Harris Interactive Inc.
Code of Ethics (United Kingdom)

General Considerations

The business and reputation of the Company and its affiliates (including among others Harris Interactive UK, Limited) are dependent upon compliance with high ethical standards and not only the letter, but also the spirit, of legal requirements. Accordingly, all of the persons described below must:

- act at all times in a manner demonstrating unquestionable integrity, fairness, and mutual respect;
- exercise high standards of business and personal ethics, including the strictest honesty, loyalty, and fidelity in the discharge of their duties and in all dealings with or on behalf of the Company;
- not use their positions or any knowledge gained from them, or participate directly or indirectly in any arrangement, investment, contract, or activity, so as to result in a direct or indirect personal gain or benefit;
- not act in any manner at the expense of the best interests of the Company; and
- not allow any misguided sense of loyalty, or desire for profitability or business success, to cause any violation of any applicable legal requirement or the Company's policy.

Persons who violate this Code of Ethics may be subject to disciplinary action to the extent permitted by applicable laws, up to and including termination of employment. Violations of law also may result in civil and criminal penalties for those involved.

Without limiting the overriding goals of this Code of Ethics, specific guidance is provided below in key policy areas. In all cases, persons are encouraged to seek guidance if in question as to any particular situation, and to use common sense. If an action seems unethical or improper, it is generally inappropriate to ignore or proceed with the action without further information or guidance.

Persons Covered

References to "persons" in this Code of Ethics include all employees, officers, directors, representatives, consultants, contractors, and agents of the Company and its affiliates. Also included, where appropriate, are related persons such as businesses or affiliates that control or are controlled by such persons, family members of such persons, and other affiliates.

Additional ethical considerations applicable to the Company's chief executive officer and senior financial officers are attached as Exhibit A to this Code of Ethics.

No waiver of any requirement of this Code of Ethics for any executive officer or member of the Board of Directors may be made except by action of disinterested members of the Board of Directors, and any such waiver must be promptly disclosed to the Company's stockholders and regulators along with the reasons for the waiver.

Reporting and Compliance Procedures

All employees must be familiar with the Company's Complaint Procedures for Accounting, Auditing, and Financial Reporting Matters. The procedures are published on the Company's website located at www.harrisinteractive.com and are attached to this Code of Ethics as Exhibit B. **Any person (whether an employee, officer, director, representative, consultant, contractor, agent, affiliate of any of them, or any other person whether or not related to the Company), with good faith concerns regarding such matters should follow the procedures and in so doing will be protected from retaliation of any kind.**

Persons becoming aware of illegal or unethical behavior, or violations of this Code of Ethics, including persons who have a genuine concern that there are reasonable grounds for believing that: (a) a criminal offense has been committed, is being committed, or is likely to be committed, or (b) a person has failed, is failing, or is likely to fail to comply with their legal obligations, or (c) a miscarriage of justice has occurred, is occurring, or is likely to occur, or (d) the health and safety of an individual has been, is being, or is likely to be endangered, or (e) the environment has been, is being, or is likely to e damaged, or (f) any of the aforementioned are being, or are likely to be, deliberately concealed, should proceed as follows:

- Employees should disclose the situation to their direct supervisor. The supervisor shall conduct a review, shall take appropriate action, and shall keep a record of the same. When the situation requires a waiver or approval, such supervisor shall consult with and obtain approval from the Chief Executive Officer, Chief Financial Officer, or General Counsel of the Company before granting the same. Where appropriate, the applicable executive officer may choose to raise the matter with the Board of Directors.
- Officers and directors should disclose the situation to the Lead Director of the Board of Directors, unless otherwise provided Exhibit B to this Code of Ethics. The Lead Director shall conduct, or cause to be conducted, a review, shall take appropriate action, and shall keep a record of the same. When the situation requires a waiver or approval, it must be granted by action of disinterested members of the Board of Directors, and any such waiver must be promptly disclosed to the Company's stockholders and regulators.
- Contractors, representatives, consultants, or agents should disclose the situation with the Company employee responsible for their relationship with the Company. When the situation requires a waiver or approval, the responsible employee shall consult with and obtain approval from the Chief Executive Officer, Chief Financial Officer, or General Counsel of the Company before granting the same. Where appropriate, the applicable executive officer may choose to raise the matter with the Board of Directors.

The Company's policy prohibits retaliation of any kind against any person who in good faith reports any violation of this Code of Ethics, and if the situation requires anonymity, the person's identity will be kept secret to the extent permitted by applicable law.

