

DISCLOSURE POLICY

1. Introduction. When we share information about PCS Edventures!.com, Inc. (“PCS” or the “Company”), we have a legal and ethical obligation to ensure that the information is accurate and that the investing public has access to it. The “Policy” section of this Disclosure Policy provides greater detail about when this rule applies and who it applies to and it sets out the consequences for individuals who violate the rule. The “Procedure” section establishes specific procedures for disclosing information to the public. The “Contact with the Public” section sets out the Company’s Disclosure Policy for direct contacts with the news media, investors, shareholders and investment professionals. The “Compliance Coordinator” section defines the role and responsibilities of the Company’s Compliance Coordinator.

2. Policy. Company personnel may not share the Company’s material nonpublic information with any person outside the Company except in accordance with this Disclosure Policy.

2.1 Who must comply with this Disclosure Policy? All directors, officers, employees and independent contractors of PCS must comply with this Disclosure Policy.

2.2 What is “nonpublic information”? Nonpublic information means information that has not been broadly disclosed to the public through a press release, earnings call or SEC filing.

2.3 What is material information? Material information means any information that is likely to affect the price of PCS stock or that a reasonable investor would want to know when deciding to buy or sell PCS stock. Material information is a very broad concept that can include a wide range of information. For this reason, if you are ever unsure whether certain information is material, play it safe and assume that the information is material. Information about any of the following subjects is always considered “material,” and should be disclosed to the public only in accordance with this Disclosure Policy; but please remember that, depending on the circumstances, almost any information about the Company, whether positive or negative, can constitute “material information.”

Financials

- PCS’ present or forecasted future financial condition, including statements of earnings or losses
- Errors in previously issued financial statements that make those financial statements unreliable
- Change in PCS’ fiscal year

Operations

- Launch of a new product or business
- Pending or prospective mergers, acquisitions or tender offers
- Sale of significant assets or of a significant subsidiary

- Gain or loss of a substantial customer or supplier
- Taking out a significant long-term loan or leasing a significant capital asset
- Significant developments in actual or threatened litigation

Management

- Major changes in senior management
- Changes in the board of directors

Investor Relations

- Discussion of significant risk factors affecting the Company's business
- New equity or debt offerings
- Amendments to the Company's articles of incorporation or bylaws
- Agreement with a government agency to conclude an investigation of PCS, its officers, or directors or to settle any issues resulting from an investigation

Internal Controls

- Change in the Company's auditor
- Sales of unregistered equity securities
- Amendments to PCS' code of ethics
- Waiver of a provision of PCS' Code of Ethics for Senior Financial Officers

2.4 When will PCS disclose material nonpublic information? PCS will disclose material nonpublic information:

- To comply with federal securities reporting regulations.
- To promptly correct a PCS statement that PCS later determines was incomplete, incorrect, inaccurate, or misleading at the time PCS made the statement;
- To promptly correct a third-party statement approved or adopted by PCS that PCS later determines was incomplete, incorrect, inaccurate, or misleading at the time PCS approved or adopted the statement;
- To allow PCS personnel to trade in PCS stock, in accordance with the Company's "Insider Trading Policy"; and
- To confirm, complete, or correct, as necessary, information in the marketplace that appears to have been improperly disseminated by a PCS source.

2.5 What are the consequences for failing to follow this Disclosure Policy? This Disclosure Policy is intended to prevent PCS and PCS personnel from violating the Company's legal and ethical duties to control the disclosure of information from the Company. Failure to follow this Disclosure Policy could result in significant legal liability to PCS as a company and, possibly, to individual PCS personnel. PCS may terminate its relationship with any person that fails to follow this Disclosure Policy.

2.6 Does this Disclosure Policy prohibit disclosures required by federal, state, or local law? No. This Disclosure Policy does not prohibit PCS personnel from complying with local, state and federal laws and regulations that require disclosure, such as a subpoena issued by a governmental authority or court.

2.7 Who can answer questions about this Disclosure Policy? Questions about this Disclosure Policy should be referred to the Company's Compliance Coordinator.

3. Procedure. Material nonpublic information pertaining to PCS should initially be publicly disclosed only by a statement that is reviewed, approved and released in accordance with this Disclosure Policy.

3.1 Review. Before PCS personnel make a public statement that concerns the Company, the statement must be submitted to the Company's Compliance Coordinator for review. PCS personnel must submit all proposed public statements to the Compliance Coordinator, whether the statement will be made orally or in writing and whether or not the statement contains or concerns material information—except that public statements that solely concern the following topics and that do not contain forward-looking statements need not be submitted to the Compliance Coordinator for review: (a) training in the use of PCS products, (b) new PCS products or new features of existing PCS products, (c) features of PCS products, and (d) PCS product offerings.

