

**INDEPENDENCE MANAGEMENT PLAN
FOR
800 MHz TRANSITION ADMINISTRATOR
TEAM MEMBERS
Version 1.6
September 25, 2020**

OVERVIEW

The 800 MHz Transition Administrator (“TA”) team of Deloitte Consulting LLP (“Deloitte”), Squire Patton Boggs (US) LLP (“Squire”), and Baseline Telecom, Inc. (“BTI”) (each, a “TA Member,” collectively, the “TA Team”) recognizes that many sensitive issues with far-reaching public safety and commercial ramifications will be involved in the 800 MHz band reconfiguration project (“Project”). This document describes the TA’s approach to maintaining its independence and addressing any perceived or actual conflicts of interest that may arise in connection with the performance of its duties.

INTRODUCTION

This Independence Management Plan (the “Plan”) is intended to govern the TA’s and each TA Member’s conduct in the Project and to assure the independence of the TA’s decision-making process. This Plan and the TA Code of Conduct, attached hereto as Attachment A, are applicable to all employees, consultants or other representatives of the TA Members that are involved with the Project or other employees, consultants or other representatives of the TA Members who learn nonpublic information about the Project (“TA Personnel”) and describe rules for interacting with certain of the various 800 MHz band reconfiguration stakeholders with whom the TA actively engages. This Plan has been adopted by each TA Member and may not be amended except by a written amendment formally adopted by each of these parties. Any such amendments shall be effective only as of the date such amendments are adopted by all three parties and filed in the public record of FCC WT Docket No. 02-55 (“Docket”). The Plan provides for the independence of the TA: (a) through structure and organization, including checks and balances maintained among the TA Members; (b) through procedural safeguards and conflict of interest reporting and resolution; (c) through the oversight and review of the TA by the Federal Communications Commission (“FCC”); and (d) through an independent audit of the Statement of Program Expenditures prepared by the TA.

I. TA STRUCTURAL AND ORGANIZATIONAL INDEPENDENCE

Baseline Wireless Services, LLC, a subsidiary of BTI, holds all interest in 800 MHz Transition Administrator, LLC (“TA LLC”). TA LLC has entered into an agreement with Nextel

Operations, Inc.¹ pursuant to the FCC’s Report and Order, FCC 04-168, as amended (“Order”). Each of the TA Members, in turn, have entered into agreements with TA LLC to provide for the fulfillment of their respective responsibilities in the TA.

Functionally, the organizational and leadership structure of the TA shall ensure the independence of the TA through peer review, consultation, and action among the TA Members, as described herein.² None of the TA Members or TA LLC shall hold a financial ownership interest in any 800 MHz licensee.

TA LLC shall maintain books, records and accounts separate and apart from the books, records and accounts of the TA Members. TA LLC shall maintain separate electronic files and a separate website dedicated to the TA, provided that the forgoing shall not restrict any TA Member from continuing to have access to their respective email and intranet systems.

Each TA Member shall instruct its TA Personnel: (a) to protect against the disclosure to persons not working on the Project, whether other employees of the TA Member or the public, of nonpublic information involving decision making in the Project when making oral statements or when handling paper and computer documents and (b) not to communicate to personnel not in one of the TA Members any oral, written, or computer information that is nonpublic information involving decision making in the Project.

Nothing in this Plan shall be deemed to limit the ability of TA Personnel to make disclosures to the FCC, public, or others as part of the fulfillment of the TA’s duties pursuant to the Order. Nothing in this Plan shall be construed to alter the duties applicable to Squire, or any other attorneys working for the TA, under the applicable rules or codes of professional ethics in the District of Columbia, Virginia and other applicable states. Nothing in this Plan shall restrict providing documents in paper or computer readable form to messengers, IT personnel, and file room personnel for maintenance in file cabinets, computer storage, or file rooms or elsewhere within any TA Member’s space to which outsiders are not granted free access, nor to providing information for generally applicable internal record-keeping, such as hours worked and accompanying descriptions or expenses or revenues generated, nor to the provision of

¹ Through a series of subsequent transactions, Nextel Operations, Inc. was merged into a subsidiary of Sprint Corporation (“Sprint”). The successor-in-interest for Nextel Operations, Inc. is SprintCom, Inc., which is a wholly-owned subsidiary of Sprint. On April 1, 2020, subsequent to a series of merger transactions, Sprint became a wholly-owned subsidiary of T-Mobile USA, Inc., a wholly-owned subsidiary of T-Mobile US, Inc. Approximately one-third of T-Mobile US, Inc.’s equity is publicly held. In addition, Deutsche Telekom AG holds approximately a 43 percent indirect equity interest and SoftBank Corporation holds approximately a 24 percent indirect equity interest.

