



Your Work

YOUR CODE OF CONDUCT

Your Verizon

VERIZON COMMITMENT AND VALUES

The Verizon commitment is to put our customers first by providing excellent service and great communications experiences. This is what we do and this is why we exist. By focusing on our customers and being responsible members of our communities, we will produce a solid return for our shareowners, create meaningful work for ourselves and provide something of lasting value for society. As a result, Verizon will be recognized as a great company.

In order to keep this commitment, we need to always honor our core values:

INTEGRITY

Integrity is at the heart of everything we do. We are honest, ethical and upfront because trust is at the foundation of our relationships with our customers, our communities, our stakeholders and each other.

RESPECT

We know it is critical that we respect everyone at every level of our business. We champion diversity, embrace individuality and listen carefully when others speak.

PERFORMANCE EXCELLENCE

We hold ourselves to a very high standard of performance. We prize innovative ideas and the teamwork it takes to make them realities. We never stop asking ourselves how we can make the customer experience better, and every day we find an answer.

ACCOUNTABILITY

We take responsibility for our actions as individuals, as team members, and as an organization. We work together, support one another and never let the customer - or our coworkers - down.

Great companies are judged by what they do, not by what they say. To be the best, we're going to keep pushing ourselves in new and exciting directions. These values will guide our every action.

WHO WE ARE

WE HAVE WORK BECAUSE OUR CUSTOMERS VALUE OUR HIGH-QUALITY COMMUNICATIONS SERVICES.

We deliver superior customer experiences through our products and our actions. Everything we do we build on a strong network, systems and process foundation. The quality and reliability of the products we deliver are paramount. Customers pay us to provide them with services that they can rely on.

WE FOCUS OUTWARD ON THE CUSTOMER, NOT INWARD. WE MAKE IT EASY FOR CUSTOMERS TO DO BUSINESS WITH US, BY LISTENING, ANTICIPATING AND RESPONDING TO THEIR NEEDS.

We know our products and can explain them to customers. We focus on fundamental execution. We are accountable and we follow through with a sense of urgency. We know that having the highest ethical standards is a competitive advantage.

WE KNOW TEAMWORK ENABLES US TO SERVE OUR CUSTOMERS BETTER AND FASTER. WE EMBRACE DIVERSITY AND PERSONAL DEVELOPMENT NOT ONLY BECAUSE IT'S THE RIGHT THING TO DO, BUT ALSO BECAUSE IT'S SMART BUSINESS.

We are driven not by ego but by accomplishments. We keep our commitments to each other and our customers. Our word is our contract. We respect and trust one another, communicating openly, candidly and directly since any other way is unfair and a waste of time. We voice our opinion and exercise constructive dissent, and then rally around the agreed-upon action with our full support. Any one of us can deliver a view or idea to anyone else, and listen to and value another's view regardless of title or level. Ideas live and die on their merits rather than where they were invented.

WE BELIEVE INTEGRITY IS AT THE CORE OF WHO WE ARE. IT ESTABLISHES THE TRUST THAT IS CRITICAL TO THE RELATIONSHIPS WE HAVE.

We are committed to do the right thing and follow sound business practices in dealing with our customers, suppliers, owners and competitors. Our competitors are not enemies; they are challengers who drive us to improve. We are good corporate citizens and share our success with the community to make the world in which we work better than it was yesterday.

WE KNOW THAT BIGNESS IS NOT OUR STRENGTH, BEST IS OUR STRENGTH.

Bureaucracy is an enemy. We fight every day to stay "small" and keep bureaucracy out. We are more agile than companies a fraction of our size, because we act fast and take risks every day. We see crisis and change as opportunities, not threats. We run to a crisis, not away. Change energizes us. We work hard, take action and take personal accountability for getting things done. Our actions produce measurable results.

EVERYTHING WE DO IS BUILT ON THE STRONG FOUNDATION OF OUR CORPORATE VALUES.

We work 24x7 because our customers depend on us 24x7. We know our best was good for today. Tomorrow we'll do better.

We Are VERIZON

INTEGRITY • RESPECT • PERFORMANCE EXCELLENCE • ACCOUNTABILITY



Dear colleague,

In the words of the Verizon Credo, integrity is at the core of who we are. It's one of our foundational values and a crucial factor in establishing the trust that underlies our relationships with customers, suppliers and colleagues. For us to be successful in the digital marketplace, we must make sure the Verizon brand is synonymous with trust, integrity and the highest of ethical standards.

Each of us is accountable for living up to these high standards every day, in all our actions. In a complex business environment, however, it is not always obvious what the right course of action is. That's why we have the Verizon Code of Conduct as a resource on ethical business practices. Together with the Credo, the Code of Conduct is a guide for navigating the kinds of business situations we confront every day and arming us with the tools we need to make good decisions as we do our jobs.

I urge you to review the Code thoroughly and discuss it with your co-workers. Of course, no one document can cover every situation that will arise in the course of your job. Therefore, you can and should take up any questions or concerns with your supervisor, your Human Resources representative, the Office of Ethics and Business Conduct or the Legal Department.

You and I are responsible for Verizon's reputation. I know I can count on you to put integrity and ethical business practices at the center of what you do.

Sincerely,



Lowell C. McAdam
Chairman and Chief Executive Officer

Our Commitment:
Customers First

Our Core Values:

- **Integrity**
- **Respect**
- **Performance Excellence**
- **Accountability**

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Introduction¹

Our Expectations and Values

Sustain a Culture of Integrity

This Code of Conduct is a statement of the principles and expectations that guide ethical business conduct at Verizon. Verizon requires all employees to use their judgment, to be accountable for their actions and to conduct business with integrity.

This Code of Conduct reflects our changing business environment and has been approved by the Verizon Board of Directors. In addition to governing conduct by employees, this Code governs conduct between employees and customers, competitors and the numerous business providers (including suppliers, vendors, contractors and agents) who assist Verizon every day. Because we want our business providers, customers and investors to understand how we do business and what they can expect of us, this Code appears on the Verizon website and is available to the public.

You may never violate this Code or any company policy even if a supervisor directs you to do so. If you receive such a request, you should advise your supervisor that the request violates the Code. If your supervisor refuses to modify his or her request, you should contact the VZ Ethics and EEO GuideLine immediately.

Failure to comply with any provision of this Code or company policy is a serious violation and may result in disciplinary action, up to and including termination of employment, as well as civil or criminal penalties. These consequences may apply not only to employees who commit misconduct, but also to those who condone misconduct, fail to report or take reasonable measures to prevent, detect and address misconduct or seek to retaliate against those who report potential misconduct.

Set the Tone at the Top

Build Trust and Credibility

We earn credibility with our customers, business providers and co-workers by keeping our commitments, acting with honesty and integrity and pursuing our company goals solely through ethical and professional conduct.

If you are a supervisor, you have the added responsibility of creating an open and supportive environment where employees feel comfortable asking questions, raising concerns and reporting misconduct. Ethical behavior does not simply happen; it is the product of clear and direct communication of behavioral expectations, modeled from the top and demonstrated by example.

Great companies are judged by what they do, not by what they say.

We pursue company goals solely through ethical and professional conduct.

-
- **Read the Code**
 - **Understand the Code**
 - **Utilize Available Resources**
 - **Comply with the Code**

Report all suspected violations of this Code.

VZ Ethics and EEO GuideLine

800.856.1885 (U.S.)

(+800.0.624.0007 (International)

www.verizonguideline.com

Harassment or discrimination of any kind is not tolerated.

Speak Up

Do the Right Thing Because It's the Right Thing To Do

At Verizon, we have an open door policy. Everyone should feel comfortable speaking his or her mind, particularly with respect to ethical concerns. You must report suspected and actual violations of this Code, company policy and the law. Verizon will investigate reported instances of questionable or unethical behavior.

In deciding whether a violation of the Code has occurred or is about to occur, you should first ask yourself:

- Could this conduct be viewed as dishonest, unethical or unlawful?
- Could this conduct hurt Verizon? Could it cause Verizon to lose credibility with its customers, business providers or investors?
- Could this conduct hurt other people, such as other employees, investors or customers?

If the answer to any of these questions is "yes" or even "maybe," you have identified a potential issue that you must report.

Where to Report

You Are Accountable

Anyone may submit an anonymous or confidential complaint or inquiry by calling the **VZ Ethics and EEO GuideLine** or going on-line at **www.verizonguideline.com**. If you have questions regarding any of the laws discussed in this Code, you should contact the Legal Department.

Imminent Danger or Illegal Conduct

You must immediately report any instance of violence, hostile behavior, possession of weapons or any component of a weapon on company property, or related illegal conduct to Security and a supervisor. In cases of imminent danger, you should contact 911 or local law enforcement first, and then contact Security at **800.997.3287** (U.S.) or **972.615.4343** (International).

Discrimination or Harassment

If you believe you are a victim of or a witness to discrimination or harassment, you must report it to your supervisor, Human Resources or make a confidential contact to the VZ Ethics and EEO GuideLine. If your complaint is about your supervisor or you are otherwise uncomfortable reporting your complaint to him or her, you should report it directly to Human Resources or the VZ Ethics and EEO GuideLine. You may also address suspected discrimination or harassment directly with the person engaging in such conduct if you are comfortable doing so and you believe the conduct is unintentional.