3.1.1 Definition of Public Statement. A “public statement” means any statement that concerns the Company or its stock published orally or in writing in any medium that may be accessed by a person outside the Company. The term includes all forms, reports and documents filed with the Securities and Exchange Commission; statements made in PCS' annual and any other reports to its shareholders; press releases and earnings releases; communications with financial or industry analysts, investors, or the news media; speeches by senior management; presentations and information contained on PCS' Web site or blog; oral discussions in public or quasi-public areas where conversations may be overheard; and Internet chat rooms, bulletin boards, blogs and other similar media that discuss PCS or PCS products, services or technology.

3.1.2 Special Rule for Announcement of Quarterly and Annual Financial Results. PCS does not generally conduct quarterly earnings conference calls or similar discussions of quarterly results with the news media, investors, shareholders or investment professionals. PCS may announce quarterly earnings results only by means of a press release that is submitted to a national newswire service for dissemination to the general public. Any such press release announcing quarterly results should be furnished to the Securities and Exchange Commission on a Form 8-K no later than four business days after it is released.

3.1.3 Special Rule for Regulatory Filings. PCS' regulatory filings shall be prepared by and be the responsibility of the CEO, the CFO, the Compliance Coordinator and the Company's outside securities counsel. In addition, these filings shall be reviewed by PCS' independent auditors; and any regulatory filing that includes financial disclosures shall first be reviewed by the Audit Committee of the board of directors.

3.2 Approval. The Compliance Coordinator may reject or approve any proposed public statement concerning PCS. If the Compliance Coordinator approves a proposed statement, it may be released in accordance with this Disclosure Policy. If the Compliance Coordinator rejects a proposed statement, the statement may be revised in accordance with the Compliance Coordinator's recommendations and resubmitted to the Compliance Coordinator for review. Before accepting or rejecting any proposed statement concerning PCS, the Compliance Coordinator may consult with any or all of the CEO, the Audit Committee of the board of directors, the Company's independent auditors, and outside legal counsel to the extent necessary or advisable in the discretion of the Compliance Coordinator. The Compliance Coordinator will endeavor to approve or disapprove any proposed public statement within twenty-four hours after its submission, unless consultation with outside advisors is necessary.

3.3 Release. A statement that does not contain material nonpublic information may be released by any means that suits the Company's business purposes. But a statement that contains material nonpublic information pertaining to PCS may be initially released outside the Company only by (a) a widely disseminated press release, (b) a current report (Form 8-K) timely filed with the Securities and Exchange Commission; or (c) both (a) and (b).

3.4 Unauthorized Disclosures. If any PCS personnel become aware of an inadvertent or unauthorized disclosure of material nonpublic information about PCS, immediately inform the Compliance Coordinator.

4. Contact With The Public

4.1 No Selective Disclosure. As a rule, PCS personnel should not selectively disclose material nonpublic information to an individual or group before the information is widely disseminated to the general public in accordance with this Disclosure Policy. The only exception to this rule is that PCS personnel may selectively disclose material nonpublic information to individuals who have agreed in writing to (a) abide by this Disclosure Policy and keep the information confidential until after it is publicly disseminated by PCS and (b) refrain from trading PCS stock until three trading days after the information is publicly disseminated by PCS.

4.2 Authorized Spokespersons. The only persons authorized to discuss PCS' business with the news media, investors, shareholders, or investment professionals are the authorized spokespersons designated in this Disclosure Policy. No other PCS personnel may respond, under any circumstances, to inquiries from the news media, investors, shareholders, or industry analysts unless specifically authorized to do so by an authorized spokesperson. PCS personnel who receive such inquiries either directly or indirectly must refer the inquirer to an authorized spokesperson identified below. The designated authorized spokespersons are:

- Chief Executive Officer (CEO)
- Chief Operating Officer (COO)
- Chief Financial Officer (CFO) / Controller
- Audit Committee Chairman
- Marketing Director (the Marketing Director's authority as an Authorized Spokesperson is limited to statements that concern PCS' products and marketing)

4.3 Quiet Periods. PCS observes a “quiet period” at the end of each quarterly financial reporting period. The quiet period begins at the same time the Blackout Period commences twenty-five days before the date the Company’s financial statements must be filed with the SEC. The quiet period ends when the financial reports for that period are filed. (In contrast, the Blackout Period during which trading in PCS securities is prohibited continues for three full trading days after the financial reports for the period are filed with the SEC.) During this quiet period, PCS personnel may not share any information or provide any guidance that relates in any way to the results of PCS’ operations.

