

ATRICURE, INC.

AUDIT COMMITTEE PROCEDURES FOR ADDRESSING COMPLAINTS ABOUT ACCOUNTING MATTERS

The Audit Committee of the Board of Directors (the “Audit Committee”) of AtriCure, Inc. (together with its subsidiaries, the “Company”) has established the following procedures to receive, retain, investigate and act on complaints and concerns of employees, shareholders and others regarding accounting, internal accounting controls and auditing matters, including complaints regarding attempted or actual circumvention of internal accounting controls or complaints regarding violations of the Company’s accounting policies (“Accounting Complaints”).

In the discretion of the Audit Committee, the responsibilities of the Audit Committee created by these procedures may be delegated to the Chairman of the Audit Committee or to a subcommittee of the Audit Committee.

A. Procedures for Receiving and Investigating Accounting Complaints

1. Accounting Complaints may be made directly to the Chairman of the Audit Committee as follows:
 - in writing to: AtriCure, Inc., Attn: Audit Committee Chairman, 7555 Innovation Way, Mason, OH 45040; or
 - for those employees who wish to protect their anonymity and the confidentiality of their communications to the Audit Committee, call (855) 541-4171. Once an employee calls this number, you will be given a PIN designed to protect your identity and the confidentiality of your complaint throughout the complaint handling process.

Any correspondence to the Chairman in writing should be clearly marked as an urgent matter for consideration by the Audit Committee of the Company. The Chairman may, in his discretion, return the Accounting Complaint to the Company’s counsel for docketing and investigation in accordance with the provisions hereof, or retain the matter for investigation by the Audit Committee. Ordinarily, the practice of the Chairman will be to return Accounting Complaints to the Company’s counsel for investigation.

2. The Chief Executive Officer is also authorized to receive and investigate Accounting Complaints. In this capacity, the Chief Executive Officer provides counsel to, and acts under the authority of, the Audit Committee. Accounting Complaints may be made to the Chief Executive Officer as follows:
 - AtriCure, Inc., Attn: Chief Executive Officer, 7555 Innovation Way, Mason, OH 45040.
 - via email at ceo@atricure.com; or
 - for those employees who wish to protect their anonymity and the confidentiality of their communications to the Audit Committee, via the Chief Executive Officer Hotline at (855) 541-4171. Once an employee calls this number, you will be given a PIN designed to protect your identity and the confidentiality of your complaint throughout the complaint handling process.
3. The Chief Executive Officer will prepare a written docket (the “Docket”) of all Accounting Complaints summarizing in reasonable detail for each complaint: the nature of the complaint (including any specific allegations made and the persons involved); the date of receipt of the complaint; the current status of any investigation into the complaint; and any final resolution of the complaint. The Chief Executive Officer will distribute an update of the Docket, highlighting recent developments in reasonable detail, to the Chairman of the Audit Committee (and, if the Chairman so directs, to the full Audit Committee) in advance of each regularly scheduled meeting thereof (other than meetings convened principally to review the Company’s periodic reports under the Securities Exchange Act of 1934, as amended).
4. In the event an Accounting Complaint involves or implicates the Chief Executive Officer, the Chief Executive Officer will promptly recuse himself or herself from the investigation and inform the Audit Committee in writing. The Audit Committee will thereafter promptly appoint impartial attorneys to investigate the Accounting Complaint. The impartial attorneys will conduct an investigation of the Accounting Complaint and report their conclusion to the Audit Committee consistent with this policy.
5. Promptly upon receipt, the Chief Executive Officer will evaluate whether a complaint constitutes an Accounting Complaint. If the Chief Executive Officer determines that a complaint is an Accounting Complaint, he will thereafter promptly investigate the Accounting Complaint and report the results of his investigation, in writing, to the Audit Committee (an “investigation report”). Investigation reports will be prepared in reasonable detail and shall be in addition to the information provided to the Audit Committee on the Docket. Such reports will describe the Accounting Complaint, the steps taken in the investigation, any factual findings, and the recommendations for corrective action, if any. The Chief Executive Officer will be free in his discretion to engage outside auditors, counsel

or other experts to assist in the investigation and in the analysis of results. The Chief Executive Officer may delegate investigatory responsibility to one or more persons, including persons who are not employees of the Company. All investigations will be conducted in a confidential manner, so that information will be disclosed only as needed to facilitate review of the investigation materials or otherwise as required by law. The Chief Executive Officer or his designees may, if they deem it reasonably necessary, require the assistance of the Chief Financial Officer, his/her staff, or any other employees of the Company in investigating and resolving any Accounting Complaint. The parameters of any investigation will be determined by the Chief Executive Officer or his/her designee in their discretion.

6. The Audit Committee will review the Docket and any written investigation reports submitted by the Chief Executive Officer. The Audit Committee will have the authority to direct that the appropriate corrective action be taken by the Company in response to any particular Accounting Complaint. The Audit Committee may, in its discretion, consult with any member of the Company's management who may have appropriate expertise to assist in the evaluation of the Accounting Complaint. The Audit Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the evaluation of any results of any investigation into an Accounting Complaint, and the Company will pay all fees of such auditors, counsel and experts.
7. At any time the Audit Committee may, in its discretion, determine that it, and not the Chief Executive Officer, should initiate and/or assume the investigation of any Accounting Complaint. In this case, the Audit Committee will promptly determine what professional assistance, if any, it needs in order to conduct the investigation. The Audit Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the investigation of any Accounting Complaint and in the analysis of results, and the Company will pay all fees of such auditors, counsel and experts. In determining that it, and not the Chief Executive Officer, should investigate any Accounting Complaint, the Audit Committee may consider such matters as the identity of the alleged wrongdoer, the severity and scope of the alleged wrongdoing, the credibility of the allegations made, whether the allegations are mirrored in press or analyst complaints, and any other factors that are appropriate under the circumstances. Nothing in this section shall require the Chief Executive Officer to delay the commencement of an investigation into an Accounting Complaint until the next scheduled meeting of the Audit Committee.

B. Protection of Whistleblowers

Consistent with the policies of the Company, the Audit Committee, the Chief Executive Officer and the Company's management will not retaliate or attempt to retaliate, and will not tolerate any retaliation or attempted retaliation by any other person or group, directly or indirectly, against anyone who, in good faith, makes an Accounting Complaint or

provides assistance to the Audit Committee, the Chief Executive Officer or the Company's management or any other person or group, including any governmental, regulatory or law enforcement body, investigating or otherwise helping to resolve an Accounting Complaint.

C. Confidential and Anonymous Reports by Employees

Employees of the Company are expressly authorized to make Accounting Complaints using the procedures described above on a confidential or anonymous basis. All Accounting Complaints received from employees will be treated confidentially or anonymously, as applicable, to the extent reasonable and practicable under the circumstances.

D. Records; Attorney-Client Privilege

The Chief Executive Officer will retain on a strictly confidential basis for a period of seven years (or otherwise as required under the Company's record retention policies in effect from time to time) all records relating to any Accounting Complaint and to the investigation and resolution thereof. All such records are confidential to the Company and are protected by attorney-client privilege and/or the attorney work product doctrine. Such records will be considered privileged and confidential.

E. Duty to Cooperate with Company in Investigation

All employees have a duty to cooperate with the Company, Audit Committee, their representatives, and any outside authorities retained by the Company or the Audit Committee in any investigation. Employees shall not withhold information or otherwise interfere with any such investigation. Failure to cooperate in any such investigation or to provide requested information is grounds for discipline, up to and including termination.

F. Publication of Procedures

The Company will cause these procedures to be communicated to all employees and posted externally on the Company's corporate website.

5046762.4