

**AUDIT COMMITTEE CHARTER
ENTECH SOLAR, INC.**

PURPOSE

The primary purpose of the Audit Committee (the "**Committee**") of Entech Solar, Inc. (the "**Company**") is to assist the Board of Directors (the "**Board**") in fulfilling its responsibilities to oversee management's conduct of the Company's financial reporting process, including oversight of the following:

1. The financial reports and other financial information provided by the Company to any governmental or regulatory body, and the public or others.
2. The Company's system of internal accounting and financial controls.
3. The annual independent audit of the Company's financial statement.
4. The Company's interim financial statements and communications associated with this information.

The Audit Committee has the authority to conduct any investigation appropriate to fulfilling its responsibilities, and it shall have full and direct access to the independent auditors as well as anyone in the Company. The Board and the Audit Committee are to represent the Company's stockholders. Accordingly, the independent auditors are accountable to the Board and the Audit Committee.

MEMBERSHIP

The Committee shall be comprised of not less than two members of the Board. The members will be appointed annually by the Board. Only independent directors will serve on the Committee. An independent director is free of any relationship that could influence his or her judgment as a Committee member. An independent director may not be associated with a major vendor to, or customer of, the Company.

All members of the Committee must be financially literate or become so within a reasonable period of time after appointment to the Committee. In addition, at least one member will have accounting or related financial management expertise.

GENERAL RESPONSIBILITIES

In performing its oversight responsibilities, the Committee shall do the following:

1. The Committee provides open avenues of communication between the independent accountant and the Board of Directors.
2. The Committee must report Committee actions to the full Board of Directors and may make appropriate recommendations.
3. The Committee has the power to conduct or authorize investigations into matters within the Committee's scope of responsibilities. The Committee is authorized to retain independent counsel, accountants or others it needs to assist in an investigation.
4. The Committee meets in conjunction with each regularly schedule meeting of the Board of Directors, or more frequently as circumstances require.
5. The Committee may ask members of management or others to attend the meeting and is authorized to receive all pertinent information from management.

6. The Committee will do whatever else the law, the Company's charter or bylaws or the Board of Directors require.