Accounting, Internal Accounting Controls or Auditing Complaints

You must report any concerns or questions you have about the accuracy or integrity of Verizon's financial statements, reporting, accounting, internal accounting controls or auditing matters to Internal Audit at **AccountingComplaints@verizon.com** or to the VZ Ethics and EEO GuideLine.

Confidential Reporting and No Retaliation

Reports and complaints will be kept confidential to the extent permitted by law and by the company's need to investigate the situation.

Verizon prohibits retaliation against employees who submit or participate in the investigation of any complaints. If you believe you or others are the subject of retaliation for reporting suspected misconduct or participating in an investigation, you must report the matter to the VZ Ethics and EEO GuideLine or the Legal Department.

Cooperation with Investigations

You must cooperate completely in any investigation relating to Verizon. You must be honest and forthcoming at all times during an investigation, and you must provide any investigator with full, accurate, timely and truthful information. Misrepresenting facts or failing to disclose facts during an investigation is strictly prohibited. You may never interfere with or obstruct an investigation conducted by the company, by any third party on the company's behalf or any government agency. In addition, you may never disclose or discuss an ongoing investigation unless specifically authorized to do so.

If a police officer, other law enforcement personnel or government employee from any agency (except for environmental, health and safety agencies which are addressed in Section 1.4 of the Code) requests access to company premises or to company or customer information, you must immediately notify the Legal Department for appropriate guidance. Any documents, information or testimony you provide in response to a request by a government agency must be full, fair, accurate and timely, and reviewed in advance by the Legal Department. If you discover or suspect any misrepresentation, misstatement, misunderstanding, omission or other mistake by yourself or another employee, you must immediately disclose it to the Legal Department so that the company can take prompt steps to remedy the situation. The requirements of this subsection do not apply to providing information or testimony, in your individual capacity, to a governmental body or agency on behalf of yourself or co-workers where protected by applicable law.

A Quick Reference Chart with all the important contact information appears at the end of this Code.

You must adhere to the Code of Conduct and fully cooperate with all investigations relating to Verizon.

Verizon will not tolerate retaliation against employees who report suspected misconduct or provide information as part of an investigation.

¹ You are required to comply with this Code as a condition of continued employment. This Code does not give you rights of any kind, and may be changed by the company at any time without notice. Employment with Verizon is "at will," which means that you or Verizon may terminate your employment, at any time, with or without cause, with or without notice, for any reason not prohibited by law, unless governed by a collective bargaining agreement or specific contract of employment. This at will employment relationship may not be modified except in a written agreement signed by the employee and an authorized representative of Verizon. This Code sets forth policies and practices applicable to all Verizon employees, except employees of Verizon Wireless, which has its own Code which applies to its employees.

You must treat all customers, fellow employees and vendors with respect, dignity, honesty, fairness and integrity.

Diverse minds, experiences, cultures and perspectives help us better serve our customers.

You may never view or display any pornographic, obscene or offensive material through company systems, on company or customer premises or in company vehicles.

Q. My supervisor requires the team to meet attendance targets and quality goals. Every month there is another requirement. Isn't this harassment?

A. It is not considered harassment for management to enforce job performance requirements in a fair and consistent manner.

Maintaining an Inclusive, Fair and Healthy Work Environment

Verizon employees must act with fundamental honesty and integrity in all company dealings, comply with all laws that govern our business, maintain an ethical and professional work environment and comply with all company policies. Verizon employees are required to treat customers, fellow employees and vendors with respect, dignity, honesty, fairness and integrity.

1.1 Diversity and Equal Opportunity Commitment

At Verizon, diversity means embracing differences and promoting an inclusive organization that values the diversity of employees, customers, suppliers and community partners because it's the right thing to do and drives business success.

Verizon is committed to attracting, developing and retaining a highly qualified, diverse and dedicated work force. It is Verizon's policy to comply fully with all laws providing equal opportunity to all persons without regard to race, color, religion, age, gender, sexual orientation, gender identity and expression, national origin, disability, marital status, citizenship status, veteran status, military status or any other protected category under applicable law. For company business, Verizon will use facilities, sponsor events or maintain memberships only at businesses or organizations that do not have exclusionary membership practices.

1.2 Discrimination and Harassment

Verizon has a policy of zero tolerance for discrimination, sexual harassment or other harassment based on race, color, religion, age, gender, sexual orientation, gender identity and expression, national origin, disability, marital status, citizenship status, veteran status, military status or any other protected category under applicable law. Harassment includes but is not limited to, racist, sexist or ethnic comments, jokes or gestures, or any conduct or statement creating an intimidating, hostile or offensive work environment.

Any unlawful discrimination or harassment must be brought to the attention of your supervisor, Human Resources or the VZ Ethics and EEO GuideLine. If your complaint is about your supervisor or you are otherwise uncomfortable reporting your complaint to him or her, you should report it directly to Human Resources or the VZ Ethics and EEO GuideLine. You may also address suspected discrimination or harassment directly with the person engaging in such conduct if you are comfortable doing so and you believe the conduct is unintentional.

1.3 Workplace Violence

Verizon will not tolerate any threatening, hostile or abusive behavior in the workplace, while operating company vehicles or on company business, or by any persons on company property, and will take immediate and appropriate action against offenders, up to and including termination of employment and referral for criminal prosecution. Nor will Verizon tolerate threatening, hostile or abusive conduct directed at employees or customers by Verizon personnel at any time or place. Damage to property is also prohibited.

Unless local law expressly permits possession of a weapon in a locked personal vehicle on company property, you may not possess or use any weapon or any component of a weapon (e.g. ammunition) on company property. You must report any instance of violence, hostile behavior or possession of weapons on company property to Security and a supervisor immediately. In cases of imminent danger, you should contact 911 or local law enforcement first, and then contact Security.

Domestic violence can also adversely affect workplace safety. If you are the victim of such violence, you should notify the police and Security of any person who may affect your safety or the safety of your fellow employees. You can also contact the Employee Assistance Program for further assistance (see Quick Reference Chart for contact information on pages 30-31).

1.4 Workplace Safety and Environment

Verizon is committed to providing a safe workplace for all employees and meeting its environmental responsibilities. You must perform your job in a safe and environmentally responsible manner in compliance with applicable Verizon policies and practices and the law.

If you believe that a safety, health or environmental hazard exists, that there has been a release of any hazardous substance, or that safety, health or environmental guidelines are not being followed, you must immediately report the situation to your supervisor and the safety and environmental management organization at **800.386.9639**.

If you are a supervisor, you must also ensure that your direct reports are trained on the safety and environmental practices applicable to each of their jobs and implement and enforce all applicable regulations and policies. You must investigate all safety, health and environmental issues that come to your attention, and refer any issues of potential noncompliance to your supervisor and the safety and environmental management organization.

If you believe that your supervisor has failed to take appropriate action to remedy a condition which is unsafe or in violation of any law or safety, health and environmental practice, you must contact a representative of the safety and environmental management organization.

Verizon is required to record and report work-related accidents. If you are involved in a work-related accident, you must immediately report it to a supervisor and follow the company's policies for reporting accidents and injuries.

Government agencies may conduct periodic inspections for compliance with safety, health and environmental requirements. If officials of any governmental agency seek to conduct an inspection, you must immediately contact and consult with a company representative in the safety and environmental management organization.

1.5 Substance Abuse - Illegal Drugs and Controlled Substances

Verizon is committed to maintaining a safe and drug-free environment for all its employees. While on company time, company premises, or while operating company equipment or vehicles, you

Perform your job in a safe and environmentally responsible manner.

Q. I am attending a work related conference. During the evening welcoming reception alcohol is served. Can I drink alcoholic beverages at this event?

A. Yes, but consumption must be in moderation to avoid intoxication as you are representing Verizon and must behave professionally. However, employees driving company vehicles are prohibited from consuming any alcohol. You should never drink and drive.

Internal drawings promoting company products and services or team building are allowed when voluntary and involve no monetary transactions.

may never use, transfer, sell, manufacture or possess illegal drugs (which include any controlled substances that have not been prescribed for you by your doctor) or drug paraphernalia. You may not report to work under the influence of any illegal drug, or if testing would demonstrate that you have used or consumed an illegal drug.

If you are taking any medication that creates a safety risk, you must report this to your supervisor, and you must not operate any Verizon machinery or vehicle if the medication affects your perception or responsiveness.

You must immediately report any arrest pending final resolution or conviction for a drug-related offense to the VZ Ethics and EEO GuideLine so that the company may determine whether this may affect your ability to perform your job or otherwise affect the company's business interests.

1.5.1 Alcohol

You may not possess, serve, be under the influence of, or drink alcohol while on company property, while in a company vehicle or while conducting business for Verizon. The only exceptions are for Verizon functions where alcohol may be served only with prior approval from a vice president level or above supervisor, or external events at which you are representing Verizon. Although alcohol may be served at such events, consumption is completely voluntary, should always be in moderation, and never in a manner that would embarrass or harm the company.

