



**INDEPENDENCE MANAGEMENT PLAN
FOR
800 MHz TRANSITION ADMINISTRATOR
TEAM MEMBERS**

Version 1.4

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OVERVIEW

The 800 MHz Transition Administrator (“TA”) team of Deloitte Consulting LLP (“Deloitte Consulting”), Squire, Sanders & Dempsey (US) LLP (“SS&D”), and Baseline Telecom, Inc. (“BTI”) (each, a “TA Member,” collectively, the “TA Team” or the “TA Members”) recognizes that many sensitive issues with far-reaching public safety and commercial ramifications will be involved in the 800 MHz band reconfiguration process. In this document the TA describes its approach to maintaining the independence of the TA and to addressing any perceived or actual conflicts of interest that may arise in connection with the TA’s 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 800 MHz band reconfiguration project (the “Project”) and to assure the independence of its decision-making process. This Plan and the general code of conduct (the “TA Code of Conduct” or “TA Code”) are applicable to all employees or other representatives of the TA Team involved in the Project and describe rules for interacting with certain of the various 800 MHz band reconfiguration stakeholders with whom the TA actively becomes engaged. This Plan has been formally adopted by each of Deloitte Consulting, SS&D and BTI and may not be amended except by a written amendment incorporated in the Plan 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. The Plan provides for the independence of the TA: (a) through structure and organization, including checks and balances maintained among Deloitte Consulting, SS&D and BTI; (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 audit by an independent accounting organization of the annual financial reports prepared by the TA.

I. TA STRUCTURAL AND ORGANIZATIONAL INDEPENDENCE

Baseline Wireless Services, LLC, a subsidiary of BTI, currently holds all interests in 800 MHz Transition Administrator, LLC (“TA LLC”) to undertake the responsibilities of the TA and to enter into the agreement with Nextel Operations, Inc.¹ contemplated by the FCC in its Report and Order, FCC 04-168, as supplemented by its Supplemental Order and Order on Reconsideration, FCC 04-294 (together, the “Order”). Each of the TA Members, in turn, shall enter into agreements with TA LLC providing 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. None of the TA Members or TA LLC shall hold a financial 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

¹ Nextel Operations, Inc. was a subsidiary of Nextel Communications, Inc. On August 12, 2005, Nextel Communications, Inc. merged into a subsidiary of Sprint Corporation, and Sprint Corporation changed its name to Sprint Nextel Corporation. Nextel Operations, Inc., Nextel Communications, Inc., Sprint Nextel Corporation, and any successor to any of them are together referred to herein as “Sprint Nextel”.

dedicated to the TA, provided that the forgoing shall not restrict Deloitte Consulting or any other 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 Independence Management Plan shall be deemed to limit the ability of TA Member 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 Independence Management Plan shall be construed to alter the duties applicable to SS&D, 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 Independence Management 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 information to computer systems as part of automatic or generally applicable procedures, such as servers or back-up media.

Nothing in this Independence Management 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 LLP Federal Government Services leadership (the "Sponsor"), as well as assigned risk management personnel.

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

For purposes of this Plan, an entity will be deemed to be an engaged stakeholder (“Engaged Stakeholder”) in the event that it is identified on the list of Engaged Stakeholders attached hereto as Attachment B. Any of Deloitte Consulting, SS&D or BTI may request the classification of any party as an Engaged Stakeholder at any time; and, upon agreement of any two TA Members, such party shall be added to the list of Engaged Stakeholders. The TA General Counsel shall maintain the list of Engaged Stakeholders and attach such list, as amended from time to time, to this Plan as Attachment B.

Conflict Reporting & Resolution

Upon identification of a party as an Engaged Stakeholder, each TA Member shall promptly identify to the TA General Counsel whether its organization 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 Consulting and BTI shall each promptly advise the TA General Counsel whether its organization has, or had, within the last twelve months, any commercial relationship with any Engaged Stakeholder. SS&D shall promptly advise the TA 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 SS&D, a legal conflict, with an Engaged Stakeholder, such TA Member shall adopt a Special Implementation Plan (“SIP”) to be appended to this Independence Management 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 individual representatives of such TA Member) 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 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 SS&D, written consent from both the Engaged Stakeholder and from the TA 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 Consulting and BTI, and the PM shall approve all SIPs of SS&D. Once approved by the TA General Counsel or PM, as the case may be, such SIPs shall be appended to this Independence Management Plan as Attachment D. Each SIP will proscribe non-TA-related 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.

