

**ADVANCED BIOENERGY, LLC
WHISTLEBLOWER PROGRAM AND FINANCIAL INTEGRITY
COMPLIANCE POLICY
(AS OF MARCH 16, 2012)**

1. Purpose

Advanced BioEnergy, LLC (“ABE” or the “Company”) is committed to high standards of ethical, honest and legal business conduct. In line with this principle and our commitment to open communication, this policy provides an avenue for employees to bring to our attention illicit or illegal conduct, with reassurance that they will be protected from reprisals for raising these concerns. This policy is intended to provide protection for bringing to our attention questionable business conduct at ABE, including:

- irregular accounting methods, auditing conduct or financial reporting practices;
- violations of state or federal securities laws, including the Foreign Corrupt Practices Act, the Sarbanes-Oxley Act, and the Dodd-Frank Act;
- any other activity that may violate local regulations, or is otherwise unlawful;
- other activities not in line with our Code of Ethics for Chief Executive and Senior Financial Officers; and
- unusual or dubious payments, amounts or arrangements.

This policy is intended to comply with the requirements of Section 301 of the Sarbanes-Oxley Act and Section 922 of the Dodd-Frank Act of 2010.

2. Policy

Our policy is to encourage employees, when they, in good faith, reasonably believe that any questionable conduct has occurred, is occurring or is about to occur, to immediately report those concerns.

We strictly prohibit discrimination, retaliation or harassment of any kind by any Company officer, director, employee or agent against any employee who in good faith reports or participates in an investigation of reported complaints of questionable or illicit conduct.

3. Reporting Procedures

The procedures in this policy are intended for serious and sensitive issues. If an employee has reason to believe that questionable or illicit conduct exists, including conduct related to accounting methods, auditing conduct or financial reporting practices, or as otherwise identified in this policy, the employee should immediately report those facts to his/her supervisor (if appropriate), to Outside Legal Counsel or the Chair of the Audit Committee.

(a) If an employee has reason to believe that a member or members of Executive Management are involved, the employee is encouraged to first immediately in good faith report those facts to the Chairman of the Audit Committee of the Company's Board of Directors. Any other questions, concerns, suggestions, or complaints should be reported through normal channels such as to your supervisor. All such communications, the identity of the reporter, and subsequent investigation will be treated confidentially.

(b) The earlier a concern is expressed, the easier it is for the Company to take action. To that end, we encourage employees to bring concerns to any of the individuals identified above as soon as possible. Although you are not expected to prove the truth of an allegation, you should be able to demonstrate that the report is being made in good faith with reasonable factual support.

(c) We encourage employees to put their names to allegations because appropriate follow-up questions or investigations may require more detailed information from the source of the information in order to quickly and efficiently ascertain the appropriateness of the reported incident. However, employees who prefer to remain anonymous may send a letter to any of the persons identified in paragraph 3 (a) above.

(d) We will keep reports of violations or suspected violations confidential to the extent possible, consistent with the need to conduct and conclude a thorough investigation. Furthermore, employees may submit violations or suspected violations anonymously.

(e) If an employee who has made or participates in the investigation of such a report has reason to believe that he/she has been or will be discriminated against, retaliated against, or harassed, the employee should immediately report those facts to any of the persons identified in paragraph 3(a) above.

(f) This policy only applies to allegations made in good faith with reasonable belief in the accuracy of the allegations. Allegations made in bad faith may result in disciplinary action.

4. Investigations

(a) All complaints under this policy will be promptly and thoroughly investigated, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct, conclude, and, if appropriate, prosecute the investigation.

(b) All employees and members of management have a duty to promptly cooperate and provide accurate information in connection with any investigation of reports of questionable conduct, or of discrimination, retaliation or harassment resulting from the reporting or investigation of such matters.

(c) The specific action taken in any particular case depends on the nature and gravity of the conduct or circumstances reported, and the facts proven by investigation.

(d) Where questionable conduct has occurred, those matters will be corrected, and the persons responsible for the misconduct, or those failing to cooperate or who provide false

information during an investigation, will be subject to disciplinary action, up to and including termination.

(e) The Audit Committee will retain as a part of its records any such complaints or concerns for a period of at least two years.

(f) This policy is intended to encourage and enable employees to raise good faith concerns about questionable or illicit conduct to designated Company personnel prior to providing any notification outside the Company. However, nothing in this policy is intended to prevent an employee from reporting information to the appropriate governmental agency (SEC/DOJ) when the employee has reasonable cause to believe that a violation of law has occurred.

5. Modification

(a) The Audit Committee or the Board of Directors of the Company can modify this Policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with applicable legal requirements or to accommodate Company organizational changes.