

BOOT BARN HOLDINGS, INC.

AUDIT COMMITTEE CHARTER

PURPOSE

The Audit Committee (the "Committee") is appointed by the Board of Directors (the "Board") of Boot Barn Holdings, Inc. (the "Company") to (a) assist the Board in monitoring (1) the integrity of the financial statements, reporting processes and internal controls of the Company and its subsidiaries, (2) the compliance by the Company and its subsidiaries with legal and regulatory requirements related to the production of timely and accurate financial statements, (3) the independent auditor's qualifications and independence and (4) the performance of the Company's internal audit function and independent auditors and (b) prepare the audit committee report required by Item 407(d)(3) of Regulation S-K.

To fulfill this obligation, the Committee relies on: management for the preparation and accuracy of the Company's financial statements; both management and the Company's internal audit department for establishing effective internal controls and procedures to ensure the Company's compliance with accounting standards, financial reporting procedures and applicable laws and regulations; and the Company's independent auditors for an unbiased, diligent audit or review, as applicable, of the Company's financial statements and the effectiveness of the Company's internal controls. The members of the Committee are not employees of the Company and are not responsible for conducting the audit or performing other accounting procedures. The Committee is not responsible for guaranteeing the accuracy of the Company's financial statements or the quality of the Company's accounting practices.

COMMITTEE COMPOSITION

The Committee shall be composed of such number of directors as appointed by the Board, each of whom satisfies the applicable independence requirements of the New York Stock Exchange, Inc. and the rules and regulations of the Securities and Exchange Commission (the "Commission") at such time as the Company is subject to these requirements. The Committee shall have a minimum of three directors appointed by the Board at its annual meeting. Each member of the Committee shall be financially literate, as determined by the Board, or must become financially literate within a reasonable period of time after his or her appointment to the Committee. At least one member of the Committee shall be a financial expert under the SEC's rules and shall have the requisite financial sophistication as defined under the applicable rules and regulations of the NYSE, each as determined by the Board. Any Committee member who is serving simultaneously on the audit committee of more than three public companies (including the Company) must immediately disclose such obligations to the Board. Additional members of the Committee may be appointed at any time by action of the Board. Members of the Committee may be removed at any time with or without cause by action of the Board, but in no event shall the Committee have fewer than three members.

AUTHORITY

The Committee shall have the full and exclusive authority to take any actions necessary to discharge its duties under this Audit Committee Charter (this "Charter"). The Committee may take any actions consistent with this Charter, the Company's By-laws and Certificate of Incorporation as the Committee or the Board deems necessary or appropriate.

The Committee shall have the independent authority to engage and retain legal, accounting or other consultants to advise the Committee. The Company shall provide for appropriate funding, as determined by the Committee, for compensating (i) the Company's independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, (ii) any legal, accounting or other advisors retained independently by the Committee and (iii) for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties. The Committee may not delegate any of its responsibilities to the Company's management.

The Committee shall have the authority to delegate any of its responsibilities, along with the authority to take action in relation to such responsibilities, to one or more subcommittees as the Committee may deem appropriate in its sole discretion.

OVERSIGHT OF THE INDEPENDENT AUDITOR

The Committee shall:

1. Be directly responsible for the appointment, compensation, retention, oversight and termination of the Company's independent auditor (including resolution of disagreements between management, the independent auditor and the internal audit department regarding financial reporting). The Company's independent auditor shall report directly to the Committee. The Committee shall review and discuss with the Company's independent auditors (1) the auditors' responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process, (2) the overall audit strategy, (3) the scope and timing of the annual audit, (4) any significant risks identified during the auditors' risk assessment procedures and (5) when completed, the results, including significant findings, of the annual audit.

2. At least annually, evaluate the qualifications, performance and independence of the Company's independent auditor, including an evaluation of the lead audit partner; and assure the regular rotation of the lead audit partner at the Company's independent auditors and consider regular rotation of the accounting firm serving as the Company's independent auditor; establish clear hiring policies for employees or former employees of the independent auditors.
3. Review and discuss with the Company's independent auditors (1) all critical accounting policies and practices to be used in the audit, (2) all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the auditors, and (3) other material written communications between the auditors and management.
4. Review with management and the Company's independent auditor: any major issues regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or applicable of accounting principles, any significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including the effects of alternative GAAP methods, and the effect of regulatory and accounting initiatives and off-balance sheet structures on the Company's financial statements.
5. At least annually, obtain and review a report by the independent auditor describing:
 - a. the firm's internal quality-control procedures;
 - b. any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and
 - c. (to assess the auditor's independence) all relationships between the independent auditor and the Company.
6. Pre-approve audit services and permitted non-audit services to be performed by the Company's independent auditor. The Committee may establish pre-approval policies and procedures. In the event the Committee pre-approves non-audit services by the Company's independent auditor, or establishes pre-approval policies and procedures, it shall notify the Board.
7. Report to the Board in time for inclusion in the annual report all categories of audit fees required under SEC rules, including audit fees, audit-related fees, tax fees and all other fees.

