

CONCURRENT COMPUTER CORPORATION -- ACCOUNTING/AUDITING COMPLAINT POLICY

The Audit Committee of Concurrent Computer Corporation's Board of Directors has approved these policies and procedures for: (1) the receipt, retention and treatment of complaints received by Concurrent Computer Corporation (the "Company") regarding accounting, internal accounting controls or auditing matters ("Accounting Complaints"), and (2) the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters ("Employee Complaints").

These procedures are contemplated by the Sarbanes-Oxley Act of 2002 and related regulations of the Securities and Exchange Commission. The Audit Committee has established these procedures to facilitate disclosures of questionable practices, encourage proper individual conduct and alert the Audit Committee of potential problems before they have serious consequences.

Receipt of Complaints

- The Company shall maintain on its website directions for submitting Accounting and Employee Complaints by (1) telephone, (2) mail and (3) electronic mail.
- All complaints will be received initially by an independent third-party and passed on to the General Counsel on behalf of the Audit Committee.

Scope of Matters Covered by the Policy

This policy relates to Accounting and Employee Complaints, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; and
- deviation from full and fair reporting of the Company's financial condition and results of operations.

Treatment of Complaints

The Audit Committee has established the following procedures relating to such complaints or concerns:

- All complaints will be received initially by an independent third-party and forwarded to the General Counsel who will forward them to the chair of the Audit Committee on at least a quarterly basis.
- Employees may submit such complaints or concerns to the Audit Committee on an anonymous/confidential basis; however, the Company may, in certain circumstances, be obligated by law to disclose the information or the identity of the person providing the information.
- The General Counsel shall conduct an initial inquiry into the complaint and submit an initial report of findings to the chair of the Audit Committee.
- The chair of the Audit Committee will direct such additional inquiry as he or she deems appropriate.
- The status of any ongoing complaints will be reported on at least a quarterly basis to the Audit Committee, and, if the Audit Committee chair so directs, to the full Board.
- The Audit Committee may request special treatment of any complaint, including the retention, at the Company's expense, of outside counsel, accountants or other advisors.
- The Audit Committee is authorized to take, or cause to be taken, all appropriate actions in response to any complaint.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of Employee Complaints or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.
- The General Counsel will maintain a log of all complaints, tracking their receipt, investigation and resolution.