Definition of Terms and Reconciliation of Non-GAAP Financial Measures for 2008

The Company utilizes certain financial measures that are widely used in the telecommunications industry and that are not calculated based on GAAP. Certain of these financial measures are considered non-GAAP financial measures within the meaning of Item 10 of Regulation S-K promulgated by the SEC.

(1) Cost Per Gross Customer Addition (CPGA) and Existing Business CPGA: CPGA is selling and marketing costs (excluding applicable share-based compensation expense included in selling and marketing expense), and equipment subsidy (generally defined as cost of equipment less equipment revenue), less the net loss on equipment transactions unrelated to initial customer acquisition, divided by the total number of gross new customer additions during the period being measured. Existing Business CPGA is a non-GAAP financial measure that further adjusts CPGA to add back operating expenses attributable to new markets launched after December 31, 2007 and the Company's mobile broadband product offering, less customers attributable to such new markets. The net loss on equipment transactions unrelated to initial customer acquisition includes the revenues and costs associated with the sale of handsets to existing customers as well as costs associated with handset replacements and repairs (other than warranty costs which are the responsibility of the handset manufacturers). We deduct customers who do not pay their first monthly bill from our gross customer additions, which tends to increase CPGA and Existing Business CPGA because we incur the costs associated with this customer without receiving the benefit of a gross customer addition. Management uses CPGA and Existing Business CPGA to measure the efficiency of our customer acquisition efforts, to track changes in our average cost of acquiring new subscribers over time, and to help evaluate how changes in our sales and distribution strategies affect the cost-efficiency of our customer acquisition efforts. In addition, CPGA and Existing Business CPGA provide management with useful measures to compare our per customer acquisition costs with those of other wireless communications providers. We believe investors use CPGA and Existing Business CPGA primarily as tools to track changes in our average cost of acquiring new customers and to compare our per customer acquisition costs to those of other wireless communications providers. Other companies may calculate these measures differently.

The following table reconciles total costs used in the calculation of CPGA and Existing Business CPGA to selling and marketing expense, which we consider to be the most directly comparable GAAP financial measure to CPGA and Existing Business CPGA (unaudited; in thousands, except gross customer additions, CPGA and Existing Business CPGA):

	Three Months Ended				Year ended
	March 31, 2008	June 30, 2008	September 30, 2008	December 31, 2008	December 31, 2008
Selling and marketing expense	$ 58,100	$ 74,276	$ 77,407	$ 85,134	$ 294,917
Less share-based compensation expense included in selling and marketing expense	(1,356)	(1,179)	(871)	(1,174)	(4,580)
Plus cost of equipment	114,221	105,127	113,057	133,017	465,422
Less equipment revenue	(69,455)	(57,715)	(62,174)	(60,417)	(249,761)
Less net loss on equipment transactions unrelated to initial customer acquisition	(14,020)	(9,389)	(7,880)	(10,885)	(42,174)
Total costs used in the calculation of CPGA	$ 87,490	$ 111,120	$ 119,539	$ 145,675	$ 463,824
Gross customer additions	550,520	542,005	593,619	801,435	2,487,579
CPGA	$ 159	$ 205	$ 201	$ 182	$ 186
Less net operating expenses attributable to new markets included in total operating expenses	(2,958)	(28,471)	(27,630)	(34,472)	(93,531)
Less net operating expenses attributable to broadband included in total operating expenses	(1,024)	(4,520)	(11,725)	(22,026)	(39,295)
Total costs used in the calculation of Existing Business CPGA	$ 83,508	$ 78,129	$ 80,184	$ 89,177	$ 330,998
Existing business gross customer additions	548,458	404,079	430,094	533,831	1,916,462
Existing Business CPGA	$ 152	$ 193	$ 186	$ 167	$ 173

(2) Cash Costs Per User (CCU): CCU is cost of service and general and administrative costs (excluding applicable share-based compensation expense included in cost of service and general and administrative expense) plus net loss on equipment transactions unrelated to initial customer acquisition (which includes the gain or loss on the sale of handsets to existing customers and costs associated with handset replacements and repairs (other than warranty costs which are the responsibility of the handset manufacturers)), divided by the weighted-average number of customers, divided by the number of months during the period being measured. Existing Business CCU is a non-GAAP financial measure that further adjusts CCU to add back operating expenses attributable to new markets launched after December 31, 2007 and the Company's mobile broadband product offering, less customers attributable to such new markets. CCU and Existing Business CCU do not include any depreciation and amortization expense. Management uses CCU and Existing Business CCU as tools to evaluate the non-selling cash expenses associated with ongoing business operations on a per customer basis, to track changes in these non-selling cash costs over time, and to help evaluate how changes in our business operations affect non-selling cash costs per customer. In addition, CCU and Existing Business CCU provide management with useful measures to compare our non-selling cash costs per customer with those of other wireless communications providers. We believe investors use CCU and Existing Business CCU primarily as tools to track changes in our non-selling cash costs over time and to compare our non-selling cash costs to those of other wireless communications providers. Other companies may calculate these measures differently.

