

**ACCESS WORLDWIDE COMMUNICATIONS, INC. (THE "COMPANY")
CODE OF BUSINESS CONDUCT AND ETHICS (THE "CODE")**

Adopted by the Board of Directors on December 9, 2003

1. Preamble/Introduction

This Code sets forth the basic principles that guide the business conduct of the Company. The Company intends not just to comply with legal requirements but to conduct its business in accordance with a high level of honesty and integrity. Each officer, director and employee is expected to act in good faith and with integrity in the performance of their responsibilities and in compliance with all applicable laws, rules, and regulations. Agents, representatives and consultants of the Company are expected to act in the Company's best interests and in accordance with the same high ethical standards to be exhibit by officers, directors and employees. Conduct that is improper for the Company, its officers, directors and employees may not be engaged in by the use of agents, representatives or consultants.

Those who violate this Code will be subject to disciplinary action, up to and including termination of employment. Violations and waivers of, and amendments to, this Code will be disclosed as required by law.

2. Compliance With Laws

All employees, officers and directors of Access Worldwide Communication, Inc. should respect and comply with all of the laws, rules and regulations of the United States and other countries, and the states, counties, cities and other jurisdictions, in which the Company conducts its business. This Code of Business Conduct and Ethics does not summarize all laws, rules and regulations applicable to the Company and its employees, officers and directors. Please consult the Company's Human Resources Department and the various guidelines that the Company has prepared on specific laws, rules and regulations.

3. Conflicts Of Interest

All employees, officers and directors of the Company should be scrupulous in avoiding a conflict of interest with regard to the Company's interests. A "conflict of interest" exists whenever a person's private interests interfere or conflict in any way (or even appear to interfere or conflict) with the interests of the Company. A conflict situation can arise when an employee, officer or director takes actions or has interests that may make it difficult to perform his or her Company work objectively and effectively. Conflicts of interest may also arise when an employee, officer or director, or members of his or her family, receives personal benefits as a result of his or her position in the Company, whether received from the Company or

a third party. Loans to, or guarantees of obligations of, employees, officers and directors and their respective family members may create conflicts of interest. Federal law prohibits loans by the Company to directors and executive officers.

Conflicts of interest are prohibited as a matter of Company policy, except under guidelines approved by the Board of Directors or committees of the Board. Conflicts of interest may not always be clear-cut, so if you have a question, you should consult with higher levels of management or the Company's Human Resources Department. Any employee, officer or director who becomes aware of a conflict or potential conflict should bring it to the attention of a supervisor, manager or other appropriate personnel.

4. Corporate Opportunity

Employees, officers and directors are prohibited from (a) taking for themselves opportunities that properly belong to the Company or are discovered through the use of corporate property, information or position; (b) using corporate property, information or position for personal gain; and (c) competing with the Company. Employees, officers and directors owe a duty to the Company to advance its legitimate interests when the opportunity to do so arises.

5. Confidentiality

Employees, officers and directors of the Company must maintain the confidentiality of confidential information entrusted to them by the Company or its suppliers or customers, except when disclosure is authorized by **legal counsel** or required by laws, regulations or legal proceedings. Whenever feasible, employees, officers and directors should consult **legal counsel** if they believe they have a legal obligation to disclose confidential information. Confidential information includes all non-public information that might be of use to competitors of the Company, or harmful to the Company or its customers if disclosed. This requirement is in addition to the other confidentiality agreements and policies that have been implemented by the Company.

6. Recordkeeping

All of the Company's books, records, accounts and financial statements must be maintained in reasonable detail, must appropriately reflect the Company's transactions and must conform both to applicable legal requirements and to the Company's system of internal controls. No false or fictitious entries will be made on the Company books and records. Unrecorded or "off the books" funds or assets should not be maintained unless permitted by applicable law or regulation and with the approval of the Audit Committee of the Board of Directors.

Business records and communications can possibly become public and all officers, directors, and employees should avoid exaggeration, derogatory remarks,

guesswork, or inappropriate characterizations of people and companies. This should apply to electronic-mail, internal memos and formal reports. Records should always be retained or destroyed according to the Company's record retention policies. Records relevant to a pending or threatened government or Company investigation or other legal action must not be destroyed.

7. Fair Dealing

Each employee, officer and director should endeavor to deal fairly with the Company's customers, suppliers, competitors, officers and employees. No one should take unfair advantage through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair dealing or practice. We seek competitive advantages through superior performance, never through unethical or illegal business practices. Stealing proprietary information, possessing trade secret information that was obtained without the owner's consent, or inducing such disclosures by past or present employees of other companies is prohibited.

8. Foreign Corrupt Practices Act

The U.S. Foreign Corrupt Practices Act generally prohibits giving anything of value, directly or indirectly, to foreign government officials or foreign political candidates in order to obtain or retain business. It is strictly prohibited to make illegal payments to government officials of any country. In addition, the U.S. government has a number of laws and regulations regarding business gratuities which may be accepted by U.S. government personnel. The promise, offer or delivery to an official or employee of the U.S. government of a gift, favor or other gratuity in violation of these rules would not only violate Company policy but could also be a criminal offense. State and local governments, as well as foreign governments, may have similar rules.

