

AUDIT COMMITTEE CHARTER

Membership

The Audit Committee shall consist of three or more directors all of whom in the judgment of the Board of Directors shall be independent in accordance with the listing standards of The NASDAQ Stock Market. Each member shall in the judgment of the Board of Directors have the ability to read and understand the Company's basic financial statements. At least one member of the Audit Committee shall in the judgment of the Board of Directors be an audit committee financial expert in accordance with the rules and regulations of the Securities and Exchange Commission and at least one member (who may serve as the audit committee financial expert) shall in the judgment of the Board of Directors have accounting or related financial management expertise in accordance with the NASDAQ's listing standards. In addition, the Audit Committee shall not include any member who:

- has participated in the preparation of the Company's or any of its subsidiaries' financial statements at any time during the past three years,
- accepts any consulting, advisory, or other compensatory fee, directly or indirectly, from the Company, other than in his or her capacity as a member of the Audit Committee, the Board of Directors, or any other committee of the Board of Directors, or
- is an affiliate of the Company or any subsidiary of the Company, as defined by the rules of the Securities and Exchange Commission, other than a director who meets the independence requirements of The NASDAQ Stock Market.

No member of the Audit Committee may serve simultaneously on the audit committee of more than two other public companies.

The members of the Audit Committee shall be appointed by the Board of Directors. The members of the Audit Committee shall be appointed for one-year terms and shall serve for such term or terms as the Board of Directors may determine or until earlier resignation or death. The Board of Directors may remove any member from the Committee at any time with or without cause.

Purpose

The Audit Committee shall assist the Board of Directors with the oversight of: (a) the Company's financial statements and internal controls; (b) Company's compliance with legal and regulatory requirements; (c) the independent registered public accounting firms' qualifications and independence; and (d) the performance of the Company's internal auditor function and the independent registered public accounting firm.

The primary role of the Audit Committee is to oversee the financial reporting and disclosure process. To fulfill this obligation, the Audit Committee relies on: management for the preparation and accuracy of the Company's financial statements; both management and the Company's internal audit department for establishing effective internal controls and procedures to ensure the Company's compliance with accounting standards, financial reporting procedures and applicable laws and regulations; and the Company's independent auditors for an unbiased, diligent audit or review, as applicable, of the Company's financial statements and the

effectiveness of the Company's internal controls. The members of the Committee are not employees of the Company and are not responsible for conducting the audit or performing other accounting procedures.

Responsibilities

1. Select and retain (subject to approval by the Company's stockholders), evaluate and terminate when appropriate, the independent registered public accounting firm, set the independent registered public accounting firm's compensation, oversee the work of the independent registered public accounting firm and pre-approve all audit services to be provided by the independent registered public accounting firm.
2. To select, retain, compensate, oversee and terminate, if necessary, any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company.
3. Pre-approve all permitted non-audit and tax services that may be provided by the independent registered public accounting firm or other registered public accounting firms, and establish policies and procedures for the engagement of the independent registered public accounting firm or other registered public accounting firms to provide permitted audit and non-audit services.
4. At appropriate intervals during the year, and at least annually, receive and review: (a) a report by the independent registered public accounting firm describing the independent registered public accounting firm's internal quality-control procedures and any material issues raised by the most recent internal quality-control review, peer review or Public Company Accounting Oversight Board (PCAOB) review, of the independent auditing firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and (b) other required reports from the independent registered public accounting firm.
5. At least annually, consider the independence of the independent registered public accounting firm, including whether the provision by the independent registered public accounting firm of permitted non-audit services is compatible with independence, and obtain and review a report from the independent registered public accounting firm describing all relationships between the firm and the Company.
6. Evaluate annually the qualifications, performance and independence of the independent auditor, including a review of whether the independent auditor's quality-control procedures are adequate and a review and evaluation of the lead partner of the independent auditor, taking into account the opinions of management and the Company's internal auditors, and report to the Board on its conclusions, together with any recommendations for additional action.
7. Consult with the independent auditor regarding the rotation of the lead audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit every five years, consider issues related to the timing of such rotation and the transition to new lead and reviewing partners, and consider whether, in order to assure continuing auditor

independence, there should be regular rotation of the audit firm, and report to the Board on its conclusions.

