

SEACHANGE INTERNATIONAL, INC.
Second Amended and Restated Charter of the Audit Committee

A. PURPOSE AND SCOPE

The Audit Committee is appointed by the Board of Directors of SeaChange International, Inc. (the “Corporation”) to assist the Board in fulfilling its oversight responsibilities. The Audit Committee’s primary duties and responsibilities are to:

- Appoint, compensate and retain the Corporation’s independent public auditors, and oversee the work performed by the independent public auditors.
- Assist the Board of Directors in fulfilling its responsibilities by reviewing the financial reports provided by the Corporation to the Securities and Exchange Commission (“SEC”) and the Corporation’s stockholders.
- Monitor the integrity of the Corporation’s financial reporting process and systems of internal controls regarding finance, accounting, and legal compliance.
- Recommend, establish and monitor procedures designed to improve the quality and reliability of the disclosure of the Corporation’s financial condition and results of operations.
- Monitor the performance of the Corporation’s internal auditing department.
- Provide an avenue of communication among the independent auditors, management, internal auditors, and the Board of Directors.

The Audit Committee has the authority to conduct any investigation appropriate to fulfilling its responsibilities and it has direct access to the independent auditors as well as anyone in the organization. The Audit Committee has the ability to retain, at the Corporation’s expense, special legal, accounting, or other consultants or experts it deems necessary in the performance of its duties.

B. COMPOSITION AND MEETINGS

The Committee shall be comprised of a minimum of three directors as appointed by the Board of Directors, who shall meet the independence and audit committee composition requirements promulgated by the SEC, The Nasdaq Stock Market or any governmental or regulatory body exercising authority over the Corporation (each a “Regulatory Body” and collectively, the “Regulatory Bodies”), as in effect from time to time.

The Board may appoint one member who does not meet the independence requirements set forth above and who is not a current employee of the Corporation or an immediate family member of such employee if the Board, under exceptional and limited circumstances, determines that membership on the Committee by the individual is required in the best interests of the Corporation and its shareholders. The Board shall disclose in the next proxy statement after such determination the nature of the relationship and the reasons for the determination.

All members of the Committee shall be able to read and understand fundamental financial statements, including a balance sheet, cash flow statement and income statement. At least one member of the Committee shall have had past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual’s financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. The Committee shall use commercially reasonable efforts to ensure at least one member of the Committee shall be an “audit committee financial expert” as defined by the SEC, recognizing that the Corporation would be required to make disclosure in its annual proxy statement submitted to stockholders should one of the members of the Committee not have been determined by the Corporation’s Board of Directors to be an “audit committee financial expert.”

The members of the Committee shall be elected by the Board of Directors at the meeting of the Board of Directors following each annual meeting of stockholders and shall serve until their successors shall be duly elected and qualified or until their earlier resignation or removal. Unless a Chair is elected by the full Board of Directors, the members of the Committee may designate a Chair by majority vote of the full Committee membership.

C. RESPONSIBILITIES AND DUTIES

To fulfill its responsibilities and duties the Committee shall:

Review Procedures

1. Review and assess the adequacy of this Charter periodically as conditions dictate, but at least annually (and update this Charter if and when appropriate). Submit the

Charter to the Board of Directors for approval and have the document published at least every three years in accordance with SEC regulations.

2. Review with representatives of management and representatives of the independent accounting firm the Corporation's audited annual financial statements prior to their filing as part of the Annual Report on Form 10-K. After such review and discussion, the Committee shall recommend to the Board of Directors whether such audited financial statements should be published in the Corporation's annual report on Form 10-K. The Committee shall also review the Corporation's quarterly financial statements prior to their inclusion in the Corporation's quarterly SEC filings on Form 10-Q.
3. In consultation with the independent accounting firm and management, review annually the adequacy of the Corporation's internal control over financial reporting. Discuss significant financial risk exposures and the steps management has taken to monitor, control and report such exposures. Review significant findings prepared by the independent auditors and the internal auditors together with management's responses.

