

A.H. BELO CORPORATION

AUDIT COMMITTEE CHARTER

1. Members. The Board of Directors shall appoint an Audit Committee of at least three members, consisting entirely of independent directors of the Board, and shall designate one member as chairperson. For purposes hereof, the term “independent” shall mean a director who meets the New York Stock Exchange (“NYSE”) standards of “independence” for directors and audit committee members, as determined by the Board. The criteria used by the Board in assessing “independence” are included in the Company’s Corporate Governance Guidelines, as adopted by the Board and as amended from time to time. Each member of the Company’s Audit Committee must be financially literate, as determined in the Board’s judgment, and at least one member of the Audit Committee shall be an “audit committee financial expert,” as defined in rules promulgated by the Securities and Exchange Commission (“SEC”).

2. Purposes, Duties, and Responsibilities.

The purposes of the Audit Committee shall be to:

- assist the Board in discharging its oversight responsibility relating to: (i) the accounting, reporting, and financial practices of the Company and its subsidiaries, including the integrity of the Company’s financial statements; (ii) the surveillance of administration and financial controls and the Company’s compliance with legal and regulatory requirements; (iii) the outside auditing firm’s qualifications and independence; and (iv) the performance of the Company’s internal audit function and the Company’s outside auditing firm; and
- oversee the preparation of the report required by the rules of the SEC to be included in the Company’s annual proxy statement.

Among its specific duties and responsibilities, the Audit Committee shall, consistent with and subject to applicable law and rules and regulations promulgated by the SEC, NYSE or other regulatory authority:

- (i) Appoint, and retain (subject to ratification by the Company’s shareholders), and terminate, when appropriate, the outside auditing firm, which firm shall report directly to the Audit Committee. In its capacity as a committee of the Board, the Audit Committee shall be directly responsible for the appointment, compensation, retention and oversight of the outside auditing firm.

(ii) Obtain and review, at least annually, a report by the outside auditing firm describing: the outside auditing firm's internal quality-control procedures; and any material issues raised by the most recent internal quality-control review, or peer review, 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.

(iii) Approve in advance all audit engagement fees and terms of all audit services to be provided by the outside auditing firm. (By approving the audit engagement, the audit service shall be deemed to have been pre-approved.)

(iv) Establish policies and procedures for the engagement of the outside auditing firm to provide audit and permissible non-audit services, which shall include pre-approval of all audit and permissible non-audit services to be provided by the outside auditing firm.

(v) Consider, at least annually, the independence of the outside auditing firm, and, consistent with rules of the Public Company Accounting Oversight Board ("PCAOB"), obtain and review a report by the outside auditing firm describing any relationships between the outside auditing firm, and the Company or individuals in financial reporting oversight roles at the Company, that may reasonably be thought to bear on the independence of the auditor, and discuss with the outside auditing firm the potential effects of any such relationships on independence.

(vi) Review and discuss with the outside auditing firm the matters required to be discussed by the outside auditing firm under Auditing Standard No. 16, as adopted by the PCAOB and amended from time to time, including any difficulties the auditor encountered in the course of their audit work (including any restrictions on the scope of the outside auditing firm's activities or on access to requested information, and any significant disagreements with management) and management's response.

(vii) Meet to review and discuss with management and the outside auditing firm the annual audited and quarterly financial statements of the Company, and the outside auditing firm's reports relating to the financial statements, including reviewing the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

(viii) Recommend to the Board based on the review and discussion described in paragraphs (v) - (vii) above, whether the financial statements should be included in the Annual Report on Form 10-K.

(ix) Receive reports from management and the outside auditing firm regarding, and review and discuss the adequacy and effectiveness of, the Company's internal controls, and review and discuss with the principal internal auditor of the Company the scope and results of the internal audit program.

(x) Receive reports from management regarding, and review and discuss the adequacy and effectiveness of, the Company's disclosure controls and procedures.

(xi) Review and discuss earnings press releases, and review and discuss generally the types of information to be disclosed and the type of presentation to be made in the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and ratings agencies.

(xii) Review and discuss the Company's policies with respect to risk assessment and risk management.

(xiii) Oversee the Company's compliance and ethics program (the "Program"), including the Company's Code of Business Conduct and Ethics and procedures for administering and promoting compliance with the Code. Establish and oversee procedures for handling complaints regarding accounting, internal accounting controls and auditing matters, including procedures for confidential, anonymous submission of concerns by employees regarding accounting and auditing matters. Obtain and review, at least quarterly, a report from the Company's chief compliance officer containing a summary of any accounting-related complaints and, at least annually, a summary of any reported violations of the Company's Code of Business Conduct and Ethics, and meet to review, at least annually, the implementation and effectiveness of the Program with the chief compliance officer, who shall have the authority to communicate directly to the Audit Committee, promptly, about actual and alleged violations of the Code of Business Conduct and Ethics, including any matters involving criminal or potential criminal conduct. Report to the Board annually on the effectiveness of the Program.

(xiv) Establish policies for the hiring of employees and former employees of the outside auditing firm.

(xv) Evaluate annually the performance of the Audit Committee and the appropriateness of the Audit Committee charter.

(xvi) Review the appointment and replacement of the principal internal auditor and at least annually review the status of the Internal Audit Department, including staffing, and any recommended changes in the planned scope of the annual internal audit plan. Review any significant issues raised in reports to management prepared by the Internal Audit Department and management's responses.

3. Outside Advisors. The Audit Committee shall have the authority to retain such outside counsel, accountants, experts and other advisors as it determines appropriate to assist the Audit Committee in the performance of its functions and shall receive appropriate funding from the Company, as determined by the Audit Committee, for payment of compensation to any such advisors and for the payment of ordinary administrative expenses that are necessary or appropriate in carrying out the Audit Committee's duties.

4. Meetings. The Audit Committee will meet as often as may be deemed necessary or appropriate in its judgment, either in person or telephonically, and at such times and places as the Audit Committee shall determine. The Audit Committee shall meet separately in executive session, periodically, with each of management, the principal internal auditor of the Company, the general counsel and the outside auditing firm. The Audit Committee shall report regularly to the Board with respect to its meetings. The majority of the members of the Audit Committee shall constitute a quorum.

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