You must immediately report to the VZ Ethics and EEO GuideLine any arrest pending final resolution or conviction for an alcohol-related offense relating to conduct while on company property or business or that may otherwise affect your ability to perform your job, or otherwise affect the company's business interests.

1.6 Solicitation and Fundraising

Solicitation and fundraising distract from work time productivity, may be perceived as coercive and may be unlawful.

Solicitation during work time (defined as the work time of either the employee making or receiving the solicitation), the distribution of non-business literature in work areas at any time or the use of company resources at any time (emails, fax machines, computers, telephones, etc.) to solicit or distribute, is prohibited. Non-employees may not engage in solicitation or distribution of literature on company premises. The only exception to this policy is where the company has authorized communications relating to benefits or services made available to employees by the company, company-sponsored charitable organizations or other company-sponsored events or activities. To determine whether a particular activity is authorized by the company, contact the VZ Ethics and EEO GuideLine.

Fundraising and philanthropic initiatives that refer to or use the Verizon name, or that are organized by or directed to Verizon employees in the workplace, must be conducted by the Verizon Foundation, and must conform to all company standards, including this Code.

This section does not apply to political activities (addressed separately in section 2.2 of this Code) undertaken on Verizon's behalf in coordination with the Public Affairs, Policy & Communications Department or activities conducted pursuant to the Employee Resource Group Guidelines.

1.7 Gambling

You may not gamble or participate in any games of chance (including raffles, sports pools or lotteries) on company premises, on company systems or while conducting company business.

1.8 Employee Privacy

Verizon acquires and retains personal information about its employees in the normal course of operations, such as for employee identification purposes and provision of employee benefits. You must take appropriate steps to protect all personal employee information, including social security numbers, identification numbers, passwords, financial information and residential telephone numbers and addresses.

You should never access, obtain or disclose another employee's personal information to persons inside or outside of Verizon unless you are acting for legitimate business purposes and in accordance with applicable laws, legal process and company policies, including obtaining any approvals necessary under those policies.

1.8.1 Monitoring On the Job

In order to protect company assets, provide excellent service, ensure a safe workplace, and to investigate improper use or access, Verizon monitors employees' use of Verizon's communications devices, computer systems and networks (including the use of the Internet and corporate and personal web-based email accessed from Verizon devices or systems), as permitted by law. In addition, and as permitted by law, Verizon reserves the right to inspect, monitor and record the use of all company property, company provided communications devices, vehicles, systems and facilities - with or without notice - and to search or monitor at any time any and all company property and any other personal property (including vehicles) on company premises.

1.8.2 Use of Recording Devices

In many jurisdictions, use of recording devices without the consent of both parties is unlawful. Unless you are participating in an approved observation program or you have obtained prior approval from Security or the Legal Department, you may not record, photograph, or videotape another employee or access another employee's systems, records or equipment without that employee's knowledge and approval. In addition, unless you receive prior approval from the Legal Department, you may never record, photograph or videotape any customer, business provider or competitor without that person's knowledge and approval.

1.9 Misconduct Off the Job

Employees must avoid conduct off the job that could impair work performance or affect the company's reputation or business interests. In order for the company to determine whether off the job conduct could impair work performance or affect the company's reputation or business interests, you must promptly report to the VZ Ethics and EEO GuideLine: (1) any arrest pending final resolution or conviction for any felony (or state or local law felony equivalent); (2) any arrest pending final resolution or conviction for a crime involving dishonesty, assault or battery; or (3) any other arrest pending final resolution or conviction which may affect your ability to perform your job or otherwise affect the company's business interests.

Verizon reserves the right to inspect, monitor and record the use of all company property and systems.

Q. I am dating a co-worker who is being promoted to supervisor of our team. Do we have to bring this to the attention of our manager?

A. Yes. This situation would create a conflict of interest in your group. Even if you and your colleague are currently equals in the same group, you should advise your manager of the relationship to prevent an inappropriate reporting relationship.

Q. I need to make extra money and I want to get a second job. Is this a problem?

A. This may create a conflict of interest if your second job provides any of the same types of services or products as Verizon, compromises Verizon's interests or adversely affects your job performance.

Maintaining Integrity and Fairness in the Workplace

Verizon's reputation depends heavily on the actions and integrity of its employees. It is imperative that you avoid any relationships or activity that might impair, or even appear to impair, your ability to make objective and fair decisions when performing your job. You owe a duty to Verizon to advance its legitimate interests when the opportunity to do so arises. You must never use Verizon property or information for personal gain or take personal advantage of any opportunity that arises in the course of your work for Verizon.

2.1 Avoiding Conflicts of Interest

You must disclose any potential or actual conflict to the VZ Ethics and EEO GuideLine. This chapter addresses some of the most common conflicts.

2.1.1 Personal Conflicts of Interest

You may not supervise someone with whom you share a close personal relationship, such as anyone in your family or household, someone with whom you have or had a romantic relationship or other close personal relationship. Nor may you participate in the selection process for, or supervise Verizon's relationship with, a company that does business with Verizon if it employs someone with whom you have such a close personal relationship.

If you supervise someone, even indirectly, with whom you have one of the relationships described above, or if you have such a relationship with an employee of a company that does business with Verizon, you must disclose the relationship promptly. In addition, you should not use your position at the company to advance your personal interests or those of a friend or relative at the expense of the company's interests.

2.1.2 Employment Outside Verizon

You may not - with or without compensation - be self-employed or employed by, consult with, own, perform services for or aid a company or organization (including a charitable organization) that is a vendor, supplier, contractor, subcontractor or competitor of Verizon, or that provides services that are provided by Verizon, or that Verizon is seeking to provide (examples of such services may include communications, cable, video, entertainment or information management, long-distance, Internet, network security, software or repair or service of computers, telephones or televisions). Outside work should not interfere with your work for Verizon. This limitation also applies to simultaneous employment by Verizon and its subsidiaries and affiliates.

Exceptions to the requirements of the previous paragraph may be granted only upon written approval by the Office of Ethics and Business Conduct.

Unless you receive the prior written approval of your supervisor and Human Resources, you may not engage in any outside employment or self-employment or perform any commercially-related services - with or without compensation - while absent from work on any company-approved leave of absence, absence due to sickness or disability, Family Medical Leave or comparable leave provided for by applicable law.

2.1.3 Activities Outside of Verizon

Many employees participate in an individual capacity in outside organizations (such as their local school board or homeowners' association). Memberships in these associations can cause conflicts if they require decisions regarding Verizon or its products. If you are a member of an outside organization, you must remove yourself from discussing or voting on any matter that involves the interests of Verizon or its competitors. You must also disclose this conflict to your outside organization without disclosing non-public company information and you must disclose any such potential conflict to the VZ Ethics and EEO GuideLine. Participation in any outside organization should not interfere with your work for Verizon. To the extent that your participation infringes on company time or involves the use of Verizon resources, your supervisor's approval is required.

If you serve or are seeking to serve as a representative of Verizon on a board or committee of any outside organization, you must obtain the prior approval of your vice president level or above supervisor, and the Office of Ethics and Business Conduct.

If you serve on a Board of Directors of a public corporation, you must obtain prior approval from both your vice president level or above supervisor and your organization's president or executive vice president, and the Office of Ethics and Business Conduct. Service on the Board of Directors of a non-public corporation must be approved by the Office of Ethics and Business Conduct.

2.2 Political Conflicts of Interest

Verizon encourages its employees to participate in the political process. It is the responsibility of every Verizon employee to comply fully with all laws and regulations relating to interactions with government officials, including laws governing campaign finance, government ethics and lobbying. In addition, all lobbying activities on behalf of the company must be authorized by the Public Affairs, Policy & Communications or Legal Departments.

2.2.1 Personal Political Interests

Your personal political contributions and activities must be kept separate from the company. If you make political contributions, you may not refer in any way to your employment or use the company's assets, including its name, in connection with your contributions, unless required to do so by law.

If you are appearing before a government body or engaging in contact with a public official outside of your ordinary work duties regarding a business in which Verizon is engaged or a business issue in which Verizon has an interest, you should make it clear that you are not representing Verizon, and you should advise your supervisor in advance.

2.2.2 Contributions of Corporate Assets

You may not make payments of corporate contributions, whether monetary or non-monetary assets, to any domestic or foreign political party, candidate, campaign or public official unless that contribution is permitted under applicable laws inside and outside the U.S., and approved in advance by the Legal and Public Affairs, Policy & Communications Departments. In addition, you may never reimburse anyone for any political contribution.

Acting as a representative of Verizon means that you are authorized to speak on Verizon's behalf. Otherwise, you are acting independently and Verizon's name should not be used in connection with your participation.

Q. When I receive e-mails advising me how I may contact my Congressperson about certain telecommunications laws, am I required to do so?

A. Your involvement in the political process is purely voluntary.

You should never trade or help others trade on information that may be viewed as material inside information.

