

**[Letterhead of VoiceStream Wireless Corporation]**

**[Effective Date]**

Jones, Day, Reavis & Pogue  
51 Louisiana Avenue, N.W.  
Washington, D.C. 20001

Wachtell, Lipton, Rosen & Katz  
51 West 52<sup>nd</sup> Street  
New York, New York 10019

Dear Ladies and Gentlemen:

In connection with the opinion to be delivered by you under section 6.02(d) of the Agreement and Plan of Merger ("Merger Agreement"), dated as of July 23, 2000, among Deutsche Telekom AG, an Aktiengesellschaft organized and existing under the laws of the Federal Republic of Germany ("DT"), Merger Sub, a Delaware corporation and a direct wholly-owned subsidiary of DT ("Merger Sub"), and VoiceStream Wireless Corporation, a Delaware corporation ("VoiceStream"), the undersigned certifies and represents on behalf of VoiceStream and as to VoiceStream, after due inquiry and investigation, as follows (any capitalized term used but not defined herein shall have the meaning given to such term in the Merger Agreement):

1. The description of the facts relating to the contemplated merger of Merger Sub with and into VoiceStream (the "Merger") and the related transactions contemplated by the Merger Agreement (collectively, the "Merger Transactions") in the registration statement on Form F-4 (the "Registration Statement") filed with the Securities and Exchange Commission on \_\_\_\_\_, which includes the Joint Proxy Statement/Prospectus of DT and VoiceStream and the Merger Agreement, each as amended or supplemented through the date hereof, are, insofar as such facts pertain to VoiceStream, true, correct, and complete in all material respects. The contemplated Merger Transactions will be consummated in accordance with the Merger Agreement, and as described in the Joint Proxy Statement/Prospectus, and none of the terms and conditions of the Merger Transactions therein has been or will be waived. The Merger Agreement, the Registration Statement, and the other documents described in the Registration Statement represent the entire understanding of VoiceStream, DT, and Merger Sub with respect to the Merger Transactions. The Merger Transactions are being effected for bona fide business reasons, as described in the Joint Proxy Statement/Prospectus.

2. The exchange ratio in the Merger Agreement was arrived at as a result of arm's length bargaining. At the time of the Merger, the VoiceStream Common Shares and the preferred shares to be issued pursuant to the DT Financing Agreements (the "VoiceStream Preferred Shares") constitute the sole classes of stock that VoiceStream has issued and outstanding and are solely entitled, voting together and not separately by class, to elect the members of VoiceStream's board of directors. No holder of VoiceStream Common Shares will,

in connection with the Merger, receive, directly or indirectly, any consideration other than DT Ordinary Shares and cash, as provided in the Merger Agreement, in exchange for his VoiceStream Common Shares. The VoiceStream Common Shares held by VoiceStream (as treasury shares or otherwise) will be canceled in the Merger for no consideration. No Subsidiary of VoiceStream holds any VoiceStream Common Shares.

3. Following the Merger, VoiceStream will hold at least 90% of the fair market value of the net assets and at least 70% of the fair market value of the gross assets that were held by VoiceStream immediately prior to the Effective Time, and at least 90% of the fair market value of the net assets and at least 70% of the fair market value of the gross assets that were held by Merger Sub immediately prior to the Effective Time. Insofar as this representation is dependent upon actions of DT or VoiceStream following the Merger, we have assumed that neither DT nor VoiceStream will take any action following the Merger that will cause VoiceStream not to hold at least 90% of the fair market value of its net assets and at least 70% of the fair market value of its gross assets and at least 90% of the fair market value of Merger Sub's net assets and at least 70% of the fair market value of Merger Sub's gross assets immediately prior to the Effective Time. For purposes of the foregoing representation and assumption, cash or other property paid by VoiceStream or Merger Sub to shareholders, or used by VoiceStream or Merger Sub to pay reorganization expenses, or distributed by VoiceStream or Merger Sub with respect to the VoiceStream Common Shares or in redemption of its outstanding stock (including any amounts used by VoiceStream or VoiceStream-O to redeem the 7% Convertible

Preferred Shares), other than regular dividends paid in the ordinary course and other than cash or other property transferred by DT to Merger Sub in pursuance of the plan of Merger immediately preceding, or in contemplation of, the Merger are included as assets held by VoiceStream (or Merger Sub) immediately prior to the Effective Time.

