



Tyco Electronics

POLICIES AND PROCEDURES

Policy and Procedures for Addressing Complaints and Concerns Related to Accounting, Internal Controls, Auditing and Other Matters (“Whistleblowing Policy and Procedures”)

PURPOSE AND AUTHORITY

Assuring that Tyco Electronics Ltd. (the “Company”) is meeting its legal and ethical obligations requires that means are available for reporting and addressing complaints and concerns about potential wrongdoing.

Pursuant to Tyco Electronics Ltd.’s (the “Company”) Audit Committee Charter effective June 30, 2007 (and consistent with the requirements of Section 301(m)(4) of the Sarbanes-Oxley Act of 2002 (“SOX”)), the Audit Committee is responsible for establishing and reviewing the effectiveness of procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

SCOPE

This policy applies to all officers, directors, employees, agents and consultants of the Company in all locations worldwide. If this policy would conflict with any applicable local law, such local law shall prevail.

PROCESSES AND PROCEDURES

The Audit Committee has established the following procedures:

A. Office of the Ombudsman

1. The Office of the Ombudsman (“Ombudsman”) shall be responsible for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, as well as alleged irregularities or other concerns of a general, operational and financial nature, and shall have responsibility for oversight of the Company’s ethics hotline. The Ombudsman shall also be responsible for ensuring that complaints and concerns raised through the channels described herein, are resolved timely, fairly and at the proper level in the Company.

2. The Ombudsman shall ensure that appropriate channels are established for the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters and shall maintain the confidentiality of the complaint and/or anonymity (to the extent requested) of the person making the complaint to the fullest extent reasonably practicable and in accordance with law.

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3. The Ombudsman shall report to the Audit Committee in accordance with these procedures concerning complaints and concerns received by the Company through any means from employees or third parties regarding accounting, internal accounting controls, or auditing matters.

4. The Ombudsman shall be responsible for ensuring that this Policy and Procedures is communicated appropriately.

5. The Ombudsman shall be responsible for maintaining appropriate records (in compliance with the Company’s records retention policies) relating to any reported complaint or concern.

B. Reporting Mechanisms

1. Complaints and concerns related to accounting, internal accounting controls or auditing matters as well as alleged irregularities or other concerns may be communicated:

- a. Directly to the Ombudsman in person, by phone 888-662-8374 or its international equivalent, by electronic mail at directors@tycoelectronics.com or by regular mail at: Office of the Ombudsman, 1050 Westlakes Drive, Berwyn, PA 19312;
- b. Through the use of the Company’s ethics hotline (known as the ConcernLINE over the telephone and as the ConcernNET over the Internet);
- c. Directly to the Attention of the Board of Directors and/or Audit Committee by electronic mail or regular mail to the Ombudsman as described above.

To the extent requested, efforts will be made to protect identity and confidentiality for any of the channels listed above.

2. If anyone in the Company receives through other channels complaints or concerns related to accounting, internal accounting controls, auditing matters, or other significant alleged irregularities they shall promptly report such complaints or concerns to the Ombudsman for the purpose of coordinating the handling of the complaint or concern, including its receipt, retention and treatment.

3. All reported complaints and concerns shall be categorized by the Ombudsman according to content and logged into the Company’s case management system to assist in appropriate investigation and reporting, as well as in appropriate treatment under the Company’s Records Retention Policy and the provisions of Section 301(m)(4) of SOX.

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4. All reported complaints and concerns to which this Policy and Procedures apply shall be reviewed by the Ombudsman with the Chief Compliance Officer in the Law Department who will determine how the investigation will be conducted, subject to review and decision by the Audit Committee in appropriate circumstances, and with due regard to privilege issues.

5. Any correspondence addressed to the Audit Committee or the Chair of the Audit Committee shall be promptly forwarded to the Audit Committee Chair. Any correspondence addressed to the Board shall be reviewed by the Ombudsman for appropriate treatment and, at minimum, shall be reported to the Audit Committee Chair.

6. The Ombudsman shall immediately report to the Audit Committee Chair any and all complaints or concerns with respect to accounting, internal accounting controls, auditing matters, or potential legal or ethical violations involving the Chief Executive Officer, the President, the Chief Financial Officer, the Controller, the Vice President of Internal Audit, the Company’s Independent Auditor or the General Counsel.

7. Coincident with the Audit Committee’s review of the Company’s annual and quarterly financial filings with the Securities and Exchange Commission, the Ombudsman shall report to the Audit Committee all matters, including those unresolved from prior reports, related to the receipt, retention, and treatment of complaints or concerns received by the Company regarding accounting, internal accounting controls or auditing matters.

8. At each meeting of the Ombudsman with the Audit Committee, there shall be an opportunity for an executive session without other members of management present.

C. Protection of Whistleblowers

The Company will not tolerate retaliation or attempted retaliation by any person against anyone who in good faith reports a complaint or concern or provides information or assistance to the Ombudsman, Audit Committee, Board or any person or group investigating or otherwise helping to address a reported complaint or concern under this Policy and Procedures (including any governmental, regulatory or law enforcement policy).

D. Publication

This Policy and Procedures shall be communicated to all employees and posted on the Company’s corporate website.

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