

LAS VEGAS SANDS CORP.

AUDIT COMMITTEE CHARTER

I. Purpose

The Audit Committee is appointed by the Board of Directors (the “Board”) of Las Vegas Sands Corp. (the “Company”) for the primary purpose of:

1. Assisting the Board in fulfilling its oversight responsibilities with respect to:
 - a) the accounting and financial reporting processes, accounting policies and internal controls of the Company, including the integrity of the financial statements and other financial information provided by the Company to its stockholders, lenders, the public, any stock exchange and others,
 - b) the Company’s compliance with legal, regulatory and contractual requirements,
 - c) the independent registered public accounting firm’s qualifications, independence, and performance,
 - d) the audit and review of the Company’s financial statements,
 - e) the performance of the Company’s internal audit function, and
 - f) such other matters as shall be mandated under applicable laws, rules and regulations (including Section 10A of the Securities Exchange Act of 1934, as amended, and the rules thereunder) as well as listing standards of the New York Stock Exchange (the “Applicable Requirements”).
2. Periodically reviewing legal matters, including key litigation, compliance and risk mitigation issues, concerning the Company.

Although the Audit Committee has the powers and responsibilities set forth in this Charter, the role of the Audit Committee is oversight. The members of the Audit Committee are not full-time employees of the Company and may or may not be accountants or auditors by profession or experts in the fields of accounting or auditing and, in any event, do not serve in such capacity. Consequently, it is not the duty of the Audit Committee to conduct audits or to determine the Company’s financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles and the Applicable Requirements. These are the responsibilities of management, the Company’s internal audit function and the independent registered public accounting firm.

Nothing contained in this Charter is intended to alter or impair the operation of the “business judgment rule” as interpreted by the courts under the Nevada General Corporation Law. Further, nothing contained in this Charter is intended to alter or impair the right of the members of the Committee under the Nevada General Corporation Law to rely, in discharging their responsibilities, on the records of the Company and on other information presented to the Committee, Board or the Company by its officers or employees or by outside experts.

II. Organization

The Audit Committee shall consist of three or more directors, each of whom shall satisfy the independence and financial literacy requirements of the Applicable Requirements. The Company’s board shall appoint at least one member of the Audit Committee who will qualify as an “audit committee financial expert” as defined by the Applicable Requirements, as such qualification is interpreted by the Company’s board in its business judgment.

The members of the Audit Committee shall be appointed by the Board. Members of the Audit Committee may be removed at any time by action of the Board. The Audit Committee’s chairperson shall be designated by the Board or, if it does not do so, the members of the Audit Committee shall elect a

chairperson by a vote of the majority of the full Audit Committee. No Audit Committee member shall serve on the audit committees of more than three public companies.

III. Meetings

The Audit Committee shall meet at least four times per year on a quarterly basis, or more frequently as circumstances require. As part of its role to foster open communication, the Audit Committee shall meet at least quarterly with management, the chief internal auditor and the independent registered public accounting firm in separate executive sessions to discuss any matters the Audit Committee or each of these groups believe should be discussed privately. The time and place of the meetings of the Committee and the procedures to be followed at such meetings shall be determined from time to time by the members of the Committee, provided that (i) the Committee may act by unanimous written consent signed by each member of the Committee and (ii) meetings may be held telephonically to the extent permitted by the Company's organizational documents and Nevada law. A quorum for meetings shall be a majority of the members present in person or by telephone or any other telecommunications device which allows all persons participating in the meeting to speak and hear each other and the affirmative vote of a majority of the members of the Committee present at a meeting at which a quorum is present shall be the act of the Committee.

The Committee may request any officer or employee of the Company, any personnel retained by the Company or any member of the Board to attend a meeting of the Committee or to meet with any members of, or advisors to, the Committee.

The Committee shall maintain minutes of its meetings and records relating to those meetings.

IV. Authority and Responsibilities

The Audit Committee shall (a) have the sole authority and responsibility to select, evaluate and, where appropriate, replace the independent registered public accounting firm, (b) approve the fees and terms of all audit and non-audit engagements with the independent registered public accounting firm and (c) perform such other duties and responsibilities as set forth under the Applicable Requirements. The Company's independent registered public accounting firm will report directly to the Committee. The Audit Committee may consult with management and the internal audit group but shall not delegate these responsibilities, other than to subcommittees of this Committee as permitted by this Charter.

