

NEXTEL PARTNERS, INC.
NEXTEL PARTNERS AUDIT COMMITTEE CHARTER

The Audit Committee has been appointed by the Board to oversee the processes of accounting and financial reporting of the Company and the audits of the financial statements of the Company.

The Audit Committee shall consist of at least three directors. Each member of the Audit Committee must: (i) be independent as defined in the rules and regulations of the Nasdaq Stock Market, Inc. (“Nasdaq”); (ii) meet the criteria for independence set forth in Rule 10A-3(b)(1) under the Securities Exchange Act of 1934 (the “Exchange Act”) and in the rules and regulations of the Securities and Exchange Commission; (iii) not have participated in the preparation of the financial statements of the company or any current subsidiary of the Company at any time during the past three years; and (iv) be able to read and understand fundamental financial statements, including a company’s balance sheet, income statement and cash flow statement. In addition, at least one member must have “financial sophistication” required by Nasdaq’s rules and regulations and/or be an “audit committee financial expert” as defined under applicable SEC rules and regulations. Appointment of the members of the Audit Committee, including the designation of the Chair of the Audit Committee and the designation of any members as “audit committee financial experts,” shall be made by the Board of Directors, and the Board may, at any time and in its complete discretion, replace an Audit Committee member.

The Audit Committee shall meet in executive session at such times and places as the Audit Committee shall determine, but at least once a year. The Audit Committee shall maintain minutes and other relevant documentation of all of its meetings. The Audit Committee may request any officer or employee of the Company or the Company’s outside counsel or independent auditor to attend a meeting of the Audit Committee or to meet with any members of, or consultants to, the Audit Committee.

The Audit Committee shall have the authority to engage, without Board approval, independent legal, accounting and other advisors as it deems necessary to carry out its duties. The Company shall provide appropriate funding, as determined by the Audit Committee, for payment of compensation of any independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, outside legal counsel or any other advisors employed by the Audit Committee, and to pay ordinary Audit Committee administrative expenses that are necessary and appropriate in carrying out its duties.

The Audit Committee shall make regular reports to the Board.

The Audit Committee shall:

- be directly responsible for the appointment, compensation, retention and oversight of the work of any public accounting firm engaged (including 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 auditor shall report directly to the Audit Committee;
- have sole authority to approve all audit engagement fees and terms, as well as all significant non-audit engagements with the independent auditor;
- pre-approve all auditing and permissible non-auditing services¹ of the independent auditor, subject to *de minimis* exceptions for permissible non-audit services that together

¹ Prohibited non-audit services include: bookkeeping or other services related to the accounting records or financial statements of the Company; financial information systems design and implementation; appraisal or valuation

do not constitute over 5% of the total revenues paid by the Company to the auditor during the fiscal year, provided they were not recognized as non-audit services at the time of the engagement and are approved by the Audit Committee prior to completion of the audit, as prescribed by law; alternatively, the engagement of the independent auditor may be entered into pursuant to pre-approved policies and procedures established by the Audit Committee, provided that the policies and procedures are detailed as to the particular services and the Audit Committee is informed of each service;

- review the audited financial statements with management, including major issues, assumptions and judgments regarding accounting and auditing principles and practices as well as the adequacy of internal controls that could affect the Company's financial statements;
- obtain, review and discuss reports from the independent auditor regarding: (1) all critical accounting policies and practices to be used; (2) all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management officials of the Company, ramifications of the use of these alternative disclosures and treatments, and the treatment preferred by the independent auditor and the reasons for favoring that treatment; and (3) other material written communications between the independent auditor and Company management, such as any management letter or schedule of unadjusted differences;
- discuss with the independent auditor and then disclose the matters required to be discussed and disclosed by SAS 61, including any difficulties the independent auditor encountered in the course of the audit work, any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management;
- ascertain from the independent auditor whether the Company has issues under Section 10A(b) of the Exchange Act (relating to whether the auditor has detected or otherwise become aware of information indicating that an illegal act (whether or not perceived to have a material effect on the financial statements of the Company) has or may have occurred);
- review with management and the independent auditor any correspondence with regulators and any published reports that raise material issues regarding the Company's accounting policies;
- review major changes to the Company's auditing and accounting principles and practices as suggested by the independent auditor, internal auditors or management;
- meet periodically with management to review the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures;
- review the disclosure and certifications of the chief executive officer and chief financial officer under Sections 302 and 906 of the Sarbanes-Oxley Act;

services, fairness opinions or contribution-in-kind reports; actuarial services; internal audit outsourcing services; management functions; human resources; broker-dealer, investment adviser or investment banking services; legal services; and expert services unrelated to the audit.

- assess the independence of the auditor (as required under applicable law or regulation), including (a) ensuring its receipt from the outside auditors of a formal written statement delineating all relationships between the auditor and the Company, consistent with Independence Standards Board Standard 1 and (b) engaging in a dialogue with the auditor with respect to any disclosed relationships or services that may impact the objectivity and independence of the auditor and for taking, or recommending that the full Board take, appropriate action to oversee the independence of the outside auditor;
- assure the regular rotation of the lead audit partner as required by Section 10A(j) of the Exchange Act;
- assure that the Company complies with hiring requirements for employees or former employees of the independent auditor that are consistent with Section 10A(l) of the Exchange Act;
- review and discuss with management and the independent auditor (a) the adequacy and effectiveness of the Company's internal controls (including any significant deficiencies or changes in internal controls reported to the Audit Committee by the independent auditor or management); (b) the Company's internal audit procedures; and (c) the adequacy and effectiveness of the Company's disclosures controls and procedures and management reports with respect thereto;
- establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters;
- review and approve all related-party transactions (as such are required to be disclosed pursuant to Item 404 of SEC Regulation S-K);
- prepare the report required by the rules of the Securities and Exchange Commission to be included in the Company's annual proxy statement;
- advise the Board with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations and with the Company's Code of Conduct;
- review with the Company's General Counsel legal matters that may have a material impact on the financial statements, the Company's compliance policies and any material reports or inquiries received from regulators or governmental agencies; and
- review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval.

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 or certify that the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles. This is the responsibility of management and the independent auditor.