

POSTAL REALTY TRUST, INC.

AUDIT COMMITTEE CHARTER

The following shall constitute the Charter (the “Charter”) of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Postal Realty Trust, Inc. (the “Company”):

I. ORGANIZATION

The Board of the Company has constituted a standing committee of the Board known as the Audit Committee.

II. COMPOSITION AND SELECTION

The Committee shall be composed of three or more directors. The members of the Committee shall meet the independence and experience requirements of the New York Stock Exchange (“NYSE”), Section 10A of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and the rules and regulations of the Securities and Exchange Commission (the “SEC”) as then in effect.

All members of the Committee shall be financially literate, as such qualification is interpreted by the Board in its business judgment, or must become financially literate within a reasonable period of time after his or her appointment to the audit committee in compliance with the rules of the NYSE. At least one member of the Committee shall have accounting or related financial management experience, as determined by the Board in its business judgment. Because of the audit committee’s demanding role and responsibilities, each prospective member of the audit committee should carefully evaluate the existing demands on his or her time before accepting an assignment to the audit committee. If a Committee member simultaneously serves on the audit committee of more than three public companies, the Board must determine that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and disclose such determination either on the Company’s website or in the Company’s annual proxy statement. If the disclosure is made through the website, the Company must disclose this fact in its annual proxy statement.

The members of the Committee shall be appointed by the Board annually on the recommendation of the Nominating and Corporate Governance Committee and may be removed by the Board. The members of the Committee shall serve for one year or until their successors are duly elected and qualified. Unless a Chairman is appointed by the full Board, the members of the Committee shall designate a Chairman by majority vote of the full Committee membership. All vacancies in the Committee shall be filled by the Board.

III. STATEMENT OF PURPOSE

The Committee is a committee of the Board. Its primary function is to assist the Board in fulfilling its oversight responsibilities relating to: (i) the integrity of the financial statements; (ii) the compliance by the Company with legal and regulatory requirements relating to the financial statements, disclosure controls and procedures; (iii) the independent auditor’s qualifications and independence; (iv) the performance of the Company’s internal audit function and independent auditor; (v) the evaluation of risk assessment and risk management policies; and (vi) the independence and performance of the internal auditing process and external auditors.

IV. COMMITTEE AUTHORITY AND RESPONSIBILITIES

The Committee shall have the sole authority and responsibility to appoint, retain, compensate, evaluate and terminate the independent auditor (subject, if applicable, to shareholder ratification) and shall approve all audit, internal control and permissible non-audit engagements, including fees and terms, with the independent auditor. The independent auditor shall report directly to the Committee. The Committee shall consult with management but shall not delegate these responsibilities.

The Committee may form subcommittees and delegate authority to subcommittees when appropriate.

The Committee shall have the authority, to the extent it deems necessary to carry out its duties, to retain and obtain advice and assistance from internal, external or independent legal, accounting, financial or other advisors. The Committee shall have the authority to retain and compensate such advisors without seeking further approval and shall receive appropriate funding, as determined by the Committee, from the Company (i) to compensate such advisors, (ii) for payment to the independent auditor including for the purpose of rendering or issuing an audit report and internal control attestation report and (iii) for ordinary administrative expenses necessary or appropriate in carrying out its duties. The Committee shall have the authority to conduct or authorize investigations into any matters within its scope of responsibilities and shall have the authority to retain outside advisors to assist the Committee in the conduct of any investigation.

In addition to those set forth in this Charter, the Committee will perform such other functions as assigned by law, the rules of the NYSE, the Company's Bylaws or the Board.

In meeting its responsibilities, the Committee is expected to:

1. Review and reassess the adequacy of this Charter annually and annually review its own performance.
2. Provide an open avenue of communication between the internal auditors or accounting employees, the independent auditor and the Board.
3. Have direct responsibility for the appointment, retention, compensation, termination and oversight of the Company's independent auditor.
4. Review and confirm the independence of the independent auditor.
5. Review and obtain, at least annually, a report by the independent auditor describing: the firm's internal quality-control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the firm, 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 firm, and any steps taken to deal with any such issues; and (to assess the auditor's independence) all relationships between the independent auditor and the Company.
6. Review the qualifications and performance of the independent auditor. Review and evaluate the lead partner, taking into account the opinions of management and the Company's internal auditors. Consider whether there should be a regular rotation of the audit firm, and present conclusions with respect to the independent auditor to the Board.

