

Code of Conduct

Strategic Environmental & Energy Resources, Inc.

SEER and its employees are committed to dealing honestly and openly with its customers, shareholders, suppliers, business associates, governmental agencies and the community. Each SEER employee is responsible for fully understanding and rigorously upholding these principles. This Code of Conduct contains guidelines and principles to help direct officers, directors and employees in a range of specific situations that may arise during the course of employment at, or association with, SEER.

Conflicts of Interest

Employees and directors are responsible for avoiding activities that may present conflicts of interest or the appearance of a conflict of interest. A conflict of interest may occur when an individual's personal interests conflict with the interests of SEER. Specifically, conflicts may arise when an individual's private business or personal activities make it difficult to perform work objectively and diligently on behalf of SEER. In addition, conflicts may arise when an individual or an individual's family is offered or receives personal benefits as a result of the individual's position with SEER, or when an individual has a financial interest in SEER's competitors or suppliers. Employees and directors are encouraged to openly discuss potential conflicts of interest with their supervisors or the board of directors.

Fair Dealing

SEER employees and directors are obligated to deal fairly with fellow employees, customers, suppliers and the community. Dealing fairly includes refraining from taking unfair advantage of any individual or entity through misrepresentation, manipulation, concealment, or any other form of dishonesty or deception.

Proper Use of Company Assets

SEER's employees and directors are responsible for the good stewardship of all SEER assets, including the Company's physical assets, financial assets, and good name. Only authorized employees or directors may enter into agreements on behalf of the Company.

Compliance With Laws

SEER requires its employees and directors to comply with all laws, rules and regulations in relation to their dealings with the Company, its customers, shareholders and the public. As SEER is a publicly held company, employees and directors are specifically required to respect and abide by all SEC and NASD rules and regulations, including, but not limited to, Regulation FD and insider trading regulations. In addition, the Company's finance department is required to scrupulously adhere to high standards of financial reporting and regulations and to provide for accuracy and transparency in all financial reporting processes.

Protection of Confidential Information

SEER employees and directors are expected to protect confidential and/or proprietary information that, if inappropriately disclosed to a third party or competitor, could put

SEER at a competitive disadvantage or expose the Company to legal or regulatory issues. Employees and directors are encouraged to consult their supervisors or officers for clarification of what constitutes confidential and/or proprietary information. Some examples include technology and processes underlying the Company's products and services; material non-public information involving business activities, including customers, transactions, financial results, growth plans, and other information.

Trademarks, Service Marks, Copyrights

SEER employees and directors are to avoid the unauthorized or improper use of all trademarks, service marks and copyrights that apply to the Company and/or its products and services. Authorization from a supervisor or legal counsel should be obtained prior to the use or reproduction of such devices.

Reporting of Illegal or Unethical Activities

SEER is committed to expanding its operations within strict legal and ethical guidelines. The Company strongly encourages its employees and directors to report illegal or unethical behavior, or even the appearance of such behavior, to a supervisor, officer, Company legal counsel, or director. The Company ensures that persons making such reports in good faith will not be subject to retaliation by management.