



SERVIDYNE, INC.

AUDIT COMMITTEE WHISTLEBLOWER PROCEDURES UNDER SARBANES-OXLEY

Complaint Procedures for Accounting and Auditing Matters

Any individual may submit a good faith complaint regarding financial, accounting, internal control or auditing matters to the management of Abrams Industries, Inc. (the "Company") without fear of reprisal or retaliation of any kind. Such reports may be submitted on a confidential basis or may be submitted on an anonymous basis.

To facilitate the reporting of complaints, the Company's Audit Committee has established the following procedures: (1) for the receipt, retention and treatment of complaints regarding financial, accounting, internal accounting controls, or auditing matters ("Accounting Matters"); and (2) for the confidential or anonymous submission by individuals of concerns regarding Accounting Matters.

Receipt of Complaints

- Employees with concerns regarding Accounting Matters may report their concerns in the manner provided in the Company's Code of Ethics, which provides that employees may report such concerns, without fear of reprisal or retaliation of any kind, to:
 - the Company's Compliance Officer, in person with a 3rd party witness, by fax, email, interoffice mail, U.S. mail; or
 - the Chair of the Audit Committee, by interoffice mail or U.S. mail addressed to the attention of the Audit Committee Chair and sent to the address of the Company's principal office.

Employees may request confidentiality when making a report on questionable Accounting Matters, and may submit an anonymous complaint. If employees wish to submit an anonymous complaint, they should use U.S. mail or another method which preserves the sender's anonymity.

- Individuals other than employees may also forward complaints to the Compliance Officer or Audit Committee Chair through regular mail sent to the address of the Company's principal office. The Company shall publish a method for outside parties to submit such complaints, through Website posting, through the Company's public reports and/or through some other method. The Company may integrate this method with its procedures for allowing security holders to communicate with the Board of Directors.

Scope of Matters Covered by these Procedures

These procedures relate to complaints relating to any questionable Accounting Matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal controls;
- 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; or
- deviation from full and fair reporting of the Company's financial condition.

Treatment of Complaints

- Upon receipt of a complaint, the Compliance Officer and/or the Audit Committee Chair will: (i) determine whether the complaint actually pertains to Accounting Matters, and (ii) when possible acknowledge receipt of the complaint to the sender.
- Complaints relating to Accounting Matters will be reviewed under the direction of the Audit Committee with oversight by the Compliance Officer or such other person as the Audit Committee determines to be appropriate. If requested, confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review and according to law.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations

The Compliance Officer will maintain a log of all complaints relating to Accounting Matters, tracking their receipt, investigation and resolution, and shall prepare a periodic summary report thereof for the Audit Committee.