7. Pre-approve all audit and non-audit services provided to the Company by its independent auditor.
8. Discuss with management enterprise risk management and review Company guidelines and policies with respect to risk assessment and risk management; inquire with management, the independent auditor and the internal auditor about significant risks or exposures, financial or otherwise, and assess the steps management has taken to deal with them.
9. Review with management and the independent auditor the coordination of audit efforts to assure completeness of coverage, reduction of redundant efforts, and the effective use of audit resources.
10. Consider and review with the independent auditor and management:
 - a. The adequacy of the Company's internal controls including, without limitation, computerized information system controls and security and the performance of the internal auditors.
 - b. Any audit related problems, difficulties, significant findings and recommendations of the independent auditor together with management's responses thereto.
 - c. Analyses prepared by management and/or the independent auditor of significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including (i) analyses of the effects of alternative generally accepted accounting principles ("GAAP") methods on the financial statements, (ii) a list of all material or critical accounting estimates and (iii) the reasoning for the classification.
 - d. Major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies;
 - e. The effect of regulatory and accounting initiatives as well as any off-balance sheet structures on the financial statements
 - f. The type and presentation of information to be included in earnings press releases.
11. Prior to the annual audit of financial statements for each fiscal year, review the scope and plan of work to be done by the independent auditor, and review the audit plan with the independent auditor.
12. Discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies and all other material SEC filings.
13. Obtain and review with the independent auditor at the completion of the annual audit of the financial statements for the fiscal year a report from the independent auditor describing its findings. Review with the independent auditor on a quarterly basis its summary of findings related to its review of the Company's financial statements.

14. Review with management and the independent auditor at the completion of the annual audit of the financial statements for the fiscal year:
 - a. The Company's annual financial statements and related footnotes.
 - b. The independent auditor's audit of the financial statements and its report thereon.
 - c. Any significant changes required in the audit plan during the course of the audit.
 - d. Any serious difficulties or disputes with management encountered during the course of the audit.
 - e. Other matters related to the conduct of the audit, which are to be communicated to the Committee under GAAP and the PCAOB.

Based on the review in this Section 14 and the Committee's review of all information contained in the Form 10-K, the Committee shall make its recommendation to the Board as to the inclusion of the Company's audited financial statements in the Company's Annual Report on Form 10-K for filing with the SEC. In addition, the Committee is expected to review with management and/or the independent auditor prior to the filing thereof with the SEC the Company's other filings with the SEC and other published documents containing the Company's financial statements and the Company's correspondence with the SEC in response to SEC correspondence to the Company and other requests relating to such SEC filings and other published documents. The Committee shall discuss with management, in addition to other information contained in SEC filings, the portion entitled "Management's Discussion and Analysis of Financial Condition and Results of Operations."

15. Consider and review with management:
 - a. The plan for internal audits and changes made to the audit plan, including, without limitation, to the planned scope of the audit. The internal audit plan and proposed changes to the audit plan referenced in this Section 15.a shall be approved by the Committee.
 - b. Significant findings during the year and management's responses thereto.
16. On an annual basis, review with management and assess the adequacy of the Company's insurance programs.
17. On an annual basis, review policies and procedures with respect to executive officers' expense accounts and perquisites, including their use of corporate assets, and consider the results of any review of these areas by the independent auditor or internal auditors.
18. Review legal and regulatory matters that may have a material impact on the financial statements, and compliance policies in this regard.
19. Meet periodically with management, internal auditors and the independent auditor in separate executive sessions to discuss any matters that the Committee or these groups believe should be discussed privately with the Committee.

20. Set clear hiring policies for the Company's hiring of employees or former employees of the independent auditor who were engaged on the Company's account.
21. Prepare an Audit Committee Report as required by the SEC to be included in the Company's annual proxy statement filed with the SEC.
22. Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential, anonymous submission by employees of concerns regarding questionable accounting and auditing matters.
23. Report regularly to the Board.

V. MEETINGS

The business of the Committee shall be conducted at its regular meetings, at special meetings or by unanimous written consent. The Committee shall meet at least quarterly, and it may meet more frequently as circumstances dictate. A majority of the members of the Committee shall constitute a quorum at any meeting. As a part of its job to foster open communication, the Committee shall periodically meet separately in executive sessions with the Company's internal auditors and independent auditor to discuss any matters that the Committee or any of those persons believe should be discussed. The Chairman or a majority of the members of the Committee may call meetings of the Committee upon reasonable notice to all members of the Committee. While a shorter period of time may be reasonable under the circumstances, notice at least one business day in advance of a meeting shall be deemed reasonable for all purposes hereunder.

The Committee shall keep a record of its actions and proceedings and make a report thereof from time to time to the Board.

VI. AMENDMENT

This Charter may be amended or altered at any meeting of the Board by the affirmative vote of a majority of the number of directors fixed by the Bylaws or by written consent of all of the Directors.