Verizon and its subsidiaries administer Political Action Committees (PACs) that accept contributions from employees who wish to support the political process in a way that identifies Verizon, as permitted by law. Your personal contributions to these PACs are entirely voluntary.

2.2.3 Seeking Public Office

Before you seek any elected or appointed public office, including a local position, such as school board president, you must obtain the approval of your director level or above supervisor and the Legal Department.

2.3 Insider Trading and Financial Interests

Insider trading occurs when a person trades in a company's securities using material inside information – that is, information that is not publicly available and that could reasonably affect a person's decision about whether to buy or sell the securities. It also occurs when a person gives material inside information to someone else who trades on it. Insider trading is a serious violation of the law and can result in severe civil or criminal penalties, including imprisonment.

As a Verizon employee, you may become aware of material inside information about Verizon or other companies with which Verizon does business. You must never use material inside information (even if you acquired it as a "tip" from others) to trade in Verizon's or any other company's securities. This prohibition also includes trading in derivative securities, such as calls and puts, and engaging in short selling or other hedging transactions. In addition, you may not provide material inside information to *any* other person, including members of your family or your friends, or assist any other person in buying, selling or entering into any other transaction using material inside information.

The rules that relate to insider trading are complex. If you are not sure whether these restrictions apply to you, you should consult the Legal Department before making any decision to buy, sell or trade in a security, or before you disclose any information to another person. As a general rule, non-public information concerning a company's business, financial prospects, regulatory or legal matters, or management issues, is often considered "material."

2.3.1 Investments in Companies with Which You Conduct Business on Verizon's Behalf

If you conduct or supervise business on Verizon's behalf with a company, you must not transact any business in that company's securities or derivatives of those securities. If you already own stock in a company, and your position at Verizon requires you to conduct or supervise business with this company, you must disclose your ownership interest to a vice president level or above supervisor, and seek approval from the Legal Department prior to trading in that company's securities.

2.3.2 Significant Financial Interests in Companies

You may not take a significant financial interest in a company that is a business provider or that competes with or is in one of the same lines of business as Verizon. A significant financial interest is any financial interest that: (a) is more than 1/10 of one percent of a company's publicly traded securities or other financial instruments and (b) exceeds 25 percent of an employee's Verizon annual base salary and bonuses.

2.3.3 Transactions in Securities

You must not engage in any financial transaction that permits you to benefit from the devaluation of Verizon's stocks, bonds or other securities, including, but not limited to, short selling or buying "put" options on Verizon stock.

In addition, you may not participate in financial transactions in the stock or other securities of business providers or prospective business providers, including "friends and family" deals or initial public offerings (IPOs), if these opportunities may influence, or appear to influence, your business judgment on behalf of Verizon.

2.3.4 Loans

Personal loans from the company to any executive officer (as defined by securities law) are unlawful and strictly prohibited. Personal loans from the company to any other employee must be approved in writing in advance by the Legal Department or in accordance with an approved Verizon program. Loans greater than \$25 between employees who are in a direct or indirect reporting relationship are prohibited.

Q. My supervisor is experiencing a personal emergency and I offered a loan of \$200 until the next pay period. Is this a concern?

A. Yes, loans greater than \$25 between employees who are in a direct or indirect reporting relationship are prohibited.

No business goal of any kind is ever an excuse for misrepresenting facts or falsifying records.

Always report information accurately and promptly resolve discrepancies in company records. Verizon's reputation is a key asset that all employees must protect.

Protecting Verizon's Assets and Reputation

3.1 Preparing, Disclosing and Maintaining Accurate Records

Verizon is committed to maintaining and providing truthful information that fully satisfies applicable legal requirements, including the Sarbanes-Oxley Act of 2002.

3.1.1 Creating Accurate Records

You must create accurate records that reflect the true nature of the transactions and activities that they record (including, but not limited to, reporting of time, documenting attendance and absence, productivity, commissions and quality assurance). You must resolve discrepancies in any records and make appropriate corrections. If you suspect or learn that records are misleading or contain errors, you must promptly inform either your supervisor or the VZ Ethics and EEO GuideLine and, if applicable, customers and business providers. Because even a minor error can affect the truthfulness of a record, you must report all errors, regardless of their size or how long ago they may have occurred. If your supervisor fails to address a report about a record's accuracy, you must report your concern to Internal Audit or the VZ Ethics and EEO GuideLine.

Verizon does not tolerate falsification or improper alteration of records. It is never appropriate to direct someone else to prepare or approve a false or misleading record and it is no defense to say that someone else directed you to make a record that you knew or had reason to suspect was false or misleading. It is also improper to intentionally take any action that leads to the creation of false or misleading records, such as withholding information from, or providing incomplete information to, someone who is preparing a record. If you believe that a record was intentionally falsified or created to be misleading, you must contact Internal Audit or the VZ Ethics and EEO GuideLine.

3.1.2 Promoting Transparent and Complete Disclosure

Verizon is committed to transparency in financial reporting to enhance investors' understanding of the company's business and to facilitate informed investment decisions. All disclosures made in financial reports and public documents filed with the Securities and Exchange Commission, and other public communications, must be full, fair, timely, accurate and understandable.

You must not selectively disclose (whether in one-on-one or small discussions or meetings) any material information regarding Verizon, its securities, business operations, plans, financial condition, results or any development or plan. You should be particularly careful not to disclose such information if you make presentations or proposals to customers, business providers, investors or to any other third party.

To ensure accurate reporting, Verizon employs both internal and outside auditors. You must cooperate with and provide any auditor or investigator accurate, timely and truthful information. You must not improperly influence, manipulate or mislead any auditor or investigator. Failure to cooperate with any audit or related investigation will result in discipline, up to and including termination of employment.

3.1.3 Retaining Company Records

Company records must be retained according to applicable laws, Verizon's Records Management Policy and the Verizon Records Retention Schedule (http://eweb.verizon.com/bpage/cps/retention_schedule.pdf), which are accessible to employees on the Corporate Policy section of the Verizon eWeb. You may never destroy, alter, mutilate or conceal any record if you have been directed to retain it or if you know - or reasonably believe there is a possibility - of any litigation or any internal or external investigation concerning that record. If any person directs you to violate this policy, you must immediately contact the Legal Department or Security and use all reasonable measures to protect the record.

3.2 Safeguarding Company Information

You must protect company information, both non-public information, that includes "inside information" (information that could reasonably lead a person to buy, sell or hold Verizon's or another company's securities) and non-public information entrusted to Verizon (such as an unlisted telephone number, marketing presentations or correspondence), as well as publicly available information in which Verizon or others have intellectual property rights (such as copyrighted materials).

3.2.1 Protecting Non-public Company Information

You must safeguard non-public company information by following company policies and procedures and contractual agreements for identifying, using, retaining, protecting and disclosing this information.

You may not release non-public company financial information to the public or third parties unless specifically authorized by Verizon's Controller.

You may not release other non-public company information to the public, third parties or Internet forums (including blogs or chat rooms) unless you are specifically authorized to do so by a vice president level or above supervisor, and the Public Affairs, Policy & Communications Department.

You may only disclose non-public company information to employees who have demonstrated a legitimate, business-related need for the information.

If you receive a subpoena or court order that requires the disclosure of non-public information, you must coordinate your response with Security and the Legal Department.

Even after the company releases information, you should be mindful that related information may still be non-public and must be protected.

Your obligation to safeguard non-public information continues after your employment with the company terminates. Without Verizon's specific written prior authorization, you may never disclose or use non-public company information.

If you suspect or are aware of any improper disclosure of non-public company information, you must immediately report it to Security or the VZ Ethics and EEO GuideLine.

You must comply with all company policies relating to the encryption of sensitive information. For example, all company laptops must be encrypted, and you must encrypt files containing sensitive information prior to sending them via email.

Q. During my commute to the office on the train, I sometimes make work-related calls. Is this a problem?

A. You must be careful not to discuss non-public company information in public places, such as in taxis, trains, elevators or at conferences and trade shows. When it is necessary to conduct a telephone call in a public place, be mindful of your surroundings.

Q. A competitor's pricing information was posted on an Internet blog. The information is marked "confidential." Can I use this information in preparing a customer bid?

A. If you have reason to believe that the blogger was not authorized to post the information and that it is non-public, you should contact your supervisor and Legal to receive guidance before using the information.

Do not acquire or disclose non-public information.

Corporate credit cards are to be used only for approved business purposes.

3.2.2 Acquiring Non-public Company Information of Others

You cannot accept non-public information belonging to a third party (including information from a former employer) unless the person disclosing the information is authorized to do so, Verizon has the owner's written permission to receive it and the information is provided according to a written agreement that has been approved in advance by your supervisor and the Legal Department.

3.3 Proper Use of Verizon's Property and Property Owned by Others

You must always protect Verizon's tangible and intangible property and any property entrusted to your care by customers or business providers. Company property and the property of co-workers, customers and business providers may not be taken, sold, loaned, given away or otherwise disposed of, regardless of its condition or value, without specific authorization. Property includes, but is not limited to, tangible property, data, records and all communications.

