

**The DIRECTV Group, Inc. (the “Company”)  
Audit Committee of the Board of Directors**

**Charter**

**As revised by the Board on February 7, 2006**

**I. Establishment of Committee**

The Board of Directors of the Company (“Board”) has established an Audit Committee (the “Committee”) with the authority, purposes and responsibilities described in this Charter.

The Committee shall have the power to (i) engage legal counsel and other advisors at the reasonable expense of the Company to assist in its review and decision regarding any matter including any Related Party Transaction (as defined in accordance with the Amended and Restated By-Laws of the Company (the “By-Laws”) and this Charter), (ii) utilize internal resources of the Company and its subsidiaries and controlled affiliates, including requiring the assistance of any executive employee of the Company, and (iii) review contracts, books and records of the Company and its subsidiaries and controlled affiliates.

**II. Composition and Meetings**

The Committee shall consist of three or more members of the Board, each of whom has been determined by the Board to be an “independent director” as defined in the By-Laws and the applicable rules of the New York Stock Exchange (the “NYSE”). In addition, each member of the Committee shall meet the financial literacy and experience requirements of the NYSE and at least one member of the Committee shall satisfy the definition of “audit committee financial expert” as set out in Item 401(e) of Regulation S-K, issued by the Securities and Exchange Commission (the “SEC”). Also, until such time as the United States Department of Justice and the United States Department of Homeland Security confirm to the Company in writing that the provisions in Article III, Section 3(g) of the By-Laws need no longer apply, all members of the Committee shall be United States citizens.

The Board may appoint a Chairman to convene and chair all sessions of the Committee and determine the information needs of the Committee. If the Board fails to appoint a Chairman, the members of the Committee shall elect a Chairman by majority vote to serve at the pleasure of the majority. The Committee may delegate its authority to subcommittees or the Chairman of the Committee when it deems appropriate and in the best interests of the Company.

The Committee shall meet as often as it deems is appropriate to carry out its responsibilities, but at least quarterly. A majority of the members of the Committee shall constitute a quorum. The Chairman of the Committee, in consultation with the other Committee members, shall set meeting agendas. The Committee shall report its actions and recommendations to the Board.

### **III. Purposes and Responsibilities**

#### **A. General Oversight Responsibility**

The Committee recognizes that the Company's management is responsible for preparing the Company's financial statements. Additionally, the Committee recognizes that the Company's management (including the internal audit staff), as well as the outside auditors, have more knowledge and more detailed information about the Company and its subsidiaries than do the members of the Committee. Consequently, while the Committee has the authority, purposes and responsibilities set forth in this Charter, it is not the duty of the Committee to determine that the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles. This determination is the responsibility of management and the outside auditors. Nor is it the duty of the Committee to assure compliance with the Company's Code of Ethics and Business Conduct. Furthermore, while the Committee is responsible for reviewing the Company's policies and practices with respect to risk assessment and management, it is the responsibility of the Chief Executive Officer and other members of senior management to determine the appropriate level of the Company's exposure to risk.

Without limiting any other provision of this Charter, the Committee's purposes include assisting the Board in its oversight of (a) the integrity of the Company's financial statements, (b) the effectiveness of the Company's system of internal control over financial reporting, (c) the Company's compliance with legal and regulatory requirements, (d) the outside auditor's qualifications and independence, and (e) the performance of the Company's internal audit function and outside auditors.

The Committee shall have the following duties and responsibilities related to its general oversight responsibility:

1. At least annually, obtain and review a report by the outside auditors describing: the firm's 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 any such issues; and (to assess the outside auditors' independence) all relationships between the outside auditor and the Company.
2. Review and evaluate the lead partner (and senior members) of the outside auditors annually.
3. Discuss the Company's annual audited financial statements and quarterly financial statements with the Company's management and the outside auditors, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations"; review disclosures made to the Committee by the Company's Chief Executive Officer and Chief Financial Officer during the certification process for the Annual Report on Form 10-K and Quarterly Report on Form 10-Q about any significant deficiencies in the design or operation of the Company's system of internal control over financial reporting or material weaknesses

therein and any fraud involving management or other employees who have a significant role in the Company's system of internal control over financial reporting; review with management and the Company's outside auditors the interim financial information and the results of the outside auditors review of interim financial information prior to the filing of each Quarterly Report on Form 10-Q of the Company. For purposes of this review, the Chairman may represent the entire Committee, either in person or by telephonic conference call.

