



PCTEL, Inc. Financial Whistleblower Policy

It is the corporate policy of PCTEL, Inc. and its subsidiaries, (collectively "PCTEL") to encourage its employees to bring to the attention of management any complaints regarding the integrity of PCTEL's internal financial controls or the accuracy or completeness of financial or other information used in or related to PCTEL's financial statements. As a result, PCTEL employees shall not be discharged, demoted, suspended, threatened, harassed or discriminated against in any manner on account of such employees taking any lawful action with respect to the following:

- raising questions concerning the fair presentation of Company financial statements
- providing information and otherwise assisting in investigations relating to fraud against PCTEL's stockholders conducted by (A) a federal regulatory agency, (B) a member or committee of the United States Congress, or (C) any officer or employee of PCTEL, any member or committee of the Board of Directors or any agent or representative acting on their behalf
- filing, testifying at, participating in or otherwise assisting in a proceeding filed or about to be filed relating to allegations of fraud against PCTEL's stockholders.

Reporting

Any employee who has a complaint regarding the integrity of PCTEL's internal financial controls or the accuracy or completeness of financial or other information used in or related to PCTEL's financial statements, or who observes any questionable accounting practices or any irregularities related to PCTEL's disclosure and reporting obligations, should report such complaint or observation to EthicsPoint, a disclosure service company that guarantees anonymity. The report is to be made in one of the following methods:

- By web portal at <http://www.pctel.com/internal/anonymoustdisclosure.html> [Employees can also access this link through PCTEL's website in the Corporate Governance section.]

OR

- By telephone USA 1 888-288-1749. For international, dial International Operator and request that charge call be placed to + 1 503-906-8414. If asked your name, you may instead state the company name.

Each report shall include the following items: (i) a description of the matter or irregularity, (ii) the period of time during which the employee observed the matter or irregularity, and (iii) any steps that the employee has taken to investigate the matter or irregularity, including reporting it to a supervisor and the supervisor's reaction. The report may include, at the employee's option, the employee's contact information in the event that additional information is needed; provided, however, that a report shall not be deemed deficient because the employee did not include contact or other self-identifying information.

EthicsPoint will promptly deliver a copy of the report to (1) the Chair of the Company's Audit Committee of the Board of Directors, (2) the Company's Vice President and General Counsel; and (3) the Company's Chief Executive Officer (collectively, 'Policy Administrators').

Investigation

Upon receiving a report, the Policy Administrators, under the direction of the Chair of the Company's Audit Committee of the Board of Directors, shall investigate the issues identified in the report.

The Policy Administrators may consult with the Chief Financial Officer, any other employee of the Company, outside legal counsel, independent auditors, and, as needed, the Audit Committee, as a part of their investigation.

At the conclusion of the investigation, the Policy Administrators shall prepare a written response to the report for review and approval by the Audit Committee.

After the Audit Committee has reviewed and approved the response, the Policy Administrators shall provide a copy of the response to the employee who made the report, unless such report was made anonymously.

Publication of the Policy

The Company shall place a copy of this Policy in the Employee Handbook distributed to new employees.