9. Protection And Proper Use Of Company Assets

All employees, officers and directors should protect the Company's assets and ensure their efficient use. Theft, carelessness, and waste have a direct impact on the Company's profitability. All Company assets should be preserved and used for legitimate business purposes.

10. Accounting Complaints

The Company's policy is to comply with all financial reporting and accounting regulations applicable to the Company. If any employee, officer or director of the Company has concerns or complaints regarding questionable accounting or auditing matters of the Company, then he or she is encouraged to submit those concerns or complaints (anonymously, confidentially or otherwise) to the Audit Committee of the Board of Directors in accordance with the procedures established by the

Company. Company employees, officers and directors are directed to the Company's Procedures for Complaints and Concerns Regarding Accounting, Internal Accounting Controls, and Auditing Matters

11. Public Company Reporting

As a public company, it is of critical importance that the Company's filings with the Securities and Exchange Commission (the "SEC") be accurate and timely. Depending on their position with the Company, an employee, officer or director may be called upon to provide necessary information to assure that the Company's public reports are complete, fair and understandable. The Company expects employees, officers and directors to take this responsibility very seriously and to provide prompt accurate public statements to the public and the SEC, including answers to inquiries related to the Company's public disclosure requirements.

The Company will maintain internal controls to ensure that transactions are properly authorized, and assets are safeguarded. Internal controls will ensure that operations are conducted in accordance with the directives of the Board of Directors and management.

The Company will maintain disclosure controls to ensure that required information is recorded, processed, summarized and reported as required by laws and regulations, within the time period specified. Required information will be timely communicated to management as appropriate to allow timely decisions regarding disclosure. Financial statements for external purposes will be fairly presented in conformity with generally accepted accounting principles accepted in the United States or other applicable standards as required by law or regulation.

Public statements and filings regarding the Company's business and financial status must be true, accurate, complete, timely, understandable and not misleading.

12. Reporting Any Illegal or Unethical Behavior

Employees are encouraged to talk to supervisors, managers or other appropriate personnel about observed illegal or unethical behavior and, when in doubt, about the best course of action in a particular situation. Employees, officers and directors who are concerned that violations of this Code or that other illegal or unethical conduct by employees, officers or directors of the Company have occurred or may occur should either contact their supervisor or superiors. If they do not believe it appropriate or are not comfortable approaching their supervisors or superiors about their concerns or complaints, then they may contact the **Chairman of the Audit Committee** of the Board of Directors. If their concerns or complaints require confidentiality, including keeping their identity anonymous, then this confidentiality will be protected, subject to applicable law, regulation or legal proceedings.

ALTHOUGH VIOLATIONS SHOULD FIRST BE REPORTED DIRECTLY TO MANAGEMENT, THE COMPANY HAS ALSO ESTABLISHED A CENTRAL E-MAIL ADDRESS (REPORT@ACCESSWW.COM) AND A CONFIDENTIAL FAX HOTLINE (800-831-3602) FOR ITS EMPLOYEES TO REPORT ANY VIOLATIONS OF LAW, THE COMPANY'S CODE OF ETHICS, OR OTHER COMPANY POLICIES BY COMPANY OFFICERS, DIRECTORS, OR EMPLOYEES. This e-mail or fax may be used to report any concerns regarding the Company's compliance with any law or Company policy, including but not limited to those concerning financial reporting and disclosures, financial or managerial controls, accounting, internal accounting controls, or auditing matters, antitrust, discrimination, harassment, retaliation, health, environment or safety, or any impropriety by any officer, director or employee of the Company.

All matters reported will be evaluated and disposed of by the Audit Committee of the Board of directors under the supervision of the Chairman of the Audit Committee. It is the policy of the Company to provide employees with a working environment that is free of retaliation based on an employee's good faith reporting or disclosing of any violations. Therefore, if the situation requires that identity of an employee, officer, or directors be kept secret, they can use the fax number, and anonymity will be protected (this is an electronic incoming fax device that does not mark the incoming number). The Company does not permit retaliation of any kind against employees for good faith reports of violations of law, regulations, its Code of Ethics or any of its policies. Whether you identify yourself or remain anonymous, your e-mail and/or fax contact will be kept strictly confidential to the extent reasonably possible within the objectives of the Company's Code of Ethics.

13.No Retaliation

The Company will not permit retaliation of any kind by or on behalf of the Company and its employees, officers and directors against good faith reports or complaints of violations of this Code or other illegal or unethical conduct.

14.Violations of the Code of Business Conduct and Ethics

After a possible violation is brought to the attention of the Company, the Company shall promptly perform an investigation to the extent the Company deems necessary. In the event there is a violation of this Code, the Company through its management and directors can deal with the violator swiftly in any manner as it may deem necessary. Those who violate this Code will be subject to disciplinary action, up to and including termination of employment. The Company may also report the conduct to the appropriate authorities.

15. Amendment, Modification And Waiver

This Code may only be amended, modified or waived by the Board of Directors or the Audit Committee of the Board of Directors.

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