



CHARTER OF THE AUDIT AND FINANCE COMMITTEE OF THE BOARD OF DIRECTORS

I. AUDIT AND FINANCE COMMITTEE PURPOSE

The Audit and Finance Committee is appointed by the Board of Directors (the “Board”) of Beckman Coulter, Inc. (the “Company”) to assist the Board in fulfilling certain of its oversight responsibilities. Specifically, the Audit and Finance Committee’s purpose is to:

- Assist Board oversight of:
 - the integrity of the Company’s financial statements;
 - the Company’s compliance with legal and regulatory requirements in conjunction with the Nominating and Corporate Governance Committee;
 - the independent auditors’ qualifications and independence; and
 - the performance of the independent auditors and the Company’s internal audit function.
- Prepare the required report pursuant to the rules of the Securities and Exchange Commission (the “SEC”) for inclusion in the Company’s annual proxy statement.

The Audit and Finance Committee has the authority to conduct any investigation appropriate to fulfilling its responsibilities and direct access to the independent auditors as well as anyone in the Company. The Audit and Finance Committee shall also have the ability to retain without seeking the approval of the Board or management, special legal, accounting, or other consultants or experts it deems necessary or appropriate in the performance of its duties.

The Company shall provide for appropriate funding, as determined by the Audit and Finance Committee, in its capacity as a committee of the Board, for payment of:

- Compensation to the independent auditors and any other 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;
- Compensation of any advisers employed by the Audit and Finance Committee; and
- Ordinary administrative expenses of the Audit and Finance Committee that are necessary or appropriate in carrying out its duties.

II. AUDIT AND FINANCE COMMITTEE COMPOSITION AND MEETINGS

The Audit and Finance Committee shall be comprised of three or more directors as determined by the Board, each of whom the Board has determined has no material relationship with the Company and each of whom is otherwise “independent” under the rules of the New York Stock Exchange, Inc. (the “NYSE”), and Rule 10A-3 under the Securities Exchange Act of 1934. The Board shall also determine that each member is “financially literate,” and that one member of the Audit and Finance Committee has

“accounting or related financial management expertise,” in each case as such qualifications are interpreted by the Board in its business judgment, and whether any members of the Audit and Finance Committee are “audit committee financial experts” as defined by the SEC for purposes of the Sarbanes-Oxley Act of 2002.

No director may serve as a member of the Audit and Finance Committee if such director serves on the audit committees of more than two other public companies unless the Board determines that such simultaneous service would not impair the ability of such director to effectively serve on the Audit and Finance Committee and discloses this determination in the Company’s annual proxy statement.

Audit and Finance Committee members shall be appointed by the Board based on nominations recommended by the Nominating and Corporate Governance Committee, and shall serve at the pleasure of the Board and for such term or terms as the Board may determine.

The Board shall designate one member of the Audit and Finance Committee as its chairperson. The Audit and Finance Committee shall meet at least four times annually, or more frequently as circumstances dictate. The Audit and Finance Committee chairperson shall prepare and/or approve an agenda in advance of each meeting. The Audit and Finance Committee should meet separately in executive session periodically with management, the Senior Internal Audit executive, and the independent auditors to discuss any matters that the Audit and Finance Committee or any of these persons or firms believes should be discussed privately. The Audit and Finance Committee shall report regularly to the Board.

III. AUDIT AND FINANCE COMMITTEE RESPONSIBILITIES AND DUTIES

As stated above, the Audit and Finance Committee’s purpose includes assisting the Board in oversight of the integrity of the Company’s financial statements, its legal and regulatory requirements, the qualifications, independence and performance of the independent auditors and the performance of the Company’s internal audit function.

In carrying out that role, the Audit and Finance Committee will have the duties and responsibilities delineated in Annex A. Annex A will be reviewed annually, and updated if necessary, to reflect changes in regulatory requirements, authoritative guidance and evolving oversight practices. As the compendium of Audit and Finance Committee duties and responsibilities, Annex A will be considered to be incorporated in, and a part of, this charter.

