

NBTY Audit Committee Charter

Membership

The Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of NBTY, Inc. (the “Company”) shall consist of at least three directors who the Board determines are “independent” in accordance with New York Stock Exchange (“NYSE”) listing standards and who meet the additional “independence” requirements of the NYSE for audit committee membership, as well as the requirements of any laws or regulations applicable to the Committee or its members. In addition, as determined by the Board in its business judgment, all members of the Committee shall be financially literate and at least one member shall have accounting or financial management expertise in accordance with the NYSE listing standards. The Board shall make a reasonable effort to appoint at least one member that is an “audit committee financial expert” in accordance with the rules and regulations of the Securities and Exchange Commission (“SEC”). No member of the Committee shall serve on the audit committee of more than three (3) public companies at any given time. The members of the Committee shall be appointed on an annual basis and may be removed at any time by the Board. The Board shall appoint a Chair of the Committee.

Purpose, Authority and Responsibilities

The Committee shall assist the Board in its oversight of (i) the qualifications, independence and performance of the Company's independent accountants and the performance of the Company's internal auditors and internal audit function, (ii) the integrity of the Company's financial statements and the Company's financial reporting processes and systems of internal control, and (iii) the Company's compliance with legal and regulatory requirements, and shall provide an avenue of communication among management, the independent accountants, the internal auditors and the Board. In addition, the Committee shall prepare the Committee report that SEC rules require be included in the Company's annual proxy statement.

In the furtherance of these purposes, the Committee shall have the following authority and responsibilities:

Independent Accountants

1. The Committee shall have the sole authority to appoint, retain and terminate the independent accountants of the Company (subject, if required, to stockholder ratification), including the sole authority to approve all audit engagement fees and terms and all permissible non-audit services to be provided by the independent accountants. The Committee shall pre-approve each such audit and non-audit service to be provided by the Company's independent accountants. The Committee may, from time to time, delegate its authority to pre-approve such services to a subcommittee consisting of one or more Committee members, provided that such subcommittee presents any such approvals to the full Committee at the next Committee meeting;

2. The Committee shall review and discuss with the independent accountants the independent accountants' audit procedures, including the audit plan and its scope with respect to the Company's financial statements;

3. The Committee shall evaluate the independent accountants' qualifications, performance and independence, and shall present its conclusions and recommendations with respect to the independent accountants to the Board on at least an annual basis. As part of such evaluation, at least annually, the Committee shall:

- obtain and review a report or reports from the Company's independent accountants describing:
 - the independent accountants' internal quality-control procedures;
 - any material issues raised by (i) the most recent internal quality-control review or peer review of the auditing firm, or (ii) any inquiry or investigation by governmental or professional authorities, within the preceding five years, regarding one or more independent audits carried out by the independent accountants, and any steps taken to deal with any such issues; and
 - all relationships between the independent accountants and the Company;
- review and evaluate the lead partner and senior members of the independent accountants;
- assure the regular rotation of the audit partners as required by law as well as consider whether the independent accountants should be rotated, so as to assure continuing auditor independence; and
- obtain the opinion of management and the internal auditors of the independent accountants' performance.

4. The Committee shall not hire current or former employees of the independent accountants that have worked on Company matters during the previous year;

Internal Auditors

5. The Committee shall, at least annually, evaluate the performance of the Company's internal audit function and review and discuss with the internal auditors the internal audit plan, activities, responsibilities and staffing of the internal audit organization;

Financial Statements; Disclosure and Other Risk Management and Compliance Matters

6. The Committee shall review and discuss with the independent accountants and with management the results of the annual audit of the Company's financial statements prior to the

filing or distribution thereof, including (i) the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and (ii) any appropriate matters regarding accounting principles, practices and judgments and the independent accountants' opinion as to the quality thereof and any items required to be communicated to the Committee by the independent accountants in accordance with standards established and amended from time to time by the American Institute of Certified Public Accountants ("AICPA");

7. The Committee shall review and discuss with management and the independent accountants the Company's interim financial results to be included in the Company's quarterly reports to be filed with the SEC, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and any items required to be communicated to the Committee by the independent accountants in accordance with existing AICPA guidance;

