



Audit and Non-Audit Services Pre-Approval Policy

I. Statement of Principles

Under the Sarbanes-Oxley Act of 2002 (the "Act"), the Audit Committee of the Board of Directors is responsible for the appointment, compensation and oversight of the work of the independent auditor. As part of this responsibility, the Audit Committee is required to pre-approve the audit and non-audit services performed by ViaSat's independent auditor in order to assure that they do not impair the auditor's independence. To implement the provisions of the Act, the Securities and Exchange Commission (the "SEC") has issued rules specifying the types of services that an independent auditor may not provide to its audit client, as well as the Audit Committee's administration of the engagement of the independent auditor. Accordingly, the Audit Committee has adopted this Audit and Non-Audit Services Pre-Approval Policy (the "Policy"), which sets forth the procedures and the conditions pursuant to which services to be performed by the independent auditor are to be pre-approved.

The SEC's rules establish two different approaches to pre-approving services which the SEC considers to be equally valid. Proposed services either may be pre-approved by agreeing to a framework with descriptions of allowable services with the Audit Committee ("general pre-approval"), or require the specific pre-approval of the Audit Committee ("specific pre-approval"). The Audit Committee believes that the combination of these two approaches in this Policy will result in an effective and efficient procedure to pre-approve services performed by the independent auditor. As set forth in this Policy, unless a type of service has received general pre-approval, it will require specific pre-approval by the Audit Committee if it is to be provided by the independent auditor.

Exhibit 1 to this Policy describes the Audit, Audit-related, Tax and All Other Services that will be subject to the general pre-approval of the Audit Committee. The Audit Committee will annually review and pre-approve the services that may be provided by the independent auditor that are subject to general pre-approval. It is expected that such general pre-approval will occur at the regularly scheduled fiscal fourth quarter Audit Committee meeting. The Audit Committee will add to or subtract from the list of general pre-approved services from time to time, based on subsequent determinations. Updates to the level of fees associated with the services, subject to general pre-approval, will be provided to the Audit Committee at regularly scheduled Audit Committee meetings.

The purpose of this Policy is to set forth the procedures by which the Audit Committee intends to fulfill its responsibilities. It does not delegate the Audit Committee's responsibilities to pre-approve services performed by the independent auditor to management.

II. Delegation

As provided in the Act, the SEC's rules and the Audit Committee Charter, the Audit Committee may delegate either type of pre-approval authority to its chairperson or any other member or members. The member to whom such authority is delegated must report, for informational purposes only, any pre-approval decisions to the Audit Committee at its next meeting.

III. Audit Services

The annual Audit services engagement scope and terms will be subject to the general pre-approval of the Audit Committee. Audit services include the annual financial statement audit (including required quarterly reviews) and other procedures required to be performed by the independent auditor to be able to form an opinion on the Company's consolidated financial statements. Audit services also include the attestation engagement for the independent auditor's report on management's assertion on internal controls for financial reporting. The Audit Committee will monitor the Audit services engagement throughout the year and will also approve, if necessary, any changes in terms and conditions resulting from changes in audit scope, Company structure or other items. The Audit Committee will pre-approve the Audit services in Exhibit 1.

IV. Audit-related Services

Audit-related services are assurance and related services that are reasonably related to the performance of the audit or review of the Company's financial statements or that are traditionally performed by the independent auditor. Because the Audit Committee believes that the provision of Audit-related services does not impair the independence of the auditor and is consistent with the SEC's rules on auditor independence, the Audit Committee will grant general pre-approval to Audit-related services.

The Audit Committee will pre-approve the Audit-related services in Exhibit 1. All other Audit-related services not listed in Exhibit 1 must be specifically pre-approved by the Audit Committee.

V. Tax Services

The Audit Committee believes that the independent auditor can provide Tax services to the Company such as tax compliance, tax planning and tax advice without impairing the auditor's independence, and the SEC has stated that the independent auditor may provide such tax services since they do not necessarily impair independence. Hence, the Audit Committee may in its discretion grant general pre-approval to those Tax services that have historically been provided by the auditor, that the Audit Committee has reviewed and believes would not impair the independence of the auditor, and that are consistent with the SEC's rules on auditor independence.

The Audit Committee believes that the provision of personal Tax services to individual executives officers and directors of ViaSat could impair auditor independence. Therefore, the Audit Committee expressly prohibits the provision of individual Tax services by the independent auditors to the executive officers and directors of ViaSat.

The Audit Committee will pre-approve the Tax services in Exhibit 1.

