

INTRALASE CORP.
PROCEDURES FOR COMPLAINTS REGARDING
ACCOUNTING, INTERNAL ACCOUNTING CONTROLS, AUDITING OR VIOLATIONS OF
CODE OF BUSINESS AND ETHICAL CONDUCT MATTERS

The Audit Committee of the Board of Directors of IntraLase Corp. (the “Company”) has established the following procedures for (1) the submission, receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters (“Accounting Matters”), or violations of the Company’s Code of Business and Ethical Conduct (“Ethical Matters”) and (2) the confidential, anonymous submission by employees of concerns regarding Accounting Matters or other questionable accounting or auditing matters or Ethical Matters.

Submission and Receipt of Third Party Complaints

Third parties may report concerns about Accounting Matters or Ethical Matters directly to the Company’s Audit Committee via the General Counsel by addressing a confidential written communication to the following address:

James Lightman Senior Vice President & General Counsel IntraLase Corp. 3 Morgan Irvine, California 92618 Tel: (949) 859-5230 x 214 Fax: (949) 461-3323 Email: jlightman@intralase.com	Bruce Feuchter Stradling Yocca Carlson & Rauth 660 Newport Center Drive, Ste. 1600 Newport Beach, CA 92660 Tel: (949) 725-4123 Fax: (949) 725-4100 Email: feuchter@sycr.com
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The General Counsel will copy the Audit Committee on all complaints and keep the Audit Committee informed of the outcome of investigations based on such complaints.

Submission and Receipt of Employee Complaints

Employees with complaints regarding Accounting Matters and Ethical Matters may submit them directly to the General Counsel, according to the contact information set forth above. Employees should also send a copy of any complaint to Bruce Feuchter, our outside counsel.

Scope of Matters Covered by These Procedures

These procedures relate to the submission, receipt, retention and treatment of complaints received by the Company regarding any questionable accounting, auditing or ethical matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any of the Company’s financial statements;
- fraud or deliberate error in the recording and maintaining of the Company’s financial records;
- 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 Company's financial records, financial reports or audit reports;
- deviation from full and fair reporting of the Company's financial condition; or
- breaches of the Company's Code of Business and Ethical Conduct.

Content of Complaints

To assist in the response to or investigation of a complaint, the complaint should be factual rather than speculative, and contain as much specific information as possible to allow for proper assessment of the nature, extent and urgency of the matter that is the subject of the complaint. Without limiting the foregoing, the complaint should, to the extent possible, contain the following information:

- the alleged event, matter or issue that is the subject of the complaint;
- the name of each person involved;
- if the complaint 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.

Complaints that contain unspecified wrongdoing or broad allegations without verifiable evidentiary support will reduce the likelihood that an investigation based on such complaints will be initiated.

Treatment of Complaints

- The General Counsel, the Audit Committee and, if applicable, other Company officers and employees involved in any investigation of the complaint, shall maintain the anonymity or confidentiality of the person making the complaint to the fullest extent reasonably practicable within the legitimate needs of law and any ensuing evaluation or investigation. Legal requirements may not allow for complete anonymity, and in some cases it may not be possible to properly conduct an investigation unless the complainant identifies himself or herself. In addition, persons making complaints should be cautioned that their identity might become known for reasons outside of the control of the General Counsel, the Audit Committee or other Company personnel. Should a complainant self-disclose his or her identity to persons other than the General Counsel, members of the Audit Committee or others involved in an investigation, the Company shall no longer be obligated to maintain such confidence. The identity of the persons subject to or participating in any inquiry or investigation relating to a complaint shall be maintained in confidence subject to the same limitations.
- Complaints will be reviewed by the General Counsel under the oversight and direction of the Audit Committee or such other persons as the Audit Committee determines to be appropriate.

- Upon receipt of a complaint, the General Counsel or the General Counsel's designee will acknowledge receipt of the complaint to the sender, unless the complaint has been submitted anonymously.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the General Counsel and the Audit Committee. Such action shall be reasonably designed to deter wrongdoing and to promote accountability.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee with respect to good faith reporting of complaints regarding Accounting Matters or Ethical Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations

The General Counsel, with support from outside professionals and/or Company employees, as appropriate, will maintain a log of all complaints regarding Accounting Matters or Ethical Matters, tracking their receipt, investigation and resolution and shall prepare a periodic summary reporting thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.