

Anti-Corruption Legal Compliance Summary

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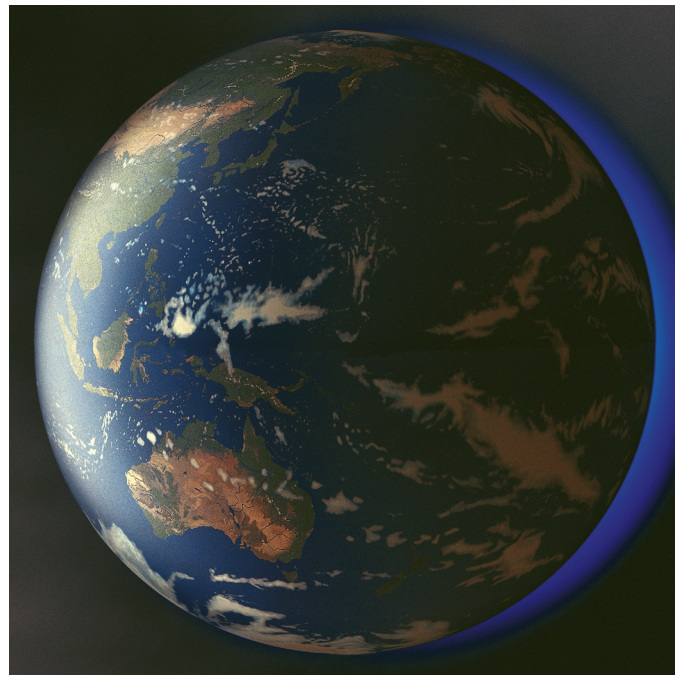


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INTRODUCTION

The directors, officers, and employees of Exxon Mobil Corporation (“the Corporation”) and its wholly-owned and majority-owned affiliates (collectively “ExxonMobil” or “the Company”) are committed to compliance with the anti-corruption laws of all countries and territories in which we operate or market products. ExxonMobil’s management continues to believe that the way we achieve results is as important as the results themselves.

ExxonMobil’s culture of compliance is embedded in our management systems, beginning with our Standards of Business Conduct, which include the four foundation policies set out in this Summary, and with our Controls Integrity Management System.

The Ethics Policy requires our directors, officers, and employees to comply with all applicable laws and to record all transactions accurately in our books and records. The Gifts and Entertainment Policy, Political Activities Policy, and International Operations Policy address related topics.

The purpose of this Anti-Corruption Legal Compliance Summary is to familiarize you with the U.S. Foreign Corrupt Practices Act (“FCPA”), and the principal global anti-corruption conventions that apply to our businesses. Every employee is expected to comply with applicable policies, guidelines, and procedures described in the following pages, and to consult with his or her supervisor and the Law Department whenever there is a question about the legality of an action to be taken by or on behalf of ExxonMobil.



FOUNDATION POLICIES

Ethics Policy

The policy of Exxon Mobil Corporation is to comply with all governmental laws, rules, and regulations applicable to its business.

The Corporation's Ethics policy does not stop there. Even where the law is permissive, the Corporation chooses the course of highest integrity. Local customs, traditions, and mores differ from place to place, and this must be recognized. But honesty is not subject to criticism in any culture. Shades of dishonesty simply invite demoralizing and reprehensible judgments. A well-founded reputation for scrupulous dealing is itself a priceless corporate asset.

The Corporation cares how results are obtained, not just that they are obtained. Directors, officers, and employees should deal fairly with each other and with the Corporation's suppliers, customers, competitors, and other third parties.

The Corporation expects compliance with its standard of integrity throughout the organization and will not tolerate employees who achieve results at the cost of violation of law or who deal unscrupulously. The Corporation's directors and officers support, and expect the Corporation's employees to support, any employee who passes up an opportunity or advantage that would sacrifice ethical standards.

It is the Corporation's policy that all transactions will be accurately reflected in its books and records. This, of course, means that falsification of books and records and the creation or maintenance of any off-the-record bank accounts are strictly prohibited. Employees are expected to record all transactions accurately in the Corporation's books and records, and to be honest and forthcoming with the Corporation's internal and independent auditors.

