



Standards of Conduct and Business Ethics

*The Compliance Program for Renal Care Group, Inc.
and Its Affiliated Organizations Regarding
Compliance with Laws, Business Ethics and
Standards of Conduct for
Associates and Related Professionals*

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Dear Associates and Related Professionals:

RCG is distinguished by its commitment to clinical excellence. We are also committed to the principle that conscientious dedication to high ethical standards and strict compliance with laws applicable to RCG's business are integral parts of the Company's mission. RCG intends to consistently meet the high standards of conduct it has established for itself, its Associates and related professionals, and RCG will work to consistently carry out the Company's policies of compliance.

As part of our efforts to achieve these goals, RCG publishes its Standards of Conduct and Business Ethics as part of its Compliance Program. This publication summarizes the Company's compliance policies and outlines the elements of RCG's Compliance Program.

Please read this booklet and use the information as a guide in understanding RCG's Standards of Conduct and Business Ethics and its Compliance Program. All Associates and related professionals who work with or are engaged by RCG are expected to adhere fully to the practices and policies described in this booklet.

Sincerely,

Gary Brukardt
President and Chief Executive Officer

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PREFACE

The purpose of this booklet is to provide Associates and related professionals of Renal Care Group, Inc. and its affiliated organizations (collectively "RCG") with a summary of the guidelines regarding compliance with laws, business ethics and standards of conduct applicable to RCG's business.

In addition to this booklet, the Compliance Manual provides detailed information about RCG's Compliance Program and Standards of Conduct and Business Ethics. A copy of the Compliance Manual is available from a manager or the Compliance Officer.

Other manuals and Company handbooks (e.g., Associate Handbook) contain policies and procedures that are applicable to Associates and describe in more detail particular responsibilities associated with each job or position in the Company.

RCG's Compliance Program is required by the Corporate Integrity Agreement ("CIA") between RenaLab, Inc., a subsidiary of RCG, and the Office of Inspector General of the U.S. Department of Health and Human Services ("OIG"). RCG's Compliance Manual is supplemented by RenaLab's Compliance Program. RenaLab's Compliance Program outlines the requirements of the CIA that include but are not limited to: (1) conduct compliance and billing-related training for RenaLab Associates; (2) disclose material deficiencies in billing practices to the OIG; (3) engage the services of an independent review organization ("IRO") to audit RenaLab's billing practices; and (4) submit an annual report, including the IRO's findings, to the OIG. Associates and related professionals who work for or with RenaLab should refer to RenaLab's Compliance Program documents for more detailed information about RenaLab's CIA.

A number of definitions are used in this booklet. RCG and its subsidiaries and affiliated companies are referred to in this booklet collectively as "RCG" or the "Company." A "regional executive" is a manager who holds the position of regional chief operating officer, vice president of operations or executive director of operations. A "manager" is considered to be an Associate with management responsibility as determined by an executive manager, group senior vice president or regional executive.

RCG employees are referred to as "Associates." Independent professionals who provide services or products to RCG and who are subject to these policies (such as medical directors, attending physicians, other health care practitioners, independent contractors and certain suppliers and vendors) are referred to as "related professionals." The term "related professionals" includes any individual or entity that has entered into a contract or other arrangement to furnish health care services or products for which RCG claims reimbursement from any federal health care program. RCG's Standards of Conduct and Business Ethics policies are referred to as the "Standards of Conduct." RCG's Compliance Manual and Standards of Conduct & Business Ethics booklet are sometimes referred to collectively as the "Compliance Manual." Company policies and procedures outlined in other manuals and handbooks are collectively referred to as "policies."

THE COMPLIANCE PROGRAM FOR RENAL CARE GROUP, INC.

Purpose, Organization and Operation

Purpose of Compliance Program

Renal Care Group, Inc. is committed to the principle of conscientious dedication to high ethical standards and strict compliance with laws applicable to RCG's business. RCG believes that this principle is essential to the Company's success and to the Company's various constituencies including patients, shareholders, Associates, affiliated physicians, people and firms with which RCG does business and governmental agencies that administer programs benefiting patients.

The objectives of RCG's Compliance Program are:

- To promote honest and ethical conduct including compliance with applicable laws, rules and regulations, and the ethical handling of actual or apparent conflicts of interest between personal and professional relationships.
- To demonstrate the Company's commitment to honest and responsible conduct in all areas of its business.
- To support the Company's mission of providing optimal care through the application of continual quality improvement.
- To provide Associates and related professionals a confidential process for reporting concerns about conduct that is or may be inconsistent with applicable laws, rules and regulations or with the Company's Standards of Conduct.

- To provide RCG's management with the means to identify areas of possible concern that might adversely affect the Company's reputation, its participation in public and private health care programs, its access to public securities markets, its listing on the New York Stock Exchange or the fulfillment of its responsibilities as the holder of public licenses, certifications and exemptions.
- To provide additional oversight of the Company's compliance with laws, rules and regulations, and special conditions imposed upon it by any licensing or regulatory authorities.
- To assist RCG in avoiding unlawful activity, unsuitable transactions and unethical practices by its Associates and other affiliated persons.
- To assist RCG in avoiding irregularities or unacceptable practices in payment, reimbursement and any other financial transactions or reporting, and to promote full, fair, accurate, timely and understandable disclosure in the periodic reports required to be filed by RCG with designated government agencies (e.g., Securities and Exchange Commission).
- To ensure that the Company conducts a prompt, thorough investigation of alleged misconduct by corporate officers, managers, Associates, independent contractors, physicians and other health care professionals and consultants. And, in the event misconduct is identified, to ensure that the company takes prompt and appropriate corrective action.

Administration of Compliance Program

RCG's Compliance Program is directed by a Compliance Committee and a Compliance Officer who are charged with reviewing the Company's compliance policies, evaluating Program-related reports and activities and responding to specific compliance issues that may arise. The Compliance Officer oversees the administration of the Program as directed by the Compliance Committee. The regional executive for each region, market, subsidiary or affiliate appoints a compliance liaison who is responsible for the administration of the Program in his or her designated business area. All managers and supervisors must assist with the administration of RCG's Compliance Program as directed by the Compliance Officer or the compliance liaison.