² The requirements of the Plan apply to each TA Member’s affiliates, which currently include: (1) BTI – Baseline Wireless Services, LLC; (2) Squire – Squire Patton Boggs (UK) LLP; (3) Deloitte – As used in this document, “Deloitte” means Deloitte & Touche LLP, Deloitte Consulting LLP, Deloitte Tax LLP, Deloitte Financial Advisory Services LLP, Deloitte Transactions and Business Analytics LLP, which are separate subsidiaries of Deloitte LLP. Please see www.deloitte.com/us/about for a detailed description of our legal structure. Certain services may not be available to attest clients under the rules and regulations of public accounting.

information to computer systems as part of automatic or generally applicable procedures, such as servers or back-up media.

Nothing in this Plan shall restrict disclosure of information and records to other personnel in TA Members when personnel directly engaged in the TA decision-making process consult with such personnel. Personnel consulted shall hold information communicated to them confidential under the same restrictions as the personnel directly engaged in the TA decision-making process who supplied it. Without limiting the generality of the foregoing, the TA Program Manager (“PM”) is permitted to consult, as needed, with Deloitte Government & Public Services leadership (the “Sponsor”), as well as assigned legal counsel and risk management compliance personnel (“Deloitte Legal”).

II. TA PROCEDURAL SAFEGUARDS

The TA decision-making process shall be independent from influence from any third party. The TA is subject to FCC oversight, regulation and review as described in the Order and in the FCC’s rules and regulations. The TA shall implement procedural safeguards to ensure that it complies with all applicable provisions of law, including the FCC’s rules and regulations, and that its decision-making process is impartial. Such safeguards shall include, but not be limited to:

Identification of Engaged Stakeholders

Any TA Member may, at any time, request the classification of any party as an engaged stakeholder. Upon agreement of any two TA Members, such party (“Engaged Stakeholder”) shall be added to the list of Engaged Stakeholders, which the TA General Counsel shall maintain and attach hereto as Attachment B as it shall be amended from time to time.

Restricted Stakeholders

Restricted Stakeholders shall consist of each Engaged Stakeholder (or the publicly-traded direct or indirect parent of an Engaged Stakeholder) whose prior year financials or, in the absence of financials, other reliable information shows that it derived five percent or greater of its annual gross revenues from the provision of wireless communications goods or services. In addition, any TA Team Member may request that any Engaged Stakeholder be added to the list of Restricted Stakeholders. Such Engaged Stakeholder will be added if any two TA Members agree upon such addition. The TA General Counsel shall maintain the list of Restricted Stakeholders and attach such list hereto as Attachment C as it shall be amended from time to time. No TA Personnel who dedicates to the Project more than 25 percent of their work time for their employer in any three consecutive calendar months will, after learning about the percentage of their time spent in the previous month for the Project, while working on the Project and for one year after completely ceasing to work on the Project (“Applicable Period”) acquire or retain a financial ownership in any Restricted Stakeholder excepting such interests as may be held indirectly through ownership of a mutual fund, a trust fund or other investment vehicle where investment decisions are made by someone other than the beneficial owners thereof.

Conflict Reporting & Resolution

Upon identification of a party as an Engaged Stakeholder, each TA Member shall promptly identify to the TA General Counsel whether it has an existing commercial relationship with that Engaged Stakeholder, or has had such a relationship within the past twelve months. Each TA Member also shall establish internal processes for identifying, reviewing and addressing circumstances that give rise to potential or actual conflicts of interest, whether from new business, existing business or otherwise, including procedures to identify whenever its organization undertakes a commercial relationship with any Engaged Stakeholder.

Deloitte and BTI shall each promptly advise the TA General Counsel whether it has, or had within the last twelve months, any commercial relationship with any Engaged Stakeholder. Squire shall promptly advise the PM if it has a legal conflict in the representation of the TA in matters involving an Engaged Stakeholder as determined by the applicable rules and codes of professional ethics in the District of Columbia, Virginia or other applicable states.

