

**ADC TELECOMMUNICATIONS, INC.
BOARD OF DIRECTORS**

AUDIT COMMITTEE CHARTER

(as of July 18, 2006)

The purpose of the Audit Committee (the "Committee") is to assist the Board in overseeing (1) the accounting and financial reporting processes of the Company, the audits of the Company's financial statements and the integrity of the Company's financial statements, (2) the independent registered public accounting firm's ("independent accounting firm") qualifications and independence, (3) the performance of the Company's internal audit function and independent accounting firm (4) the effectiveness of the Company's internal control structure, and (5) the compliance by the Company with significant legal and regulatory requirements within the scope of its duties.

1. Membership

- A minimum of 3 members, each of whom shall be directors appointed by the full Board.
- The Committee Chair is appointed by full Board.
- Members of the Committee shall meet the independence and experience requirements of the Securities Exchange Act of 1934 (the "Exchange Act"), Securities and Exchange Commission ("SEC") and The Nasdaq Stock Market, Inc. ("Nasdaq"), in each case with respect to audit committees (as such requirements may be modified or supplemented from time to time). All members of the Committee shall have an understanding of finance and accounting sufficient to be able to read and understand financial statements at the time of their appointment to the Committee. At least one member of the Committee shall be an "audit committee financial expert" as defined by the SEC. The name of audit committee financial expert(s) shall be disclosed in the Company's filings with the SEC as required. The Committee shall review the requirements regarding financial expertise under applicable rules of the SEC or Nasdaq and make recommendations to the Board regarding such matters.
- A member of management, normally the Company's Secretary, is appointed by the Committee to serve as non-voting Secretary to the Committee. The CFO's staff and other management employees are available to the Committee.

2. Responsibilities

While the Audit Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Audit Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles and applicable rules and regulations. These are the responsibilities of management and the Company's independent accounting firm.

The Committee's primary duties and responsibilities are as follows:

2.1 Financial Statement and Disclosure Matters

- Prior to the Company's releasing the year-end earnings, review and discuss the financial statements with management and discusses the results of the audit with the independent accounting firm. Discuss with the independent accounting firm the matters required to be communicated to audit committees in accordance with AICPA SAS 61, as amended by SAS 90, relating to the conduct of the audit.
- Following review, make recommendations to the Board regarding the inclusion of the audited financial statements in the annual report on Form 10-K to be filed with the SEC.
- Review with the Company's management and the independent accounting firm the Company's quarterly financial statements and any significant issues relating thereto, including the results of the auditors' limited review procedures per AICPA SAS 100.
- Consider the independent accounting firm's judgment about the quality and appropriateness of the Company's accounting principles and critical accounting estimates as applied in its financial reporting.
- Review the significant accounting and reporting principles and related policies and procedures, including any significant changes thereto.
- Annually prepare a report to shareholders as required by the SEC to be included in the Company's annual proxy statement.

2.2 Oversight of the Company's Relationship with the Independent Accounting Firm

- Select, evaluate, determine funding for and, when appropriate, replace the independent accounting firm. The independent accounting firm is ultimately accountable to the Committee.
- Pre-approve the engagement for any services provided by the independent accounting firm. The Committee may designate a member of the Committee to represent the entire Committee for purposes of approval of audit and non-audit services, subject to review by the full Committee at the next regularly scheduled meeting. The Company's independent accounting firm may not be engaged to perform any service prohibited by the Sarbanes-Oxley Act of 2002, the rules of the Public Company Accounting Oversight Board, rules of the SEC or other applicable law.
- Review audit plan of independent accounting firm and approve scope of services, fees and results of the independent accounting firm's annual audit.
- Monitor the rotation of the lead audit partner of the Company's independent accounting firm at least every five years, as required by the Company's Principles of Corporate Governance and SEC rules.

- Review policies regarding the Company's hiring of employees or former employees of the independent accounting firm who participated in any capacity in the audit of the Company.
- Ensure receipt from the independent accounting firm of a formal written statement delineating all relationships between the independent accounting firm and the Company, consistent with Independence Standards Board Standard No. 1 (as may be modified or supplemented). Also responsible for engaging in an active dialog with respect to any disclosed relationships or services that may impact the objectivity and independence of the auditors and for taking any appropriate action to oversee the independence of the outside auditors.
- Obtain and review a report from the independent accounting firm at least annually regarding (a) the independent accounting firm's internal quality-control procedures, (b) any material issues raised by the most recent internal quality-control review, or Public Company Accounting Oversight Board ("PCAOB") 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, (c) any steps taken to deal with any such issues, and (d) all relationships between the independent accounting firm and the Company. Evaluate the qualifications, performance and independence of the independent accounting firm, including considering whether the accounting firm's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the accounting firm's independence, taking into account the opinions of management and internal auditors. The Audit Committee shall present its conclusions with respect to the independent accounting firm to the Board.

