

Charter For The Audit Committee Of The Board of Directors Of Bovie Medical Corporation

Effective as of January 1, 2015

I. Purpose

The Audit Committee is appointed by the Board of Directors to assist the Board in its oversight of:

- the integrity of the financial reporting of the Company;
- the appointment and monitoring of the independence, qualifications, and performance of the Company's external independent auditor;
- the Company's compliance with legal and regulatory requirements; and
- providing for open communication among the independent auditor, management, and the Board of Directors.

The Audit Committee has the authority to retain special outside legal, accounting or other consultants or other advisors as it deems necessary to assist it in the performance of its duties and responsibilities. The Audit Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Audit Committee or to meet with any members of, or consultants to, the Audit Committee. The Company shall provide for appropriate funding, as determined by the Audit Committee, for payment of compensation to the independent auditor and to any advisors retained by the Audit Committee, and for ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

II. Composition and Meetings

The Audit Committee shall consist of at least three members of the Board. However, if at any time there is a vacancy on the Committee and the remaining members satisfy all membership requirements, then the Committee may consist of two members until the earlier of the Company's next annual stockholders meeting or one (1) year from the occurrence of the vacancy.

Each Audit Committee member shall satisfy the independence requirements for directors and audit committee members under the applicable exchange rules and Rule 10A-3 of the Securities Exchange Act of 1934, as such requirements are interpreted by the Board in its business judgment. The Board shall appoint the members of the Audit Committee, and the Board shall designate one member as Chairman or delegate authority to designate a Chairman to the Audit Committee. Each member of the Audit Committee shall have a reasonable level of financial sophistication so as to be able to read, understand, and analyze financial statements of the Company, and at least one member of the Audit Committee shall be an "audit committee financial expert" as defined by the Securities and Exchange Commission and determined by the Board. No member of the Audit Committee may serve simultaneously on the audit committee of more than two other public companies.

The Audit Committee shall meet at least four times per year, either in person or telephonically, and at such times and places as the Audit Committee shall determine. The Audit Committee shall meet with the chief financial officer and other financial individuals, and the independent auditor. Each regularly scheduled meeting will conclude with an executive session of the Committee and the independent auditor, absent members of

management. Written minutes of each such meeting shall be recorded and, following such meeting, shall be circulated to the members of the Audit Committee, the full Board and duly filed in the Company's records.

III. Responsibilities and Duties

On behalf of the Board, the Audit Committee shall, among its duties and responsibilities:

Reports/Documents/Accounting Information Review

1. Review the annual audited financial statements with management and the independent auditor, including the Company's disclosures under Management's Discussion and Analysis of Financial Condition and Results of Operations, significant issues and judgments regarding accounting and auditing principles and practices, and the effect of regulatory and accounting initiatives on the Company's financial statements, and recommend to the Board whether the financial statements should be included in the Form 10-K.
2. Review and discuss with management and the independent auditor the Company's quarterly financial statements prior to filing the Form 10-Q, including the results of the independent auditor's review of them and the Company's disclosures under Management's Discussion and Analysis of Financial Condition and Results of Operations.
3. Review other relevant reports or financial information submitted by the Company to any governmental body or the public, including proxy statements, management certifications as required by the Sarbanes-Oxley Act of 2002, and relevant reports rendered by the independent auditor.
4. Review and discuss earnings press releases with management, including the type and presentation of information, paying particular attention to any pro forma or adjusted non GAAP information.

Independent Auditor

5. The Audit Committee shall (i) select and retain an independent registered public accounting firm to act as the Company's independent auditors for the purpose of auditing the Company's annual financial statements, books, records, accounts and internal controls over financial reporting, (ii) set the compensation of the Company's independent auditors, (iii) oversee the work done by the Company's independent auditors and (iv) terminate the Company's independent auditors, if necessary.
6. Appoint, compensate and oversee the work of the independent auditors (including resolving disagreements between management and the independent auditors regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The independent auditors shall report directly to the Committee.
7. To select, retain, compensate, oversee and terminate, if necessary, any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company.
8. Pre-approve all auditing services and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by its independent auditor and establish policies and procedures for the engagement of the independent auditor to provide auditing and permitted non-audit services.
9. Consider at least annually the independence of the independent auditor, and receive from and discuss with the independent auditor the auditor's report regarding its independence. Discuss with the independent auditor the matters required to be

discussed under Statement on Auditing Standards No. 61, as amended. Review the experience and qualifications of the lead partner each year and determine that all partner rotation requirements are executed. The Audit Committee may remove the independent auditor if circumstances warrant, based upon its review of the performance and independence of the independent auditor.

10. At least annually, to evaluate the qualifications, performance and independence of the Company's independent auditors, including an evaluation of the lead audit partner; and to assure the regular rotation of the lead audit partner at the Company's independent auditors and consider regular rotation of the accounting firm serving as the Company's independent auditors.
11. Obtain and review, at least annually, a report by the independent auditor describing the independent auditor's internal quality-control procedures, and any material issues raised by the most recent internal quality-control review, or peer review, 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 any such issues, and all relationships between the independent auditor and the Company.
12. Review with the independent auditor the results of the annual audit examination, and any issues the auditor may have encountered in the course of its audit work and management's response. This review should include, among other things, any management letter, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.
13. To review and discuss with the Company's independent auditors any other matters required to be discussed by Public Company Accounting Oversight Board ("PCAOB") Auditing Standards No. 16, Communications with Audit Committee.
14. Establish clear policies for hiring employees and former employees of the independent auditor.