Reporting Concerns

Open Communications. RCG encourages all Associates to communicate their concerns directly to their supervisors or any level of appropriate management whether the concern is related to the Compliance Program or any other aspect of RCG's business. The Associate Handbook outlines RCG's standards for open communications and problem resolution procedure. Associates should communicate any employee relations concerns to their manager or the human resources manager.

Questions. If a question arises as to whether any action or situation complies with RCG's Standards of Conduct, the concerned Associate should present that question to his or her supervisor or, if appropriate, directly to the Company's Compliance Officer through the Compliance Hotline. All Associates should have a copy of this compliance booklet readily available and should review it from time to time to make sure that these policies guide their actions on behalf of the Company.

Duty to Report. If, at any time, an Associate or related professional becomes aware of any apparent or possible violation of a policy in RCG's Standards of Conduct or other Company policy, or of any apparent or possible violation of law, the individual must report the violation to either a Company supervisor or manager, or to the Compliance Officer through the Compliance Hotline. Alternatively, an Associate may report a concern by completing a "Report of Compliance Concern" form available at each location.

Compliance Hotline. In order to provide all Associates and related professionals with a convenient and confidential means of reporting or pursuing any concerns or questions that may arise as part of the Compliance Program, RCG has established a confidential Compliance Hotline. The toll-free number of the **Compliance Hotline is (888) 218-2118**. The Compliance Hotline is available 24 hours a day 7 days a week. There is also a Compliance Hotline number for Spanish speakers, (800) 297-8592. Callers to this line must identify themselves as an Associate of RCG in order for their report to be handled according to appropriate procedures. In addition, translation services in over 100 languages are available upon request from the caller.

Any person calling the Compliance Hotline will not be required to furnish his or her name and calls will not be recorded or traced. A professional employed by an outside company will answer the Compliance Hotline and that outside company will report all information it receives to the Compliance Officer in a confidential manner. The Compliance Officer manages reports from the Compliance Hotline and the Compliance Officer will see that the subject of each call is investigated and that an appropriate response is made. All calls to the Compliance Hotline or submitted directly to the Compliance Officer are strictly confidential and information from the call will be provided to appropriate managers only on a need-to-know basis.

No Retaliation. RCG prohibits any Associate or related professional from retaliating against another Associate, related professional or other individual who reports an actual or potential violation of RCG's Standards of Conduct. It is a crime under the Sarbanes-Oxley Act of 2002 for RCG or any Associate or related professional to retaliate against anyone who raises financial reporting issues to a government agency. Any incident of retaliation should also be reported to a manager or the Compliance Officer. RCG will take appropriate action to see that no such retaliations occur or, if they do occur, that they are appropriately and swiftly dealt with. Additionally, RCG will not tolerate intentionally reporting false circumstances about compliance with RCG's Standards of Conduct and the Company and will take whatever action is deemed appropriate if intentionally false reporting occurs.

Education

The Compliance Officer and the Compliance Committee will develop Associate training and ongoing education for the Compliance Program. The regional executive and compliance liaison are responsible for ensuring that Associates in their business area participate in required Compliance Program training as directed by the Compliance Officer. New regular and per diem Associates, except for RenaLab Associates, will receive Compliance Program training within 90 days of their start dates. RenaLab regular and per diem Associates will receive Compliance Program training within 60 days of their start dates. Temporary and/or contract labor for RCG and RenaLab whose assignment is longer than 60 days will receive Compliance Program training within 60 days of their start date. Existing Associates will participate in mandatory Compliance Program training on an annual basis and as mandated by the Compliance Officer when new training programs are produced or made available.

In addition to the new hire compliance training program, RenaLab Associates responsible for billing are required to participate in a total of six hours of compliance-related training in their first year of service and four hours of training every year thereafter.

The Company will provide Associates with periodic information about the Compliance Program using various communication methods (e.g., posters, payroll stuffers and newsletter articles).

Compliance as an Element of Performance

RCG believes all Associates should understand the importance of compliance. Managers and supervisors must understand and meet their responsibilities outlined in this booklet and RCG's Compliance Manual. The evaluation of performance related to compliance should be part of the job description and performance appraisal for managers, supervisors and Associates.

Investigation, Response and Prevention

Upon receiving a report of a known or suspected violation of the Company's compliance policies or applicable law, rule or regulation, the Compliance Officer or legal counsel to the Company, as appropriate, will direct a thorough investigation and as appropriate, a legal review of the matter. All report information will be handled in a confidential manner. After the investigation has been completed, the Compliance Officer in consultation with legal counsel, as appropriate, will determine whether any provisions of the Standards of Conduct or applicable law, rule or regulation have been violated. The Compliance Officer shall report to the Compliance Committee demonstrated instances of material violations of the Standards of Conduct or acts of wrongdoing by any Associate or related professional of RCG. The Compliance Officer may raise other matters with the Compliance Committee, within his or her discretion.

If the Compliance Officer detects a violation of RCG's Standards of Conduct or applicable law, rule or regulation, the Company will take reasonable steps to respond appropriately to the offense and to prevent further similar offenses. Steps may include any necessary modifications to the Company's Compliance Program, Standards of Conduct or other policies to assist RCG in preventing and detecting violations of applicable laws, rules or regulations. If a violation has occurred, the Compliance Officer, in consultation with the Compliance Committee and/or the Vice President of Human Resources and Administration as needed, will recommend: (1) any appropriate remedial or other action as warranted under the circumstances; (2) any necessary communications to Associates and/or related professionals of any of its facilities; and/or (3) amendments to RCG's compliance policies. The response will be documented and maintained in the Compliance Log by the Compliance Officer.

Disciplinary Action

Associates are strictly prohibited from engaging in any activity that violates the Company's Standards of Conduct including, without limitation, any activity that violates applicable law, rule or regulation. Associates who violate any Standard of Conduct will be subject to disciplinary action up to and including discharge. A manager or supervisor may be subject to disciplinary action if he or she fails to detect noncompliance with applicable policies and legal requirements where reasonable diligence on the part of the manager or supervisor would have led to the discovery of any problem or violation and would have given the Company the opportunity to address them.

