

BOB EVANS FARMS, INC.
FISCAL 2017
AUDIT COMMITTEE PRE-APPROVAL POLICY

I. STATEMENT OF PRINCIPLES

Under the Sarbanes-Oxley Act of 2002 (the “Act”), the Audit Committee of the Board of Directors is responsible for the appointment, compensation and oversight of the work of the independent registered public accounting firm (hereinafter referred to as the “independent auditor”). As part of this responsibility, the Audit Committee is required to pre-approve the audit and non-audit services performed by the independent auditor in order to assure that they do not impair the auditor’s independence from Bob Evans Farms, Inc. and its subsidiaries (collectively, the “Company”). To implement these provisions of the Act, the Securities and Exchange Commission (the “SEC”) has issued rules specifying the types of services that an independent auditor may not provide to its audit client, as well as the audit committee’s administration of the engagement of the independent auditor. Accordingly, the Audit Committee has adopted this Audit Committee Pre-Approval Policy (the “Policy”), which sets forth the procedures and the conditions pursuant to which services proposed to be performed by the independent auditor may be pre-approved.

The SEC’s rules establish two different approaches to pre-approving services, which the SEC considers to be equally valid. Proposed services either: may be pre-approved without consideration of specific case-by-case services by the Audit Committee (“general pre-approval”); or require the specific pre-approval of the Audit Committee (“specific pre-approval”). The Audit Committee believes that the combination of these two approaches in this Policy will result in effective and efficient procedures to pre-approve services performed by the independent auditor. As set forth in this Policy, unless a type of service to be provided by the independent auditor has received general pre-approval, it will require specific pre-approval by the Audit Committee if it is to be provided by the independent auditor. Any proposed services exceeding pre-approved cost levels will also require specific pre-approval by the Audit Committee.

The appendix to this Policy describes the Audit Services, Audit-Related Services and Tax Services (each as defined below and in the appendix) that have the general pre-approval of the Audit Committee. The term of any general pre-approval is 12 months from the date of pre-approval, unless the Audit Committee specifically provides for a different period. At least annually, the Audit Committee will review and pre-approve the services that may be provided by the independent auditor without obtaining specific pre-approval from the Audit Committee. The Audit Committee will revise the list of general pre-approved services from time to time, based on subsequent determinations.

The purpose of this Policy is to set forth the procedures by which the Audit Committee intends to fulfill its responsibilities with respect to the pre-approval of services to be performed by the independent auditor. It does not delegate the Audit Committee’s responsibilities to pre-approve services performed by the independent auditor to management.

II. DELEGATION

The Audit Committee delegates pre-approval authority to the Audit Committee Chairperson and may, from time to time, delegate pre-approval authority to another member. The member or members to whom such authority is delegated shall report any pre-approval decisions to the Audit Committee at its next scheduled meeting. The Audit Committee does not delegate to management the Audit Committee's responsibilities to pre-approve services performed by the independent auditor.

III. AUDIT SERVICES

The annual Audit Services engagement terms and fees will be subject to the specific pre-approval of the Audit Committee. Audit Services include the annual consolidated financial statement audit (including required quarterly reviews) and other procedures required to be performed by the independent auditor to be able to form an opinion on the Company's consolidated financial statements. These other procedures include information systems and procedural reviews and testing performed in order to understand and place reliance on the systems of internal control, and consultations relating to the audit or quarterly reviews. Audit Services also include the attestation engagement for the independent auditor's report on management's report on internal controls for financial reporting. The Audit Committee will monitor the Audit Services engagement as necessary, but no less than on a quarterly basis, and will also approve, if necessary, any changes in terms, conditions and fees resulting from changes in audit scope, Company structure or other matters.

In addition, the Audit Committee grants general pre-approval for other Audit Services, which are those services that only the independent auditor reasonably can provide. Other Audit Services may include services associated with SEC registration statements, periodic reports, and other documents filed with the SEC or other documents issued in connection with securities offerings. The Audit Committee has pre-approved the Audit Services listed in Appendix A. All other Audit Services not listed in Appendix A must be specifically pre-approved by the Audit Committee.

IV. AUDIT-RELATED SERVICES

Audit-Related Services are assurance and related services that are reasonably related to the performance of the audit or review of the Company's consolidated financial statements or that are traditionally performed by the independent auditor. The Audit Committee believes that the provision of Audit-Related Services does not impair the independence of the independent auditor and is consistent with the SEC's rules on auditor independence. Audit-Related Services include, among others, due diligence services pertaining to potential business acquisitions /dispositions; accounting consultations related to accounting, financial reporting or disclosure matters not classified as "Audit Services"; assistance with understanding and implementing new accounting and financial reporting guidance from rulemaking authorities; financial audits of employee benefit plans; agreed-upon or expanded audit procedures related to accounting and/or

billing records required to respond to or comply with financial, accounting or regulatory reporting matters; and assistance with internal control reporting requirements.

The Audit Committee will specifically pre-approve the engagement services and fees for the annual audits of the Company's employee benefit plans. In addition, the Audit Committee has pre-approved the Audit-Related Services listed in Appendix A; all other Audit-Related Services must be specifically pre-approved by the Audit Committee.