In fulfilling its duties and responsibilities hereunder, the Audit Committee will be entitled to reasonably rely on (a) the integrity of those persons within the Company and of the professionals and experts (such as the independent registered public accounting firm) from which it receives information, (b) the accuracy of the financial and other information provided to the Audit Committee by such persons, professionals or experts and (c) representations made by the independent registered public accounting firm as to any services provided by such firm to the Company.

1. To fulfill its responsibilities with respect to the independent registered public accounting firm, the Audit Committee shall:
 - a) Be directly responsible for the appointment, engagement, compensation, retention and oversight of the work of the independent registered public accounting firm engaged (including resolution of disagreements between management and the independent registered public accounting firm regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attestation services or other work for the Company and ensure that such firm shall report directly to it.
 - b) Have the sole authority to review in advance, and grant any appropriate pre-approvals, of (a) all auditing services to be provided by the independent registered public accounting firm and (b) all non-audit services to be provided by such firm as permitted by the Applicable

Requirements, and, in connection therewith, to approve all fees and other terms of engagement. The Audit Committee may delegate the authority to pre-approve audit and permitted non-audit services between meetings of the Audit Committee to a designated member of the Audit Committee, provided the decisions made by such member are presented to the full Audit Committee at its next scheduled meeting for ratification. The Audit Committee shall also review and approve disclosures required to be included in Securities and Exchange Commission (“SEC”) periodic reports filed under Section 13(a) of the Securities Exchange Act with respect to audit and non-audit services.

- c) Evaluate on an annual basis the performance of the Company’s independent registered public accounting firm, including the experience and qualifications of the lead audit partner and the senior members of the independent auditor team, and present the conclusions of such evaluation to the Board. In making its evaluation, the Committee should take into account the opinions of management and the Company’s internal auditors.
 - d) Ensure the independent registered public accounting firm submits to the Audit Committee on an annual basis a written statement as to independence as required under the rules of the Public Company Accounting Oversight Board (the “PCAOB”). Discuss with the independent registered public accounting firm any disclosed relationships or services that may impact the objectivity and independence of the independent registered public accounting firm and satisfy itself as to the independent registered public accounting firm’s independence.
 - e) At least annually, obtain and review an annual report from the independent registered public accounting firm describing (a) such firm’s internal quality control procedures, (b) any material issues raised by the most recent internal quality control review, or peer review, of the independent registered public accounting firm, or by any review, inquiry or investigation by governmental or professional authorities (including the PCAOB), within the preceding five years, respecting one or more independent audits carried out by the independent registered public accounting firm, and any steps taken to deal with any such issues and (c) (to assess the independence of the independent registered public accounting firm) all relationships between such firm and the Company.
 - f) Confirm compliance with the lead partner, the concurring partner and the other audit partner rotation requirements under Regulation S-X, promulgated by the SEC.
 - g) Review all reports and communications required to be submitted by the independent registered public accounting firm to the Audit Committee under the Applicable Requirements or the rules of the PCAOB.
 - h) Meet with the independent registered public accounting firm, senior management of the Company and the chief internal auditor prior to the annual audit to discuss planning and staffing of the audit, including the timing and scope of audit activities, and monitor such audit plan’s progress and results during the year.
 - i) Be directly responsible for resolution of disagreements between management and the independent registered public accounting firm.
2. To fulfill its responsibilities with respect to the annual and quarterly financial statements, the Audit Committee shall:
- a) Meet to review and discuss the Company’s quarterly and annual audited financial statements with management, the internal audit group and the independent registered public accounting firm, including reviewing specific disclosures made in “Management’s Discussion and Analysis of Financial Condition and Results of Operations” included in the Annual Report on Form 10-K and in the Quarterly Reports on Form 10-Q and the independent registered public accounting firm’s audit of the annual financial statements or review of the quarterly financial statements, prior to disclosure of the foregoing to any governmental body, any stock exchange or the public.
 - b) In connection with such reviews, the Committee’s consideration will include:
 - All critical accounting policies and practices used by the Company;
 - Significant financial reporting judgments made in connection with the preparation of the Company’s financial statements, including alternative methods of applying accounting principles generally accepted in the United States of America (“US