The Company reserves the right to impose disciplinary action as deemed appropriate. The disciplinary action will depend on the circumstances of the violation, and may include verbal warning, written warning, suspension or

discharge. The Compliance Officer, human resources manager and Associate's senior manager, in consultation with legal counsel as necessary, will determine appropriate disciplinary action or termination as warranted under the circumstances.

The following list illustrates examples of potential Associate infractions and violations that apply to the Company's Standards of Conduct. The list is not all-inclusive and should serve only as a guide. The Company will determine and impose appropriate disciplinary action on a case-by-case basis.

- Willfully or negligently providing materially false information to the Company or a government agency, customer, insurer or other person.
- Violation of any federal or state law.
- Intentional misuse of the Compliance Hotline or compliance reporting process by knowingly and willfully providing false information to the Compliance Officer.
- Authorizing or participating in a violation of a Company Standard of Conduct.
- Aiding and abetting a violation.
- Failure of a manager or supervisor to detect a violation.

Legal Consequences

Several of the policies outlined in this booklet relate to laws, rules and regulations that regulate RCG's business and operations. Associates are strictly prohibited from engaging in any activity that violates these policies or the laws, rules or regulations upon which they are based. Failure to comply with applicable law may result in legal action against the Company and/or any person(s) involved in the alleged illegal act. Federal or state criminal and/or civil action can include fines, imprisonment and/or mandated exclusion from participation in federal health care programs.

Compliance Reviews

RCG will conduct an annual review and/or audit of the Compliance Program to determine whether the Program is operating effectively. Objectives of the compliance review include but are not limited to: (1) verify that control, compliance and monitoring procedures are operating efficiently to foster a culture of compliance as contemplated by RCG's Standards of Conduct; and (2) monitor the Company's compliance with applicable laws, rules and regulations, including without limitation, those related to billing and reimbursement under federal health care programs and financial reporting requirements.

The Compliance Officer and/or Vice President of Internal Audit will oversee the compliance review and results will be reported to RCG's Compliance Committee and, as appropriate, to the Audit and Compliance Committee for RCG's Board of Directors.

Responsibilities of Associates, Managers and Related Professionals

Associates and Related Professionals

The responsibility for the successful operation of RCG's Compliance Program rests with each operating subsidiary, group, region, market, division and facility of the Company. Ultimately, it is the responsibility of each and every Associate and related professional to satisfy RCG's Standards of Conduct and to conduct himself or herself in accordance with the policies set forth in this booklet and the Compliance Manual.

It is the responsibility of each Associate and related professional to be familiar with the policies, guidelines and standards of conduct contained in this booklet and the Compliance Manual. It is also the responsibility of each Associate and related professional to report any actual or potential violation of RCG's Standards of Conduct or applicable law, rule or regulation and to seek answers to any questions or concerns he or she may have regarding possible violations, according to the instructions in this booklet and in RCG's Compliance Manual. Claims of ignorance or uncertainty about any RCG policy or Standard of Conduct, good intentions or bad advice are not acceptable as excuses for noncompliance.

All Associates and related professionals will be accountable for acting or failing to act in accordance with the standards and practices described in this booklet and the Compliance Manual.

Any violation of applicable law, or deviation from appropriate ethical standards, will subject an Associate or related professional to disciplinary action or other sanctions, which may include oral or written warning, disciplinary probation, suspension, reduction in salary, demotion, dismissal from employment, revocation of privileges or termination of any employment or contractual relationship with the Company.

Responsibilities of Managers

It is the responsibility of all managers to confirm that the Associates they supervise understand and comply with the high standards of business conduct set forth in this booklet, the Compliance Manual and other RCG publications.

Managers and supervisors should:

- Confirm policies and procedures outlined in other publications and materials within the region or business unit meet the standards described in the Compliance Manual.
- Discuss with all supervised Associates and related professionals the compliance policies and legal requirements relevant to their job and/or services they provide.
- Maintain programs to familiarize Associates with compliance-related policies and procedures.
- Inform all supervised Associates that strict compliance with these policies and requirements is a condition of employment.

- Disclose to all supervised Associates that the Company will take disciplinary action up to and including termination for violation of any of these policies or requirements.
- Remind Associates about their duty to report any actual or potential violation of RCG's Standards of Conduct or applicable law, rule or regulation.
- Follow the instructions of the Compliance Officer or compliance liaison in conducting an objective investigation of any report of an actual or potential violation of RCG's Standards of Conduct and in taking appropriate action to remedy the situation as necessary.
- Assist with the administration of the Compliance Program as needed.

STANDARDS OF CONDUCT AND BUSINESS ETHICS

The information below is a brief summary of the policies related to RCG's Standards of Conduct and Business Ethics. Associates should refer to the Compliance Manual, their manager or the Compliance Officer for more details.

Conflicts of Interest

Duty of Loyalty to RCG

Every Associate has a duty of loyalty to the Company and to avoid any actual, potential or apparent conflict of interest. The term "conflict of interest" describes any situation in which an actual, apparent or potential personal interest would cast doubt on, or affect, an Associate's ability to act in the best interests of RCG or in a way that would compromise the duty of loyalty each Associate owes the Company.

A conflict of interest occurs if an Associate's activities or personal interests outside of his or her employment with RCG:

- Influence in an inappropriate or detrimental manner the business or professional decisions required by his or her responsibilities.
- Are detrimental to RCG or the business of the Company.
- Result in an improper or illegal gain or benefit for the Associate or a third party.

Associates must avoid any actions that *involve* actual, apparent or potential conflicts of interest. Some activities that are of particular concern are outlined below.

Personal Activities

Associates may not realize any profit or gain as a result of their position with RCG, other than from the Company's compensation and/or benefit programs. Additionally, Associates must not become involved in non-RCG activities if such activities cause them to spend a substantial portion of the Company's normal business hours on such other interests. Any personal or business activities by an Associates that may raise concerns about the Associate's duty of loyalty to the Company must be reviewed with, and approved in advance, by the regional executive with responsibility for the region or business area in which the Associate works and, as needed, in consultation with the Compliance Officer.

