

EATON VANCE CORP.

AUDIT COMMITTEE CHARTER

**Adopted by the Board of Directors and effective on October 31, 2004 as amended
December 18, 2008.**

I. Purpose

The purpose of the Audit Committee is to assist the Board of Directors (the “Board”) of Eaton Vance Corp. (the “Corporation”) in its oversight and evaluation of:

1. the integrity of the Corporation’s financial reporting processes and resultant financial statements and the effectiveness of the independent audit thereof;
2. the Corporation’s compliance with legal and regulatory requirements;
3. the qualifications, independence, and performance of the Corporation’s independent auditors; and
4. the performance of the Corporation’s internal audit function.

In addition, the Audit Committee shall prepare an audit committee report as required by the Securities and Exchange Commission (the “SEC”) to be included in the Corporation’s Annual Report on Form 10-K (in lieu of an annual proxy statement).

While certain duties and responsibilities of the Audit Committee are more specifically set forth below, the general function of the Audit Committee is oversight.

The independent auditors for the Corporation are ultimately accountable to the Board and the Audit Committee and shall report directly to the Audit Committee. The Board and the Audit Committee have the ultimate authority and responsibility to select, evaluate, and, where appropriate, replace the independent auditors.

The independent auditors shall submit to the Audit Committee and the Corporation, prior to engagement and annually thereafter, a formal written statement delineating all relationships between the independent auditors and the Corporation (“Statement as to Independence”), addressing at least the matters set forth in Ethics and Independence Rule 3526 adopted by the Public Company Accounting Oversight Board, including any amendment or successor thereto, or other then-applicable regulatory or exchange requirement.

II. Audit Committee Membership

The Audit Committee shall consist of at least three Directors, each of whom shall have been determined by the Board to have no material relationship to the Corporation and shall otherwise satisfy the applicable membership and independence requirements under Section 303A of the Listed Company Rules of the New York Stock Exchange, Inc. (“NYSE”) and applicable law, including, but not limited to, Rule 10A-3 promulgated under the Securities Exchange Act of 1934 and related SEC guidance. All members of the Committee shall be financially literate in the business judgment of the Board, and at least one member shall have, in the business judgment of the Board, accounting or financial management expertise.

The members of the Audit Committee shall be appointed at least annually by the Board on the recommendation of the Nominating and Governance Committees of the Board. In each case on the recommendation of the Nominating and Governance Committees, the Board may, from time to time, remove members of the Audit Committee and fill any resulting vacancy.

Unless a Chairperson is elected by the Board, the members of the Audit Committee may designate a Chairperson by majority vote of the full Audit Committee membership.

III. Meetings

The Audit Committee shall hold at least four meetings per year and such additional meetings as the Audit Committee or its Chairperson shall determine.

To foster open communication, the Audit Committee periodically shall meet separately with representatives of the Corporation’s management, the director of the Corporation’s internal audit function, and the Corporation’s independent auditors to review and discuss the annual and quarterly reporting process and such other appropriate matters and to discuss any matters that the Audit Committee or any of those persons or firms believes should be discussed privately. The opportunity for the Corporation’s management, independent auditors, and director of the Corporation’s internal audit function to meet with the entire Audit Committee as needed is not restricted.

IV. Authority

The Audit Committee shall have the authority, in its discretion, to conduct any investigation appropriate to fulfilling its responsibilities. The Audit Committee shall also have the authority to engage independent counsel and other advisors, as it deems necessary, to carry out its duties and responsibilities. Furthermore, the Audit Committee may request any officer or employee of the Corporation or the Corporation’s outside counsel or independent auditors to attend a meeting of the Audit Committee or to meet with any members of, or consultants to, the Audit Committee.

Each member of the Audit Committee may rely, to the extent reasonable, on the information, opinions, reports, and statements of the Corporation’s management, independent auditors, and other advisors.

