

Imergent, Inc. (the "Company") is committed to providing a workplace conducive to open discussion of its business practices. It is Company policy to comply with all applicable laws that protect employees against unlawful discrimination or retaliation by their employer as a result of their lawfully reporting information regarding, or their participating in, investigations involving corporate fraud or other violations by the Company or its agents of federal or state law. Specifically, Company policy prevents any employee from being subject to disciplinary or retaliatory action by the Company or any of its employees or agents as a result of the employee's:

1. Disclosing information to a government or law enforcement agency, where the employee has reasonable cause to believe that the information discloses a violation or possible violation of federal or state law or regulation; or
2. Providing information, filing, testifying, participating in a proceeding, or otherwise assisting in an investigation or proceeding regarding any conduct that the employee reasonably believes involves a violation of: (i) any rule or regulation of the United States Securities and Exchange Commission; (ii) any federal criminal law relating to securities fraud; or (iii) any provision of federal law relating to fraud against shareholders, where with respect to investigations, the investigation is being conducted by a federal regulatory agency, a member of Congress, or a person at the Company with supervisory authority over the employee.

However, employees who file reports or provide evidence which they know to be false or without a reasonable belief in the truth and accuracy of such information will not be protected by the above policy statement and may be subject to disciplinary action, including termination of their employment.

The Company has designated a Compliance Chairman who is responsible for administering this policy. The Compliance Chairman is responsible for receiving and resolving reports by employees and others on the matters described above. The Compliance Chairman will refer complaints submitted, as he or she determines to be appropriate, or as required under the direction of the Company's Board of Directors, to the Company's Board of Directors or an appropriate committee of the Board.

The Company's Compliance Chairman is Jeffrey G. Korn, Esq., the General Counsel of the Company. Mr. Korn may be reached at [jkorn@imergentinc.com](mailto:jkorn@imergentinc.com).

In addition, the Company has established a procedure by which confidential complaints involving the matters described above may be raised anonymously within the Company. Complaints submitted through this confidential process will be presented to the Compliance Committee and the Company's Board of Directors or an appropriate committee of the Board at the next meeting of the Board or Board Committee as appropriate.

You may raise your confidential complaint by going to the Corporate Governance portion of our website.