

CINGULAR WIRELESS

Tuition Reimbursement Plan

Amended and Restated
Effective January 1, 2006

Cingular Wireless Tuition Reimbursement Plan

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Cingular Wireless Tuition Reimbursement Plan

I. INTRODUCTION

Cingular Wireless LLC (hereinafter referred to as “the Company”) is committed to learning. This commitment is reinforced by rapid industry changes and the need for individuals to become more career resilient. The Company recognizes the value of continuous skill building required to accomplish career and personal goals.

The Company encourages learning and compensates performance in order to address both immediate and long-range needs of the business. The Cingular Wireless Tuition Reimbursement Plan (“TRP”), hereinafter referred to as “TRP”, is designed to ensure that Employees, hereafter referred to as “Employee(s)” have financial assistance for education that improves or develops their capabilities.

Following the guidelines and time frames outlined under the TRP will facilitate the reimbursement of tuition. Furthermore, a participant under the TRP shall adhere to the ethical standards of the Company’s Code of Business Conduct.

II. PURPOSE

The TRP provides financial assistance to attend academic courses/programs given by accredited institutions of post secondary education which meet the requirements of the TRP.

The TRP provides Employees with the opportunity to voluntarily engage in academic learning on his or her own time and in fields of learning that will benefit the Company as well as the individual.

The TRP provides a means of assisting Employees with educational expenses and is subject to dollar limitations. The objectives of the TRP are to:

- A. Furnish financial assistance to Eligible Employees who wish to take academic courses which improve work performance;
- B. Encourage Employees to select areas of study which lead to transferable skills; and
- C. Provide a vehicle, which fosters personal growth and continuous performance improvement within the Company.

III. INTERPRETIVE GUIDANCE

For purposes of this TRP, the following terms shall have the meanings set forth below. The interpretation of courses or degrees considered sports, games or hobbies is at the discretion of the Company with consideration to safeguarding the internal revenue qualified status of this TRP. When there is any doubt, regarding a decision, a conservative decision is advisable.

- A. "Tuition Reimbursement" as defined in the Internal Revenue Code Section 127, shall not include any payment for, or the provision of any benefits with respect to, any course or other education involving sports, games or hobbies (unless such education involves the business of the employer or is required as part of a degree program). The phrase "sports, games, or hobbies" does not include education that instructs employees how to maintain and improve health (for example, physical therapy or nutrition) unless it involves the use of athletic facilities or equipment and is recreational in nature.
- B. "Game" shall mean any physical or mental contest, played according to rules and depending on strength, skill or luck to win; manner or art of competitive playing; amusement, fun, sport, play contest, tournament, and so forth (for example, cards, chess, checkers, dice, etc.)
- C. "Hobby" shall mean a subject or activity pursued for pleasure rather than for payment, such as a pastime, avocation, diversion, sideline, or toy (for example, stamp collecting, cross stitching, sewing, etc.)
- D. "Sport" shall mean a particular game or physical activity pursued for diversion, such as an outdoor or athletic game (for example, baseball, football, track, tennis, weightlifting, swimming, archery, basketball, etc.)
- E. "Employee(s)" shall mean a individual who is employed by the Company in one of the classifications contained in Section IV, as determined by the payroll and personnel records of the Company. An Employee does not include any individual who is classified according to the payroll and personnel records of the Company as (a) an independent contractor, (b) the employee of another company that is providing services to the Company, (c) a leased employee, or (d) a temporary agency employee.