The Corporation expects candor from employees at all levels and adherence to its policies and internal controls. One harm which results when employees conceal information from higher management or the auditors is that other employees think they are being given a signal that the Corporation's policies and internal controls can be ignored when they are inconvenient. That can result in corruption and demoralization of an organization. The Corporation's system of management will not work without honesty, including honest bookkeeping, honest budget proposals, and honest economic evaluation of projects.

It is the Corporation's policy to make full, fair, accurate, timely, and understandable disclosure in reports and documents that the Corporation files with the United States Securities and Exchange Commission, and in other public communications. All employees are responsible for reporting material information known to them to higher management so that the information will be available to senior executives responsible for making disclosure decisions.

Gifts and Entertainment Policy

It is the policy of Exxon Mobil Corporation to base commercial decisions on commercial criteria. That policy serves the Corporation's business interests and fosters constructive relationships with organizations and individuals doing business, or seeking to do business, with the Corporation. In many cultures, those constructive relationships may include incidental business gifts and entertainment. Directors, officers, and employees providing or receiving third-party gifts and entertainment in their corporate capacities are expected to exercise good judgment in each case, taking into account pertinent circumstances, including the character of the gift or entertainment; its purpose; its appearance; the positions of the persons providing and receiving the gift or entertainment; the business context; reciprocity; and applicable laws and social norms. All expenditures for gifts and entertainment provided by the Corporation must be accurately recorded in the books and records of the Corporation.

Political Activities Policy

It is the policy of Exxon Mobil Corporation to refrain from making contributions to political candidates and political parties, except as permitted by applicable laws and authorized by the Board of Directors.

It is the Corporation's policy to communicate information and views on issues of public concern that have an important impact on the Corporation.

The Corporation considers that registering and voting, contributing financially to the party or candidate of one's choice, keeping informed on political matters, serving in civic bodies, and campaigning and officeholding at local, state, and national levels are important rights and responsibilities of the citizens of a democracy.

Directors, officers, and employees engaging in political activities are expected to do so as private citizens and not as representatives of the Corporation. Personal, lawful, political contributions and decisions not to make contributions will not influence compensation, job security, or opportunities for advancement.

International Operations Policy

It is the policy of Exxon Mobil Corporation to comply with all governmental laws, rules, and regulations applicable to its operations outside the United States and to conduct those operations to the highest ethical standards.

Laws that apply to operations outside the United States include those of the countries where the operations occur, and may also include certain United States laws which govern international operations of United States companies and United States persons, broadly defined. Accordingly, directors, officers, and employees of the Corporation who are involved with the Corporation's operations outside the United States should consult with the Law Department for advice on applicable United States laws, especially laws regarding boycotts, trade sanctions, export controls, and foreign corrupt practices, and are expected to comply with those laws.

COMPLIANCE OVERVIEW

The policies set out in this Summary are four of the foundation policies that Exxon Mobil Corporation has adopted and promulgated in order to communicate fundamental expectations and standards regarding integrity and compliance with applicable laws, including the FCPA and the anti-corruption laws of other countries.

In addition, ExxonMobil has adopted and promulgated various formal internal guidelines and procedures relating to its policies. For example, the ExxonMobil Guidelines for Interactions with Non-U.S. Officials contain formal internal endorsement, approval, and recordation requirements for providing gifts, entertainment, transportation, lodging, or per diem allowances to non-U.S. officials, as well as making facilitating payments.

ExxonMobil's policies and guidelines are part of a rigorous, formal system of corporate governance. ExxonMobil is widely known for a strong culture of corporate ethics that is understood by its managers, permeates the organization, and is reinforced by its formal system of governance and its response to even minor violations. ExxonMobil's corporate culture is perpetuated by a management that stresses legal compliance on a continuous basis and that believes that a well-founded reputation for scrupulous business dealing is a priceless Company asset.

The ExxonMobil System of Management Control – Basic Standards, commonly referred to as the “Red Book,” is a comprehensive manual that describes ExxonMobil's formal system of management control. The Red Book standards are implemented through a series of management controls and practices that include:

- Delegation of Authority Guide and Review Procedures (“DOAG”);
- Planning and Performance Monitoring Processes;
- Contracting Controls and Standards;
- Capital Budgets Procedures;
- Credit and Collection Procedures;
- Banking Procedures;
- Cash Disbursements Controls;
- Cash Receipts Controls;
- Financial Accounting Procedures and Reporting Guidelines; and
- Major Project Controls.

