

**APAC CUSTOMER SERVICES, INC.
AUDIT COMMITTEE CHARTER**

Purposes

The purposes of the Audit Committee of the Board of Directors of APAC Customer Services, Inc. are to (a) assist the Board of Directors in fulfilling the Board of Directors' oversight responsibilities with respect to (i) the integrity of the Company's financial statements, (ii) the Company's compliance with legal and regulatory requirements with respect to financial matters, (iii) the independent auditors' qualifications and independence, and (iv) the performance of the independent auditors and the Company's internal audit function; and (b) prepare the Committee's report, made pursuant to the Securities Exchange Act of 1934, to be included in the Company's annual proxy statement.

Composition of the Committee

Number. The Committee shall consist of no fewer than three members.

Qualifications. Each Committee member shall have all of the following qualifications:

1. Each Committee member shall meet the independence criteria of (a) the rules of the Nasdaq Market Rules, (NASDAQ), as such requirements are interpreted by the Board of Directors in its business judgment, and (b) Section 301 of the Sarbanes-Oxley Act of 2002 and the rules and listing requirements promulgated thereunder by the Securities and Exchange Commission (SEC) and the NASDAQ.
2. Each Committee member shall be financially literate. Additionally, at least one member of the Committee shall be an audit committee financial expert in accordance with the rules and regulations of the SEC and at least one member (who may also serve as the audit committee financial expert) shall have accounting or related financial management expertise in accordance with the NASDAQ listing standards. The Board of Directors shall determine, in its business judgment whether a member is financially literate and whether at least one member is an audit committee financial expert and has the requisite accounting or financial management expertise. The designation or identification of a person as an audit committee financial expert shall not (a) impose on such person any duties, obligations or liability that are greater than the duties, obligations and liability imposed on such person as a member of the Committee and the Board of Directors in the absence of such designation or identification, or (b) affect the duties, obligations or liability of any other member of the Committee or the Board of Directors.
3. Each Committee member shall receive as compensation from the Company only those forms of compensation as are not prohibited by Section 301 of the Sarbanes-Oxley Act and the rules and listing requirements promulgated thereunder by the SEC and the NASDAQ.
4. No member of the Committee may serve on the audit committee of more than three public companies.

Appointment. The Board of Directors will appoint the members and the Chairman of the Committee. Committee members shall serve at the pleasure of the Board of Directors and for such term or terms as the Board of Directors may determine.

Duties and Responsibilities of the Committee

The Committee is responsible for overseeing the Company's financial reporting process on behalf of the Board of Directors. Management is responsible for the preparation, presentation, and integrity of the Company's financial statements and for the appropriateness of the accounting and reporting policies that are used by the Company. The independent auditors are responsible for auditing the Company's financial statements and for reviewing the Company's interim financial statements.

The Committee is directly responsible for the appointment, termination, compensation, retention, evaluation and oversight of the work of the Company's independent auditors for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company.

In addition, the Committee shall have the following responsibilities:

Responsibilities Relating to the Independent Auditors

1. Sole authority to retain (subject to applicable shareholder ratification) and terminate the Company's independent auditors, approve all audit engagement fees, terms and services, and approve any non-audit engagements with the independent auditors (consistent with Sections 201, 202 and 301 of the Sarbanes-Oxley Act and the rules and listing standards promulgated thereunder by the SEC and the NASDAQ).
2. At least annually, obtain and review a report by the independent auditors relating to (a) the audit firm's quality-control procedures, (b) any material issues raised by the most recent quality-control review, peer review or review by the Public Company Accounting Oversight Board, of the firm, (c) any material issues raised by any inquiry or investigation of the firm by governmental or professional authorities within the preceding five years, respecting one or more independent audits carried out by the auditors, and (d) any steps taken to deal with any such issues.
3. At least annually, review and discuss the information provided by management and the auditors relating to the independence of the audit firm including a report by the auditors setting forth all relationships between the auditors and the Company. In connection with the Committee's evaluation of the auditors' independence, the Committee shall also review and evaluate the lead partner of the independent auditors as may be required by law with respect to the identification and regular rotation of the audit partners serving on the Company's audit engagement team.
4. Set hiring policies for employees or former employees of the independent auditors including the restrictions set forth in Section 206 of the Sarbanes-Oxley Act and any rules promulgated thereunder by the SEC.
5. Review and discuss the audit plan with the independent auditors.