Unless permitted by written company policy, it is never appropriate to use Verizon machinery, switching equipment or vehicles for personal purposes, or any device or system to obtain unauthorized free or discount service.

3.3.1 Company Benefits

Verizon's benefits plans and programs are provided as compensation and must be used honestly. You must not misrepresent your health status, your covered members, your beneficiaries, or any other facts, including reasons for absence, in order to claim benefits to which you or others are not entitled.

3.3.2 Company Property and Funds

Company property and funds - which include anything that has or represents financial value - must be handled responsibly, honestly and in accordance with applicable company policies. Personal or unauthorized use of company funds is strictly prohibited. Corporate credit cards must be used solely for authorized business purposes and may not be used for personal charges.

3.3.3 Work Time

You must keep accurate records regarding your work time. You may not instruct another employee to misreport or fail to report any time worked. Overtime eligible employees must report all time worked. By submitting your time, you are representing that you have accurately reported your time and that you have not performed any work not reported. You may report any questions about time reporting, or any concerns you have about the accuracy of your wages, including any claim that you have not been paid for all hours worked, or that any deductions from your wages are improper or in error, to Human Resources, the Verizon Services Payroll Department or to the VZ Ethics and EEO GuideLine.

3.4 Protecting Company Communication and Information Systems

Communication and information systems, including company computers and mobile devices, are provided to employees to conduct Verizon business and are valuable assets that must be protected by all employees. You must protect company information and data from accidental or unauthorized disclosure, misuse, improper alteration or destruction. Limited personal use of communications equipment is permissible so long as it does not interfere with work responsibilities or business operations, incur inappropriate costs, violate the law, this Code or Verizon policy.

You must protect the security of any identification access number, user ID or password that you use for any computer, network application or communication device. All electronic media - such as software, diskettes, CD-ROMs and files - when acquired through public networks (e.g., the Internet) or from outside parties, must be checked for viruses prior to installation or use. Only approved and properly licensed software is to be used on company systems and its use is subject to the applicable software owner's license agreements. You must comply with applicable company policies when acquiring, accessing, using, altering, disposing of or destroying data, or when commenting on data over public networks (e.g., the Internet).

3.4.1 Prohibited Activities

You may never use company systems (such as e-mail, instant messaging, the Intranet or Internet) to engage in activities that are unlawful, violate company policies or result in Verizon's liability or embarrassment. Some examples of inappropriate uses of the Internet and e-mail include:

- Pornographic, obscene, offensive, harassing or discriminatory content;
- Chain letters, pyramid schemes or unauthorized mass distributions;
- Communications on behalf of commercial ventures;
- Communications primarily directed to a group of employees inside the company on behalf of an outside organization;
- Gambling, auction-related materials or games;
- Large personal files containing graphic or audio material;
- Violation of others' intellectual property rights; and
- Malicious software or instructions for compromising the company's security.

Also, you may not send e-mail containing non-public company information to any personal e-mail or messaging service unless authorized to do so by your supervisor and you comply with company requirements relating to the encryption of information.

Q. Can I check the weather on the Internet with my computer?

A. Limited personal use of company systems is permissible if it conforms to Code standards.

Q. A friend sent me a chain letter e-mail requesting that I forward to ten others to support a charitable cause. Is this O.K.?

A. No. Circulating chain letters through company systems or mail is prohibited.

Always wear/display your identification badge at work.

Always protect Verizon's property.

Never compromise integrity for a quick solution.

Intellectual property can be many things such as marketing strategies, business plans and other items. If you are not certain, contact the Legal Department.

3.5 Security of Facilities

Verizon's operations must be appropriately secured to protect our customers and each other. This includes customer and employee personal information, network operations and facilities, computer systems and passwords, security procedures, company facilities and their locations, technical and marketing research data, product development information and business plans and strategies.

You must take all appropriate precautions to protect Verizon's systems and premises. Do not leave visitors unescorted or sensitive areas unattended or unlocked. When on company property (or, if appropriate, while on company business) wear your identification badge and request identification from others whom you do not recognize. Most importantly, you must immediately report all suspicious activity to Verizon Security.

3.6 Intellectual Property

Intellectual property includes information protected by Verizon's trademarks or copyrights, the use of which is restricted by applicable intellectual property laws. To safeguard Verizon's intellectual property from illegal copying or other misuse, employees must ensure it is affixed with or identified by trademark, service mark or copyright symbols.

If you're unsure whether or what protection is necessary or appropriate, or if you believe disclosure or use by a third party is improper, contact the Legal Department.

3.6.1 Proper Use of Others' Intellectual Property

You must respect the proprietary rights of others by complying with all applicable laws and agreements that protect the intellectual property rights of others, including all business providers, competitors or customers. Unless you obtain the intellectual property owner's specific prior consent, you may not copy, distribute, display, perform, or modify third-party copyrighted materials or conduct peer-to-peer or other file sharing of copyrighted materials. A work may be protected by a copyright even if there is no notice on the work.

3.6.2 Information of Former Employers

Former employers may have required you to sign non-disclosure or other agreements that may affect your work at Verizon. If you have not disclosed these to your supervisor by the time of hire, you must do so immediately.

3.7 Handling External Communications

Unless you receive prior approval, you may never suggest that you are speaking on behalf of Verizon when presenting your personal views at community, professional or cultural functions or on the Internet.

Use of the company brand and logo must adhere to approved corporate identity specifications. To seek guidance or report misuse, visit the Brand Management intranet site **www.verizon.com/brandportal**.

Verizon will generally deny requests for company-sponsored endorsements or testimonials. All requests, including the use of Verizon's name or an employee endorsement in any business provider's advertising or literature must be coordinated and approved by the Public Affairs, Policy & Communications Department and the Corporate Brand Management organization.

Requests and inquiries must be referred to the authorized groups described below:

- **Media Relations** is responsible for contacts with the news media and inquiries about community relations.
- **Investor Relations** handles communications related to Verizon's financial performance and all contacts with the financial community.
- **Legal and Public Affairs, Policy & Communications Departments** handle contacts from outside attorneys, legislative bodies and regulatory agencies.
- **Human Resources** handles inquiries regarding current and former employees, including employment verification.
- **Security and the Legal Department** respond to subpoenas, court orders and criminal inquiries and interface with law enforcement on security matters, including emergency response.

Public Affairs, Policy & Communications:

<http://pa.verizon.com/pa>

Media Relations:

<http://newscenter.verizon.com/media-contacts>

Investor Relations:

www.verizon.com/investor

Human Resources:

<http://vzweb.verizon.com/intranet/wireline/AboutYou/HReSource> (U.S.) or
<http://vzweb.verizon.com/intranet/wireline/AboutYou/ContactHR> (International)

Verizon Security:

800.997.3287 (U.S.)
972.615.4343 (International)

*For approval to speak externally on behalf of Verizon, please contact Public Affairs, Policy & Communications:
<http://newscenter.verizon.com/media-contacts/corporate.html>*

For legal assistance, please contact your business unit's assigned attorney. Please check within your department to identify your contact.

Treat customers fairly in all aspects of transactions, including pricing, advertising, marketing and service solutions.

Protect customer confidential information and respect customer privacy by following the Verizon Privacy Principles.

Maintaining Integrity and Fairness in the Marketplace

Verizon's integrity in the marketplace is a key component of our reputation for trustworthiness and service.

4.1 Customer Relationships

Verizon's customers expect and deserve fair, honest and respectful service. You are accountable for your role in the delivery of that standard of service.

4.1.1 Customer Privacy and Communications

Verizon's privacy policies inform customers about what information is collected about them and how it is used. Customers are also given the ability to limit certain uses of their information. You must respect these choices. Verizon's privacy policies may be found at:

<http://myedms.verizon.com/corporate/legal/lg/privacy/index.shtml>. Verizon's Privacy Office can also assist with specific questions or concerns.

Except as otherwise required by the duties of your position, you must not - and must not permit others to - access, listen to, monitor, record, tamper with, disclose or intrude upon any customer conversation or communication, except to comply with a valid service or installation order, a valid legal order or applicable law, or for the limited purposes of quality monitoring and training, as approved by the Legal Department.

In addition to protecting customer communications, you must also protect customer information. That means you may not access, view, use, modify, share or distribute customer information without a proper business reason. You also may not access account information concerning yourself, your friends, acquaintances, family or coworkers without prior approval by your supervisor.

Verizon contractors and vendors must also protect customer information. You should work with the Legal Department to ensure that contracts with these third parties protect customer information. If you are aware of or suspect unauthorized access to, disclosure, or loss of customer information, you must immediately notify the Legal Department, Security or the VZ Ethics and EEO GuideLine.

4.1.2 Customer Marketing

Before using any customer information to market additional products or services, or disclosing customer information to other companies for marketing purposes, you must follow all company policies and applicable laws and regulations regarding the use and disclosure of this information.

When customers are also telecommunications carriers or resellers of telecommunications, you should not use their subscriber information, orders or processes/services to aid in Verizon's retail marketing or sales efforts.