Patients

Associates and related professionals should at all times maintain a professional relationship with all patients and others receiving care through RCG. Associates should act in strict accordance with all professional guidelines regarding the relationship between patients and caregivers. Licensed Associates and related professionals should follow the ethical and professional guidelines of their respective state licensing boards.

RCG expects Associates to maintain appropriate and professional relationships with patients. Associates must abstain from obtaining personal gain at the patient's expense and refrain from inappropriate involvement in a patient's personal life.

Discrimination or harassment of patients will not be tolerated. Associates should advise a patient who feels he or she has been the subject of unlawful discrimination or harassment to report the incident immediately to a manager.

Customers, Competitors and Suppliers

Associates should not hold a significant financial interest in, serve as a director or officer of, receive compensation from, or provide consultation or other services to persons or companies doing business with RCG as customers, competitors or suppliers. (However, this does not apply to personal investments in securities traded on public securities exchanges, or transactions and relations that have been fully disclosed to and approved by legal counsel for the Company.) Associates who deal with persons or companies doing business with RCG must do so in a reputable, professional and legal manner.

Family

Anything that presents a conflict for an Associate would probably also present a conflict with respect to a member of the Associate's immediate family or a close relative. If any member of an Associate's immediate family (i.e., spouse, parent, brother, sister, or child) works for or consults with RCG, a supplier, customer or competitor, the Associate must disclose the relationship to an appropriate Company manager or the Compliance Officer, who will evaluate the situation and provide any necessary guidance to avoid any impropriety or appearance of impropriety.

Auditor Independence

RCG will not engage the services of any public accounting firm to perform any audit service for the Company if RCG's chief executive officer, chief financial officer, chief accounting officer, controller or any person serving in an equivalent position for RCG was employed by that public accounting firm and participated in any capacity in the audit of RCG's financial practices during the one-year period preceding the date of the initiation of the audit.

Previous Employment

In order for RCG to comply with requirements of the Medicare program, every Associate must notify a human resources manager or the Compliance Officer if he or she was, at any time during the year preceding his or her employment with RCG, employed by a Medicare intermediary or carrier. If an Associate fails to make this disclosure at the time of employment, then RCG could lose its right to participate in the Medicare program.

In addition, because RCG participates in state programs such as Medicaid, Associates must inform a human resources manager or the Compliance Officer if they have previously been employed by the state Medicaid program in the state in which the Associate will work or by a state appointed intermediary/agent in that state.

Prohibited Referrals and Payments

Fraud and Abuse and Anti-Kickback Laws

Federal law and many comparable state laws make it illegal for companies and individuals that participate in the Medicare and Medicaid programs to provide or accept “remuneration” in exchange for referrals of patients covered by Medicare or Medicaid. The primary source of federal laws in this area is the Medicare and Medicaid Fraud and Abuse provisions of the Social Security Act, which are often referred to as “fraud and abuse” or “anti-kickback” laws. Their purpose is to prevent fraud in the Medicare and Medicaid programs and abuse of public funds supporting the programs.

The federal and state anti-kickback laws are extremely broad. “Remuneration” is defined to include *any* good or service having *any economic value*. The anti-kickback laws prohibit *any person* from *offering, paying, transferring or receiving any thing of economic value to a physician or other source of referrals*, with the intent to induce the physician or referral source to refer patients or other business to RCG, *or to influence others* to make such referrals.

The fraud and abuse laws also bar the payment or receipt of such remuneration in return for directly purchasing, leasing, ordering or recommending the purchase, lease or order of any goods, facilities, services or item covered under the benefits of Medicare or Medicaid.

Associates are prohibited from engaging in behavior that violates fraud and abuse or anti-kickback laws. Failure to comply with these laws can result in severe penalties, including criminal conviction and exclusion from the Medicare and Medicaid programs.

Prohibited Remuneration

RCG prohibits offering goods or services to beneficiaries of federal health care programs or other patient referral sources. RCG prohibits offering goods or services as part of a marketing or promotional activity, regardless of whether the activities are active or passive. Passive marketing includes "word of mouth" promotions to patients or other referral sources. RCG prohibits offering free goods or services to existing patients as this may influence the patient's future decisions regarding RCG.

RCG should not offer free goods or services based on the medical condition of a beneficiary. In addition, RCG should not offer free goods or services based on the financial need of a specific group or category of patients.

The Stark Law

The "Stark Law" is another example of a fraud and abuse law. The Stark Law was enacted by Congress to eliminate the financial incentives a physician might have to order unnecessary tests, equipment, supplies or services from any provider in which the physician (or member of his or her family) has a financial relationship. *However, the statute's language goes much further, prohibiting all referrals to any entity in which the physician (or a member of his or her family) has a financial relationship (with certain limited exceptions).* RCG will carefully consider any contract or other oral or written agreement with a physician to ensure that it clearly complies with the requirements of the Stark Law. All contracts, agreements and leases must be in writing and approved by legal counsel for RCG.

Billing, Payments and Discounts

Billing and Claims

Associates must exercise great care to verify the accuracy of any written or oral report made to any person or entity paying for RCG services, whether a governmental agency or other payor. RCG will not tolerate false statements or reports by an Associate to a governmental agency or other payor. Inaccurate reports to governmental agencies or other payors may expose the Company, as well as the Associate preparing the inaccurate report, to civil and criminal penalties. In addition, an Associate who files inaccurate reports to payors is subject to disciplinary action.

RCG bills only for services rendered and all bills must strictly comply with the billing requirements for Medicare, Medicaid and other federal health care programs, as well as private insurance organizations and other payors.

When claiming payment for dialysis or professional services, RCG has an obligation to its patients, third party payors and federal and state governments to exercise diligence, care and integrity. A false, inaccurate or questionable claim should be reported immediately to a supervisor, manager, regional executive or the Compliance Officer. It is illegal and a violation of Company policy to make any false statement to the federal government, including statements on Medicare or Medicaid claims forms.