6. Review and discuss the conduct of the audit with the independent auditors including any audit problems or difficulties, management's response to such difficulties and the matters required to be discussed by Statement on Auditing Standards.
7. Resolve disagreements between management and the independent auditors regarding financial reporting.
8. Review and discuss with the independent auditors (a) the report of their annual audit, or proposed report of their annual audit, , (b) the reports of their reviews of the Company's interim financial statements, and (c) the reports of the results of such other examinations outside of the course of the independent auditors' normal audit procedures that the independent auditors may from time to time undertake.
9. Obtain assurance from the independent auditors that in the course of conducting the audit, there have been no acts detected or that have otherwise come to the attention of the audit firm that require disclosure to the Committee under Section 10A(b) of the Exchange Act (regarding illegal acts detected by the audit firm in the course of conducting its audit).

Responsibilities Related to Financial Statements and Public Reporting

10. Review and discuss with appropriate officers of the Company and the independent auditors the annual audited and quarterly financial statements of the Company, the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and the disclosures regarding internal controls and other matters required by Sections 302 and 404 of the Sarbanes-Oxley Act and any rules promulgated thereunder by the SEC.
11. Review and discuss earnings and other financial press releases including earnings guidance provided to analysts and rating agencies.
12. Review and discuss all periodic reports (Forms 10-K and 10-Q) filed by the Company with the SEC.

Responsibilities Related to Internal Audit

13. Review and discuss the plans for and the scope of internal audit activities and the examinations and results thereof.
14. Periodically (at least annually) meet separately with senior internal auditing executive and other appropriate officers of the Company to discuss any matter that the Committee, management or internal auditor believe should be discussed privately.

Other Responsibilities

15. 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 as required by Section 301 of the Sarbanes-Oxley Act and the rules and listing requirements promulgated thereunder by the SEC and the NASDAQ.

16. Review and discuss such other matters that relate to the accounting, auditing and financial reporting practices and procedures of the Company as the Committee may, in its own discretion, deem desirable in connection with the review functions described above.

17. Review and discuss the Company's policies with respect to risk assessment and risk management as it relates to financial statements.

18. Report its activities regularly to the Board of Directors in such manner and at such times as the Committee and the Board of Directors deem appropriate. Such report shall include the Committee's conclusions with respect to its assessment of the performance and independence of the independent auditors.

19. Perform those functions which may be required under Rule 205 of the Rules of Practice of the SEC (Standards of Professional Conduct for Attorneys Appearing and Practicing Before the Commission) which may include (i) receiving reports of material violations governed by such rule from attorneys representing the Company (including in-house counsel), (ii) making of inquiries and investigations in response to such reports, (iii) recommending that the Company take such remedial action as the Committee shall deem necessary or appropriate, and (iv) providing such notifications to the SEC as may be permitted or required by law.

Meetings of the Committee

The Committee shall meet in person or telephonically at least four times per year, or more frequently as it may determine necessary, to comply with its responsibilities as set forth herein. The Chair of the Committee shall, in consultation with the other members of the Committee, the Company's independent auditors and the appropriate officers of the Company, be responsible for calling meetings of the Committee, establishing agendas therefore and supervising the conduct thereof. The Committee may also take any action permitted hereunder by unanimous written consent.

The Committee may request any officer or employee of the Company or the Company's outside legal counsel or independent auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. The Committee shall meet with the Company's management, the internal auditors and the independent auditors in separate private sessions to discuss any matter that the Committee, management, the independent auditors or such other persons believe should be discussed privately.

Resources and Authority of the Committee

The Committee shall have the resources and authority appropriate to discharge its responsibilities as required by law, including the authority to engage independent counsel and other advisors as the Committee deems necessary to carry out its duties.

The Company will provide for appropriate funding, as determined by the Committee, for payment of compensation (i) to the Company's independent auditors engaged for the purpose of rendering or issuing an audit report or related work or performing other audit, review or attest services for the Company, and (ii) to independent counsel or any other advisors employed by the Committee.

Audit Committee Report

The Committee will prepare, with the assistance of management, the independent auditors and outside legal counsel (as needed), the Audit Committee Report.

Periodic Review of Charter

The Committee will conduct and review with the Board of Directors periodically an evaluation of this Charter and recommend any changes to the Board of Directors. The Committee may conduct this charter evaluation in such manner as the Committee, in its business judgment, deems appropriate.

Periodic Performance Evaluation

On an annual basis, the Committee will conduct and review with the Board of Directors an evaluation of the Committee's performance with respect to the requirements of this Charter. The Committee may conduct this performance evaluation in such manner as the Committee, in its business judgment, deems appropriate.

Adopted: June 3, 2009