IV. DELEGATION TO SUBCOMMITTEE

The Audit and Finance Committee may, in its discretion, delegate all or a portion of its duties and responsibilities to a subcommittee of the Audit and Finance Committee. Without limiting the generality of the foregoing, the Audit and Finance Committee may, in its discretion, delegate to one or more of its members the authority to pre-approve any audit or non-audit services to be performed by the independent auditors, provided that any such approvals are presented to the Audit and Finance Committee at its next scheduled meeting.

While the Audit and Finance Committee has the responsibilities and powers set forth in this charter, it is not the duty of the Audit and Finance Committee to plan or conduct audits or to determine that the Company’s financial statements are complete and accurate and are in accordance with generally accepted accounting principles. This is the responsibility of management and the independent auditors. The

function of the Audit and Finance Committee is oversight. In fulfilling their responsibilities hereunder, it is recognized that members of the Audit and Finance Committee are not full-time employees of the Company and are not, and do not represent themselves to be, performing the functions of auditors or accountants. As such, it is not the duty or responsibility of the Audit and Finance Committee or its members to conduct “field work” or other types of auditing or accounting reviews or procedures or to set auditor independence standards.

The following are the key duties and responsibilities of the Audit and Finance Committee:

1. With respect to financial reporting, accounting principles and policies and internal control over financial reporting:
 - (i) To obtain from the independent auditors in connection with any audit a timely report relating to the Company's annual audited financial statements describing all critical accounting policies and practices used, all alternative treatments within generally accepted accounting principles for policies and procedures related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditors, and any material written communications between the independent auditors and management, such as any "management" letter or schedule of unadjusted differences.
 - (ii) Discuss with management, the independent auditors and the Senior Internal Audit executive, as appropriate: (a) any 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; (b) analyses prepared by management and/or the independent auditors setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements; and (c) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.
 - (iii) In consultation with management, the independent auditors and the Senior Internal Audit executive, consider the integrity of the Company's financial reporting processes and internal controls. Meet periodically with management to review significant financial risk exposures and the steps management has taken to monitor, control and report such exposures and discuss policies with respect to risk assessment and risk management. Review significant findings prepared by the independent auditors and the internal auditing department together with management's responses.
 - (iv) Determine that the interim quarterly financial statements are reviewed by the independent auditors prior to external release of the financial statements. If management or the independent auditors identify significant special matters, they will review this information with the Audit and Finance Committee prior to external release of the financial statements. Discuss any significant changes to the Company's accounting principles and any items required to be communicated by the independent auditors in accordance with SAS 61 or other professional standards.
 - (v) In consultation with management, the independent auditors and the Senior Internal Audit executive, obtain from the independent auditors assurance that the audit was conducted in a manner consistent with generally accepted auditing standards, including without limitation Statement on Auditing Standards 99.

2. With respect to the independent auditors:

- (i) The independent auditors shall report directly to the Audit and Finance Committee. The Audit and Finance Committee shall review the independence, qualifications, and performance of the lead partner of the independent auditors and shall be directly responsible for the appointment, compensation (including the sole authority to approve all audit engagement fees and terms), retention, termination and oversight of the independent auditors (including resolving disagreements between management and the independent auditors regarding financial reporting).
- (ii) Be directly responsible for the appointment, compensation, retention and oversight of the work of any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or to perform audit, review or attestation services, which firm shall also report directly to the Audit and Finance Committee.
- (iii) Pre-approve, or adopt appropriate procedures to pre-approve, all audit and non-audit services to be provided by the independent auditors, and consider whether the outside auditors' provision of non-audit services to the Company is compatible with maintaining the independence of the outside auditors.
- (iv) At least annually, obtain and review a report by the independent auditors (the "Auditors Statement") describing: the independent auditor's internal quality-control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditors, 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 auditors, and any steps taken to deal with any such issues; and (to assess the independent auditors' independence) all relationships between the independent auditor and the Company, including the matters set forth in Independence Standards Board No. 1.
- (v) Discuss with the independent auditors any relationships or services disclosed in this Auditors Statement that may impact the quality of audit services or the objectivity and independence of the Company's independent auditors.
- (vi) Discuss with management the timing and the process for implementing the rotation of the lead audit partner, the concurring partner and any other active audit engagement team partners, and consider whether there should be a regular rotation of the audit firm itself.
- (vii) Establish hiring policies for employees or former employees of the independent auditors.

