

FirstMerit Corporation - Corporate Policy

Policy Name: Complaint Procedures for
Accounting and Auditing Matters Policy

Date Revised: August 2009

Any employee of the Company or others may submit a good faith complaint regarding accounting or auditing matters to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Company's Audit Committee will oversee treatment of any concerns in this area.

In order to facilitate the reporting of employee 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 ("Accounting Matters") and (2) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

Receipt of Complaints

Employees or others with concerns regarding Accounting Matters may report their concerns on a confidential and anonymous basis through the Company's confidential hotline. This hotline is a private and strictly confidential line monitored by the Company's Director of Internal Audit, Human Resources, and Security. The hotline telephone phone numbers are **1-800-872-2230** or **330-996-8055**. The hotline can also be accessed at <http://firstmerit.silentwhistle.com>.

Scope of Matters Covered by These Procedures

These procedures relate to complaints relating to any questionable accounting or auditing 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 accounting 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 Director of Internal Audit will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) acknowledge receipt of the complaint to the sender.

Complaints relating to Accounting Matters will be reviewed under the Audit Committee direction and oversight by the Director of Internal Audit, General Counsel or such other persons as the Audit Committee determines appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee or such other persons the Audit Committee determines appropriate. The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment 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 Director of Internal Audit will maintain a log of all complaints reported under this Policy, tracking their receipt, investigation and resolution, and shall immediately report Sarbanes-Oxley complaints received to the Chairperson of the Audit Committee and shall also prepare a periodic summary report thereof for the Audit Committee. Copies of the log and supporting documentation will be maintained in accordance with the Company's document retention policy.