Sprint Nextel

Pursuant to the terms of the Order, the TA must enter into an agreement with Sprint Nextel and submit its invoices to Sprint Nextel. In addition, given Sprint Nextel's unique role in the Project, the TA anticipates the need to interact frequently with Sprint Nextel in order to fulfill its responsibilities. Sprint Nextel also will be 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:

1. Deloitte Consulting is the only TA Member with an existing commercial relationship with Sprint Nextel. Deloitte Consulting has previously disclosed its commercial relationship with Sprint Nextel, and, contemporaneously with the filing of this Independence Plan, is implementing and filing with the FCC a SIP with respect thereto.
2. SS&D and BTI shall not represent Sprint Nextel in any matters, without regard to whether they involve the TA or the Project, for so long as SS&D and BTI, respectively, is a TA Member.
3. No partner or employee of a TA Member 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 Nextel throughout the period commencing with such partner's or employee's work for the TA and continuing until one year after such TA Member ceases to work on TA matters. In the event of any uncertainty concerning a partner's or employee's involvement in the work of the TA, Deloitte Consulting and BTI shall apply to the TA General Counsel, and SS&D shall apply to the PM, for a determination as to whether such partner or employee was "substantially involved" with the work of the TA and should be precluded from business development activities with Sprint Nextel. Even for partners or employees of Deloitte Consulting or BTI who have been substantially involved in the work of the TA, in an appropriate case the TA General Counsel (for employees of Deloitte Consulting and BTI) may grant permission for the partner or employee to work on business development activities with respect to Sprint Nextel if the grant of permission will 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 partners or employees of SS&D.
4. Deloitte Consulting will disclose the level of non-TA fees paid to it by Sprint Nextel on a quarterly basis in the TA's quarterly report.

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 Member 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, 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.

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, attached hereto as Attachment A, 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 partners, employees and contractors who work on TA matters or learn TA nonpublic information about TA decision making. 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.

Every consultant hired by the TA to assist with the Project will be required as part of its agreement with the TA 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 of the 800 MHz Transition Administrator (“TA”) team of Deloitte Consulting, Inc. (“Deloitte Consulting”), Squire, Sanders & Dempsey (US) LLP (“SS&D”), and Baseline Telecom, Inc. (“BTI”) (each, a “TA Member,” collectively, the “TA Team” or the “TA Members”). Capitalized terms not otherwise defined have the same meanings as are set forth in the Independence Management Plan.

1. This Code of Conduct is applicable to the TA Members and to their respective partners, employees and contractors who work on TA matters or learn TA nonpublic information about TA decision making (“TA personnel”).
2. As specified in the Independence Management Plan, each TA Member shall establish internal procedures to identify and resolve potential conflicts of interest concerning Engaged Stakeholders and to make disclosures.
3. 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.
4. 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.
5. No TA Member, no subsidiary of a TA Member, and no TA personnel who dedicate more than 25% of their working time to TA matters 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 which 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.
6. No TA Member, no subsidiary of a TA Member and no 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 which 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 Consulting and BTI personnel, to the TA General Counsel, and, in the case of SS&D 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.