The following table reconciles total costs used in the calculation of CCU and Existing Business CCU to cost of service, which we consider to be the most directly comparable GAAP financial measure to CCU and Existing Business CCU (unaudited; in thousands, except weighted-average number of customers, CCU and Existing Business CCU):

	Three Months Ended				Year ended
	March 31, 2008	June 30, 2008	September 30, 2008	December 31, 2008	December 31, 2008
Cost of service	$ 111,170	$ 118,857	$ 129,708	$ 128,563	$ 488,298
Plus general and administrative expense	75,907	77,233	87,522	91,029	331,691
Less share-based compensation expense included in cost of service and general and administrative expense	(8,346)	(6,155)	(7,595)	(8,539)	(30,635)
Plus net loss on equipment transactions unrelated to initial customer acquisition	14,020	9,389	7,880	10,885	42,174
Total costs used in the calculation of CCU	$ 192,751	$ 199,324	$ 217,515	$ 221,938	$ 831,528
Weighted-average number of customers	2,956,477	3,162,028	3,371,932	3,600,393	3,272,347
CCU	$ 21.73	$ 21.01	$ 21.50	$ 20.55	$ 21.18
Less net operating expenses attributable to new markets included in total operating expenses	(7,138)	(19,430)	(27,773)	(32,011)	(86,352)
Less net operating expenses attributable to broadband included in total operating expenses	(5,521)	(5,479)	(8,745)	(12,796)	(32,541)
Total costs included in the calculation of Existing Business CCU	$ 180,092	$ 174,415	$ 180,997	$ 177,131	$ 712,635
Existing business weighted-average number of customers	2,954,396	3,072,098	3,128,427	3,205,749	3,090,320
Existing Business CCU	$ 20.32	$ 18.92	$ 19.29	$ 18.42	$ 19.22

(3) Adjusted Operating Income Before Depreciation and Amortization (Adjusted OIBDA) and Existing Business Adjusted OIBDA: Adjusted OIBDA is a non-GAAP financial measure defined as operating income (loss) before depreciation and amortization, adjusted to exclude the effects of: gain/loss on sale/disposal of assets; impairment of assets; and share-based compensation expense (benefit).

Existing Business Adjusted OIBDA is a non-GAAP financial measure that further adjusts Adjusted OIBDA to exclude total revenues attributable to new markets launched after December 31, 2007 and the Company's mobile broadband initiative, and to add back operating expenses attributable to such activities that were included in total operating expenses (other than depreciation and amortization and share-based compensation expense, which have already been added back to Adjusted OIBDA). Generally, for purposes of calculating these measures, corporate-level and regional-level overhead expenses are allocated to our markets based on gross customer additions and weighted average customers by market. Adjusted OIBDA and Existing Business Adjusted OIBDA should not be construed as alternatives to operating income or net income as determined in accordance with GAAP, as alternatives to cash flows from operating activities as determined in accordance with GAAP or as measures of liquidity.

In a capital-intensive industry such as wireless telecommunications, management believes that Adjusted OIBDA and Existing Business Adjusted OIBDA, as well as the associated percentage margin calculations, are meaningful measures of the Company's operating performance. We use Adjusted OIBDA and Existing Business Adjusted OIBDA as supplemental performance measures because management believes they facilitate comparisons of the Company's operating performance from period to period and comparisons of the Company's operating performance to that of other companies by backing out potential differences caused by the age and book depreciation of fixed assets (affecting relative depreciation expenses) as well as the items described above for which additional adjustments were made. While depreciation and amortization are considered operating costs under generally accepted accounting principles, these expenses primarily represent the non-cash current period allocation of costs associated with long-lived assets acquired or constructed in prior periods. Because Adjusted OIBDA and Existing Business Adjusted OIBDA facilitate internal comparisons of our historical operating performance, management also uses these metrics for business planning purposes and to measure our performance relative to that of our competitors. In addition, we believe that Adjusted OIBDA, Existing Business Adjusted OIBDA and similar measures are widely used by investors, financial analysts and credit rating agencies as measures of our financial performance over time and to compare our financial performance with that of other companies in our industry.

Adjusted OIBDA and Existing Business Adjusted OIBDA have limitations as analytical tools and should not be considered in isolation or as substitutes for analysis of our results as reported under GAAP. Some of these limitations include:

- they do not reflect capital expenditures;
- although they do not include depreciation and amortization, the assets being depreciated and amortized will often have to be replaced in the future and Adjusted OIBDA and Existing Business Adjusted OIBDA do not reflect cash requirements for such replacements;
- they do not reflect costs associated with share-based awards exchanged for employee services;
- they do not reflect the interest expense necessary to service interest or principal payments on current or future indebtedness;
- they do not reflect expenses incurred for the payment of income taxes and other taxes; and
- other companies, including companies in our industry, may calculate these measures differently than we do, limiting their usefulness as comparative measures.

