

NEFF CORPORATION

Policies and Procedures for Complaints Regarding Accounting, Internal Accounting Controls, Fraud or Auditing Matters

The following procedures have been adopted by the Audit Committee of the Board of Directors (the "Audit Committee") of Neff Corporation, a Delaware corporation (the "Company"), to govern the receipt, retention and treatment of complaints regarding the Company's accounting, internal accounting controls or auditing matters, and to protect the confidential, anonymous reporting of employee concerns regarding questionable accounting or auditing matters.

POLICY

The Company is committed to full and accurate financial disclosure and to maintaining its books and records in compliance with all applicable laws, rules and regulations. The Company wishes to encourage employees and interested third-party vendors, customers and business partners to make us aware of any practices, procedures or circumstances that raise concerns about the integrity of our financial disclosures, books and records.

All employees and third parties making reports are asked to provide as much detail and supporting information as possible about their concerns in order to assist the investigative process. It is the policy of the Company to treat complaints about accounting, internal accounting controls, auditing matters or questionable financial practices (collectively, the "Accounting Complaints") seriously and expeditiously.

Employees will be made aware of the procedures contained herein and will be given the opportunity to submit for review confidential and anonymous Accounting Complaints by either, or all, of the following: (i) the Company's designated compliance officer (the "Compliance Officer"), who is currently the Chief Financial Officer or (ii) the Audit Committee. The Audit Committee may designate a different compliance officer at any time. The following is not an exhaustive list, and Accounting Complaints regarding matters not listed here may be submitted as well:

- fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to the U.S. Securities and Exchange Commission (the "SEC") or the investing public;
- violations of SEC rules and regulations or any other laws applicable to the Company's financial accounting, maintenance of financial books and records, internal accounting controls and financial statement reviews or audits;
- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- significant deficiencies in or intentional noncompliance with the Company's internal accounting controls;

- misrepresentation or false statement regarding a matter contained in the financial records, financial reports or audit reports of the Company; and
- deviation from the full and fair reporting of the Company's financial condition.

If requested by the employee, the Company will protect the confidentiality and anonymity of the employee to the fullest extent possible, consistent with the need to conduct an adequate review. Vendors, customers, business partners and other parties external to the Company will also be given the opportunity to submit Accounting Complaints; however, the Company is not obligated to keep Accounting Complaints from non-employees confidential or to maintain the anonymity of non-employees.

All Accounting Complaints will be reviewed under Audit Committee direction and oversight by the Compliance Officer or such other persons as the Audit Committee determines to be appropriate.

The Company will abide by all laws that prohibit retaliation against employees who lawfully submit complaints under these procedures.

Any third-party handling complaints or any part of the complaint process will comply with these policies and procedures.

PROCEDURES

The Company urges any person desiring to make an Accounting Complaint to contact the Compliance Officer directly. For persons who wish to make an Accounting Complaint but do not wish to contact the Compliance Officer directly, the Company has established alternative procedures to report an Accounting Complaint anonymously. Any person who desires to report an Accounting Complaint has four (4) options for doing so.

Receipt of Accounting Complaints

1. **Telephone Hotline:** Any person with an Accounting Complaint can call (800) 317-8066 to submit his or her Accounting Complaint. Employees who call this number need not leave their names or other personal information and reasonable efforts will be used to conduct the investigation that follows from any employee call in a manner that protects the confidentiality and anonymity of the employee making the call. The phone call will be received by a third-party contractor specifically engaged to provide Accounting Complaint services. Among other things, the following information may be requested by the person receiving the call:
 - if the caller is an employee, the division of the Company in which the caller works and, if the caller is a non-employee, where such person is employed or such person's relationship to the Company;
 - any relevant information concerning the allegations; and
 - name of the caller (unless an employee decides to remain anonymous).

The information from the call will be documented in a format acceptable to the Company, shall include at a minimum a written description of the information received concerning the Accounting Complaint allegations and shall be provided to the Compliance Officer.

2. Fraud and Whistleblower Complaint Form on the Company's Intranet: Any employee with an Accounting Complaint may follow the Fraud and Whistleblower Complaint link on the Company's Intranet site. The link opens a Complaint Form text box in which an employee may submit an Accounting Complaint.

The legend above the Complaint Form reads:

“Use this form to submit concerns anonymously to the Audit Committee of the Board of Directors.