4. VoiceStream (i) has not redeemed any of its stock and (ii) has not made nor will it make any distributions (other than regular dividend distributions made in the ordinary course) prior to, in contemplation of, or otherwise in connection with, the Merger. VoiceStream has never distributed the stock of a “controlled corporation” as defined in Section 355(a) of the Code.

5. VoiceStream has no plan or intention to issue additional shares of its stock to any person at any time either prior to or following the Effective Time other than shares issued prior to the Effective Time as a result of the exercise of stock options, warrants, exchange rights, or preferred stock conversion rights held by VoiceStream directors or employees or other persons and granted to them or acquired by them in the ordinary course of business or pursuant to the Earlier Transactions, as defined in representation 19, below. At the Effective Time, VoiceStream will not have outstanding any warrants, options, convertible securities, exchange rights or other type of right pursuant to which any person could acquire equity securities of VoiceStream after the Effective Time.

6. Neither VoiceStream nor any corporation related to VoiceStream has acquired or will acquire prior to the Effective Time, directly or indirectly, any stock of VoiceStream in contemplation of the Merger, or otherwise as part of a plan of which the Merger is a part. For this purpose, a corporation shall be treated as related to VoiceStream if such corporation is related to VoiceStream within the meaning of U.S. Treasury Regulations Section 1.368-1(e)(3), (4) and/or (5).

7. In the Merger Transactions, the outstanding VoiceStream Common Shares (other than shares held by VoiceStream which will be canceled for no consideration) will be converted solely into DT Ordinary Shares and **[describe cash election and cash in lieu of fractional shares]**. For purposes of this representation, VoiceStream Common Shares or other equity securities of VoiceStream redeemed for cash or other property furnished directly or indirectly by DT shall be treated as acquired by DT for property other than DT Ordinary Shares. Further, no liability or obligation of VoiceStream or any of its Subsidiaries or any of the holders of VoiceStream Common Shares will be assumed by DT, nor will any of the VoiceStream Common Shares acquired by DT in connection with the Merger be subject to any such liability or obligation.

8. In the Merger Transactions, DT will acquire VoiceStream Common Shares possessing Control of VoiceStream at the Effective Time, in exchange solely for DT Ordinary Shares. For purposes of this certificate, "Control" means stock possessing at least 80% of the total combined voting power of all shares of voting stock, and at least 80% of the total number of

shares of each class of nonvoting stock. For purposes of this representation, stock of dissenters who have perfected their dissenters' rights and become entitled to receive consideration other than pursuant to the Merger for their VoiceStream Common Shares will be considered to be acquired by DT, but not in exchange for DT Ordinary Shares. At the Effective Time, there will exist no instrument that has been issued by VoiceStream that could be treated as equity for U.S. federal income tax purposes other than the VoiceStream Common Shares and the VoiceStream Preferred Shares.

9. VoiceStream has not and will not sell, transfer, or otherwise dispose of assets prior to or in connection with the Merger which would prevent DT from continuing the "historic business" of VoiceStream or from using a significant portion of the "historic business assets" of VoiceStream in a business following the Merger (as those terms are defined in U.S. Treasury Regulations Section 1.368-1(d)).

10. **[Except as provided in Section \_\_\_ of the Merger Agreement,]** VoiceStream and each holder of VoiceStream stock will pay its respective expenses, if any, incurred in connection with the Merger Transactions and will not pay the expenses of DT or Merger Sub incurred in connection with the Merger Transactions. VoiceStream has not agreed to assume, nor will it directly or indirectly assume, any expense or other liability, whether fixed or contingent, of any VoiceStream stockholder. **[Except as provided in Section \_\_\_ of the Merger Agreement,]** VoiceStream has not entered into any arrangement pursuant to which DT or Merger Sub has agreed to assume, directly or indirectly, any expense or other liability,

whether fixed or contingent, of VoiceStream or any of its Subsidiaries or any VoiceStream stockholder.