Independent Accounting Firm

4. Have sole authority and be directly responsible for the appointment, compensation, retention (including the authority not to retain or to terminate) and oversight of any independent accounting firms engaged by the Corporation for the purpose of preparing or issuing an audit report or related work. The authority of the Committee shall include ultimate authority to approve all audit engagement fees and terms.
5. Approve in advance any and all audit and permitted non-audit services to be performed by the independent accounting firm and adopt and implement policies for such pre-approval.
6. Determine funding necessary for compensation of any independent accounting firms and notify the Corporation of anticipated funding needs of the Committee.
7. Be directly responsible for the resolution of any disagreements between management and the independent accounting firm regarding financial reporting matters.
8. Instruct the independent accounting firm that it should report directly to the Committee on matters pertaining to the work performed during its engagement and on matters required by applicable Regulatory Body rules and regulations.
9. On an annual basis, receive from the independent accounting firm a formal written statement identifying all relationships between the independent accounting firm and the Corporation consistent with Independence Standards Board Standard 1, as it may be modified or supplemented. The Committee shall actively engage in a

dialogue with the independent accounting firm as to any disclosed relationships or services that may impact its independence. The Committee shall take appropriate action to oversee the independence of the independent accounting firm.

10. On an annual basis, discuss with representatives of the independent accounting firm the matters required to be discussed by Statement on Auditing Standards No. 61, as amended (AICPA, *Professional Standards*, Vol. 1. AU section 380), as it may be modified or supplemented.
11. Evaluate the performance of the independent accounting firm and consider the discharge of the independent accounting firm when circumstances warrant.
12. Review the independent auditors audit plan and discuss scope, staffing, locations, reliance upon management and internal audit and general audit approach.
13. Review the Corporation's critical accounting policies and accounting estimates resulting from the application of these policies and inquire at least annually of both the Corporation's internal auditors and independent audit firm as to whether either has any concerns relative to the quality of aggressiveness of management's accounting policies.

Internal Audit Process and Legal Compliance

14. Review the plan, changes in plan, activities, organizational structure, and qualifications of the internal auditors, as needed.
15. Review significant reports prepared by the internal auditors together with management's response and follow-up to these reports.
16. Review the appointment, performance and replacement of the senior internal audit executive or third-party service provider, if outsourced.
17. Determine funding necessary for ordinary administrative expenses of the Committee and for compensation of any outside advisors to be engaged by the Committee and notify the Corporation of anticipated funding needs of the Committee.
18. Establish procedures for the (a) receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters; and (b) the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters.
19. When and where appropriate, the Corporation's outside counsel will be asked to meet with the Audit Committee. Matters that may have a significant impact on the financial statements will be reviewed.

20. Ensure, when required by law (currently, for the first fiscal year ending after November 15, 2004), that the Corporation's chief executive officer and chief financial officer submit to the Committee prior to the filing of the Form 10-K, a report (dated in close proximity to the date of filing of the Form 10-K) evaluating the design and operation of Corporation's internal control over financial reporting and disclosing (a) any significant deficiencies discovered in the design and operation of the internal controls over financial reporting which could adversely affect the Corporation's ability to record, process, summarize, and report financial data; and (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Corporation's internal controls over financial reporting. The Audit Committee shall direct the actions to be taken and/or make recommendations to the Board of Directors of actions to be taken to the extent such report indicates the finding of any significant deficiencies in internal controls over financial reporting or fraud.
21. Investigate any allegations that any officer or director of the Corporation, or any other person acting under the direction of such person, took any action to fraudulently influence, coerce, manipulate or mislead any independent public or certified auditor engaged in the performance of an audit of the financial statements of the Corporation for the purpose of rendering such financial statements materially misleading and, if such allegations prove to be correct, take or recommend to the Board appropriate disciplinary action.
22. Engage outside advisors, including but not limited to counsel, independent audit consultants and/or other experts, as needed, to review any matter under its responsibility.

Other Audit Committee Responsibilities

23. The Audit Committee will comply with the applicable regulations of the Regulatory Bodies as they relate to disclosures and corporate governance.
24. Prepare, in accordance with the rules of the SEC as modified or supplemented from time to time, a written report of the Audit Committee to be included in the Corporation's annual proxy statement for each annual meeting of stockholders.
25. Instruct the Corporation's management to disclose in its Form 10-K and Proxy Statement the approval of the Audit Committee of any non-audit services performed by the independent audit firm, and review the substance of such disclosure.
26. Review all related party transactions for potential conflict of interest situations on an ongoing basis and approve all such transactions, as appropriate.
27. Oversee investment activities involving advanced financial instruments (derivatives) to manage risk. The Committee shall require the Corporation's Chief

- Financial Officer to keep it informed about the Corporation's use of derivatives as a financial tool.
28. Perform any other activities consistent with this Charter, the Corporation's By-laws and governing law, as the Audit Committee or the Board deems necessary or appropriate.
 29. Maintain minutes of meetings and periodically report to the Board of Directors on significant results of the foregoing activities.

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