

Reporting Questionable Accounting or Auditing Matters

Complaints or concerns by individuals outside of Pro-Fac Cooperative, Inc. regarding our accounting, internal accounting controls or auditing matters should be mailed to the Audit Committee of Pro-Fac Cooperative's Board of Directors:

Accounting Concerns
Audit Committee Board of Directors
Pro-Fac Cooperative, Inc.
P.O. Box 274
Fairport, NY 14450-0274

You may report your complaints or concerns anonymously and confidentially. The Audit Committee encourages you to supply contact information with your submission to facilitate clarification and any assistance with possible investigation. All complaints or concerns will be forwarded directly to the Chairman of the Audit Committee for review. To assist the Audit Committee in reviewing and, if necessary, investigating your complaints or concerns, please, to the extent possible, include the following information in your submission:

- the alleged event, matter or issue that is the subject of the complaint or concern;
- the name of each person involved;
- if the complaint or concern involves a specific event or events, the approximate date and location of each event; and
- any additional information, documentation or other evidence available to support the complaint or concern.