3. With respect to the Internal Audit Services Department and legal compliance:

- (i) Review and approve updates to Internal Audit Services Department's charter.
- (ii) Review the budget, plan, changes in plan, activities, organizational structure and qualifications of the Internal Audit Services Department, including those related to IT (Information Technology) procedures and controls.
- (iii) Review the appointment, performance and replacement of the Senior Internal Audit executive.

- (iv) Review with the Company's general counsel and, as appropriate, independent auditors any significant legal, compliance or regulatory matters that may have a material effect on the financial statements or the Company's business, financial statements or compliance policies, including any material notices to or inquiries received from regulators, governmental agencies or employees.
 - (v) Review the Company's evaluation of its system of internal controls.
4. With respect to its general responsibilities:
- (i) Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and for the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.
 - (ii) Discuss with management and the independent auditors and, as appropriate, the Senior Internal Audit executive earnings press releases, as well as types of financial information and earnings guidance provided, and presentations made, to analysts and rating agencies. Discussion of financial information, earnings guidance and presentations may be done generally (i.e., discussion of the types of information to be disclosed and the type of presentation to be made).
 - (iii) Prior to the audit, review with management, the independent auditors and, if appropriate, the Senior Internal Audit executive, the audit annual plan/engagement letter – discuss scope, staffing, locations, reliance upon management and the Internal Audit Services department and general audit approach.
 - (iv) Prior to releasing the year-end earnings, discuss the results of the audit with the independent auditors. Review and discuss with management and the independent auditors the annual audited financial statements and quarterly financial statements, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."
 - (v) Discuss with management and the independent auditors and, as appropriate, the Senior Internal Audit executive any significant matters arising from any audit, including any audit problems or difficulties, whether raised by management, the Internal Audit Services Department or the independent auditors, relating to the Company's financial statements.
 - (vi) Discuss with management and the independent auditors and, as appropriate, the Senior Internal Audit executive any difficulties the independent auditors encountered in the course of the audit, including any restrictions on their activities or access to requested information and any significant disagreements with management and any "management" or "internal control" letter issued, or proposed to be issued, by the independent auditors to the Company.
 - (vii) Review and discuss any reports concerning material violations submitted to it by Company attorneys or outside counsel pursuant to the SEC attorney professional responsibility rules (17 C.F.R. Part 205) or otherwise.

- (viii) Review and reassess the adequacy of this charter at least annually and recommend any changes to the Board. Submit the charter to the Board for approval and have the document published at least every three years in accordance with SEC regulations.
- (ix) Annually prepare any report required by the rules of the SEC for inclusion in the Company's annual proxy statement after appropriate consultation with the independent auditors.
- (x) Maintain minutes of meetings and periodically report to the Board on significant results of the foregoing activities.
- (xi) Oversee the corporate finance matters of the Company, including but not limited to the approval and recommendation to the full Board all capital investments greater than \$5 million, review of the Company's financing strategy, the annual financing plan, dividend policy, recapitalization including debt and/or equity, financing related to material acquisitions and divestitures, stock splits and other such financing matters.
- (xii) Prepare and review with the Board an annual performance evaluation of the Audit and Finance Committee, which evaluation must compare the performance of the Audit and Finance Committee with the requirements of this charter. The performance evaluation by the Audit and Finance Committee shall be conducted in such manner as the Audit and Finance Committee deems appropriate. The report to the Board may take the form of an oral report by the chairperson of the Audit and Finance Committee or any other member of the Audit and Finance Committee designated by the Audit and Finance Committee to make this report.
- (xiii) Perform any other activities as the Board may delegate to the Audit and Finance Committee.