

EXHIBIT A

NEWTON GOLF COMPANY, INC.

AUDIT COMMITTEE CHARTER

I. Purpose

1. The primary purpose of the Audit Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of Newton Golf Company, Inc. (the “**Company**”) is to oversee the Company’s accounting and financial reporting process and the audits of the financial statements of the Company.

2. In addition to the powers and responsibilities expressly delegated to the Committee in this Charter, the Committee may exercise any other powers and carry out any other responsibilities delegated to it by the Board from time to time consistent with the Company’s Bylaws and applicable law. Except as otherwise expressly provided in this Charter, the powers and responsibilities delegated by the Board to the Committee in this Charter or otherwise by Board action shall be exercised and carried out by the Committee as it deems appropriate without requirement of Board approval, and any decision made by the Committee (including, but not limited to, any decision to exercise or refrain from exercising any of the powers delegated to the Committee hereunder) shall be at the Committee’s sole discretion. While acting within the scope of the powers and responsibilities delegated to it, the Committee shall have and may exercise all of the powers and authority of the Board.

3. Notwithstanding the foregoing, the Committee’s responsibilities are limited to oversight. Management of the Company is responsible for the preparation, presentation and integrity of the Company’s financial statements as well as the Company’s financial reporting process, accounting policies, internal audit function, internal accounting controls and disclosure controls and procedures.

4. The Company’s independent registered public accounting firm (the “**independent auditor**”) is responsible for performing an audit of the Company’s annual financial statements, expressing an opinion as to the conformity of such annual financial statements with generally accepted accounting principles in the United States (“**GAAP**”) and reviewing the Company’s quarterly financial statements. It is not the responsibility of the Committee to plan or conduct audits or to determine that the Company’s financial statements and disclosure are complete and accurate or that they were prepared in accordance with GAAP and applicable laws, rules and regulations.

5. This Charter includes requirements for companies subject to (a) the reporting requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended, and the rules and regulations promulgated thereunder (as so amended and inclusive of such rules and regulations, the “**Exchange Act**”), and (b) the listing and other standards of The NASDAQ Stock Market (“**Nasdaq**”). Any such requirements shall only be imposed on the Committee’s composition and/or activities effective as of the date upon which, and for so long as, the Company is either subject to such reporting requirements and/or such listing and other standards of Nasdaq.

II. Membership

1. Except as otherwise permitted by the applicable rules of Nasdaq, the Committee shall consist of at least three members of the Board, with the exact size of the Committee to be determined by the Board from time to time. Each Committee member must be able to read and understand fundamental financial statements, including, but not limited to, a company's balance sheet, income statement and cash flow statement. At least one member of the Committee shall have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual's financial sophistication, including, but not limited to, being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. In addition, at least one member of the Committee shall be an "audit committee financial expert" within the definition adopted by the Securities and Exchange Commission (the "SEC") or the Company shall disclose in its periodic reports required pursuant to the Exchange Act the reasons why at least one member of the Committee is not an "audit committee financial expert."

2. Except as otherwise permitted by Rule 10A-3 under the Exchange Act or applicable Nasdaq rules, each member of the Committee shall be an "independent director" as defined by Rule 5605(a)(2) of Nasdaq's rules, meet the criteria for independence set forth in Rule 10A-3(b)(1) under the Exchange Act, and not have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years.

3. The members of the Committee, including, but not limited to, the Chairperson of the Committee (the "Chair"), shall be appointed by the Board after considering any recommendation of the Nominating and Corporate Governance Committee of the Board, if any. Committee members may be removed from the Committee, with or without cause, by the Board. Any action duly taken by the Committee shall be valid and effective, whether or not the members of the Committee at the time of such action are later determined not to have satisfied the requirements for membership provided in this Charter.

III. Meetings and Procedures

1. The Chair (or in his or her absence, a member designated by the Chair) shall preside at each meeting of the Committee and set the agendas for Committee meetings. The Committee shall have the authority to establish its own rules and procedures for notice and conduct of its meetings so long as they are not inconsistent with any provisions of the Company's Bylaws that are applicable to the Committee.