V. TAX SERVICES

The Audit Committee believes that the independent auditor can provide Tax Services to the Company such as tax compliance, tax planning and tax advice without impairing the auditor's independence, and the SEC has stated that the independent auditor may provide such services. Hence, the Audit Committee believes it may grant general pre-approval to those Tax Services that have historically been provided by the independent auditor, that the Audit Committee has reviewed and believes would not impair the independence of the auditor, and that are consistent with the SEC's rules on auditor independence. However, the Audit Committee will not permit the retention of the independent auditors in connection with a transaction initially recommended by the independent auditors, the sole business purpose of which may be tax avoidance and the tax treatment of which may not be supported in the Internal Revenue Code and related regulations.

The Audit Committee will specifically pre-approve the engagement services and fees for the preparation and/or review of the annual federal tax returns of the Company and its employee benefit plans. In addition, the Audit Committee has pre-approved the Tax Services listed in Appendix A; all other Tax Services must be specifically pre-approved by the Audit Committee.

VI. ALL OTHER SERVICES

The Audit Committee may grant pre-approval to those permissible non-audit services classified as All Other Services that it believes are routine and recurring services, would not impair the independence of the auditor and are consistent with the SEC's rules on auditor independence. Permissible non-audit services classified as All Other Services must be specifically pre-approved by the Audit Committee.

A list of the SEC's prohibited non-audit services is attached to this policy as Exhibit 1. The SEC's rules and relevant guidance should be consulted to determine the precise definitions of these services and the applicability of exceptions to certain of the prohibitions.

VII. PRE-APPROVAL FEE LEVELS

Pre-approval fee levels for all services to be provided by the independent auditor will be established at least annually by the Audit Committee. Any proposed services exceeding these levels will require specific pre-approval by the Audit Committee.

VIII. SUPPORTING DOCUMENTATION

With respect to each proposed pre-approved service, the independent auditor will provide the Audit Committee with sufficiently detailed back-up documentation such that 1) the Audit Committee members understand and are able to assess the audit and non-audit services proposed to be approved, and 2) management will not later be placed in the position of deciding the scope of services that have been pre-approved by the Audit Committee.

IX. PROCEDURES

All requests or applications for services to be provided by the independent auditor that do not require specific pre-approval by the Audit Committee will be submitted to the Company's Chief Accounting Officer and Controller ("CAO") and must include a detailed description of the services to be rendered. The CAO will determine whether such services are included within the list of services that have received the general pre-approval of the Audit Committee. If there is any question as to whether a proposed service has been pre-approved, the CAO will contact the Audit Committee's designee to get clarification or, if necessary, pre-approval of the proposed service. The Audit Committee will be informed on a timely basis of any such services rendered by the independent auditor.

Requests or applications to provide services that require specific pre-approval by the Audit Committee will be submitted to the Audit Committee by both the independent auditor and the CAO, and must include a joint statement as to whether, in the CAO's and independent auditor's view, the request or application is consistent with the SEC's rules on auditor independence.

X. ADDITIONAL REQUIREMENTS

Annually, the Audit Committee shall receive a formal written statement from the independent auditor delineating all relationships between the independent auditor and the Company, consistent with Independence Standards Board Standard No. 1, and shall discuss with the independent auditor its methods and procedures for ensuring independence.

Pre-Approved General Services for Fiscal Year 2017

Dated: February 18, 2016

	Maximum Annual Approved Fees
Audit Services	
Services associated with SEC registration statements, periodic reports and other documents filed with the SEC or other documents issued in connection with securities offerings (e.g. comfort letters and consents), and assistance in responding to SEC comment letters	\$100,000
Audit-Related Services	
Consultations by the Company’s management as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the SEC, FASB or other regulatory or standard-setting bodies (Note: Under SEC rules, some consultations may be “audit” services rather than “audit-related” services)	\$100,000
Tax Services	
Preparation and/or review of federal, state and local income, franchise, and other tax returns and Forms 5500	\$100,000
Assistance with U.S. federal, state and local tax audits Routine tax advice and assistance (“on-call tax advisory services”) concerning issues, as requested by the Company, when such projects are not covered by a separate SOW and do not involve any significant tax planning or projects. We will respond to general tax questions that are expected, at the beginning of the project, to involve total professional fees not to exceed with respect to the specific project \$10,000. The projects may include assistance with tax issues by answering one-off questions, drafting memos describing how specific tax rules work, and assisting with general transactional questions.	\$100,000
Tax due diligence services pertaining to potential business acquisitions/dispositions	\$100,000

Prohibited Non-Audit Services

- Bookkeeping or other services related to the accounting records or financial statements of the audit client
- Financial information systems design and implementation
- Appraisal or valuation services, fairness opinions or contribution-in-kind reports
- Actuarial services
- Internal audit outsourcing services
- Management functions
- Human resources
- Broker-dealer, investment adviser or investment banking services
- Legal services
- Expert services unrelated to the audit