7. No TA personnel (excluding secretaries, messengers, internal administrative and other similar staff personnel) who were substantially involved with work on TA matters will serve in a business development capacity with respect to Sprint Nextel for a period of one year following the cessation of such person's duties with the TA.
8. 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.
9. 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 TA matters shall be deemed to be TA personnel.
10. All TA Members and their 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.
11. 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 Consulting and BTI and their personnel may also apply to the TA General Counsel for a determination of its applicability and requirements, and SS&D may apply to the PM for such a determination.
12. Any conflict or apparent conflict between the Code of Conduct and the Independence Management Plan shall be resolved in favor of the Independence Management 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 April 21, 2011

1. Sprint Nextel Corporation, Nextel Operations, Inc., Nextel Communications, Inc. and Nextel Partners
2. Motorola Solutions, Inc.
3. Harris Corporation
4. Southern Linc
5. EF Johnson Technologies, Inc.
6. Preferred Communications Services

ATTACHMENT C

List of Restricted Stakeholders

as of April 21, 2011

1. Sprint Nextel Corporation
2. Motorola Solutions, Inc.
3. Harris Corporation
4. EF Johnson Technologies, Inc.
5. The Southern Company

ATTACHMENT D

Special Implementation Plans

1. Deloitte Consulting Special Implementation Plan for Sprint Nextel

DELOITTE CONSULTING LLP

SPECIAL IMPLEMENTATION PLAN – SPRINT NEXTEL

December 30, 2009

I. INTRODUCTION

As previously disclosed to the FCC, Deloitte Consulting LLP (“Deloitte Consulting”) and its affiliates have an existing commercial relationship with Nextel Operations, Inc.¹ The services that Deloitte Consulting provides to Sprint Nextel do not involve any work with respect to the 800 MHz networks.

Given Sprint Nextel's unique role in the Project, the TA anticipates the need to interact frequently with Sprint Nextel in order to fulfill its Transition Administrator-related responsibilities. This "Deloitte Consulting Special Implementation Plan for Sprint Nextel" is dedicated to describing Deloitte Consulting's organizational and process construct to maintain appropriate separation between Deloitte Consulting TA project team members and Deloitte Consulting and its affiliates' Sprint Nextel commercial account interests.

II. PROJECT ORGANIZATION

Structure

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

Deloitte Consulting is a Delaware Limited Liability Partnership with its principal place of business at 1633 Broadway, New York, NY 10019. Deloitte Consulting is a subsidiary of Deloitte LLP, also a Delaware Limited Liability Partnership.

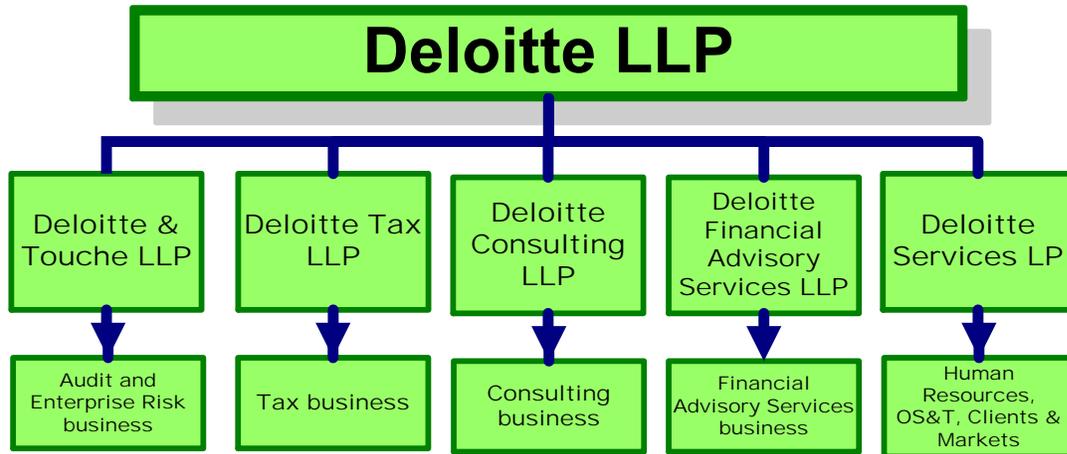
Deloitte LLP is the United States member firm of Deloitte Touche Tomatsu (“DTT”). Each DTT member firm is a separate and independent legal entity organized under the laws of its jurisdiction. Each is owned by its partners, shareholders, or similar individuals and pays subscription fees for membership in DTT. The members of DTT are the member firms in the various countries, rather than the partners, shareholders, or similar individuals in the member firms. Professional services are provided by the member firms, not by DTT.

