

**CHARTER OF THE FINANCE COMMITTEE
OF THE BOARD OF DIRECTORS
OF
SMART BALANCE, INC.**

Revised as of March 10, 2010

This Finance Committee Charter was adopted by the Board of Directors (the “Board”) of Smart Balance, Inc. (the “Corporation”) effective as of December 17, 2008.

I. Purpose

The purpose of the Financing Committee (the “Committee”) of the Board is to assist the Board in satisfying its duties relating to the financing strategy, financial policies and financial condition of the Corporation. In addition to the specific powers and responsibilities delegated to the Committee in this Charter, the Committee shall also carry out and may exercise any other powers or responsibilities as are assigned by law, the Corporation’s certificate of incorporation or bylaws or as may be delegated to it by the Board from time to time.

II. Membership

The Committee shall be comprised of at least two (2) directors as determined by the Board. The Committee may include directors who are employees of the Corporation so long as a majority of the members of the Committee satisfy the independence requirements of any national exchange or automated quotation service on which the Corporation’s stock is listed, traded or quoted (a “Exchange” or the “Exchange”). The members of the Committee, including the Chair of the Committee, shall be appointed by the Board on, if considered, the recommendation of the Governance and Nominating Committee. Committee members may be removed from the Committee, with or without cause, by the Board.

III. Meetings and Procedures

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 agenda for each Committee meeting. 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 Corporation’s bylaws or applicable law.

The Committee shall meet on a regularly scheduled basis at least twice per year and more frequently as the Committee deems necessary or desirable. The Committee shall meet periodically in executive session without management of the Corporation present. The Committee may, at its discretion, include in its meetings members of the Corporation’s management, members of the Corporation’s legal, human resources or accounting departments and any other personnel employed or retained by the Corporation, non-management directors who are not members of the Committee, or any other person whose presence the Committee believes to be necessary or appropriate. Any such persons shall not participate in discussions or

deliberations unless invited to do so by the Committee, and in any event shall not be entitled to vote.

The Committee may retain or replace any independent counsel or other experts or advisors that the Committee believes to be necessary or appropriate. The Committee, in its discretion, may also use the services of the Corporation's regular outside legal counsel, special counsel or other advisors to the Corporation. The Corporation shall provide for appropriate funding, as determined by the Committee, for payment of compensation to any such persons retained by the Committee and for ordinary administrative expenses of the Committee that are necessary or appropriate for carrying out its duties.

The Chair shall regularly report to the Board regarding the activities of the Committee and as otherwise requested by the Board. All adopted plans of compensation or changes to existing plans, whether for executives, directors or other personnel, shall be detailed and attached to the minutes of the appropriate meeting.

IV. Committee Responsibilities

The responsibilities of the Committee include the following:

1. To review and make recommendations to the Board regarding the Corporation's capital structure and credit ratings.
2. To review and make recommendations to the Board regarding the cash flow and financial position of the Corporation and the overall corporate annual operating plans and long-range plans for the purpose of analyzing the equity, long-term and short-term debt and financing requirements of the Corporation.
3. To review and recommend to the Board the financing plan (including dividend policy, share repurchase policy and uses of cash) and the capital budget for each fiscal year, and to approve or recommend, as appropriate, capital expenditures in excess of amounts to be determined by the Committee.
4. To review and recommend to the Board, as appropriate, acquisitions, divestitures, partnerships and combinations of business interests ("principal portfolio transactions") valued in excess of amounts to be determined by the Committee and to review at least annually the results and effectiveness of significant recent capital expenditures and principal portfolio transactions.
5. To review at least annually and make recommendations to the Board regarding the Corporation's principal policies, procedures and controls with respect to commodities, interest rate swaps, investments, derivatives, foreign exchange and hedging transactions. The Committee shall provide periodic reports of the Committee to the Board.
6. To review at least annually the Corporation's worldwide insurance program, including the credit quality of its insurance carriers and reinsurers, the scope and limitations of coverage.

7. To review tax strategies and potential tax law changes.
8. To provide general oversight for the Corporation's treasury activities. The Committee shall review annually the Corporation's principal commercial and investment banking relationships, including its banking and treasury authorizations, and material terms of the Corporation's credit facilities in light of the Corporation's operating strategy, risk exposures, financial policies and changes in applicable law or accounting requirements.
9. To review the Corporation's key financial ratios for credit analysis in comparison to peer group companies.
10. To seek to identify, and review, all relevant risks of the Corporation, including non-financial risks, to oversee the development by management of a plan to manage these risks, which plan shall identify persons within the Corporation who shall have responsibility to manage the risks so identified.
11. To review the Corporation's financing plan, which shall include the approval of any use of off-balance sheet financing vehicles.
12. To review, on an annual basis, all material claims, current and anticipated, against the future cash flows of the Corporation.
13. To review and recommend to the Board of Directors the creation of any new legal entities for the purposes of facilitating off-balance sheet financings.
14. To review and recommend to the Board of Directors adjustments to the amount of its borrowing/banking/account resolution authorization.
15. To regularly review and make recommendations about changes to this Charter.
16. To review the performance of the Committee and its members annually and develop criteria for such evaluation.
17. To perform such other duties and exercise such other powers as shall be directed to the Committee from time to time by the Board of Directors.
