

PARK CITY GROUP, INC. WHISTLEBLOWER POLICY

Procedures for the Submission of Complaints Regarding Financial Statement or other Disclosures, Accounting, Internal Accounting or Disclosure Controls, Auditing Matters or Violations of the Park City Group, Inc. (“The Company”) Code of Ethics and Business Conduct (“Code of Conduct”).

Overview.

The Sarbanes-Oxley Act requires our Audit Committee to establish procedures for: (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and (b) the submission by employees of the Company and others, on a confidential and anonymous basis, of good faith concerns regarding questionable accounting or auditing matters. Accordingly, the Company will promptly forward to the Audit Committee any complaints that it has received, whether from an employee or a third party, regarding any of these matters, subject to and consistent with this detailed Policy.

Employee Procedures.

Any employee of the Company may submit, on a confidential, anonymous basis if the employee so desires, any good faith concerns regarding financial statement or other disclosure, accounting, internal accounting or disclosure controls, auditing matters or violations of the Company’s Code of Conduct.

Employees are encouraged to assist in eliminating any Code of Conduct violations by bringing concerns to their designated supervisor but if, for any reason, an employee wishes to remain anonymous while filing a complaint, he or she may contact the **Company’s General Counsel at 435-645-2160**. Employees may also use the telephone number to report complaints regarding accounting, auditing, internal controls, securities fraud and our corporate disclosure policies. Sufficient information should be provided to allow initiation of an investigation.

Any complaints submitted through the General Counsel relating to any of these matters will be presented by General Counsel to the Audit Committee of the Board of Directors.

Alternatively, any such concerns may be forwarded in writing to the chairman of the Audit Committee, in care of the Company’s General Counsel, in an envelope labeled with a legend such as: “Submitted pursuant to the whistleblower policy.” In the event a member of management other than the General Counsel receives an accounting or fraud complaint, he or she must forward it to the General Counsel.

Third Parties.

Outside parties, including shareholders, who wish to bring issues regarding accounting, internal accounting controls, or auditing matters to the attention of the Audit Committee may also either (a) call the Company’s General Counsel or (b) write to the chairman of the Audit Committee, in care of the Company’s General Counsel, in an envelope labeled with a legend such as: “Submitted pursuant to the whistleblower policy.” Again, sufficient information should be provided to allow initiation of an investigation. Also, in the event a member of management other

than the General Counsel receives an accounting or fraud complaint, he or she must forward it to the General Counsel.

Investigations.

The Company's General Counsel shall regularly provide a summary of any such complaints to the Audit Committee, and it is the policy of the Committee that one or more of its members shall from time to time examine the originals of all such complaints received by the Company.

The General Counsel has the responsibility to ensure that the complaints which are not required to be reported to the Audit Committee pursuant to this policy or pursuant to the Sarbanes-Oxley Act shall be handled in the regular and appropriate fashion and shall not be referred to the Audit Committee. The Audit Committee will consider each matter reported to it and, as appropriate, investigate the complaint and take any necessary and appropriate corrective and disciplinary actions.

The Audit Committee Chairperson will determine who should lead the investigation, and whether to use an independent third party or an employee of The Company. Investigators may include, but are not limited to, the General Counsel, Audit Committee members, external auditors or external legal counsel.

If a third party investigator is chosen, the Company will provide the Audit Committee with funding to compensate the third party investigator. The Audit Committee Chairperson will seek to assure that the investigator is fully independent. The investigator will prepare a report of findings and recommendations based on the results of the investigation. Copies of the report will be provided to the Audit Committee and the General Counsel. If the findings indicate the complaint has validity, the Audit Committee will determine the action required, which could include disciplining the responsible person(s), and/or establishing new processes to prevent further violations. The Audit Committee Chairperson will discuss the findings with the General Counsel to determine whether public disclosure or disclosure to outside agencies and/or reporting to the full Board of Directors, is necessary or appropriate.

In conducting any investigation, the Audit Committee shall use all reasonable and appropriate efforts to protect the confidentiality and anonymity of any employee who has filed a complaint.

The Company does not permit retaliation of any kind against its employees for complaints submitted hereunder that are made in good faith. Additionally, no employee shall be adversely affected because the employee refuses to carry out a directive that, in fact, constitutes corporate fraud, or is a violation of state or federal law or the Company's Code of Conduct.

The Audit Committee shall retain as a part of the records of the Audit Committee any such complaints or concerns, and the reports of any investigation, for a period of no less than three (3) years.

I have read and understand the Park City Group Whistleblower Policy.

Name: _____

Date: _____