4.1.3 Selling with Integrity

Verizon policy requires that we fully, clearly and directly inform our customers of the terms and conditions of our services. Any attempt to deceive a customer will not be tolerated and may result in disciplinary action up to and including termination of employment. The following guidelines must be followed at all times:

- All advertising and sales materials must be truthful and accurate. Materials must not be false, misleading or have a tendency to deceive. All claims must be substantiated in advance with a factual basis and back up. No advertising or sales materials will be released without Legal Department approval.
- When advertising the price of Verizon's products and services, the customer must be clearly informed of all monthly and per-use fees and any other material terms and restrictions for obtaining the advertised rate in marketing and promotional materials. There will be no "hidden" charges.
- Comparisons to competitors must be accurate and substantiated at the time they are made. Do not disparage competitors. You should promote Verizon's products and services through fair and accurate comparisons with its competitors, and sell on the strength of Verizon's products, services and reputation. Do not make misleading or inaccurate comparisons with competitors' products and services; comment on competitors' character, financial condition or potential legal or regulatory problems; or make negative remarks about entire groups of competitors and their products and services.
- There are strict rules regarding sales and promotions. They must be followed without exception. For example, you cannot use the word "free" without full disclosure of all material conditions disclosed in close proximity to the word.

4.2 The Government as a Customer

When dealing with government agencies that are customers, you should consult with the Legal Department to identify additional laws, regulations and procedures that you must follow, including those related to gifts, entertainment, accuracy in billing and limitations on contacts with government officials during active government procurements.

4.2.1 Court Orders and Other Legal Documents

Verizon may receive court orders seeking information about its customers. You may neither confirm nor deny to any unauthorized person the existence of, or any information concerning, a subpoena, warrant or court order. You should immediately refer to Security any inquiries or requests of this kind.

If you receive any legal documents in the workplace, including court orders and subpoenas, warrants, summons and correspondence from any government or law enforcement agency, or any attorney, you must forward them immediately to the Legal Department.

Provide accurate and clear information.

Learn and follow all additional requirements when dealing with the government as a customer.

Ethical behavior is promoted by full and open disclosure.

Q. My wife manages a training consulting firm. Can she submit a proposal to become a Verizon vendor?

A. You should report this relationship to your supervisor, refer the matter to Corporate Sourcing and refrain from participating in Verizon's discussions or relationship on this matter.

Q. A vendor has offered me tickets to a baseball game. Can I accept them?

A. Possibly. If the vendor is inviting you to attend the game with him/her, this may constitute business entertainment and must comply with the Code's standards for business entertainment. If the vendor is not attending, then the tickets would be considered a gift and must comply with the Code's standards for accepting gifts.

4.2.2 Classified and National Security Information

You must take all necessary steps to protect classified and national security information and you must coordinate all activities related to this information with Security and Legal Department personnel who have appropriate clearance. It is never appropriate to disclose this information to another person without explicit approval from the Legal Department.

4.3 Selecting and Maintaining Relationships with Business Providers

You must use care and good judgment in selecting and maintaining relationships with all of Verizon's business providers. Employees who participate in the selection of any business provider must:

- Use a selection process that is fair, lawful, does not improperly discriminate and complies with all company policies and procedures;
- Ensure business providers are apprised of their obligation to abide by Verizon's standards of business conduct and the Verizon Supplier Code of Conduct;
- Put all agreements in writing and obtain all required approvals before signing; and
- Never reveal confidential information about one vendor to another vendor or to anyone outside of Verizon. Disclosures of such information, even within Verizon, should be limited to those with a need to know the information.

4.4 Gifts and Entertainment

The exchange of gifts and entertainment can promote successful working relationships and good will. However, failure to follow applicable laws as well as company rules and procedures can harm Verizon's reputation or result in civil or criminal penalties.

Regardless of value, the appearance of influence must always be considered before accepting any gift, entertainment or other business courtesy. You may not use your own money or resources to offer gifts or entertainment to a customer or vendor if these activities otherwise would be prohibited using Verizon's resources. In addition, when you offer gifts or provide entertainment to others consistent with this Code, you must also ensure that these courtesies are properly reflected on Verizon's books and records.

4.4.1 When Gifts are Appropriate

A "gift" is anything of value, including promotional trinkets, food, beverages and tickets to cultural or sporting events, that you or someone in your family or household - or a person with whom you have a close personal relationship - either give or receive.

To be appropriate, a gift (whether it is given or received) must be in compliance with applicable laws and:

- Unsolicited;
- Not cash or usable as cash (including gift cards and gift certificates, unless they have been approved as part of a Verizon marketing promotion or other authorized Verizon program and approved by the Legal Department); and

- No more than \$100 in face value in a calendar year to or from the same organization, unless approved by a director level or above supervisor and the Office of Ethics and Business Conduct.

4.4.2 When Entertainment is Appropriate

Entertainment includes meals and cultural or sporting events that you attend with a customer or business provider. If you do not attend the event with the customer or business provider, the tickets to such an event are not entertainment, but rather “gifts,” which are subject to the gift restrictions in this Code.

To be appropriate, entertainment must be in compliance with applicable laws and:

- Offered or accepted in the normal course of business;
- Attended by both a Verizon employee and a business provider’s employee and be an occasion where business is discussed;
- No more than \$200 in value per occasion, per person, unless approved by a director level or above supervisor and the Office of Ethics and Business Conduct; and
- At a venue and conducted in a manner that does not violate other provisions of this Code or harm the company’s reputation (e.g., an event at an adult entertainment venue is not acceptable).

4.4.3 Prohibited Exchanges

Even if the gift or entertainment meets the above standards, you must not exchange it if: (a) it is intended to improperly influence another person’s business judgment; (b) it might create the appearance of undue influence, unfairness or impropriety; or (c) you are participating in, conducting or directly supervising a formal Verizon procurement process (such as a request for bids).

Employees are not permitted to receive tips and you should politely decline any that are offered to you.

4.4.4 Gifts Involving Travel or Lodging

You are prohibited from receiving gifts of travel or lodging unless you receive the prior approval of the Office of Ethics and Business Conduct.

4.4.5 Returning Gifts

If a gift exceeds the standards set forth in this Code, you should return the gift with an explanation that company standards do not permit you to accept such gifts. If returning a perishable item is not feasible, it should be anonymously donated to charity or accepted on behalf of Verizon and shared among all employees in the office. If shared, the gift’s value per person should not exceed the \$100 calendar year limit.

If you receive a gift that falls outside of the Verizon standards and you are unable to return it, you must contact the VZ Ethics and EEO GuideLine for appropriate documentation, safeguarding and disposition of the gift.

You should never use gifts and entertainment to place undue influence on Verizon’s business providers.

Q. My sales team is working on Verizon’s bid response to a non-government customer’s Request for Proposal. I would like to take the customer to dinner to discuss our proposal. Can I pay for the customer’s meal?

A. Yes, it is permissible to pay for the meal as long as it conforms with the Code’s standards for business entertainment, applicable policies and legal standards. However, the exchange of gifts during a procurement process is improper because such gifts can create the appearance of undue influence.

Any gifts, meals, refreshments or entertainment to government officials and employees must also comply with the rules of the particular agency with which you are dealing and any other applicable laws.

You may not rehire or contract with a former employee unless that person has been separated from the company for a minimum time period of six months. Any exceptions must comply with this Code and applicable policy.

4.4.6 Gifts Outside the Workplace

Employees who are personal friends of customers or business providers might wish to exchange gifts outside of the workplace for appropriate events (such as a wedding or baby shower). These exchanges should be infrequent, disconnected from any work activities and disclosed to a supervisor beforehand to ensure that they do not improperly influence or appear to influence business decisions.

4.4.7 Gifts and Entertainment Involving Government Officials

Special rules apply to interactions with government officials. Laws, rules and regulations concerning appropriate gifts and entertainment for government employees are complex and can vary depending on government branch, state or other jurisdiction. Additionally, the Foreign Corrupt Practices Act (discussed further in section 4.9.4) restricts the exchange of gifts and entertainment with foreign (non-U.S.) officials. All Verizon employees who, on Verizon's behalf, interact with government officials of any country are responsible for complying with applicable laws and regulations. You should consult with the Legal Department if you have any questions about the applicable legal standards.

4.5 Bribes, Kickbacks and Loans

It is never appropriate to offer, pay, or receive bribes or kickbacks (including to or from any government official or employee), which can subject you to civil or criminal penalties. You should immediately notify the Legal Department about any payment or gift that is offered to you, or requested from you, that you believe may be a bribe, kickback, solicitation of a bribe or kickback, or otherwise improper.

It is never appropriate to offer or accept personal loans or guarantees (e.g., preferences or discounts not offered widely) to or from customers, business providers or competitors of Verizon.