OVERSIGHT OF THE INTERNAL AUDIT DEPARTMENT

The Committee shall:

1. Be directly responsible for the oversight of the Company's internal audit department (including approval of its purpose, organization, responsibilities, budget and performance and the resolution of disagreements between management, the independent auditor and the internal audit department regarding financial reporting). The internal audit department shall report to the Committee.
2. Review with management the appointment, retention, compensation and replacement of the senior internal auditing executive.
3. Review any significant reports to management prepared by the Company's internal auditing staff and management's responses.
4. Review with management, the internal audit department and the Company's independent auditors the adequacy and effectiveness of the Company's internal controls, including any significant deficiencies or material weaknesses in the design or operation of, and any material changes in, the Company's internal control and any special audit steps adopted in light of any material control deficiencies, and any fraud involving management or other employees with a significant role in such internal controls, and review and discuss with management and the Company's independent auditors disclosure relating to the Company's internal controls, the independent auditors' report on the effectiveness of the Company's internal control over financial reporting and the required management certifications to be included in or attached as exhibits to the Company's annual report or quarterly report, as applicable.

OVERSIGHT OF FINANCIAL MATTERS AND REGULATORY COMPLIANCE

The Committee shall:

1. Assist the Board to ensure that management properly develops and adheres to a sound system of internal controls and that procedures are in place to objectively assess management's practices and internal controls.
2. Ensure that outside auditors, through their own review, objectively assess the company's financial reporting practices and that the Company's accounting policies are consistently applied.
3. Make regular reports to the Board addressing the quality and integrity of the Company's financial statements, reporting processes, internal controls, accounting principles, regulatory compliance, the performance and independence of the independent auditors, and the performance of the Company's internal audit function.
4. Review with the Board and outside counsel any legal matter that could have a material impact on the Company's financial statements.

5. Ensure that before filing financial statements with the SEC the independent auditor reports to the Committee, the Company's Chief Executive Officer and Chief Financial Officer: (1) all critical accounting policies and practices used by the Company, (2) all alternative accounting treatments of financial information within generally accepted accounting principles that have been discussed with management, including the ramifications of the use of such alternative treatments and disclosures and the treatment preferred by the independent auditor, and (3) other material written communications between the independent auditor and management.
6. Meet to review and discuss the Company's quarterly and annual audited financial statements (including the related notes) with management and the independent auditor, including the form of audit opinion to be issued by the auditors on the financial statements and the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," to examine the effectiveness of the Company's accounting and auditing principles and practices, disclosure controls and procedures, internal controls and disclosures made in management's discussion and analysis. The Committee shall then recommend to the Board whether the audited financial statements should be included in the Company's quarterly or annual reports.
7. Review with the independent auditor any problems or difficulties the auditor may have encountered during the audit, and any management letter comments relating to accounting matters or internal controls provided by the independent auditor and the Company's response to that letter. Such review should address:
 - a. Any difficulties encountered in the course of the audit work, including any restrictions on the scope of activities, access to required information, personnel or disagreements with management.
 - b. Any changes required in the planned scope of the audit.
 - c. The internal audit department responsibilities, budget and staffing.
8. Review the reports of the Chief Executive Officer and Chief Financial Officer (in connection with their required certifications) regarding any significant deficiencies or material weaknesses in the design or operation of internal controls, and any fraud that involves management or other employees who have a significant role in the company's internal controls.
9. Review and discuss with management the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.
10. Discuss guidelines and policies with respect to risk assessment and risk management.
11. Review and approve the appointment of any actuaries engaged by the Company to complete actuarial valuations used in preparing the financial statements.
12. 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.
13. Prepare a report to shareholders to be included in the Company's proxy statement for the annual meeting of shareholders as required by the Commission.
14. Meet separately, periodically, with management of the Company, with internal auditors (or other personnel responsible for the internal audit function) and with the independent auditors.
15. Regularly report to the Board regarding the above.

MANAGING THE AUDIT COMMITTEE

The Committee shall annually:

1. Review and reassess the adequacy of this Charter and recommend any proposed changes to the Board for approval.
2. Review and assess the efficiency and effectiveness of the Audit Committee's performance and report the Committee's findings to the Board.

MEETINGS

The Board shall designate a member of the Audit Committee as the chairperson. The Audit Committee shall meet at least quarterly, but as frequently as circumstances may require. Meetings of the Audit Committee may be held with or without notice at such time and place as may be designated from time to time in advance by the Committee ("Regular Meeting"). Meetings which are not Regular Meetings of the Committee may be called from time to time by the Committee chairman, if any, or by request from any Committee member and notice thereof shall be given to all members. Notice of meetings shall be provided in accordance with the applicable sections of the Company's By-laws. In addition, the Committee shall meet periodically with management, the senior internal auditing executive and the independent auditor in separate executive sessions.

ADMINISTRATION

The Committee shall keep regular minutes of its proceedings and make reports to the Board upon request. All Committee members are expected to allocate sufficient time in their schedules to fulfill their fiduciary duties to the Company. All Committee members are expected to participate in the committee meetings regularly. They are expected to be prepared for each meeting, by reviewing the advance materials, seeking such additional information and assistance as they determine to be helpful and

adequately informing themselves of matters under the Committee's consideration and otherwise to participate actively in the Committee's deliberations. The Committee shall not act through subcommittees but may appoint subcommittees to study and report to it on any matter.