

ZOOM TELEPHONICS, INC.

COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS

Zoom Telephonics is committed to continuing compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. In furtherance of this commitment, Zoom wishes to assure you that you may submit a good faith complaint regarding accounting or auditing matters to management without fear of harassment, discrimination, dismissal or retaliation of any kind.

To facilitate reporting of complaints, Zoom's Audit Committee has established these procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters (referred to in this document as "Accounting Matters") and (2) the confidential, anonymous submission by employees of concerns regarding questionable Accounting Matters.

Scope of Matters Covered by These Procedures

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 Zoom Telephonics;
- fraud or deliberate error in the recording and maintaining of financial records of Zoom Telephonics;
- deficiencies in or noncompliance with Zoom'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 Zoom Telephonics;
- deviation from full and fair reporting of Zoom's financial condition; or
- violations of Zoom's Code of Ethics for Senior Financial Officers.

Receipt of Complaints

Concerns regarding Accounting Matters may be reported as follows:

by regular mail to:

Zoom Telephonics, Inc.

Chairman of the Audit Committee – Confidential Zoom Telephonics, Inc

99 High Street Boston, MA 02110

by email to: accountingconcerns@zoom.net

by telephone voicemail to: Direct: 617-753-0506

Employee complaints may be made on a confidential or anonymous basis. If an employee provides a complaint on a confidential or anonymous basis, we encourage the submitter to provide enough specifics and facts to allow Zoom to fully review the complaint and act appropriately. We also encourage the submitter to provide a way for us to follow up if more information is needed, and to allow acknowledgement of the complaint. We emphasize this is *not* required to submit a complaint.

Treatment of Complaints

Upon receipt of a complaint, the Company's Complaint Administrator will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.

Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the Company's Complaint Administrator or such other persons as the Audit Committee determines to be appropriate.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

Zoom will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations

The Company's Complaint Administrator will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with Zoom's then applicable document retention policy.