

Policy for Reporting Questionable Accounting or Auditing Matters

In order to facilitate the reporting of complaints regarding accounting, internal accounting controls, or auditing matters (“**Accounting Matters**”), the Audit Committee of our Board of Directors has established the following procedures for (1) the receipt, retention and treatment of complaints regarding Accounting Matters and (2) the confidential, anonymous submission by employees of complaints or concerns regarding Accounting Matters.

These procedures relate to complaints relating to any questionable Accounting Matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company’s internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company’s financial condition.

You may report your complaints or concerns anonymously and confidentially. To facilitate this process and to assure complete anonymity if desired, the Company has engaged the services of Ethicspoint, an independent agent, to receive complaints and concerns as explained below. Although you may submit any complaint or concern anonymously, the Audit Committee encourages you to supply contact information with your submission to facilitate clarification and any assistance with possible investigation. All complaints or concerns will be provided to the Chairman of the Audit Committee for review and will be retained in accordance with our document retention policies. To assist the Audit Committee in reviewing and, if necessary, investigating your complaints or concerns, please, to the extent possible, include the following information in your submission:

- the alleged event, matter or issue that is the subject of the complaint or concern;
- the name of each person involved;
- if the complaint or concern involves a specific event or events, the approximate date and location of each event; and
- any additional information, documentation or other evidence available to support the complaint or concern.

If any iGo employee, or any individual outside of the Company, has a complaint or concern regarding Accounting Matters at the Company, you should file a report using any of the following methods:

- Via the Internet: Go to www.ethicspoint.com and click on the “File a New Report” link on this web page and type in “iGo” as the organization name;
- Via Telephone: Call 1-866-755-6630 toll-free in the USA and Canada, or find your country on the list of International Toll-Free Telephone Numbers located at www.ethicspoint.com.

In either case, after you complete your report, you will be assigned a unique code called a “report key.” Write down your report key and password and keep them in a safe place. After 5-6 business days, use your report key and password to check your report for feedback or questions.

You may also contact the Audit Committee of our Board of Directors by sending a letter to the following address:

Accounting Matters
Audit Committee of the Board of Directors
c/o Corporate Secretary
iGo, Inc.
17800 N. Perimeter Dr., Suite 200
Scottsdale, Arizona 85255

Non-Retaliation

Retaliation in any form against (a) a person who reports a concern or violation pursuant to this Policy (even if the report is mistaken but was submitted in the good faith belief it was correct), or (b) against anyone who assists in the investigation of a reported violation, is a serious violation of this Policy. Acts of retaliation should be reported immediately and may result in severe disciplinary action, including termination of employment without warning for iGo employees.

As adopted, effective March 4, 2004, as amended and restated effective February 8, 2006.