

1-800-FLOWERS.COM, INC.

AUDIT COMMITTEE CHARTER

Purpose

The Audit Committee (the “Committee”) of the Board of Directors (the “Board”) shall (1) oversee the Company’s accounting and financial reporting processes and the audit of the Company’s financial statements, and (2) maintain free and open communication between the directors, the independent auditors, the internal auditors, if applicable, and the financial management of the Company. The members of the Committee are not employees of the Company and are not responsible for conducting the audit or performing other accounting procedures.

Committee Membership

The Committee shall be comprised of at least three directors. The members of the Committee shall meet the independence requirements of Rule 10A-3 of the Securities Exchange Act of 1934 and the Nasdaq National Market, Inc. The members of the Committee will be appointed by, and may be replaced by, the Board. The Committee is governed by the same rules regarding meetings (including meetings in person or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice, quorum and voting requirements as are applicable to the Board. Members of the Committee must be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement and cash flow statement, and have the ability to understand key business and financial risks and related controls and control processes. No member of the Committee can have participated in the preparation of the Company’s or any of its subsidiaries’ financial statements at any time during the past three years.

At least one director must be an “audit committee financial expert” as defined in Regulation S-K, with education and employment experience as a principal financial officer, principal accounting officer, controller, public accountant or auditor or experience in one or more positions that involve the performance of similar functions; experience actively supervising a principal financial officer, principal accounting officer, controller, public accountant, auditor or performing similar functions; experience overseeing or assessing the performance of companies or public accountants with respect to the preparation, auditing or evaluation of financial statements; or other relevant experience. Additionally, at least one director must have past employment experience in finance or accounting, requisite professional certification in accounting or other comparable experience or background that leads to financial sophistication as required by Nasdaq.

Statement of Policy

The Committee shall provide assistance to the directors in fulfilling their corporate governance responsibilities to the shareholders of the Company relating to corporate accounting, reporting practices of the Company, and the quality and integrity of the financial reports of the Company.

Committee Authority and Responsibilities

In carrying out its responsibilities, the Committee believe its policies and procedures should remain flexible in order to best react to changing conditions and to ensure to the directors and stockholders that the corporate

accounting and reporting practices of the Company are in accordance with all requirements and are the highest quality.

In carrying out these responsibilities, the Committee will:

- Obtain the full Board's approval of this Audit Committee Charter (the "Charter") and review and reassess this Charter as conditions dictate (at least annually).
- Discuss with management and the independent auditor, as appropriate, earnings press releases and financial information and earnings guidance provided to analysts and to rating agencies.
- Select the independent auditors to audit the financial statements of the Company and its divisions and subsidiaries, approve the independent auditor's compensation and oversee the work done by the independent auditors.
- Have a clear understanding with the independent auditors that they are ultimately accountable to the Board and the Committee, as the stockholders' representatives, who have the ultimate authority in deciding to engage, evaluate, and if appropriate, terminate their services.
- Assure the regular rotation of the lead audit partner at the independent auditors.
- Meet with the independent auditors and financial management of the Company to review the scope of the proposed audit and timely quarterly reviews for the current year and the procedures to be utilized, and at the conclusion thereof review such audit or review, including any comments or recommendations of the independent auditors.
- Pre-approve all audit services and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by the independent auditor. The Committee may delegate authority to pre-approve audit services, other than the audit of the Company's annual financial statements, and permitted non-audit services to one or more members, provided that decisions made pursuant to such delegated authority shall be presented to the full committee at its next scheduled meeting.
- Discuss with the internal auditors, if applicable, and the independent auditors the overall scope and plans for the respective audits, including the adequacy of staffing and compensation. The Committee shall discuss with management, the internal auditors, if any, and the independent auditors the adequacy and effectiveness of the accounting and financial controls, including the Company's policies and procedures to assess, monitor, and manage business risk, and legal and ethical compliance programs (e.g. Company's Code of Ethics).
- Review and discuss with the Company's independent auditors (i) all critical accounting policies and practices to be used by the Company; (ii) all alternative treatments of financial information within GAAP that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the auditors; and (iii) other material written communications between the auditors and management.

