

SIRIUS SATELLITE RADIO INC.

CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

Purpose

The primary purpose of the Audit committee is to assist the Board of Directors (the "Board") in fulfilling its responsibility to oversee management's conduct of the company's financial reporting process, including the development and maintenance of systems of internal accounting and financial controls and the outside auditor's annual audit of the Company's financial statements.

Composition

The Committee shall consist of at least three Directors, and the Committee's composition will meet the requirements for audit committees of the NASDAQ:

- No member may have a relationship to the Company that may interfere with the exercise of his or her independence from management and the Company;
- Each member shall be financially literate or will become financially literate within a reasonable period of time after his or her appointment to the Committee; and
- At least one member shall have accounting or related financial management expertise.

The determination of any member's qualification to serve on the audit committee, including assessments of financial literacy and of past accounting or financial management expertise, shall be made by the Board in keeping with the applicable requirements and definitions of the NASDAQ.

Responsibilities, including Structure and Processes

The Committee's job is one of oversight, recognizing that the Company's management is responsible for preparing the Company's financial statements and for developing and maintaining systems of internal accounting and financial controls and that outside auditors are ultimately accountable to the Committee and the Board for their review of the financial statements and internal controls of the Company. The Committee also recognizes that the financial management and the internal and outside auditors have more knowledge and information about the Company than do Committee members. Consequently, in carrying out its oversight responsibilities, the Committee is not providing any expert or special assurance as to the Company's financial statements or internal controls or any professional certification as to the outside auditor's work.

The following functions shall be the common recurring activities of the Committee in carrying out its oversight responsibilities, and the Committee may, as it deems appropriate, act as a whole, through subcommittees or through the Committee chair. In

discharging its oversight role, the Committee shall have full access to all books, records, facilities and personnel of the Company and the authority to retain outside counsel, auditors or other experts.

1. The Committee shall review and reassess the adequacy of this Charter on an annual basis and shall make recommendations to the Board, as conditions dictate, to update this Charter.
2. The Committee shall have the responsibility to evaluate the outside auditor annually and to make recommendations to the Board concerning its appointment. The Board shall have the ultimate authority and responsibility to select, evaluate and, where appropriate, replace the outside auditor.
3. The Committee shall review and approve the appointment or termination of the Company's Controller and any internal auditor.
4. The Committee shall meet regularly with the Company's Controller and outside auditors independent of management.
5. The Committee shall review and discuss with management the audited financial statements to be included in the Company's Annual Report on Form 10-K (or the Annual Report to Stockholders if distributed prior to the filing of Form 10-K) and shall discuss with the outside auditor the matters required to be discussed by Statement of Auditing Standards ("SAS") No. 61, as amended or supplemented.
6. In connection with the review by the outside auditors of the financial information included in the Company's Quarterly Reports on Form 10-Q, the Committee shall prior to the release of earnings or the filing of the Form 10-Q discuss with the outside auditors the matters required to be discussed by SAS No. 61, as amended or supplemented.
7. The Committee shall review any significant disagreement between management and the internal or outside auditors in connection with the preparation of the financial statements.
8. The Committee shall:
 - receive from the outside auditors, at least annually, a formal written statement delineating all relationships between the auditor and the Company consistent with Independence Standards Board Standard Number 1;
 - review and discuss with the outside auditors any relationships or services that may impact the objectivity and independence of the outside auditor; and
 - recommend, if necessary, that the Board take appropriate action in response to the outside auditor's report to satisfy itself of the auditor's independence.

9. Based on the review and discussions referred to in paragraphs 5 through 8, the Committee shall determine whether to recommend to the Board that the Company's audited financial statements be included in the Company's Annual Report on Form 10-K.
10. The Committee shall prepare its report required by the rules of the Securities and Exchange Commission to be included in the Company's annual proxy statement.
11. The Committee shall discuss with management, the Company's Controller, and the outside auditor the quality and adequacy of the Company's internal controls.
12. The Committee shall receive reports on legal compliance and litigation matters and review the significant reports as well as management's responses thereto.
13. The Committee shall review and make recommendations to the Board concerning the Company's policies with regard to affiliate transactions and officers' expense accounts and perquisites.
14. The Committee shall maintain minutes or other record of its meeting and make reports on its meetings to the Board.