2. The Committee shall meet as often as the Committee deems necessary or desirable in order to perform its responsibilities and shall keep such records of its meetings as it shall deem appropriate.

3. The Committee may, in its discretion, invite other directors of the Company, members of the Company's management, the independent auditor and legal counsel to the Company or any other person whose presence the Committee believes to be desirable and appropriate to attend and observe meetings of the Committee, provided that the Committee shall periodically meet separately with management, and with the independent auditor.

4. The Committee shall have the authority, in its sole discretion, to retain or obtain the advice of any independent counsel or other advisors (accounting, financial or otherwise) that the Committee believes to be necessary to carry out its responsibilities, and the Committee shall be directly responsible for the appointment, compensation, oversight, retention and termination of the work of any legal counsel or other advisors retained by the Committee. The Committee also may utilize the services of the Company's regular legal counsel or other advisors to the Company. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of rendering or issuing an audit report or performing other audit, review or attestation services, for payment of compensation to any legal counsel and other advisors retained by the Committee and for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its responsibilities.

5. The Committee may conduct or authorize investigations into any matters within the scope of the powers and responsibilities delegated to the Committee. Upon providing the Company with reasonable advance notice, each Committee member (a) shall have access to the Company's books, records and personnel when necessary and (b) shall have authority to request any officer, employee or advisor of the Company to meet with the Committee or any advisors engaged by the Committee.

IV. Powers and Responsibilities

1. Appointment and Oversight of the Independent Auditor. The Committee shall be directly responsible for the appointment, compensation, oversight, retention and termination of the work of the independent auditor (including, but not limited to, resolution of any disagreements between Company management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attestation services for the Company, and the independent auditor shall report directly to the Committee.

2. Pre-Approval of the Independent Auditor's Services. Before the independent auditor is engaged by the Company or its subsidiaries to render audit or non-audit services, the Committee shall pre-approve the engagement. Committee pre-approval of audit and non-audit services shall not be required if the engagement for the services is entered into pursuant to pre-approval policies and procedures established by the Committee regarding the Company's engagement of the independent auditor, provided the policies and procedures are detailed as to the particular service, the Committee is informed of each service provided and such policies and procedures do not include delegation of the Committee's responsibilities under the Exchange Act to the Company's management. The Committee may delegate to one or more designated members of the Committee the authority to grant pre-approvals, provided such approvals are presented to the Committee at a subsequent meeting. If the Committee elects to establish pre-approval policies and procedures regarding non-audit services, the Committee must be informed of each non-audit service provided by the independent auditor. Committee pre-approval of non-audit services (other than review and attestation services) also shall not be required if such services fall within available exceptions established by the SEC. The Committee shall not engage the independent auditor to perform non-audit services prohibited by law or regulation, including, but not limited to, the prohibition of services set forth under Section 10A(g) of the Exchange Act.

3. Independence of the Independent Auditor. The Committee shall, at least annually, review the independence and quality control procedures of the independent auditor and the experience and qualifications of the independent auditor's senior personnel that are providing audit services to the Company. In conducting its review:

(a) The Committee shall obtain and review any report that may be prepared by the independent auditor describing the auditing firm's internal quality-control procedures or any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditor, 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 the independent auditor and any steps taken to deal with such issues.

(b) The Committee shall ensure that the independent auditor prepares and delivers, at least annually, a written statement delineating all relationships between the independent auditor and the Company consistent with Rule 3526 of the Public Company Accounting Oversight Board (the "PCAOB"). The Committee shall actively engage in a dialogue with the independent auditor with respect to any disclosed relationships or services that, in the view of the Committee, may impact the objectivity and independence of the independent auditor. If the Committee determines that further inquiry is advisable, the Committee shall take appropriate action in response to the independent auditor's report to satisfy itself of the auditor's independence.

(c) The Committee shall confirm with the independent auditor that the independent auditor is in compliance with the partner rotation requirements established by the SEC.

(d) The Committee shall, if applicable, consider whether the independent auditor's provision of any permitted information technology services or other non-audit services to the Company is compatible with maintaining the independence of the independent auditor.

4. Annual Financial Statements; Meetings with Management and the Independent Auditor.

(a) The Committee shall meet with management and the independent auditor in connection with each annual audit to discuss the scope of the annual audit, the procedures to be followed and the staffing of the audit.