4.6 Relationships with and Obligations of Departing and Former Employees

Your obligation to abide by company standards exists even after your employment with Verizon ends. The following requirements apply to all current, departing and former Verizon employees:

- When leaving or retiring, you must ensure that you return all Verizon property in your possession, including all records and equipment.
- You may not breach any employment condition or agreement you have with Verizon. You may not use or disclose Verizon non-public information in any subsequent employment, unless you receive written permission in advance from a Verizon vice president level or above supervisor and the Legal Department.
- You may not provide any Verizon non-public company information to former employees, unless authorized. If a former employee solicits non-public information from you, you must immediately notify Security or the Legal Department.
- Except as authorized below, you may not rehire a former employee, engage a former employee as an independent contractor or contingent worker, or purchase products or services on Verizon's behalf from a former employee unless that former employee has been separated from the company for at least six months.

- In extremely limited circumstances, the Executive Vice President – Human Resources may, in writing prior to the engagement, and upon finding a compelling reason, approve the rehire of a former employee or the engagement of a former employee as an independent contractor or contingent worker within six months of that person's separation.
- A vice president level or above supervisor may, in writing prior to the purchase, and upon finding a compelling reason, approve the purchase of products or services on Verizon's behalf from a former employee within six months of that person's separation. Where a former employee has been separated from Verizon for more than six months, authorization from your supervisor must be obtained before products or services are purchased from that former employee.

If you are concerned that a former Verizon employee is benefiting unfairly from information obtained while employed at Verizon, or may be inappropriately receiving Verizon non-public information, you should contact the VZ Ethics and EEO GuideLine for guidance.

4.7 Interaction with Competitors

Verizon is dedicated to ethical, fair and vigorous competition. We will sell our products and services on the basis of their merit, superior quality and competitive pricing. Any questions concerning competition laws should be reviewed with the Legal Department.

4.7.1 Avoiding Violations of the Antitrust Laws

The U.S. antitrust laws prohibit two kinds of activities. If you have any questions about whether any activity falls into the following categories, or if you have any information about someone in the company engaging in the following types of conduct, you must contact the Legal Department.

You should also contact the Legal Department to determine the applicability of antitrust or competition laws of any other country in which you conduct business.

First, the antitrust laws prohibit agreements with competitors fixing prices, dividing markets, rigging bids or otherwise limiting competition. Both explicit agreements and informal "gentlemen's agreements" are against the law. Violation of these prohibitions may result in serious consequences for you or the company, including criminal penalties and imprisonment.

The following activities are prohibited:

- **Price Fixing:** You must not agree with a competitor on prices or set prices in concert with a competitor.
- **Market Allocation:** You must not agree with a competitor to divide markets or engage in any communications with competitors about the places or customers for which they or Verizon are competing.
- **Bid Rigging:** You must not agree with a competitor to set the terms or direct the outcome of a bidding process. You also must not engage in any communications with competitors about bids.

We sell our products and services on the basis of their merit, superior quality and competitive pricing.

Q. I have established good relations with the account executives of some of our competitors. At trade shows and conferences we often catch up on industry trends, customer deals, etc. Is this appropriate?

A. Use caution in these situations and do not discuss the price or terms of any Verizon contracts or gain competitive information directly from a competitor. You should not even joke about work related topics since this could be misinterpreted. You should refuse to discuss any anti-competitive issues and leave such conversations immediately.

You must make independent pricing and marketing decisions and cannot coordinate your actions with Verizon's competitors.

Deal fairly and honestly in all activities, including pricing, licensing and rights to sell.

- **Group Boycotts:** You must not boycott a supplier or customer as a way to make the supplier or customer stop dealing with a rival. A group boycott - an agreement with others not to deal with another person or business - may violate the antitrust laws if it is used to force customers to pay higher prices or to hinder a rival from entering the market.

In addition, you should be careful of the following:

- **Joint Ventures, Teaming Arrangements and Non-Competition Agreements:** The antitrust laws do not prohibit all joint ventures or teaming arrangements. Sometimes, agreements not to compete are permissible as part of otherwise valid business arrangements. But those occasions are limited and must be approved by the Legal Department. You may not submit a joint bid, enter into a joint venture or teaming arrangement or negotiate a non-compete agreement without the approval and involvement of the Legal Department.

Second, the antitrust laws prohibit certain types of unilateral conduct, that is, conduct undertaken by Verizon alone. Violation of this prohibition may result in large fines and judgments against the company.

You must not engage in the following conduct:

- **Sabotage:** Do not tamper with competitors' products, sales materials or other property.
- **False Statements:** When making comparisons to a competitor, stick to the facts. Do not embellish, exaggerate or mislead.

The antitrust laws limit the circumstances in which certain business or marketing decisions are permissible. Before engaging in any of the conduct described below, consult the Legal Department for guidance:

- **Exclusive Dealing:** Exclusive dealing occurs when a company requires, as a condition of doing business, that a customer forego dealing with competitors.
- **Resale Prices:** Resale price setting occurs when a company establishes the price that resellers or distributors charge for Verizon's products.
- **Refusals To Deal:** Refusals to deal occur when a company declines to offer to one customer a service that it makes available to other customers, or when a company offers a service to one customer on more burdensome terms than it makes available to other similarly situated customers.
- **Tying:** Tying occurs when a company forces a customer who wants one product to buy a second product also, as a condition of buying the desired product.
- **Reciprocal Dealing:** Reciprocal dealing occurs when a company forces a supplier to buy something from the company as a condition for the company continuing its business relationship with the supplier.
- **Bundling:** Bundling occurs when a company offers a discount on one product if it is purchased together with another.
- **Below-cost Pricing:** Pricing below cost occurs when a company does not recover its costs for a particular product, or bundle of products.

4.7.2 Gathering Information About Competitors

While it is entirely proper for employees to gather information about competitors, you must avoid even the appearance of improperly acquiring this information. You must accurately represent yourself and never misrepresent your identity when gathering competitive information. You must also ensure that any agents or consultants employed to obtain competitive information on Verizon's behalf also represent themselves accurately and follow these principles.

Generally, it is appropriate to gather competitive information from public sources, industry gatherings and surveys and benchmarking/competitive research. It is never appropriate to request or obtain non-public competitor information from government or agency reports that are not available to the public from other competitors or former employees of competitors, who must abide by any non-disclosure or confidentiality agreements with their former employers, unless you are well briefed beforehand by the Legal Department regarding what you can and cannot discuss. It is also never appropriate to commit theft, espionage or breach of a competitor's non-disclosure agreement. To the extent that information is clearly private or marked in such a way as to indicate it is private, you should not use it and should contact the Legal Department for guidance.

If you have reason to believe that competitive information from customers or others may not be public, you should consult with the Legal Department before accepting or using this information.

4.8 Relationships With Affiliates

In order to ensure that the company's organizational structure is not used unfairly, all transactions between and among the Verizon companies (also called "affiliates") must comply with company policy and all applicable laws and regulations, including affiliate pricing and Customer Proprietary Network Information (CPNI) requirements.

4.9 International Relationships

Verizon must abide by the laws, rules and regulations of countries where we do business. If your job, or the jobs of anyone you supervise, involves business with customers or vendors in another country, you must be familiar with all laws that impact your work. Because cultural differences and local customs or laws may raise issues, prior to engaging in any international business, you should review this section and discuss these issues with your supervisor and your business unit Legal Department or Corporate Compliance Counsel.

4.9.1 Locating Offices or Receiving Services Outside of the United States

If you are considering locating or moving a project, unit, group or any Verizon activity outside the United States, or obtaining services from employees or external providers located outside the United States (including any call center or IT services from individuals located outside of the United States), you must contact the Legal Department to determine the rules, policies and laws that may apply.

Accurately identify yourself when you gather public information about competitors.

When working abroad, you must adhere to this Code of Conduct, as consistent with applicable laws.

It is important to remember that export regulations likely exist and will need to be adhered to, regardless of the country from which an export originates. Most countries have implemented comprehensive export control regimes. Contact your Corporate Compliance Counsel or business unit Legal Department prior to shipping across borders.

4.9.2 Compliance with Screening Requirements of the Office of Foreign Asset Control (OFAC)

The regulations promulgated by the Office of Foreign Asset Control (OFAC) of the U.S. Department of the Treasury prohibit any U.S. person, including employees of U.S. companies located outside the U.S., from transferring, paying, receiving or otherwise dealing in property or an interest in property belonging to or under the control of a large number of specially designated individuals and entities (the OFAC List). Violations of these regulations can result in substantial fines and imprisonment.

To comply with the OFAC regulations, those entities with which we transact directly must be screened against the OFAC List. In addition, we must not transact indirectly, through our contractors, tenants, landlords or vendors, with individuals and entities on the OFAC List. To this end, compliance with the OFAC regulations is also an integral obligation of our agents, vendors, suppliers and other third parties, as reflected in our Supplier Code of Conduct and our OFAC Export Control Guidance for Vendors & Suppliers. Verizon's OFAC program is described at:

http://myedms.verizon.com/corporate/legal/lg/export_controls/.

You should contact your business unit Legal Department or Corporate Compliance Counsel to confirm compliance with OFAC screening requirements.

