

## Complaint Procedures

### for Accounting, Internal Accounting Controls and Auditing Matters

**REWARD: As a reward for your diligence, the Company will pay up to \$5,000 for any information that leads to prosecution of employees attempting to defraud the Company.**

Section 301 of the Sarbanes-Oxley Act requires the Audit Committee of the Board of Directors of Sinclair Broadcast Group, Inc. (the "Company") to establish procedures for: (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls and auditing matters ("Accounting Matters"); and (b) the submission by employees of the Company, on a confidential and anonymous basis, of good faith concerns regarding questionable accounting or auditing matters.

This procedure only applies to Accounting Matters. All other complaints should be directed through appropriate company channels.

Any employee of the Company may submit a good faith complaint regarding Accounting Matters to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Company's Audit Committee will oversee treatment of employee concerns in this area.

In accordance with Section 301, the Audit Committee has adopted the following policy and procedures:

#### Receipt of Complaints

- Any good faith concerns regarding Accounting Matters may be submitted, on a confidential and anonymous basis, to the Audit Committee.
- Any complaints or concerns regarding Accounting Matters may be sent to the Audit Committee by email using the following contact information:

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Laurie Beyer, Chairman

Email: [auditcommittee@sbgvtv.com](mailto:auditcommittee@sbgvtv.com)

- Any correspondence should be labeled with an identifying legend such as "Confidential. To be opened by the Audit Committee only."
- Any submission should contain a detailed explanation of the exact nature of the issue and, if known, the Company personnel alleged to be involved.

- Any person who would like to discuss his or her complaint with the Audit Committee should indicate this in the submission and include a telephone number at which he or she might be contacted if the Audit Committee deems it appropriate.
- Obviously, there can be no response to an anonymous complaint. Nevertheless, persons wishing to remain anonymous yet receive a response should consider either setting up an anonymous post office address or making other reasonable arrangements for receiving Audit Committee feedback. Persons who do not provide a means for receiving a response from the Audit Committee cannot expect to receive a reply.
- Any complaints regarding Accounting Matters received by management will be promptly forwarded to the Audit Committee for review.

#### Treatment of Complaints

- The Audit Committee will investigate each complaint concerning Accounting Matters and take prompt and appropriate corrective and disciplinary actions, if warranted in the judgment of the Audit Committee. Complaints related to other matters will be referred to Company management.
- In conducting any investigation, confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate investigation.
- The Audit Committee may enlist committee members, employees of the Company and/or outside legal, accounting or other advisors, as appropriate, to conduct any investigation of complaints regarding Accounting Matters.
- This policy does not permit disciplinary or retaliatory action of any kind against employees for complaints submitted hereunder that are made in good faith.

#### Retention of Complaints

The Audit Committee shall retain as a part of its records a log of all complaints or concerns related to Accounting Matters, tracking their receipt, investigation and resolution. The Audit Committee shall also retain copies of all such complaints or concerns for a period of no less than five (5) years.