- GAAP”);
 - Alternative treatments of US GAAP that have been discussed by the independent registered public accounting firm and management;
 - Any major issues regarding accounting principles or policies and financial statement presentation, including any significant changes in the Company’s selection or application of accounting principles or policies; and
 - Material written communications between the independent registered public accounting firm and management.
- c) Discuss with the independent registered public accounting firm the matters required to be discussed by any Applicable Requirements or the rules of the PCAOB.
 - d) Based on the review and discussions referred to above regarding the annual financial statements and the Applicable Requirements, recommend to the Board whether the Company’s annual audited financial statements should be included in the Company’s annual report on Form 10-K for filing with the SEC.
 - e) Based on the review and discussions referred to above regarding the quarterly financial statements and the Applicable Requirement, approve whether the Company’s interim reviewed financial statements should be included in the Company quarterly report on Form 10-Q for filing with the SEC.
 - f) Prepare the report required by the SEC to be included in the Company’s periodic reports, annual proxy statement and any other reports of the Audit Committee required by the Applicable Requirements.
3. To fulfill its responsibilities with respect to annual and periodic reviews, the Audit Committee shall:
 - a) Review and discuss with management and the independent registered public accounting firm major issues regarding accounting principles and financial statement presentation, including any significant changes in the Company’s selection or application of accounting principles and policies and compliance with GAAP. Periodically receive reports from the independent registered public accounting firm and senior management to assess the impact on the Company of significant accounting or financial reporting developments that may have a bearing on the Company.
 - b) Periodically meet separately with representatives of management, the independent registered public accounting firm and the internal audit group. At such meetings review (a) any significant disagreement between management and the independent registered public accounting firm or the internal audit group in connection with the preparation of the financial statements, (b) any difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information, (c) management’s response to each and (d) issues on which the independent registered public accounting firm was consulted on by the Company and matters of audit quality and consistency.
 - c) Periodically review with the independent registered public accounting firm any other audit problems or difficulties (including accounting adjustments that were noted or proposed by such firm but passed by management (due to immateriality or otherwise)), communications between the audit engagement team and the independent registered public accounting firm’s national office regarding auditing or accounting issues and internal control deficiencies communicated by the independent registered public accounting firm to the Company and management’s response to such internal control deficiencies. The review shall also include a discussion of the responsibilities, budget and staffing of the Company’s internal audit function.
 - d) Periodically discuss with the independent registered public accounting firm, without management being present, (a) their judgment about the quality, integrity and appropriateness of the Company’s accounting principles and financial disclosure practices as applied in its financial reporting and (b) the completeness and accuracy of the Company’s financial statements.
 - e) Consider and approve, if appropriate, significant changes to the Company’s accounting

principles and financial disclosure practices as suggested by the independent registered public accounting firm, management or the internal audit group. Review with the independent registered public accounting firm, management and the internal audit group, at appropriate intervals, the extent to which any changes or improvements in accounting or financial practices, as approved by the Audit Committee, have been implemented.

- f) The Committee will periodically review legal matters concerning the Company. In connection with such review, the Committee will:
 - Review and discuss with senior management, the internal audit group, the independent registered public accounting firm and the Company's in-house and independent counsel, as appropriate, any legal, regulatory or compliance matters that could have a significant impact on the Company's financial statements, including applicable changes in regulatory and accounting initiatives, standards or rules; and
 - Review the Company's compliance with applicable laws and regulations and any material inquiries from regulatory or government agencies.
- g) Review with senior management and the independent registered public accounting firm any correspondence with regulatory or government agencies that raise material issues regarding the Company's financial statements, accounting policies or financial reporting process.

4. The Audit Committee shall engage in the following reviews and discussions with management:

- a) Review and discuss with management the Company's earnings press releases, including the use of non-GAAP financial measures (as defined in Regulation G) and other pro forma presentations, as well as financial information and earnings guidance provided to analysts and rating agencies. Such discussions may be done in a general manner (i.e., discussion of the types of information to be disclosed and the types of presentations to be made).
- b) Review and discuss with management all material off-balance sheet transactions, arrangements, obligations (including contingent obligations) and other relationships of the Company with unconsolidated entities or other persons, that may have a material current or future effect on financial condition, changes in financial condition, results of operations, liquidity, capital resources, capital reserves or significant components of revenues or expenses.
- c) The Committee will meet periodically with senior management to discuss the Company's policies with respect to risk assessment and risk management. In doing so, the Committee will review the steps management has taken to identify, monitor and mitigate the Company's strategic, operational, financial and compliance priority risks.
- d) Review periodic reports on matters on which the Company has sought advice from professional consultants in the fields of accounting or taxation and review briefings from the Company regarding recent legal or regulatory changes on the financial statements or financial reporting process.
- e) Review periodically the procedures within the Company for senior management review and approval of significant accounting and taxation decisions; in conducting such review, the Committee will seek to ensure both that such a process exists and that the management team adheres to it faithfully.

