
- Any errors that are found after the submission of a cost report are corrected and the appropriate governmental agency notified of the error; and
- Ranken Jordan does not file a false or fraudulent cost report.

C. Anti-Kickback

Under Federal and state Anti-kickback Laws, a person or entity may not knowingly and willfully solicit, receive, offer or pay anything of value, directly or indirectly for (i) referring patients for services paid for by a Federal healthcare program, including Medicare or Medicaid, or (ii) purchasing, leasing, ordering, recommending, or arranging for goods or services paid for by such a program unless a safe harbor protection established by law or regulation applies. Accordingly, no Employee, Agent or Professional shall:

- Consummate any agreement, written or oral, with any provider capable of referring business to Ranken Jordan or receiving referrals from Ranken Jordan (including entities in which Ranken Jordan has a financial interest, if any) without the prior approval of the Compliance Officer, which approval shall be given (or withheld) following consultation with Legal Counsel; or
- Providing an inducement or gift of any kind to any person or entity in a position to make a referral (including physicians and patients) without the prior approval of the Compliance Officer, which approval shall be given (or withheld) following consultation with Legal Counsel.
- Pay or charge more than fair market value for services purchased by Ranken Jordan or services provided by Ranken Jordan without the prior approval of the Compliance Officer, which approval shall be given (or withheld) following consultation with Legal Counsel.

D. Stark

The Stark Laws generally prohibit a physician from referring or assisting in the referral of any Medicare or Medicaid patient for the provision of “designated health services” to an entity with which a physician (or an immediate family member) has a compensation arrangement or an ownership or investment interest unless an exception by law or regulation applies. “Designated health services” include inpatient hospital services. Therefore, it is the policy of Ranken Jordan that any business relationships with physicians (i) strictly comply with the Stark Laws and (ii) be reviewed or developed in consultation with Legal Counsel.

VII. INTELLECTUAL PROPERTY

Federal and state laws protect intellectual property which includes copyrights, trademarks, patents and trade secrets. Each of these is described in the sections below.

A. Copyrights

Copyright laws provide protection automatically when an original work of authorship such as a book or an article, a computer software program or a videotaped program or audiocassette is fixed in a tangible medium of expression (*i.e.*, when it is produced in written form or on computer disk or video or audio tape). These are called “protected works.” Only the author has the right to reproduce, perform or display the protected work and to create derivative works from it. The copyright laws protect the way the author expresses ideas but not the author's ideas themselves.

B. Trademarks

Trademark laws protect consumers from confusion about the source and quality of goods or services. Trademarks may become protected either by registration or by actual use which creates an impression in the public's mind that there is an association between the trademark and the product or service. Trademark infringement is the use of a similar mark in a manner likely to cause confusion.

C. Patents

Patent laws give an inventor exclusive rights to make, use and sell the patented invention, which may include a process, a machine or the manufacture or composition of a tangible thing. Methods of doing business, especially those involving the Internet, may also be patentable.

D. Trade Secrets

Trade secret laws prohibit misappropriation of valuable information that is not generally available and is protected from public disclosure by the owner taking reasonable steps under the circumstances. Generally, this involves secrecy agreements (also known as nondisclosure or confidentiality agreements).

E. Examples of Sensitive Activities

Following are examples of the types of activities that deserve careful consideration in the intellectual property area:

- Installing computer software on more than one computer system (including home computers and laptop computers) or accessing programs remotely without the proper license;
- Copying an entire issue of a magazine or newsletter;
- Copying articles from journals, newsletters or magazines for reasons other than limited internal distribution;
- Using consultants or independent contractors to create presentations, art, written materials or software;
- Creating a new training video or presentation that includes artwork or clips from an existing work by another organization;
- Using articles, graphics and other materials found on the Internet in newsletters, web sites or training materials;
- Adopting a domain name or a slogan, name or symbol for goods or services Ranken Jordan will make available to customers or the public;
- Making and using a new process or device developed internally and possibly selling or giving it to others;
- Failing to act upon notice or information that Ranken Jordan may be infringing a patent, copyright or trademark or violating the terms of a license;
- Disclosing to others outside of Ranken Jordan any information received in confidence from a supplier or contractor; or
- Disclosing to others outside of Ranken Jordan any confidential or proprietary information belonging to Ranken Jordan.

VIII. PATIENT PROTECTION AND RIGHTS

A. Patient Safety, Security and Comfort

Ranken Jordan is committed to providing the finest possible care for children with complex medical conditions in a manner which makes Ranken Jordan the healthcare provider of choice and complies with applicable laws and regulations regarding patient safety, security and comfort. Patient care standards may be contained in various policies of Ranken Jordan, including those related to administration, confidentiality and infection control.