IV. ELIGIBILITY

- A. **General**: An active, regular full-time or part-time Employee with twelve (12) months NCS is eligible to apply for tuition reimbursement regardless of his or her type of work or educational background. Any course completed prior to the Employee's attainment of the service requirement is not eligible for reimbursement under the TRP. Notwithstanding the foregoing, eligible Employees hired prior to January 1, 2003, are grandfathered and are eligible for reimbursement regardless of NCS. In addition, former employees of AT&T Wireless who were on the AT&T Wireless payroll at the time of conversion to the Cingular Wireless payroll are grandfathered and are eligible for reimbursement regardless of NCS.
- B. **Part-Time Employees**: An active, regular part-time Employee is eligible for educational assistance based on the number of hours such active, regular part-time Employee is scheduled to work per week.
1. **Less Than 20 Hours Per Week**: A regular part-time Employee working less than 20 hours per week will be eligible for reimbursement of fifty-percent (50%) of eligible educational costs. Amounts are limited as stated in Section VIII below.
 2. **20 or More Hours Per Week**: A regular part-time Employee working twenty or more hours per week will be eligible for reimbursement of seventy-five-percent (75%) of eligible educational costs. Amounts are limited as stated in Section VIII below.
- C. **Changes in Employment Status**: Reimbursements are paid to the Employee according to the Employee's status at the time the payment is made. If an Employee's status changes from full time to part time (or vice versa), or if an employee's status changes to an Ineligible Individual, during the time the Employee is taking a course, the reimbursement will be made based on the status of the Employee at the time payment is paid.
- D. **Ineligible Individuals**: The following individuals are not eligible to participate in the TRP:
1. Employees with less than 12 months of NCS;
 2. Employees classified as "temporary" under the Company's personnel and payroll records;
 3. Employees who have terminated or been laid off (except where specifically provided elsewhere in this Plan);
 4. Retired employees;
 5. A leased employee, temporary agency employee or independent contractor as determined by the Company's payroll and personnel records;
 6. A nonresident alien employed outside the United States;
 7. An individual compensated for services by a person other than the Company and for any reason is deemed to be an Employee;
 8. An individual subject to a written agreement that provides that such individual will not be eligible to participate in the Program;

9. Any Employee, or group of Employees, designated in writing by the Company as ineligible to participate in the Program; or
10. Any Employee, or group of Employees, specifically not included or excluded under a Collective Bargaining Agreement.

If, during any period, the Company has not regarded an individual as an Employee, and for that reason has not withheld employment taxes with respect to that individual, then that individual will not be an Eligible Employee for that period, even if the individual is determined, retroactively, to have been an Employee during any portion of that period.

- E. **Eligibility During Disability or an Approved Leave of Absence:** Courses that commence while an Employee is on disability or an approved Leave of Absence are **not** eligible for reimbursement even if the Employee returns to work prior to completion of the course. Notwithstanding the foregoing, Employees on an approved Sabbatical leave or on Military leave are eligible as provided under the Company's Leave of Absence Policy.

If an Employee begins a class/course then goes out on disability, the Employee is eligible for reimbursement for the course if the course is satisfactorily completed. If an Employee begins a class/course then goes out on an approved Leave of Absence, the Employee is eligible for reimbursement upon his/her return to work if the course is satisfactorily completed.

V. ADMINISTRATION

- A. **Compliance with Section 127:** Benefits provided under the TRP shall satisfy the rules applicable to an educational reimbursement program under Section 127 of the Internal Revenue Code. The provisions of Section 127 allow for certain tax-free educational assistance payments to Employees for specific courses. It is the intent of this TRP to comply with all applicable laws and regulations.
- B. **Administration of the TRP:** The TRP is the responsibility of the Company. The TRP is administered in accordance with the Company's business needs and financial goals under the guidance of the Company's executive with Human Resources responsibility. Administration of this TRP is the joint responsibility of the Company or its delegates, and the Employee's supervisor. The Company is responsible for monitoring the TRP to ensure compliance and uniform administration throughout the Company. The administration of this program may be delegated by the Company to a third party administrator.
- C. **Third Party Administrator:** The Company may engage the services of a third party administrator (TPA) to process reimbursements and submit reports on behalf of the Company. The TPA may prepare and file applicable government filings. Claims for reimbursement should be sent to the TPA as follows:
- FBD Consulting, Inc.**
P.O. Box 7958
Shawnee Mission, KS 66207-0958
Phone: (866) 242-6587
Fax: faxes and Fed-Ex/Overnights are not acceptable.
- D. **Coordination of Benefits:** The TRP assists Employees in meeting the cost of educational expenses. Payments under the TRP may not duplicate those made by any other sources of externally available funds, such as, but not limited to: fellowships, grants or assistance provided by private organizations or governmental agencies (including veterans' benefits). Payments will be reduced by the amount of assistance provided from outside sources.
- E. **Identification Numbers: EIN:** The employer identification number ("EIN") assigned to the Company is 74-2955068.