VI. All Other Services

The Audit Committee believes, based on the SEC's rules prohibiting the independent auditor from providing specific non-audit services, that other types of non-audit services are permitted. Accordingly, the Audit Committee believes it may grant general pre-approval to those permissible non-audit services classified as All Other Services that it believes are routine and recurring services, would not impair the independence of the auditor and are consistent with the SEC's rules on auditor independence.

The Audit Committee may approve the All Other Services in Exhibit 1 in their discretion on an

annual basis, as applicable, with the exception of “Internal Investigations.” Permissible other Services not listed in Exhibit 1 must be specifically pre-approved by the Audit Committee.

The independent auditor is permitted to assist management and the Corporate Internal Audit Department with internal investigations and fact-finding into alleged improprieties; however, these services are subject to specific approval and engagement by the Audit Committee or its delegate (Chairperson).

VII. Procedures

ViaSat and its affiliates have implemented a Policy entitled “Relationship with External Auditor” which describes the various services that are permitted and prohibited to be performed by the External Auditor. Included in that policy are the processes to be followed by ViaSat and its affiliates to have services pre-approved under both the general and specific pre-approval approaches. The balance of this section of this policy describes how the pre-approval process will take place at the Audit Committee.

At the beginning of each fiscal year, the Chief Financial Officer and independent auditor shall jointly submit to the Audit Committee a schedule of audit, audit-related, tax and other non-audit services that are subject to general pre-approval.

This schedule, referred to as Exhibit 1, provides a description of each type of service that is subject to general pre-approval and, where possible, will provide projected fees (or a range of projected fees) for each service. The Audit Committee will review and approve the types of services and review the projected fees for the next fiscal year at its regularly scheduled fiscal fourth quarter meeting. This approval acknowledges that the Audit Committee is in agreement with the specific types of services that the independent auditor will be permitted to perform. The fee amounts listed on Exhibit 1 will be updated to the extent necessary at each of the other three regularly scheduled meetings of the Audit Committee.

If subsequent to the approval of Exhibit 1 by the Audit Committee, the Company or one of its affiliates determines that it would like to engage the independent auditor to perform a service not included on the Exhibit 1 list, the affiliate should submit their request to the Chief Financial Officer and if the service fits within the independence guidelines, the Chief Financial Officer will arrange for a discussion of the service to be included on the agenda for the next regularly scheduled Audit Committee meeting so that specific approval can be obtained. If the timing of the project is critical and the project needs to commence before the regularly scheduled meeting, the specific pre-approval by the chairperson of the Audit Committee must be obtained before any services are provided. This will be arranged by the Chief Financial Officer. The independent auditor must not commence any such project until specific approval has been given.

EXHIBIT 1

ViaSat, Inc. Schedule of Audit, Audit-Related, Tax and Other Non-Audit Independent Auditor Services and Projected Fees

For the year ending *****

Service	Summary of Services	Projected Fees
<u>Audit Services</u>		
Audit	<p>Recurring audit of consolidated financial statements of ViaSat, including statutory audits.</p> <p>Other audit and special reports which include, among others:</p> <ul style="list-style-type: none"> • Accounting consultations and tax services required to perform an audit in accordance with Generally Accepted Auditing Standards • All services relating to the filing of SEC Registration Statements, including issuance of comfort letters and consents • Assistance in response to SEC comment letters • Separate audit reports in connection with management compensation programs and debt compliance letters <p>Attestation engagement on annual Section 404 certification of the Sarbanes-Oxley Act</p>	
Reviews	Services associated with the review of quarterly periodic reports, including issuance of consents	
<i>Subtotal Audit Service</i>		
<u>Audit Related Services</u>		
Pension and benefit plan audits	Audits of pension and other benefit plans relating to ERISA and SEC requirements	
Consultations concerning accounting and financial reporting standards	Includes discussions, research consultations and auditing procedures relating to new pronouncements, unusual or non-recurring transactions and other technical topics which are generally non-recurring	

<i>Service</i>	Summary of Services	Projected Fees
Assistance with statutory financial reporting	Providing technical advice and compliance (preparation) services in connection with required statutory filings in various countries and local jurisdictions	
Internal control reviews – Information Technology (“IT”)	Assessing e-business and IT controls and providing recommendations for improvements in the controls, including pre-implementation reviews, attack and penetration studies, and assessments of IT security framework, policies and procedures	
General internal control reviews	Assessing internal accounting and risk management controls and providing recommendations for improvements in the design and implementation of those controls. Assistance relating to Section 404 other than the attestation engagement	
Due diligence	Assistance with financial due diligence (non-tax) performed on potential acquisition targets, including review of financial statements, and other financial data and records, discussions with target’s finance and accounting personnel and also accounting consultations relating to the proposed transactions, etc.	
Affiliate and product line special purpose audits	Audits of financial statements on a stand alone basis for management purposes and audits of closing or interim financial statements in connection with acquisitions or dispositions	
Other auditing procedures and issuance of special purpose reports	Auditing procedures and special reports (as periodically requested by ViaSat and affiliates), including those needed for various governmental agencies tax authorities, suppliers, vendors and customers	
Subtotal Audit-Related Services		
Total Audit and Audit-Related Services		

