

LOWE'S UNDUE INFLUENCE POLICY OF LABORATORY TEST RESULTS

I. Purpose:

Lowe's is committed to complying with the undue influence requirements of the Consumer Product Safety Improvement Act¹ and the Final Rule on Testing and Certification of Children's Products² issued by the Consumer Product Safety Commission. Lowe's prohibits any conduct which may attempt to influence the test results of laboratories of third party vendors, and a procedure by which to report any undue influence on this process.

II. Scope:

The Lowe's Undue Influence Policy on Laboratory Test Results (the "Policy") applies to all Lowe's employees, contractors, and third party agents who are directly involved with evaluating or testing products under prescribed Company vendor policies as well as mandatory Consumer Product Safety Commission standards.

III. Guideline and Procedure:

A. Prohibition on Undue Influence. Lowe's prohibits and does not tolerate any undue influence of third-party testing laboratories. Efforts to improperly influence the testing process or test results of third-party laboratories are grounds for immediate dismissal.

B. Reporting Channels. Employees or agents with any involvement with the testing of products must report conduct that is, or could be, in violation of this Policy to the Compliance Group in Legal Department by phone (1-800-309-5859) or by email (compliance@lowes.com) or to NAVEX Global, an independent third party responsible for fielding compliance-related complaints related to the business conduct of Employees and business partners. Complaints submitted to NAVEX Global may be made anonymously. NAVEX Global can be reached through one of the following methods:

Via the Internet: www.ethicspoint.com.

Via the Telephone: 800-784-9592 for the U.S. and Canada; 10-800-120-1239 for Southern China; 10-800-712-1239 for Northern China; 800-964214 for Hong Kong; 001-8008407907 or 001-866-737-6850 for Mexico; 00801-13-7956 for Taiwan; 1-800-80-8641 for Malaysia; 001-803-011-3570 or 007-803-011-0160 for Indonesia; 120-11067 for Vietnam; 001-800-12-0665204 for Thailand; 000-800-100-1071

¹ 15 U.S.C. 2063.

² 16 CFR 1107.24.

or 000-800-001-6112 for India; 01800-9-155860 for Colombia; 0800-8911667 for Brazil or 503-619-1883 for use internationally.

- C.** All appropriate personnel are advised that they may provide confidential reports directly to the CPSC by calling 1-800-638-2772.

- D.** Documentation of communication regarding this policy will be maintained by the Compliance Group in Legal Department and includes a copy of this policy, any additional training materials, and a signed certification from the employee who received the training.