ExxonMobil's Ethics Policy requires all transactions to be accurately reflected in its books and records. The Red Book, the ExxonMobil Accounting Manual, and various other ExxonMobil financial reporting guidelines provide detailed instructions for keeping accurate books and records. Key financial accounting processes are standardized and well documented, and compliance with them is regularly evaluated in the course of internal and external audits, as well as self-assessments. Those financial accounting processes provide for strict segregation of duties and approval authorities. For example, establishing bank accounts and disbursing cash are subject to strict approval and review requirements. Collectively, those checks and balances make improper booking or improper movement of significant sums of money extremely difficult.

Fundamental responsibility for overseeing compliance with law and policy rests with line management and ultimately the Corporation's Board of Directors. Depending on the subject matter, the staffs of various ExxonMobil headquarters departments have significant roles in assisting the Board, senior line managers, and others with overseeing compliance.

ExxonMobil's control processes, which are guided by ExxonMobil's Controls Integrity Management System, help identify and correct weaknesses in ExxonMobil's internal controls. ExxonMobil's control processes help prevent and detect departures from policies, guidelines, and procedures. Those control processes include formal periodic reports to senior line management and ultimately to the Board of Directors of the Corporation. ExxonMobil's internal controls are revised in response to detected violations, to perceived weaknesses, to changes in the law, to business changes, and to similar events. Suggested improvements to the controls, including those portions related to the FCPA and the anti-corruption laws of other countries, are always welcome.

ExxonMobil encourages employees and others to report violations through various channels without fear of retaliation. ExxonMobil's policies, guidelines, and procedures are enforced by disciplinary mechanisms including, when fitting, discipline of executives and managers who fail to detect violations. Violations of law and indifference to legal requirements are not tolerated at any level.

ExxonMobil prepares and distributes training materials such as this Summary and conducts periodic training sessions and business practice reviews. Often employees have legitimate questions concerning the scope, interpretation, and application of laws. The Law Department is available to answer those questions.



FCPA OVERVIEW

Purpose of This Overview

ExxonMobil has a long-standing commitment to comply with the FCPA and the laws of other countries that prohibit inappropriate payments to obtain business advantage. Although on the surface the FCPA's requirements and prohibitions seem straightforward, in practice FCPA issues are often subtle. The following information is designed to provide employees involved in ExxonMobil's international business activities a general familiarity with the FCPA, so that they will avoid inadvertent violations and recognize potential issues in time for them to be appropriately addressed.

Anti-Bribery Prohibitions

The FCPA is a U.S. criminal statute that prohibits improper payments to, or other improper transactions with, non-U.S. officials to influence the performance of their official duties. In general, the anti-bribery provisions of the FCPA prohibit giving, paying, promising, offering, or authorizing the payment of anything of value, directly or indirectly through a third party, to any "foreign official" – a term that is very broadly defined – to obtain or keep business or to secure some other improper advantage.

Accounting and Recordkeeping Requirements

In addition to prohibiting bribery, the FCPA requires U.S. companies and their majority-owned affiliates to maintain adequate internal controls and to keep accurate and complete records of the transactions in which they engage. The FCPA also requires those companies to make good-faith efforts to cause the ventures in which they own minority interests to keep such records and proper internal controls.

Jurisdiction

The FCPA applies to U.S. persons or business entities anywhere in the world, to "issuers" of securities regulated by the U.S. Securities and Exchange Commission, and to any person who performs a prohibited act in the U.S. U.S. nationals and residents remain subject to the FCPA regardless of where they are employed or with whom

they are working. Such employees associated with non-U.S. companies – either through temporary assignment, secondment, by serving on the boards of directors of such non-U.S. companies, or otherwise – remain individually subject to the FCPA even if the non-U.S. companies are not. In such circumstances, there is a risk that the individual employee, or the U.S. parent company, may be held accountable for actions taken by the non-U.S. company.