V. Audit Committee Duties and Powers

To carry out its oversight responsibilities, the Audit Committee shall have the following duties and powers:

Independent Auditor. The Audit Committee shall be directly responsible for the appointment, compensation, retention, and oversight of the work of any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or other attest services for the Corporation. In this oversight role, the Audit Committee shall:

1. pre-approve all audit and non-audit engagements involving the Corporation's independent auditors, and the fees and terms related thereto, in accordance with the policy attached as *Exhibit A* hereto;
2. ensure that the Corporation's independent auditors prepare and deliver annually a Statement as to Independence that it believes to be complete and accurate;
3. actively engage the Corporation's independent auditors in a dialogue with respect to any relationships or services disclosed in the Statement as to Independence that may impact the objectivity and independence of the auditors and take appropriate action (or recommend that the full Board take appropriate action) to satisfy itself of the auditors' independence;
4. at least annually, obtain, review, and report to the full Board with respect to a report by the Corporation's independent auditors describing:
 - (a) the internal quality control procedures maintained by the outside auditing firm serving as the Corporation's independent auditor,
 - (b) any material issues raised by the most recent internal quality-control review or peer review of such outside auditing firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by such outside auditing firm, and any steps taken to deal with any such issues; and
 - (c) all relationships between such outside auditing firm and the Corporation (to assess the auditors' independence).
5. meet with the Corporation's independent auditors to discuss the annual audit and the results of their examination and their evaluation of internal controls and the overall quality of financial reporting;
6. evaluate the qualifications, performance and independence of the Corporation's independent auditors, including an evaluation of the lead partner of the independent auditors and of whether the auditors' quality controls are adequate, in each case taking

into account the opinions of management, the Corporation's internal auditors and the audit firm's peer review;

7. assure the regular rotation of the independent auditors' lead and concurring audit partners serving on the Corporation's audit engagement team as well as the rotation of any other persons on the Corporation's audit engagement team who fall within the definition of "audit partner," as defined by applicable SEC regulation, in each case as required by applicable law;
8. consider whether, in order to assure continuing auditor independence, it is appropriate to adopt a policy of rotating the Corporation's independent auditing firm itself on a regular basis; and
9. present its conclusions with respect to the independent auditors to the full Board.

Internal Audit Function. With respect to the Corporation's internal audit function, the Audit Committee shall:

1. review the appointment and/or replacement of the director of the internal audit function or, at the discretion of the Board, select and contract with an outside accounting firm to serve as the Corporation's internal auditors and perform the Corporation's internal audit function;
2. advise the director of the internal audit function that he or she is expected to provide to the Audit Committee summaries of and, as appropriate, the significant reports to management prepared by the person(s) performing the internal audit function and management's responses thereto and review such reports; and
3. at least annually review and approve the internal audit plan.

General Financial and Disclosure Matters. As a general matter, while the fundamental responsibility for the Corporation's financial statements and disclosures rests with the Corporation's management, the Audit Committee must review and discuss with the Corporation's management and independent auditors, as appropriate:

1. major issues regarding accounting principles and financial statement presentations, including any significant changes in the Corporation's selection or application of accounting principles;
2. any major issues as to the adequacy of the Corporation's internal controls and any special audit steps adopted in light of material control deficiencies;
3. analyses prepared by management and/or the Corporation's independent auditors setting forth significant financial reporting issues and judgments made in connection with the preparation of the Corporation's financial statements, including analyses of the effects of alternative applications of generally accepted accounting principles ("GAAP") on the financial statements;

4. the effect of regulatory and accounting initiatives and off balance sheet structures on the financial statements of the Corporation;
5. the type and presentation of information to be included in the earnings press releases of the Corporation (paying particular attention to any use of “pro forma” or “adjusted” non-GAAP information);
6. generally, the type of any financial information and earnings guidance provided to analysts and rating agencies and the type of presentation to be made; and
7. the Corporation’s policies with respect to risk assessment and risk management as well as the Corporation’s major financial risk exposures and the steps management has taken to monitor and control such exposures.

Discussions with Independent Auditors. The Audit Committee shall meet with the Corporation’s independent auditors, with and (where deemed necessary) without representatives of management and the person(s) performing the internal audit function present, to:

1. discuss the scope of the annual audit;
2. review with the independent auditor any problems or difficulties encountered by the auditor in the course of the audit work and management’s response, including with respect to:
 - (a) any restrictions on the scope of the independent auditor’s activities or access to requested information;
 - (b) any significant disagreements with management;
 - (c) any accounting adjustments that were noted or proposed by the auditor but were “passed”;
 - (d) any communications between the audit team and the audit firm’s national office respecting auditing or accounting issues presented by the engagement; and
 - (e) any “management” or “internal controls” letter issued or proposed to be issued;

such review should also include discussion of the responsibilities, budget, and staffing of the Corporation’s internal audit function.

