



ROCK OF AGES CORPORATION AUDIT COMMITTEE PRE-APPROVAL POLICY

This policy sets forth the procedures and conditions of the Audit Committee of the Board of Directors of Rock of Ages Corporation (the "Company") for pre-approving audit, audit-related and non-audit services performed by a public accounting firm that acts as the independent auditor (the "Auditor") responsible for auditing the consolidated financial statements of the Company, its subsidiaries and affiliates.

I. STATEMENT OF PURPOSE

The Audit Committee is responsible for the appointment, compensation and oversight of the work performed by the Auditor. As part of this responsibility, the Audit Committee is required to pre-approve all audit and non-audit services performed by the Auditor, including the fees and the scope of such services, to assure that they do not impair the Auditor's independence from the Company. Accordingly, the Audit Committee has adopted the following Policy that sets forth the procedures and conditions for pre-approving audit, audit-related and permitted non-audited services to be performed by the Auditor.

II. GENERAL CONDITIONS

Prior to the engagement of the Auditor for any audit or permissible non-audit service, the engagement must be pre-approved on a case-by-case basis by the Audit Committee (specific pre-approval).

The term of any specific pre-approval of services and fees is 12 months from the date of pre-approval, unless the Audit Committee specifically provides for a different period.

The Audit Committee will review this Policy annually for purposes of assuring its continued appropriateness and compliance with applicable law and listing standards, including regulations of the Securities and Exchange Commission (the "SEC") and the Public Company Oversight Board ("PCAOB"). Additionally, the Audit Committee may amend this Policy from time to time.

III. DELEGATION OF AUTHORITY

The Audit Committee may delegate pre-approval authority to one or more of its independent members. 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 will not delegate to management the Committee's responsibilities for pre-approving audit and non-audit services performed by the Auditor.

The Audit Committee has delegated to its Chairman the authority to pre-approval projects involving non-audit services with a fee of \$50,000 or less.

IV. AUDIT SERVICES

The Audit Committee must specifically pre-approve the terms (including fees) and scope of the annual audit, review or attestation services engagement. Audit Committee specific pre-approval is required for any necessary changes in terms resulting from changes in audit scope, Company structure or other matters.

V. AUDIT-RELATED SERVICES

Audit-related services, including permissible internal control-related services, due diligence services pertaining to potential business acquisitions/dispositions and financial audits of employee benefit plans, are assurance and related services that are reasonably related to the performance of the audit or review of the Company's consolidated financial statements and/or the Company's internal control over financial reporting and that are traditionally performed by the Auditor. The Audit Committee believes that the provision of audit-related services does not impair the independence of the Auditor. All audit-related services must be specifically pre-approved by the Audit Committee.

VI. TAX SERVICES

The Audit Committee will carefully scrutinize the retention of the Auditor in connection with any tax-related transaction recommended by the Auditor and may retain the Auditor if such engagement is not specifically prohibited by the rules of the SEC and PCAOB or by the policies of the Auditor. All tax services require the specific pre-approval of the Audit Committee.

VII. ALL OTHER SERVICES

The Audit Committee may pre-approve those permissible non-audit services classified as "All Other Services" that it believes it would not impair the independence of the Auditor.

A list of the non-audit services prohibited by the SEC and PCAOB is attached to this Policy as Appendix 1. Such appendix may be amended from time to time to add any other service prohibited by applicable law, regulation, rule or accounting or auditing standard.

VIII. PRE-APPROVED FEE LEVELS

Pre-approved fee levels for all services to be provided by the Auditor will be established periodically by the Audit Committee. Any proposed services exceeding these levels will require specific pre-approval by the Audit Committee. Each year the Auditor will provide the Audit Committee with a report of the known or anticipated audit, audit-related, tax and other non-audit services together with an estimate of the fees for such services. The Audit Committee will review the fees and scope of such services together with an estimate of the fees for such services. Each quarter the Auditor will provide the Audit Committee with a report of the audit, audit-related, tax and other non-audit services provided together with the actual fees incurred. Any changes to the estimate of services to be provided and fees attributable to such services will be discussed quarterly, and if necessary, revised.

IX. SUPPORTING DOCUMENTATION

With respect to each proposed pre-approved service, the Auditor will provide the Audit Committee with detailed back-up documentation regarding the scope of the services to be provided.

X. PROCEDURES

Requests or applications to provide services that require specific pre-approval of the Audit Committee will be submitted to the Audit Committee by both the Auditor and the Chief Financial Officer or other designated representative of the Company. The Audit Committee (or its designated representative as authorized pursuant to Section III of this Policy) will approve or disapprove the request or may request additional information from the Auditor and management prior to rendering its decision.

This Policy was adopted by the Audit Committee of the Board of Directors of Rock of Ages Corporation on March 27, 2007.

APPENDIX 1

PROHIBITED SERVICES

The following services are prohibited by applicable law:

- Bookkeeping or other services related to the Company's accounting records or financial statements, including (i) maintaining or preparing the Company's accounting records; (ii) preparing financial statements that are filed with the SEC or the information that forms the basis for such financial statements; (iii) originating source data for such financial statements; and (iv) statutory audits of financial statements if such statements form the basis of financial statements filed with the SEC;
- Appraisal or valuation services, fairness opinions and contribution-in-kind reports, except for valuations for non-financial reporting purposes;
- Actuarial services, including insurance actuarial-oriented advisory services, except assisting the Company in understanding the methods, models, assumptions and inputs used in computing an amount;
- Management functions or human resources. In particular, partners and employees of the Auditor may not act as a director, officer or employee of the Company, or perform any decision-making, supervisory or ongoing monitoring function for the Company, nor may the Auditor recruit, test or otherwise evaluate employees or prospective employees or advise that the Company employ any candidate;
- Broker-dealer, investment advisory or investment banking services, including any recommendation to the Company as to investments or investment strategies;
- Legal services and expert services unrelated to the audit, including any service in which the person providing the service must be admitted to practice before the courts of a U.S. jurisdiction;
- Internal audit outsourcing relating to internal accounting controls, financial systems or financial statements, although operational auditing and non-recurring evaluations of discrete items are permitted.
- Information systems design and implementation relating to the Company's financial statements or accounting records, including any hardware or software that aggregates source data that is significant to the Company's financial statements;

- Any tax service to a person in a financial reporting oversight role or to an immediate family member (spouse, spousal equivalent or dependents) of any such service, no matter who pays for the service. Specifically as it pertains to the Company, the financial reporting oversight roles include the Chairman; the President, Chief Executive Officer; the Chief Operating Officer; the Chief Financial Officer; the General Counsel; the Controller; the Director of Internal Audit; the Director of Financial Reporting and others in equivalent positions without regard to title;
- Any service pertaining to the marketing, planning or opining in favor of tax transactions that are performed under a confidentiality condition or that are "aggressive," as that term is defined by PCAOB rules.