In the event that a TA Member identifies a relationship or, in the case of Squire, a legal conflict, with an Engaged Stakeholder, such TA Member shall adopt a Special Implementation Plan (“SIP”) to be appended to this Plan describing the safeguards and protections such TA Member will implement to cause the independence of TA decision making. Such safeguards may include: (a) the recusal or withdrawal of such TA Member or TA Personnel from TA decision making or proceedings regarding that Engaged Stakeholder; (b) the establishment of ethical walls or firewalls insulating the TA Team from contact with any TA Member personnel, consultant or other representative involved in a commercial relationship with an Engaged Stakeholder; (c) the disclosure of such relationship to the FCC or stakeholders; (d) in the case of a legal conflict of Squire, written consent from both the Engaged Stakeholder and from the PM on behalf of the TA; or (e) such other measures as may be appropriate to the particular circumstances. Such SIPs shall describe the process for proactively identifying, reviewing and addressing circumstances that give rise to potential conflicts of interest with such Engaged Stakeholder, and may establish consequences for employee violations of such SIPs. The TA General Counsel shall approve all SIPs of Deloitte and BTI, and the PM shall approve all SIPs of Squire. Once approved by the TA General Counsel or PM, as the case may be, such SIPs shall be appended to this Plan as Attachment D. Each SIP will proscribe non-TA-related (“Non-Project”) work that relates to any Engaged Stakeholder’s internal 800 MHz reconfiguration effort. It is the obligation of each TA Member to maintain on a current basis accurate disclosures regarding any commercial relationships with Engaged Stakeholders. Upon approval by the TA of a TA Member’s SIP, the TA shall submit a copy of such SIP to the Chief of the FCC’s Public Safety and Homeland Security Bureau (“Bureau”).

Sprint

Pursuant to the terms of the Order, the TA LLC entered into the agreement with Nextel Operations, Inc. pursuant to which, among other things, the TA LLC submits invoices to Sprint on behalf of the TA Members. In addition, given Sprint’s unique role in the Project, the TA interacts frequently with Sprint in order to fulfill its responsibilities. Sprint is also a party to

alternative dispute resolution (“ADR”) proceedings conducted by the TA. Given this interaction, the TA hereby adopts the following policies to ensure the insulation of its decision-making processes:

Deloitte, the only TA Member with a Non-Project relationship with Sprint, previously disclosed all such relationships with Sprint and implemented and filed in the Docket a SIP with respect thereto. Deloitte is updating its SIP to cover T-Mobile USA, Inc. Deloitte will disclose the level of Non-Project fees paid to Deloitte by T-Mobile USA, Inc., including its subsidiaries, on a quarterly basis in the TA’s quarterly progress report.

Squire and BTI shall not represent Sprint in any matters, without regard to whether they involve the TA, the Project or Non-Project work, for so long as Squire and BTI, respectively, is a TA Member.

No TA Personnel who is substantially involved with work of the TA (other than in a secretarial, ministerial, internal administrative or similar capacity) will serve in a business development capacity with respect to Sprint throughout the period commencing with such TA Personnel’s work for the TA and continuing until one year after such TA Personnel ceases to work on the Project. In the event of any uncertainty concerning a TA Personnel’s involvement in Project, Deloitte and BTI shall apply to the TA General Counsel, and Squire shall apply to the PM, for a determination as to whether such TA Personnel was “substantially involved” with the Project and should be precluded from business development activities with Sprint. Even for Deloitte’s and BTI’s Personnel who have been substantially involved in the Project, the TA General Counsel may grant permission for such TA Personnel to work on business development activities with respect to Sprint if the grant of permission would not compromise the appearance or reality of the TA’s independence or neutrality, provided that any such determination by the TA General Counsel shall be filed with the FCC. No such exceptions shall be permitted for Squire’s TA Personnel.

TA Code of Conduct

The independence and impartiality of the TA is critically important to success of the Project. The objective of the TA Code of Conduct is to promote such independence and impartiality. Each TA Member shall provide for compliance with the TA Code of Conduct by such TA Member’s TA Personnel.³ Each TA Member may adopt, from time to time, other internal operating procedures for the purpose of the fair and efficient operation of the TA or for the purpose of maintaining or enhancing the TA’s independence and impartiality.