11. The compensation paid to any stockholder-employees of VoiceStream will be for services actually rendered and will be commensurate with amounts paid to third parties bargaining at arm's-length for similar services. None of the compensation received by any stockholder-employee of VoiceStream in respect of periods at or prior to the Effective Time represents separately bargained-for consideration for any of his or her VoiceStream stock. None of the DT Ordinary Shares or cash that will be received by stockholder-employees of VoiceStream in the Merger represents separately bargained-for consideration that is allocable to any employment agreement or arrangement.

12. The payment of cash in lieu of fractional DT Ordinary Shares in the Merger is solely for the purpose of avoiding the expense and inconvenience to DT of issuing fractional shares and does not represent separately bargained-for consideration for the VoiceStream Common Shares. The total cash consideration that will be paid in the Merger to the VoiceStream stockholders instead of issuing fractional DT Ordinary Shares is not expected to exceed one percent of the total consideration that will be issued in the transaction to the VoiceStream stockholders in exchange for their VoiceStream Common Shares.

13. There is no intercorporate indebtedness existing between DT (or any of its Subsidiaries including Merger Sub), on the one hand, and VoiceStream (or any of its Subsidiaries), on the other hand.

14. VoiceStream is not an investment company as defined in Sections 368(a)(2)(F)(iii) and (iv) of the Code.

15. VoiceStream is not under the jurisdiction of a court in a Title 11 or similar case as defined in Section 368(a)(3)(A) of the Code.

16. Prior to the Merger, VoiceStream will not take, and to the best knowledge of the management of VoiceStream there is no plan or intention by any stockholder of VoiceStream to take, any position on any federal, state, or local income or franchise tax return, or to take any other tax reporting position, that is inconsistent with the treatment of the Merger Transactions as a "reorganization" within the meaning of Section 368(a) of the Code and as not being subject to Section 367(a)(1) of the Code.

17. The fair market value of the assets of VoiceStream exceeds the sum of its liabilities, plus the amount of liabilities, if any, to which such assets are subject, and all such liabilities were incurred by VoiceStream in the ordinary course of its business.

18. VoiceStream has no knowledge of any plan or intention of any shareholder of VoiceStream to cause or attempt to cause DT to dispose of any of its assets following the Merger. Following the Merger, unless it is prevented from doing so by DT, VoiceStream will comply with all of the reporting requirements specified in U.S. Treasury Regulations Section 1.367(a)-3(c)(6), including providing to the U.S. Internal Revenue Service all of the information specified in such regulation, in the manner and within the time period specified in such regulation.

19. Prior to **[the signing date of the Merger Agreement ]**, VoiceStream had entered into no agreement, understanding, or arrangement, whether formal or informal, pursuant to which VoiceStream would engage in any transaction whereby VoiceStream would be acquired by or combined with any other person (any such transaction, a "Combination Transaction"), other than the transactions consummated by VoiceStream on February 25, 2000, and May 4, 2000 (the "Earlier Transactions").

20. The Earlier Transactions were not undertaken for the purpose of subsequently effecting a Combination Transaction. The business reasons for effecting the Earlier Transactions were fully satisfied independent of any subsequent Combination Transaction. The Earlier Transactions would have been consummated on identical terms in the absence of the Merger Agreement or any other Combination Transaction. The Earlier Transactions were not dependent on or interrelated with any subsequent Combination Transaction.

21. A Combination Transaction was not intended by VoiceStream to be the end result of the Earlier Transactions.

22. VoiceStream will have no more than \_\_ VoiceStream Common Shares issued and outstanding at the Effective time.

23. VoiceStream has not participated in any plan of DT to issue an additional number of shares of its stock that would result in DT losing Control of VoiceStream.

