

**WHISTLEBLOWER POLICY AND PROCEDURES
OF
SWISHER HYGIENE INC.**

I. Purpose

Section 301 of the Sarbanes-Oxley Act of 2002 (“SOX”) requires the Audit Committee (the “Audit Committee”) of Swisher Hygiene Inc. (the “Company”) to establish formal procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and (ii) the submission of concerns regarding questionable accounting or auditing matters by officers, directors and employees of the Company on a confidential and anonymous basis.

The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. Accordingly, in order to facilitate the reporting of concerns and complaints, the Company’s Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, including concerns regarding questionable accounting or auditing matters (collectively, “Accounting Matters”), complaints regarding possible violations of federal securities laws or regulations (collectively, “Federal Securities Laws Matters”), and complaints regarding violations of the Company’s Code of Business Conduct and Ethics (collectively, “Ethics Matters”), and (2) the submission by officers, directors and employees of the Company or other individuals on a confidential and anonymous basis, of concerns regarding Accounting Matters, Federal Securities Laws Matters or Ethics Matters.

II. Process Administration and Oversight

This policy is administered by the Company's external legal counsel, Akerman LLP (“Akerman”), is overseen by the Audit Committee and is approved by the Audit Committee.

III. Submission of Complaints

Officers, directors and employees of the Company and other individuals with concerns regarding Accounting Matters, Federal Securities Laws Matters or Ethics Matters may report their concerns on a confidential or anonymous basis to Edward Ristaino and Christina Russo at Akerman through electronic mail or voicemail, as follows:

Akerman LLP
Attn: Edward Ristaino
Email address: edward.ristaino@akerman.com
Telephone: (954) 468-2472

Akerman LLP
Attn: Christina Russo
Email address: christina.russo@akerman.com
Telephone: (305) 982-5531

IV. Scope of Matters Covered by this Policy

This policy addresses complaints relating to any (i) questionable accounting or auditing matters, or (ii) violations of the Company's ethics codes, including, without limitation, 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. deficiencies in or noncompliance with the Company's internal audit controls;
4. misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company;
5. deviation from full and fair reporting of the Company's financial condition;
6. violations of the Company's Code of Business Conduct and Ethics; or
7. retaliation or discrimination against anyone who, in good faith, makes a complaint or participates in an investigation pursuant to this policy.

V. Treatment of Complaints

Akerman shall promptly forward to the Audit Committee any complaints that it has received regarding Accounting Matters, Federal Securities Laws Matters or Ethics Matters. Complaints relating to Accounting Matters, Federal Securities Laws Matters or Ethics Matters will be reviewed under Audit Committee direction and oversight by Akerman or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review. In connection with the investigation of a complaint, the Audit Committee and Akerman may consult with, and obtain the assistance of, any member of Company management who is not the subject of the complaint. In addition, the Audit Committee and Akerman may, in its or his or her sole discretion, retain independent accounting or other advisors as may be necessary or appropriate. Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee and Akerman. The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate or retaliate, directly or indirectly, against any officer, director or employee of the Company based upon any lawful actions of such person or any other individual in any manner with respect to good faith reporting of complaints regarding Accounting Matters, Federal Securities Laws Matters, Ethics Matters or otherwise as specified in Section 806 of SOX.

VI. Reporting and Retention of Complaints and Investigation

Akerman (in conjunction with the Audit Committee) will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee.

VII. Publication

This policy shall be communicated to all officers, directors and employees of the Company and posted on the Company's website.