³ Every consultant hired by a TA Member to assist with the Project is required as part of the TA member’s agreement with the TA LLC to adopt and adhere to the TA Code of Conduct.

III. OVERSIGHT

The TA was selected pursuant to the terms of the Order and is subject to the oversight of the FCC. The TA's decisions may be subject to *de novo* review by the FCC. Each TA Member shall strictly comply with all applicable FCC rules and regulations. The TA shall make such reports and disclosures to the FCC as may be required or requested by the FCC from time to time.

The TA, through the TA General Counsel, will provide additional disclosures to the FCC as requested by the FCC or as the TA determines to be appropriate in connection with maintaining the impartiality and independence of the TA. The TA may address the need of any such additional disclosure with the FCC prior to such disclosure.

The TA shall engage an independent accounting firm to audit the annual financial reports called for in the Order.

IV. ALTERNATIVE DISPUTE RESOLUTION

All ADR procedures conducted by the TA pursuant to the Order will be governed by an ADR Plan that has been developed, and will be implemented, maintained and managed, by the TA General Counsel consistent with the Order. The ADR Plan incorporates appropriate measures to handle potential conflicts of interest between the parties to the ADR procedures and TA mediators.

ATTACHMENT A

TA Code of Conduct

This Code of Conduct is adopted pursuant to the Independence Management Plan (“Plan”) of the 800 MHz Transition Administrator (“TA”) team of Deloitte Consulting LLP (“Deloitte”), Squire Patton Boggs (US) LLP (“Squire”), and Baseline Telecom, Inc. (“BTI”) (each, a “TA Member”, collectively, the “TA Team”). Capitalized terms not otherwise defined have the same meanings as are set forth in the Plan.

This Code of Conduct is applicable to the TA Members and to their respective TA Personnel.

As specified in the Plan, each TA Member shall establish internal procedures to identify, resolve, and where necessary disclose, potential conflicts of interest concerning Engaged Stakeholders.

Each TA Member shall maintain the confidentiality of nonpublic information received or generated by the TA. Nothing herein shall preclude disclosure required by applicable law.

Each TA Member shall instruct its TA Personnel (a) to take reasonable steps to protect against the disclosure to persons not working on the Project, whether other employees of the TA Member or the public, of nonpublic information involving decision making in the Project when making oral statements or when handling paper and computer documents and (b) not to communicate to personnel not in one of the TA Members any oral, written, or computer information that is nonpublic information involving decision making in the Project.

While working on the Project and for one year after completely ceasing to work on the Project, no TA Member or TA Personnel who dedicate more than 25% of their working time to the Project within any three consecutive calendar months shall have any financial ownership in any Restricted Stakeholder, excepting such interests as may be held indirectly through ownership of a mutual fund, a trust fund or other investment vehicle where investment decisions are made by someone other than the beneficial owners thereof. Any such ownership that exists at the time (a) a company is listed as a Restricted Stakeholder or (b) when a person becomes subject to this restriction shall be divested by the owner thereof within two months of the person learning of such listing or of becoming subject hereto, respectively.

No TA Member or TA Personnel shall accept any gift, entertainment (including meals not associated with the conduct of the business of the TA) or other service or matter of value (“Gifts”) from any Engaged Stakeholder which could reasonably be interpreted as influencing, appearing to influence or potentially influencing the decision making of the TA. Without limiting the generality of the foregoing, no TA Personnel shall accept a monetary Gift in any amount or a nonmonetary Gift that exceeds \$50 per person. This prohibition shall not apply when advance or contemporaneous notice of a Gift or circumstances that might constitute a Gift and any relevant related facts are communicated, in the case of Deloitte and BTI TA Personnel, to the TA General Counsel, and, in the case of Squire TA Personnel, to the PM for decision, and an approving

written decision is made that acceptance will not impair the appearance or reality of TA integrity, impartiality, and independence.

No TA Personnel (excluding secretaries, messengers, internal administrative and other similar staff personnel) will serve in a business development capacity with respect to Sprint for a period of one year following the cessation of such TA Personnel's duties on the Project.

Each TA Member shall ensure that all of its TA personnel receive a copy, or are made aware, of the contents of this Code of Conduct.

