



MICROVISION

Audit Committee Procedures for Receipt, Retention and Treatment of Complaints Regarding Accounting, Internal Controls and Auditing Matters

I. Statement of Principles

The Sarbanes-Oxley Act of 2002 requires that the Audit Committee establish procedures for the receipt, retention and treatment of complaints received by Microvision, Inc. (the “Company”) regarding accounting, internal controls and auditing matters and for the confidential anonymous, submission by employees of concerns regarding questionable accounting and auditing matters. This Policy sets forth the procedures established by the Audit Committee.

II. Scope of Matters Covered by this Policy

This Policy applies to all complaints received by the Company regarding accounting, internal accounting controls or auditing matters and all submissions by the Company’s employees of concerns regarding questionable accounting or auditing matters.

III. Submission of Complaints

Good faith complaints by employees, shareholders and others regarding accounting, internal controls and auditing matters may be submitted to the Company via the Company’s toll free “complaint hotline” number at 1-866-291-5291 or via the complaint hotline website at www.ethicspoint.com. You may also submit your complaint directly to the Company’s General Counsel via mail, addressed as follows:

General Counsel
Microvision, Inc.
6222 185th Avenue NE
Redmond, WA 98052

All employees are encouraged to raise concerns regarding questionable accounting and auditing matters. Employees may submit their complaints regarding questionable accounting and auditing matters on a confidential and anonymous basis via the telephone numbers or website identified above.

Complaints submitted via physical mail should be marked “CONFIDENTIAL.” Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate investigation of the complaint.

The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding accounting, internal control and auditing matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.



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Retaliation against employees who raise concerns will not be tolerated by the Company, whether such retaliation is by any officer, employee or agent of the Company.

IV. Treatment and Retention of Complaints

Promptly upon receipt of a complaint, the General Counsel will:

- (a) determine whether the complaint is covered by this policy;
- (b) when possible, acknowledge receipt of the complaint to the sender, and
- (c) determine whether the complaint may raise sufficient concerns to warrant an immediate investigation.

If the General Counsel determines that a complaint may warrant an immediate investigation, he or she will immediately report the complaint to the Audit Committee Chairperson. Upon receipt of a complaint from the General Counsel, the Audit Committee Chairperson will review the complaint and, after conferring with the remainder of the Audit Committee if deemed appropriate, determine whether an immediate investigation is warranted, and, if so, will direct the General Counsel, or other persons to conduct an investigation of the complaint and report the findings of such investigation to the Audit Committee.

At each quarterly Audit Committee meeting, the General Counsel will submit all complaints received since the previous quarterly Audit Committee meeting to the Audit Committee. The Audit Committee will review each such complaint and determine whether an investigation or other action is warranted, and, if so, will direct the Internal Auditor, the General Counsel, or other persons to conduct an investigation of the complaint and report the findings of such investigation to the Audit Committee, or take such other action as the Audit Committee shall deem appropriate. The Audit Committee will review and discuss any on-going complaint investigations and the resolution of any investigations. The General Counsel will maintain a log of all complaints, tracking their receipt, investigation and resolution. The Company will retain copies of the log and any complaints for at least two fiscal years.

As authorized in the Audit Committee Charter, the Audit Committee has authority to retain independent advisors to investigate any complaint. After receipt and review of investigation findings, the Audit Committee will direct Executive Management to take corrective action when and as warranted by the Committee.