

## **Complaints Regarding Accounting, Internal Accounting Controls or Auditing Matters**

Whitney's Audit Committee has established the following procedures for (1) the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters (Accounting Matters) and (2) the confidential, anonymous submission by employees of concerns regarding questionable Accounting Matters.

- (1) Employees and all other persons with complaints or concerns regarding Accounting Matters may report their concerns directly to the General Counsel of the Company.
- (2) Employees and all other persons may also forward complaints or concerns on a confidential or anonymous basis to the General Counsel through either of the following two alternative methods, known as the "Whitney Anonymous Reporting Network for Accounting Matters" (WARN/AM):
  - (a) In writing directly to the following post office box:  
  
WARN/AM  
Whitney National Bank  
P. O. Box 2811  
New Orleans, LA 70176-2811
  - (b) By calling 1-888-655-0008, a toll free number with a voice mailbox, and leaving a detailed message. The number can be accessed 24 hours a day/seven days a week.

Whitney established both the post office box and the voice mailbox solely for the purpose of receiving complaints or concerns regarding Accounting Matters.