

LECG CORPORATION

AUDIT COMMITTEE CHARTER REVISED APRIL 26, 2006

Status

The Audit Committee is a standing committee of the Board of Directors.

Membership

The Audit Committee shall consist of three or more directors all of whom in the judgment of the Board of Directors shall be independent in accordance with the rules and regulations of the Securities and Exchange Commission and the NASDAQ Stock Exchange listing standards. Each member shall have the ability to read and understand the Company's basis financial statements or shall at the time of appointment undertake training for that purpose. At least one member of the Audit Committee shall be an audit committee financial expert, as defined in Regulation S-K Item 401 of the Securities Act of 1933.

Purpose

The Audit Committee is established by its Board of Directors for the purpose of overseeing LECG's accounting and financial disclosure and reporting processes, the quality of management over LECG's accounting and finance organizations, LECG's internal control over financial reporting and audits of LECG's annual financial statements and internal control over financial reporting.

Responsibilities

1. Appoint the public accounting firm for the purpose of preparing or issuing an audit report or to perform related work and set their compensation.
2. Pre-approve all audit and permitted non-audit services to be performed by the public accounting firm; or delegate the authority to pre-approve such services to one or more members of the Audit Committee, who shall report any decision to pre-approve any services to the full Audit Committee at its regularly scheduled meetings.
3. Report the pre-approval of any permitted non-audit services to management for disclosure in the Company's periodic reports.
4. Review with members of the public accounting firm selected by the Audit Committee as outside auditors for the Company, the scope of the prospective audit, the estimated fees therefore and other matters pertaining to such audit as the Audit Committee may deem appropriate.

5. Receive and Review:
 - (a) a report by the outside auditor describing (i) the outside auditor's internal quality-control procedures; (ii) 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 (iii) in an effort to assess the auditors' independence, all relationships between the auditors and the company; and
 - (b) all other reports from the outside auditors, including the annual comments from the outside auditors on accounting procedures and systems of control.
6. Review with members of the public accounting firm selected as outside auditors for the Company, the scope of the prospective audit, the estimated fees therefore and such other matters pertaining to such audit as the Audit Committee may deem appropriate and receive copies of the annual comments from the outside auditors on accounting procedures and systems of control; review and consider whether the provision by the outside auditors of any permitted non-audit services is compatible with maintaining their independence; review and approve the non-audit fees of the outside auditors; and review with them any questions, comments or suggestions they may have relating to the internal controls, accounting practices or procedures of the Company or its subsidiaries, and any audit problems or difficulties and management's response.
7. Review, at least annually, the then current and future programs of the Company's Accounting and Finance Department, including the procedure for assuring implementation of accepted recommendations made by the auditors; and review any issues that arise regarding the performance of the Company's accounting function and the significant matters contained in reports presented by the Company's Chief Accounting Officer.
8. Make or cause to be made, from time to time, such other examinations or reviews as the Audit Committee may deem advisable with respect to the adequacy of the systems of internal controls and accounting practices of the Company and its subsidiaries and with respect to current accounting trends and developments, and take such action with respect thereto as may be deemed appropriate.
9. Annually recommend the selection of the independent registered public accounting firm, for approval by the Board of Directors and set their compensation.
10. Review with management and the independent registered public accounting firm the annual and quarterly financial statements of the Company, including significant estimates and judgments used in preparing such statements, the Company's disclosures under "Management's Discussion and Analysis of Financial Condition

and Results of Operations” and any changes in accounting principles or practices used in preparing the statements prior to the filing of a report on Form 10-K or 10-Q with the Securities and Exchange Commission. Such review to include the items required by SAS 61 as in effect at that time in the case of the annual statements and SAS 71 as in effect at that time in the case of the quarterly statements. During such review, or otherwise, the Audit Committee shall work to resolve any disagreements between management and the outside auditors regarding financial reporting.

11. Review earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies and discuss Company policies with respect to risk assessment and risk management.
12. Receive from the outside auditors the report required by Independence Standards Board Standard No. 1 as in effect at that time and discuss it with outside auditors.
13. Review the status of compliance with laws, regulations, and internal procedures, contingent liabilities and risks that may be material to the Company, the scope and status of systems designed to assure Company compliance with laws, regulations and internal procedures, through receiving reports from management, lead counsel and other third parties as determined by the Audit Committee on such matters, as well as major legislative and regulatory developments which could materially impact the Company’s contingent liabilities and risks.
14. Establish and maintain procedures for the confidential and anonymous receipt, retention and treatment of complaints regarding the Company’s accounting, internal controls or auditing matters and establish clear hiring policies for employees or former employees of the Company’s outside auditor.
15. Obtain the advice and assistance as appropriate, of independent counsel and other advisors as necessary to fulfill the responsibilities of the Audit Committee.
16. Report regularly to the Board of Directors as to the Audit Committee’s accomplishments of its purposes and responsibilities.
17. Conduct an annual performance evaluation of the Audit Committee.

Meetings

The Audit Committee shall meet at least quarterly each year and at such other times as it deems necessary to fulfill its responsibilities. The Audit Committee shall meet regularly in executive session without management present. In addition, the Audit Committee shall periodically meet separately with management and representatives of the independent registered public accounting firm to oversee and review their respective performance.

Report

The Audit Committee shall prepare a report each year concerning its compliance with this charter for inclusion in the Company's proxy statement filed with the Securities and Exchange Commission in connection with its Annual Meeting of Stockholders.

L: The Audit Committee