

FINANCE COMMITTEE CHARTER

Member Qualification and Selection

The Finance Committee and its Chair shall be appointed by the Board of Directors, to serve at the discretion of the Board, and shall be comprised of at least three directors.

Meetings

The Committee shall meet regularly, or more frequently as the Committee as a whole or the Chair may from time to time determine to be appropriate. At all meetings of the Committee a majority of the Committee members shall be necessary to constitute a quorum for the transaction of business. Members of the Committee may participate in meetings by means of conference telephone or similar communications equipment whereby all persons participating in the meeting can hear each other, and such participation shall constitute presence in person at the meeting. The Committee may also act as otherwise permitted by law or the Company's Bylaws.

Statement of Policy

The Committee shall advise the Board's with respect to its responsibilities for oversight of the financial affairs of the Company.

Responsibilities and Processes

1. Study and consider financial matters affecting the operations of the Company, including its long-range financing requirements and strategy, its capital structure (equity/debt mix), its dividend and share repurchase policies, its short-term investment policy and its hedging strategies for currency, commodities and interest rate exposures, and shall advise the Board with respect thereto; and
2. The Committee shall serve as the Trust Distribution Committee for The Emerson Charitable Trust.
 - The members of the Committee shall constitute the members of the Trust Distribution Committee ("Trust Committee") of The Emerson Charitable Trust ("Trust") created August 5, 1976, as amended and/or restated from time to time, and shall:
 - (1) Approve the Company's annual contributions to the Trust and approve Company contributions of cash or other property to the Trust upon recommendations of the officers of the Company;
 - (2) Approve all recommended direct contributions by the Company and all Trust contributions above the levels delegated to management pursuant to (4) below;
 - (3) Authorize and direct the Trustee of the Trust;
 - (4) Have the power to redelegate its authority as the Trust Committee to specified officers of the Company to review and approve contributions by the Trust, as well

as direct contributions by the Company, up to a level specified from time to time by the Trust Committee;

(5) Periodically review policies governing the Company's Matching Gifts Program; and

(6) Amend the Trust from time to time as necessary or appropriate in the discretion of the Committee.

3. The Committee and its members shall have unrestricted access to management. The Committee shall have sole discretion, in its areas of responsibility, at Company expense, to retain and terminate independent advisors, including sole authority to approve the fees and retention terms for such advisors, if it shall determine the services of such advisors to be necessary or appropriate. Should any member of the Committee believe that participation of management or independent advisors in any discussion of a particular subject at any meeting would be advisable, they are free to make such request.

4. The Committee may, when appropriate in its discretion, delegate authority with respect to specific matters to one or more members, provided that all decisions of any such members are presented to the full Committee at its next scheduled meeting.

Reports to the Board and Performance Evaluation

The Committee shall report to the Board of Directors regularly regarding issues that arise in connection with the performance of its responsibilities outlined herein. The Committee shall review and reassess the adequacy of this Charter at least annually and obtain the approval of the Board of Directors for any proposed change to the Charter. The Committee shall conduct an annual evaluation of its performance pursuant to procedures established by the Corporate Governance and Nominating Committee.