

PSS WORLD MEDICAL, INC.

**Charter of the Audit Committee
of the Board of Directors**

(As of June 5, 2009)

***I. Scope of
Responsibilities and
Activities***

The Audit Committee of PSS World Medical, Inc. (the "Committee") seeks to instill in the Corporation a commitment to quality financial reporting, sound business risk practices and ethical behavior, through its consultation with and monitoring of the Corporation's management, its Internal Audit Department and the independent public accountants. The Committee assists the Board of Directors in fulfilling its general oversight responsibilities to achieve reliability and integrity in:

- The financial reports and other financial information provided by the Corporation to the public, its shareholders and others;
- Management's process for ensuring compliance with legal and regulatory requirements that affect the Corporation's financial reports and other financial information;
- The Corporation's systems of disclosure controls and internal controls over its accounting and financial reporting processes; and
- The auditing process, including the independence and performance of the Corporation's Internal Audit Department and the independent public accountants.

The Committee's primary duties and responsibilities are to:

- Serve as an independent and objective party to monitor the Corporation's accounting and financial reporting process, disclosure controls and internal control system;
- Appoint a firm of qualified, independent public accountants to audit the accounts of the Corporation and its subsidiaries and review and appraise the procedures and results of such audits;
- Monitor and appraise the performance of the Internal Audit Department and take appropriate action to address matters brought to the Committee's attention by the Internal Audit Department;
- Provide an open avenue of communication among the independent public accountants, the Corporation's financial and senior management, the Internal Audit Department and the Board of Directors; and
- Investigate any matters within the Committee's scope of responsibilities and report periodically to the Board of Directors on significant results from its activities.

The Committee will primarily fulfill these responsibilities by carrying out the activities enumerated in Section IV of this charter.

II. Composition

The members of the Committee shall be elected by the Board of Directors, as provided in the Bylaws. The Chairman of the Committee shall also be elected by the Board of Directors.

The Committee shall be comprised of at least three directors determined by the Board of Directors to meet the independence and financial literacy requirements of The NASDAQ Stock Market, Inc. ("NASDAQ") and Rule 10A-3(b)(1) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"). In addition, at least one member of the Committee must be "financially sophisticated", as defined by NASDAQ from time to time and at least one member of the Committee shall be an "audit committee financial expert," as determined by the Board of Directors in accordance with applicable SEC rules and regulations.

III. Meetings

The Committee shall meet at least four times annually, and shall meet more frequently as circumstances dictate. The Chairman shall have the ability to call special meetings as necessary. When necessary, the Committee shall meet in executive session outside the presence of any officer of the Corporation.

All members of the Committee are expected to attend each meeting in person or via tele- or video-conference. Agendas will be provided in advance of each meeting, along with other appropriate briefing materials. Minutes of each meeting will be distributed to the members for review and approval.

The Committee will meet, separately, as needed with the Director of the Internal Audit Department, the independent public accountants, the Vice President of Legal Affairs, and other members of management to discuss any matters that the Committee and each of these groups believe should be discussed.

As it may deem appropriate in connection with carrying out its responsibilities, the Committee may request any officer or employee of the Corporation, the Corporation's internal or outside legal counsel or the independent public accountants to attend a meeting of the Committee, or to meet with any member of the Committee or its legal, accounting or other advisors.

IV. Responsibilities and Duties

To fulfill its responsibilities and duties the Committee shall:

Review of Documents and Reports

1. Review and discuss with financial management and the independent public accountants each earnings announcement prior to its release, and the Corporation's quarterly and annual financial statements and any related Form 10-K or 10-Q prior to its filing, and recommend to the Board of Directors the inclusion of the financial statements in the Form 10-K. The Committee shall discuss with management the certifications of the Form 10-K or 10-Q by the Chief Executive Officer and Chief Financial Officer.
2. Review and discuss as appropriate any other financial reports or financial information brought before the Committee at the discretion of the Chairman of the Committee.
3. Review all internal audit reports to management prepared by the Internal Audit Department and management's responses to these reports.
4. Review all written communications from the independent public accountants to management.

Independent Public Accountants

5. Annually select, evaluate the performance of and, where appropriate, replace the independent public accountants.
6. Emphasize that the independent public accountants are accountable solely to the Committee, as representatives of the Board of Directors.
7. Establish policies and procedures for the approval in advance of all audit, review and attest engagements and the compensation of the independent public accountants.