Compliance with Laws

It is the intention of the Company that in all matters related to the Company, all persons adhere to applicable laws, rules and regulations in the jurisdictions in which the Company operates. If there is doubt as to the legality of any action or transaction, reasonable legal assistance should be obtained. Toward that end:

Records and Financial Reporting

All of the Company's books, financial statements, and records must appropriately reflect the Company's transactions and must comply with applicable legal and internal control requirements. All individuals who provide information to the Company for inclusion in

reports and documents that the Company files with, or submits to, government agencies, including the Securities and Exchange Commission, and in other public communications made by the Company, shall provide information that is accurate, complete, objective, relevant, timely and understandable, and shall not withhold information necessary for accurate and full disclosure. No person may directly or indirectly take any action to fraudulently influence, coerce, manipulate or mislead the Company's independent public auditors for the purpose of rendering the financial statements of the Company or its subsidiaries false or misleading.

Insider Trading

The Company has adopted an Insider Trading Policy. All persons must become familiar with and comply with that Policy.

Trade Practices

No actions shall be taken by or on behalf of the Company if the result would be a violation of legal requirements related to competition or other market practices. The Company shall compete fairly without collusion or illegal collaboration with competitors to divide markets, fix prices, allocate customers, or otherwise restrain competition. Stealing or inducing improper disclosure of others' trade secrets or proprietary information, misrepresentation, and other unfair dealing practices are prohibited.

Equal Opportunity and Harassment

The Company is committed to the full utilization of all human resources and to a policy of equal employment opportunity. The Company will not tolerate illegal discrimination against employees or applicants for employment. Harassment of any person by another on any basis is prohibited, including among others harassment based upon age, race, color, marital status, handicap, national origin, religion and/or sex. Any person who feels that (s)he is a victim of such harassment, should immediately report the matter to Human Resources. The complaint will be kept confidential to the maximum extent possible, and appropriate action will be taken.

Environmental Management

All persons shall act at all times in a manner to assure compliance with all laws and regulations that relate to protection of the environment and use and/or disposal of hazardous substances.

Payment, Procurement, and Sensitive Transactions

No person shall engage in any business dealing that would violate any law, regulation, or policy related to contracting, payment, and procurement, or that would generally be considered to be unethical or reflect adversely on the integrity of the Company. Without limitation, all persons shall act in strict compliance with all legal requirements related to political contributions and to business procurement activities, including without limitation the U.S. Foreign Corrupt Practices Act ("FCPA"). Bribery, kickbacks, and illegal payments or benefits of any kind are strictly forbidden. Any person who learns of or suspects a violation of the FCPA should promptly report the matter to the Chief Financial Officer, Chief Executive Officer, or General Counsel.

Business Relations/Conflicts Of Interest

Transactions, contractual arrangements, or other situations in which any person is involved both on behalf of the Company and also in another capacity should be avoided wherever possible. Examples include employees, directors, or representatives simultaneously working for competitors, customers, or suppliers. When such situations cannot be avoided, prior disclosure and approval is

required. In addition, each person conducting business related to the Company in a way that includes any activity, interest, or relationship with any party that would create or appear to create a conflict of interest shall make disclosure and obtain advance approval. Disclosure and approval required by this paragraph shall be pursuant to the procedures outlined above in the Reporting and Compliance Procedures section of this Code of Ethics. In all cases, the Company reserves the right to prohibit or avoid any transaction or situation in which the conflict of interest is so inherent as to make it impossible for the best interests of the Company to be appropriately protected or to be perceived to be fair.

No person will act in a manner that would bring such person or related persons improper personal benefits. No person shall be involved with gifts, entertainment, loans, or other favors of any kind if the value or frequency of the same is such that a sense of obligation to the donor is created, or can be perceived to be created, that would affect the Company. Both the actual and perceived ability of the recipient to complete Company related duties in a fair and unbiased manner may not be compromised. No person shall be involved with gifts, entertainment, loans, or other favors of any kind to clients that violate such client's policies.

No person may appropriate to himself or herself, or divert to any related person or any competitor of the Company, any opportunity that the Company could have an interest in pursuing without first making that opportunity fully available to the Company.

Confidential Information

In the course of activity with the Company, persons are exposed to confidential and proprietary information related to the Company and its customers and suppliers. No such information may be disclosed at any time (including after termination of employment) without the written consent of the Company, unless required by law or legal or regulatory process. All persons shall exercise diligence to prevent even inadvertent disclosure of such information.

Political Activity

The Company respects the rights of persons to be or not to be involved on an individual basis with political activities of their own choosing. The use of the Company's funds in any political activity is prohibited, and no individual may make contributions on behalf of the Company.

Employees may hold public office as individuals, and not as Company representatives, provided that only personal time is used in carrying out the duties of such office, and provided that such office and duties do not interfere or conflict with the interests of the Company. Employees shall disclose and gain approval for such activities pursuant to the procedures outlined above in the Reporting and Compliance Procedures section of this Code of Ethics, provided, however, that approval shall be given if the political activity is in compliance with this Code of Ethics.