Service	Summary of Services	Projected Fees
<u>Tax Services</u>		
Transfer pricing (U.S. and International)	Advice and assistance with respect to transfer pricing planning, defense and documentation matters, including preparation of reports used by ViaSat and its affiliates to comply with taxing authority documentation requirements (in U.S. and foreign jurisdictions) in connection with royalties, intercompany pricing and similar issues	
Expatriate tax services (U.S. and International)	Preparation of tax estimates and projections, preparation of U.S. and foreign individual income tax returns (non-executives and non-directors), provide advice with respect to tax registration/deregistration procedures, compute tax equalization payments, provide advice on impact of changes in local tax laws and consequences of changes in compensation programs, provide assistance with reporting requirements, provide general tax advice and planning to expatriate employees	
Extra Territorial Income (ETI) Analysis (U.S. only)	Advice and assistance with respect to the ETI exclusion; assist with the data collection process, prepare computations, compile workpapers and prepare federal tax forms necessary to claim the ETI exclusion claimed by the Company	
State and local tax planning (U.S. only)	<p>Representation before state governments for voluntary compliance; performing credit studies; determining sales tax conclusions for products sold; representation to state governments for agreements to tax methodologies; advising and researching in connection with reorganizations; advising and researching in connection with tax return positions; obtaining funds for excise taxes, sales taxes, property taxes, income taxes; representation on audit assessments and some appeals work outside of court</p> <p>Advice and assistance with regard to U.S. state and local tax planning, compliance and audit defense</p>	

Due diligence (U.S. and International)	Tax related due diligence performed on potential acquisition targets, including review of target's tax returns, filing positions and financial information	
Preparation of U.S. Federal and State income tax return	Preparation of Company's U.S. Federal and State Income Tax return on a pre-filing basis	
Consultations on various U.S. Federal tax matters	Consultations on U.S. tax technical matters, such as, structuring acquisitions, dispositions, joint ventures, licenses and reorganizations; tax basis ad earnings and profits computations; evaluating the deductibility of certain expenses and creditability of certain expenses and income items; advice on accounting methods, timing issues, compliance matters and characterization issues	
Assistance with tax examinations (U.S. and International)	Technical and procedural advice in connection with examinations by various tax jurisdictions. Please note that the independent auditor is not permitted to represent the Company in front of a tax court or equivalent body	
International tax compliance	Tax return preparation and review in various international locations	
International tax planning	Advice on tax matters in various international jurisdictions, including among others, foreign local income tax, VAT, sales/use taxes, excise taxes, excise taxes and other miscellaneous matter. Advice on the U.S. and foreign tax consequences of certain cross-border transactions, including acquisitions, reorganizations and restructurings	
Subtotal Tax Services		
<u>Other Non-Audit Services</u>		
Audits or reviews of third parties to assess compliance with contracts	Reviews of third parties to assess contractual compliance, including suppliers, licensees and similar relationships	

Risk management reviews and assessments	Compliance reviews in connection with privacy standards and government regulations, including development of process maps to identify inefficiencies or weaknesses in internal control	
Internal Investigations	Conducting internal investigations and fact finding in connection with alleged improprieties. Projects are usually performed on behalf of management or internal audit; however, specific approval by project is required by the Audit Committee.	
Expatriate administrative services	Providing expatriate administration services, such as assisting the assignee with relocation matters, advising on expatriate allowances/deduction updates based on Company policy and assignee changing circumstances, and collection and proper tax reporting of compensation paid by ViaSat in various international jurisdictions	
Review of actuarial reports and calculations	Review actuarial reports and calculations to assist the Company in understanding the various processes surrounding the actuarial valuations and the potential impact of plan changes (excludes work performed in connection with the recurring audit)	
Dispute Analysis	Limited support provided in connection with the disputes and litigation	
Non-financial systems	Advisory services with respect to non-financial systems, such as support services, project management risk assessments, and business continuity planning	
Total Other Non-Audit Services		