8. The Committee shall review and discuss with management, the independent accountants and the internal auditors the quality and adequacy of the Company's financial reporting processes, internal controls and disclosure controls and procedures, including whether there are any significant deficiencies in the design or operation of such processes, controls and procedures, material weaknesses in such processes, controls and procedures, any corrective actions taken with regard to such deficiencies and weaknesses and any fraud involving management or other employees with a significant role in such processes, controls and procedures;

9. The Committee shall review and discuss with the independent accountants any audit problems or difficulties and management's response thereto, including those matters required to be discussed with the Committee by the independent accountants pursuant to Statement on Auditing Standards as prescribed by the AICPA;

10. The Committee shall review with management, the internal auditors and, in separate meetings, the independent accountants:

- any analyses or other written communications prepared by management, the internal auditors and/or the independent accountants 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;
- the critical accounting policies and practices of the Company;
- related-party transactions and off-balance sheet transactions and structures;
- 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

- regulatory and accounting initiatives or actions applicable to the Company (including any SEC investigations or proceedings).

11. The Committee shall recommend to the Board whether the Company's financial statements should be accepted for inclusion in the Company's annual report on Form 10-K;

12. The Committee shall discuss, in conjunction with management, the Company's earnings press releases as well as financial information and earnings guidance provided to analysts and rating agencies;

13. The Committee shall review the Company's policies and practices with respect to risk assessment and risk management, including discussing with management the Company's major financial risk exposures and the steps that have been taken to monitor and control such exposures;

14. The Committee shall 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 the Company of concerns regarding questionable accounting or auditing matters;

and shall review any significant complaints regarding accounting, internal accounting controls or auditing matters received pursuant to such procedures;

Committee Reports

15. The Committee shall prepare a report of the Committee to stockholders to be included in the Company's annual proxy statement as required by the SEC, and file reports that may be required with respect to the Committee;

Reporting to the Board; Evaluation of Performance; Other Activities

16. The Committee shall report to the Board on a regular basis, and this report shall include a review of any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal and regulatory requirements, the qualifications, independence and performance of the Company's independent accountants and the performance of the internal audit function;

17. The Committee shall, at least annually, (i) evaluate its own performance and report to the Board on such evaluation and (ii) review and assess the adequacy of this Charter and recommend to the Board any amendments to this Charter, which amendments shall be subject to Board approval; and

18. The responsibilities and duties enumerated in this Charter shall be the common recurring activities of the Committee in carrying out its purposes. The Committee may assume additional duties or responsibilities, carry out additional functions or adopt additional policies and procedures as may be appropriate to carry out its purposes or in light of changing business, legislative, regulatory, legal or other conditions. The Committee shall also carry out any other responsibilities and duties delegated to it by the Board from time to time. In carrying out these responsibilities and duties, the Committee shall comply with all applicable requirements of the NYSE, the SEC, regulation or law in such manner and under such guidelines as the Committee shall determine from time to time to be most appropriate.

Procedures

The Committee shall meet at least four times annually or more frequently as it deems appropriate to carry out its duties. A majority of the members of the Committee shall constitute a quorum. The affirmative approval of majority of a quorum shall be sufficient to approve a decision of the Committee. The Chair of the Committee, in consultation with the other Committee members, shall set meeting agendas and report regularly to the Board the results of its meetings.

The Committee shall periodically meet separately in executive session with the independent accountants, the internal audit staff, and management and as a Committee to discuss any matters that the Committee or persons with whom they meet believe should be discussed.

The Committee may delegate its authority to subcommittees or to the Chair of the Committee when it deems appropriate.

In fulfilling its responsibilities, the Committee is empowered to investigate any matter relating to its purpose, duties or responsibilities that it deems appropriate and shall have full access to all books, records, facilities and personnel of the Company and may retain special legal, accounting or other advisors, as the Committee may deem appropriate in its sole discretion. The Committee shall have full authority (without the need for any other Board approval) to retain outside legal, accounting or other advisors in carrying out its duties and responsibilities. As part of this authority, the Committee shall be authorized to approve the fees payable to such advisors and firms and any other terms of retention, and the Company shall provide the funding determined appropriate by the Committee for any such advisors and firms. Such advisors shall have such access to the books records, facilities and personnel of the Company as the Committee shall consider appropriate.