

**Charter of the Audit Committee of the Board of Directors
of
Langer, Inc., a Delaware corporation**

The primary function of the Audit Committee is to assist the Board of Directors in fulfilling its oversight responsibilities by reviewing the financial information which will be provided to the shareholders and others, the systems of internal controls which have been established, and the audit process.

The Audit Committee shall consist of at least three independent directors, all of whom shall have no relationship to the Company that may interfere with the exercise of their independence from management and the Company. No member of the Audit Committee shall have any relationship, with the Company or otherwise, which is now, or may hereafter, be prohibited by any rule adopted by the Securities and Exchange Commission or the National Association of Securities Dealers, Inc. Each member of the Audit Committee shall be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement, and cash flow statement, or will become able to do so within a reasonable period of time after appointment to the Audit Committee. At least one member shall have accounting or related financial management expertise, or any other comparable experience or background which results in the individual being financially sophisticated. The Audit Committee shall meet at least four times each year.

In meeting its responsibilities, the Audit Committee is expected to:

1. Provide an open avenue of communication between the Chief Financial Officer, the independent accountant and the Board of Directors.
2. Review with management and the independent accountant at the completion of the auditor's examination of the Company's annual financial statements:
 - a. The Company's annual financial statements, including the notes thereto.
 - b. The independent accountant's audit of such financial statements and the report thereon.
 - c. Any significant changes required in the independent accountant's audit plan.
 - d. Any serious difficulties or disputes with management encountered during the course of the audit.
 - e. Other matters related to the conduct of the audit which are to be communicated to the Board of Directors under generally accepted auditing standards.

The Audit Committee shall communicate to the independent accountant any and all concerns regarding matters included in this Section 2 and management's activities related thereto.

3. Consider and review with management and the independent accountant:
 - a. Significant findings (including significant risks or exposure) during the year and management's response thereto.
 - b. Any difficulties encountered in the course of their work or access to required information.
 - c. Any changes required to ensure completeness of coverage and the effective use of audit resources.
4. Review filings with the SEC and other published documents containing the Company's financial statements and ensure that the information contained in these documents is consistent with the information contained in the financial statements.
5. Review with management the interim financial reports. Management shall advise the Audit Committee of any significant items or changes affecting the interim reports and their comparability to prior reports.
6. Consider and review with the independent accountant:
 - a. The adequacy of the Company's internal controls and security, including computer information systems.
 - b. Any related significant findings and recommendations of the independent accountant.

The independent accountant shall discuss with the Audit Committee the auditor's qualitative judgment of the financial reports, whether the auditor believes management has adopted conservative, moderate or aggressive accounting principals and whether management's accounting principals are widely accepted and appropriate.

7. The independent accountant for the Company is ultimately accountable to the Board of Directors and the Audit Committee as the representatives of the shareholders. The Audit Committee shall evaluate and recommend to the Board of Directors the selection or replacement of the independent accountant. The Board of Directors has the ultimate authority and responsibility to select, and if it so determines, to nominate the independent auditor for shareholder approval in any proxy statement.
8. Review and confirm the independence of the independent accountant based on information submitted by and responses from the independent accountant to inquiries made by the Audit Committee. The independent accountant shall submit to the Audit Committee on a periodic basis a formal written statement setting forth the disclosures regarding independence required by Independence Standards Board Standard No. 1, as amended from time to time, delineating all relationships between the accountant and the Company and any other relationships or interests which may impact the accountant's independence and objectivity. The Audit Committee shall engage in active dialogue with the independent accountant with respect to any disclosed relationships or services that may impact on the objectivity or independence of the

accountant and shall recommend to the Board of Directors that the Board take such actions as the Committee deems appropriate to insure the independence of the accountant. In assessing the independence of the accountant, the Audit Committee shall rely upon and follow Independence Standards Board Standard 1.

9. Approve the fees paid to the independent accountant with respect to all services.
10. Periodically report to the Board of Directors on the activities and findings of the Committee.
11. Review and assess the adequacy of the Committee's charter annually and update, as necessary.

The duties and responsibilities of a member of the Audit Committee are in addition to those duties set out for a member of the Board of Directors.