Each Associate and related professional who is involved in documenting services, preparing claims, submitting charges, reconciling claim payments or any other aspect of billing or medical record documentation is expected to maintain the highest standards of personal, professional and institutional responsibility.

Laboratory Services

RenaLab will exercise diligence to ensure that claims submitted to federal health care programs for reimbursement of laboratory services comply with regulatory guidelines. The patient's physician and other legally authorized health care practitioner (e.g., physician assistant; nurse practitioner) who are managing the care of the patient are the only individuals who are authorized to order lab tests. Their orders must be based on the patient's individual medical condition (e.g., signs, symptoms, diagnoses). The order for the lab test(s) must be documented in the patient's medical record and include: (1) lab test; (2) frequency; and (3) medical necessity (e.g., ICD-9 code or narrative diagnosis). The order for the lab test can be verbal or written. The signs, symptoms and/or diagnoses that prompted ordering the lab test(s) must be used to determine the appropriate ICD-9 code(s) and must be documented on the order(s) for the lab test(s). All lab orders must be signed by the patient's physician or other legally authorized health care practitioner.

Associates must not: (1) use information provided by the patient's physician or other legally authorized health care practitioner from earlier dates of service (other than a current standing order); (2) fabricate diagnosis information to support lab orders or lab billings; (3) use computer programs that automatically insert diagnosis codes without documentation of diagnostic information from the ordering physician or other legally authorized individual; or (4) make up information for requisitioning lab tests. Associates should contact the ordering physician or other health care practitioner legally authorized to order the lab test(s) to obtain information (i.e., signature; diagnosis) in the event that such information is not included in the patient's RCG medical record. Associates and related professionals must refer to RenaLab's Compliance Program documents for more information about (1) billing and payments for laboratory services; and (2) RenaLab's Corporate Integrity Agreement.

Assignment of Billing Rights

RCG carefully follows the Medicare rules on assignment and reassignment of billing rights. If there is any question whether RCG may bill for a particular service, either on behalf of a physician or on its own behalf, the question should be directed to a supervisor, manager, the regional executive or the Compliance Officer for review. Associates may not submit claims for other entities or claims prepared by other entities, including outside consultants, without approval from the regional executive or the Compliance Officer.

Waiver of Co-Payments and Deductibles

RCG facilities will not waive co-payments and deductible payments, except in strict conformity with applicable regulations related to determining medical indigence and RCG's policy and procedure directive concerning waivers of co-payments and deductibles. In order to ensure that patients with Medicare and other health coverage (including private insurance) are treated in the same way with regard to co-payments and deductibles, RCG has adopted a medical indigence policy and procedure. Each business unit will follow the policy and procedure and only waive co-payments or deductibles for patients who have been determined to be indigent in accordance with that policy.

If there is a negotiated discount rate for Company health care services with an HMO, Prepaid Health Plan, etc., and there is full disclosure of the waiver of the coinsurance/deductible obligation, the waiver may be acceptable. The Compliance Officer should be consulted when waivers are considered except when those waivers are in clear and strict conformity with applicable contracts or RCG's written policies.

Confidential Information

Patient Confidentiality

RCG prohibits disclosure of patient information to anyone other than RCG personnel or other authorized persons who need the information and are authorized to receive it. Medical records are strictly confidential and should not be released without the authorization of the patient or his or her legally authorized representative. Associates may not discuss patients or their conditions or treatments outside the premises of their employment or with their families.

Health Insurance Portability and Accountability Act of 1996 ("HIPAA")

HIPAA includes certain "administrative simplification" provisions as subsections to the Act. The three subsections of HIPAA regulations that are related to patient confidentiality and medical records are the: (1) Standards for Privacy of Individually Identifiable Health Information; (2) Standards for Electronic Transactions; and (3) Security and Electronic Signature Standards.

The Standards for Privacy of Individually Identifiable Health Information (also referred to as protected health information, "PHI") outline the following requirements for health care organizations:

- RCG must obtain patient authorization for uses and disclosures of PHI for purposes other than treatment, payment and operations or if required by law.
- RCG must give patients a written notice of RCG's privacy policy and RCG will make a reasonable effort to obtain an acknowledgement that the patient has been provided with a privacy notice.
- Patients may request restrictions on disclosure of PHI.
- Patients may request alternative means of communicating PHI.

- Patients may inspect and get a copy of their PHI (e.g., medical record).
- Patients may request amendments to their PHI.
- RCG must give upon request by a patient an accounting of certain disclosures of his or her PHI.
- Except for disclosures of PHI for treatment purposes, uses and disclosures of PHI must use the "minimum necessary" rule.

The Standards for Electronic Transactions require standard formats, data elements, data content and code sets be used in health care EDI to exchange medical billing and other health information. The Security and Electronic Signature Standards require that RCG: (1) ensure the confidentiality, integrity and availability of all electronic PHI that RCG creates, receives, maintains or transmits; (2) protect against any reasonably anticipated threats or hazards to the security or integrity of PHI; and (3) protect against any reasonably anticipated uses or disclosures of electronic PHI that are not permitted or required by law.

The Director of Health Information Management is the Company's Privacy Officer and is responsible for HIPAA-related policies and procedures. Associates and related professionals should refer to the HIPAA policies and procedures in their clinical manual and/or in RCG's HIPAA Policies and Procedures Manual.

Confidential and Proprietary Information of RCG

Confidential or proprietary information developed or acquired by RCG that is not generally available to others is a valuable asset of the Company and must be kept confidential and protected against theft, loss or improper disclosure.

Confidential or proprietary information of RCG, and of other companies, includes any information: (1) that is not generally known; (2) that is useful or helpful to the company that owns it; and/or (3) that would be useful or helpful to its competitors. All Associates must safeguard the Company's trade secrets and confidential information and must refuse any improper access to trade secrets and confidential information of any other company, including the Company's competitors.

