Definition of Terms and Reconciliation of Non-GAAP Financial Measures for 2007

The Company utilizes certain financial measures that are widely used in the telecommunications industry and 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.

As previously disclosed, we have restated our condensed consolidated financial statements as of and for the quarterly periods ended March 31, 2007 and June 30, 2007. For further information as to the restatement of our condensed consolidated financial statements, see Note 2 to our condensed consolidated financial statements included in "Part I — Item 1. Financial Statements" of our Quarterly Reports on Form 10-Q, as amended, for the year quarterly periods ended March 31, 2007 and June 30, 2007, filed with the SEC on December 26, 2007. The following tables present restated non-GAAP financial measures for the quarterly periods ended March 31, 2007 and June 30, 2007 and non-GAAP financial measures for the quarterly period ended September 30, 2007.

(1) Cost Per Gross Customer Addition (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. 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 because we incur the costs associated with this customer without receiving the benefit of a gross customer addition. Management uses 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 provides management with a useful measure to compare our per customer acquisition costs with those of other wireless communications providers. We believe investors use CPGA primarily as a tool 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 this measure differently.

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

	Three Months Ended		
	March 31, 2007	June 30, 2007	September 30, 2007
	(As Restated)	(As Restated)	
Selling and marketing expense	$ 48,769	$ 47,011	$ 54,265
Less share-based compensation expense included in selling and marketing expense	(1,001)	(560)	(843)
Plus cost of equipment	122,665	90,818	97,218
Less equipment revenue	(71,734)	(50,661)	(55,161)
Less net loss on equipment transactions unrelated to initial customer acquisition	(4,762)	(2,591)	(5,715)
Total costs used in the calculation of CPGA	$ 93,937	$ 84,017	$ 89,764
Gross customer additions	565,055	462,434	450,954
CPGA	$ 166	$ 182	$ 199

(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 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. CCU does not include any depreciation and amortization expense. Management uses CCU as a tool 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 provides management with a useful measure to compare our non-selling cash costs per customer with those of other wireless communications providers. We believe investors use CCU primarily as a tool 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 this measure differently.

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

	Three Months Ended		
	March 31, 2007	**June 30, 2007**	**September 30, 2007**
	(As Restated)	**(As Restated)**	
Cost of service	$ 90,440	$ 90,559	$ 100,907
Plus general and administrative expense	65,234	66,407	68,686
Less share-based compensation expense included in cost of service and general and administrative expense	(7,742)	(5,335)	(6,231)
Plus net loss on equipment transactions unrelated to initial customer acquisition	4,762	2,591	5,715
Total costs used in the calculation of CCU	$ 152,694	$ 154,222	$ 169,077
Weighted-average number of customers	2,393,161	2,586,900	2,654,555
CCU	$ 21.27	$ 19.87	$ 21.23

(3) Adjusted Operating Income Before Depreciation and Amortization (Adjusted OIBDA): Adjusted OIBDA is a non-GAAP financial measure defined as operating income less depreciation and amortization, adjusted to exclude the effects of: gain/loss on sale of wireless licenses and operating assets; impairment of indefinite-lived intangible assets; impairment of long-lived assets and related charges; and share-based compensation expense.

In a capital-intensive industry such as wireless telecommunications, management believes that Adjusted OIBDA, as well as the associated percentage margin calculations, is a meaningful measure of the Company's operating performance. We use Adjusted OIBDA as a supplemental performance measure because management believes it facilitates 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 facilitates internal comparisons of our historical operating performance, management also uses this metric for business planning purposes and to measure our performance relative to that of our competitors. In addition, we believe that 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 has limitations as an analytical tool and should not be considered in isolation or as a substitute for analysis of our results as reported under GAAP. Some of these limitations include:

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

Management understands these limitations and considers Adjusted OIBDA as a financial performance measure that supplements but does not replace the information provided to management by our GAAP results.

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

	Three Months Ended		
	March 31, 2007	**June 30, 2007**	**September 30, 2007**
	(As Restated)	**(As Restated)**	
Operating income (loss)	$ (1,543)	$ 30,704	$ 9,393
Plus depreciation and amortization	68,800	72,415	77,781
OIBDA	67,257	103,119	87,174
Less (gain) loss on sale of wireless licenses and operating assets	(940)	—	38
Plus impairment of indefinite-lived intangible assets	—	—	1,368
Plus share-based compensation expense	8,743	5,895	7,074
Adjusted OIBDA	75,060	109,014	95,654

(4) Calculated Contribution per User per Month: Calculated contribution per user per month 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). Calculated contribution per user per month is not a measurement under GAAP and should be considered in addition to, but not as a substitute for, the information contained in our consolidated statement of operations and consolidated statement of cash flows. We believe that calculated contribution per user per month is useful to management and investors as an indicator of our expected ongoing operating contribution per average customer, including the costs of replacing subscribers who churn from service, assuming that ARPU, CCU, CPGA and churn remain constant over the customer's lifetime. We also believe that this measure, like ARPU, provides 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 this measure differently.

Calculated contribution per user per month is calculated as follows (unaudited):

	Three Months Ended		
	March 31, 2007	**June 30, 2007**	**September 30, 2007**
	(As Restated)	**(As Restated)**	
ARPU	$ 44.81	$ 44.75	$ 44.51
Less CCU (see note 2)	(21.27)	(19.87)	(21.23)
Less CPGA (see note 1) times churn ($166 x 3.4%), ($182 x 4.3%) and ($199 x 5.2%)	(5.64)	(7.83)	(10.35)
Calculated contribution per user per month	$ 17.90	$ 17.05	$ 12.93

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