3. review, discuss, and approve the Corporation’s annual audited financial statements and the Corporation’s disclosures in Management’s Discussion and Analysis of Financial Condition and Results of Operations (“MD&A”);

4. review, discuss, and approve the Corporation's quarterly financial statements prior to the filing of its Form 10-Q, including the results of the independent auditors' review of the quarterly financial statements, and the Corporation's disclosures in MD&A;
5. review any disclosure relating to non-audit services performed for the Corporation by the Corporation's independent auditors required to be included in the Corporation's periodic reports;
6. review and discuss any reports or communications (and management's and/or the person(s) performing the internal audit function's responses thereto) submitted to the Audit Committee by the Corporation's independent auditors required by or referred to in SAS 61 (as codified by AU Section 380) as the same may be modified or amended;
7. discuss the effect of applicable regulatory and accounting initiatives on the Corporation's financial statements;
8. review and discuss any material off-balance sheet transactions and their effect on the Corporation's financial statements;
9. discuss any other significant matters arising from any audit or report or communication, whether raised by management, the person(s) performing the internal audit function or the Corporation's independent auditors, relating to the Corporation's financial statements;
10. determine whether any accounting restatement results from material non-compliance with SEC financial reporting requirements;
11. discuss significant changes to the Corporation's auditing and accounting principles, policies, controls, procedures and practices proposed or contemplated by the Corporation's independent auditors, the internal audit department or management;
12. inquire about significant risks and exposures, if any, and the steps taken to monitor and minimize such risks;
13. review the form of opinion the Corporation's independent auditors propose to render to the Board and the Corporation's shareholders; and
14. review the form of attestation report on management's assessment of internal control over financial reporting to the extent required by applicable SEC regulation to be included in the Corporation's annual report.

Discussions with Management. In addition, the Audit Committee shall discuss with the Corporation's management, including, as appropriate, the director of its internal audit function:

1. the results of management's quarterly evaluation of the effectiveness of the Corporation's disclosure controls and procedures, including any weaknesses in such controls and procedures identified by the Corporation's management and proposed responses by

management to any such weaknesses, and management's disclosure regarding the effectiveness of such controls and procedures to the extent required by applicable SEC regulation to be included in the Corporation's quarterly or annual reports;

2. the results of management's annual evaluation of the effectiveness of the Corporation's internal controls over financial reporting, including any weaknesses in such controls identified by the Corporation's management and proposed responses by management to any such weaknesses;
3. the form and content of management's report on internal control over financial reporting and any other disclosure regarding internal controls to the extent required by applicable SEC regulation to be included in the Corporation's annual report; and
4. the results of management's quarterly evaluation of any changes in the Corporation's internal controls over financial reporting, including the extent to which any such changes have materially affected, or are reasonably likely to materially effect, the Corporation's internal control over financial reporting, and any related disclosure.

Finally, the Audit Committee shall also discuss with the Corporation's counsel or other appropriate Corporate officer any significant legal matters that may have a material effect on the financial statements, the Corporation's compliance policies, including material notices to or inquiries received from governmental agencies. In addition to and based on the foregoing, the Audit Committee shall recommend to the Board whether the audited financial statements should be included in the Corporation's Form 10-K.

Compliance Oversight. In addition to the foregoing responsibilities, to help ensure the Corporation's compliance with applicable SEC and other rules and regulations, the Audit Committee shall generally advise the Board with respect to the Corporation's policies and procedures regarding compliance with applicable laws and regulations. In connection with its compliance oversight function, the Audit Committee shall:

1. obtain from the Corporation's independent auditors assurance that the audit was conducted in a manner consistent with Section 10A of the Securities Exchange Act of 1934, as amended;
2. review and reassess the adequacy of the Corporation's Code of Business Conduct and Ethics for directors, officers, and employees and Code of Ethics for its senior financial officers and recommend any proposed changes to the Board for approval;
3. review reports and disclosures of any insider and affiliated party transactions; and
4. perform any other related activities consistent with this Charter, the Corporation's By-Laws, and governing law, as the Committee or the Board deems necessary or appropriate.