Any subcontractor retained by the TA or by any TA Member shall be provided with a copy of this Code of Conduct and shall agree to be bound by it and to advise its employees of its requirements. For purposes of this Code of Conduct, (a) any such subcontractor shall be deemed to be a TA Member and (b) any of such subcontractor's personnel who work on the Project shall be deemed to be TA Personnel.

All TA Members and their TA Personnel shall act to achieve and maintain, and shall refrain from acting to impair or prevent, the appearance and the reality of the integrity, independence, and impartiality of the TA in its decision making and other actions.

Whenever any TA Member or TA Personnel have any question about this Code of Conduct, they shall resolve doubts in favor of applying the Code of Conduct. Deloitte and BTI and their TA Personnel may also apply to the TA General Counsel for a determination of its applicability and requirements, and Squire and its TA Personnel may apply to the PM for such a determination.

Any conflict or apparent conflict between the Code of Conduct and the Plan shall be resolved in favor of the Plan. Similarly, any conflict or apparent conflict between the Code of Conduct and applicable rules or codes of professional ethics for attorneys shall be resolved in favor of such rules or codes of professional ethics.

ATTACHMENT B

**List of Engaged Stakeholders
as of September 25, 2020**

1. T-Mobile USA, Inc.
2. Sprint Corporation, Sprint Communications, Inc., and SprintCom, Inc.

ATTACHMENT C

**List of Restricted Stakeholders
as of September 25, 2020**

1. T-Mobile US, Inc.

ATTACHMENT D

DELOITTE SPECIAL IMPLEMENTATION PLAN – T-Mobile USA, Inc. September 25, 2020

I. INTRODUCTION

As previously disclosed to the FCC, Deloitte has had commercial relationships with Sprint.¹ Deloitte also has had commercial relationships with T-Mobile USA, Inc. Deloitte may continue to have commercial relationships with Sprint and T-Mobile USA, Inc. over the course of the Project. For purposes of this Special Implementation Plan, “T-Mobile” refers to T-Mobile USA, Inc. and/or Sprint and their subsidiaries. Any relationships Deloitte has with T-Mobile during the course of the Project will be disclosed to the FCC. Capitalized terms not otherwise defined have the same meanings as are set forth in the Independence Management Plan or the TA Code of Conduct.

Given Sprint’s unique role in the Project, the TA anticipates the need to interact frequently with Sprint in order to fulfill its Project-related responsibilities. This Deloitte SIP for T-Mobile USA, Inc. is dedicated to describing Deloitte’s organizational and process construct to maintain appropriate separation between Deloitte TA Personnel and other Deloitte personnel providing Non-Project services to T-Mobile.

II. PROJECT

Organization Structure

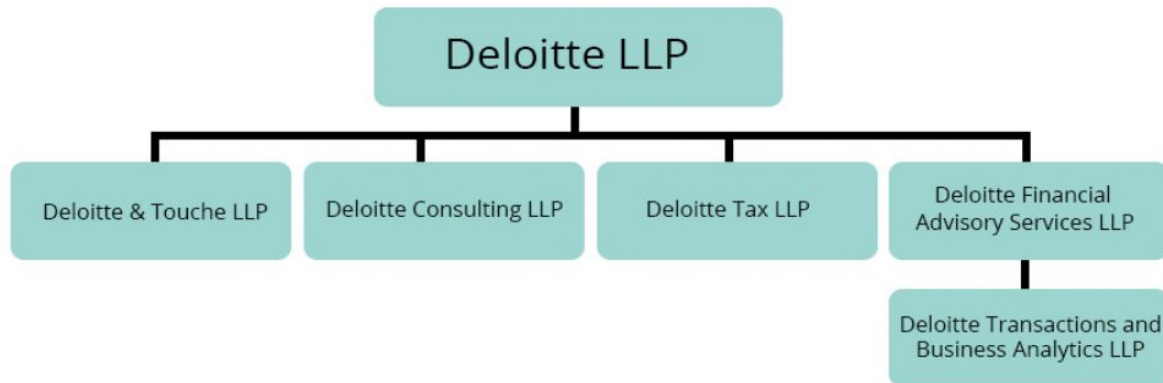
This section of the Plan provides an overview of the legal structure of Deloitte and its affiliates.