24. VoiceStream has not participated in any plan of DT's to cause VoiceStream to liquidate; to cause VoiceStream or any subsidiary of VoiceStream to merge with or into another corporation after the Effective Date; to cause VoiceStream to sell or otherwise dispose of any of its assets or any assets acquired from Merger Sub, except for dispositions in the ordinary course of business or described in Section 368(a)(2)(C) of the Code or U.S. Treasury Regulations Section 1.368-2(k); or to sell or otherwise dispose of the stock of VoiceStream (or cause such sales or dispositions) except for transfers of stock to corporations over which DT has Control.

25. The undersigned is the [**Vice President - Taxes**] of VoiceStream and is authorized to make all the representations set forth herein on behalf of VoiceStream.

The undersigned acknowledges that (i) your opinion will be based on the accuracy of the representations set forth herein and on the accuracy of the representations and warranties and the satisfaction of the covenants and obligations contained herein and in the Merger Agreement and the various other documents related thereto, and (ii) your opinion will be subject to certain limitations and qualifications including that it may not be relied upon if any such representations or warranties are not accurate or if any of such covenants or obligations are not satisfied in all material respects.

The undersigned acknowledges that your opinion will not address any tax consequences of the Merger or any action taken in connection therewith except as expressly set forth in such opinion.

Very truly yours,

VoiceStream Wireless Corporation

by \_\_\_\_\_

Name:

Title:

**[Letterhead of  
Deutsche Telekom AG]**

**[Effective Date]**

Jones, Day, Reavis & Pogue  
51 Louisiana Avenue, N.W.  
Washington, D.C. 20001

Wachtell, Lipton, Rosen & Katz  
51 West 52<sup>nd</sup> Street  
New York, New York 10019

Dear Ladies and Gentlemen:

In connection with the opinion to be delivered by you under section 6.02(d) of the Agreement and Plan of Merger (“Merger Agreement”), dated as of July 23, 2000, among Deutsche Telekom AG, an Aktiengesellschaft organized and existing under the laws of the Federal Republic of Germany (“DT”), Merger Sub, a Delaware corporation and a direct wholly-owned subsidiary of DT (“Merger Sub”), and VoiceStream Wireless Corporation, a Delaware corporation (“VoiceStream”), the undersigned certifies and represents on behalf of DT and Merger Sub and as to DT and Merger Sub, after due inquiry and investigation, as follows (any capitalized term used but not defined herein shall have the meaning given to such term in the Merger Agreement):

1. The description of the facts relating to the contemplated merger of Merger Sub with and into VoiceStream (the “Merger”) and the related transactions contemplated by the Merger Agreement (collectively, the “Merger Transactions”) in the registration statement on Form F-4 (the “Registration Statement”) filed with the Securities and Exchange Commission on \_\_\_\_\_, which includes the Joint Proxy Statement/Prospectus of DT and VoiceStream.

and the Merger Agreement, each as amended or supplemented through the date hereof, are, insofar as such facts pertain to DT and Merger Sub, true, correct, and complete in all material respects. The contemplated Merger Transactions will be consummated in accordance with the Merger Agreement, and as described in the Joint Proxy Statement/Prospectus, and none of the terms and conditions of the Merger Transactions as described therein has been or will be waived. The Merger Agreement, the Registration Statement, and the other documents described in the Registration Statement represent the entire understanding of VoiceStream, DT, and Merger Sub with respect to the Merger Transactions. The Merger Transactions are being effected for bona fide business reasons, as set forth in the Joint Proxy Statement/Prospectus.