Complaints. In accordance with Rule 10A-3 of the Exchange Act, the Audit Committee shall establish and maintain procedures for:

1. the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal controls or auditing matters; and
2. the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters.

The Audit Committee hereby establishes the procedures set forth in *Exhibit B* hereto with respect to such matters.

Reports to the Board. The Audit Committee shall make regular reports to the Board. The Audit Committee should review with the full Board any issues that arise with respect to the quality or integrity of the Corporation's financial statements, the Corporation's compliance with legal or regulatory requirements, the performance and independence of the Corporation's independent auditors, or the performance of the Corporation's internal audit function.

Audit Committee Charter. The Audit Committee shall review and reassess the adequacy of this charter annually and recommend any proposed changes to the Board for approval.

Self-Evaluation. The Audit Committee shall conduct an annual self-performance evaluation.

Employment Policies. The Audit Committee shall recommend to the Board policies for the Corporation's hiring of current or former employees of the Corporation's independent auditors who were engaged on the Corporation's account, consistent with any restrictions on such employment imposed by applicable SEC regulation or other applicable law.

Other Duties. The Audit Committee also shall perform such additional duties and have such additional responsibilities and functions as the Board from time to time may determine.

VI. Funding

The Corporation shall provide for appropriate funding, as determined by the Audit Committee, in its capacity as a committee of the Board, for payment of:

1. compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review, or attest services for the Corporation;
2. compensation of any advisors employed by the Audit Committee to assist the Audit Committee in carrying out its duties; and
3. ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

VII. Reports of the Audit Committee

At each regular meeting of the Board, the Audit Committee shall report the substance of all actions taken by the Audit Committee since the date of its last report to the Board. Each report shall be filed with the minutes of the Board to which it is presented, as a part of the corporate records.

Eaton Vance Corp.
**Audit Committee Policies and Procedures Related to the Pre-Approval of Services to be
Provided by the Independent Auditor of the Corporation's Financial Statements**

Statement of Principles

The Audit Committee of the Board of Directors of Eaton Vance Corp. ("Corporation") hereby adopts the following Policies and Procedures Related to the Pre-Approval of Services to be Provided by the Independent Auditor of the Corporation's Financial Statements ("Policies and Procedures") as required by the Sarbanes-Oxley Act of 2002 (the "Act"). The Audit Committee maintains full responsibility for the appointment, compensation and oversight of the work of the independent auditor. The purpose of these Policies and Procedures is to provide reasonable assurance that the independent auditor does not perform services for the Corporation that are prohibited by the Act or otherwise appear to impair their independence from the Corporation.

The Act sets forth three guiding principles that must be considered when evaluating services for pre-approval. An auditor's independence will be deemed to be impaired if it provides services whereby it:

1. Functions in the role of management of the corporation;
2. Is in the position of auditing its own work; or
3. Serves in an advocacy role for the corporation.

Furthermore, regulations adopted by the Securities and Exchange Commission ("SEC") have identified nine services that the Corporation's independent auditor is specifically prohibited from providing to it. The nine services are as follows:

1. Bookkeeping or other services related to the accounting records or financial statements;
2. Financial information systems design and implementation;
3. Appraisal or valuation services, fairness opinions, or contribution-in-kind reports;
4. Actuarial services;
5. Internal audit outsourcing services;
6. Management functions or human resources;

7. Broker or dealer, investment adviser, or investment banking services;
8. Legal services and expert services unrelated to the audit; and
9. Any other service that the Board determines, by regulation, is impermissible.

These Policies and Procedures and the services pre-approved hereunder are to be reviewed and ratified by the Audit Committee at least annually.

Services

Audit Services

The annual audit services engagement terms and fees will be subject to specific pre-approval by the Audit Committee. When necessary, changes in terms, conditions and fees resulting from changes in audit scope, corporate structure or other matters will also be subject to specific pre-approval by the Audit Committee.

The Audit Committee, at its discretion, may grant pre-approval for other audit services that it deems are best provided by the independent auditor. The following audit services have been pre-approved by the Audit Committee:

1. Statutory or financial audits for subsidiaries or affiliates of the corporation;
2. Services associated with SEC registration statements, periodic reports and other documents filed with the SEC or other documents issued in connection with securities offerings (comfort letters, consents), and assistance in responding to SEC comment letters;
3. Consultations with management as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the SEC, FASB, or other regulatory or standard setting bodies (under SEC rules, some consultations may be “audit-related” services rather than “audit” services).