4.9.3 Import/Export Control

It is Verizon's policy to comply with all import and export laws and regulations, including the Export Administration Act and the International Traffic in Arms Regulations (ITAR), as well as the import and export laws and regulations of all countries applicable to our global business. Failure to do so could result in civil and criminal penalties, imprisonment and the loss of Verizon's ability to import or export products and services and retain government contracting privileges. Verizon's Export Control Compliance program is described at: **http://myedms.verizon.com/corporate/legal/lg/export_controls/.**

Because specific authorizations or licensing may be required for particular transactions, you should contact your business unit Export Control Coordinator, your business unit Legal Department or Corporate Compliance Counsel before:

- Exporting via physical shipment, electronic means or any other means of transfer any product, service or technical information from the U.S. or moving it between or among countries. Technical information can consist of manufacturing processes, product use or commercial and technical expertise, data or software;
- Exporting products or services identified on the U.S. Munitions List contained in the ITAR;
- Taking any product, service or technical information with you when you travel to another country on personal or company sponsored business;
- Providing any product, service or technical information to parties that previously have been denied an export license; or

- Discussing with or displaying to foreign nationals (including Verizon employees), whether inside or outside the U.S., any Verizon technical data, equipment or non-public information or its application, whether in the U.S. or abroad, either on company or personal business.

You should consult your business unit Export Control Coordinator or Corporate Compliance Counsel to identify situations that may require written assurance by non-U.S. recipients that they will abide by U.S. export control regulations.

4.9.4 Payments, Lobbying, Expenses and Recordkeeping Requirements Internationally

The payments we make, lobbying we conduct and expenses we incur in the course of doing business internationally must reflect the value of the services actually provided, be directed to proper business purposes, be made to legitimate business service providers and meet the requirements of the laws of the U.S. and of other countries where we do business.

One key law governing our conduct of business in other countries is the Foreign Corrupt Practices Act (FCPA), which applies to Verizon, its subsidiaries, officers, directors, employees and agents and any stockholders acting on behalf of Verizon or its subsidiaries. Generally, it is a violation of the FCPA to make payments or related offers, or to provide any other benefit, to or for the benefit of a foreign (non-U.S.) official. Before offering meals, gifts, gratuities, entertainment or anything of value to any foreign (non-U.S.) official, personnel, political party, party official or candidate, you must consult with your business unit Legal Department or Corporate Compliance Counsel regarding compliance with the FCPA, other applicable law and Verizon standards. Verizon's FCPA Compliance program is described at http://myedms.verizon.com/corporate/legal/lg/export_controls/.

Additionally, you must never make payments to a third party that you suspect may be passed to officials outside the U.S. or other persons to improperly influence any person's decision-making to secure, retain or direct business for Verizon. You must not use an agent to make any payment that Verizon itself cannot make. Whenever you retain any agent in connection with our global business, you must make sure that you can properly trace any funds provided to the agent to ensure that they are not used to make improper payments to government officials or their representatives.

Regardless of the customs of a particular country, you must be careful to follow company standards, local laws and U.S. laws regarding doing business with non-U.S. officials or their family members.

You should consult with your business unit Legal Department or Corporate Compliance Counsel if you have any questions about the FCPA or its application. Detailed guidance on your compliance requirements under the FCPA is available in the FCPA Handbook for General Users located on the Verizon Export Control Intranet site.

Q. In conjunction with a deal I am working on, a government official has asked Verizon to pay a "processing fee" to expedite clearing customs. What should I do?

A. "Expediting" or "facilitating" payments are unlawful in many circumstances and are generally prohibited at Verizon. You must immediately notify Corporate Compliance Counsel or your business unit Legal Department Vice President about any requests to pay what you believe may be an expediting or facilitating payment.

Q. My business group was recently contacted by a foreign organization that wants to arrange for the purchase of certain services and products from Verizon. The organization is head-quartered in a country in which we have never done business. What should I do?

A. Before discussing business with this organization, you must first check with the Legal Department to determine if you will be doing business in a country or with an organization that is the subject of any legally imposed economic sanctions.

Verizon is required to accurately record information regarding payments, including the amount and recipient. These record-keeping requirements apply to any agents or consultants who represent Verizon. This means that you must ensure that Verizon - or any agent or consultant who acts on Verizon's behalf - properly documents all transactions and maintains accurate information with respect to the amount and ultimate recipient of contract payments, commissions and other payments.

4.9.5 Economic Sanctions and Embargoes

It is illegal under U.S. law for any U.S. company or person (including employees of U.S. companies located outside the U.S.) to engage in transactions with a number of designated countries, or with certain designated parties anywhere in the world (for example, groups that support terrorism). You should check with the Legal Department regarding sanctions and embargoes by the U.S. and other countries that prohibit conducting business in specific countries or with specifically identified parties.

In addition, because the United States and other countries have restricted travel to certain countries, employees who travel internationally must familiarize themselves with any prohibitions on travel due to sanctions or embargoes, restrictions on taking company assets into certain countries and the rules and procedures for obtaining and using business travel documents, including passports, visas, approvals and special documentation.

4.9.6 Illegal Boycotts

Verizon will not participate in boycotts of countries, their nationals or blacklisted companies, unless these boycotts are sanctioned by the U.S. government and participation by Verizon is approved by your business unit Legal Department or Corporate Compliance Counsel. Nor will Verizon disclose information about present or prospective business relationships in countries that are the subject of illegal or improper boycotts.

Unless approved by your business unit Legal Department or Corporate Compliance Counsel, you must not furnish information about:

- Verizon's past, present or prospective business relationships with illegally boycotted countries or blacklisted companies; or
- Any person's: a) race, religion, gender, national origin or nationality, b) membership in or support of a charitable or fraternal organization supporting boycotted countries, c) relationship with nationals of boycotted countries, or d) relationship with a boycotted country or blacklisted company; or
- Any person believed to be restricted from doing business with a boycotted country.

Any request for information regarding boycotted countries or organizations must be immediately referred to Corporate Compliance Counsel.

CONCLUSION

It is not possible to describe all unethical or illegal business practices in detail. The best guidelines are individual conscience, common sense and unwavering compliance with all company policies, applicable laws, regulations and contractual obligations. Seek guidance if you are unsure of what to do, ask questions and report wrongdoing. Company policy strictly forbids any retaliation against an employee who reports suspected wrongdoing.

Violations of the law, the Code and other company policies, procedures, instructions, practices and the like can lead to disciplinary action up to and including termination of employment. Such disciplinary action may also be taken against supervisors or executives who condone, permit or have knowledge of improper conduct or fail to take action to prevent and detect violations, such as failure to provide training and failure to supervise subordinates' work. No one may justify an illegal or improper act by claiming it was ordered by someone in higher management. The following are examples of actions considered illegal or unacceptable:

- Theft or unauthorized access, use or disclosure of company, customer or employee records, data, funds, property or information (whether or not it is proprietary);
- Working under the influence of alcohol or illegal substances or abusing legal substances;
- Improperly operating a vehicle for company business, or driving while on company business with a suspended or revoked license, or while under the influence of drugs or alcohol;
- Using any program or promotion in an unauthorized manner;
- Engaging in any form of workplace violence, including, but not limited to, any act of physical intimidation or assault, including threats of violence;
- Soliciting or giving the impression that you would expect gifts or gratuities from suppliers or customers;
- Disparaging or misrepresenting the company's products or services or its employees;
- Falsifying a company record, such as a time report; and
- Misrepresenting your health status or other reasons for absence, such as misrepresenting yourself as disabled and receiving disability benefits.

Sources of Help

Verizon provides many resources to help you make ethical decisions. In addition to your supervisor, you may consult with Human Resources, the Legal Department or call the VZ Ethics and EEO GuideLine.

Verizon's eWeb (Intranet) - <http://myvzweb.verizon.com> - contains expansive helpful contact and subject matter information. In addition, please reference the chart below for some important resources.

Quick Reference Chart

Resource	Phone Number	Website
VZ Ethics and EEO GuideLine Office of Ethics and Business Conduct (OEBC)	800.856.1885 (U.S.) (+)800.0.624.0007 International)	www.verizonguideline.com
Human Resources (U.S.)	Consult website	http://vzweb.verizon.com/intranet/wireline/AboutYou/HReSource
Human Resources (International)	(+)800.0.932.7947 Vnet 932.7947	http://vzweb.verizon.com/intranet/wireline/AboutYou/ContactHR
Security (U.S.)	800.997.3287	http://security.verizon.com
Security (International)	972.615.4343	http://security.verizon.com , Click "International Security Group"
Legal Department	Consult website	http://myedms.verizon.com/corporate/legal/lg/index.shtml
Corporate Compliance Counsel	Consult website	http://eweb.verizon.com/bpage/bridge_comply.shtml
Internal Audit	800.856.1885 (U.S.) (+)800.0.624.0007 (International)	http://myedms.verizon.com/corporate/finance/ia/index.html
Privacy Office	Consult website	http://myedms.verizon.com/corporate/legal/lg/privacy/index.shtml
Environmental, Health & Safety (U.S)	800.386.9639	Global Link
Environmental, Health & Safety (International)	(+)800.386.9639	Global Link
Labor Relations	Consult website	http://vzweb.verizon.com/intranet/wireline/AboutYou/YourToolkit/ManageLaborRelations