5. With respect to the internal audit function and internal controls, the Audit Committee shall:

- a) Review, based upon the recommendation of the chief internal auditor, the scope and plan of the work to be done by the internal audit group and the responsibilities, budget and staffing needs of the internal audit group.
- b) Review and approve the appointment and replacement of the Company's chief internal auditor.
- c) Review on an annual basis the performance of the internal audit group.
- d) In consultation with the independent registered public accounting firm and the internal audit group, review the adequacy of the Company's internal accounting, financial and

information systems and information security controls, disclosure processes and its procedures designed to ensure compliance with laws and regulations and any special audit steps adopted in light of material control deficiencies, and consider any recommendations for improvement of such controls.

- e) Establish procedures for (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (b) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
- f) Understand the scope of the review by the internal audit group and the Company's independent registered public accounting firm of the Company's internal control over financial reporting and obtain summaries of significant findings and recommendations, together with management's responses. Review (i) the internal control report prepared by management, including management's assessment of the effectiveness of the Company's internal control over financial reporting and (ii) the independent registered public accounting firm's report on the Company's internal control over financial reporting prior to its inclusion in the Company's Annual Report on Form 10-K.
- g) Review with management and the independent registered public accounting firm any reports or disclosure submitted by management to the Audit Committee as contemplated by the Certification required under Section 302 of the Sarbanes-Oxley Act of 2002.
- h) Review reports to management prepared by internal audit and management's responses to such reports.

6. The Audit Committee shall also:

- a) Review and approve all related-party transactions required to be disclosed under Item 404 of Regulation S-K, including all employment relationships and review and approve, as required, all transactions involving executive officers or directors of the Company that are required to be reviewed, or approved, by the Audit Committee under the Company's code of business conduct and ethics or other Company policies. Discuss with the independent registered public accounting firm and internal audit their evaluation of the Company's identification of, accounting for and disclosure of the Company's related party transactions, if any.
- b) Review and approve (a) any amendment to or waiver from the Company's code of business conduct and ethics for executive officers and directors and (b) any public disclosure made regarding such change or waiver.
- c) Review quarterly significant contracts, and annually the variance of significant contract amounts to budgeted amounts and unbudgeted consultant arrangements.
- d) Review outside activities requests by senior management, as required by the Company's Conflict of Interest Policy.
- e) Review and reassess the adequacy of this Charter annually and recommend to the Board any changes deemed appropriate by the Audit Committee.
- f) Review its own performance annually.
- g) Report regularly to the Board. Review with the full Board any issues that have arisen before the Audit Committee with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the Company's independent registered public accounting firm or the performance of the internal audit group.
- h) Perform any other activities consistent with this Charter, the Company's by-laws and governing law, as the Audit Committee or the Board deems necessary or appropriate.

V. Former Employees of the Independent Registered Public Accounting Firm

The Audit Committee shall be required to preapprove the hiring of any employee or former employee of the independent registered public accounting firm who was a member of the Company's audit engagement team within the preceding two fiscal years. The Audit Committee shall not approve the hiring of any individual for a financial reporting oversight role if such person is or was an employee of the

independent registered public accounting firm and was a member of the Company's audit engagement team within the preceding two fiscal years unless (A) (i) such individual is to be employed for a limited period of time due to an emergency or unusual situation and (ii) the Audit Committee determines that the hiring of such individual is in the best interests of the Company's shareholders or (B) such individual becomes employed by the Company as a result of a business combination and the Audit Committee was made aware of such individual's prior relationship with the Company as a member of its audit engagement team.

VI. Resources

The Audit Committee shall have the authority to retain independent legal, accounting and other advisors or consultants to advise the Audit Committee. The Audit Committee may request any officer or employee of the Company or the Company's outside counsel or independent registered public accounting firm to attend a meeting of the Audit Committee or to meet with any members of, or consultants to, the Audit Committee.

The Committee may, in its discretion, request that management, the independent registered public accounting firm, the internal auditors or counsel undertake special projects or investigations that it deems necessary to fulfill its responsibilities.

The Audit Committee shall determine the extent of funding necessary for payment of (a) compensation to the independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, (b) compensation to any independent legal, accounting and other advisors or consultants retained to advise the Audit Committee and (c) ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.