Audit services not included above must be specifically pre-approved by the Audit Committee.

Audit-Related Services

Performance of assurance and related services that are reasonably related to the performance of the audit of the Corporation’s financial statements or that are traditionally performed by the independent auditor, referred to as audit-related services, do not impair the independence of the auditor.

The Audit Committee, at its discretion, may grant pre-approval for audit-related services that it deems are best provided by the independent auditor. The following audit-related services have been pre-approved by the Audit Committee:

1. Due diligence services pertaining to potential business acquisitions/dispositions;
2. Financial statement audits of employee benefit plans;
3. Agreed-upon or expanded audit procedures related to accounting and/or billing records required to respond to or comply with financial, accounting or regulatory reporting matters;
4. Consultations with management as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the SEC, FASB, or other regulatory or standard setting bodies (under SEC rules, some consultations may be “audit” services rather than “audit-related” services);
5. Attest services not required by statute or regulation; and
6. Review of quarterly financial statements for filing with the SEC on Form 10-Q.

Audit-related services not included above must be specifically pre-approved by the Audit Committee.

Tax Services

The independent auditor may also provide tax services to the Corporation without impairing its independence. The Audit Committee has pre-approved the following tax services:

1. Federal, state and local tax planning and advice;
2. Federal, state and local tax compliance;
3. International tax planning and advice;
4. International tax compliance;
5. Review of federal, state, local and international income, franchise and other tax returns; and
6. Licensing or purchase of income tax preparation software, provided the functionality is limited to preparation of tax returns.

All tax services involving large and complex transactions and not listed above must be specifically pre-approved by the Audit Committee.

Other Services

Other services not previously addressed and not in violation of applicable laws and regulations related to auditor independence in effect at the time such service is proposed, must be specifically pre-approved by the Audit Committee.

Procedures

Except for the annual audit services engagement terms and fees, which is presented by the independent auditor at a regular quarterly Audit Committee meeting, requests or applications for the independent auditor to provide services that require specific pre-approval will be submitted to the Audit Committee by the Chief Financial Officer or his designee. Each request must be in writing and include a statement that the Corporation believes the services to be provided by the independent auditor are consistent with the laws and regulations on auditor independence in effect at the time and that it is in the best interest of the Corporation of to have the independent auditor perform such services.

The Audit Committee has granted interim pre-approval authority to the chairman of the Audit Committee for specific pre-approval of services in the normal course of business. The Chief Financial Officer or his designee will report all services pre-approved on an interim basis during each quarter to the Audit Committee at its regular quarterly meeting. The entire Audit Committee will review the services and ratify, modify or veto the previously granted approval. In the event the Audit Committee vetoes a pre-approved service, the independent auditor must cease all work on the engagement in question until the appropriate approval is received. The Audit Committee does not delegate its responsibilities to pre-approve services performed by the independent auditor to management of the Corporation.

Each pre-approval is valid for one year or through completion of the service whichever is shorter.

Fees

The independent auditors must submit a detailed fee proposal documenting the specific services to be provided to the Chief Financial Officer or his designee for all services to be performed under the non-specific pre-approvals granted by the Audit Committee (i.e. those items listed in the Services section above). The Chief Financial Officer or his designee will be responsible for overseeing the fees for such services within the guidelines outlined below and will report quarterly to the Audit Committee all such services having begun since the previous report to the Audit Committee. The Audit Committee has approved fees not to exceed \$50,000 for all services to be performed under the non-specific pre-approvals granted by the Audit Committee, said amount to be replenished as needed by the Audit Committee.

All services presented to the Audit Committee for specific pre-approval must be accompanied by the proposed fees for performing such services. In the event that the actual fees exceed the previously proposed fees by an amount in excess of twenty percent of the previously proposed fees for the service, additional fee approval is required. If the increase in fees is related to a change in the scope of the services, the additional services are also subject to approval. Request for approval for changes to fees or services referred to above must be submitted within one week of the change being identified. The Audit Committee reserves the right to adjust the twenty percent fee ceiling on a case-by-case basis.

The Audit Committee reserves the right to limit the audit-related, tax and/or other services, in part or in whole, provided by the independent auditor in the event that the aggregate fees for audit-related, tax and other services exceeds levels determined to be reasonable by the Audit Committee.