Deloitte LLP is the United States member firm of Deloitte Touche Tohmatsu Limited (“DTTL”), a UK private company limited by guarantee. Deloitte LLP provides management oversight and various administrative services to its subsidiaries, but does not provide client services. Client services are provided by its function-specific subsidiaries (“FSSs”) listed below (or their respective subsidiaries):

- Deloitte & Touche LLP, which houses the audit and a portion of the advisory business;
- Deloitte Consulting LLP, which houses the consulting business;

¹ For purposes of this Special Implementation Plan, “Deloitte” means Deloitte & Touche LLP, Deloitte Consulting LLP, Deloitte Tax LLP, Deloitte Financial Advisory Services LLP, Deloitte Transactions and Business Analytics LLP, which are separate subsidiaries of Deloitte LLP. Please see www.deloitte.com/us/about for a detailed description of our legal structure. Certain services may not be available to attest clients under the rules and regulations of public accounting. Deloitte was appointed as the independent auditor of Sprint effective for the reporting year ended December 31, 2013 through March 31, 2020. In the course of conducting the independent audit of Sprint, Deloitte performed audit procedures related to Sprint’s 800 MHz Networks and 800 MHz Reconfiguration Obligations, however, these audit procedures conducted by Deloitte did not, in whole or part, constitute the audit of rebanding expenses required by the FCC’s Order.

- Deloitte Tax LLP, which houses the tax business;
- Deloitte Financial Advisory Services LLP, which houses a portion of the advisory business; and
- Deloitte Transactions and Business Analytics LLP, which houses a portion of the advisory business.



Each FSS: (a) operates as an independent entity with its own governance structure; (b) has its own chief executive officer and board of directors and (c) enters into client engagements independently. To the extent that services of professionals from another FSS are required in connection with an engagement, those services are provided to the engaged FSS under the terms of a subcontracting agreement.

Deloitte’s Government & Public Services business (“Sponsor”) is a cross-functional practice that each FSS supports. Consistent with the Plan, all Project decisions are the responsibility of the TA Members. The PM, however, is permitted as needed to consult with Sponsor management, as well as Deloitte Legal.

Deloitte Will Maintain an Operational “Firewall.” The purpose of the firewall is to segregate Deloitte’s TA Personnel from Deloitte personnel working on Non-Project T-Mobile engagements. As part of the firewall, no TA Personnel, during the Applicable Period, will work on any Non-Project T-Mobile engagement on behalf of any other DTTL member. The scope of the firewall includes personnel assignments and restricted activities, limitations on personnel interaction and communication, and segregation of documentation. Deloitte’s TA Personnel will be separate and distinct from any T-Mobile engagement personnel. Deloitte TA Personnel will, during their Applicable Period not be assigned to work on any T-Mobile engagement. Deloitte TA Personnel who are in an authoritative or decision-making role (*i.e.*, the PM) will not be assigned to work on any T-Mobile engagements for so long as Deloitte remains a TA Member. Deloitte personnel, who have been assigned to support a T-Mobile engagement, will not work on the Project. By way of example, no Deloitte TA Personnel may, for the Applicable Period, directly or indirectly participate in any way in the preparation of a proposal for a T-Mobile engagement or otherwise on any business development activities for T-Mobile. Each of the T-Mobile engagement partner(s)/principal(s) (“EP”) and the PM will be responsible for identifying

for their senior management the individuals on their respective teams, such that Deloitte's management is fully aware of the personnel who are subject to the separation set forth herein. T-Mobile engagement personnel shall not discuss or attempt to influence TA decision making in any fashion.

Firewall Restrictions on TA Personnel. Deloitte TA Personnel will not communicate orally, in writing, by computer, or otherwise, anything that relates in any way to the Project to any T-Mobile engagement personnel. Deloitte TA Personnel shall not seek access to, shall not be granted access to, and shall not read files or documents, whether in paper or computer form, which concern any T-Mobile engagement other than in their role working on the Project.

Any Deloitte personnel who are not working on the Project but who in any manner at any time learn confidential or non-public information directly or indirectly from the TA Personnel shall not disclose that information to any Deloitte personnel who are working on any T-Mobile engagement and shall thereafter be treated as TA Personnel for purposes of the firewall described herein.

Deloitte Legal is the designated representative permitted to communicate any required information between Deloitte TA Personnel and T-Mobile engagement personnel pursuant to this SIP; provided, that, Deloitte Legal shall provide a written notice to the Bureau, the TA General Counsel and the TA LLC of all such communications with the exception of communications required for implementation of and compliance with this SIP or communications that do not relate in any manner to Deloitte's involvement in the Project.