Financial Reporting Processes, Accounting Policies, and Internal Control Structure

15. Review major issues and changes to the Company's auditing and accounting principles and practices as suggested by the independent auditor or management, and analyses setting forth significant financial reporting issues and judgments, including analyses of the effects of alternative GAAP methods on the financial statements, and the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.
16. Review and discuss with the Company's independent auditors (i) the auditors' responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process, (ii) the overall audit strategy, (iii) the scope and timing of the annual audit, (iv) any significant risks identified during the auditors' risk assessment procedures and (v) when completed, the results, including significant findings, of the annual audit.
17. Receive reports from the independent auditor and management regarding, and review the adequacy and effectiveness of, the Company's internal controls, including any significant deficiencies in internal controls and significant changes in such controls reported to the Audit Committee by the independent auditor or management, and any special audit steps adopted in light of material deficiencies. Receive reports from management regarding, and review the adequacy and effectiveness of, the Company's disclosure controls and procedures. Receive reports from management regarding, and review compliance processes with, the Company's Code of Conduct and Code of Business Conduct and Ethics for Officer's and Directors.
18. 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 or auditing matters.
19. Review any related-party transactions or conflicts of interest involving the Company and the Company's employees, officers, directors, consultants, agents, vendors or customers.
 20. Consider, review and approve the hiring or retention of any relative of any member of the Company's management, or the renewal of any contract of any such person, where such consideration, review and approval shall include whether the terms of such hiring, retention or renewal is fair and reasonable to the Company.
 21. Consider, review and approve the appointment of any relative of any member of the Company's management, or any consultant to the Company, or any person with a material contract or agreement with the Company, to the Board where such consideration, review and approval shall include whether the terms of such hiring, retention or renewal is fair and reasonable to the Company.
 22. Review and discuss with the Company's independent auditors, and approve the functions of the Company's internal audit department, including its purpose, organization, responsibilities, budget and performance; and to review the scope, performance and results of such department's internal audit plans.

Legal Compliance and Risk Management

23. Review with the Company's counsel and independent auditor legal compliance and legal matters that could have a material impact on the financial statements, including any material reports or inquiries received from regulators, governmental agencies or employees.
24. Discuss policies with respect to risk assessment and risk management, including appropriate guidelines and policies to govern the process, as well as the Company's major financial and business risk exposures and the steps management has undertaken to monitor and control such exposures.
25. Advise the Board with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations and with the Company's Code of Conduct.
26. Maintain oversight of any criminal or regulatory enforcement inquiry, investigation, or proceeding involving the Company, an executive officer, or a director, with such oversight to include consideration of each such matter at each regular meeting of the Audit Committee and the making or recommendations to the Board, after consultations with counsel, if necessary.
27. Maintain oversight of any litigation to which the Company is a plaintiff or defendant, with such oversight to include consideration of each such matter at a regular meeting of the Audit Committee and the making of recommendations to the Board, after consultations with counsel, if necessary.
28. Maintain oversight of any material litigation to which an executive officer or director of the Company is made a defendant by reason of being an executive officer or director of the Company, with such oversight to include: (i) consideration of each such matter at each regular meeting of the Audit Committee, (ii) whether it is appropriate for the Company to provide advancement of legal fees and expenses or indemnification to each such officer or director, and (iii) the proposal of recommendations to the Board, after consultation with counsel, if necessary.
29. Conduct appropriate investigations as to each inquiry, investigation or litigation over which the Audit Committee is required to exercise oversight responsibilities, without further action by the Board, and the authority to employ, at the Company's expense, such legal and other advisors which the Audit Committee deems appropriate, to advise the Audit Committee on such matters.

Other Responsibilities

30. The Audit Committee shall have the authority, in its sole discretion, to retain and obtain the advice and assistance of independent outside counsel and such other advisors as it deems necessary to fulfill its duties and responsibilities under this Charter. The Audit Committee shall set the compensation, and oversee the work, of any outside counsel and other advisors.
31. Prepare the Report of the Audit Committee as required by the rules and regulations of the Securities and Exchange Commission for inclusion in the Company's annual proxy statement. This report must (i) describe the review of the audited financial statements and that the Audit Committee has discussed with the independent auditor the matters required to be discussed by Statement on Auditing Standards No. 61, as amended; (ii) state that the Audit Committee has received the written disclosures and the letter from the independent auditor required by applicable requirements of the PCAOB and has discussed with the independent auditor the independent auditor's independence; and (iii) state that as a result of the review and discussions described in the report, the Audit Committee has recommended that the financial statements be included in the Company's Form 10-K.
32. Review this Charter annually and recommend any changes to the Board for approval.
33. Review the Audit Committee's own performance annually by conducting self-assessments to ensure that the Committee is fulfilling its responsibilities.
34. Maintain minutes of meetings and periodically report its activities to the Board on significant results of the foregoing activities.