To prevent payment for services not properly approved, all invoices for fees paid to the independent auditor, in addition to being approved by the appropriate business unit manager, must be approved by the Chief Financial Officer or his designee before being submitted to accounts payable for payment.

**Eaton Vance Corp.
Audit Committee Complaint Procedures**

This policy outlines the procedures that the Audit Committee of the Board of Directors of Eaton Vance Corp. (the “Corporation”) shall employ with respect to complaints regarding accounting, internal accounting controls, or auditing matters concerning the Corporation (“Complaints”). Each Employee (as defined below) shall be provided with a copy of these procedures upon assuming his or her duties as an Employee and annually thereafter.

Procedures for Receiving Complaints

All officers and employees of the Corporation (collectively referred to herein as “Employees”), may make complaints anonymously and in a confidential manner as follows:

1. The complaining Employee may place a telephone call to the Chairperson of the Audit Committee or his designee. During this phone call, the Employee should identify the source of his or her Complaint and the practices that are alleged to constitute an impropriety with respect to accounting, internal auditing controls, or auditing matters relating to the Corporation, providing as much detail as possible.
2. Alternatively, the Employee may submit to the Chairperson of the Audit Committee or his designee (by hand, mail, e-mail or fax) a confidential memorandum which details the Employee’s Complaint and the practices that are alleged to constitute an improper accounting, internal auditing control or auditing matter, providing as much detail as possible.
3. The name and contact information for the current Chairperson of the Audit Committee and any designee is set out on *Schedule A* hereto.

Procedures for Treating Complaints

The Chairperson of the Audit Committee or another member of the Audit Committee will conduct an initial evaluation of each Complaint received by the Audit Committee as soon as reasonably practicable following receipt. In connection with the initial evaluation, the Chairperson of the Audit Committee (or such other member of the Audit Committee) will determine whether the Complaint actually relates to the accounting, internal accounting controls, or auditing matters of the Corporation and, if not, whether it should be reviewed by a party other than the Audit Committee. The Chairperson of the Audit Committee shall also determine whether the Complaint requires investigation by the Audit Committee.

After the initial evaluation is complete, all Complaints requiring investigation by the Audit Committee will be discussed at the next regularly scheduled meeting of the Audit Committee, or a specially scheduled meeting in advance thereof. The Audit Committee shall investigate the Complaints as follows:

1. the Audit Committee may choose to investigate the Complaint through its own members and/or with the assistance of counsel;
2. the Audit Committee may select a designee within the Corporation or its service providers to investigate the Complaint, provided that the identity of the complaining Employee shall not be disclosed to such designee; under no circumstances will a party who has direct supervisory control or who may be responsible for the action giving rise to the Complaint be charged with its investigation;
3. the Audit Committee may retain an outside party (other than the Corporation's independent auditors) to investigate the Complaint; or
4. the Audit Committee may investigate the Complaint in such other manner determined by the Audit Committee.

Any party designated to investigate a Complaint shall be provided reasonable access to the Corporation's employees, documents, and computer systems for purposes of conducting the investigation. At the conclusion of its investigation, which shall be completed promptly after referral of the Complaint, the investigating party will be responsible for making a full report to the Audit Committee with respect to the Complaint and to make recommendations for corrective actions, if any, to be taken by the Corporation. The Audit Committee will then report to the Board at its next regularly scheduled meeting with respect to the Complaint and any corrective actions recommended by the Audit Committee. If the Complaint involves improprieties of any member of the Board, the Audit Committee may make its report in an executive session of the Board.

Procedures for Retaining Complaints

The Chairperson of the Audit Committee will be responsible for ensuring that all Complaints received by the Audit Committee, together with any documents pertaining to the Audit Committee (or its designee's) investigation and treatment of the Complaint, are retained for six years, or for such longer period as may be required by applicable law, in a manner consistent with preserving the anonymity of Employees who have submitted Complaints.

Schedule A

Name and Contact Information of Audit Committee Chairperson and Designee(s)

Chairperson: Ann E. Berman
Mail: c/o Peter Stokinger, Director of Internal Audit
Eaton Vance Corp.
Two International Place
Boston, MA 02110
Telephone: (617) 672-8957