- F. **Plan Commitments**: The Company makes no commitment that additional course work or the completion of a degree will result in job opportunities, salary increases or bonuses beyond that to which the Employee might otherwise be entitled.
- G. **Plan Continuance, Amendment or Termination**: The TRP is adopted with the intention that it shall be continued for the benefit of present and future Employees; however, the Company has the unilateral right to terminate, amend, change, or modify the TRP, retroactively or prospectively, in whole or in part at any time or for any reason, including changes in any or all of the benefits provided herein.

VI. APPROVED DEGREE PROGRAMS

For purposes of the TRP, only degrees in the following majors will be approved for Employees:

- | | |
|--------------------------------|----------------------------------|
| 1. Accounting | 15. Journalism |
| 2. Business | 16. Liberal Arts* |
| 3. Communications/Mass Media | 17. Management |
| 4. Computer Science/IT Systems | 18. Marketing |
| 5. Economics | 19. Mathematics |
| 6. Electronics | 20. Multimedia |
| 7. Engineering | 21. Organizational Behavior |
| 8. English | 22. Organizational Development |
| 9. Environmental Science | 23. Political Science/Government |
| 10. Finance | 24. Psychology |
| 11. Foreign Language | 25. Sociology |
| 12. General Studies | 26. Speech |
| 13. Human Resources | 27. Telecommunications |
| 14. Industrial Psychology | |

*Liberal Arts Degree: Employees pursuing a Liberal Arts degree must designate the area of specialty for the degree. The specialty area of the Liberal Arts degree must match one of the above majors in order to be eligible under the TRP. For example: A Liberal Arts degree with a specialty in Criminal Justice would not be eligible as an acceptable degree under the TRP.

The degree name must match one of the above majors or be the field equivalent of one of the above (e.g. Electrical Engineering is equivalent to Engineering).

Notwithstanding the foregoing, an Employee, who as of 12/31/05, was actively participating in a degree program or individual coursework that is **not** in one of the above majors, with Degree Plans/Educational Blueprints on file, will continue to be **grandfathered** under this Plan as long as the Employee makes consistent progress toward the degree.

Consistent progress shall be defined as not having a break of longer than one year.

VII. ELIGIBLE EDUCATIONAL INSTITUTIONS

The Company's standard of excellence in educational institutions is the accreditation agency recognized by the U. S. Secretary of Education. Accreditation is a system for recognizing educational institutions and programs affiliated with those institutions for a level of performance, integrity and quality which entitles them to the confidence of the educational community and the public they serve. To be eligible for tuition assistance, the degree, program or course must be taken at a college, university, business or technical school, or secondary school that is accredited by one of the following agencies or its successor as amended or changed from time to time:

A. **Regional Agencies**

1. Middle State Association of Colleges and Secondary Schools ("MSA")
2. New England Association of Schools and Colleges ("NEASC")
3. North Central Association of Schools and Colleges ("NCAS")
4. Northwest Association of Schools and Colleges ("NASC")
5. Southern Association of Schools and Colleges ("SASC")
6. Western Association of Schools and Colleges ("WASC")

B. **National Agencies**

1. Career College Association ("CCA")
2. Distance Education & Training Council ("DETC")

C. **California State Board of Education**

California Education Code, Division 10, Sections 94310A, 94310B, 94311C, or applicable sections as amended from time to time.

D. **American Council on Education**

- E. **Foreign Universities:** Foreign universities must be affiliated with an accredited U.S. institution to qualify.

VIII. BENEFIT AMOUNT

Maximum Allowable Amount: Reimbursements are limited to annual capped amounts as follows:

Annual Maximum For All Bargained Employees
\$5,250

Annual Maximum For Nonbargained Undergraduate Participants	Annual Maximum For Nonbargained Graduate Participants
\$5,250	\$7,000

IX. TUITION PAYMENTS

- A. **Request for Payment:** Tuition payments will not be reimbursed prior to the course completion. Tuition payments will be reimbursed to the Employee upon proof of successful completion of the course as defined in Section X and all required paperwork is submitted in proper order. A tuition application must be submitted each term for the course(s) the Employee has successfully completed. The tuition application is submitted to the Employee's immediate supervisor for approval and then forwarded to the TPA for payment. Applications for reimbursement must be filed within 90 days from the completion of the course in order to be eligible for payment.