4.4 Statements Limited to Previously Disclosed Information. PCS’ authorized spokespersons should not disclose material nonpublic information in statements to news media, investors, shareholders, or investment professionals. When authorized spokespersons communicate with the news media, investors, shareholders, or investment professionals, they may only repeat or reaffirm previously disclosed historical factual information about PCS. They should not repeat or reaffirm previously disclosed nonfactual information such as earnings forecasts.

4.5 Market Rumors. PCS’ authorized spokespersons should not comment on market rumors, leaks, or other similar information without first obtaining advice from the Compliance Coordinator. Unless the Compliance Coordinator advises differently, the only proper response to rumors, leaks, or other similar information is “No comment.” This rule applies equally to rumors about PCS that are posted in Internet chat rooms or blogs: PCS personnel should not respond to rumors or comments found on Internet chat rooms or blogs. All rumors should be reported to the Compliance Coordinator.

4.6 News Media. PCS may provide select reporters or a select sector of the press with material nonpublic information so that a detailed article or related media disclosure may be published concurrently with anticipated public announcements by PCS, but only if PCS obtains a written confidentiality agreement from each reporter to (a) keep this information confidential until after it is publicly disseminated by PCS and (b) refrain from trading PCS stock until three days after the information is publicly disseminated by PCS.

5. Compliance Coordinator. The Compliance Coordinator is Janelle Conaway, (208) 343-3110 x102, jconaway@pcsedu.com. She is responsible in the first instance for reviewing and authorizing the release of all public statements concerning PCS. The Compliance Coordinator is also responsible for answering PCS personnel’s questions about this Disclosure Policy. This Section 5 sets out policies and procedures that the Compliance Coordinator should follow when reviewing proposed public statements concerning PCS.

5.1 Independent Access to Outside Attorneys. The Compliance Coordinator may consult with the Company’s outside auditors or attorneys on any matter related to the Compliance Coordinator’s duties under this Disclosure Policy. The Compliance Coordinator does not need the approval of any other PCS officer to consult with the Company’s outside attorneys and may refer a matter to the Audit Committee Chairman despite a direct instruction to the contrary by the CEO or other senior executive officer.

5.2 Press Releases. The Compliance Coordinator, in consultation with the Company's attorneys, should develop a standard template for PCS' press releases. All press releases should be drafted using this standard template. In addition, the Compliance Coordinator's review of each press release should include the following steps:

- Check that all statements of fact are correct
- Check that material information is fully and fairly presented
- Obtain sign-off from the CEO or COO if the press release concerns material information
- Obtain sign-off from the CFO if the press release includes financial information

5.3 Forward-Looking Information and Earnings Guidance. If a proposed public statement contains forward-looking statements or financial projections, the Compliance Coordinator will ensure that the statement also includes appropriate safe harbor language as prescribed in the 1995 Private Securities Litigation Reform Act. The Compliance Coordinator will also ensure that any material updates to previously issued forward-looking statements are made in compliance with this Disclosure Policy.

5.4 Quiet Period. The Compliance Coordinator will ensure that no public statements are made during a quiet period that include any information or guidance in any way related to the results of PCS' operations.

5.5 Market Rumors. This Disclosure Policy instructs company personnel to report rumors to the Compliance Coordinator. The Compliance Coordinator should work with the Company's attorneys to determine the Company's response, if any, to rumors that are reported to the Compliance Coordinator.

5.6 Unauthorized Disclosures. This Disclosure Policy instructs Company personnel to report inadvertent and unauthorized disclosures to the Compliance Coordinator. If the Compliance Coordinator determines that the inadvertent or unauthorized disclosure (a) involved material nonpublic information or (b) was misleading because it omitted material nonpublic information, then the Compliance Coordinator should work with the CEO, the Company's attorneys and if appropriate, the board of directors to remedy the situation.

5.7 Securities Analysts and Research Reports. The Compliance Coordinator may review drafts of research analysts' reports on PCS, but the Compliance Coordinator's comments on these reports should be limited to (a) statements of historical facts that have already been publicly disclosed or (b) factual descriptions of PCS' business. The Compliance Coordinator should never comment on, confirm, deny, or guide any forward-looking statements or financial projections contained in an outside report or model.

In addition, the Compliance Coordinator should ensure that PCS never provides an analyst report or model regarding PCS to any person outside the Company; but PCS may post the names and firms of analysts who are currently providing research on PCS on the "Investor Relations" section of the Company's Web site.