No Associate or related professional may discuss, disclose or permit the disclosure of any confidential information of RCG to any person or entity outside of RCG or to any person who might be in a position to disclose such matters to a person or entity outside of RCG, including but not limited to, RCG's competitors. Further, each Associate should use appropriate discretion and judgment when disclosing any confidential or proprietary information to other Associates. This obligation to maintain the confidentiality of confidential and proprietary RCG information continues to apply after Associates or related professionals leave RCG.

Confidential and Proprietary Information of Other Companies

Associates should not receive any information of a non-public nature relating to other companies with which the Company does business or competes except pursuant to written confidentiality agreements that have been approved by legal counsel and an appropriate manager.

While RCG and its Associates should always be alert to the Company's competitive surroundings and should obtain as much information as possible about the marketplaces in which the Company operates, all of these activities must be conducted in accordance with sound and ethical commercial practices.

If an Associate is approached with any offer of confidential information, which the Associate has reason to believe may have been obtained improperly, the Associate must immediately discuss this matter with his or her supervisor or the Compliance Officer.

Records, Reports and Financial Information

All Company records, financial and otherwise, should accurately and fully reflect the facts or transactions they purport to record. Each Associate of RCG has a duty to ensure that any records, reports or other information for which he or she has responsibility are accurate and complete.

Responsibilities of Associates include, but are not limited to, the following:

- No undisclosed or unrecorded funds or assets may be created or maintained.
- All items of income and expense, as well as assets, allowances and liabilities must be entered in the Company's financial records and must be accurately and adequately described.
- All payments must be for the purpose stated.
- All reports, including those submitted to governmental authorities, must be accurate and complete.
- All transactions must be executed strictly in accordance with management's authorization.

RCG records are important assets. Records include essentially everything an Associate or related professional produces as documentation regardless of its format. RCG is required by law to maintain certain types of records, usually for a specified period of time. RCG expects Associates to be familiar with and comply with the record retention/destruction schedule for the department for which they work.

Medical Records

The medical records of patients treated in the Company's facilities will be maintained accurately to assist in providing quality patient care and to meet applicable regulatory requirements. Associates, medical directors, affiliated physicians and other health care practitioners (e.g., physician assistants, nurse practitioners, social workers, and dietitians) must accurately document in the patient's medical record, as authorized, patient information that includes but is not limited to dialysis services and lab tests. Documentation must be completed in a timely manner. RCG will not tolerate false or inaccurate information in patient medical records.

Sarbanes-Oxley Act of 2002

The Sarbanes-Oxley Act of 2002 ("Sarbanes-Oxley") covers accounting and corporate governance reform of companies like RCG that have stock that is traded publicly. The accounting and governance practices for RCG will at all times comply with the requirements of Sarbanes-Oxley, the New York Stock Exchange listing requirements and any other applicable laws, rules or regulations.

The requirements of Sarbanes-Oxley are enhancements to the Company's practices related to: (1) accounting oversight; (2) auditor independence; (3) corporate responsibility; and (4) financial disclosures. RCG routinely monitors its internal controls, internal audit and compliance functions. RCG also engages the services of an independent accounting firm that audits the Company's financial practices and reporting. RCG's Board of Directors is responsible for the Company's corporate governance guidelines and bylaws. And, RCG will disclose financial information as required by the Securities and Exchange Commission.

Company Property

“Company property” is a broad term. For the purpose of this policy, it includes anything that is owned, leased or used by RCG to further the business of RCG, whether the property is located on Company premises or off-site. Company property includes but is not limited to leased property and equipment, computer programs, documents, data and Company information downloaded on an Associate’s personal computer. Company property also includes property that is purchased by or leased by an Associate for use in the Company's business where the Associate is reimbursed for the purchase price or rental payments.

The following policies apply to Company property:

- Unauthorized use of Company property is prohibited.
- The assets of RCG, including equipment and office supplies, must not be taken out of RCG facilities, by any Associate or other person, except for purposes of performing his or her job.
- If removed from Company facilities for valid Company uses, the property must be returned to the facility when it is no longer needed for RCG business purposes.
- Upon termination of employment, Associates shall return all Company property in their possession or control.
- RCG’s electronic communications systems and the information contained in such systems are the property of RCG and no Associate has any property rights or the expectation of privacy regarding such information.

Employment and Work Environment

This section summarizes some of RCG's employment policies and RCG's Associate Handbook further outlines related information and additional policies.

Equal Employment Opportunity

RCG does not discriminate in employment opportunities or practices, nor does it make any employment decision on the basis of race, color, religion, sex, national origin, age, disability or any other characteristic protected by law.

Harassment/Sexual Harassment

It is RCG's policy that Associates and their work environment should be free from all forms of unlawful harassment and intimidation. RCG also believes that Associates and their work environment should be free from conduct that, while not necessarily unlawful, could be misconstrued as being based on race, color, religion, sex, national origin, age, disability or other characteristic protected by law. RCG does not and will not permit Associates to engage in harassing conduct, nor will it permit others to subject Associates to such behaviors. Harassment, whether sexual or discriminatory, by an Associate or related professional is strictly prohibited.

Drug Free Workplace

RCG prohibits the sale, manufacture, distribution, purchase, transfer, use or possession of drugs or alcohol on RCG property and during working hours unless, of course, required for patient care. Reporting to or being at work with a measurable quantity of drugs in blood, hair or urine is also prohibited. Reporting to or being at work with a measurable quantity of prescribed controlled substances or alcohol in blood, hair or urine is prohibited, where, in the opinion of RCG, prior use of prescribed controlled substances or alcohol prevents the Associate from performing the duties of his or her job or poses a risk to the safety of the Associate, other persons or property. It is the responsibility of all Associates to obtain and read a copy of the applicable Drug and Alcohol Policy for the region or business area where the Associate works. The policy provides for drug and alcohol testing of applicants and Associates. Refusal to submit to testing may result in disciplinary action up to and including termination of employment.

Ethical Standards

Every Associate is responsible for maintaining the highest professional standards. Associates are expected to conduct themselves in a manner that reflects positively on themselves and the Company. RCG's Standards of Conduct and Business Ethics outline the correct ethical standards expected of all Associates and RCG's Associate Handbook further provides related information.