Panel Membership

The Company's business is dependent upon clients' and others' perception that results of research using our panels are unbiased and independent. Accordingly, it is not permissible for an employee to become a member of, or otherwise participate on, any of our panels, except to the extent that such membership and/or participation is for non-client related activities (e.g., quality assurance).

Your Personal Commitment to the Harris Interactive Code of Ethics

All employees and directors must acknowledge their agreement to comply with the Code of Ethics in the following form:

> I understand my obligations to comply with the Harris Interactive Code of Ethics. I acknowledge that I have received and read the Code of Ethics. If I have been employed or have been a director before the date of this certification, I also certify that I have complied with the Code of Ethics.
>
> I understand that my agreement to comply with the Code of Ethics does not constitute a contract of employment.
>
> _____
> (Signature)
> Print Name: _____
>
> Dated: _____

EXHIBIT A
ADDENDUM TO HARRIS INTERACTIVE INC. CODE OF ETHICS
Additional Requirements For CEO And Senior Financial Officers

The chief executive officer, principal financial officer, principal accounting officer, and all other senior financial officers of the Company ("Senior Officers") are bound by all of the provisions of the Company's Code of Ethics, including among others those related to honest and ethical conduct, compliance with applicable laws, rules, and regulations, and ethical handling of actual or apparent conflicts of interest between personal and professional relationships. In addition, such Senior Officers must comply with the following specific policies:

- Senior Officers are responsible for full, fair, accurate, timely and understandable disclosure in reports and documents that the Company files with, or submits to, the SEC, and in other public communications made by the Company. Senior Officers must cooperate fully with the Company's Disclosure Committee and its process. As part of that process, Senior Officers who become aware of material information that affects the Company's disclosure obligations must ensure that the information is brought to the attention of the Company's Disclosure Committee on a timely basis. Information for the Disclosure Committee may be submitted to the Company's Director of External Reporting and Compliance.

- If a Senior Officer has information concerning significant deficiencies in the design or operation of the Company's disclosure process that may materially adversely affect proper disclosure of material information, or in the Company's internal controls that may materially adversely affect accurate processing and reporting of financial data, such Senior Officer shall promptly bring such information to the attention of the Disclosure Committee and the Audit Committee.

- Senior Officers shall promptly bring to the attention of both the Chief Executive Officer and the Audit Committee, any information concerning violations of the Company's Code of Ethics by any persons who have significant roles in matters involving disclosure or internal financial controls, including among others violations involving illegal activity, fraud, misrepresentation, or conflicts or apparent conflicts of interest. In addition, they shall promptly bring to the attention of both the Chief Executive Officer and Audit Committee information concerning any material violation of legal requirements including in particular and without limitation violations of securities or other laws.

The Board of Directors will hold Senior Officers accountable for their adherence to the Code of Ethics and this Addendum. The Company's Board of Directors or its designee will gather all relevant information and will determine appropriate actions to be taken in the event of violations. Such determinations may take into account the nature of the violation, whether there was a pattern of misconduct, whether the violation was intentional, and other relevant factors. Actions taken in response to violations shall be designed to promote accountability for adherence to the Code of Ethics. Disciplinary action may include termination of employment. Violations may also constitute violations of law and may result in civil and criminal penalties for the individual involved.

EXHIBIT B
ADDENDUM TO HARRIS INTERACTIVE INC. CODE OF ETHICS
Complaint Procedure for Accounting, Auditing, and Financial Reporting Matters

Introduction

It is the policy of the Company to encourage open and effective channels of information in order to help ensure the accuracy and reliability of its financial statements and disclosures. The Audit Committee of the Board of Directors has adopted these Complaint Procedures for Accounting and Auditing Matters to provide for:

- the confidential, anonymous submission by employees of concerns regarding questionable accounting, auditing, and financial reporting matters, and
- the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, auditing, and financial reporting matters.

These procedures shall be communicated to the Company's employees, shall be included in materials provided to new employees at the time they are hired, and shall be published on the Company's intranet and on its website at www.harrisinteractive.com. The Audit Committee may modify or amend the procedures at any time without notice as it may deem appropriate in the best interests of the Company, or as required by applicable laws.

Nature of Complaints

Complaints may relate to *any* questionable accounting, auditing, or financial reporting matters, including among others:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company,
- fraud or deliberate error in the recording and maintaining of financial records of the Company,
- deficiencies in or noncompliance with the Company's internal accounting controls,
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company, or
- deviation from full and fair reporting of the Company's financial condition.

Complaints related to other matters, such as discrimination or violations of Company policy, should be submitted using the procedure described in the Company's Code of Ethics, which is posted on the Company's intranet and on its website at www.harrisinteractive.com.

