

WEST MARINE, INC.
INTERNAL PROCESS FOR HANDLING COMMUNICATIONS
TO THE AUDIT AND FINANCE COMMITTEE

1. Purpose of Document

Pursuant to the Whistleblower Policy and Procedures (the "Policy") of West Marine, Inc. (the "Company"), the Company provides mechanisms for Associates and other interested parties to confidentially and anonymously bring to the attention of the Audit and Finance Committee any concerns related to questionable accounting, internal accounting controls and auditing matters, including those regarding the circumvention or attempted circumvention of internal accounting controls or that would otherwise constitute a violation of the Company's accounting policies, violations of any rule or regulation of the Securities and Exchange Commission or any provision of federal law relating to fraud against Stockholders (collectively, "In-Scope Matters").

This statement of the Internal Process for Handling Communications to the Audit Committee (the "Statement") describes the Company's process for collecting and organizing these communications, determining which communications will be relayed to the Audit and Finance Committee and the Audit and Finance Committee's actions following receipt of such communications.

2. Process Administration and Oversight

This process is administered by the Company's General Counsel, is overseen by the Audit and Finance Committee and has been approved by a majority of the Company's independent directors. Associates and other interested parties are able to report their concerns related to matters covered by the Policy, including In-Scope Matters, to the Company's Legal, Internal Audit, Human Resources and/or Asset Protection Departments (each, a "Policy Administrator") verbally or in writing (including electronic communications). The Company also provides a confidential, anonymous Network Hotline at (800) 241-5689, which is a toll-free hotline operated by an independent third party that the Company has hired to receive anonymous complaints from Company Associates or other interested third parties and to coordinate the delivery of such complaints to the Policy Administrators.

3. Collection of Communications

The General Counsel will collect all communications addressed to the Audit and Finance Committee (or any of its members) related to In-Scope Matters and will act as the agent of the Audit and Finance Committee for that purpose.

4. Processing of Communications and Routine Reporting

- a. Screening: The General Counsel will review the communications to determine whether they are In-Scope Matters. Any communications that are not In-Scope Matters will be excluded from further processing under this process, and will instead be processed under the *Internal Process for Handling Communications to Directors (Non-Audit and Finance Committee)*.
- b. Reporting and Maintaining Records of In-Scope Matters: The General Counsel, or a member of the General Counsel's staff under the General Counsel's direction, will maintain an original or a copy (which may be in an electronic format) of all In-Scope Matters which shall be kept in accordance with the Company's then current record retention policy. At least quarterly, the General Counsel will provide to the Audit and Finance Committee a copy or a summary of the In-Scope Matters, if any, reported since the immediately preceding report. The General Counsel will promptly provide to any Audit and Finance Committee member upon his or her request a summary or a copy of any part of, or all of, the In-Scope Matters reported.

5. Action by General Counsel

The General Counsel may immediately investigate and take any action the General Counsel believes is necessary or appropriate in response to any In-Scope Matter including the retention of outside legal counsel as the General Counsel deems necessary to assist in the investigation. At least quarterly, the General Counsel will report to all members of the Audit and Finance Committee, the actions taken, since the last report, in response to any In-Scope Matter.

6. Priority reporting

If the General Counsel determines that an In-Scope Matter presents credible evidence of (1) a material violation of any applicable securities law, (2) irregularities concerning accounting, internal accounting controls, or auditing matters, or (3) a material breach of fiduciary duty arising under any applicable law; in each case by the Company or any Officer, Director, Associate or agent of the Company, then the General Counsel shall immediately provide to the Chair of the Audit and Finance Committee a copy of the In-Scope Matter and report any relevant information known to the General Counsel and any actions taken in response to matters raised in the In-Scope Matter.

7. Policy Administration

Upon receipt of any report by the General Counsel concerning an In-Scope Matter as set forth in Section 5 above, the Audit and Finance Committee Chair will convene a meeting of the Audit and Finance Committee who, in turn, will determine whether a reasonable basis exists for commencing a formal investigation into such In-Scope Matter. If the Audit and Finance Committee or its member designee makes such a determination, then it shall instruct the lead Internal Auditor and the General Counsel to proceed with a formal investigation. The lead Internal Auditor and the General Counsel shall oversee all investigations under the authority of the Audit and Finance Committee. The Audit and Finance Committee shall ensure coordination of each investigation and shall have overall responsibility for implementation of the Policy. The Audit and Finance Committee shall have the authority to retain outside legal or accounting expertise in any investigation as it deems necessary to conduct the investigation in accordance with its charter, the Policy and this Statement.

Reviewed & Approved for Recommendation to the Board by the Audit and Finance Committee: November 29, 2016
Approved by Board of Directors: November 30, 2016