- B. **Request for Payment Before Course is Completed:** Tuition reimbursement requests will not be accepted or processed until the course is completed and proof of successful completion is provided except where provided in Section IV, Paragraph E above.

- C. **Courses Covered By Other Sources:** Payment will not be made for specific courses applied for through both the TRP and any training/retraining program sponsored by the Company. Under the provisions of Section V Paragraph D above, Employees are not eligible to receive benefits under the TRP for courses which are being paid through other types of financial assistance.

- D. **Refunded Tuition:** If a full or partial payment of the tuition costs is refunded to the Employee by the educational institution, for whatever reason, the amount should be refunded to the Company immediately.

- E. **Eligible Expenses:** Payment by the Company will include the following expenses only:
1. Tuition;
 2. CLEP testing;
 3. Expenses incurred to obtain advance placement credits that relate to accelerated programs, and prior learning assessment for college credit from military, corporate and/or life experiences;
 4. Books, supplies and equipment (not excluded in Section IX, Paragraph F below);
- F. **Excluded Expenses:** Expenses that are not eligible for reimbursement are the following:
1. Tools, equipment and supplies (including computers required for course work) which may be retained by the employee after the completion of a course(s);
 2. Meals, lodging, or transportation expenses;
 3. Tuition, fees or expenses relating to a certificate course or certification program;
 4. Admission testing;
 5. Expenses submitted outside the 90 days plan filing limit; or
 6. Fees, except as specified in Paragraph E.3 above.
- G. **Caps on Tuition Payments:** Each Employee is eligible for payments up to their specified annual maximum per calendar year, for the eligible expenses listed above. Applicable limits for each group of Employees are specified in Section VIII of this TRP.
- H. **Overpayments:** If any overpayment is made under this TRP for any reason, the Company shall have the right to recover such overpayment by any method. The Employee shall cooperate fully with the Company to recover any overpayment and provide any necessary information and required documents. Any overpayment may be deducted from compensation or future benefits payable to or on behalf of the Employee (including severance benefits) or recouped by any other method. By his receipt and acceptance of any benefit paid under the TRP, the Employee thereby consents to the offset of such overpayment from compensation or future benefits payable to or on behalf of the Employee or collection of the overpayment by any other means.
- I. **Payment Period:** Reimbursements will be charged against the year in which the payments are made and will count towards the Maximum Allowable Amount in the year they are paid, regardless of when the courses are taken.
- J. **Status on Date of Reimbursement:** Employees must be actively at work and receiving pay on the date of the tuition reimbursement.
- K. **Payment for Variable Tuition Methods:** Courses submitted for payment based on the following methods will be reimbursed as follows:

