

**Almost Family, Inc.
Amended and Restated
Audit Committee Charter**

The Board of Directors of Almost Family, Inc. has appointed an Audit Committee pursuant to authorization in Section 3.6 of the Company's Bylaws. The objectives, composition, and responsibilities of the Audit Committee are as follows:

Objectives

The primary objective of the Audit Committee is to assist the Board of Directors in fulfilling its oversight responsibility relating to (i) the integrity of the Company's financial statements, (ii) the Company's compliance with legal and regulatory requirements, (iii) the independence and performance of the Company's auditors, and (iv) the Company's internal controls and financial reporting practices. In addition, the Committee will maintain open lines of communication among the Board, management, and the Company's independent auditors on these matters.

Composition

The Committee shall consist of not fewer than three directors, none of whom (except in extraordinary and limited circumstances, which shall in any case be limited to two years of service, shall be (nor in the previous three years shall have been) an officer or employee of the Company or of any subsidiary or affiliated company or otherwise deemed not to be an "independent director" under applicable regulatory requirements. Each Committee member shall be able to read and understand fundamental financial statements at the time of their appointment. At least one member will have past experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. Additional criteria, if any, for membership shall be determined by the Board of Directors consistent with governing rules, regulations and exchange requirements. Each year, one of the members having such financial background shall be appointed Chairman of the Committee by the full Board of Directors, such Chairman of the Committee being an "independent director."

Responsibilities

- The Committee shall meet at least four times per year or more frequently as circumstances require. The Committee may ask members of management or others to attend the meeting and provide pertinent information to the Committee or its advisors as necessary. In addition, the Committee shall meet privately with the Company's independent auditors and shall review annually the audit plan of the Company's independent auditors before the start of such audit.
- The Committee shall report its activities to the full Board of Directors on a regular basis.
- The Committee shall review the effectiveness of independent auditors through regular meetings with them and shall have the ultimate responsibility for selection, evaluation, and replacement of independent auditors to audit the financial statements of the Company and approval of the fees paid to such independent auditors.

- The Committee shall review annually and discuss with the auditors all relevant matters and shall review significant relationships the auditors have with the Company to determine the auditors' independence, including non-auditing services; in that regard, the Committee shall require the auditors to submit, in advance of the performance of such services, a formal written statement regarding relationships and services which may affect objectivity and independence, and shall take appropriate action to address the auditors' independence, including, but not limited to, approving or disapproving any proposed non-audit services, whenever necessary.
- The Committee shall review with financial management and the independent auditors the Form 10-Q, including the results of the independent auditors review of the quarterly financial statements, before its filing or before the release of earnings.
- The Committee shall review filings with the SEC and other published documents containing the Company's financial statements and consider whether the information contained in these documents is consistent with the information contained in the financial statements.
- The Committee shall review annually with management and the independent auditors the need for and/or status of any internal audit activities to be performed during the ensuing year, the manner in which such activities will be carried out, and the coordination of such activities with the independent auditors.
- The Committee shall discuss with the independent auditors and monitor the adequacy of the Company's internal controls by reviewing audit recommendations and management's response and actions to correct identified deficiencies.
- The Committee shall review the Company's annual financial statements with management and the independent auditors. The Committee shall discuss with the independent auditors its judgment about the quality, not just the acceptability, of significant accounting principles, accounting changes, and underlying estimates.
- The Committee shall identify and direct special projects, hold special meetings, or perform any other actions it believes are necessary in order to perform its oversight function.
- The Committee shall have the authority to consult with and retain legal, accounting and other experts as it believes are necessary in order to perform its oversight function, such authority to include the funds required to engage such advisors.
- The Committee shall review an analysis prepared by management and the independent auditors of significant reporting issues, critical accounting policies and judgments made in connection with the preparation of the Company's financial statements, including an analysis of the effect of alternative GAAP methods on the Company's financial statements and a description of any transactions as to which management obtained Statement on Auditing Standards No. 50 letters.

- The Committee shall review with management and the independent auditors the effect of regulatory and accounting initiatives as well as off-balance sheet structures on the Company's financial statements.
- The Committee shall meet periodically with management to review the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.
- The Committee shall review major changes to the Company's auditing or accounting principles, practices or critical accounting policies as suggested by the independent auditors, internal auditors or management.
- The Committee shall review the experience and qualifications of the senior members of the independent auditors' audit team and the quality control procedures of the independent auditors.
- The Committee shall recommend guidelines for the Company's hiring of employees of the independent auditors who were engaged on the Company's account.
- The Committee shall obtain from the independent auditors assurances that Section 10A of the Securities Exchange Act of 1934 has not been implicated.
- The Committee shall be responsible for any review with management and the independent auditors of any correspondence with regulators or governmental agencies and any employee complaints or published reports which raise material issues regarding the Company's financial statements or accounting policies.
- The Committee shall prepare the report required by the rules of the Securities and Exchange Commission to be included in the Company's annual proxy statement.
- The Committee shall review with the independent auditors any problems or difficulties the accountants may have encountered and any management letter provided by the accountants and the Company's response to that letter. Such review shall include any difficulties encountered in the course of the audit work, including any restrictions on scope of activities or access to required information, and any disagreements with management.
- The Committee shall review with the Company's legal counsel matters that may have a material impact on the financial statements, the Company's compliance policies and any material reports or inquiries received from regulators or government agencies.
- The Committee shall establish procedures for the receipt, retention and treatment of complaints received by the Company and ensure that such complaints are treated confidentially and anonymously.
- The Committee shall review and approve all related-party transactions.
- The Committee shall review and reassess annually the adequacy of this Charter.