

WHISTLEBLOWER POLICY & PROCEDURE

Ensuring that all Lannett employees and Directors comply with the law and all Company policies is important to Lannett. If you become aware of a possible violation of the law or the Code of Conduct or other Company policy, including, but not limited to Company policies regarding internal accounting controls and auditing matters, you are encouraged to discuss the matter with your supervisor, the head of your department, a Human Resources representative or Officer of the Company. If you would prefer to remain anonymous, or speak with someone outside of the Company, you should call the Company's Outside Counsel for Whistle Blower Policy:

Steven L Davis, Esq.
Goldman, Davis, & Gutfleish P.C. Attorneys at Law
3 University Plaza
P.O. Box 568
Hackensack, NJ 07602
Office: (201) 488-2600, ext. 146
Secretary: (201) 488-2600, ext. 145

NOTE: Make sure to ask for Mr. Davis and reference Lannett's Whistleblower Policy.

Whistleblower protections are provided in two important areas -- confidentiality and against retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense. The Company will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must contact the Human Resources Director immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.