

EMCOR GROUP, INC.

**COMPLAINT PROCEDURES
FOR ACCOUNTING AND AUDITING MATTERS**

A. General

Any employee of the Company or other interested person may submit a good faith complaint or concern regarding accounting or auditing matters to the management of the Company or the Audit Committee of the Board of Directors of the Company. 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 concerns in this area.

Accordingly, the Company's Audit Committee has established the following procedures for (1) receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters and (2) the confidential, anonymous submission of concerns regarding questionable accounting or auditing matters.

B. Responsibilities of Audit Committee With Respect to Complaints

1. The Audit Committee shall receive, retain, investigate and act on complaints and concerns ("Reports") regarding:

(a) questionable accounting, internal accounting controls, and auditing matters (each an "Accounting Allegation"), including, but not limited to 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 or disclosure controls;
- misrepresentation or false statement to or by an officer of the Company, an employee of the Company having accounting responsibilities, or a representative of the Company's independent public accountants 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.

(b) retaliation against employees who make Accounting Allegations ("Retaliatory Act").

2. In the discretion of the Audit Committee, responsibilities of the Audit Committee created by these procedures may be delegated to the Chairperson of the Audit Committee.

3. The term "Company" means EMCOR Group, Inc. and/or its subsidiaries.

C. Procedures for Making Reports

In addition to any other avenue available, any employee or other interested person may make Reports on an open, confidential or anonymous basis, as follows:

1. to the General Counsel of EMCOR Group, Inc. by (i) mail addressed to General Counsel, EMCOR Group, Inc., 301 Merritt Seven, Norwalk, CT 06851, (ii) telephone at (203) 849-7831, or (iii) e-mail addressed to scammaker@emcor.net;
2. to the Audit Committee of the Board by mail addressed to Chairman of the Audit Committee, EMCOR Group, Inc. 301 Merritt Seven, Norwalk, CT 06851; or
3. through the Company's Ethics Hotline, 1-888-711-3648; this toll free Ethics Hotline is managed by an outside, independent service provider and allows one to make a Report without divulging his or her name. The hotline service provider is required to share the information provided in the Report (i) to the General Counsel or (ii) if requested by the individual making the Report, directly and exclusively, to the Audit Committee.

D. Procedures for Receiving Reports

1. Any Report that is made directly to the management of EMCOR Group, Inc. or via the Company's Ethics Hotline to the General Counsel whether openly, confidentially or anonymously, shall be reviewed by the General Counsel who shall (i) determine whether the Report actually pertains to an Accounting Allegation or Retaliatory Act and, if so, promptly report it to the Audit Committee and (ii) when possible acknowledge to the sender receipt of the Report.
2. Similarly, upon receipt of a Report made to the Audit Committee directly or via the Company's Ethic Hotline, the Chairman of the Audit Committee shall (i) determine whether the Report actually pertains to an Accounting Allegation or Retaliatory Act and (ii) when possible acknowledge to the sender receipt of the Report.
3. Each Report forwarded to the Audit Committee by the General Counsel and each Report that is made to the Audit Committee directly or via the Company's Ethics Hotline, whether openly, confidentially or anonymously, and which pertains to an Accounting Allegation or Retaliatory Act, shall be reviewed under Audit Committee direction and oversight by the General Counsel, a member of the Company's Internal Audit Department or such other persons as the Audit Committee determines appropriate.
4. Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
5. Confidentiality of Reports will be maintained to the fullest extent possible consistent with the need to conduct an adequate review.

E. Recording and Retention of Complaints and Investigations

The General Counsel will maintain a log of all Reports pertaining to Accounting Allegations and Retaliatory Acts, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee except for any such Reports made directly to the Audit Committee and which the Audit Committee determines shall be handled by an outside third party. In such case, unless forwarded to the General Counsel, the Audit Committee shall maintain its own log pertaining to such matters. Copies of such Reports and logs will be maintained for no less than seven years from the date of receipt of a Report.

F. Protection of Whistleblowers

Consistent with the policies of the Company, neither management nor the Audit Committee shall discharge, demote, suspend, harass, or in any manner discriminate against any employee in the terms and conditions of employment or in any other way retaliate, and neither the Audit Committee nor the Company shall tolerate any retaliation by management or any other person or group, directly or indirectly, against anyone who, in good faith, makes an Accounting Allegation or reports a Retaliatory Act or provides assistance to the Audit Committee, management or any other person or group, including any governmental, regulatory or law enforcement body, investigating a Report. Neither management nor the Audit Committee shall, unless compelled by judicial or other legal process, reveal the identity of any person who makes an Accounting Allegation or reports a Retaliatory Act and who asks that his or her identity as the person who made such Report remain confidential and shall not make any effort, or tolerate any effort made by any other person or group, to ascertain the identity of any person who makes a Report anonymously.