(b) The Committee shall review and discuss with management and the independent auditor: (i) accounting principles and financial statement presentations, including, but not limited to, any changes in the Company's selection or application of accounting principles, significant estimates and accruals; and (ii) the effect of regulatory and accounting initiatives on the financial statements.

(c) The Committee shall review and discuss with management and the independent auditor any material off-balance sheet transactions, arrangements, obligations (including, but not limited to, contingent obligations) and other relationships of the Company with unconsolidated entities of which the Committee is made aware that do not appear on the

financial statements of the Company and that may have a material current or future effect on the Company's financial condition, results of operations, liquidity, capital expenditures, capital resources or significant components of revenues and expenses.

(d) The Committee shall review and discuss the annual audited financial statements with management and the independent auditor. The Committee shall also discuss the results of the annual audit and any matters required to be communicated to the Committee by the independent auditor under the standards of the PCAOB.

5. Separate Meetings with the Independent Auditor.

(a) The Committee shall discuss with the independent auditor the report that such auditor is required to make to the Committee regarding: (i) all accounting policies and practices to be used that the independent auditor identifies as critical; (ii) all alternative treatments within GAAP for policies and practices related to material items that have been discussed between management and the independent auditor, including, but not limited to, the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and (iii) all other material written communications between the independent auditor and management of the Company.

(b) The Committee shall discuss with the independent auditor the matters required to be discussed by Auditing Standard No. 16, "Communications with Audit Committees."

(c) The Committee shall also discuss with the Company's independent auditor any other matters required to be communicated to the Committee by the independent auditor under the standards of the PCAOB.

6. Committee's Recommendation to Include the Company's Financial Statements in the Annual and Quarterly Reports. The Committee shall, based on the review and discussions referred to in paragraphs 4 and 5 above, and based on the disclosures received from the independent auditor regarding its independence and discussions with the auditor regarding such independence pursuant to paragraph 3 above, determine whether to recommend to the Board that (a) the Company's audited financial statements be included in the Company's Annual Report on Form 10-K for the fiscal year subject to the audit and that (b) the Company's unaudited quarterly financial statements be included in the Company's Quarterly Report on Form 10-Q for the applicable quarter.

7. Internal Control Over Financial Reporting. The Committee shall discuss with management and the independent auditor any (a) changes in internal control over financial reporting that have materially affected or are reasonably likely to materially affect the Company's internal control over financial reporting that are required to be disclosed and (b) any other changes in internal control over financial reporting that were considered for disclosure in the Company's periodic filings with the SEC.

8. Related-Party Transactions. The Committee shall review all related-party transactions which are required to be reported under applicable SEC regulations (other than compensation-related matters, which should be reviewed by the Company's Compensation

Committee) on an ongoing basis and all such transactions must be approved by the Committee.

9. Review of Communications from Third Parties Regarding Financial Statements. The Committee shall discuss with management and the independent auditor any correspondence from or with regulators or governmental agencies, any published reports and any employee complaints that, in each case, raise material issues regarding the Company's financial statements, financial reporting process, accounting policies or internal audit function, if any.

10. Discussions with Outside Counsel. The Committee shall discuss with the Company's outside counsel any legal matters brought to the Committee's attention that could reasonably be expected to have a material impact on the Company's financial statements.

11. Complaint Procedures. The Committee shall establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters. The Committee shall also establish procedures for the confidential and anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

12. Committee's Proxy Statement Report. The Committee shall provide the Company with the report of the Committee with respect to the Company's audited financial statements required by Item 407 of Regulation S-K of the Exchange Act for inclusion in each of the Company's annual proxy statements.

13. Annual Charter Review. The Committee shall at least annually review and reassess the adequacy of this Charter and submit any recommended changes to the Board for its consideration.

V. Limitations on the Scope of the Committee's Duties

The Committee members shall serve on the Committee subject to the understanding on their part and the part of the Company's management and the independent auditor that the Committee members are not employees or executive officers of the Company and are not directly involved in the Company's daily operations, and they shall not serve as members of the Committee on a full-time basis.