

ACCOUNTING AND AUDIT
COMPLAINTS AND CONCERNS PROCEDURES

Updated Approval as of November 5, 2019

The Board of Directors of Red Lion Hotels Corporation, doing business as RLH Corporation (the “Company”) has adopted the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters; and (2) the confidential, anonymous submission by employees of concerns regarding questionable accounting and auditing matters. The Audit Committee of the Board of Directors has responsibility to oversee the treatment of employee concerns in this area.

Intake and Handling of Complaints and Concerns

Any individual or entity representative with complaints regarding accounting, internal accounting controls or auditing matters, and any Company employee with concerns regarding questionable accounting and auditing matters, is strongly encouraged to report such complaints or concerns by telephone, e-mail, or regular mail to:

RLHC Internal Audit Department
1550 Market Street, Suite 350
Denver, CO 80202
(303)834-1239
internalaudit@redlion.com

Website: www.lighthouse-services.com/redlion

- Toll-Free Telephone:
 - o English speaking USA and Canada: 833-770-0090
 - o Spanish speaking USA and Canada: 800-216-1288
 - o Spanish speaking Mexico: 01-800-681-5340
 - o French speaking Canada: 855-725-0002
- E-mail: reports@lighthouse-services.com (must include Red Lion’s name with report)
- Fax: (215) 689-3885 (must include Red Lion’s name with report)

Complaints and concerns may be made confidentially and anonymously. Complaints and concerns received by the Company shall be handled in the following manner:

1. Receipt of complaints and concerns shall be logged, documented and tracked by the head of the Company's Internal Audit department for Audit Committee review to ensure adequate investigation and, if applicable, resolution. A periodic summary report will be provided to the Audit Committee at its regularly scheduled meetings or as needed based on the seriousness of an issue raised. Documentation of received complaints and concerns shall be maintained by the Company for no less than seven years.
2. The head of the Company's Internal Audit department, under Audit Committee direction, will determine whether the complaint pertains to questionable accounting and auditing matters and, when possible, acknowledge receipt of the complaint to the sender. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
3. Any matter that appears to involve criminal liability with respect to the Company or any of its employees and any matter that appears to involve substantial civil liability will be forwarded for investigation to the Company's General Counsel or such other persons that the Audit Committee determines to be appropriate.
4. Matters involving mishandling of accounting or financial issues will be investigated by the head of the Company's Internal Audit department or such other persons that the Audit Committee determines to be appropriate.
5. Prompt and corrective action will be taken when and in such manner as may be determined in the judgment of the Audit Committee.

Employee Concerns

Any concern reported in good faith by any employee of the Company shall not result in discharge, demotion, suspension, harassment of or discrimination or retaliation against such employee. Employees are encouraged to report any concerns regarding questionable accounting and audit matters, including but not limited to the following:

1. Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
2. Fraud or deliberate error in the recording and maintaining of financial records of the Company;
3. Significant deficiencies in or noncompliance with the Company's internal accounting controls;
4. Misrepresentations or false statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; and

5. Deviation from full and fair reporting of the Company's financial condition.

Nothing in these procedures is intended to interfere with any person's right to report violations of federal securities laws to the Securities and Exchange Commission pursuant to Section 21F of the Securities Exchange Act of 1934, as amended, and the rules promulgated thereunder.