Penalties and Enforcement

The FCPA has both criminal and civil aspects, and is aggressively enforced by the U.S. Department of Justice and the Securities and Exchange Commission. Representatives of those agencies advise that they investigate allegations that come to their attention through a variety of sources.

A company can suffer serious consequences even if it is not convicted and the statutory penalties are not brought into play – mere indictment under the FCPA may trigger significant sanctions. Also, FCPA prosecutions often include charges of other criminal violations, such as mail and wire fraud and conspiracy, and may lead to civil claims against the company. FCPA violations, moreover, can trigger investigations by non-U.S. governments, with the risk of both penalties under local laws and loss of good will.

The FCPA provides for harsh criminal and civil penalties. Statutory criminal penalties for individuals vary according to the offense, but may include fines up to \$1,000,000 per violation or imprisonment up to 10 years, or both. Individual officers, directors, and employees of companies may be prosecuted even if the company for which they work is not. Fines assessed against individuals may not be reimbursed by the company.

Companies may be fined up to \$2,500,000 per violation. Under alternative sentencing provisions, those penalties can be increased significantly.

The FCPA also allows a civil action by the U.S. government for a penalty of up to \$10,000 against a company, or against any officer, director, employee, or agent of a company who violates the anti-bribery provisions of the FCPA.

Elements of an FCPA Bribery Violation

The FCPA prohibits every U.S. company and its employees and representatives from giving, paying, promising, offering, or authorizing the payment of anything of value to any foreign official, or to any other person while knowing it would be offered, promised, or given to a foreign official, to persuade that official to help the company, or any other person, obtain or retain business, or obtain an improper advantage.

The FCPA bars such payments even if:

- The benefit is for someone other than the person making the payment;
- The business sought is not with the government;
- The payment does not actually result in business being awarded or an advantage being obtained; or
- The foreign official initially suggests the payment.

Compliance with the FCPA must be undertaken on a case-by-case basis and often raises difficult issues. When a question arises, the ExxonMobil Law Department is prepared to advise.

Non-U.S. or Foreign Officials

As mentioned, the term “foreign official” under the FCPA is broadly defined. It means any officer or employee of a non-U.S. government or of any department, agency, or instrumentality thereof, or of a designated public international organization, or any person acting in an official capacity for or on behalf of any such government or department, agency, or instrumentality, or for or on behalf of any such public international organization.

Public international organizations, for purposes of the FCPA, are designated from time to time by Executive Order of the President of the United States. The current list includes the United Nations, the World Bank, the International Monetary Fund, the International Red Cross, the World Trade Organization, and many other organizations.

Foreign or non-U.S. officials include employees and representatives of non-U.S. government departments or agencies, whether in the executive, legislative, or judicial branch of a government, and whether at the national, state, or local level. Non-U.S. officials also include officers and employees of companies under non-U.S. government ownership or control, such as national oil companies.

The basic FCPA prohibitions also apply to any non-U.S. political party or official thereof and any candidate for non-U.S. political office. While technically those persons and entities are not within the FCPA definition of foreign official, references to “non-U.S. official” in this Summary will include non-U.S. political parties, their officials, and candidates for non-U.S. political office, in the interest of brevity and convenience.

In some instances, non-U.S. officials are not treated as government officials by their own governments, and they expect to be treated like any other private business person. For purposes of the FCPA, however, it is legally irrelevant whether a person is considered a government official by the government at issue. The U.S. law definition controls.

Questions about the status of an individual should be raised with the ExxonMobil Law Department.

Payments to Government Entities

The FCPA prohibits improper payments to individual non-U.S. officials. Good-faith payments to a government entity, such as payments to the host country’s federal treasury required by contract or law, are not prohibited, so long as they are made with due care to the government entity and not to any individual official.

Anything of Value

The law prohibits offering, promising, or giving anything of value to a non-U.S. official to get or keep business or secure an improper advantage. Thus, the prohibition is not limited to cash payments. Anything of value may include:

- Gifts;
- Entertainment;
- Business activities; or
- Covering or reimbursing expenses of officials.

In addition, less obvious items provided to non-U.S. officials can violate the FCPA. For example, in-kind contributions, investment opportunities, subcontracts, stock options, positions in joint ventures, favorable contracts for relatives, scholarships for children, and similar items provided to non-U.S. officials are all things of value that can violate the FCPA.



