

W.C. & A.N. Miller Companies

CHARTER OF THE AUDIT AND FINANCE COMMITTEE OF THE BOARD OF DIRECTORS

The Board of Directors (the "Board") of the WC&AN Miller Companies (the "Company") has established the Audit and Finance Committee (the "Committee") as a permanent standing committee.

I. PURPOSE AND SCOPE

The purpose of the Committee is to assist the Board in fulfilling its responsibility for oversight of the quality and integrity of the accounting and financial reporting practices of the Company, and to perform such other duties as may be tasked by the Board. The scope of the Committee's duties and responsibilities may include, but are not limited to the following:

- Review of the annual draft budget with management, providing any feedback to the board before final approval.
- Ensure compliance with approved financial controls.
- Engagement of a certified CPA to perform a review of the company's financial statements. Annually review these statements and findings with the CPA firm.
- Provide an unobstructed avenue of communication between management and board on any financial matters that management may see fit.

II. COMMITTEE COMPOSITION, TERM AND COMPENSATION

The Committee shall consist of no fewer than three members of the Board. The members of the Committee shall be appointed annually by the Board. The Board shall also select the Chair of the Committee. The compensation of Committee members shall be determined by the Compensation Committee and approved by the board.