

Bennett Environmental Inc.

Audit Committee Whistleblower Policy

(adopted March 2, 2005)

(modified November 17, 2005)

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Bennett Environmental Inc. (the “**Company**”) is committed to maintaining the highest standards of business conduct and ethics in its accounting standards and disclosures, internal accounting controls, and audit practices. It is the policy of the Company to comply with and require its directors, officers, and 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 shareholders. Every employee has the responsibility to assist the Company in meeting these requirements.

The Company’s internal controls and corporate reporting and disclosure procedures are intended to prevent, deter and remedy any violation of the applicable laws and regulations that relate to corporate reporting and disclosure, accounting and auditing controls and procedures, securities compliance and other matters pertaining to fraud against the shareholders. Even the best systems of control and procedures, however, cannot provide absolute safeguards against such violations. The Company has a responsibility to investigate and, if required, report to appropriate governmental authorities, any violations relating to corporate reporting and disclosure, accounting and auditing controls and procedures, securities compliance and other matters pertaining to fraud against shareholders, and the actions taken by the Company to remedy such violations.

This policy governs the process through which employees and others, either directly or anonymously, can notify the Company’s Audit Committee of the Company’s Board of Directors of actual or potential violations or concerns. In addition, this policy establishes a mechanism for responding to, and keeping records of, complaints from employees and others regarding such actual or potential violations or concerns. The Audit Committee is responsible for establishing procedures for the confidential, anonymous submissions by Company employees of concerns regarding questionable a counting or auditing matters.

I. Reporting Alleged Violations or Concerns

If an employee reasonably believes that any Company employee or other person acting on behalf of the Company has violated any legal or regulatory requirements or internal policy relating to accounting standards and disclosures, internal accounting controls, or matters related to the internal or external audit of the Company’s financial statements, the employee should immediately report his or her concern through the Company’s confidential compliance reporting web site or through the associated confidential telephone hotline:

https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=11150

1-866-294-9321

This service is operated by EthicsPoint, an independent company that specializes in providing confidential compliance solutions. EthicsPoint will provide copies or transcripts of all report to the Chairman of the Audit Committee. All reports will remain anonymous. Any question or follow-up by the Chairman of the Audit Committee will also be handled by EthicsPoint to ensure confidentiality.

Employees can also report their concerns to the Chairman of the Audit Committee, as follows:

In writing: George Ploder
Chairman of the Audit Committee
Bennett Environmental Inc.
1540 Cornwall Road Suite 208
Oakville Ontario
L6J 7W5

By e-mail: gploder@aol.com

By Telephone: (905) 274-7566

If an employee is not comfortable using the web site, the telephone hotline or reporting a concern to the Chair of the Audit Committee, he or she should report the concern to any supervisor or member of management whom he or she is comfortable approaching. Any manager or other supervisory employee who receives a report of an alleged violation must immediately forward the report to the Chairman of the Audit Committee, maintaining anonymity of the employee if the employee desires (see below). The Chairman will communicate all reports of alleged violations to the Company's Audit Committee and if necessary the Board of Directors.

The Audit Committee is composed entirely of directors of the Company who are independent of the officers and management of the Company. The Audit Committee is solely responsible for investigating and responding to reports of violations regarding accounting standards and disclosures, internal accounting controls, or matters related to the internal or external audit of the Company's financial statements. All reports of alleged violations, whether or not they were submitted anonymously, will be kept in strict confidence to the extent possible, consistent with the Company's need to conduct an adequate investigation.

Reports of alleged violations should be factual, rather than speculative, and should contain as much specific detail as possible to allow for proper assessment. The complaint describing an alleged violation or concern should be candid and should clearly set forth all of the information that the employee knows regarding the allegation or concern. In addition, the complaint should contain sufficient corroborating information to support the commencement of an investigation. The Company may, in its reasonable discretion, determine not to commence an investigation if a complaint contains only unspecified or broad allegations of wrongdoing without appropriate factual support.

II. Investigation of Complaints

Upon receipt of a complaint alleging a violation of any state or federal law or internal policy regarding accounting standards and disclosures, internal accounting controls, or matters related to the internal or external audit of the Company's financial statements, the Audit Committee, or a designated member of the Committee, will make a determination as to whether a reasonable basis exists for commencing an investigation into the conduct alleged in the complaint. If the Audit Committee or its designated member concludes that an investigation is warranted, it shall take appropriate measures to implement a thorough investigation of the allegations. The Audit Committee shall have the authority to obtain assistance from the Company's management, counsel or auditors, or to retain separate outside legal or accounting expertise as it deems necessary or desirable in order to conduct the investigation.

At each quarterly meeting of the Audit Committee, the Committee will discuss the status of any ongoing investigation and review the resolution of each complaint submitted during the previous quarter, whether or not the complaint resulted in the commencement of a formal investigation.

III. Corrective Action

The Audit Committee is ultimately responsible for determining the validity of each complaint and fashioning, with the input of its advisors and Company management, if requested, the appropriate corrective action. The Committee shall report any legal or regulatory noncompliance to Company management and ensure that management takes corrective action including, where appropriate, reporting any violation to relevant governmental authorities.

Any director, officer, or employee deemed to have violated any law, rule or regulation, or any internal policy regarding accounting standards and disclosures, internal accounting controls, or matters related to the internal or external audit of the Company's financial statements, may be subject to disciplinary action, up to and including termination.

IV. No Retaliation.

Employees should feel confident to report violations as described above or to assist in investigations of such alleged violations. The Company will not tolerate retaliation or discrimination of any kind by or on behalf of the Company and its employees against any employee making a good faith complaint of, or assisting in the investigation of, any violation of government laws, rules, or regulations or the Company's Code of Business Conduct and Ethics or internal policies regarding accounting standards or disclosures, internal accounting controls, or matters related to the internal or external audit of the Company's financial statements.

Any employee who believes that his or her rights against retaliation or discrimination have been violated may file a complaint with the Ontario Ministry of Labour or any other similar provincial or state regulatory body within 90 days of the alleged violation. If the appropriate regulatory body has not issued a final decision within 180 days of the filing of the complaint, the employee has the right to file suit against the Company in a court with proper jurisdiction.

V. Retention of Complaints and Documents

The Audit Committee shall retain all documents and records regarding any complaint for a period of five (5) years.

It is illegal and against the Company's policy to destroy any corporate audit or other records that may be subject to or related to an investigation by the Company or any federal, provincial, state or regulatory body.

VI. Compliance with this Policy

All employees must follow the procedures outlined in this policy and cooperate with any investigation initiated pursuant to this policy. Adhering to this policy is a condition of employment. The Company must have the opportunity to investigate and remedy any alleged violations or employee concerns, and each employee must ensure that the Company has an opportunity to undertake such an investigation.

This policy does not constitute a contractual commitment of the Company. This policy should not be construed as preventing, limiting, or delaying the Company from taking disciplinary action against any individual, up to and including termination, in circumstances (such as, but not limited to, those involving problems of performance, conduct, attitude, or demeanor) where the Company deems disciplinary action appropriate.

This policy in no way alters an employee's at-will employment status with the Company. Either the Company or an employee can terminate such employment relationship at the Company at any time, for any reason or no reason, with or without cause, warning, or notice.