

SCIENTIFIC-ATLANTA, INC.
AUDIT COMMITTEE CHARTER
(Adopted February 8, 2004)

Purpose

The purpose of the Audit Committee shall be to assist the Board of Directors of Scientific-Atlanta, Inc. (the “Company”) in its oversight over and serving as an independent, objective check and balance on the Company’s financial reporting and internal control. In particular, the purpose of the Audit Committee (the “Committee”) shall be to assist the Board in its oversight of:

- The integrity of the financial statements and information of the Company, including the audited annual and the unaudited quarterly financial statements of the Company;
- The independence, qualifications, performance and compensation of the Company’s Independent Accountant;
- The performance of the Company’s internal audit function and the Vice President of Internal Audit (the “Internal Auditor”); and
- The Company’s compliance with legal, regulatory and internal Company policies and the performance of the Vice President and Chief Compliance Officer (the “Compliance Officer”).

Membership

The Committee shall be comprised of at least three directors appointed by the Board. The Board shall appoint only members who are qualified under the independence, financial literacy, accounting or related financial management expertise, and other applicable governance rules, regulations or standards adopted by the Securities and Exchange Commission (the “SEC”) and the New York Stock Exchange (the “NYSE”). In addition, the Board of Directors shall appoint at least one member of the Committee that qualifies as a financial expert under the SEC rules promulgated under Section 407 of the Sarbanes-Oxley Act of 2002 (the “Act”).

The Committee members, one of whom shall be Chairman, shall be appointed annually at the meeting of the Board immediately following the annual meeting of shareholders. Committee members may be removed by the Board at any time in its discretion.

Authority

The Committee shall be directly responsible for the appointment, compensation, retention, dismissal and oversight of the work of any public accounting firm engaged (including the resolution of disagreements between management and the auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest

services for the Company (the “Independent Accountant”). The Independent Accountant shall report directly to the Committee.

The Committee shall have the authority to carry out its responsibilities under this charter and to conduct investigations of matters within the scope of its functions. The Committee shall have the authority to obtain advice and assistance from external legal, accounting or other advisors it deems appropriate in its sole discretion. After consulting with the Board of Directors, the Committee shall have authority to redress identified violations of the Company’s internal policies, including the Code of Conduct and other compliance policies. The Company shall provide appropriate funding for the Committee to carry out its duties.

Responsibilities

In furtherance of its purpose, the Committee shall have the following responsibilities:

A. Documents, Reports and Reviews

1. Review quarterly results which will be included in the earnings press release prior to distribution to the public. This review will be performed by the Chairman or his designee.
2. Discuss the Company’s earnings press releases, as well as financial information and any earnings guidance provided to analysts and rating agencies.
3. Review the annual audited financial statements and quarterly financial statements with management and the Independent Accountant, including the Company’s disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations” prior to filing such statements with the SEC.
4. Prepare the annual Committee Report for inclusion in the Company’s proxy statement, in accordance with all applicable rules and regulations.
5. Review and reassess on an annual basis the adequacy of the Committee charter with respect to applicable NYSE, SEC and other corporate governance standards.
6. Review periodically the adequacy of the Internal Audit charter and the Compliance Officer’s charter.
7. Meet separately, at least once a year, with the Company’s management, the Internal Auditor, the Compliance Officer and the Independent Accountant.
8. Conduct an annual performance evaluation of the Committee.
9. Review annual performance evaluations of the Internal Auditor and the Compliance Officer as prepared by the Chief Financial Officer and the Chief Legal Officer, respectively.

B. Independent Accountant

1. Engage and dismiss the Independent Accountant in its sole discretion.
2. Establish and maintain pre-approval procedures for all auditing services and non-audit services provided to the Company by the Independent Accountant in accordance with the SEC rules and regulations promulgated under Section 202 of the Act.
3. Establish compensation to the Independent Accountant for audit and non-audit services.
4. Review with management and the Independent Accountant the annual audit scope, significant accounting policies and audit conclusions.
5. Provide a basis for direct exchanges of views and information between the Committee and the Independent Accountant concerning unresolved differences between management and the Independent Accountant arising from the audit, any failure of internal controls, or any other significant financial or accounting matters.
6. Review periodic reports from the Independent Accountant provided in accordance with Section 204 of the Act regarding:
 - All critical accounting policies and practices;
 - All alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the Independent Accountant; and
 - Other material written communications between the Independent Accountant and management, such as any management letter or schedule of unadjusted differences.
7. Review compliance by the Independent Accountant with independence requirements under applicable NYSE and SEC rules and regulations. The Committee is responsible for ensuring that the Independent Accountant submits on an annual basis to the Committee a formal written statement delineating all relationships between such Independent Accountant and the Company and the Committee is responsible for actively engaging in a dialog with the Independent Accountant with respect to any disclosed relationships or services that may impact the objectivity and independence of the Independent Accountant and for recommending that the Board of Directors take appropriate action in response to the Independent Accountant's report to satisfy itself of the Independent Accountant's independence.
8. At least annually, obtain and review a report by the Independent Accountant 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 Independent Accountant's independence) all relationships between the Independent Accountant and the Company.

