

CHICO'S FAS, INC.

COMPLAINT PROCEDURES FOR ACCOUNTING MATTERS

Purpose

Chico's is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls, and audit practices. In order to facilitate the reporting of complaints regarding such matters, the Audit Committee (the "Committee") establishes these procedures for:

- (1) the receipt, retention and treatment of complaints regarding insider trading, accounting, internal accounting controls, or auditing matters ("Accounting Matters"); and
- (2) the confidential, anonymous submission by associates of concerns regarding questionable accounting or auditing matters.

Any associate may submit a good faith complaint regarding Accounting Matters to the Committee or Company management without fear of dismissal or retaliation of any kind. The Committee will oversee treatment of associate concerns in this area.

Receipt of Complaints

Any complaint received regarding Accounting Matters will follow these procedures:

- The Company has established an independent, third party ethics hotline at 1-888-361-5813. This hotline is available 24/7. Reports to the hotline may be made on a confidential or anonymous basis.
- Anyone wishing to make a complaint about Accounting Matters may call the hotline.
- All complaints to the ethics hotline concerning Accounting Matters will be forwarded directly to the Chairperson of the Committee, the Vice President-Internal Audit, and the General Counsel.
- Any associate wishing to make a complaint about Accounting Matters may call the hotline or contact Human Resources, Internal Audit, or the Office of the General Counsel. All Accounting Matters complaints from an associate presented to or discussed with Human Resources, Internal Audit or the Office of the General Counsel shall also be forwarded to the Chairperson of the Committee.

Treatment of Complaints

The Company will handle complaints regarding Accounting Matters in the following manner:

- Upon receipt of a complaint, the Chairperson will determine whether the complaint actually pertains to Accounting Matters.
- Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the Office of the General Counsel, Internal Audit, or other impartial personnel or independent outside consultants as the Audit Committee determines to be appropriate. Any person engaged to review a complaint shall keep a written record of the investigation process.
- The Committee will treat complaints in a confidential manner, consistent with appropriate evaluation and investigation, and to the extent permitted by law. The Committee will not, to the extent practical and appropriate under the circumstances, disclose the identity of anyone who reports a suspected violation or who participates in the investigation.
- The Committee shall take prompt and appropriate corrective action when and as warranted in the Committee's judgment.
- The Chairman of the Committee or his designee should advise the complainant of the results of the investigation and its resolution when possible.

No Retaliation Against Associates

The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any associate in the terms and conditions of employment based upon any lawful actions of such associate with respect to good faith reporting of complaints regarding Accounting Matters.

Reporting and Retention of Complaints and Investigations

The Office of the General Counsel will maintain a log of all complaints relating to Accounting Matters, tracking their receipt, investigation and resolution. The General Counsel or the Internal Auditor shall prepare a periodic summary report thereof for the Committee. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.

The Committee should periodically review the status of all pending complaints relating to Accounting Matters.

The Committee will perform a periodic evaluation of the compliant procedures. This review will occur at least annually. The Committee may amend these procedures from time to time as it deems appropriate or as required by law.