

Textron Inc. Audit Committee Procedures for Handling Complaints Regarding Accounting, Internal Accounting Controls or Auditing Matters

(Revised July 1, 2010)

The Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints received by Textron regarding accounting, internal accounting controls, or auditing matters and (2) confidential, anonymous submission by Textron employees of concerns regarding questionable accounting or auditing matters:

(a) Complaints regarding accounting, internal accounting controls or auditing matters may be reported on a special toll-free telephone number or by regular mail or e-mail to a special address published on Textron's website. The Company will: (i) state on the website that all complaints reported under these procedures will be treated confidentially and that persons may submit complaints on an anonymous basis; and (ii) develop and implement appropriate procedures to ensure such confidentiality.

(b) In order to facilitate the reporting of complaints submitted under these procedures, all submissions will be received by the General Counsel in his capacity as the Chief Compliance Officer (the "Chief Compliance Officer"), who, through his or her staff, as appropriate, will regularly monitor the telephone number and e-mail and mail addresses listed on the website and log and process all submissions. If a complaint suggests misconduct by the Chief Compliance Officer, it will be forwarded to the Vice President Textron Audit Services.

(c) The Chief Compliance Officer, in consultation with the Vice President Textron Audit Services, will determine the nature of each complaint submitted under this policy and promptly provide the submission to the Chair of the Audit Committee; provided, however, that to the extent that a complaint suggests misconduct by the Chief Compliance Officer or the Vice President Textron Audit Services, that person will not participate in the determination. Complaints involving: (i) allegations against senior management concerning questionable accounting, internal accounting controls or auditing matters; (ii) allegations concerning false and misleading book entries, financial statement misstatements or errors; (iii) allegations of a breach of law involving financial reporting matters or a potentially significant contingent liability for the Company; (iv) or allegations of financial books and records, financial reporting or similar violations asserted as part of a wrongful discharge or "whistleblower" claim made by an employee or attorney for employee making such a claim, will be presented to the Chair of the Audit Committee within 48 hours of receipt. All such other complaints will be presented as soon as practicable but no later than the next meeting of the Audit Committee.

(d) Following review by the Chair of the Audit Committee (or at his or her election, the Audit Committee), prompt and appropriate action as determined by the Chair of the Audit Committee or the Audit Committee, will be taken to investigate, and, if appropriate, correct the matters alleged in the complaint. The Chair of the Audit Committee may also refer the complaint to such other committee of the Board, as he or she shall deem appropriate, based upon the subject matter of the complaint.

(e) Generally, complaints will be investigated by Textron's compliance, internal audit or legal staffs in the normal manner, however, the Chair of the Audit Committee or the Audit Committee can direct that the complaint be investigated in such other manner as the Chair or Committee shall determine to be appropriate with respect to any complaint, including the retention of outside counsel or other advisors.

(f) The Chief Compliance Officer will maintain a record of the receipt, investigation and resolution of all complaints for a minimum of five years and shall report on a quarterly basis on the status of such complaints to the Audit Committee. In accordance with the Textron Business Conduct Guidelines, there will be no reprisals or retaliation against any employee for submitting in good faith a complaint or concern under these procedures.