Open Communications

RCG encourages open communications and the Company strives to be responsive to problems and concerns. To maintain an open and productive working environment, Associates are encouraged to discuss all matters with their supervisor or other management staff. Managers are expected to be responsive to all matters and to seek appropriate resolution.

Excluded Individuals/Entities

RCG will not hire as an employee or engage as a contractor any Ineligible Person. For the purpose of this policy, an "Ineligible Person" is any individual or entity who: (1) is currently excluded, debarred or otherwise ineligible to participate in the federal health care programs; or (2) has been convicted of a criminal offense that falls within the realm of 42 U.S.C. § 1320a-7(a), but has not yet been excluded, debarred or otherwise declared ineligible.

To prevent hiring or contracting with any Ineligible Person, RCG will screen all prospective employees and prospective contractors prior to engaging their services. In addition, RCG will screen all existing employees and contractors on an annual basis to ensure the Company does not employ any Ineligible Person. Nothing in this section affects the responsibility of RCG to refrain from billing federal health care programs for services of Ineligible Persons.

Safety and Health

Associate Safety and Health

The health and safety of our patients and Associates is a primary concern of RCG. This policy statement describes the guidelines necessary to achieve our goal to protect Associates from recognized hazards in the workplace. This policy is not intended to substitute for the environmental health/safety manual ("Safety Manual") available at each RCG facility, which contains any applicable federal, state or local requirements, and an Associate must refer to the Safety Manual for further information.

RCG and its Associates must comply with all federal, state and local health and safety laws and regulations, including the rules and regulations of the Occupational Safety and Health Administration (OSHA). RCG and its Associates share responsibility for maintaining a safe and healthful work environment.

RCG encourages Associates to be involved with the Company's health and safety programs to ensure the safety and health of the work environment and minimize workplace hazards. Each Associate should make suggestions to his or her supervisor concerning how to improve workplace safety. RCG also requires Associates to comply fully with the Company's safety and health programs and all relevant OSHA standards.

Safety Manual

RCG has safety and health programs including training and safeguards that are required to provide a safe working environment in compliance with OSHA. To meet its responsibility, RCG has developed and implemented many safety and health policies that are contained in the Safety Manual.

Homeland Security

RCG is aware of the importance of increased security and preparedness, and the Company will monitor and share information with Associates about the national Homeland Security threat level. RCG will be prepared to take reasonable efforts to protect the safety of Associates and patients if a domestic or terror-related disaster occurs. Associates should be familiar with and review security measures for the facility or business location where he or she works.

Waste Disposal

RCG's dialysis centers and other facilities produce waste of various types. RCG is committed to safe and responsible disposal of biomedical waste and other waste products. Compliance with applicable federal and state environmental regulations requires ongoing monitoring and care. Associates who come into contact with biological waste should be familiar with RCG's medical waste policies and procedures, and Associates must report any deviations from these policies to their supervisor or the Compliance Officer.

RCG complies with the Clean Air Act, the Clean Water Act, the Resource Conservation and Recovery Act and other federal and state laws and regulations governing the incineration, treatment, storage, disposal and discharge of waste. If an Associate suspects noncompliance with or violation of any of these requirements, the Associate should report the circumstances to a supervisor or to the Compliance Officer. Spills and releases of hazardous materials must be reported immediately so that necessary reports can be made and cleanup can be initiated.

Environmental Laws

RCG is committed to promoting sound corporate environmental practices that will prevent harm to the environment, enhance human and community resources and reduce or avoid exposure to environmental liabilities.

Environmental laws are intended to protect human health and the environment. They are stringent and can impose liability, both civil and criminal, on RCG and on its Associates. More detailed policies of the Company are in the Safety Manual.

RCG policy requires that management inform all Associates of the environmental law requirements applicable to their job functions and that all Associates shall comply with those requirements. If an Associate or related professional detects an existing or potential condition hazardous to human health or the environment, he or she must report the condition immediately to a responsible supervisor or manager.

Anti-Trust Laws

RCG is committed to the principles of free and fair competition. The central purpose of the antitrust laws is to promote competition, freedom and the economic well being of U.S. citizens. The federal and state antitrust laws apply to the health care services provided by RCG and the Company is fully committed to the philosophy underlying these laws.

- RCG policy requires that the rates it charges for dialysis services and related items and services, and the terms of its third party payor contracts, must be determined solely by RCG.
- RCG prohibits any consultation or discussion with competitors relating to prices or terms which RCG or any competitor charges or intends to charge, or pays or intends to pay.
- RCG prohibits the sharing of current information or future plans regarding individual salaries or salary levels or medical director compensation with competing companies or centers.
- RCG prohibits any agreement with competitors to boycott or refuse to deal with a particular person or persons, such as a vendor, payor or other provider.

General business information about its competitors is important to RCG's efforts to maintain and improve upon its competitive position in the markets in which it operates. However, only legal and ethical means should be used to gather information about existing and potential competitors. Associates and related professionals may not:

- Respond to any inquiry or survey from a competitor that requests information on prices, wages, marketing activity, acquisition or development plans or any other competitive information.
- Request from a competitor information on acquisition or development plans or prices the competitor charges or pays for any goods or services.

- Knowingly share with a competitor, directly or through a third party, information regarding pay scales, wage and salary ranges or compensation formulas.

Competitive information should be collected only from generally available industry sources and from information within the public domain. However, Associates may respond to appropriate requests for competitive information when the information is being gathered confidentially by a third party (such as a government entity).

Trading in RCG Stock

The shares of RCG's common stock are publicly traded securities. As a result, the activities of RCG are subject to federal and state securities laws. These laws govern the dissemination or use of information about the affairs of RCG. Federal securities laws also address the dissemination or use of information that might be of interest to persons considering the purchase or sale of the Company's common stock.

All information about RCG or its business plans is potentially "insider" information until publicly disclosed or made available by RCG. When an Associate (or an affiliated physician or director) knows material nonpublic information about RCG, he or she is prohibited from three activities:

- Trading in common stock for his or her own account or for the account of another (including any trust of which the Associate, member of the professional staff, or director is a trustee, or any other entity that buys or sell securities, such as a mutual fund).
- Having anyone else trade for the Associate (or an affiliated physician or director).
- Disclosing the information to anyone else who then trades or in turn "tips" another person that trades.