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 provides audit and enterprise risk services.
- Deloitte Consulting provides consulting services, including human capital and outsourcing services.

¹ Nextel Operations, Inc. was a subsidiary of Nextel Communications, Inc. On August 12, 2005, Nextel Communications, Inc. merged into a subsidiary of Sprint Corporation, and Sprint Corporation changed its name to Sprint Nextel Corporation. Nextel Operations, Inc., Nextel Communications, Inc., Sprint Nextel Corporation, and any successor to any of them are together referred to herein as “Sprint Nextel”.

- Deloitte Financial Advisory Services LLP provides financial advisory services, consisting of forensic and dispute, reorganization, valuation, and corporate finance services.
- Deloitte Tax LLP provides tax services.



Each FSS operates as an independent entity with its own governance structure. Each FSS has its own chief executive officer and board of directors.

Each FSS 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 LLP's Federal Government Services practice is cross-functional in that each FSS supports such practice, including Deloitte Consulting. Given the nature of the 800 MHz Report and Order from the FCC, Deloitte Consulting's participation in the TA project will be managed out of the Federal Government Services practice. Consistent with the "Independence Management Plan For 800 MHz Transition Administrator Team Members" on file with the FCC, all decision making affecting TA licensees and Engaged Stakeholders will be the responsibility of the TA team members. The TA Program Manager, is permitted, however, to consult, as needed, with Deloitte Consulting Federal Government Services leadership (the "Sponsor"), as well as Deloitte Consulting and its affiliates risk management and compliance personnel.

Deloitte Consulting will maintain an operational "firewall." The purpose of the firewall is to segregate Deloitte Consulting's TA Project Team from Deloitte Consulting's commercial account relationships with Sprint Nextel. The scope of the firewall includes project team assignments and restricted activities, limitation on project team interaction and communication, and segregation of project team documentation. Deloitte Consulting's TA organization will be separate and distinct from its Sprint Nextel account team. Employees and consultants of Deloitte Consulting who are working on the TA Project will not be assigned by Deloitte Consulting to work on any Sprint Nextel commercial projects. Employees and consultants of Deloitte Consulting who have worked on the TA Project and are in an authoritative or decision making role (i.e., the Program Manager) will not be assigned by Deloitte Consulting to work on any Sprint Nextel commercial

projects for so long as Deloitte Consulting remains a member of the TA. Employees and consultants of Deloitte Consulting, who have been assigned by Deloitte Consulting to support its Sprint Nextel account, will not work on the TA Project. By way of example, no TA Project resources may participate in any way in the preparation of a proposal for Sprint Nextel or work with Deloitte Consulting's Sprint Nextel account team on any business development activities or otherwise be a part of any Sprint Nextel business development activity, directly or indirectly. Each of the Sprint Nextel account Engagement Principal and the TA Program Manager will be responsible for identifying for their senior management the individuals on their respective teams, such that Deloitte Consulting's management is fully aware of the personnel who are subject to the separation set forth herein. Deloitte Consulting Sprint Nextel account team members shall not discuss or attempt to influence TA decision making in any fashion.

Additional firewall restrictions on TA Project team members. The TA Project team will not communicate orally, in writing, by computer, or otherwise, anything that relates in any way to the TA Project to any Deloitte Consulting personnel working on the Sprint Nextel account. Deloitte Consulting personnel working on the TA Project 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 the Sprint Nextel account other than in their role serving the TA.

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

Deloitte Consulting legal counsel and risk management personnel are the designated representatives permitted to communicate any required information between the TA Project Team and the Deloitte Consulting Sprint Nextel account team pursuant to this Special Implementation Plan; provided, that, Deloitte Consulting legal counsel shall provide a written notice to the public record in FCC Docket 02-55 of all such communications with the exception of communications required for implementation of and compliance with this Special Implementation Plan or communications that do not relate in any manner to Deloitte Consulting's involvement in the reconfiguration of the 800 MHz band or its commercial relationship with Sprint Nextel.