2. The exchange ratio in the Merger Agreement was arrived at as a result of arm's length bargaining. No holder of VoiceStream Common Shares will, in connection with the Merger, receive, directly or indirectly, any consideration other than DT Ordinary Shares (as defined below) and cash, as provided for in the Merger Agreement, in exchange for his VoiceStream Common Shares. Any DT Ordinary Shares delivered in the form of DT Depositary Shares, including any Depositary Shares evidenced by DT ADRs, will have full voting rights with respect to the DT Ordinary Shares represented by the DT Depositary Shares and will be entitled to receive any dividends paid on the DT Ordinary Shares. A Holder of DT Depositary Shares, including any DT Depositary Shares evidenced by DT ADRs, may surrender such shares at any time and have the DT Ordinary Shares represented thereby delivered to him. For purposes of this certificate, the term DT Ordinary Shares includes any such shares delivered in the form of DT Depositary Shares and any DT Depositary Shares evidenced by DT ADRs.

The VoiceStream Common Shares held by VoiceStream (as treasury shares or otherwise) will be canceled in the Merger for no consideration.

3. Following the Merger, VoiceStream will hold at least 90% of the fair market value of the net assets and at least 70% of the fair market value of the gross assets that were held by VoiceStream immediately prior to the Effective Time, and at least 90% of the fair market value of the net assets and at least 70% of the fair market value of the gross assets that were held by Merger Sub immediately prior to the Effective Time. Insofar as this representation is dependent upon actions of VoiceStream prior to the Merger, we have assumed that VoiceStream will take no action prior to the Merger that will cause VoiceStream not to hold at least 90% of the fair market value of its net assets and at least 70% of the fair market value of its gross assets immediately prior to the Effective Time. For purposes of this paragraph, cash or other property paid by VoiceStream or Merger Sub to shareholders, or used by VoiceStream or Merger Sub to pay reorganization expenses, or distributed by VoiceStream or Merger Sub with respect to or in redemption of its outstanding stock (including any amounts used by VoiceStream or VoiceStream-O to redeem the 7% Convertible Preferred Shares), other than regular dividends paid in the ordinary course and other than cash or other property transferred by DT to Merger Sub in pursuance of the plan of Merger immediately preceding, or in contemplation of, the Merger are included as assets held by VoiceStream or Merger Sub immediately prior to the Effective Time. Additionally, DT has not participated in any plan of VoiceStream to effect (i) any distribution with respect to any VoiceStream stock (other than regular dividend distributions made in the ordinary course), or (ii) any redemption or acquisition of any VoiceStream stock (other than in the Merger).

4. Neither DT nor any corporation related to DT is or will be under any obligation to, nor has any plan or intention to, reacquire, directly or indirectly, any of the DT Ordinary Shares issued in the Merger Transactions except for (i) amounts of such shares that may be acquired by DT on the open market as part of DT's ongoing stock repurchase program, which was neither created nor modified in connection with the Merger Transactions and is consistent with Revenue Ruling 99-58 and (ii) DT Ordinary Shares to be purchased by KfW from France Telecom (which DT Ordinary Shares were owned on the date the Merger Agreement was entered into). We have assumed that neither VoiceStream nor any Subsidiary of VoiceStream is, prior to the Merger, under any obligation to take any action to acquire DT Ordinary Shares inconsistent with this representation. For purposes of this representation, a corporation shall be treated as related to DT or VoiceStream, as the case may be, if such corporation is related to DT or VoiceStream within the meaning of Treasury Regulations Section 1.368-1(e)(3), (4), and/or (5).

5. DT has no plan or intention to make any distribution or to cause any corporation that is related to DT (within the meaning of representation 4 above) to make any distribution after the Merger to holders of DT Ordinary Shares other than regular dividend distributions made in the ordinary course.

6. After the formation of Merger Sub and at all times prior to the Merger, DT will be in "Control" of Merger Sub. For purposes of this certificate, the term "Control" means ownership of at least 80 percent of the total combined voting power of all classes of stock entitled to vote and at least 80 percent of the number of shares of each class of non-voting stock. Prior to and at the Effective Time, Merger Sub will have outstanding no warrant or option or any other agreement pursuant to which any person may acquire any share of Merger Sub stock. No

stock of Merger Sub will be issued in the Merger. Merger Sub is a corporation newly formed solely for the purpose of participating in the Merger and prior to the Merger will have no assets or liabilities (other than nominal assets contributed upon the formation of Merger Sub, which assets will be used to pay expenses of Merger Sub related to its organization or to the Merger or will be held by VoiceStream following the Merger), and will not engage in any business operations or other activities except those activities necessary to effectuate the Merger.