1. **Two or More Courses:** An Employee may submit reimbursement requests for more than one course. Reimbursements will be made up to the Maximum Allowable Amount provided in this TRP.
2. **Charges Based on Each Course:** For schools which have a minimum tuition charge for a specific number of credit hours, reimbursement is based on the number of credit hours satisfactorily completed related to the total number of hours approved. For example; if the cost for two (2) courses is two-hundred-dollars (\$200), with the cost of the first course being one-hundred-dollars (\$100); and if only one (1) course is satisfactorily completed, the Employee would receive a reimbursement of one-hundred-dollars (\$100), which represents the difference in cost for the course completed and the total amount charged by the school.
3. **Charges on a Sliding Scale:** For schools which have a sliding scale with varying amounts for a specific number of hours, reimbursement is based on the number of credit hours satisfactorily completed related to the total number of hours approved. For example, the cost for one (1) to twelve (12) credit hours is two-hundred-dollars (\$200). The employee enrolls in classes totaling nine (9) credit hours and satisfactorily completes six (6) credit hours. Reimbursement will be made for the full amount since the cost of six (6) credit hours that is completed is the same as it would have been for the nine (9) credit hours.
4. **Repeated Courses:** Repeated courses will only be eligible for reimbursement if the course was repeated because the Employee failed the course. No reimbursement will be given for courses that are repeated to get a better grade (even if it results in an improvement in the Employee's GPA).
5. **Failed CLEP Examinations:** Reimbursement will be made only for CLEP examinations that are successfully completed.
6. **Separation From the Company:** No reimbursements will be considered after an Employee is separated from the Company except as provided in paragraph 7 below.
7. **Payment For Severance/Surplus Employees:** If an Employee is in the process of taking a course(s) and the Employee is given notice that he/she is part of a surplus group, the eligible Employee may request a payment for the course after his/her severance date. The eligible Employee must: 1) provide proof of satisfactory completion of the course, and 2) provide a copy of the surplus notice with the payment request. **No reimbursements will be made for courses that an eligible Employee enrolls in after notice of surplus.**
8. **Non-completion Due to Company Needs, Disability or FMLA Leave:** An Employee does not lose entitlement to eligible expenses if he or she is prevented from completing a course because of:

- a. unexpected increase in job responsibilities as verified in writing by the Employee's Department Head;
- b. disability within the meaning of the Company sponsored disability plan; or
- c. an approved Family and Medical Leave.

The Employee must submit written evidence of these conditions verified by the employee's supervisor to the TPA. In the circumstances indicated above in Paragraph 8 above, the employee may file for a reimbursement for current tuition expenses only which have been successfully completed—prior courses or classes will not be considered for reimbursement. The Company will require the documentation indicated in this Section.

If an Employee does not complete a course due to disability or an approved FMLA and a reimbursement was made to the Employee for that course, no subsequent payment will be made if the employee re-takes the course after he/she returns to work.

9. **Pay-back Provision:** Nonbargained Employees who receive tuition reimbursement benefits will be required to reimburse the Company for those benefits, if they leave the company within two (2) years of their course end date. This provision applies to any course ending on or after January 1, 2006.

Notwithstanding the foregoing, if a Nonbargained Employee is given notice that he/she is part of a surplus group, the eligible Employee will not be required to reimburse the Company for tuition reimbursement benefits received within the prior two years.

X. EVIDENCE OF SATISFACTORY COURSE COMPLETION

In order to be reimbursed for eligible expenses under the TRP, the Employee must satisfactorily complete the course(s) and file for reimbursement while still an eligible Employee. Reimbursement requests and evidence of satisfactory course completion must be provided to the TPA within ninety (90) days following the completion date of the course(s). Failure to provide such evidence will result in the denial of the Employee's request for reimbursement.

- A. **Evidence of Satisfactory Course Completion**: Evidence of satisfactory course completion must meet the following criteria to be acceptable under the TRP:
1. **Official School Record**: The Employee may provide the school's official record (letter grade or pass/fail report) showing satisfactory completion of the approved course(s) taken. The grade report must be the original provided by the school. Faxed or duplicate copies are not acceptable under the TRP. On-line University grade reports will be acceptable if the web address and the student's name are located on the official school on-line reporting web site. A school certificate stating the subject was completed, satisfactory completion, or requirements satisfied will not be acceptable under the TRP; or
 2. **School Transcript**: At his or her own expenses, the Employee may elect to provide a copy of the school transcript as proof of satisfactory course completion. The transcript must be the original provided by the school. Duplicate copies are not acceptable under the TRP.
- B. **Grade Requirements**: "Satisfactory course completion" is defined as achieving a letter grade of "**C**" or **above** regardless of what the educational institution deems to be a passing grade. In cases where an educational institution uses a "**C/D**" letter grade, the "**C/D**" letter grade is not considered a passing grade under the TRP even if the educational institution deems it to be a passing grade.
- C. **Other Documents**: Other documents that are not in accordance with the criteria outlined above in paragraphs "A" and "B" above are not acceptable as evidence of satisfactory course completion under the TRP.

XI. SUBMITTING TUITION REIMBURSEMENT APPLICATIONS

- A. **Tuition Reimbursement Applications:** Prior to starting any degree or course, the Employee should discuss the plans with his/her supervisor to seek the supervisor's approval. After approval, the Employee follows these steps to request a reimbursement:
1. The Employee completes a tuition reimbursement application /request for each eligible course/class completed and submits the request, along with proof of satisfactory completion and receipts for any other eligible expense, to his supervisor for approval;
 2. The immediate supervisor reviews the application for completeness, signs and approves the tuition reimbursement request. The Employee sends the approved request to the TPA for payment;
 3. The TPA reviews the request verifying all eligible expenses and processes the reimbursement for payment if all requirements are met.
- B. **Supervisor's Responsibilities:** Immediate supervisors must review each reimbursement application/request for accuracy and completeness and approve/not approve the request based on the criteria of this TRP. Degree programs in one of the listed majors will normally be automatically approved. The supervisor's approval of the reimbursement request is indicated by his/her signature affixed to the application. The supervisor should keep records of the approved reimbursement applications in the Employee's file to ensure continuity from semester to semester, supervisor to supervisor, etc..

XII. GUIDELINES FOR CLASSIFYING TAXABLE/NONTAXABLE PROGRAMS AND COURSES

Under the tax laws, employer-provided tuition assistance like the Company's TRP is a fringe benefit and is generally included in an Employee's taxable income and is subject to federal and state withholding. In some circumstances, tuition assistance may be nontaxable.

Under current IRC law, the following programs and courses are nontaxable:

- A. For undergraduate coursework up to five-thousand-two-hundred-fifty-dollars (\$5,250) per year
- B. For graduate level course work beginning after December 31, 2001, reimbursement for qualifying Graduate level courses is **non-taxable up to \$5,250** combined with the undergraduate limit.
- C. Notwithstanding the foregoing in Paragraph A and B, under applicable Puerto Rico law, reimbursement for educational expenses is not tax-exempt and will be included in an individual's taxable income.

No Guarantee of Tax Consequences: The Company does not guarantee that any amounts paid will be excludable from the Employee's gross income for state or federal tax purposes or that any tax treatment will apply or be available to an individual. It is the obligation of the Employee to determine whether payments are excludable from his or her gross income for tax purposes.

The Employee's immediate supervisor will review each tuition application per the TRP and IRS guidelines. If the program or course is approved under the TRP but is taxable under the IRS guidelines, then:

- A. The degree plan or application will be approved and the Employee will be taxed for the tuition costs for the program or course as applicable under the IRS guidelines.
- B. The tuition costs for the course will be submitted to payroll for taxation (if applicable). Any applicable taxes as stipulated by the Company will be taken at the time payment is made to the Employee.

Additional information regarding the taxable or nontaxable classification of courses can be found in the following IRS publications: Publication 17 (*Your Federal Income Tax for Individuals*) and Publication 508 (*Educational Expenses*). These publications can be obtained by contacting the IRS office in the employee's area or by calling 1-800-TAX-FORM. Questions about the potential tax consequences of taxable tuition payments may also be directed to the Employee's personal tax advisor.

APPROVAL

This document, together with all attachments, sets forth the entire TRP, and it is the official TRP document which sets forth in particularity the terms and conditions of the TRP. If there is a discrepancy between the terms, conditions or language contained in other documents, the terms, conditions and language of the TRP shall govern. If there are differences in interpretations of the TRP document and the interpretations of other documents, the interpretation of the TRP document shall govern. No amendment to this TRP shall be valid unless it is made in writing and signed by the appropriate parties. As evidence of its adoption of the TRP, the Company has caused this instrument to be signed by one of its officers thereunder duly authorized hereto this 24th day of February, 2006.

SIGNED:

By

R. D. Bradley

Rick Bradley

Title

Executive Vice President, Human Resources

ATTACHMENT A

Participating Companies

On the effective dates indicated below, the following Companies shall be Participating Companies in this TRP:

Cingular Wireless LLC	Effective January 1, 2002
Cingular Wireless Employee Services LLC	Effective January 1, 2002
CCPR Services, Inc.	Effective January 1, 2002