



Do the right thing, everytime.

MetroPCS Communications, Inc.

Whistleblower Policy

Purpose

To establish “whistleblower” procedures pursuant to Section 301 of the Sarbanes-Oxley Act of 2002, Section 10A of the Securities Exchange Act of 1934, as amended, Rule 10A-3 thereunder and the Charter of the audit committee (the “Committee”) of the board of directors of MetroPCS Communications, Inc. (together with its subsidiaries, the “Company”).

Policy

It is the policy of the Company to establish and maintain a complaint program to facilitate (1) the receipt, retention and treatment of complaints received by the Company regarding its accounting, internal accounting controls, auditing matters or violations of the Code of Ethics, and (2) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters or violations of the Code of Ethics.

The Company will distribute to all employees a notice (the “Notice”) in the form attached as Exhibit A that, among other things, (i) advises employees of their ability to make complaints about the Company’s accounting, internal accounting controls, auditing matters or actual or suspected violations of the Code of Ethics, and (ii) provides employees with the contact information for making complaints. The Notice will be distributed in a manner designed to reach all employees (including those who do not have access to e-mail).

Procedures

Employees with concerns regarding the matters described above should report their concerns and/or forward complaints to the Company’s Ethics Hotline at the phone number provided below. In addition to distributing this contact information to employees in Notices, the information will also be posted on the Company’s Internet site.

Ethics Hotline Phone Number: 1-888-873-8442

All issues received by the Company’s Ethics Hotline will be forwarded to the Company’s Security, Ethics and Compliance Department (the “Administrator”) for evaluation and to determine the appropriate actions needed to completely investigate and resolve the issue reported.

The Committee will convene as appropriate to review complaints and their impact, if any, on the Company's financial statements and public reports. Meetings to review complaints will be held without the Company's independent auditors or internal personnel being present unless requested by the Committee.

One or more members of the Committee, the Administrator or in-house or outside counsel may be delegated the authority to investigate the complaint. In conducting any investigation, the Committee or designee will maintain the confidentiality of any party making a complaint or submission on a confidential basis. If the Committee so requests, a written report to the Committee of all findings of fact, conclusions and proposed recommendations for remedial action, if any, will be submitted within the timeframe set by the Committee. Delegation decisions will be made on a case-by-case basis, depending on the nature and significance of the complaint.

Those conducting an investigation on behalf of the Committee are vested with all of the authority and power of the Committee, including the power to retain advisors and independent counsel.

The proceedings of the Committee and investigation will be documented and retained for a period of at least seven (7) years pursuant to the Company's document retention policies. All records will be treated as confidential information.

The Company and its officers, employees and agents will not discharge, demote, suspend, threaten, harass or in any manner discriminate, or retaliate against any employee in the terms and conditions of his or her employment based upon the employee reporting complaints regarding the Company's accounting, internal accounting controls, auditing matters, or violations of the Code of Ethics, unless such employee deliberately or recklessly engaged in such matters or violated the Company's Code of Ethics.

Any officer, employee, or agent who engaged in such discriminatory or retaliatory actions shall be subject to discipline, up to and including termination.

Administration

The Security, Ethics and Compliance Department has responsibility for administration of this policy.



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Notice (Exhibit A)

Procedures for Submitting Complaints or Concerns Relating to the Company's Accounting, Internal Accounting Controls, Auditing Matters or Violations of the Code of Ethics

The audit committee of the board of directors of MetroPCS Communications, Inc. (together with its subsidiaries, the "Company") has established procedures for:

- the receipt, retention and treatment of complaints received by the Company regarding its accounting, internal accounting controls, auditing matters or actual or suspected violations of the Code of Ethics; and
- the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters or actual or suspected violations of the Code of Ethics.

If you have any complaints or concerns about the Company's accounting, internal accounting controls, auditing matters or are aware of any actual or suspected violations of the Code of Ethics, we encourage you take advantage of these procedures.

The Company has retained the services of an independent Hotline Service Provider to receive any information regarding these matters at the following, phone number. If you lose this notice, the contact information is also set forth on the Company's Intranet site. You may submit complaints or concerns in this manner at any time (seven days a week and 24 hours a day).

Ethics Hotline Phone Number: 1-888-873-8442

An employee of the Company may submit a complaint or concern anonymously and request that the complaint or concern be treated in a confidential manner.

The Company and its management are prohibited from discharging, demoting, suspending, threatening, harassing or in any manner discriminating or retaliating against any employee in the terms and conditions of his or her employment based upon any actions of the employee with respect to a complaint relating to the Company's accounting, internal accounting controls, auditing matters or violations of the Code of Ethics, unless such employee deliberately or recklessly engaged in such matters or violated the Company's Code of Ethics.

Any officer, employee, or agent who engaged in such discriminatory or retaliatory actions shall be subject to discipline, up to and including termination.