

TETRA TECH, INC.

CHARTER FOR THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

1. PURPOSE

The Audit Committee (the “Committee”) is appointed by the Board of Directors (the “Board”) of Tetra Tech, Inc. (the “Company”), and is responsible for oversight of (i) the Company’s financial reporting process and the adequacy of its internal controls over financial reporting, (ii) the independence and performance of the Company’s external and internal accountants, and (iii) the financial regulatory and legal compliance issues relating to the Company’s financial statements.

The Committee will fulfill these responsibilities by carrying out the activities enumerated in Section 3 of this Charter. The Committee shall have the authority to retain independent legal, accounting or other consultants to advise the Committee. The Committee shall have full and direct access to any officer or employee of the Company, the Company’s internal accountants and its independent accountants as necessary to carry out these responsibilities. However, the Committee’s function is one of oversight only. It is the responsibility of the Company’s management to prepare financial statements that accurately and fairly present the Company’s financial results and condition in accordance with generally accepted accounting principles in the United States, and it is the responsibility of the independent accountants to audit the financial statements and to express an opinion thereon.

2. COMPOSITION OF THE COMMITTEE

The Committee shall be comprised of not less than three directors, each of whom will be independent as required by Section 10A(m) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), any rules and regulations promulgated thereunder by the Securities and Exchange Commission (the “SEC”), and the rules of The Nasdaq Stock Market (“Nasdaq”). 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 preceding three years. Each appointed Committee member shall be subject to annual reconfirmation and may be removed by the Board at any time. No member of the Committee may, other than in his or her capacity as a member of the Committee, the Board or any other Board committee, (i) accept any consulting, advisory or other compensatory fee from the Company or any subsidiary thereof, or (ii) be an affiliated person of the Company or any subsidiary thereof.

All members of the Committee shall be financially literate and at least one member of the Committee shall have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background and qualifies as an “audit committee financial expert” as defined in rules promulgated by the SEC.

3. RESPONSIBILITIES AND DUTIES

To fulfill its responsibilities and duties, the Committee shall:

1. Review the significant accounting principles, policies and practices followed by the Company in accounting for and reporting its financial results of operations in accordance with generally accepted accounting principles (“GAAP”).
2. Review the Company’s annual audited financial statements, related disclosures, including the MD&A portion of the Company’s filings, and discuss with the independent accountants the matters required to be discussed by Statement of Auditing Standards No. 61, as amended, including (a) the quality as well as acceptability of the accounting principles applied in the financial statements, and (b) new or changed accounting policies; significant estimates, judgments, uncertainties or unusual transactions; and accounting policies relating to the significant financial statement items. The Committee shall recommend to the Board the inclusion of the annual audited financial statements in the Company’s Form 10-K.
3. Review any management letters or internal control reports prepared by the independent accountants and the Company’s management responses to management letters, and review with the independent accountants the Company’s internal controls over financial reporting.
4. Review the effectiveness of the independent audit effort, including approval of the scope and staffing of, and fees charged in connection with, the annual audit, quarterly reviews and any non-audit services being provided. Review annually the experience, performance and qualifications of the senior members of the independent accountants’ team.
5. Be directly responsible for the appointment, retention and oversight of the work of the independent accountants employed to conduct the audit (including resolution of disagreements between the independent accountants and management regarding financial reporting) or other audit, review or attest services.
6. Pre-approve, and as appropriate set limits on, all audit services and permissible non-audit services by the independent accountants, as set forth in Section 10A of the Exchange Act and the rules and regulations promulgated thereunder by the SEC. The Committee may establish pre-approval policies and procedures for the engagement of independent accountants to render services to the Company. The Committee shall consider whether the provision of non-audit services is compatible with maintaining the independence of the independent accountants.
7. Review the hiring policies for any employees or former employees of the independent accountants.
8. Obtain on an annual basis a formal written statement from the independent accountants delineating all relationships between the accountants and the Company, and review and discuss with the accountants any disclosed relationships or services the accountants have with the Company that may affect the accountants’ independence and objectivity.

9. Following completion of the annual audit, review separately with the independent accountants any significant difficulties encountered during the course of the audit. Such review should include any restrictions on the scope of activities or access to required information, and any accounting adjustments that were noted or proposed by the independent accountants and were unrecorded as immaterial or otherwise.

10. For each of the first three fiscal quarters and at year end, review with management the financial results, and review with the independent accountants the results of their review of the interim financial information and audit of the annual financial statements. Inquire as to issues on which the national office of the independent accountants was consulted by the Company's audit team.

11. Review management's analysis of any significant accounting issues, changes, estimates, judgments or unusual items relating to the financial statements and the adoption, application and effects of critical accounting policies applied by the Company (including an analysis of the effect of alternative GAAP methods) and review with the independent accountants the reports on such subjects delivered pursuant to Section 10A(k) of the Exchange Act and the rules and regulations promulgated thereunder by the SEC.

12. Be directly responsible for the Company's Management Audit Department, and review any reports prepared by the Management Audit Department together with the Company's management responses and resolution of action items required in the management audit reports.

13. Review on an annual basis the Management Audit Department's responsibilities, performance, budget and staffing; any changes required in the planned scope of the internal audit; and the coordination between the independent accountants and the Management Audit Department.

14. Engage and determine funding for such independent professional advisers and counsel as the Committee deems appropriate to carry out its functions hereunder. The Company shall provide appropriate funding to the Committee, as determined by the Committee, for payment of (a) compensation to the independent accountants for services approved by the Committee, (b) compensation to any outside advisers retained by the Committee, and (c) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

15. Report to the Board on a regular basis on the major events covered by the Committee and make recommendation to the Board and management concerning these matters.

16. Review and discuss with management financial metrics and measures; financial performance; liquidity/cash flow; tax and treasury strategy; finance discipline; litigation and claims; and SOX compliance in accordance with the Company's Enterprise Risk Management (ERM) responsibility matrix.

17. Conduct appropriate review and oversight of related party transactions, as defined by applicable Nasdaq rules, to which the Company is a party.

18. Review with management, the Company's General Counsel, the Management Audit Department and the independent accountants any correspondence with regulators or governmental agencies and any employee complaints or published reports that raise material issues regarding the Company's financial statements or accounting policies. Establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and (ii) the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters. Review with the Company's General Counsel legal matters that may have a material impact on the financial statements.

19. Prepare the Audit Committee Report required by SEC rules to be included in the Company's annual proxy statement.

20. Meet at least quarterly with the independent accountants in a separate session and, if deemed necessary, with the chief financial officer and/or a member of the Management Audit Department in separate sessions.

21. Perform any other activities consistent with this Charter, the Company's Bylaws and governing law as the Committee or the Board deems necessary or appropriate, including but not limited to the Company's legal and regulatory compliance.

4. COMMITTEE MEETINGS

The Committee will meet on a regular basis at least four times each year, and will hold special meetings as circumstances require. The timing of the meetings to be scheduled for an upcoming fiscal year shall be determined by the Committee prior to the beginning of such fiscal year. In addition, the Committee will meet at any time that the independent accountants believe communication to the Committee is required.

At all Committee meetings, a majority of the total number of members shall constitute a quorum. All meetings shall be held subject to and in accordance with the applicable sections of the General Corporation Law of the State of Delaware. Minutes shall be kept of each meeting of the Committee.