4. Discuss with the Company's management the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.
5. Discuss with the Company's management policies with respect to risk assessment and risk management.
6. In consultation with Company's management, the General Auditor and the outside auditors, review the integrity of the Company's financial reporting process and systems of internal control over financial reporting.
7. Be directly responsible for appointing (subject to ratification or rejection by the stockholders at their annual meeting), compensating, overseeing, evaluating and, where appropriate, replacing the outside auditors, who shall report directly to and be accountable directly to the Committee and the Board. As part of the Committee's oversight responsibility, resolve disagreements between Company management and the outside auditors regarding financial reporting.
8. Annually review, with the outside auditors, the outside auditors' written statement on independence and recommend the Board take appropriate action, as necessary, to satisfy the Committee of the outside auditors' independence, including compliance with Sections 201-206 of the Sarbanes Oxley Act of 2002 dealing with scope of services, pre-approval of services, audit partner rotation, reports to the Committee and conflicts of interest.
9. Be directly responsible for reviewing and approving, prior to commencement of work, the proposed scope of work and the proposed fee for any and all future engagements of the outside auditors, including the annual audit of each fiscal year. The Committee may delegate pre-approval authority to one or more of its members, subject to later review by the Committee.
10. Review and approve hiring policies for employment by the Company of employees or former employees of the Company's outside auditors.
11. Review, with the outside auditors and the Company's management, the audited financial statements and related opinion of the independent auditing firm included in the Annual Report on Form 10-K prior to its filing. In conferring with the outside auditors and Company management, the Committee shall consider:

- a. The integrity of the Company's financial reporting process and its systems of internal control over financial reporting as represented by Company management and as reported by the outside auditors and internal audit.
  - b. Legal and regulatory matters that may have a material impact on the Company's consolidated financial statements, related compliance policies and programs, and reports received from regulators, including SEC comment letters.
  - c. Any other matters required to be communicated to the Committee by the outside auditors under existing auditing standards.
  - d. And specifically discuss periodically:
    1. all critical accounting policies and practices used by the Company;
    2. all alternative treatments of financial information within generally accepted accounting principles that have been discussed with Company management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the outside auditors;
    3. other material written communications between the outside auditors and Company management; and
    4. all Related Party Transactions.
12. Recommend to the Board whether the Company's consolidated financial statements be accepted for inclusion in the Annual Report on Form 10-K filed with the SEC.
  13. The Committee shall review, evaluate and, if necessary, report upon any significant complaints regarding accounting, internal accounting controls or auditing matters received pursuant to the Company's procedures for: (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal controls, or auditing matters; and (b) the confidential anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.
  14. Review: the performance of the internal audit department including the objectivity and authority of its reporting obligations; the proposed audit plans for the coming year; significant reports issued by the internal audit department during the most recent audit cycle and management's responses thereto; annual internal audit budget; staffing levels and related qualifications; and, as needed, the internal audit department charter.
  15. Approve the appointment, compensation, replacement, reassignment or dismissal of the General Auditor and confirm and assure the objectivity of the General Auditor.
  16. Provide an Audit Committee Report as required by the SEC for inclusion in the proxy statement for each annual stockholders meeting.
  17. Report regularly to the Board and recommend to the Board any actions it deems appropriate for the Board to take.

18. Evaluate the Committee's performance at least annually and report to the Board on such evaluation.
19. Annually review and assess the adequacy of this Charter and recommend any proposed changes to the Board for approval.
20. Conduct and authorize investigations into any matters within the Committee's scope of responsibilities.
21. Perform such other duties and responsibilities as are consistent with the purposes of the Committee and as the Board or the Committee shall deem appropriate.

#### B. Related Party Transactions

The Committee shall have sole authority to review, consider and pass upon any "Related Party Transaction" and no such transaction shall be effected without the approval of or authorization of a majority of the Committee, provided that the Committee may ratify any such transaction.

The Committee shall also have sole authority to determine which transaction or series of transactions shall be considered "Related Party Transactions" subject to approval or authorization as provided in the Company's Amended and Restated Certificate of Incorporation, By-Laws and this Charter, including determination of which party or parties should be subject to this provision, and the applicable amounts and other matters that the Committee determines could be considered an interested transaction between the Company or its subsidiaries and such other party or parties.

#### C. Funding for Committee Activities

The Committee shall have the authority to determine, and based on such determination the Company shall provide, appropriate funding for payment of the following:

1. Compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company;
2. Compensation to any legal counsel or other advisors employed by the Committee pursuant to this Charter; and
3. Ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