Neither the Associate nor anyone acting on the Associate's behalf, nor anyone who learns the information from the Associate, may trade for as long as the information continues to be material and non-public.

RCG prohibits the purchase or sale of RCG stock by officers and directors and other insiders as notified by the Company during blackout periods. Any profits resulting from sales in violation of this policy are recoverable by the issuer.

Payments to Government Officials

No Associate or related professional may make payments or give gifts to governmental officials to secure sales or obtain favorable treatment. These actions could be construed as attempts to influence governmental decisions. Associates also cannot use corporate funds of any kind, including property or services, to contribute, directly or indirectly, to a political party, committee, organization or candidate.

Entertainment and Gifts

RCG recognizes that business dealings may include a shared meal or other similar social occasion with a related professional, which may be proper business expenses and activities. More extensive entertainment, however, only rarely will be consistent with RCG policy and should be reviewed and approved in advance. Associates may not receive any gift under circumstances that could be construed as an improper attempt to influence RCG's or an Associate's decisions or actions. When an Associate receives a gift that violates this policy, the gift should be returned to the donor and reported to a supervisor or manager or the Compliance Officer. An Associate may receive gifts when they are of such limited value (under \$100 annual limit) that they could not reasonably be perceived by anyone as an attempt to affect the judgment of the recipient. For example, token promotional gratuities from suppliers, such as advertising novelties (e.g., key chains, pen) marked with the donor's name, are not prohibited under this policy.

Associates may accept a gratuity from a patient. However, if the gift has a perceived value, the Associate should obtain their supervisor's approval to accept the gift. Any gift to a patient must cost less than \$10 with a \$50 annual limit.

Requests From Government or Law Enforcement Agencies

It is RCG's policy to cooperate fully with reasonable and appropriate requests from any governmental or law enforcement agency concerning RCG's operations. RCG seeks to assure that its responses to government or law enforcement inquiries are complete, timely and properly coordinated, and also protect the rights of those involved. The fact that a law enforcement agent requests information from RCG or an Associate of RCG does not mean a crime has been committed or even that the agent believes a crime was committed. Any Associate or related professional who receives an inquiry from a government or law enforcement agency must contact an appropriate Company manager or the Compliance Officer immediately.

No Associate should ever destroy or alter any Company documents in anticipation of a request for those documents from any government agency or court. If any Associate believes that Company documents have been or may be destroyed or altered in anticipation of a request for those documents from any government or law enforcement agency or court, the Associate must report the matter to a senior manager, the regional executive or the Compliance Officer immediately.

Associates who are contacted by law enforcement agents are advised that: (1) they should notify their supervisor immediately; (2) they have the right to speak or decline to speak, as all such conversation by them is entirely voluntary; (3) they have the right to speak to an attorney before deciding to be interviewed; and (4) they can insist that an attorney be present if the Associate agrees to be interviewed.

Political Contributions

Although Associates are encouraged to participate freely and actively in the political process, each Associate should ensure that his or her political activities are lawful and separate from those of RCG.

Applicable Laws

In the United States, federal law strictly controls corporate involvement in the federal political process. Generally, no corporation may contribute anything of value to any political party or candidate in connection with any federal election. While similar restrictions apply in many states and their political subdivisions, in some jurisdictions corporate contributions to state and local election campaigns may be permissible.

Associate Political Activity

Each Associate is encouraged to participate actively in the political affairs of his or her community, state and country, and to stay informed on public issues and on the positions and qualifications of candidates for public office. This activity must not unreasonably interfere with the Associate's ability to perform his or her duties for RCG and must not be inconsistent with applicable laws, rules or regulations or the policies set forth in this Compliance Manual.

Company Political Contributions

RCG will not contribute anything of value within the United States or in foreign countries to any political party or candidate for public office in violation of law. Except as described below, no Associate may make, or reimburse another person for making, any contribution, expenditure or payment directly or indirectly from RCG funds for the use or benefit of, or in support of or opposition to, any political party or candidate in violation of law.

Contributions may be made by RCG to political action committees to the extent permitted by applicable law, and these contributions may be designated in favor of specific candidates or issues if such designation is not prohibited by federal or state laws. All contributions by or in the name of RCG, even those in conformity with the law (whether made by RCG or anyone else) must be approved in advance by RCG's Chief Executive Officer or Chief Operating Officer in the corporate headquarters in Nashville. The Company will strictly adhere to all legal requirements with respect to limitation on amount and disclosure of information.

Communications

Political Communications

Communication of RCG's political views to legislators, governmental agencies or the general public concerning legislation and governmental policies or practices affecting business operations is prohibited, except for approved circumstances so long as such communication is made in accordance with applicable laws, such as laws related to lobbying. In many circumstances, RCG's interest will require timely and effective communication of its views on public issues and policies affecting the Company, its business, Associates and shareholders.

Communication with the News Media

Only Associates who are specifically designated by the Chief Executive Officer or Chief Financial Officer (each a "Designated Spokesperson") may initiate contact with newspaper reporters, representatives of the broadcast media or other members of the press. Only Designated Spokespersons may respond to inquiries of any kind by the press that in any way deal with or affect RCG.

Any Associate contacted by the press should refer the press to the Designated Spokesperson. Any Associate so contacted must then inform the Designated Spokesperson of such contact.

Business Conduct Generally

Display good judgment, fairness, honesty and high ethical standards in your business dealing.

All of RCG's business affairs must be conducted with fair and honest dealing, truthfulness and integrity, both within the Company and with persons and entities outside of the Company. Associates and related professionals must display good judgment, fairness, honesty and high ethical standards in all business dealings. Alleged violations of the Company's Standards of Conduct, policies or applicable laws must be reported immediately to a Company supervisor or manager, the Compliance Officer or **RCG's Compliance Hotline (toll-free) at (888) 218-2118.**

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 **Renal Care Group**

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