Every Employee, Agent and Professional shall be aware of the laws, professional ethical standards and Ranken Jordan policies and procedures that apply to the responsibilities of the Employee, Agent or Professional with respect to patient care activities.

Examples of actions which may constitute noncompliance in the patient care area include:

- Rudeness to, or in the presence of, a patient or a patient's family;
- Conduct that unnecessarily endangers a patient;
- Sexual contact with a patient;
- Failure to provide appropriately prescribed care for a patient;
- Theft of patient's property;
- Falsification of information in a medical record; or
- Failure to timely report malfunction of medical equipment or any injury to a patient caused by any medical device.

B. Confidentiality of Medical Information

It is Ranken Jordan's policy to protect the confidentiality of patient medical information in accordance with applicable Federal and state laws including any applicable provisions of the regulations issued pursuant to HIPAA, as and when such requirements become effective. Ranken Jordan implemented policies and procedures designed to comply with the Privacy Regulations promulgated under HIPAA. Under state law, there are strict protections for patient medical information relating to psychiatric and psychological care, mental retardation, mental illness and AIDS. Federal law prohibits the disclosure of records relating to the identity, diagnosis, prognosis or treatment of any patient for a drug or alcohol abuse problem. Both Federal and state law protect the confidentiality of information related to peer review and medical review functions performed by a healthcare provider.

Every Employee, Agent and Professional shall be aware of the laws and Ranken Jordan policies and procedures that apply to the confidentiality of patient medical information. Employees, Agents and Professionals shall refer all requests for patient medical information, by subpoena or otherwise, from anyone other than an authorized physician or an Employee, Agent or Professional to the Privacy Officer, who shall consult Legal Counsel when appropriate.

C. Patient Rights

Ranken Jordan is committed to respecting the rights of every patient in accordance with Federal and state law and the policies and procedures of Ranken Jordan. Every Employee, Agent and Professional shall demonstrate an awareness of and respect for patient rights. Every patient shall be provided a written statement of patient rights upon admission identifying the patient's rights, which include the rights to:

- Participate in the development and implementation of his or her medical treatment and care;
- Make informed decisions regarding his or her plan of care, including the right to be informed of his or her health status, to be involved in care planning and treatment, and to request or refuse treatment;

- Formulate advance directives and have Employees, Agents and Professionals who provide care comply with the directives, if an adult patient;
- A prompt resolution of grievances or complaints and be informed of how to submit a complaint or grievance; and
- Be free from restraints of any kind that either are not medically necessary or are used by staff as a means of coercion, discipline, convenience or retaliation.

IX. TAXATION

Ranken Jordan is subject to numerous legal requirements due to its status as an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code and similar provisions of state law. Primary among these is the requirement that none of the net earnings of Ranken Jordan may inure to the benefit of any private individual. Other conditions relate to various reporting and filing obligations and to limitations on lobbying and political campaign activities.

Some tax standards related to private inurement and private benefit are addressed in the Code of Conduct sections relating to conflicts of interests and fraud and abuse. In addition, however, the following specific requirements apply to Ranken Jordan Employees, Agents and Professionals.

No Employee, Agent or Professional may:

- Except in his/her capacity as a private individual, engage in lobbying activities (i.e., attempts to influence legislation) without the prior written consent of the Chief Executive Officer; or
- Except in his/her capacity as a private individual, participate in or intervene in any political campaign, publish or distribute political statements, or promote or oppose any candidate for public office.

Employees, Agents or Professionals with tax-related job responsibilities shall:

- Learn and abide by the rules governing tax-exempt organizations;
- Comply with all Federal and state reporting requirements, including timely preparing and filing all applicable IRS Forms (e.g., Forms 990, 990-PF, 990-T, 1099 and W-2);
- Ensure that all Federal and state income taxes and other amounts withheld or deducted from Employees' wages and payments to Agents are properly computed;
- Ensure that deposit requirements for all Federal and state withholding obligations (including Ranken Jordan's share of FICA taxes) are satisfied; and
- Comply with all public disclosure requirements with respect to Ranken Jordan's annual information returns (i.e., Form 990) and all other applicable documents.

X. CONCLUSION

All Employees, Agents and Professionals shall comply with all applicable laws and regulations affecting the environment or business practices involved in the delivery of healthcare services, not only those referenced in this Code of Conduct. If any Employee, Agent or Professional believes that the application of the principles in this Program would be inappropriate (such as being detrimental to a patient or to Ranken Jordan), it is the responsibility of Employee, Professional or Agent to ask for clarification by contacting his or her supervisor or the Compliance Officer prior to engaging in the questioned activity.