FCPA ISSUES

Doing Business with Non-U.S. Officials

The FCPA does not expressly prohibit doing business with individual non-U.S. officials or their private business interests, and such business may be legally acceptable so long as the business is arms-length, transparent, and based on fair market value. However, this is an area that presents risk under the FCPA, and great care should be taken before entering into business with a non-U.S. official or a company in which a non-U.S. official has an interest. For example, granting a contract on highly favorable terms to a company in which a non-U.S. official holds significant financial or other beneficial interest could be viewed as a payment prohibited by the FCPA. Therefore it is always wise to analyze any prospective business relationship with a government official carefully in advance to determine that it is in compliance with the FCPA and local law and that this can be demonstrated.

Doing business with an official or a related person or company includes the full range of business activities, such as entering into a contract or joint venture, hiring as an employee, consultant or representative, awarding a contract or subcontract for goods or services, making in-kind contributions, granting investment opportunities, or simply paying a fee for services. In each instance, something of value is being provided.

Doing Business with Government Entities

The FCPA permits doing business with non-U.S. governments, departments, agencies, and government-owned or government-controlled companies. Indeed, ExxonMobil's business requires entering into contracts with host governments and having frequent direct dealings with government entities and officials acting in their official capacities. Those dealings may be in the form of sales to government-owned companies, joint ventures with government-owned or government-controlled companies, and other relationships.

Travel and Lodging

The FCPA does not prohibit aggressive, creative marketing activities. In fact, the FCPA expressly allows a company to pay the reasonable and legitimate expenses of a non-U.S. official, such as transportation, lodging, and meals, so long as the purpose of the trip is for:

- The promotion, demonstration, or explanation of products or services; or
- The execution or performance of a contract with the host government.

This defense under the FCPA is very specific. A general "business purpose" for a trip or an event may not be sufficient to justify payment of expenses on behalf of a government official for purposes of the FCPA.

Gifts, Meals, and Entertainment

Under certain circumstances, customary gifts made to non-U.S. officials and reasonable expenses for meals and entertainment for non-U.S. officials are permitted under the FCPA. For example, customary gifts at holidays, logo gifts, and routine business meals and entertainment often are permissible.

Good judgment must be exercised in each case, taking into account pertinent circumstances, including the character of the gift, meal or entertainment; its purpose; its appearance; the positions of the persons involved; the business context; reciprocity; and applicable laws and social norms.

Local Law

The laws of a non-U.S. official's country will, in most cases, contain provisions that govern the payment or reimbursement of expenses incurred by the official. Even where the local laws permit ExxonMobil to pay an official's expenses, there may be legal requirements applicable to the handling, accounting, and reporting of such payments. Those local laws must be considered when planning Company-paid official travel, gifts, or entertainment.

That gifts, meals, or entertainment are consistent with normal social or business customs and practices in the official's country does not necessarily mean that they are permitted under the FCPA. However, the cost should remain at or below that permitted by local law as locally interpreted and administered.

Political Party and Candidate Contributions

Contributions, whether cash or in-kind, to political parties, party officials, and candidates are prohibited by the FCPA to the same extent as payments to government officials. Please refer to the Political Activities Policy for further guidance on ExxonMobil's policy with regard to political contributions.

Facilitating Payments

In some circumstances, a payment to a non-U.S. official may qualify under a narrow FCPA exception for payments made to secure routine governmental actions. Such facilitating payments include, for example, payments made to expedite or facilitate:

- Obtaining routine, nondiscretionary business permits;
- Processing nondiscretionary governmental papers such as visas;
- Obtaining police protection or mail service;
- Obtaining inspections associated with contract performance or the shipment of goods;
- Obtaining telephone, power, or water service;
- Loading and unloading cargo; or
- Similar activities that are ordinarily and commonly performed by an official.

As these examples show, facilitating or grease payments merely expedite actions that should be performed in any event and in that sense do not involve discretionary action by a government official. Facilitating payments are not payments made to induce a government official or employee to ignore his or her lawful duty. Official decisions whether to award new business or continue business with a particular party and discretionary decisions regarding compliance with building codes or health and safety requirements will never be considered routine

governmental action. In addition, facilitating payments are typically small – the larger the payment, the less likely it will be defensible as a facilitating payment.