9. Review the overall performance of the Independent Accountant.
10. Review periodically with management policies with respect to hiring former employees of the Independent Accountant.

C. Financial Reporting, Auditing and Internal Controls

1. Review with the Independent Accountant, the Internal Auditor and management, the integrity of the Company's financial reporting processes and disclosure controls.
2. Review with the Independent Accountant, the Internal Auditor and management, the adequacy and effectiveness of the Company's internal controls to ensure completeness and accuracy of the Company's financial statements and compliance with Section 404 of the Act.
3. Prior to filing Form 10-K, review with the Independent Accountant and the Internal Auditor the matters required under Statement of Auditing Standards Nos. 61, 89 and 90, as amended, any significant difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information and any significant unresolved disagreements with management. In addition, review management's response to any "management" or "internal control" letter issued, or proposed to be issued, by the Independent Accountant to the Company.
4. Discuss with management the Company's procedures, and any related policies, with respect to risk assessment and risk management.

D. Internal Audit

1. Approve the hiring, reassignment or dismissal of the Internal Auditor. The Internal Auditor will report to the Committee and the Chief Financial Officer. The Chief Financial Officer will have day-to-day management responsibility for the Internal Auditor.
2. Provide a basis for direct exchanges of views and information between the Committee and the Internal Auditor concerning significant uncorrected failures of internal control, improper conduct or other significant financial or accounting matters, which in the opinion of the Internal Auditor, are not receiving adequate management attention.
3. Monitor Company's internal controls, and, in that connection, receive quarterly reports from the Internal Auditor.
4. Review and approve an annual audit plan prepared by the Internal Auditor regarding objectives, activities, organizational structure, qualifications and staffing of the internal audit department. Review and approve any major changes to the scope of the audit plan.

5. Review and approve an annual budget for Internal Audit that contains resources necessary to complete the annual audit plan.

E. Compliance and Legal

1. Approve the hiring, reassignment or dismissal of the Compliance Officer. The Compliance Officer will report to the Audit Committee and the Chief Legal Officer. The Chief Legal Officer will have day-to-day management responsibility for the Compliance Officer.
2. Provide a basis for direct exchanges of views and information between the Committee and the Compliance Officer concerning significant uncorrected noncompliance with legal, regulatory and internal Company policies, which in the opinion of the Compliance Officer, are not receiving adequate management attention.
3. Monitor compliance with the Company's Code of Conduct and its Corporate Compliance Policy, and, in that connection, receive quarterly reports from the Compliance Officer.
4. Ensure the Company maintains an appropriate ethics and compliance program as it pertains to the integrity of the Company's financial reporting processes, both internal and external, and to perform an annual review of its effectiveness.
5. Review and approve an annual operating plan prepared by the Compliance Officer regarding objectives, activities, organizational structure, and qualifications and staffing of the corporate compliance function. Review and approve any major change in the scope of the annual operating plan.
6. Review and approve an annual budget for Corporate Compliance that contains resources necessary to complete the annual operating plan.
7. Review and discuss with management, the Chief Legal Officer and the Independent Accountant any significant issues raised by the Chief Legal Officer concerning litigation, contingencies, claims or assessments.
8. Establish and maintain whistleblower procedures for reporting concerns and violations under Sections 301 and 307 of the Act that address:
 - the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters;
 - the confidential, anonymous submission by the Company's employees of concerns regarding questionable accounting or auditing matters; and
 - the receipt, retention and treatment of complaints received by the Company through the up-the-ladder reporting requirements that require certain attorneys to report evidence of a material violation of securities law or breach of fiduciary duty or similar violation by the Company or any Company agent.

9. Provide assistance to the Board of Directors in fulfilling its fiduciary responsibilities relating to corporate accounting and reporting practices. Report regularly to the full Board of Directors as to the foregoing when appropriate.

Meetings

There will be a minimum of five regular meetings per calendar year. In addition, special meetings may be called by the Chairman as needed. The agenda for each meeting shall be as necessary for the Committee to carry out its duties under this charter.