

## **SUPPORT.COM, INC.**

### **AUDIT COMMITTEE CHARTER**

#### **PURPOSE**

The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Support.com, Inc. (the “Company”) is to:

1. assist the Board in fulfilling its responsibility for oversight of (a) the integrity of the Company’s financial statements, (b) the Company’s compliance with legal and regulatory requirements, (c) the independent auditor’s qualifications and independence, (d) the performance of the Company’s independent auditor, and (e) the maintenance of an effective internal audit function;
2. oversee the accounting and financial reporting processes of the Company and the audits of the financial statements of the Company;
3. be directly responsible, in its capacity as a committee of the Board, for the oversight of the work of any public accounting firm employed by the Company for the purpose of preparing or issuing an audit report or related work;
4. assist the Board in monitoring financial risk exposures and developing guidelines and policies to govern processes for managing risk;
5. prepare the Committee report that Securities and Exchange Commission (“SEC”) rules require be included in the Company’s annual proxy statement;
6. assist the Board in monitoring corporate compliance efforts and developing appropriate guidelines and policies; and
7. perform such other duties and responsibilities enumerated in and consistent with this Charter.

The Committee’s function is one of oversight, recognizing that the Company’s management is responsible for preparing the Company’s financial statements, and the independent auditor is responsible for auditing those statements. In adopting this Charter, the Board acknowledges that the Committee members are not employees of the Company and are not providing any expert or special assurance as to the Company’s financial statements or any professional certification as to the independent auditor’s work or auditing standards. Each member of the Committee shall be entitled to rely on the integrity of those persons and organizations within and outside the Company that provide information to the Committee and the accuracy and completeness of the financial and other information provided to the Committee by such persons or organizations absent actual knowledge to the contrary.

## **MEMBERSHIP AND PROCEDURES**

### **Committee Authority**

The Committee shall be directly responsible for the appointment, compensation, retention and oversight of the work of the independent auditor engaged (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services or related work. The independent auditor shall report directly to the Committee.

### **Membership and Appointment**

The Committee shall consist of not fewer than three independent members of the Board, with the exact number being determined by the Board. Members of the Committee shall be appointed from time to time by the Board based upon the recommendations of the Nominating and Governance Committee of the Board.

### **Removal of Members**

The entire Committee or any individual Committee member may be removed from the Committee without cause by the affirmative vote of a majority of the Board. Any Committee member may resign from the Committee effective upon giving oral or written notice to the Chairperson of the Board, the Corporate Secretary or the entire Board (unless the notice specifies a later time for the effectiveness of such resignation). The Board may appoint a qualified successor to take office when such resignation becomes effective.

### **Chairperson**

A chairperson of the Committee (the "Chairperson") may be designated by the Board. In the absence of such designation, the members of the Committee may designate the Chairperson by majority vote of the full Committee membership. The Chairperson shall determine the agenda, the frequency and the length of meetings and shall have unlimited access to management, employees and information. The Chairperson shall establish such other rules as may from time to time be necessary and proper for the conduct of the business of the Committee.

### **Secretary**

The Committee may appoint a Secretary whose duties and responsibilities shall be to keep full and complete records of the proceedings of the Committee for the purposes of reporting Committee activities to the Board and to perform all other duties as may from time to time be assigned to him or her by the Committee, or otherwise at the direction of a Committee member. The Secretary need not be a member of the Board or an officer of the Company.

## **Independence and Qualifications**

Each member of the Committee shall meet the independence criteria of (a) the listing requirements of the Nasdaq Global Select Market (“Nasdaq”), as such requirements are interpreted by the Board in its business judgment, (b) Rule 10A-3 of the Securities Exchange Act of 1934 (the “Exchange Act”) and (c) such additional independence requirements as may be established from time to time by Nasdaq or the SEC. No member of the Committee shall have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years. Each Committee member must be able to read and understand fundamental financial statements, including balance sheets, income statements and cash flow statements. In addition, at least one member of the Committee must either be (1) an “audit committee financial expert” as defined by Item 407(d)(5) of Regulation S-K or (2) must have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in such member’s financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities.

## **Meetings**

The Committee Chair or a majority of the Committee members may call a meeting of the Committee at any time. Meetings may be held in conjunction with regularly scheduled meetings of the Board or otherwise. Notice of meetings shall be given in accordance with the provisions of the Company’s Amended and Restated Bylaws. The presence of two Committee members selected by the Board shall constitute a quorum for conducting business at a meeting of the Committee. The act of a majority of Committee members present at a duly convened Committee meeting at which a quorum is in attendance shall be the act of the Committee, unless a greater number is required by law, the Company’s certificate of incorporation or its bylaws.

The Committee shall meet in person or telephonically as frequently as it may determine necessary, to comply with its responsibilities as set forth herein. The Committee may request any officer or employee of the Company or the Company’s outside legal counsel or independent auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. The Committee may meet with the Company’s management, the internal audit function and the independent auditors periodically in separate private sessions to discuss any matter that the Committee, management, the independent auditors or such other persons believe should be discussed privately.

## **Delegation**

The Committee may, by resolution passed by a majority of the Committee, designate one or more subcommittees, each subcommittee to consist of one or more members of the Committee. Any such subcommittee to the extent provided in the resolutions of the Committee, and to the extent not limited by applicable law or listing standard, shall have

power and authority of the Committee to grant preapprovals of auditing and non-audit services by the independent auditor. Any decision of a subcommittee to whom authority is delegated to preapprove an activity shall be presented to the Committee at each of its scheduled meetings. Each subcommittee shall keep regular minutes of its meetings and report the same to the Committee or the Board when required.

### **Authority to Retain and Terminate Advisers**

The Committee shall have the power and authority, at the Company's expense, to retain, terminate and compensate independent counsel and other advisers, as it determines necessary to carry out its duties.