7. In the Merger, DT will acquire all of the outstanding VoiceStream Common Shares (other than shares held by VoiceStream which will be canceled in the transaction for no consideration) solely in exchange for DT Ordinary Shares and **[describe cash election and cash in lieu of fractional shares]**. The VoiceStream preferred shares issued pursuant to the DT Financing Agreements (the "VoiceStream Preferred Shares") will remain outstanding and will not be affected by the Merger. The DT Ordinary Shares are the sole class of stock that DT has issued and outstanding and is solely entitled to elect the shareholder representatives of DT's Supervising Board. DT will not directly or indirectly assume any liability or obligation of any holder of VoiceStream Common Shares, nor will DT acquire any of the VoiceStream Common Shares subject to any such liability or obligation.

8. In the Merger Transactions, DT will acquire VoiceStream Common Shares representing Control of VoiceStream in exchange solely for DT Ordinary Shares. For purposes of this representation, stock of dissenters who have perfected their dissenters' rights and become entitled to receive consideration other than pursuant to the Merger for their VoiceStream Common Shares will be considered to be acquired by DT, but not in exchange for DT Ordinary Shares.

9. DT has no plan or intention to sell, transfer, or otherwise dispose of any VoiceStream Common Shares acquired by it in the Merger Transactions, except for transfers described in Section 368(a)(2)(C) of the Code or U.S. Treasury Regulations Section 1.368-2(k), or to cause VoiceStream to issue additional shares of its stock, or warrants, options, convertible securities, or any other type of right pursuant to which any person could acquire stock in VoiceStream that, if issued, exercised, or converted would result in DT owning less than all of the issued and outstanding stock of VoiceStream after the Merger. In the case of any transfer of VoiceStream stock by DT to an entity controlled by DT (including T-Mobile AG) within the meaning of Section 368(a)(2)(C) of the Code or U.S. Treasury Regulations Section 1.368-2(k), DT will have no plan or intention at the time of such transfer not to maintain Control of such entity.

10. DT has no plan or intention, following the Merger, to liquidate VoiceStream, to merge VoiceStream with and into another corporation, to sell or otherwise dispose of any of the stock of VoiceStream, to cause VoiceStream to distribute to DT any assets of VoiceStream or any of its Subsidiaries or the proceeds of any borrowings incurred by VoiceStream or any of its Subsidiaries, or to cause VoiceStream to sell or otherwise dispose of any of the assets held by VoiceStream or any of its Subsidiaries at the time of the Merger, except for (i) dispositions of assets in the ordinary course of business, or (ii) transfers described in Section 368(a)(2)(C) of the Code or U.S. Treasury Regulations Section 1.368-2(k).

11. Following the Merger, DT will continue VoiceStream's "historic business" or use a significant portion of VoiceStream's "historic business assets" in a business, as those terms are defined in U.S. Treasury Regulations Section 1.368-1(d).

12. [Except for the sharing of proxy expenses and Hart Scott Rodino Act expenses as provided in Section \_\_\_\_ of the Merger Agreement,] DT and Merger Sub will each pay their respective expenses, if any, incurred in connection with the Merger and will not pay the expenses of VoiceStream or holders of VoiceStream stock. [Except for the sharing of proxy expenses and Hart Scott Rodino Act expenses as provided in Section \_\_\_\_ of the Merger Agreement.] neither DT nor Merger Sub has paid (directly or indirectly) or has agreed to assume any expenses or other liabilities, whether fixed or contingent, incurred or to be incurred by VoiceStream or any of its Subsidiaries or any stockholder or VoiceStream in connection with or as part of the Merger or any related transaction.