- Review reports received from regulators and other legal and regulatory matters that may have a material effect on the financial statements or related Company compliance policies.
- Review the internal controls of the Company, the proposed audit plans for the coming year, and the coordination of such plans with the independent auditors.
- Inquire of management and the independent auditors about significant risks or exposures and assesses the steps management has taken to minimize such risks to the Company.
- Review the interim financial statements and the disclosures under Management's Discussion and Analysis of Financial Condition and Results of Operations with management and the independent auditors prior to the filing of the Company's Quarterly Report on Form 10-Q. The Committee shall also discuss the results of the quarterly review and any other matters required to be communicated to the Committee by the independent auditors under generally accepted auditing standards. The Chair of the Committee may represent the entire Committee for purposes of this review.
- Review the financial statements contained in the annual report to stockholders and the Company's Form 10-K with management and the independent auditors to determine that the independent auditors are satisfied with the disclosure and content of the financial statements to be presented to the stockholders. Review with financial management and the independent auditors the results of their timely analysis of significant financial reporting issues and practices, including changes in, or adoptions of, accounting principles and disclosure practices, and discuss any other matters required to be communicated to the committee by the auditors. Also review with financial management and the independent auditors their judgments about the quality, not just acceptability, of accounting principles and the clarity of the financial disclosure practices used or proposed to be used, and particularly, the reasonableness of significant judgements and estimates, and other significant decisions made in preparing the financial statements. Recommend to the Board that the audited financial statements be included in the Company's Form 10-K and whether the Form 10-K should be filed with the SEC.
- Provide sufficient opportunity for the independent auditors to meet with the members of the Committee without members of management present. Among the items to be discussed in these meetings are the independent auditors' evaluation of the Company's financial, accounting, and auditing personnel, and the cooperation that the independent auditors received during the course of audit.
- Review accounting and financial human resources within the Company.
- Report the results of the annual audit to the Board. If requested by the board, invite the independent auditors to attend the full Board meeting to assist in reporting the results of the annual audit or to answer other directors' questions (alternatively, the other directors, particularly the other independent directors, may be invited to attend the Committee meeting during which the results of the annual audit are reviewed).
- On an annual basis, obtain from the independent auditors a written communication delineating all relationships and professional services as required by Independence Standards Board Standard No. 1, Independence Discussions with Audit Committees. In addition, review with the independent auditors the nature and scope of any disclosed

relationships or professional services and take, or recommend that the Board take, appropriate action to ensure the continuing independence of the auditors.

- To review, approve and oversee any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K).
- Review the report of the Committee in the annual report to stockholders disclosing whether or not the committee had reviewed and discussed with management and the independent auditors the financial statements and the quality of accounting principles and significant judgments affecting the financial statements. In addition, disclose the committee's conclusion on the fairness of presentation of the financial statements in conformity with GAAP based on those discussions.
- The Committee shall keep regular minutes, and report the matters discussed at each Committee meeting to the Board when required.
- To establish and oversee procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.
- Investigate any matter brought to its attention within the scope of its duties, with the power to retain outside counsel or other auditors for this purpose if, in its judgment, that is appropriate, and receive funding for these services as necessary.
- Review any violations of the Company's Code of Ethics or conflicts of interest that have been reported to the Committee, report the same to the Board and recommend to the Board any appropriate action.
- Review the Company's disclosure in the proxy statement for its annual meeting of stockholders that describes that the Committee has satisfied its responsibilities under this Charter for the prior year. In addition, include a copy of this Charter in the annual report to stockholders or the proxy statement the year after any significant amendment to the Charter and otherwise keep a copy of this Charter available on the Company's website.
- The Committee shall have authority to retain such outside counsel, experts and other advisors as the Committee may deem appropriate in its sole discretion. The Committee shall have sole authority to approve related fees and retention terms.
- The Committee shall receive appropriate funding from the Company, as determined by the Committee in its capacity as a committee of the Board, for the payment of compensation to the Company's independent auditors, any other accounting firm engaged to perform services for the Company, any outside counsel and any other advisors to the Committee.