

Amerityre Corporation
Statement of Policy Regarding Accounting Complaints

Policy: It is our policy at Amerityre Corporation to observe high ethical standards in all of our activities. In matters of accounting and auditing in particular we seek to ensure that all transactions and corporate assets are properly accounted for and that all audits are thorough and complete. It is also important to us that we maintain the confidence of employees, stockholders, customers, vendors and the public in the quality of our accounting and public reporting. In order to help accomplish these objectives, we have established a procedure for the reporting and delivery of complaints and concerns about accounting and auditing matters (“accounting complaints”).

Under the Sarbanes-Oxley Act of 2002, the Audit Committee of Board of Directors is responsible for establishing procedures for:

- The receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters; and
- The confidential, anonymous submissions by company employees regarding questionable accounting or auditing matters.

Procedures: In order to fulfill our obligations under the Sarbanes-Oxley Act of 2002, the Audit Committee has adopted the following procedures for our employees desiring to submit confidential or anonymous accounting complaints.

1. Any employee may submit an accounting complaint by following the procedures set forth in this Policy Statement.
 - a) Accounting complaints may be made by any of the following methods:
 - By email to amerityrecomments@gmail.com
 - By letter addressed to: Accounting Complaints, Amerityre Corporation P.O. Box 802924, Santa Clarita, CA, 91380
 - b) Any person registering an accounting complaint is encouraged to provide as much detail as possible regarding the subject matter of the complaint, as the ability to investigate and to rectify any problem will depend largely on the quality and specificity of the information provided in the complaint.
 - c) The employee communicating an accounting complaint need not identify himself or herself. If the accounting complaint is made anonymously, we will not make any special effort to identify the employee making the communication. All accounting complaints submitted by employees will be treated confidentially. If the employee communicating the accounting complaint identifies himself or herself to us, we will not disclose their identity without the employee’s permission or unless otherwise required by law to do so. Information contained in employee accounting complaints may be summarized, abstracted and aggregated for purposes of analysis and investigation.

2. The Audit Committee directs executive officers, and other employees authorized to speak with investors and members of the public on our behalf who receive questions from regulators, investors, analysts and others who evaluate or follow our financial condition and results of operations to promptly report to any Audit Committee member any accounting complaints made to them, without regard to the officer's or employee's belief regarding the validity or materiality of the subject matter of the accounting complaint.
3. All records of accounting complaints received by us will be preserved for a period of five years.
 - The office of the Audit Committee Chairman will have custody of the records of accounting complaints.
 - After the five-year period, the records of accounting complaints may be disposed of in accordance with our policy.
 - Any information developed in the course of responding to an accounting inquiry will be handled as deemed appropriate.

Reporting: At each meeting of the Audit Committee, the Audit Committee Chairman or his designee will report on the nature of all accounting complaints received since the prior Audit Committee meeting.

1. The Audit Committee Chairman or his designee will be responsible for reviewing all accounting complaints submitted from any source.
2. The Audit Committee Chairman or his designee will make a presentation at each regular meeting of the Audit Committee regarding the accounting complaints received since the last report on such matters.
3. If the Audit Committee Chairman or his designee has received or been notified of an accounting complaint that he determines may require evaluation by the entire Audit Committee prior to the next regularly scheduled meeting, the Audit Committee Chairman or his designee shall schedule a special meeting of the Audit Committee as soon as feasibly possible.

Investigation: The Audit Committee will take such steps as it deems appropriate to investigate any accounting complaint and, as relevant, to propose to our management or Board of Directors, as it deems appropriate, a solution to rectify any deficiency or error properly identified in such accounting complaint, and in so doing the Audit Committee may, as contemplated by the Audit Committee Charter, retain advisors to assist it in carrying out any such investigation and proposing any solution.

Implementation: The Audit Committee is responsible for the implementation of this Policy and the provisions outlined herein. It may interpret the Policy and make judgments about the application of the procedures. It may request reports from our executives about the implementation of this policy and take any other steps in connection with that implementation, as it deems necessary. It may amend this Policy in its discretion.