Management understands these limitations and considers Adjusted OIBDA and Existing Business Adjusted OIBDA as financial performance measures that supplement, and do not replace, the GAAP results and similar information provided to management.

The following table reconciles Adjusted OIBDA and Existing Business Adjusted OIBDA to operating income, which we consider to be the most directly comparable GAAP financial measure to Adjusted OIBDA and Existing Business Adjusted OIBDA (unaudited, in thousands):

	Three Months Ended				
	March 31, 2008	**June 30, 2008**	**September 30, 2008**	**December 31, 2008**	**Year ended December 31, 2008**
Operating income	$ 26,056	$ 14,450	$ 2,391	$ 3,803	$ 46,700
Plus depreciation and amortization	82,639	86,167	86,033	76,609	331,448
OIBDA	108,695	100,617	88,424	80,412	378,148
Less (gain) loss on sale or disposal of assets	291	(1,252)	402	768	209
Plus impairment of indefinite-lived intangible assets	—	—	177	—	177
Plus share-based compensation expense	9,702	7,334	8,466	9,713	35,215
Adjusted OIBDA	$ 118,688	$ 106,699	$ 97,469	$ 90,893	$ 413,749
Plus net operating expense attributable to new markets included in total operating expenses	10,068	38,167	32,558	34,118	114,911
Plus net operating expense attributable to broadband included in total operating expenses	6,206	9,611	16,858	24,445	57,120
Existing Business Adjusted OIBDA	$ 134,962	$ 154,477	$ 146,885	$ 149,456	$ 585,780

(4) Calculated Contribution per User per Month and Existing Business CCPU: Calculated contribution per user per month (CCPU) is calculated by subtracting CCU (see note 2) and the product of CPGA (see note 1) times churn from average revenue per user per month (ARPU). Existing Business CCPU is a non-GAAP financial measure that further adjusts CCPU and is calculated by subtracting Existing Business CCU (see note 2) and the product of Existing Business CPGA (see note 1) times churn from average revenue per user per month (ARPU) for new markets launched after December 31, 2007 and the Company's mobile broadband product offering (Existing Business ARPU). CCPU and Existing Business CCPU are not measurements under GAAP and should be considered in addition to, but not as a substitute for, the information contained in our consolidated statements of operations and consolidated statements of cash flows. We believe that CCPU and Existing Business CCPU are useful to management and investors as indicators of our expected ongoing operating contribution per average customer, including the costs of replacing subscribers who churn from service, assuming that ARPU, Existing Business ARPU, CCU, Existing Business CCU, CPGA, Existing Business CPGA and churn remain constant over the customer's lifetime. We also believe that these measures, like ARPU and Existing Business ARPU, provide useful information to management and investors concerning the appeal of our rate plans and service offerings and our performance in attracting and retaining our customers. Other companies may calculate these measures differently.

CCPU is calculated as follows (unaudited):

	Three Months Ended				Year Ended
	March 31, 2008	June 30, 2008	September 30, 2008	December 31, 2008	December 31, 2008
ARPU	$ 44.98	$ 43.97	$ 42.95	$ 42.44	$ 43.52
Less CCU (see note 2)	(21.73)	(21.01)	(21.50)	(20.55)	(21.18)
Less CPGA (see note 1) times churn ($159 x 3.6%), ($205 x 3.8%), ($201 x 4.2%), ($182 x 3.8%), (186 x 4.0%)	(5.72)	(7.79)	(8.44)	(6.92)	(7.44)
Calculated contribution per user per month	$ 17.53	$ 15.17	$ 13.01	$ 14.97	$ 14.90

Existing Business CCPU is calculated as follows (unaudited):

	Three Months Ended				Year ended
	March 31, 2008	June 30, 2008	September 30, 2008	December 31, 2008	December 31, 2008
Existing Business ARPU	$ 44.98	$ 44.17	$ 43.46	$ 43.23	$ 43.93
Less Existing Business CCU (see note 2)	(20.32)	(18.92)	(19.29)	(18.42)	(19.22)
Less Existing Business CPGA (see note 1) times Existing Business churn ($152 x 3.6%), ($193 x 3.9%), ($186 x 4.3%), ($167 x 3.7%), ($173 x 3.9%)	(5.47)	(7.53)	(8.00)	(6.18)	(6.75)
Existing Business CCPU	$ 19.19	$ 17.72	$ 16.17	$ 18.63	$ 17.96