

**CODE OF ETHICS  
FOR  
SENIOR FINANCIAL OFFICERS**

This Code of Ethics applies to the Chief Executive Officer, Chief Financial Officer, and Principal Accounting Officer or Controller (“Senior Financial Officers”) of Gentiva Health Services, Inc. (the “Company”). Its purpose is to promote honest and ethical conduct and compliance with the law, particularly as related to the maintenance of the Company’s financial records and the preparation of financial statements filed with the Securities and Exchange Commission. The obligations of this Code of Ethics supplement, but do not replace, the Corporate Integrity Agreement applicable to all employees.

1. Senior Financial Officers are expected to carry out their responsibilities honestly and with integrity, exercising at all times their best independent judgment.

2. Senior Financial Officers must avoid situations in which their own interests conflict, or may appear to conflict, with the interests of the Company. A conflict situation can arise when a Senior Financial Officer takes actions or has interests that may make it difficult to perform his or her work objectively and effectively. Conflicts of interest also arise when a Senior Financial Officer, or a member of his or her family, receives improper personal benefits as a result of his or her position in the Company. In any case in which a Senior Financial Officer finds himself or herself with an actual or apparent material conflict of interest, he or she must promptly disclose it to the Company’s General Counsel, who will review the transaction or relationship. If the General Counsel determines that a material conflict does exist, he or she will refer the matter to the Audit Committee of the Board of Directors, which shall determine how the situation should be resolved. In furtherance of the foregoing, no Senior Financial Officer may:

- (a) Work for or receive payments for services from any competitor, customer, distributor or supplier of the Company.
- (b) Serve on the board of directors or a similar body for an outside company or government agency, other than a non-profit or community organization.
- (c) Hold, or have any immediate family member who holds, any interest in any corporation or entity that directly or indirectly competes with the Company or any division or affiliate.
- (d) Accept gifts of more than a nominal value from any customer or supplier.
- (e) Provide a gift to any person or entity that would violate any law.

3. Senior Financial Officers are responsible for assuring full, fair, accurate, timely and understandable disclosure of relevant financial information to shareholders and investors. In particular they are responsible for assuring that the Company complies with SEC rules governing disclosure of financial information and for assuring that press releases and communications with investors and securities analysts are fair and accurate. Among other things, Senior Financial Officers shall:

- (a) Establish and maintain internal controls and procedures and disclosure controls and procedures designed to assure that financial information is recorded, processed and transmitted to those responsible for preparing periodic reports and other public communications containing financial information so that they are complete, accurate, and timely.

(b) Oversee the appropriate personnel to help ensure that the internal controls and procedures and disclosure controls and procedures are being followed.

(c) Carefully review each periodic report for accuracy and completeness before it is filed with the SEC and carefully review each public communication containing financial information before it is released.

(d) Promptly disclose to their superiors, and if necessary to the Audit Committee of the Board of Directors and the Company's independent auditors, any material weaknesses in, or concerns regarding, the Company's disclosure controls or internal controls.

(e) Never create or maintain secret or unrecorded funds, assets, or accounts, or intentionally make a payment or approve an invoice, expense report or other document that is incorrect, misleading or inaccurate.

(f) Comply at all times with applicable governmental laws, rules and regulations.

4. Senior Financial Officers should promptly bring to the attention of the Audit Committee or the full Board of Directors:

(a) Any matters that could compromise the integrity of the Company's financial reports,

(b) Any disagreement with respect to any material accounting matter, and

(c) Any violation of this Code of Ethics or of any law or regulation related to the Company's accounting or financial affairs.

5. No Senior Financial Officer may discharge, demote, suspend, threaten, harass, or in any other manner discriminate against an employee in the terms and conditions of employment because of any lawful act done by the employee (1) to provide information, cause information to be provided or otherwise assist in an investigation regarding any conduct which the employee reasonably believes constitutes a violation of law, including any rule or regulation of the Securities and Exchange Commission, or any provision of Federal law relating to fraud against shareholders or (2) to file, cause to be filed, testify, participate in, or otherwise assist in a proceeding filed or about to be filed (with any knowledge of the employer) relating to an alleged violation of law, including any rule or regulation of the Securities and Exchange Commission, or any provision of Federal law relating to fraud against shareholders.

6. The Audit Committee of the Board of Directors shall approve any waiver or amendment of this Code of Ethics, and any such waiver or amendment shall be disclosed promptly, as required by law or SEC regulation.

7. A failure by any Senior Financial Officer to comply with the laws or regulations governing the Company's business, this Code of Ethics or any other Company policy or requirement may result in disciplinary action, including termination, and, if warranted, legal proceedings. The Audit Committee will investigate violations and appropriate action will be taken in the event of any violations of this Code of Ethics.