

COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS

The Audit Committee has established the following procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters (“Accounting Matters”), and the confidential, anonymous submission by employees of concerns regarding questionable Accounting Matters (concerns and complaints under this policy are referred to collectively as “Complaints”). Any employee may submit good faith concerns regarding questionable accounting or auditing matters to the Company without fear of dismissal or retaliation of any kind. The Audit Committee of the Board of the Directors of the Company will oversee treatment of these concerns.

THE FOLLOWING PROCEDURES ARE INTENDED ONLY FOR REPORTING OF COMPLAINTS OR CONCERNS REGARDING ACCOUNTING MATTERS.

Complaints regarding non-Accounting Matters should be referred to the Company’s Human Resources Department and will be handled in accordance with the Company’s normal departmental practices.

Receipt of Complaints.

- Persons with Complaints regarding Accounting Matters may report their concerns to Mr. John B. Drenning.

- Persons may forward Complaints on a confidential or anonymous basis to Mr. John B. Drenning, by telephone, e-mail or regular mail as follows:

John B. Drenning
Hodgson Russ LLP
The Guaranty Building
140 Pearl Street Suite 100
Buffalo, NY 14202
Telephone: 1-877-657-8543
e-mail: astronics@hodgsonruss.com

Scope of Matters Covered by These Procedures.

These procedures relate to Complaints regarding Accounting Matters, which include:

- fraud in the preparation or audit of any financial statement of the Company;
- fraud in the recording and maintaining of financial records of the Company;
- deficiencies in or non-compliance with the Company’s internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of Company’s financial condition.

Treatment of Complaints.

- Upon receipt of a Complaint, Mr. Drenning will determine whether the complaint actually pertains to Accounting Matters and, when possible, acknowledge receipt of the Complaint to the sender.
- Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of Complaints regarding Accounting Matters or otherwise as specified in the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations.

- John B. Drenning will maintain a log of all Complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of Complaints and such log will be maintained in accordance with the Company's document retention policy.