

**ARVINMERITOR, INC.
AUDIT COMMITTEE CHARTER**

The Audit Committee of ArvinMeritor, Inc. (the "Corporation") is established by the Board of Directors and shall be charged with:

- monitoring, or assisting the Board of Directors in monitoring, (i) the integrity of the financial statements of the Corporation, (ii) the compliance by the Corporation with legal and regulatory requirements, and (iii) the independence, qualifications and performance of the Corporation's internal audit function and independent accountants, and
- preparing the report to be included in the Corporation's annual proxy statement.

The Audit Committee shall consist of at least three and not more than six members of the Board of Directors.

Each member of the Audit Committee shall meet the independence and experience requirements of the New York Stock Exchange, as they may be revised from time to time.

The Audit Committee shall have the following powers and duties and report thereon to the Board of Directors and the shareholders:

- To review and reassess its charter annually and submit any changes to the Board of Directors for approval;
- Sole authority, for each fiscal year, to select and employ, subject to approval of the shareholders (and to terminate and replace, where appropriate), independent accountants to audit the books, records, accounts and financial statements of the Corporation and its subsidiaries, and to approve and cause the Corporation to pay all audit engagement fees;
- To consult with management as to the appointment and removal of the General Auditor, who is charged with auditing and evaluating the Corporation's system of internal controls;
- To review with the independent accountants, who shall be accountable to the Audit Committee:
 - the scope of and the audit procedures utilized in their annual audit and quarterly reviews of the Corporation's financial statements;
 - the Corporation's annual and quarterly financial statements (including the Management's Discussion and Analysis of Financial Condition and Results of Operations) before their release, including critical accounting policies and practices, significant financial reporting issues and judgments made in connection therewith, new accounting pronouncements, as well as changes to the Corporation's accounting principles and the schedule of unadjusted differences;
 - any recommendations of the independent accountants with respect to the adequacy of the Corporation's system of internal controls, including their attestation and report on management's report on internal controls;
 - any significant issues related to their audit activities and management's response, restrictions, if any, imposed on their work or access to requested

information, the cooperation they received during the audit and any significant disagreements with management, resolution of which disagreements the Audit Committee shall have sole authority to oversee; and

- a report to be provided by the Corporation's independent public accountants at least annually, 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 audits carried out by the firm, and steps taken to deal with any such issues, and all relationships between the firm and the Corporation;
- To review and approve in advance the fees charged, and the scope and extent of any non-audit services to be performed, by the independent accountants and to receive and evaluate at least annually a report from such accountants as to their independence, and to report to the Board of Directors the results of its evaluation;
- To review with the Corporation's General Auditor:
 - the internal audit charter;
 - the scope of the annual internal audit plan, including proposed staffing, budget and other resources necessary for its accomplishment;
 - the results of completed internal audits and management's response to audit reports; and
 - any comments the General Auditor may have on significant issues related to the internal audit activities or restrictions, if any, imposed thereon;
- To review with the Corporation's Chief Executive Officer, Chief Financial Officer, Controller and other management personnel:
 - the Corporation's annual and quarterly financial statements (including Management's Discussion and Analysis of Financial Condition and Results of Operations) before their release, including critical accounting policies and practices, significant financial reporting issues and judgments made in connection therewith, new accounting pronouncements, as well as changes to the Corporation's accounting principles, and the annual and quarterly earnings press release;
 - prior to its release or use, the type and presentation of financial information and earnings guidance provided by the Corporation to analysts and rating agencies;
 - significant internal control matters, including incidents of fraud and financial misreporting, and management's annual report on internal controls;
 - standards of business conduct policies, compliance by the employees of the Corporation with the Corporation's standards of business conduct policies and other related matters;
 - the appointment of the Corporation's General Auditor;
 - policies with respect to risk assessment and risk management, including financial and accounting risk exposures and management's initiatives to monitor and control such exposures; and
 - other matters within the scope of the Committee's duties;

- To meet, in separate executive sessions as part of each regularly scheduled Audit Committee meeting:
 - with the Corporation's Chief Executive Officer, Chief Financial Officer and Controller;
 - with the Corporation's General Auditor;
 - with the independent accountants; and
 - as a Committee without members of management;
- To investigate any matter brought to its attention within the scope of its duties;
- To engage outside consultants, independent counsel or other advisors as the Committee deems appropriate to perform its duties and responsibilities;
- To establish procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters, including procedures for the confidential, anonymous submission by employees of concerns regarding accounting or auditing matters;
- To set the Corporation's policies with respect to hiring employees or former employees of the Corporation's independent accountants;
- To review annually the Audit Committee's performance; and
- To perform any other activities consistent with this Charter, the Corporation's By-laws, and applicable laws and regulations, as the Audit Committee or the Board deems appropriate.

The Corporation shall provide appropriate funding, as determined by the Audit Committee, for compensation to the independent auditor and any advisors that the Audit Committee chooses to engage and for ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.