

ZUMA BEACH ENTERTAINMENT, INC.
CODE OF CONDUCT AND ETHICS
FOR
DIRECTORS, OFFICERS AND EMPLOYEES

This Code of Conduct and Ethics for Directors, Officers and Employees (this “Code”) has been adopted by the board of Directors (the “Board”) of Zuma Beach Entertainment, Inc. and its subsidiaries (the “Company”). The honesty, integrity, sound judgment and professional and ethical conduct of our Directors, Officers and Employees (“Covered Persons”) is fundamental to the reputation, functioning and success of the Company. Accordingly, the Board has adopted this Code as a set of guidelines pursuant to which Covered Persons should perform their duties.

In carrying out their duties, each Covered Person must:

- Act with honesty and integrity, including the ethical handling of any actual or apparent conflict of interest between personal and professional relationships;**
- Promote full, fair, accurate, timely and understandable disclosure in the reports and documents that the Company files with, or submits to, the Securities and Exchange Commission, British Columbia Securities Commission and in other public communications made by the Company;**
- Encourage and reward professional integrity in all aspects of our organization and eliminate barriers to responsible behavior, such as coercion, fear of reprisal or alienation from the Company;**
- Provide for the education of all members of the company about federal, state, provincial and local laws, rules and regulations relevant to the performance of their duties;**
- Comply and take all reasonable actions to cause the Company to comply with applicable governmental laws, rules and regulations;**
- Promptly report violations of this Code, including any violations of governmental laws, rules or regulations to the Company’s Compliance Officer, Roy Escosar; and**
- Promote ethical and honest behavior in the workplace.**

Any request for waiver of any provision of this Code must be in writing and addressed to the Compliance Officer, who shall have the sole and absolute discretionary authority to approve any such waiver, unless the Covered

Person is subject to the additional requirements for Directors, Executive Officers and Senior Financial Officers, as described below.

Any request for a waiver of any provision of this Code by a Director, Executive Officer or Senior Financial Officer must be in writing and addressed to the Audit Committee, which shall have the sole and absolute discretionary authority to approve any such waiver. Any waiver and the grounds for such waiver for a Director, Executive Officer or Senior Financial Officer shall be disclosed through a filing on SEC Form 8-K within five days.

This Code is a statement of certain fundamental principles, policies and guidelines that govern the Company's Covered Persons in the conduct of the Company's business. It is not intended to and does not create any rights in any employee, customer, supplier, competitor, stockholder or any other person or entity.

NOTE: Each and every employee has signed and agreed to these conditions.