

COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS

Adopted by the Audit Committee on May 24, 2004

Under Section 301 of the Sarbanes-Oxley Act and Rule 10A-3 under the Securities Exchange Act of 1934, the Nasdaq Stock Market has adopted rules prohibiting the listing of any company whose audit committee does not, among other things establish procedures for (a) the receipt, retention, and treatment of complaints received by the company regarding accounting, internal accounting controls, or auditing matters, and (b) the submission by employees of the company on a confidential and anonymous basis, of concerns regarding questionable accounting or auditing matters.

Accordingly, the Audit Committee of the Board of Directors of AngioDynamics, Inc. (the "Company") has adopted the following procedures:

1. Complaints

- (a) Any person with a complaint regarding accounting, internal accounting controls, or auditing matters may report his complaint to a member of the Audit Committee of the Company. Complaints must be in writing.
- (b) Employees with concerns regarding questionable accounting or auditing matters may forward those concerns on a confidential and anonymous basis by the telephone hotline established by a third party provider.

Copies of all communications received under (a) or (b) (reduced to writing if received electronically) by any person other than a member of the Audit Committee shall be promptly forwarded to the Audit Committee in a sealed envelope marked "confidential."

2. Scope of Matters Covered by these Procedures

These procedures will cover submitted complaints and concerns on accounting, internal accounting controls, or auditing matters including, but not limited to, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; and
- deviation from full and fair reporting of the Company's financial condition.

3. Treatment of Complaints

The Audit Committee will determine whether a submitted complaint or concern is appropriate for investigation.

All investigations will be conducted by the Audit Committee or such persons as the Audit Committee determines to be appropriate under the direction and oversight of the Audit Committee.

All investigations will be conducted in a confidential manner, to the extent possible, consistent with the need to conduct a complete review.

Any person assigned by the Audit Committee, shall, as promptly as possible, report in writing to a member of the Audit Committee the results of any investigation. The Audit Committee shall, at its regularly scheduled meetings or at special meetings called at any time, review all reports and shall determine the corrective or disciplinary action, if any, to be taken.

4. Reporting and Retention of Complaints and Investigations

The Audit Committee will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for delivery to the Audit Committee reasonably in advance of each regularly scheduled meeting of the Audit Committee, or at such other time(s) as the Audit Committee may request.

5. No Retaliation

The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee for good faith reporting of concerns or complaints regarding matters covered by these procedures or otherwise, as specified in Section 806 of the Sarbanes-Oxley Act.

6. Dissemination of Procedures

These procedures shall be posted on the Company's website. Included with these procedures shall be information on contacting the Audit Committee by phone or e-mail, and instructions on how employees and others may submit any complaints or concerns in accordance with these procedures.