8. Review as appropriate with management and/or the independent registered public accounting firm: (a) the scope and results of the audit; (b) significant issues regarding accounting and auditing principles and practices and financial statement presentations, including all critical accounting policies and estimates, any significant changes in the Company's selection or application of accounting principles; (c) analyses prepared by management and/or the accounting firm setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements and the methods preferred by the accounting firm; (d) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements; (e) related-party transactions on an ongoing basis in accordance with Company policies and procedures; (f) any significant changes to the Company's auditing and accounting principles and practices; (g) any significant problems or difficulties that the accounting firm encountered in the course of the audit or quarterly review work, any restrictions on the scope of work or access to required information and any significant disagreement among management and the independent auditor in connection with the preparation of the financial statements, and management's response to these problems, difficulties or disagreements; (h) any questions, comments or suggestions the accounting firm may have relating to the internal controls, and accounting practices and procedures, of the Company or its subsidiaries; (i) any accounting adjustments that were noted or proposed by the registered public accounting firm but that were "passed" (as immaterial or otherwise); and (j) any "management" or "internal control" letter or schedule of unadjusted differences issued, or proposed to be issued, by the independent auditor to the Company, and any other material written communication provided by the independent auditor to the Company's management.

9. Meet with the independent auditor prior to the audit to discuss the planning and staffing of the audit. Discuss with the independent auditor the responsibilities, budget and staffing of the internal audit function.

10. Review, at least annually, the scope and results of the internal audit program.

11. Review the appointment of the head of the Company's internal audit function. Review and discuss with the internal auditors (i) the charter, purpose, authority and organizational reporting lines of the internal audit function and (ii) the annual audit plan and changes to the audit plan. Review reports to management and the Board prepared by the internal auditors. Consult with management and the head of internal audit the responsibilities, budget and staffing of the internal audit function and the planning and execution of internal audit activities.

12. Review with the independent registered public accounting firm, the Company's internal audit department, and management: (a) the adequacy and effectiveness of the systems of internal controls (including any significant deficiencies and significant changes in internal controls reported to the Audit Committee by the independent registered public accounting firm or management), accounting practices, and disclosure controls and procedures (and management reports thereon), of the Company and its subsidiaries; and (b) current accounting trends and developments, and take such action with respect thereto as may be deemed appropriate.

13. Meet as required to review and consider, with management and the independent registered public accounting firm, the Company's annual and quarterly financial statements, including: (a) any material changes in accounting principles or practices used in preparing the financial statements prior to the filing of a report on Form 10-K or 10-Q with the Securities and Exchange Commission; (b) disclosures relating to internal controls over financial reporting; (c) the items required by Auditing Standard 16 as in effect at that time in the case of the annual statements and Statement of Auditing Standards 100 as in effect at that time in the case of the quarterly statements; and (d) the Company's specific disclosures under "Management's Discussion and Analysis of Financial Conditions and Results of Operations" included in the Company's Form 10-K or 10-Q filed with the Securities and Exchange Commission
14. Recommend to the Board of Directors, based on the review described in paragraphs 4 and 8 above, whether the financial statements should be included in the annual report on Form 10-K.
15. Review earnings press releases, as well as Company policies with respect to earnings press releases, financial information and earnings guidance provided to analysts and rating agencies, including any "pro-forma," "non-GAAP" or adjusted financial information.
16. Discuss Company policies with respect to risk assessment and risk management, and review contingent liabilities and risks that may be material to the Company and major legislative and regulatory developments which could materially impact the Company's contingent liabilities and risks.
17. Utilizing reports from management, legal counsel and third parties as determined by the Audit Committee, inquire of such sources regarding any material known issues relating to the status of compliance with laws, regulations, and internal procedures; and the scope and status of systems designed to promote Company compliance with laws, regulations and internal procedures.
18. Establish procedures for the confidential and anonymous receipt, retention and treatment of complaints regarding the Company's accounting, internal controls and auditing matters, as well as for the confidential, anonymous submissions by Company employees of concerns regarding questionable accounting or auditing matters. Adopt, as necessary, appropriate remedial measures or actions with respect to such complaints or concerns.
19. Review and, if appropriate, establish policies for the hiring of employees and former employees of the independent registered public accounting firm.
20. Prepare the Audit Committee's report required by the rules of the Securities and Exchange Commission to be included in the Company's annual proxy statement.