8. Establish policies and procedures for the approval in advance of the terms of all permissible non-audit related services to be provided by the independent public accountants; consider whether the independent public accountants' performance of permissible non-audit services is compatible with the independence of the independent public accountants.
9. Evaluate at least annually, and take appropriate action to oversee, the independence from the Corporation of the independent public accountants, including a review of the following:
 - (a) a written report prepared by the independent public accountants regarding the independent public accountants' internal control procedures and any material issues raised within the past five years by internal quality-control reviews, peer reviews, PCAOB inspections or inquiries or investigations of governmental or professional authorities relating to independent audits conducted by the independent public accountants, and the steps taken to address such issues;
 - (b) the compensation policies of the independent public accountants with respect to the Corporation's engagement partner regarding the sale or provision to the Corporation of non-audit related services;
 - (c) periodic disclosures from the independent public accountants concerning their independence to satisfy the Committee as to their independence and, if deemed advisable, recommend that the Board take appropriate action.; and
 - (d) all services rendered by the independent public accountants to the Corporation's directors and officers (as that term is defined under Rule 16a-1(f) under the Exchange Act).
10. Provide for the rotation of the lead audit partner and the reviewing partner at least every five (5) years and any other partner involved in the engagement by the Corporation at least every seven (7) years as required by applicable laws, regulations and rules.
11. Review policies for the hiring of employees or former employees of the Corporation's independent public accountants.
12. Before commencement of the annual financial statement audit, meet jointly and/or separately with the Chief Financial Officer of the Corporation and the independent public accountants to:
 - (a) discuss the evaluation by management and the independent public accountants of the adequacy and effectiveness of the accounting and financial reporting procedures and internal control over financial reporting of the Corporation and its subsidiaries;
 - (b) approve the overall scope of the audit and the fees to be charged; and
 - (c) inquire and discuss recent Financial Accounting Standards Board, Public Company Accounting Oversight Board, Securities and Exchange Commission ("SEC") or other regulatory agency pronouncements, if any, which might affect the Corporation's financial statements or internal control over financial reporting.

13. At the conclusion of the audit, meet jointly and/or separately with the Chief Financial Officer and the independent public accountants to discuss:
 - (a) the quality and clarity of the audited financial statements of the Corporation, including significant financial reporting issues and judgments made in connection with the preparation of the financial statements;
 - (b) the result of the audit and any problems or difficulties encountered in completing the audit;
 - (c) any significant recommendations by the independent public accountants for improvement of accounting systems and internal control over financial reporting of the Corporation; and
 - (d) the quality and depth of staffing in the accounting, financial and internal audit departments of the Corporation.
14. Investigate any matters brought to the Committee's attention and resolve disagreements between the independent public accountants and the Corporation.

Internal Auditors

15. Maintain regular and open communications with the Internal Audit Department and provide consultation when necessary.
16. Oversee the independence and the objectivity of the Internal Audit Department.
17. Review the activities, budget, organizational structure, staffing, charter, qualifications and compensation of the Internal Audit Department, including hiring, replacing and retaining the Director of the Internal Audit Department.

Financial Reporting Process

18. Discuss with the independent public accountants and the Internal Audit Department the integrity of the organization's financial reporting processes.
19. Consider the independent public accountants' judgment about the quality and appropriateness of the Corporation's accounting principles as applied in its financial reporting.
20. Consider and approve, if appropriate, major changes to the Corporation's accounting principles and practices as suggested by the independent public accountants, management or the Internal Audit Department.
21. Review any reportable events required by auditing standards including any material weaknesses or significant deficiencies in internal control over financial reporting, disagreements among management and the independent public accountants or the Internal Audit Department in connection with the preparation of the financial statements.
22. Obtain reports from management regarding legal and compliance matters affecting the Corporation.
23. Review with the Corporation's internal legal counsel legal matters that may have a material impact on the financial statements, the Corporation's compliance policies and any material reports or inquiries received from regulators or governmental authorities.
24. Review any press releases containing earnings or other material financial information regarding the Corporation.
25. Periodically review the Corporation's Disclosure Committee process.

Additional Responsibilities and Duties

26. Have the authority and funding as determined necessary by the Committee from the Corporation to retain special legal, accounting or other consultants to advise the Committee in the performance of its responsibilities.
27. Meet periodically with management to review the Corporation's major financial risk exposures and the steps management has taken to monitor and control such exposures.
28. Establish and monitor procedures for:
 - (a) the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls and auditing matters; and
 - (b) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
29. Regularly report to the Board of Directors regarding the Committee's activities, the issues it has addressed and its related recommendations.
30. Assess the adequacy of this charter at least annually, and recommend any appropriate changes to the Board of Directors.
31. Annually review the Committee's own performance, and confirm whether its responsibilities as outlined in this charter have been carried out.
32. Prepare the report required by the rules and regulations of the SEC to be included in the Corporation's annual proxy statement.

While the Committee has the responsibilities and powers set forth above, it is the duty of management, the Internal Audit Department and the independent public accountants, not the Committee, to plan and conduct audits and confirm that the Corporation's financial statements are complete, accurate and in compliance with generally accepted accounting principles in all material respects.