13. Except for the VoiceStream Preferred Shares, at the Effective Time, neither DT nor Merger Sub (nor any other Subsidiary of DT) will own beneficially, or will have owned beneficially during the five years preceding the Effective Time, any VoiceStream stock, or other securities, options, warrants or instruments giving the holder the right to acquire VoiceStream stock or other securities issued by VoiceStream.

14. The compensation paid to any stockholder-employees of VoiceStream will be for services actually rendered and will be commensurate with the amounts paid to third parties bargaining at arm's-length for similar services. None of the compensation to be received by any such stockholder-employee in respect of periods after the Effective Time represents separately bargained-for consideration for any of his or her VoiceStream stock, and none of the DT Ordinary Shares that will be received by any such stockholder-employee in the Merger represents separately bargained-for consideration which is allocable to any employment agreement or arrangement.

15. The payment of cash in lieu of fractional shares of DT in the Merger is solely for the purpose of avoiding the expense and inconvenience to DT of issuing fractional shares and does not represent separately bargained-for consideration for VoiceStream Common Shares. The total cash consideration that will be paid in the Merger to the VoiceStream stockholders instead of issuing fractional DT Ordinary Shares is not expected to exceed one percent of the total consideration that will be issued in the transaction to the VoiceStream stockholders in exchange for their VoiceStream Common Shares.

16. There is no intercorporate indebtedness existing between DT (or any of its Subsidiaries, including Merger Sub), on the one hand, and VoiceStream (or any of its Subsidiaries) on the other hand.

17. Neither DT nor Merger Sub is an investment company as defined in Sections 368(a)(2)(F)(iii) and (iv) of the Code.

18. Neither DT nor Merger Sub is under the jurisdiction of a court in a Title 11 or similar case as defined in Section 368(a)(3)(A) of the Code.

19. Neither DT nor Merger Sub will take, or cause VoiceStream to take, any position on any federal, state, or local income or franchise tax return, or take any other tax reporting position, that is inconsistent with the treatment of the Merger as a “reorganization” within the meaning of Section 368(a) of the Code and as not being subject to Section 367(a)(1) of the Code.

20. Less than 50 percent of the total voting power and less than 50 percent of the total value of the stock of DT will be received in the Merger Transactions, in the aggregate, by

VoiceStream's shareholders. For purposes of this representation, holders of options, warrants, conversion rights, exchange rights, or any other rights to acquire VoiceStream stock (collectively, "Option Rights") are considered to be VoiceStream shareholders and any VoiceStream stock that may be received pursuant to the exercise of Option Rights, whether or not the Options Rights are vested or exercisable on the date hereof, is treated as if it will be outstanding prior to the Merger and exchanged for DT Ordinary Shares pursuant to a Stock Election in the Merger.

21. Less than 50 percent of the total voting power and less than 50 percent of the total value of the stock of DT will be owned immediately after the Merger Transactions, in the aggregate, by one or more U.S. persons that are officers or directors of VoiceStream or that own at least five percent of either the total voting power or the total value of the stock of VoiceStream immediately prior to the Merger Transactions. For purposes of this representation:

(a) any stock of DT owned by a U.S. person immediately after the Merger will be taken into account, whether or not it was received in the Merger;

(b) if a U.S. person owns an option, warrant, conversion right, exchange right, or any similar right to acquire DT stock, such person will be considered to own the DT stock to which such right relates;

(c) the term U.S. person means (i) a citizen or resident of the United States, (ii) an individual with respect to whom an election under Section 6013(g) of the Code or Section 6013(h) of the Code is in effect, (iii) a partnership or corporation created or organized in the United States or under the law of the United States or any state or the District of Columbia, (iv)

any estate, other than an estate the income of which from sources outside the United States which is not effectively connected with the conduct of a trade or business within the United States is not includible in gross income under subtitle A of the Code, and (v) any trust if a court within the United States is able to exercise primary supervision over the administration of the trust and one or more U.S. persons have the authority to control all substantial decisions of the trust;

(d) any U.S. person that owns an indirect interest in the stock of DT through one or more partnerships, wherever created or organized, will be deemed to own directly the stock of DT to which such interest relates;

(e) the rules of Section 318 of the Code, as modified by the rules of Sections 958(b)(1) through 958(b)(4) of the Code, apply for purposes of determining stock ownership; and

(f) any VoiceStream shareholder who transfers stock to DT as part of the Merger will be presumed to be a U.S. person unless the presumption is rebutted in accordance with U.S. Treasury Regulations Section 1.367(a)-3(c)(7).

