

AN ORDINANCE APPROVING A SETTLEMENT AGREEMENT WITH T-MOBILE

WHEREAS, the City of Chesterfield, Missouri (the "Plaintiff") is either a named plaintiff or a putative class member in a lawsuit to recover unpaid Business License Taxes (as defined in the Settlement Agreement described below), which lawsuit is styled *University City, Missouri et al v. AT&T Wireless Services, Inc., et al.*, No. 01CC-004454, and is pending in the Circuit Court of St. Louis County, Missouri (the "Lawsuit"); and

WHEREAS, the Plaintiff and T-Mobile (as defined in the Settlement Agreement) wish to avoid the expense and uncertainty of continued litigation and desire to settle their dispute(s) without further litigation; and

WHEREAS, a settlement agreement settling the Lawsuit was signed by the named plaintiffs (as class representatives) and T-Mobile, and was filed with and preliminarily approved by the Circuit Court of St. Louis County, Missouri on June 28, 2010 (the "Settlement Agreement"); and

WHEREAS, the Plaintiff and T-Mobile have conducted an investigation and evaluation of the facts and the law relating to the claims in the Lawsuit and believe that the Settlement Agreement is fair, reasonable, adequate and in the best interest of all parties; and

WHEREAS, pursuant to the Settlement Agreement, the Plaintiff has received a Notice of T-Mobile Class Action Settlement and Approval Hearing, incorporated herein by reference, and a T-Mobile Municipal Tax Settlement Claim Form, incorporated herein by reference, which identify the settlement proceeds that will be paid to the Plaintiff pursuant to the Settlement Agreement after the Settlement Agreement becomes Final (as defined in the Settlement Agreement); and

WHEREAS, the Plaintiff desires to approve and accept the Settlement Agreement and the settlement proceeds;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF CHESTERFIELD, MISSOURI AS FOLLOWS:

Section One. The City of Chesterfield, Missouri hereby approves, accepts, and adopts all terms and provisions of the Settlement Agreement as a binding and enforceable agreement between the City of Chesterfield, Missouri and T-Mobile and as if the City of Chesterfield, Missouri was an original signatory thereto.

Section Two. The City of Chesterfield, Missouri further approves the payment(s) totaling \$186,131.19 as shown on the T-Mobile Municipal Tax Settlement Claim Form, along with the other relief provided in the Settlement Agreement, as adequate consideration for the release of claims by the City of Chesterfield, Missouri against T-Mobile as provided for in the Settlement Agreement.

Section Three. The City Administrator of the City of Chesterfield, Missouri on behalf of the Plaintiff, is hereby authorized and directed to execute the T-Mobile Municipal Tax Settlement Claim Form and any other documents necessary under the Settlement Agreement.

Section Four. The City of Chesterfield, Missouri, reserves the right to conclude settlement agreements with other wireless telecommunications service providers in the Lawsuit depending upon the circumstances of each case.

Section Five. This Ordinance shall be in full force and effect after passage and approval as required by law.

Passed and approved this 16th day of AUGUST, 2010.


MAYOR

ATTEST:


CITY CLERK

First Reading Held 8/16/10

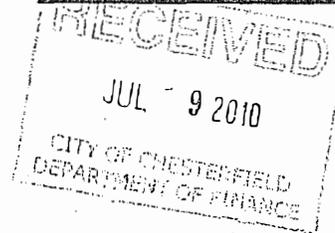
T-MOBILE MUNICIPAL TAX SETTLEMENT ADMINISTRATOR
PO BOX 545
MINNEAPOLIS, MN 55440-0545

IMPORTANT LEGAL MATERIALS ENCLOSED

T-MOBILE MISSOURI MUNICIPAL
TAX SETTLEMENT

00001694
120 - B
CITY OF CHESTERFIELD
ATTN: CPA, FINANCE DIR
690 CHESTERFIELD PARKWAY WEST
CHESTERFIELD MO 63017-0760

CLAIM FORM (CLASS B CITIES)



If you want to participate in the settlement, you must complete this form and submit it along with the necessary claim information to the address below, postmarked by September 14, 2010, after first reading the attached NOTICE.

ESTIMATE OF PAYMENT TO BE RECEIVED UNDER SETTLEMENT

Based on information available, Class Counsel and T-Mobile have estimated the amount of the payment(s) to be paid to you if you participate in the settlement and you otherwise qualify to participate. Below is an estimate of the amount of the payment(s) you may receive under the settlement:

I. SETTLEMENT PAYMENT

A.	<i>Business License Taxes on 25% of T-Mobile's gross receipts in City through 8/31/2007 at 5.00%, plus Business License Tax at flat rate of 0 per year and Business License Tax on 0 antenna(s) for period 9/1/2005 through 8/31/2007</i>	\$132,396.91
B.	<i>Business License Taxes from 9/1/2007 through 12/31/2007, plus amount of Business License Taxes underpaid from 1/1/2008 through 1/17/2008 ("Future Tax Period Payment")</i>	\$53,734.28
LESS		
C.	<i>Business License Taxes Actually Paid plus Protest and Escrow Payments To Be Released to the City ("Credit for Taxes Paid" prior to 1/1/2008)</i>	\$0.00
	SETTLEMENT PAYMENT (A + B) - C =	\$186,131.19

II. EXHIBIT G PAYMENT

A.	<i>Business License Taxes underpaid by T-Mobile from 1/18/2008 through 12/31/2009</i>	\$0.00
	SETTLEMENT PAYMENT PLUS EXHIBIT G PAYMENT	\$186,131.19

If you disagree with the amount of the Settlement Payment or Exhibit G Payment, you must submit a detailed explanation as to why you believe the amount(s) was incorrectly calculated. If you are unable to agree with T-Mobile on the amount of the Settlement Payment or Exhibit G Payment, you may either opt out of the settlement or accept the amount of the Settlement Payment as calculated by T-Mobile.



INFORMATION AND DOCUMENTATION NECESSARY FOR VALID CLAIM

The following information must be provided in order for this Claim Form to be accepted:

1. Name and Address of Municipality Making Claim

Name: _____

Address: _____

2. The Municipality's duly authorized representative, to whom all inquiries regarding this Claim Form may be directed, is:

Name: _____

Address: _____

Telephone number: (_____) _____ - _____

3. Acceptance Ordinance Documentation

Copies of an ordinance enacted by the Municipality accepting all terms and provisions of the Settlement Agreement; or a binding acknowledgment that the Municipality agrees to be bound by the terms of the Settlement Agreement if approved by the Court, which acknowledgement must describe the method used to accept the terms of the Settlement Agreement, as well as an opinion of counsel, addressed to the Administrator, that the Settlement Agreement, if approved by the Court, is a binding obligation of the Municipality. If you have elected to make an assignment to the Missouri Municipal League or St. Louis County Municipal League, the ordinance or other acknowledgment must expressly authorize the assignment.

4. Taxing Ordinance Documentation

Information currently in the possession of counsel indicates that you are a Class B City. As such, in order for this Claim Form to be complete, you must submit a copy of all Ordinances or Municipal Code Provisions imposing the Business License Tax for all periods from January 1, 1996 through and including December 16, 2009. In the event you are unable to locate a copy of any such Ordinance or Municipal Code Provision in effect prior to September 1, 2005, you may submit an affidavit sworn to by an authorized representative identifying (a) the services taxed under each such Ordinance or Code Provision; and (b) the applicable tax rate or amount for each such Ordinance or Code Provision.

5. Settlement Payment and Exhibit G Payment Forwarding Instructions

The Settlement Payment and Exhibit G Payment, if any, should be made and sent as follows:

Make Check Payable To: _____

Mail Check to the Attention Of: _____

Street Address: _____

City, State and Zip Code: _____

ASSIGNMENT TO MISSOURI MUNICIPAL LEAGUE OR ST. LOUIS COUNTY MUNICIPAL LEAGUE

If you wish to assign part of the Settlement Payment to be received from the Administrator to the Missouri Municipal League or the St. Louis County Municipal League (if you are located within St. Louis County), please mark this box and enter the amount here:

\$ _____

(the amount may not exceed 5% of the Settlement Payment shown above). Please Note: The amount you receive from the Administrator will be directly reduced by the amount assigned to the Missouri Municipal League or St. Louis County Municipal League.



VERIFICATION

I certify that:

1. I am authorized to submit the Claim Form on behalf of the Municipality identified above and to make the representations set forth in this Claim Form on behalf of the Municipality;
2. After due inquiry, the information contained in and submitted with this Claim Form is complete and accurate to the best of my knowledge and that of the Municipality;
3. The Municipality agrees to be bound by the terms of the Settlement Agreement if approved by the Court; and
4. Prior to submitting the Claim Form, the Municipality has taken all actions necessary for the Settlement Agreement to be enforceable against the Municipality.

Signature of Duly Authorized Representative: _____ Date: ____ / ____ / ____

Printed Name: _____ Title: _____

MAIL YOUR COMPLETED CLAIM FORM AND REQUIRED DOCUMENTATION TO:

T-Mobile Municipal Tax Settlement Administrator
Attn: Robert V. Mitchell
PO Box 545
Minneapolis, MN 55440-0545



IN THE CIRCUIT COURT OF THE COUNTY OF ST. LOUIS,
STATE OF MISSOURI
Case No. 01-CC-004454

NOTICE OF T-MOBILE CLASS ACTION SETTLEMENT AND APPROVAL HEARING

CITY OF UNIVERSITY CITY, MISSOURI, et al., individually, on
behalf of all others similarly situated,

Plaintiffs,

v.

AT&T WIRELESS SERVICES, INC., et al.,
(T-Mobile)

Defendants.

This Notice explains the settlement of a class action lawsuit concerning Business License Taxes that Municipalities seek to impose on T-Mobile USA, Inc., T-Mobile Central LLC (as successor-by-merger to Voicestream Kansas City, Inc.), Voicestream PCS II Corporation and VS Washington Corporation (collectively, "T-Mobile"). The settlement, the terms of which are set forth in a settlement agreement with T-Mobile (the "Settlement Agreement"), has been preliminarily approved by the Court and provides for the payment of certain past taxes and future taxes to certain Municipalities.

PLEASE TAKE NOTICE THAT on October 19, 2010, in Room 309 of the Circuit Court of St. Louis County, 7900 Carondelet Avenue, Clayton, Missouri 63105, at 10:00 a.m., a hearing will be conducted to determine whether to grant final approval to the settlement, consider any timely objections to the settlement, and rule on the fee and expense application submitted by attorneys for the Plaintiffs.

No payment of taxes by T-Mobile will be made available to Municipalities under the Settlement Agreement until after the settlement has become final and non-appealable.

Read this Notice carefully. You may be entitled to share in the settlement proceeds of this Action. Your rights to a monetary award may be affected. A copy of the Settlement Agreement is available at <http://www.mocities.com>. Capitalized terms used but not defined in this Notice have the meaning given to them in the Settlement Agreement. To the extent that the provisions of this Notice conflict with the terms of the Settlement Agreement, the terms of the Settlement Agreement are controlling.

1. What is this lawsuit about?

Plaintiffs contend that T-Mobile did not pay taxes on gross receipts derived from providing telecommunications services, including, without limitation, commercial mobile radio service (collectively, "Services"), taxes for maintaining antennas or other facilities, flat taxes with respect to providing such services, and interest and/or penalties on any such taxes not timely paid. T-Mobile denied the allegations and argued that the Municipalities' Business License Tax ordinances either did not apply to the Services offered by T-Mobile or that T-Mobile was not required to pay taxes in the amounts claimed by the Plaintiffs.

Based on the information available to Plaintiffs and T-Mobile, and the risks involved in a trial, Class Counsel have concluded that the proposed settlement is fair, reasonable, and adequate, and that it serves the best interests of Class Members.

2. Who are the parties in this Action?

The named Plaintiffs in this Action are City of Blue Springs, Missouri, City of Cape Girardeau, Missouri, City of Chesterfield, Missouri, City of Dexter, Missouri, City of Ellisville, Missouri, City of Ferguson, Missouri, City of Florissant, Missouri, City of Gladstone, Missouri, City of Independence, Missouri, City of Jennings, Missouri, City of Kirksville, Missouri, City of Kirkwood, Missouri, City of Manchester, Missouri, City of Maplewood, Missouri, City of Maryland Heights, Missouri, City of Northwoods, Missouri, City of O'Fallon, Missouri, City of St. Joseph, Missouri, City of University City, Missouri, City of Vinita Park, Missouri, City of Warson Woods, Missouri, City of Wellston, Missouri and City of Winchester, Missouri (collectively, "Plaintiffs"). Plaintiffs filed this lawsuit as a class action to assert their own individual claims and to represent a class of Municipalities with similar claims.

The settling wireless service providers are T-Mobile USA, Inc., T-Mobile Central LLC (as successor-by-merger to Voicestream Kansas City, Inc.), Voicestream PCS II Corporation and VS Washington Corporation. Other wireless service providers remain defendants in the Action. The Municipalities' claims against these other defendants have not been settled and will not be affected by the Settlement Agreement with T-Mobile.

The Action is pending in the Circuit Court for St. Louis County, State of Missouri before Senior Judge Bernhardt Drumm.

3. What compensation or benefits will the settlement provide?

The settlement, if it is finally approved by the Court, provides for the payment of past taxes and future taxes as described in more detail below and in the Settlement Agreement. In addition, to the extent T-Mobile has paid any taxes under protest and has initiated any tax protest actions against you, the protest actions will be dismissed and the Protested Taxes released unconditionally to you.

a. Settlement Payment.

The Settlement Agreement calls for each Class Member to receive an amount (defined in the Settlement Agreement as the "Settlement Payment") comprised of (i) a Past Tax Payment, (ii) plus a Future Tax Period Payment, (iii) minus the Credit for Taxes Paid. Each of these terms is defined and described in the Settlement Agreement and summarized as follows:

The calculation of the Past Tax Payment is based on the type of Business License Tax ordinance you have. For cities designated on Exhibit E to the Settlement Agreement ("Exhibit E") as "Class A Cities," the Past Tax Payment is (i) the amount of Business License Tax T-Mobile would owe to the Class A City, with respect to any such tax that is measured as a percentage of gross receipts from providing service, for gross receipts from providing Telecommunications Service (as defined in Section 144.010.1(13), RSMo) that were billed to customers of T-Mobile with a place of primary use (as that term is defined in § 124 of the Mobile Telecommunications Sourcing Act, 4 U.S.C. §§ 116-126 ("MTSA")) in each respective Class A City for the period beginning September 1, 2005 and ending August 31, 2007 (the "Class A City Past Tax Period"), without regard to any interest or penalty (which is not considered in determining the amount of the Past Tax Payment); plus (ii) the amount of Business License Tax that T-Mobile would owe to the Class A City, with respect to any such tax that is imposed as an annual or other periodic flat amount, including an amount payable for maintaining any antenna, for any tax period that includes, in whole or in part, the Class A City Past Tax Period, without regard to any interest or penalty (which is not considered in determining the amount of the Past Tax Payment).

For cities designated on Exhibit E as "Class B Cities," the Past Tax Payment is (i) twenty-five percent (25%) of the amount of Business License Tax that T-Mobile would owe to the Class B City, with respect to any such tax that is measured as a percentage of gross receipts from providing service, for gross receipts from providing Telecommunications Service (as defined in Section 144.010.1(13), RSMo) to customers of T-Mobile with a place of primary use (as that term is defined in § 124 of the MTSA) in each respective Class B City for the period beginning on the date on which T-Mobile started offering Services to customers with a place of primary use (as that term is defined in § 124 of the MTSA) in each respective Class B City and ending August 31, 2007, without regard to any interest or penalty (which is not considered in determining the amount of the Past Tax Payment); (ii) plus the amount of tax that T-Mobile would owe to the Class B City, with respect to any such tax that is imposed as an annual or other periodic flat amount, including an amount payable for maintaining any antenna, for any tax period that includes, in whole or in part, the period beginning September 1, 2005 and ending August 31, 2007, without regard to any interest or penalty (which is not considered in determining the amount of the Past Tax Payment).

For Kansas City only: the tax rate applied for purposes of calculating the Past Tax component of the Settlement Payment for Kansas City is ten percent (10%).

The amount of the Future Tax Period Payment is calculated as (i) the amount of Business License Tax imposed by a Class Member from September 1, 2007 through December 31, 2007, plus (ii) the amount of Business License Tax underpaid by T-Mobile to that Class Member for the period beginning January 1, 2008 and ending January 17, 2008.

The amount of the Credit for Taxes Paid is calculated as the sum of (i) any Business License Tax, excluding Protested Tax or Escrowed Tax, actually paid by T-Mobile to a Class Member for any period prior to January 1, 2008, plus (ii) the amount of Protested Tax or Escrowed Tax actually paid by T-Mobile to the Class Member for any period prior to January 1, 2008 that is (A) released for the unrestricted use of the Class Member by reason of the dismissals described in Section VI.C of the Settlement Agreement or (B) disbursed to the Escrowed Cities pursuant to Section IV.A of the Settlement Agreement.¹

Exhibit E contains, among other information, the Parties' classification of Municipalities (except for TBD Cities) as Class A Cities or Class B Cities and the Parties' calculations, for each Municipality identified therein, of (1) the amount of any Business License Tax, excluding Protested Tax or Escrowed Tax, actually paid by T-Mobile to the Municipality for periods through December 31, 2007, (2) the amount of any Protested Tax or Escrowed Tax actually paid by T-Mobile to the Municipality for periods through December 31, 2007, that will be released for the unrestricted use of the Municipality by reason of the dismissals described in Section VI.C of the Settlement Agreement or disbursed to the Escrowed Cities pursuant to Section IV.A of the Settlement Agreement, (3) the Settlement Payment to be paid to the Municipality by the Administrator and (4) the sum of the amounts described in the foregoing clauses (1), (2) and (3).

Certain Municipalities may also be entitled to receive a payment for taxes owed for the period beginning January 18, 2008 and ending December 31, 2009. Potentially eligible Municipalities are identified in Exhibit G to the Settlement Agreement along with the amount that each Municipality, if it qualifies as a Class Member, will receive with respect to that time period.

For TBD Cities only: Certain Municipalities identified on Exhibit E have not been classified as a Class A City or a Class B City (collectively, the "TBD Cities"); because Class Counsel have been unable to obtain a copy of such TBD Cities' Business License Tax ordinance(s), if any. The TBD Cities are designated as such with a "0" on Exhibit E. For each TBD City, Exhibit E sets forth the calculation of the Settlement Payment assuming (1) the classification of the TBD City as a Class A City and (2) the classification of the TBD City as a Class B City. To the extent that a TBD City submits a valid Claim Form, the Administrator, in consultation with Class Counsel and T-Mobile, will designate such TBD City (if it otherwise qualifies as a Class Member) as a Class A City or a Class B City based on the text of such Municipality's Business License Tax ordinance(s) as applied to the definitions of "Class A City" and "Class B City" set forth in the Settlement Agreement. The Administrator will notify the TBD City of such classification within fourteen (14) days of approving or rejecting the TBD City's Claim Form. If a TBD City is designated as a Class A City by the Administrator, it will receive the Class A City benefits set forth on Exhibit E for that Municipality. If a TBD City is designated as a Class B City by the Administrator, it will receive the Class B City benefits set forth on Exhibit E for that Municipality. If a TBD City is not designated as a Class A City or a Class B City by the Administrator, it will not be deemed a member of the Settlement Class and will not be entitled to any of the benefits of the settlement.

b. Payment of Future Taxes.

T-Mobile has also agreed to pay (or has already paid) with respect to tax periods commencing on or after September 1, 2007, the Business License Taxes of each Class Member that is bound by the Settlement Agreement ("Future Tax Payment"). For such taxes that are imposed with respect to gross receipts that are subject to the MTSA, T-Mobile will pay (or has already paid) taxes at the rates set forth in each Class Member's respective ordinance(s) on all receipts from providing Telecommunications Service sourced to the Municipality under the MTSA, including receipts from any retail customer now or hereafter exempt from the state sales tax, but excluding any class of users excluded under a particular Class Member's business license tax ordinance(s).

For Kansas City only: the tax rate to be applied for purposes of calculating Future Tax Payment for Kansas City will be determined in accordance with Kansas City Ordinance No. 080776.

IF YOU ARE A MEMBER OF THE SETTLEMENT CLASS AND DO NOT SUBMIT A CLAIM FORM TO THE ADMINISTRATOR, YOU WILL NOT BE ENTITLED TO RECEIVE ANY SETTLEMENT PAYMENT OR EXHIBIT G PAYMENT.

¹ The treatment of any interest accumulated in an Escrow Account is as set forth in Section IV.A of the Settlement Agreement.

4. Are you a member of the Settlement Class?

This Notice has been sent to you because you may be a member of a group of municipalities (a class) for whom a settlement with T-Mobile has been reached. This class is referred to in the Settlement Agreement as the Settlement Class. The Settlement Class consists of all Missouri Municipalities (except Clayton, Missouri, Jefferson City, Missouri, Odessa, Missouri and Springfield, Missouri) that, on or before December 16, 2009, have imposed a Business License Tax; and are within the definition of a Class A City or a Class B City; and in which T-Mobile either derived gross receipts from providing Services or maintained facilities for the provision of Services.

If the "Settlement Payment" amount for you shown in the attached Claim Form is zero (0), it signifies that according to records available to T-Mobile and Class Counsel you either (1) do not have a business license tax, (2) T-Mobile did not do business in your Municipality prior to December 16, 2009 or (3) you have already been paid, or will receive through the release of Protested Tax or Escrowed Tax (for periods prior to January 1, 2008), at least as much as the amount provided by the Settlement Agreement. If you disagree with this, you can submit an explanation of the basis for your disagreement along with your Claim Form as described in Sections 5 and 6 below.

5. What do you have to do to receive a Settlement Payment and/or Exhibit G Payment from the settlement?

In order to receive a Settlement Payment and/or Exhibit G Payment from the settlement, your duly authorized representative must timely submit the attached Claim Form providing: (1) your name and address; (2) the name, address and telephone number of your duly authorized representative(s), to whom all inquiries regarding the Claim Form and your Business License Tax may be directed; (3) copies of an ordinance enacted by you accepting and binding you to all terms and provisions of the Settlement Agreement, or – if you can bind yourself to the Settlement Agreement without enacting an ordinance and choose to do so instead of enacting an ordinance – some other acknowledgment binding you to the terms of the Settlement Agreement; (4) (a) if you are a Class A City, copies of the ordinances or municipal code provisions imposing the Business License Tax for all periods from September 1, 2005, through and including December 16, 2009 or (b) if you are a Class B City, copies of the ordinances or municipal code provisions imposing the Business License Tax for all periods from January 1, 1996 through and including December 16, 2009 (or, to the extent that you are unable to locate a copy of any such ordinance or municipal code provision in effect prior to September 1, 2005, an affidavit sworn to by an authorized representative identifying (i) the services taxed under each such ordinance or municipal code provision; and (ii) the applicable tax rate under each such ordinance or municipal code provision); and (5) the name and address to which your Settlement Payment and/or Exhibit G Payment(s) should be mailed. If you choose to acknowledge that you are bound by the Settlement Agreement without enacting an ordinance, then you will also need to provide an opinion of counsel that you are bound by the Settlement Agreement.

The postmark deadline for submitting your Claim Form is September 14, 2010. Any Claim Form that is postmarked after this date will be rejected and you will not be entitled to a Settlement Payment and/or Exhibit G Payment.

6. What are your options?

If you are a member of the Settlement Class and have received this Notice, you have the following options:

- Submit a Claim Form satisfying the criteria set out in Section 5 above.
- Do nothing, thereby forgoing the possibility of receiving any Settlement Payment or Exhibit G Payment.
- Stay in the Settlement Class and file an objection if you disagree with any part of the settlement or the request for attorneys' fees or expenses.
- Exclude yourself from the Settlement Class, which means you will not participate in any of the financial benefits from the proposed settlement, will not be bound by the release made or judgment entered in connection with the settlement, and will not be permitted to object to any part of the settlement.

The following sections explain the consequences of pursuing each option.

a. What happens if you submit a Claim Form?

If you are a Class Member and you complete and mail the enclosed Claim Form, and if the mailed Claim Form is approved by the Administrator, you will receive the applicable payment(s) described above once the settlement has become final. Additionally, if your Claim Form is approved, any tax protest actions brought by T-Mobile against you will, following final approval of the settlement, be dismissed and such protested amounts released to you.

Any Business License Tax payments made by T-Mobile on or after the date of execution of the Settlement Agreement, but before the effective date of settlement, will be deemed to be made under protest and each Municipality must hold any such payments in a segregated account until the effective date of settlement after which, if you have filed an approved Claim Form, all of these payments will be released to you. T-Mobile will also dismiss any protest actions filed with respect to these payments.

Unless you submit a Request for Exclusion (see Section 6(f) below), you will be prohibited from bringing a lawsuit against T-Mobile based on or related to any of the claims asserted by the Plaintiffs.

If you submit a Claim Form, the attorneys for the Settlement Class will act as your representatives while your Claim Form is processed at no additional cost to you.

b. What happens if a Municipality disagrees with the amount of the Settlement Payment or Exhibit G Payment?

Under the terms of the Settlement Agreement, a Municipality that disagrees with the Settlement Payment or Exhibit G Payment amounts may submit a detailed explanation with its Claim Form as to why it believes the amounts were incorrectly calculated. In the event T-Mobile disagrees with the Municipality's contention, T-Mobile is obligated to meet and confer in good faith with Class Counsel and representatives of the Municipality in question in an effort to resolve the issue. If the parties are unable to resolve their disagreement after the consultation set forth above, such disagreement will not be subject to other challenge or appeal. If, after such consultation, the Municipality and T-Mobile cannot agree on the Settlement Payment or Exhibit G Payment amounts, the amounts specified in this Notice will be the amounts the Municipality is entitled to receive pursuant to the settlement. If the Municipality does not agree with the Settlement Payment or Exhibit G Payment amounts, it may either opt out of the settlement (as explained in Section 6(f) of this Notice) or nonetheless accept the amounts set forth in Exhibit E and Exhibit G. The opt-out deadline will be extended for any such Municipality for a period of 30 days to resolve disputes related solely to the amount of the Settlement Payment and/or Exhibit G Payment.

c. What happens if a Municipality disagrees with its classification as a Class A or Class B City or if its Claim Form is rejected?

A Municipality notified by the Administrator that its Claim Form is rejected will have the right to challenge the rejection. Such Municipality will be permitted a period of thirty (30) days from the date of the mailing of the notice of rejection in which either to (a) resubmit the Claim Form to the Administrator with any missing information necessary for the Claim Form to be approved, or (b) notify the Administrator of its challenge to the rejection. Upon such notification, the Administrator promptly will notify Class Counsel and T-Mobile, who then will have the obligation to meet and confer with the Administrator and representatives of the Municipality in question in an attempt consensually to resolve the challenge. Failing consensual resolution, the Administrator will notify the challenging Municipality that it may, within ten (10) days of receipt of such notice, present the challenge through its counsel to the Court.

In the event a Municipality (other than a TBD City) disagrees with its classification as a Class A City or a Class B City, such Municipality may submit with its Claim Form a detailed explanation as to why it believes it should be classified as a Class A City or a Class B City. The Administrator will promptly provide T-Mobile and Class Counsel with a copy of such Claim Form (including the explanatory material provided by the Municipality). If T-Mobile disagrees with such a Municipality's contention(s), T-Mobile will meet and confer in good faith with Class Counsel and representatives of the Municipality in question in an effort to resolve the issue(s). If, despite such consultation, the Municipality and T-Mobile do not agree as to the classification of the Municipality as a Class A City or a Class B City, the Municipality may either opt out of the settlement or nonetheless accept its classification as set forth in Exhibit E. The opt-out deadline will be extended for such Municipality for a period of 30 days to resolve disputes related solely to classification. If the parties are unable to resolve their disagreement after the consultation set forth above, such disagreement will not be subject to other challenge or appeal.

For TBD Cities only: In the event a TBD City disagrees with the Administrator's classification of the TBD City as a Class A City or a Class B City, such TBD City will, within fourteen (14) days of being notified by the Administrator of the Administrator's classification of the TBD City as a Class A City or a Class B City, submit to the Administrator a detailed explanation as to why it believes it was improperly classified as a Class A City or a Class B City. The Administrator will promptly provide T-Mobile and Class Counsel with a copy of such submission. If T-Mobile disagrees with such a TBD City's contention(s), T-Mobile will meet and confer in good faith with Class Counsel and representatives of the TBD City in an effort to resolve the issue(s). If, despite such consultation, the TBD City and T-Mobile do not agree as to the classification of the TBD City as a Class A City or a Class B City, the Administrator will notify the TBD City that it may, within ten (10) days of receipt of such notice, present the classification dispute through its counsel to the Court. If a TBD City presents a classification dispute to the Court, in order to prevail, the TBD City will have the burden of demonstrating to the Court that the Administrator's classification of the TBD City was arbitrary and capricious.

d. What happens if you do not submit a Claim Form?

Under the terms of the settlement, if you are entitled to but do not submit a Claim Form, you will not receive a Settlement Payment or Exhibit G Payment. Assuming the Court approves the settlement, and you do not submit a Claim Form or a Request for Exclusion, you nevertheless will be prohibited from bringing or joining any lawsuit against T-Mobile based on or related to any of the claims asserted by the Plaintiffs.

e. How do I file an objection?

You must state any objection in writing and file it with the Court postmarked no later than August 30, 2010. The objection should be addressed to Senior Judge Bernhardt Drumm of the Circuit Court of St. Louis County, State of Missouri, 7900 Carondelet Avenue, Clayton, MO 63105, and marked to indicate "objections to proposed settlement in *City of University City, Missouri v. T-Mobile*, Case No. 01-CC-004454."

You must simultaneously mail copies of your objection to Class Counsel:

John W. Hoffman
Douglas R. Sprong
Korein Tillery, LLC
505 N. 7th Street, Suite 3600
St. Louis, MO 63101

John F. Mulligan, Jr.
1600 South Hanley, Suite 101
Richmond Heights, MO 63144

Howard Paperner
9322 Manchester Road
St. Louis, MO 63119

and to T-Mobile's attorneys:

Mark B. Leadlove
Edward F. Downey
Mili Joseph
Bryan Cave LLP
One Metropolitan Square
211 North Broadway, Suite 3600
St. Louis, MO 63102

Bradley I. Ruskin
Michael T. Mervis
Proskauer Rose LLP
1585 Broadway
New York, NY 10036

Included in any such objection must be a statement of the basis for your objection and a declaration stating that you are a member of the Settlement Class. If you do not properly file and serve an objection by the required date, any objections you may have to the settlement will be waived.

f. How do I exclude myself from the Settlement Class?

You can exclude yourself from the Settlement Class, which means you will not participate in any aspect of the settlement and you may pursue your own claims, if any, at your own expense against T-Mobile. To exclude yourself, you must state your request to be excluded in writing and postmark your request no later than August 30, 2010 to:

T-Mobile Municipal Tax Settlement Administrator
Attn: Robert V. Mitchell
PO Box 545
Minneapolis, MN 55440-0545

You must simultaneously mail copies of your Request for Exclusion to Class Counsel:

John W. Hoffman
Douglas R. Sprong
Korein Tillery, LLC
505 N. 7th Street, Suite 3600
St. Louis, MO 63101

John F. Mulligan, Jr.
1600 South Hanley, Suite 101
Richmond Heights, MO 63144

Howard Paperner
9322 Manchester Road
St. Louis, MO 63119

and to T-Mobile's attorneys:

Mark B. Leadlove
Edward F. Downey
Mili Joseph
Bryan Cave LLP
One Metropolitan Square
211 North Broadway, Suite 3600
St. Louis, MO 63102

Bradley I. Ruskin
Michael T. Mervis
Proskauer Rose LLP
1585 Broadway
New York, NY 10036

7. When will the Court conduct the Final Fairness Hearing?

The Court will conduct a public hearing to determine whether to approve the proposed settlement, and to determine the amount of fees and expenses to be awarded to the attorneys for the Plaintiffs and the Settlement Class on October 19, 2010, in Room 309 of the Circuit Court of St. Louis County, 7900 Carondelet Avenue, Clayton, Missouri 63105, at 10:00 a.m. Although the hearing will be open to the public, you will not be permitted to speak in opposition to the approval of the settlement at the hearing unless you have filed a timely objection to the settlement or to the attorneys' fees and expenses in the manner described above. If you have filed an objection, you may appear with your own counsel and be heard at the hearing.

8. How much money will Class Counsel be paid and who will pay it?

Class Counsel will submit to the Court for approval a request for attorneys' fees and expenses in the amount of \$3,093,094.00 to be paid by the Administrator. Additionally, T-Mobile has agreed to pay certain Municipalities, who are clients of the law firm of Cunningham, Vogel & Rost, P.C., who are not Class Counsel and are not affiliated with Class Counsel, up to \$195,000.00 in the aggregate for reimbursement of attorneys' fees and expenses incurred by such Municipalities in this Action and the related tax protest actions filed by T-Mobile.

T-Mobile has agreed not to oppose an award of fees and expenses in the amount set forth in this Notice. The Court will determine the amount of any fees and expenses awarded to Class Counsel. The amount of the Settlement Payment and/or Exhibit G Payment that any individual Class Member may receive will not be reduced by the amount of fees or expenses awarded to Class Counsel or by the number of Claim Forms submitted by Municipalities.

9. T-Mobile's Right to Terminate the Settlement

Sections IV.K, IX.L and IX.O of the Settlement Agreement explain the circumstances under which the Settlement Agreement can be terminated before the Settlement Payment or Exhibit G Payment is made. In the event of such a termination, the litigation of this Action will continue as if no settlement had been reached.

10. Special Note to St. Joseph, Gladstone, Independence and Blue Springs (Collectively, "Escrowed Cities"), and Kansas City and St. Louis

Regarding the treatment of funds in the St. Joseph Escrow Account, Gladstone Escrow Account, Independence Escrow Account, Blue Springs Escrow Account and St. Louis Account, as well as related settlement payments and disbursements, the foregoing Municipalities are directed to Section IV.A of the Settlement Agreement for more information.

11. Assignment to the Missouri Municipal League or St. Louis County Municipal League

The settlement allows you to assign a portion of your Settlement Payment, not to exceed five percent (5%) of the Settlement Payment amount, to the Missouri Municipal League or the St. Louis County Municipal League (if you are located within St. Louis County). If you wish to make such an assignment, you may check the applicable box on the Claim Form. Additionally, the ordinance or other action that you take making the settlement enforceable against you must specifically authorize the making of this assignment. **The amount of the Settlement Payment that you receive will be reduced by the amount of this assignment.**

12. Where can you get additional information?

This Notice provides only a summary of matters regarding the Action and settlement. The documents, Settlement Agreement, and orders in the Action control, provide greater detail and may clarify matters that are described only in general or summary terms in this Notice. Copies of the Settlement Agreement, other documents, court orders, and other information related to the Action may be examined at <http://www.mocities.com>.

You may also examine the Settlement Agreement, the Court orders and other papers filed in the Action at the Office of the Clerk of the Circuit Court of St. Louis County, Missouri at 7900 Carondelet Avenue, Clayton, Missouri 63105 during regular business hours. If you wish, you may seek the advice and guidance of outside attorneys, at your own expense.

If you wish to communicate with or obtain information from Class Counsel, you may do so by letter at the addresses listed below. You should direct any such inquiries concerning a claim or other matters described in this Notice to Class Counsel:

John W. Hoffman
Douglas R. Sprong
Korein Tillery, LLC
505 N. 7th Street, Suite 3600
St. Louis, MO 63101

John F. Mulligan, Jr.
1600 South Hanley, Suite 101
Richmond Heights, MO 63144

Howard Paperner
9322 Manchester Road
St. Louis, MO 63119

Please do not contact the Court, Counsel for T-Mobile, or any T-Mobile representative for information.

Dated: July 16, 2010

By Order of the Circuit Court of the County of St. Louis,
State of Missouri,
Senior Judge Bernhardt Drumm