Submission of Complaints

Any officer, director or employee of the Company, or any other person, who has concerns regarding questionable accounting, auditing, or financial reporting matters related to the Company may submit such concerns. Complaints or concerns may be submitted either verbally or in writing, and may be open, confidential, or anonymous. Special mail and email addresses as well as a toll-free telephone number which may be used for the submission of complaints are set forth below and posted on the Company's website.

Any person who desires to submit a complaint should submit it to the Chairman of the Audit Committee in care of the Company's outside legal counsel, or to such person's supervisor, or to any officer or director of the Company who must report the complaint to the Audit Committee in care of the Company's outside legal counsel.

Complaints submitted in writing should be submitted in a sealed envelope addressed to: Harris Beach LLP, 99 Garnsey Road, Pittsford, New York 14534, Attention: Chairman of the Audit Committee, Harris Interactive Inc., c/o Beth Ela Wilkens. The sealed envelope should be labeled with a legend such as: "*Confidential for the Chairman of the Audit Committee only*." Complaints also may be submitted by email addressed to auditchair@hpolac.com, or by telephone to (800) 685-8642, extension 8645 (from within the United States), or (585) 419-8999, extension 8645 (from outside the United States).

If an employee would like to discuss any matter with the Audit Committee, the employee should indicate this in his or her submission, and include a telephone number at which he or she may be contacted if the Audit Committee deems it appropriate.

Receipt of Complaints

Any director, officer or employee of the Company who receives a complaint from any person regarding accounting, internal controls, auditing, or financial reporting matters must immediately report such complaint to the Chairman of the Audit Committee, or to the employee's supervisor who must in turn report such complaint to the Chairman of the Audit Committee. Complaints addressed to the Company also shall be forwarded to the Chairman of the Audit Committee.

Complaints may be received from another director, officer or employee, or from a third party, and may be received either directly or indirectly, anonymously or openly, and in writing or verbally.

Complaints and the complainant's identity should be treated with confidentiality to the maximum extent possible consistent with fair and rigorous enforcement of these procedures, as determined by the Audit Committee and in accordance with applicable laws, even if the complainant has not expressly requested confidential treatment.

No Retaliation

The Company does not permit discrimination, retaliation or harassment of any kind against employees for complaints or concerns that are made in good faith, upon reasonable belief. Prohibited actions include discharge, demotion, suspension, threats, harassment, or other discrimination against an employee by any director, officer, employee, consultant or agent of the Company.

If any person believes that he or she has been the subject of discrimination, retaliation or harassment for having reported any complaints or concerns under this policy, such person should immediately report those facts to the Chairman of the Audit Committee so that it can be investigated and addressed promptly and appropriately. If a complaint of discrimination, retaliation or harassment is substantiated, appropriate disciplinary or other action may be taken against the offending party commensurate with the severity of the offense, which may include termination of employment of the offending party.

The intentional filing of a false report, whether orally or in writing, may subject the employee to disciplinary or other action by the Company, as determined by the Audit Committee, to the extent permitted by law.

Handling of Complaints and Retention of Records

Upon being advised of a complaint, the Chairman of the Audit Committee will confer with the other members of the Audit Committee as the Chairman deems appropriate.

The Audit Committee must conduct or coordinate a timely and impartial investigation of each reported matter. It may enlist employees of the Company and/or outside legal, accounting or other advisors, as appropriate, to assist in or conduct the investigation. In addition, the Audit Committee may consult with directors, officers and employees of the Company, as well as independent investigators, as necessary to ensure a complete investigation. Appropriate precautions will be taken to ensure that the persons enlisted or consulted will be required to protect confidentiality of all personal data in accordance with the provisions hereof. All Company directors, officers and employees must fully and accurately disclose all information they have, and cooperate fully with any investigation.

The Audit Committee will to the greatest extent possible protect the confidentiality and security of data collected, consistent however with the conduct of a full and fair investigation. Data collected will be limited to that related to the facts under investigation, and unverified allegations will be identified as such. There may in some cases be data transfers between the European Union and the United States and any such transfers will be in accordance with legal requirements applicable to the same.

The Audit Committee will take any action it deems appropriate after completion of its investigation, including corrective or disciplinary action, which may include, if permitted by applicable law and in accordance with legally prescribed procedures, termination of employment of the individuals responsible for the matters reported.

The Audit Committee shall retain in its records all documents related to any complaints or concerns related to matters within the United States received under these procedures, including a written record of any investigation, for a period of at least seven years. Records as to complaints or concerns regarding matters outside the United States must be deleted and destroyed within time limits, if any, imposed by the applicable jurisdiction. The Company's outside auditors may review the records from time to time upon request.

The Chairman of the Audit Committee shall advise the complainant of the outcome of the investigation and resolution of the matter.