

Skyline Corporation Fraud Reporting/Whistleblower Policy

Introduction

It is the policy of Skyline Corporation (together with its subsidiaries), the "Corporation" to comply with and require its employees to comply with all applicable legal and regulatory requirements relating to corporate reporting and disclosure, accounting and auditing controls and procedures, securities compliance and other matters pertaining to fraud against the Corporation and its shareholders (the "Compliance Matters"). In addition, the Corporation maintains its adopted Code of Conduct that, among other things, requires prompt reporting by employees of any alleged or suspected illegal activity or violations of that Code or the Code of Conduct of its subsidiaries.

In particular, Section 301 of the Sarbanes-Oxley Act of 2002 (the "Sarbanes-Oxley Act") requires the Corporation's Audit Committee to establish procedures for (a) the receipt, retention, and treatment of complaints received by the Corporation regarding accounting, internal accounting controls, or auditing matters; and (b) the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters. Pursuant to Section 301 of the Sarbanes-Oxley Act, the Audit Committee has adopted the following procedures:

Reporting of Complaints

Any employee of the Corporation must submit any complaints or concerns regarding questionable treatment or alleged violations with respect to the Compliance Matters. A complaint may be submitted anonymously by mail or may be delivered confidentially to Skyline Corporation, 2520 By Pass Road, Elkhart, IN by mail, by electronic mail (lphilippsen@skylinecorp.com) or by calling the Employee Hotline at 1-800-396-9630 to reach the Chairman of the Audit Committee or to the Corporation's General Counsel. If the complaint is written and sent via the mail, the employee should mark the envelope as "confidential and private." If an employee wishes to discuss the matter orally, he or she should indicate this in the submission and include a telephone number at which he or she might be contacted if the General Counsel or the Chairman of the Audit Committee deems it appropriate.

To the extent possible, any complaint should be factual rather than speculative or conclusory, and should contain as much specific information as possible to allow for proper assessment. The Complaint describing an alleged violation or concern should be candid and set forth all of the information that the employee knows regarding the allegation or concern.

Protection for Reporting Employee

The reporting employee is protected by Sarbanes-Oxley and other laws from retaliation by any individual. It is Skyline policy that all legitimate reports with respect to the Compliance Matters will be investigated and retaliation or any harmful action to the reporting employee is prohibited. Any officer, director or employee responsible for reprisals against an employee for reporting good faith known or suspected violations of the code or law, will be subject to disciplinary action, up to and including discharge.

Tampering with Records-Impeding an Official Proceeding

Strict adherence to the Skyline record retention procedures set forth in the Skyline Procedure manual is Corporation policy. Any alteration, destruction or concealment of records and documents which impedes any official proceeding is against Corporation policy. See record retention procedures for specific document retention. All other accounting documents or reports not specifically mentioned are to be retained for at least a minimum of one year.