Firewall Restrictions on T-Mobile Engagement Personnel. T-Mobile engagement personnel shall not communicate orally, in writing, by computer, or otherwise, any T-Mobile engagement confidential information to any Deloitte TA Personnel. T-Mobile engagement personnel shall not seek access to, shall not be granted access to, and shall not read Project-related files or documents, whether in paper or computer form.

Any Deloitte personnel who are not working on the Project but who in any manner at any time learn confidential information directly or indirectly from any T-Mobile engagement personnel shall not disclose that information to any Deloitte TA Personnel and shall thereafter be treated as T-Mobile engagement personnel for purposes of the firewall described herein.

Certain Communications. Any required Project-related communications between Deloitte TA Personnel and T-Mobile engagement personnel will be conducted through Deloitte Legal subject to the written disclosure provided above. T-Mobile engagement personnel and TA Personnel will be briefed on the Plan and their responsibilities by Deloitte Legal. The Deloitte TA Personnel shall not be involved in communications with T-Mobile regarding any T-Mobile engagement, and T-Mobile engagement personnel shall not be involved in communication with T-Mobile concerning the Project.

Deloitte will Segregate Project Documentation. With respect to Project documentation, Deloitte will maintain work papers that are under the control of only TA Personnel. No Project

information under Deloitte's control will be shared by TA Personnel with any T-Mobile engagement personnel. Furthermore, Deloitte TA Personnel will not have access to any T-Mobile engagement documentation.

Limitations on T-Mobile Commercial Engagements. To maximize the efficacy of this firewall, Deloitte TA Personnel who complete their work on the Project will not serve in a business development capacity respecting T-Mobile for a period continuing until one year after Deloitte ceases to be a TA Member. In addition, Deloitte will not accept any work from T-Mobile related to the Project, or from any T-Mobile personnel directly responsible for implementation of the Order.

III. ISSUE RESOLUTION

Deloitte Will Establish a "Report, Review, Resolve" Process for Dealing with Independence Management. The Plan incorporates a process to facilitate the identification, reporting, review and, if necessary, resolution of any conflict issues that arise during the Project. The PM has an ongoing responsibility throughout the course of performance of the Project to identify and report potential conflicts of interest that arise from the performance of tasks under the contract to the TA General Counsel. Any Deloitte EP conducting business with T-Mobile has an ongoing responsibility throughout the course of performance of Deloitte's engagements with T-Mobile to identify and report potential conflicts of interest that arise from the performance to those engagements to Deloitte Legal. Similarly, each TA Personnel and each T-Mobile engagement personnel is responsible for reporting any potential conflict of which they become aware in the course of performing their duties.

Deloitte Legal will work with the TA General Counsel to resolve and mitigate any conflict issue that arises with respect to the 800 MHz reconfiguration project. Such resolution may include a disclosure to the FCC and/or other stakeholders with respect to such conflict issue at the discretion of the TA General Counsel. Deloitte shall not recuse itself from any of its responsibilities under Deloitte Consulting's agreement with the TA LLC without prior consultation with the TA General Counsel and the TA LLC.

IV. COMPLIANCE/ENFORCEMENT

Deloitte TA Personnel will be subject to discipline for failure to adhere to the Plan and the TA Code of Conduct. In addition to being required to report any actual or potential conflict, all TA Personnel and the T-Mobile engagement personnel (for the duration of the Project) are required to report immediately to the PM and applicable T-Mobile EP, respectively, any perceived failure to adhere to and comply with any of the provisions of this SIP or the Plan. To facilitate timely reporting, employees are authorized to report any failures directly to the PM or T-Mobile EP regardless of the employee's employment grade, or to report directly to Deloitte Legal, who will be identified to all T-Mobile engagement personnel and TA Personnel. Any Deloitte TA Personnel determined to have committed a violation of the Code of Conduct referenced above will be subject to a range of disciplinary actions, depending on the nature of the violation and the facts and circumstances leading to the violation. Applicable disciplinary actions range from

counseling the violator, through placing a letter of reprimand in his or her personnel file, to termination of his or her employment. Any material violation of the Code of Conduct will result in the immediate removal of that violator from the Project or the T-Mobile engagement, as applicable, while Deloitte determines the appropriate disciplinary action.