



Reporting to the Audit Committee Complaints or Concerns about Accounting or Auditing Practices

SCOPE

Alliance One International, Inc., its subsidiaries and affiliates.

PURPOSE

This policy has been designed to encourage all Alliance One International, Inc. (the “Company”) employees, directors and agents to report to the Audit Committee of the Company’s Board of Directors genuine complaints or concerns regarding accounting or auditing issues.

POLICY

It is the policy of the Board of Directors and the Company that all of its employees, directors and agents are encouraged to voice genuine complaints or concerns about any of the Company’s accounting or auditing practices, without fear of retaliation by management, by raising such concerns directly with the Audit Committee of the Company’s Board of Directors.

- **Reportable Matters**

Matters reportable directly to the Audit Committee of the Company’s Board of Directors relate to genuine concerns about any accounting or auditing practice of the Company, its subsidiaries or affiliates.

- **Reporting Procedures**

Any employee, director or agent of the Company with a genuine complaint or concern regarding an accounting or auditing matter may communicate directly, without first consulting with any other Company representative, with the Chairman of the Company’s Audit Committee. Currently, the Chairman is B. Clyde Preslar. He may be addressed by email at clyde.preslar@railamerica.com, by telephone at 904-538-6160 or in writing to B. Clyde Preslar, RailAmerica, Inc., 7411 Fullerton Street, Suite 300, Jacksonville, FL. Such communication may, but is not required to, include the sender’s name and position and a way he/she can be found by the Audit Committee to discuss the matter further. If the sender desires to make an anonymous submission, he/she should be sure to make as full a description of the matter as possible.

Upon receipt of a complaint or concern, the Chairman will notify the Committee and make notes to the file describing the matter in question. If the sender has submitted his/her name, the sender may be asked by the Committee to provide additional information. The Committee will conduct such investigation as it deems necessary to address the matter. Such investigation may include discussion with members of management, other employees, the Company's external auditors or other persons and review of Company documents. In addition, the Audit Committee may, in its discretion, engage independent advisors regarding the investigation and related accounting and auditing matters. Upon completion of any investigation it deems necessary, the Audit Committee will incorporate its findings in a memorandum to be disclosed as the Committee deems appropriate.

- Confidentiality

Any submission to the Audit Committee pursuant to this Policy will, to the extent possible, be treated confidentially.

- Retaliation

Retaliation in any form against any employee, director or agent following the reporting procedures of this Policy is expressly prohibited.

Dissemination of Policy

It is important that proper communication of this policy is assured. It should be placed at each Company facility on a notice board in full view of all employees and otherwise appropriately distributed to all other relevant persons.

Implementation and Administration

This Policy shall be implemented and administered by the Compliance Officer of AOI.

Revision Date and Destruction Date

This Policy will be destroyed upon revision and implementation, if any, of a replacement policy.

Distribution

Enterprise-wide

Revision Date

February, 2007