2.3 Effectiveness of Internal Controls

- Support management and the Company's internal audit function in their efforts to assess, develop, implement and monitor internal controls over critical business processes to promote effective and efficient operations, reliable financial reporting, compliance with laws and regulations and the safeguarding of the Company's assets.
- Review with management, the senior internal auditing leader and the independent accounting firm management's plan for establishing and maintaining internal controls, the framework used to evaluate its control structure and management's subsequent assessment of the effectiveness of the internal controls.
- Review with management, the senior internal auditing leader and the independent accounting firm disclosures made to the Committee by the Company's CEO and CFO during their certification process for the filing of any Form 10-K or Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company's internal controls.

- Review with management and the independent accounting firm any major issues as to the adequacy of the Company's internal controls, any special steps adopted in light of material or significant control deficiencies and the adequacy of disclosures about changes in internal control over financial reporting.
- Review with management (including the senior internal auditing leader) and the independent accounting firm the Company's internal controls report and the independent accounting firm's attestation of the report prior to the filing of the Company's Form 10-K.

2.4 Oversight of the Company's Internal Audit Function

- Approve the appointment and termination or reassignment of the Company's senior internal audit leader. The Internal Auditor shall report directly to the Committee.
- Review and approve annual internal audit plans and review internal audit results.
- Receive and consider reports of the internal audit function.

2.5 Code of Business Conduct and Related Matters

- Periodically review the Company's Code of Business Conduct Program (the "Code of Conduct") and management's processes for ensuring compliance with the Code of Conduct and related policies as well as applicable laws. Receive reports from management's Business Conduct Committee and review any significant issues that may arise with respect to compliance with the Code of Conduct or applicable laws.
- The Committee and the full Board (acting only through its independent directors) shall each have the authority to grant waivers of the Code of Conduct with respect to officers of the Company after due consideration of all factors.
- Establish and periodically review the Company's Code of Ethics regarding financial and accounting matters for the Company's senior management, which may or may not be made a part of the Code of Conduct, as determined by the Committee.
- Establish procedures for the receipt, retention, response to and treatment of any complaints received by the Company regarding accounting, internal controls or auditing matters, including confidential anonymous submissions by the Company's employees, regarding accounting, internal controls or auditing matters.
- Discuss with the independent accounting firm on a quarterly basis whether they have become aware of any illegal acts within the scope of Section 10A(b) of the Exchange Act.

2.6 Litigation; Regulatory; Legal Affairs

Review any significant litigation, regulatory proceedings or other legal matters in which the company is or may be involved, including related disclosure and reporting requirements.

2.7 Risk Management

- Periodically review the Company's insurance coverage and risk management plan including the information system back-up (disaster) plan.
- Review process established by management to assess and manage risks and assist with the assessment and management of risks on a Company-wide basis.

2.8 Banking/Loans

Unless otherwise assigned to a Board Finance Committee, periodically review the Company's lines of credit and the debt authorization. Periodically review the Company's banking authorities, check authorization processes and signature authority policies.

2.9 Review of Charter

Review and reassess the adequacy of this Charter at least annually and submit any proposed changes to the Charter to the Board for approval. Ensure that the Charter is published in the Company's annual proxy statement at least once every three years in accordance with SEC regulations.

2.10 Related Party Transactions

Unless reviewed by the full Board, review all related party transactions that, if consummated, would be required to be disclosed under applicable SEC rules.

3. Relationship to Board/CEO/CFO/Management

- 3.1 Report to Board on results of audit committee meetings, including the annual independent audit, and on other issues as appropriate.
- 3.2 Communicate with CEO on evaluations of CFO and the CFO's senior staff.
- 3.3 Work closely with, but independently of, the CFO and the CFO's staff on Committee meeting agendas.
- 3.4 Advises CFO on evaluation of staff structure, performance and qualifications.
- 3.5 Reviews annual financial statements with management in connection with the Committee report to be included in the Company's annual proxy statement.

4. Independent Advisors; Support of Committee

The Committee is authorized to retain independent attorneys, consultants or other independent persons to advise and assist the Committee, as it deems appropriate.

Management of the Company will also assist the Committee with its functions by providing information, recommendations or other support as needed or requested.

5. Meetings

- 5.1 The Committee shall meet at least quarterly. The Committee Chair shall determine whether additional meetings are necessary or desirable in response to the needs of the Company or any issues that may arise.
- 5.2 The Committee shall meet regularly with the Company's management, including the CEO and other selected executives.
- 5.3 The Committee shall meet in executive session on a regular basis to provide an opportunity for private discussion of matters independent of management. The Committee shall also meet regularly in separate sessions with the Company's independent accounting firm and with the internal audit staff.
- 5.4 The Committee may request any officer or employee of the Company, or the Company's outside counsel or independent accounting firm to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

6. General

- 6.1 The Committee shall report all significant Committee activities and findings to the Board with recommendations for action when appropriate.
- 6.2 The Committee shall perform such other functions that may be delegated by the Board from time to time.
- 6.3 The Committee shall annually review its own performance.