Because of the many legal and business issues posed by facilitating payments, ExxonMobil strongly discourages their use. Moreover, even if a payment is permitted under the FCPA, it will not necessarily be permitted under applicable laws of the host country or other countries, as locally interpreted and administered. It is important that all facilitating payments be properly and accurately recorded in the Company's books and records.

In summary, an employee may make a facilitating payment if it is properly authorized under the ExxonMobil Guidelines for Interactions with Non-U.S. Officials and meets all of the following conditions:

- Does not violate U.S. law, as interpreted and administered;
- Is made to expedite or secure routine government action to which ExxonMobil is legally entitled;
- Is lawful under applicable foreign law, as locally interpreted and administered;
- Is customary in the country where the payment is made;
- Is small; and
- Is properly booked.



POTENTIAL LIABILITY FOR ACTIONS OF CONSULTANTS, CONTRACTORS, AGENTS, AND JOINT VENTURE PARTICIPANTS

Introduction

The previous section covered several important FCPA issues. Other FCPA issues which frequently arise and which deserve particular attention by ExxonMobil employees concern potential liability for acts of others. Those issues are explained and addressed in this section. The ExxonMobil FCPA Due Diligence Advisory located on the ExxonMobil Intranet contains guidance on assessing risk and conducting FCPA due diligence on prospective business associates. The Law Department is prepared to advise in this area.

Understanding the Legal Risks

ExxonMobil and individual officers or employees may be liable for payments made by a third party – such as a consultant, contractor, agent, or joint venture participant – of anything of value to any non-U.S. official, even if the person making the payment is not subject to the FCPA and even if the ExxonMobil officer or employee did not actually know the payment would be made. For example, in the case of an ExxonMobil employee making or authorizing a payment to a third party, the FCPA may impose liability on ExxonMobil and the employee merely based on the employee's awareness of facts that indicate a substantial certainty or even high probability that the third party will pass through all or part of the payment to a non-U.S. official for an improper purpose. Also, enforcement authorities may interpret the FCPA in some cases to cover payments made to third parties that are intended to reimburse them for past, improper payments to non-U.S. officials.

Red Flags

The circumstances that, in the view of the U.S. Department of Justice, may suggest a reason to know of an illegal payment by an intermediary (and therefore a potential FCPA violation), are commonly referred to as "red flags." Red flags in a transaction suggest a need for greater scrutiny and implementation of specific safeguards against a potential violation. An I-don't-want-to-know attitude can be the basis of liability for the Company and for the individual concerned.

Red flags that warrant further investigation when selecting or working with a third party are varied and numerous. The following are examples of red flags:

- The transaction involves a country known for corrupt payments;
- A reference check reveals the third party's flawed background or reputation;
- The third party is suggested or recommended by a non-U.S. official, particularly one with discretionary authority over the business at issue;
- The third party objects to FCPA representations and warranties in agreements with the Company;
- The third party has a close personal or family relationship, or a business relationship, with a non-U.S. official or relative of an official;
- The third party requests unusual contract terms or payment arrangements, such as payment in cash, payment in another country's currency, or payment in a third country;
- Due diligence reveals that the third party is a shell company or has some other unorthodox corporate structure;
- The only qualification the third party brings to the venture is real or apparent influence over non-U.S. officials;
- The third party requires that his or her identity or, if the third party is a company, the identity of the company's owners, principals, or employees, not be disclosed; or
- The third party's commission or fee exceeds the going rate.

Due Diligence

The most important steps that can be taken to reduce risk of improper payments by others are to choose carefully when selecting business associates, including agents, consultants, and promoters, and to identify in advance any potential FCPA issues that a proposed relationship may raise. Therefore, ExxonMobil has due diligence practices designed to evaluate and screen proposed business relationships with intermediaries who will have dealings with non-U.S. officials on ExxonMobil's behalf, especially when those intermediaries are not well known to ExxonMobil. Due diligence provides management with a basis for proceeding with the transaction in the good-faith belief that the intermediary will not make any improper payments while conducting ExxonMobil business.