Additional firewall restrictions on Deloitte Consulting Sprint Nextel account team members. The Deloitte Consulting Sprint Nextel Team shall not communicate orally, in writing, by computer, or otherwise, any Sprint Nextel confidential information that relates to the Sprint Nextel account to any Deloitte Consulting personnel working on the TA Project. Deloitte Consulting personnel working on the Sprint Nextel account shall not seek access to, shall not be granted access to, and shall not read TA Project-related files or documents, whether in paper or computer form, which are maintained by the TA Project Team.

Any Deloitte Consulting personnel who are not working on the TA Project or the Sprint Nextel account but who in any manner at any time learn confidential information directly or indirectly from the Sprint Nextel account team shall not disclose that information to any Deloitte

Consulting personnel who are working on the TA Project and shall thereafter be treated as members of the Sprint Nextel account team for purposes of the firewall described herein.

Certain Communications. Any required TA communications between Deloitte Consulting TA project team members and Deloitte Consulting Sprint Nextel account team members will be conducted through Deloitte Consulting's internal legal counsel or risk management personnel, as set forth above and subject to the written disclosure provided above. Members of the Sprint Nextel account team and members of the TA Project team will be briefed on the Independence Management Plan and their responsibilities by the Deloitte Consulting legal counsel or risk management personnel. The Deloitte Consulting TA project team members will not be involved in communications with Sprint Nextel regarding any Deloitte Consulting Sprint Nextel commercial account activity, and Deloitte Consulting Sprint Nextel account team members will not be involved in communication with Sprint Nextel concerning the TA Project.

Deloitte Consulting will segregate TA project documentation. With respect to TA Project documentation, Deloitte Consulting will maintain work papers that are under the control of only the TA Program Manager and members of the TA Project team. No project information will be shared by members of the Deloitte Consulting TA Project team with members of any other Deloitte Consulting Sprint Nextel project team. Furthermore, Deloitte Consulting TA team members will not have access to any Sprint Nextel commercial account work papers.

Limitations on Deloitte Consulting Sprint Nextel commercial roles. To maximize the efficacy of this firewall, Deloitte Consulting TA Project Team members who complete their TA project assignments will not serve in a business development capacity respecting Sprint Nextel for a period continuing until one year after Deloitte Consulting ceases to work on TA matters. In addition, Deloitte Consulting will not accept any work from Sprint Nextel related to the 800 MHz reconfiguration program or from any Sprint Nextel personnel directly responsible for the implementation of the 800 MHz Order.

III. ISSUE RESOLUTION

Deloitte Consulting 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 TA Program Manager 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. The Deloitte Consulting Sprint Nextel Engagement Principal has an ongoing responsibility throughout the course of performance of Deloitte Consulting's engagements with Sprint Nextel to identify and report potential conflicts of interest that arise from the performance to those engagements to Deloitte Consulting Legal. Similarly, each member of the TA Project team and each member of the Sprint Nextel account team is responsible for reporting any potential conflict of which they become aware in the course of performing their duties.

Deloitte Consulting 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.

IV. COMPLIANCE/ENFORCEMENT

Deloitte Consulting TA Project employees will be subject to discipline for failure to adhere to the Independence Management Plan and the TA Code of Conduct. In addition to being required to report any actual or potential Conflict, all TA personnel and the Deloitte Consulting personnel assigned to the Sprint Nextel account (for the duration of the TA Project) are required to report immediately to the TA Program Manager and Sprint Nextel account Engagement principal, respectively, any perceived failure to adhere to and comply with any of the provisions of this Special implementation Plan for Sprint Nextel or the Independence Management Plan. To facilitate timely reporting, employees are authorized to report any failures directly to the TA Program Manager or Sprint Nextel account Engagement principal regardless of the employee's employment grade, or to report directly to the Deloitte Consulting Legal department (specifically the counsel assigned to support the TA Project, who will be identified to all Sprint Nextel account and TA Project team resources). Any Deloitte Consulting (and TA subcontractor) 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 TA Project or the Sprint Nextel account, as applicable, while Deloitte Consulting determines the appropriate disciplinary action.