### **Resources**

The Company will provide for appropriate funding, as determined by the Committee, for payment of (a) compensation to the Company's independent auditors engaged for the purpose of rendering or issuing an audit report or related work or performing other audit, review or attest services for the Company, (b) compensation to independent counsel or any other advisers employed by the Committee and (c) ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

### **Annual Performance Evaluation**

The Committee shall undertake an annual evaluation of the Committee to assess its performance with respect to its purposes and its duties and tasks set forth in this Charter, which evaluation shall be reported to the Board. The Committee shall annually review and reassess the adequacy of this Charter and recommend any proposed changes to the Board.

## **DUTIES AND RESPONSIBILITIES**

The following shall be the common recurring duties and responsibilities of the Committee in carrying out its oversight functions. These duties and responsibilities are set forth below as a guide to the Committee with the understanding that the Committee may alter or supplement them as appropriate under the circumstances to the extent permitted by applicable law, regulation or listing standard.

### **With respect to the independent auditor:**

1. The Committee, or a subcommittee to which the Committee shall have delegated its authority for this purpose, shall approve the provision of all auditing and non-audit services by the independent auditor to the Company and its subsidiaries in advance of the provision of those services, consistent with Section 10A of the Exchange Act and the rules and listing requirements promulgated thereunder by the SEC and Nasdaq, and shall also approve the fees and terms of all auditing and non-audit services provided by the independent auditor.

2. In connection with the Committee's approval of non-audit services, the Committee shall consider whether the independent auditor's performance of any non-audit services is compatible with the independent auditor's independence.

3. At least annually, the Committee shall obtain and review a report by the independent auditor describing:

(a) the independent auditor's internal quality-control procedures;

(b) any material issues raised by the most recent internal quality control review or peer review of the independent auditor's 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 independent auditor's firm, and the steps taken to deal with those issues; and

(c) all relationships between the independent auditor and the Company, in order to assess the independent auditor's independence.

4. The Committee shall actively engage in dialogue with the independent auditor with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent auditor, and shall take (or recommend that the full Board take) appropriate action to oversee the independence of the independent auditor.

5. The Committee shall review the report by the independent auditor, which is required by Section 10A of the Exchange Act, concerning:

(a) all critical accounting policies and practices to be used;

(b) all alternative treatments of financial information within GAAP that have been discussed with management officials of the Company, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and

(c) any other material written communications between the independent auditor and the Company's management.

**With respect to the Company's financial statements:**

6. The Committee shall discuss the annual audited financial statements and quarterly financial statements with management, the internal audit function and the independent auditor, including the Company's disclosures under the section entitled "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Company's reports filed with the SEC.

7. The Committee shall review disclosures made to the Committee by the Company's chief executive officer and chief financial officer during their certification process for Forms 10-K and 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving

management or other employees who have a significant role in the Company's internal controls.

8. In connection with its review of the Company's financial statements, the Committee shall review and discuss with management, the internal audit function and the independent auditor the matters relating to the conduct of the audit required to be discussed by Statement on Accounting Standards Nos. 61 and 90 (Communications with Audit Committees), as they may be modified or supplemented, including the auditor's judgment about the quality, in addition to the acceptability, of the Company's accounting principles as applied in its financial reporting.

9. The Committee, as a whole or through the Chairperson, shall review the impact on the financial statements of significant events, transactions or changes in accounting principles or estimates that potentially affect the quality of the financial reporting with management, the internal audit function and the independent auditor prior to filing of the Company's Reports on Forms 10-K or 10-Q, or as soon as practicable if the communications cannot be made prior to its filing.

10. Based on its review and discussions with management, the internal audit function and the independent auditor, the Committee shall recommend to the Board whether the Company's financial statements should be included in the Company's Annual Report on Form 10-K.

11. The Committee shall prepare or cause the preparation of the Audit Committee Report required by SEC rules to be included in the Company's proxy statement for the annual general meeting of stockholders.

12. The Committee shall generally discuss earnings press releases, if any, as well as financial information and earnings guidance provided to financial analysts and rating agencies.

**With respect to periodic reviews and reports:**

13. Periodically, the Committee shall meet separately with each of management, internal audit function and independent auditor.

14. The Committee shall review with the independent auditor any audit problems or difficulties and management's response, including any restrictions on the scope of the auditor's activities or on access to requested information and any significant disagreements with management. Such review shall also include discussion of the responsibilities, budget and staffing of the internal audit function.

15. The Committee shall review, based on the recommendation of the independent auditor and the Company's internal audit function, the scope and plan of the work to be done by the Company's internal audit function, and the results of such work.

16. The Committee shall discuss the Company's policies with respect to risk assessment and risk management. Such discussion shall cover the Company's major

financial risk exposures and steps management has taken to monitor and control such exposures.

17. Periodically, the Committee shall review with management, the internal audit function and the independent auditor the adequacy and effectiveness of the Company's systems and controls for monitoring and managing legal and regulatory compliance. The Committee shall also periodically review the Company's policies and procedures regarding compliance with the Company's Code of Ethics and Business Conduct for Employees, Officers and Directors, and supervise the Ethics Committee's review of related party transactions.

18. The Committee shall communicate to the Board any issues with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the Company's independent auditor or the performance of the internal audit function.

**With respect to other matters:**

19. The Committee shall establish procedures for:

(a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and

(b) the confidential, anonymous submission by the Company's employees of concerns regarding accounting or auditing matters.

20. The Committee shall establish the Company's hiring policies for employees or former employees of the Company's independent auditor.

21. The Committee shall review on an annual basis the Company's investment policy.

**AMENDMENT**

This Charter and any provision contained herein may be amended or repealed by a majority of the Board.

As approved on February 9, 2016