

STANDARD MOTOR PRODUCTS, INC.

WHISTLE BLOWER POLICY

EMPLOYEE COMPLAINT PROCEDURES FOR ACCOUNTING/AUDITING MATTERS

Any Employee of the Company 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 Audit Committee of the Company's Board of Directors will oversee treatment of employee concerns/complaints in this area.

In order to facilitate the reporting of employee complaints, the Audit Committee of the Company's Board of Directors has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, and (2) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

Receipt of Employee Complaints

- Employees with concerns regarding accounting matters may report their concerns to the Vice President General Counsel and Secretary of the Company or directly to the Chairman of the Audit Committee of the Board of Directors.
- The Company has a 24-hour per day, 7-day per week helpline and a dedicated website, e-mail address and fax number which can be used to report employee concerns. All of these reporting channels are operated by a third party service provider. Employees may forward complaints on a confidential or anonymous basis as follows:

Toll-Free Helpline:

- U.S. and Canada (English): 844-600-0079
(Spanish): 800-216-1288
(French): 855-725-0002
- Mexico: 01-800-681-5340
- China: Dial AT&T access code 10-811 or 108-10
Then dial 800-603-2869
- Hong Kong: Dial AT&T access code 800-96-1111 or 800-93-2266
Then dial 800-603-2869
- Poland: Dial AT&T access code 0-0-800-111-1111
Then dial 800-603-2869
- United Kingdom: Dial AT&T access code 0-800-89-0011, 0-500-89-0011 or 0-800-013-0011. Then dial 800-603-2869

**AT&T access codes are subject to change. For the most up-to-date information relating to these access codes, please visit AT&T's website at <http://www.business.att.com/bt/access.jsp>.*

Website Address: www.lighthouse-services.com/smpcorp

E-Mail Address: reports@lighthouse-services.com (be sure to reference the Company by name)

Fax Number: 215-689-3885 (be sure to reference the Company by name)

Scope of Matters Covered by these Procedures

These procedures relate to employee complaints regarding 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 the 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.

These procedures may also relate to:

- Any instance of Corporate fraud;
- Unethical business conduct;
- A violation of State or Federal Law;
- A violation of any rule or regulation of the Securities and Exchange Commission; or
- Substantial and specific danger to the employee's or public's health or safety.

Treatment of Complaints

Upon receipt of a complaint, the Vice President General Counsel will:

- Determine whether the complaint actually pertains to accounting matters, violations of State or Federal laws or regulations, or public or employee health or safety, and
- When possible, acknowledge receipt of the complaint to the sender.

Complaints will be reviewed under the Audit Committee's direction and oversight by the Vice President General Counsel, Internal Audit, or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate investigation and review.

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 in the terms of 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 Investigation

The Vice President General Counsel will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall provide a periodic summary report thereof for the Audit Committee. Copies of complaints, if any, and such log will be maintained in accordance with the Company's Document Retention Policy.