

RENAL CARE GROUP, INC.

AMENDED AND RESTATED

AUDIT AND COMPLIANCE COMMITTEE CHARTER

Organization

The Audit and Compliance Committee (the “Committee”) of the Board of Directors of Renal Care Group, Inc. (the “Company”) will be a permanent standing committee of the Board of Directors. The Committee will be composed of no less than three directors. The Board of Directors will specify the exact number of members of the Committee from time to time by majority vote. The Committee will assist the Board of Directors in exercising its authority with respect to financial and compliance matters.

Composition of the Committee

All members of the Committee must be “independent directors” for purposes of the listing requirements of the New York Stock Exchange and any law or rule applicable to the Company. All members of the Committee must be financially literate, and the Chairman must be a “financial expert” for purposes of the listing requirements of the New York Stock Exchange and the Sarbanes-Oxley Act of 2002. Further, the only compensation a member of the Committee may receive from the Company will be director’s fees, including, without limitation, cash, stock or stock options ordinarily available to directors, and regular benefits other directors receive in their capacity as directors. No member of the Committee may serve on the audit committee of more than two other public companies, unless the Board of Directors determines, in the specific case, that such simultaneous service will not impair the ability of the member to serve effectively on the Committee. Any such determination will be disclosed in the Company’s proxy statement.

The Board of Directors will appoint the members of the Committee on the recommendation of the Company’s Nominating and Governance Committee. The Board of Directors will designate a Chairman of the Committee by majority vote. In the absence of the Chairman, the members of the Committee may choose a chairman by majority vote. The Board of Directors may, at any time, remove one or more directors as members of the Committee.

Committee Meetings

The Committee will meet at least four times a year, either in person or by conference telephone, and at a minimum, the Chairman shall meet no less than four times a year to review interim financial statements prior to the release of such statements to the public. Any of the following persons may call a meeting of the Committee: the Chairman of the Board of Directors, the President, Chief Executive Officer or Chief Financial Officer of the Company or the Chairman of the Committee. The Secretary of the Company or a member of the Committee

will keep minutes of all meetings of the Company. The Chief Financial Officer will function as the management liaison officer to the Committee.

Statement of Policy

The Committee will assist the Board of Directors in exercising its authority with respect to financial and compliance matters. The Committee will review the Company's (1) accounting and financial reporting practices; (2) compliance with applicable laws, rules, regulations, and industry guidelines; (3) quality and integrity of financial reporting; (4) the independent auditor's qualifications and independence; and (5) performance of the Company's internal audit function. The Committee will work to facilitate free and open communication between the Company's directors, independent auditors, internal auditors, financial management, and internal compliance personnel. The Committee will also prepare the report that rules of the Securities and Exchange Commission require be included in the Company's annual proxy statement concerning the Committee and its activities.

Power and Authority

In its review of financial and compliance matters, the Committee will have and may exercise all the powers and authority of the board of directors to the extent permitted under Section 141 of the General Corporation Law of the State of Delaware. Specifically, the Committee will have the power and authority to retain and terminate the Company's independent auditors and to determine the compensation to be paid to those auditors.

In performing his or her duties, each member of the Committee will be fully protected in relying in good faith upon:

1. The records of the Company; and
2. Information, opinions, reports or statements presented to the Committee or the Company by any of the Company's officers or employees, or committees of the board of directors or by any other person as to matters the member reasonably believes are within such other person's professional or expert competence and who has been selected with reasonable care by or on behalf of the Committee or the Company.

Activities

The Committee will review and monitor the Company's accounting policies and financial reporting practices. The Committee will pay particular attention to any weaknesses in internal accounting policies and controls. The primary goal of the Committee's activities will be to help assure that the Company's financial statements present fairly, in all material respects, the Company's financial condition and results of operations in accordance with generally accepted accounting principles. The Committee will also monitor and review matters concerning or relating to the Company's compliance program.

In the course of these activities, the Committee will:

1. Retain and terminate the independent auditors to audit the financial statements of the Company and review any significant non-audit relationship with the independent auditors, it being understood that the independent auditors are ultimately accountable to the Board of Directors and the Committee as representatives of the Company's shareholders. The Committee will consult with management in considering the retention or termination of the independent auditors, with the final decision always being that of the Committee.
2. In consultation with management, determine the fees to be paid to the independent auditors to audit the financial statements of the Company and to provide significant non-audit services.
3. Meet with the Company's internal auditors, financial management, independent auditors, general counsel and compliance officer to be briefed on their independent evaluation of the Company's compliance with legal, regulatory, financial, accounting, and auditing principles and standards.
4. Review the Company's internal audit function, including its independence and authority as well as the scope of its activities and related cost.
5. At the conclusion of each annual audit, meet with the Company's independent auditors, internal auditors, and financial management to review the scope of the audit, the audit procedures used, and any comments or recommendations of the independent auditors, including their judgment about the quality, not just acceptability, of accounting principles and any other communications required by generally accepted auditing standards.
6. Discuss with, and receive reports from, the Company's independent auditors, internal auditors, and financial management regarding audit scope and fees, as well as the adequacy and effectiveness of the Company's accounting and financial controls. The Committee will give particular emphasis to the adequacy of these internal controls to expose any payments, transactions, or procedures that might be deemed illegal or otherwise improper.
7. At least once a year, receive a summary of findings from completed internal audits and a progress report on the proposed internal audit plan, with any explanations for any deviation from the original internal audit plan.
8. Discuss with, and receive reports from, the Company's internal auditors, independent auditors, and financial management regarding changes in the Company's accounting principles, standards, and policies that do, or could, have a significant impact on the Company's financial statements.
9. Provide an opportunity for the Company's general counsel, compliance officer, internal auditors, and independent auditors to meet separately with the members

of the Committee without other members of management present. Among the items to be discussed in meetings with auditors are the auditors' evaluation of the Company's financial, accounting, and auditing personnel, and the cooperation that the auditors received during the course of the audit.

10. Discuss with, and receive reports from, financial management and the independent auditors regarding the findings included in the independent auditors' management letter.
11. Prior to the public release of the annual financial statements to be included in the Company's Annual Report on Form 10-K, meet with management and the independent auditors to review and discuss the disclosure and content of the financial statements as required by generally accepted auditing standards. The review under this Section 11 will include a review of the Company's disclosures under management's discussion and analysis of financial condition and results of operations.
12. Review the interim financial statements with management and the independent auditors prior to the filing of the Company's Quarterly Report on Form 10-Q and the related quarterly earnings release. This review will include communications required by independent auditors under generally accepted auditing standards. The review under this Section 12 will also include a review (which may be a general review of items to be discussed, rather than a review of actual language) of the Company's disclosures under management's discussion and analysis of financial condition and results of operations.

The Chairman of the Committee may represent the entire Committee for purposes of this Section 12; provided, however, that each member of the Committee will be given the opportunity to participate in the review each quarter. If, in the Chairman's opinion, management or the Company's auditors have raised issues that need to be brought to the attention of the other members of the Committee, the Chairman will call a meeting of the entire Committee to discuss those issues. At least once a year, the Committee will discuss the types of information to be disclosed in quarterly earnings releases and Forms 10-Q as well as circumstances under which the members desire to be consulted as a Committee prior to a release (*e.g.*, material changes in earnings guidance).

13. Meet with the Company's Compliance Committee or compliance officer to discuss (i) the Compliance Committee's activities with respect to the development, implementation, and monitoring of the Company's compliance program to encourage the Company and its employees to meet the ethical standards set forth in the Company's standards of conduct and compliance program, (ii) management's efforts to ensure that the Company's mission, values, and standards of conduct are communicated to all employees on a regular basis, (iii) the activities of the Company and its employees in light of its standards of conduct and compliance program, and (iv) matters relating to education, training,

and communication in connection with the Company's standards of conduct and compliance program.

14. Investigate any matter brought to its attention within the scope of its duties.
15. As appropriate, obtain advice and assistance of outside legal, accounting, and other experts; determine and approve the fees to be paid to such experts, which fees will be paid by the Company.
16. Discuss policies with respect to risk assessment and risk management.
17. Review with the independent auditors any audit problems or difficulties and management's response to those problems or difficulties.
18. Set clear hiring policies for employees or former employees of the independent auditors.
19. At least once a year, obtain and review a report by the independent auditors describing: the independent auditors' internal quality-control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the firm, 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 firm, and any steps taken to deal with such issues; and (to assess the auditors' independence) all relationships between the independent auditors and the Company.
19. Conduct an annual performance evaluation of the Committee.
20. Submit the minutes of all meetings of the committee to, or discuss the matters discussed at each committee meeting with, the Board of Directors.
21. Review all related party transactions and transactions involving any actual or potential conflict of interest between the Company and any elected officer or director. All related party transactions shall be subject to review and approval by the Committee and the Board of Directors.
22. Review the results of internal and external auditors' audits of senior officer and director expense reimbursements and perquisites.
23. Establish procedures for the receipt, retention, investigation and treatment of complaints received by the Company related to accounting, internal controls or auditing matters. These procedures will include measures to provide for the confidential and anonymous submission of concerning by company employees regarding questionable accounting or auditing matters.

Quorum

The presence of at least a majority of the members of the Committee will be necessary to transact business at meetings of the Committee, and action of the Committee will require concurrence of a majority of the members of the Committee present at such a meeting. Any action that could be taken at a meeting of the Committee may be taken by written consent signed by all members of the Committee.