To that end, the country and the intermediary can be investigated and any issues raised can be addressed to the satisfaction of ExxonMobil management prior to entering the relationship. The amount of time and effort required for due diligence will depend on the number and complexity of the issues raised during the due diligence investigation.

FCPA Representations and Warranties

Requiring consultants, contractors, agents, and joint venturers to make strong FCPA compliance representations and warranties in contracts can be an effective measure to ensure that they are aware of ExxonMobil's requirements and have affirmatively agreed to comply. Other FCPA tools and safeguards, such as annual compliance certifications, are available for consideration as well. The Law Department is prepared to advise on appropriate provisions in contracts with prospective business associates and other FCPA safeguards.

Monitoring Consultants, Contractors, Agents, and Joint Ventures

Once ExxonMobil has retained a consultant, contractor, or agent, failure to monitor the consultant's, contractor's, or agent's activities and expenses for continued compliance with the FCPA can give rise to further FCPA risk. If the consultant, contractor, or agent makes an improper payment or gift to a non-U.S. official, ExxonMobil may in some cases be held liable under the FCPA even if an ExxonMobil employee did not expressly authorize the payment. One or more of the following may help to guard against this risk:

- Requiring documentation or justification before paying unusual or excessive expenses; and
- Refusing to pay an agent where there is a suspicion that the agent has made or will make illicit or questionable payments or gifts.

Similarly, once a joint venture is established, ExxonMobil can reduce any FCPA risk by monitoring venture activities and the activities of its venture participants in connection with the venture for continuing compliance with applicable laws and the joint venture agreement.

Where ExxonMobil has a majority interest, ExxonMobil is required by law to cause the venture to comply with the FCPA accounting and recordkeeping requirements. Where ExxonMobil has a minority interest, ExxonMobil is required by law to make a good-faith effort to cause the venture to comply with FCPA accounting and recordkeeping requirements.

Some warning signs in a joint venture may be:

- Excessive, false, or inadequately described payment requests;
- Unusual or overly generous subcontracts;
- Unusual or incomplete documentation; and
- Other unusual arrangements.

MULTILATERAL CONVENTIONS AGAINST CORRUPTION

The FCPA is not the only transnational anti-corruption statute. Since 1996, more than 100 countries have signed one or more of a series of multilateral conventions under the auspices of the Organisation for Economic Co-operation and Development (OECD), the Organization of American States (OAS), the Council of Europe (COE) and, more recently, the United Nations, and the African Union.

Those conventions require signatory countries to criminalize a wide range of offenses, including bribery, diversion of property by public officials, trading in influence, illicit enrichment, money laundering, and concealment of property. They also seek to establish accounting standards for private companies, to provide for recovery of stolen assets, and to eliminate the tax deductibility of bribes. They also establish and require mutual legal assistance, including extradition, among signatory countries in the investigation and prosecution of corruption offenses, which has led to numerous case referrals and has greatly facilitated the prosecution of corruption cases in many jurisdictions. Implementation and adherence to the conventions by countries are encouraged through monitoring by intergovernmental task forces established for this purpose.

As a result, in addition to pre-existing domestic bribery laws, dozens of countries throughout the world now have laws similar to the FCPA criminalizing transnational official bribery. Those transnational standards are equalizing the terms of competition among competitors from countries with historically different legal standards and business traditions.

Exxon Mobil Corporation and its affiliates expect their employees to be familiar with and to comply with the FCPA and with ExxonMobil policies and guidelines. This compliance should generally result in compliance with other anti-corruption laws around the world. However, employees doing business in unfamiliar jurisdictions should consult the Law Department with respect to local laws, customs and practices.

SUMMARY OF CRITERIA FOR INTERACTIONS WITH NON-U.S. OFFICIALS

All gifts, entertainment, and hosting of any non-U.S. official and all facilitating payments to any non-U.S. official should meet the following basic criteria as well as any specific criteria in this Summary:

- Comply with local customs and laws, as locally interpreted and administered;
- Comply with any other applicable laws, such as the FCPA and the U.K. Law on Bribery and Corruption;
- Be properly endorsed, approved, and reported in accordance with the ExxonMobil Guidelines for Interactions with Non-U.S. Officials;
- Be accurately and completely recorded in ExxonMobil's books and records; and
- Be open and transparent.

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