22. DT or a qualified subsidiary of DT, as defined in U.S. Treasury Regulations Section 1.367(a)-3(c)(5)(vii) ("Qualified Subsidiary"), has been engaged outside the United States in an active trade or business, as defined in U.S. Treasury Regulations Sections 1.367(a)-2T(b)(2) and (3), for the entire 36 month period immediately before the Merger and neither DT nor the Qualified Subsidiary (if any) has an intention to dispose of or discontinue any portion of such trade or business.

23. At the time of the Merger, the fair market value of DT will be at least equal to the fair market value of VoiceStream. For purposes of this representation, the value of DT will not include (a) the value of any assets acquired by DT, or by any person or entity in which DT has any direct or indirect interest, outside the ordinary course of business and within the 36-month period preceding the Merger, unless such assets do not produce and are not held for the production of passive income, as defined in Section 1296(b) of the Code, and such assets are not acquired for the principal purpose of satisfying the substantiality test of Treasury Regulations Section 1.367(a)-3(c)(3)(iii), or consist of stock of a Qualified Subsidiary, (b) the value of the stock of any Qualified Subsidiary, to the extent that such value is attributable to assets acquired by the Qualified Subsidiary outside the ordinary course of business and within the 36 month period immediately preceding the Merger, unless such assets satisfy the requirements of Treasury Regulations Section 1.367(a)-3(c)(3)(iii)(B)(1), and (c) the value of any assets received within the 36 month period prior to the Merger if such assets were owned at any time during such period by VoiceStream or any of its affiliates, as defined in Treasury Regulations Section 1.367(a)-3(c)(3)(iii)(B)(3).

24. Following the Merger, DT will cause VoiceStream to comply with all of the reporting requirements specified in U.S. Treasury Regulations Section 1.367(a)-3(c)(6), including causing VoiceStream to provide to the U.S. Internal Revenue Service all of the information specified in such regulation, in the manner and within the time period specified in such regulation.

25. DT will make arrangements with each five-percent transferee shareholder, as defined in U.S. Treasury Regulations Section 1.367(a)-3(c)(5)(ii) ("Five-Percent Transferee"), to

ensure that the Five-Percent Transferee will be informed of any disposition of any property that would require the recognition of gain under such person's gain recognition agreement entered into under U.S. Treasury Regulations Section 1.367(a)-8.

26. DT is an Aktiengesellschaft organized and existing under the Federal laws of Germany.

27. DT has no plan or intention to modify or to cause VoiceStream to modify the terms of the VoiceStream Preferred Shares after the Merger or to cause VoiceStream to redeem or reacquire the VoiceStream Preferred Shares.

28. The undersigned is [**Vice President, Taxes**] for DT and is authorized to make all the representations set forth herein on behalf of DT.

The undersigned acknowledges that (i) your opinion will be based on the accuracy of the representations set forth herein and on the accuracy of the representations and warranties and the satisfaction of the covenants and obligations contained herein and in the Merger Agreement and the various other documents related thereto, and (ii) your opinion will be subject to certain limitations and qualifications including that it may not be relied upon if any such representations or warranties are not accurate or if any of such covenants or obligations are not satisfied in all material respects.

The undersigned acknowledges that your opinion will not address any tax consequences of the Merger or any action taken in connection therewith except as expressly set forth in such opinion.

Very truly yours,

Deutsche Telekom AG

by \_\_\_\_\_  
Name:  
Title: