

## **Audit Committee Procedures for the Submission of Accounting-Related Complaints**

Section 301 of the Sarbanes-Oxley Act and SEC rules promulgated thereunder require the Audit Committee of Omtool, Ltd. (the “Company”) to establish procedures for: (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and (b) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters (collectively, “Accounting Complaints”).

In accordance with such rules and regulations, the Audit Committee hereby adopts the following procedures with respect to Accounting Complaints:

1. Any employee of the Company or others may submit Accounting Complaints using the procedures set forth on Exhibit A hereto, which procedures provide for the confidential and anonymous treatment, if desired, for Accounting Complaints submitted by employees of the Company. While employees of the Company are expressly authorized to make Accounting Complaints on a confidential or anonymous basis, if an employee would like to discuss any matter with the Audit Committee, the employee should indicate this request in the submission and include a telephone number or other contact information so the Audit Committee may contact the person if it deems it appropriate.
2. The Company shall promptly forward to the Audit Committee any Accounting Complaints received by the Company pursuant to this policy. The Compliance Officer (as such term is defined in the Company’s Code of Business Conduct and Ethics), acting under the authority and at the direction of the Audit Committee, shall be authorized to receive Accounting Complaints under this policy on behalf of the Audit Committee and shall perform the ministerial and administrative acts necessary to receive, confirm (that the complaint or concern is an Accounting Complaint), assemble and forward such Accounting Complaints to the Audit Committee. The Compliance Officer shall also maintain a reasonably detailed log of all complaints and concerns submitted pursuant to this policy. An update of such log will be delivered in advance of each regularly scheduled meeting of the Audit Committee for the Committee’s review. If the Accounting Complaint involves the Compliance Officer, he or she shall promptly recuse him or herself from the matter and refer it to the Audit Committee.
3. Following the receipt of any Accounting Complaints submitted hereunder, the Audit Committee will, at the Company’s expense, investigate each matter so reported and take corrective and disciplinary actions, if appropriate.
4. The Audit Committee may, at the Company’s expense, enlist employees of the Company and/or outside legal, accounting or other advisors, as appropriate, to conduct any investigation of Accounting Complaints. In conducting any investigation, the Audit Committee shall use reasonable efforts to protect the confidentiality and maintain the anonymity of the submissions of employees of the Company.
5. The Company does not permit retaliation of any kind against employees for Accounting Complaints submitted hereunder that are made in good faith.

6. The Audit Committee shall retain as a part of the records of the Audit Committee any Accounting Complaints (and related records pertaining to any investigation thereof) for a period of no less than seven (7) years.
7. The responsibilities of the Audit Committee under this policy may be delegated to the Chairman of the Audit Committee or to a subcommittee of the Audit Committee.

***Accounting Complaint Procedures***

Employees and others submitting Accounting Complaints have the following options:

1. Dial the following toll-free number: (800) 863-2538 and follow the voice prompts. This number provides a confidential and anonymous means for submitting Accounting Complaints.
2. Contact the Chairman of the Audit Committee directly at the following address:

Omtool, Ltd.  
8A Industrial Way  
Salem, NH 03079  
Attention: Chairman of the Audit Committee

You may choose to keep your letter anonymous. If you so choose, the Company and the Audit Committee will use reasonable efforts to maintain such anonymity and protect the confidentiality of the letter.