

U.S. SILICA HOLDINGS, INC.

AUDIT COMMITTEE POLICY ON COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS

U.S. Silica Holdings, Inc. (together with its subsidiaries, “U.S. Silica” or the “Company”) is committed to maintaining high standards of financial integrity, and the Audit Committee of the Board of Directors (“Board”) takes very seriously all complaints and concerns regarding accounting, internal accounting controls and auditing matters. U.S. Silica strives to encourage open communication so that such concerns may be raised without fear of retaliation in any manner.

Accordingly, the Audit Committee has established the following procedures for:

- the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters; and
- the confidential, anonymous submission by the Company’s and its subsidiaries’ employees of concerns regarding accounting or auditing matters they believe to be questionable.

The Audit Committee is committed to continuously reviewing and updating its policies and procedures. Therefore, these procedures are subject to modification.

RECEIPT OF COMPLAINTS

1. Non-employees may submit complaints regarding accounting, internal accounting controls or auditing matters by mail to:

U.S. Silica Holdings, Inc.
8490 Progress Drive, Suite 300
Frederick, MD 21701
Attn: General Counsel¹

2. Employees may submit concerns regarding accounting, internal accounting controls or auditing matters they believe to be questionable (confidentially and anonymously, if they wish) in one of the following ways:

- via electronic mail directly to the Chair of the Audit Committee;
- via electronic mail to the General Counsel or Chief Compliance Officer or anonymously at www.ussilica.silentwhistle.com;
- via telephone hotline at 866-849-6641; or

¹ Complaints may be sent to the attention of the Chair of the Audit Committee in lieu of the General Counsel.

- via regular mail as set forth above.

3. The methods of submitting complaints shall be published on the Company's external and internal websites in such manner as the General Counsel, in consultation with the Audit Committee, deems appropriate. It shall be emphasized to employees that each of the methods of submitting complaints listed above may be used anonymously and that such complaints shall be treated confidentially.

4. Except for complaints sent directly to the Chair of the Audit Committee, all complaints will be forwarded to the General Counsel for coordination of their treatment as set forth below.

TREATMENT OF COMPLAINTS

1. All accounting and auditing complaints received shall be recorded on an accounting and auditing matters log, which shall include, among other things, information regarding the date the complaint was received, a description of the complaint, the submitter (if provided) and the status and disposition of an investigation of the complaint. Receipt of the complaint will be acknowledged to the sender, within a reasonable period following receipt, if appropriate information for response is supplied.

2. Non-accounting or non-auditing complaints shall be logged separately and will be forwarded to the appropriate person or department for investigation (e.g., Department of Talent Management), unless the General Counsel deems other treatment is necessary (e.g., such complaint involves a finance employee or executive officer).

3. With respect to complaints not initially directed to the Chair of the Audit Committee regarding accounting or auditing matters, the General Counsel will report immediately to the Audit Committee matters it deems significant (e.g., allegations of fraud or allegations of accounting or auditing matters it believes to be questionable involving executive officers). The Audit Committee shall direct and oversee an investigation of such complaints, as well as any complaints initially directed to the Audit Committee, as it determines to be appropriate.

4. All other complaints regarding accounting or auditing matters shall be reviewed under the direction and oversight of the General Counsel, who will involve such other parties (e.g., members of the Finance Department or outside advisors) as deemed appropriate. The General Counsel shall provide the Audit Committee with a quarterly report of all accounting or auditing complaints received and an update of pending investigations. The Audit Committee may assume the direction and oversight of an investigation of any such complaint.

5. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

6. In all cases, prompt and appropriate corrective action shall be taken as determined by the Audit Committee.

7. Reprisal, threats, retribution or retaliation in any way against any person who has in good faith made a complaint or reported a concern, or against any person who assists in any investigation or process with respect to such a complaint or concern, is prohibited.

RETENTION OF COMPLAINTS

The General Counsel shall retain written complaints, the accounting and auditing matters log and all related documentation as required under applicable law.