Power and Authority

The Audit Committee shall have the authority, at its discretion, to engage, and determine the compensation of, special legal, accounting or other consultants to advise the Committee. The Audit Committee may request any officer or employee of the Company or the Company's outside counsel or independent registered public accounting firm to attend any meeting of the Committee or to meet with any members of, or consultants to, the Committee. The Audit

Committee may also meet with the Company's investment bankers or financial analysts who follow the Company.

The Audit Committee shall receive appropriate funding from the Company, as determined by the Audit Committee in its capacity as a committee of the Board of Directors, for the payment of compensation to the Company's independent auditors, any other accounting firm engaged to perform services for the Company, any outside counsel and any other advisors to the Audit Committee.

The Board of Directors shall designate a member of the Audit Committee as the chairperson. The Audit Committee shall meet at least four times a year at such times and places as it deems necessary to fulfill its responsibilities. The Audit Committee shall report regularly to the Board of Directors regarding its actions and make recommendations to the Board of Directors as appropriate. The Audit Committee is governed by the same rules regarding meetings (including meetings in person or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board of Directors.

The Audit Committee shall meet separately, and periodically, with management, members of the Company's internal audit department/the personnel primarily responsible for the design and implementation of the Company's internal audit department and representatives of the Company's independent auditors, and shall invite such individuals to its meetings as it deems appropriate, to assist in carrying out its duties and responsibilities. However, the Audit Committee shall meet regularly without such individuals present.

The Audit Committee shall review this Charter at least annually and recommend any proposed changes to the Board of Directors for approval.

Delegation of Authority

The Audit Committee shall have the authority to delegate any of its responsibilities, along with the authority to take action in relation to such responsibilities, to one or more subcommittees as the Audit Committee may deem appropriate in its sole discretion.

Performance Evaluation

The Audit Committee shall conduct an annual evaluation of the performance of its duties under this Charter and shall present the results of the evaluation to the Board of Directors. The Audit Committee shall conduct this evaluation in such manner as it deems appropriate.

Pre-Approval Authority and General

In regards to item 2 above under the caption "Responsibilities", the Audit Committee has heretofore established policies (which are confirmed on the date of this Charter) that (a) permitted non-audit services that account for less than \$20,000 shall be deemed to be pre-approved, and (b) as permitted by Section 302 of the Sarbanes-Oxley Act of 2002, such pre-approval is waived and shall not be required with respect to non-audit services (i) that account, in the aggregate, for less than 5% of the total fees paid by the Company to its independent registered public accounting firm during the fiscal

year in which such non-audit services are provided, (ii) that the Company did not recognize as “non-audit” services at the time of the engagement, and (iii) that are promptly brought to the attention of, and approved by, the Committee before the completion of the audit (and such approval may be given by the Audit Committee or any member of the Audit Committee). The Audit Committee may delegate to any one of its members the authority to grant pre-approval of any permitted non-audit services that account for up to \$60,000 (and except as otherwise provided in a resolution of the Audit Committee adopted hereafter, the Audit Committee shall be deemed to have delegated such authority, such that any one member of the Audit Committee shall have the authority to grant pre-approval of any permitted non-audit services within such dollar limits). The pre-approval of any non-audit services pursuant to delegated authority or deemed approval shall be reported to the full Audit Committee at its next scheduled meeting. Approval of non-audit services to be performed by the independent registered public accounting firm shall be disclosed by the Company as required pursuant to Section 202 of the Sarbanes-Oxley Act in the applicable reports filed with the Securities and Exchange Commission.

Limitations

While the Audit Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Audit Committee to plan or conduct audits or to determine that the Company’s financial statements are complete and accurate and are in accordance with generally accepted accounting principles. The accuracy of the financial statements is the responsibility of management. The conduct of an audit in accordance with PCAOB auditing standards is the responsibility of the Company’s independent registered independent accounting firm. It is also not the duty of the Audit Committee to conduct investigations or to assure compliance with laws and regulations or the Company’s Code of Business Conduct and Ethics.

Amended and Restated: January 30, 2018