

COMPLAINT AND INVESTIGATION PROCEDURES FOR ACCOUNTING, INTERNAL ACCOUNTING CONTROLS, OR AUDITING MATTERS

It is the policy of BGC Partners, Inc. (the “Company”) and its Audit Committee (the “Audit Committee”) to treat complaints about accounting, internal accounting controls, auditing matters, or questionable financial practices (“Accounting Complaints”) seriously and to handle their review expeditiously.

If requested by any Company employee, the Company will protect the confidentiality and anonymity of the employee to the fullest extent possible, consistent with its need to conduct an adequate review of the Accounting Complaint. 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 any such non-employees.

PROCEDURES

Receipt of Accounting Complaints

Any person may submit an Accounting Complaint to representatives of Morgan, Lewis & Bockius LLP: (1) by writing to Morgan, Lewis & Bockius LLP, c/o Chris Jensen, Esq., 101 Park Avenue, New York, NY 10178-0060, ATTN: BGC Partners Whistleblower; (2) by calling 1-877-309-1499; or (3) by sending an email to bgcpartnerswhistleblower@morganlewis.com. Employees submitting this information need not provide their name 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 by Morgan, Lewis & Bockius LLP to the Company’s General Counsel or other designated Company legal counsel (in either case, “Company Counsel”) and the Chairman of the Audit Committee. Complaints received by Morgan, Lewis & Bockius LLP that do not constitute Accounting Complaints shall be directed by Morgan, Lewis & Bockius LLP only to the Company’s General Counsel or other designated Company legal counsel.
2. Company Counsel and the Chairman of the Audit Committee shall review the Accounting Complaint, and may jointly investigate it or may agree to assign another employee, outside counsel, advisor, expert or third-party service provider to investigate, or assist in investigating, the Accounting Complaint. Company Counsel and the Chairman of the Audit Committee may direct that any individual assigned to investigate an Accounting Complaint work at the direction of or in conjunction with Company Counsel, the Chairman of the Audit Committee, or any attorney in the course of the investigation.

Access to Reports and Records and Disclosure of Investigation Results

All reports and records associated with Accounting Complaints are considered confidential and access will be restricted to 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 or the Company Counsel.