

Solitron Devices, Inc.  
Code of Ethics for Senior Financial Officers

It is the policy of Solitron Devices, Inc. that its senior financial officer and accounting staff abide by the following rules:

1. All Company financial transactions and contacts will be kept confidential and not disclosed to **any** outside party unless authorized to do so in writing by the Chairman, President & CEO.

The above statement does not apply to information required by the Company's independent public auditors or the Company's legal counsel in the normal conduct of audit activities.

Under no circumstances will any accounting records be shredded or destroyed without prior authorization, in writing, by the Chairman and the Audit Committee.

2. All Company senior financial staff will not accept gratuities of any nature from the Company's suppliers, vendors, contractors, service providers and/or customers. They are bound by the policy covered in Solitron Devices' Employee Handbook, pages 48-50, "Business Ethics and Conflicts of Interest".

The Company's senior financial officer and accounting staff will not engage in any activity where a potential or real conflict of interest may arise. Close relatives of the senior financial officer and accounting staff cannot be employed in any capacity by the Company to avoid any possible conflict of interest

3. Should any financial and/or accounting employee of the Company become aware of improper financial conduct or transaction recorded by the Company, it will be his/her obligation to report immediately such wrongdoing to his superior, with a copy to the Chairman, Audit Committee members and Corporate Counsel.

It is the Company's absolute and irreversible commitment that such disclosures will not adversely affect the employment of such employee(s).

4. The Company will report any violation of the code of ethics to its Audit Disclosure Committee to take appropriate action.