The following steps have been taken to protect your anonymity:

- Web logs have been disabled for this web site.
- The email generated by this form will appear to be from the server.”

When an employee submits his or her Accounting Complaint through the Intranet Complaint Form, the content is sent anonymously by e-mail to Robert Singer, Joseph Deignan and Gerard E. Holthaus, the current members of the Audit Committee, and Mark Irion, the current Compliance Officer of the Company. (The names in the prior sentence, and as otherwise set forth in this document, shall be periodically updated if and when the composition of the Audit Committee or the identity of the Compliance Officer changes.)

Reasonable efforts will be used to conduct the investigation that follows from any employee submission of an electronic Accounting Complaint through the Company's Intranet site in a manner that protects the confidentiality and anonymity of the employee making the complaint.

3. Audit Committee: Any person with an Accounting Complaint can report to the Audit Committee openly, confidentially or anonymously. Fraud and accounting allegations can be made orally or in writing to Audit Committee members Robert Singer, Joseph Deignan and Gerard E. Holthaus. Employees submitting this information need not provide their names or other personal information and reasonable efforts will be used to conduct the investigation that follows from any employee who reports an Accounting Complaint in accordance with the procedures set forth herein in a manner that protects the confidentiality and anonymity of the employee submitting the Accounting Complaint.
4. Written Complaints: Any person may submit a written Accounting Complaint to the Chief Financial Officer at the following address:

Mark Irion, Chief Financial Officer
Neff Corporation
3750 N.W. 87th Avenue, Suite 400
Miami, FL 33178

Employees submitting this information need not provide their names or other personal information and reasonable efforts will be used to conduct the investigation that follows from an Accounting Complaint from an employee in a manner that protects the confidentiality and anonymity of the employee submitting the Accounting Complaint.

Treatment of Accounting Complaints

1. An Accounting Complaint made under these procedures shall be directed to the Compliance Officer and/or the Audit Committee according to the procedures set forth above, and to the Audit Committee in the event of the Compliance Officer's extended absence.
2. The Compliance Officer or the Audit Committee, as applicable, shall review the Accounting Complaint, and may investigate it himself or herself or themselves or may assign an employee, outside counsel, advisor, expert or third-party service provider to investigate or assist in investigating the Accounting Complaint. The Compliance Officer or the Audit Committee, as applicable, may direct that any individual assigned to investigate an Accounting Complaint work at the direction of or in conjunction with the Company's outside legal counsel or any other attorney in the course of the investigation.
3. Unless otherwise directed by Compliance Officer or the Audit Committee, as applicable, the person assigned to investigate will conduct an investigation of the Accounting Complaint and report his or her findings or recommendations to the Compliance Officer and the Audit Committee. If the investigator is in a position to recommend appropriate disciplinary or corrective action, the investigator also may recommend disciplinary or corrective action.
4. If determined to be necessary by the Compliance Officer or the Audit Committee, as applicable, the Company shall provide for appropriate funding, as determined by the Compliance Officer or the Audit Committee, as applicable, to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses.
5. At least once each calendar quarter and whenever else as deemed necessary, the Compliance Officer shall submit a report to the Audit Committee and any member of Company management that the Audit Committee directs to receive such report, that summarizes each Accounting Complaint made to the Compliance Officer within the last twelve (12) months and shows specifically: (i) the complainant (unless anonymous, in which case the report will so indicate), (ii) a description of the substance of the Accounting Complaint, (iii) the status of the investigation, (iv) any conclusions reached by the investigator and (v) findings and recommendations.

6. At any time with regard to any Accounting Complaint received by the Compliance Officer, the Compliance Officer may specify a different procedure for investigating and treating such an Accounting Complaint, *provided* that, when the Accounting Complaint concerns pending litigation, it must be reported to the members of the Audit Committee.

Access to Reports and Records and Disclosure of Investigation Results

All reports and records associated with Accounting Complaints are considered confidential information and access will be restricted to the Compliance Officer or any person assigned to investigate the complaint on his/her behalf, members of the Audit Committee, the Company's legal department, employees of the Company or outside counsel involved in investigating an Accounting Complaint as contemplated by these procedures. Access to reports and records may be granted to other parties at the discretion of the Audit Committee.

Accounting Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at the time.

Retention of Records

All Accounting Complaints and documents relating to such Accounting Complaints made through the procedures outlined above shall be retained for at least five (5) years from the date of the complaint, after which the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary.