



WHISTLEBLOWER POLICY AND PROCEDURES

I. PURPOSE

Section 301 of the Sarbanes-Oxley Act of 2002 requires the Audit Committee (the "Audit Committee") of Dycom Industries, Inc. (the "Company") to establish formal procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and (ii) the submission of concerns regarding questionable accounting or auditing matters by employees of the Company on a confidential and anonymous basis.

The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. Accordingly, in order to facilitate the reporting of concerns and 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, including concerns regarding questionable accounting or auditing matters (collectively, "Accounting Matters") as well as complaints regarding violations of the Company's Business Code of Conduct and Ethics or the Company's Code of Ethics for Senior Financial Officers (collectively, "Ethics Matters") and (2) the submission by employees of the Company, on a confidential and anonymous basis, of concerns regarding Accounting Matters or Ethics Matters.

II. PROCESS ADMINISTRATION AND OVERSIGHT

This policy is administered by the Company's General Counsel, is overseen by the Audit Committee and is approved by the Audit Committee and the Company's Board of Directors.

III. SUBMISSION OF EMPLOYEE COMPLAINTS

Employees with concerns regarding Accounting Matters or Ethics Matters may report their concerns on a confidential or anonymous basis to the Company's General Counsel through regular mail, electronic mail or voicemail, as follows:

General Counsel
c/o Dycom Industries, Inc.
11770 U.S. Highway 1, Suite 101
Palm Beach Gardens, Florida 33408
Email address: reportinghotline@dycominc.com
Reporting Number: (866) 457-5333

In the event that an employee desires to report his or her concern directly to the Audit Committee, the employee may submit the issue on a confidential or anonymous basis through the Company's EthicsPoint reporting system via (i) telephone or (ii) web interface, as follows:

Web site: <http://www.dycom.ethicspoint.com>
Reporting Hotline: (888) 320-4044

Any issue to be reported directly to the Audit Committee through the EthicsPoint system should be reported under the category "Accounting & Auditing" or "Corporate Governance/Securities."

IV. SCOPE OF MATTERS COVERED BY THIS POLICY

This policy addresses complaints relating to any (i) questionable accounting or auditing matters or (ii) violations of the Company's ethics codes, including, without limitation, the following:

- a. fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- b. fraud or deliberate error in the recording and maintaining of financial records of the Company;
- c. deficiencies in or noncompliance with the Company's internal audit controls;
- d. 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;
- e. deviation from full and fair reporting of the Company's financial condition, or
- f. violations of the Company's Business Code of Conduct and Ethics or the Company's Code of Ethics for Senior Financial Officers.

V. TREATMENT OF COMPLAINTS

The Company shall promptly forward to the Audit Committee any complaints that it has received regarding Accounting Matters or Ethics Matters. Complaints relating to Accounting Matters or Ethics Matters will be reviewed under Audit Committee direction and oversight by the 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 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 and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters, Ethics Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

VI. REPORTING AND RETENTION OF COMPLAINTS AND INVESTIGATION

The General Counsel (in conjunction with the Audit Committee) will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee.