Sprint Separation Plan

Amended and Restated Effective November 2, 2015
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Appendix A Participating Employers
1. General Plan Information

1.01 What is contained in this document?

This document describes the Sprint Separation Plan (the “Plan”) and provides certain information required under the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). It constitutes both the official Plan document and the summary plan description (“SPD”); there are no other severance plan documents that govern this Plan. The Plan is a welfare benefit plan as defined in ERISA.

In this document “Sprint” means Sprint Corporation and its subsidiaries and is sometimes referred to as “we” or “us.” We refer to participants as “you.”

1.02 What is the purpose of the Plan?

The Plan’s purpose is to provide a measure of financial protection and assistance in the transition to new employment or other life opportunities if your separation from service was for reasons described in section 2.04.

1.03 Who administers the Plan?

The Plan administrator as defined by ERISA is the Employee Benefits Committee of Sprint, which has the authority to control and manage the operation and administration of the Plan. This authority includes the discretionary authority to determine eligibility for benefits and to construe the terms of this Plan. We refer to the Employee Benefits Committee in this document as the “Committee.”

The Committee has delegated day-to-day administrative responsibilities to an executive it appoints as the Plan Officer, whose name and address may be found by calling the Employee Helpline (EHL) 1-800-697-6000.

Sprint Communications, Inc. is the Plan sponsor. Sprint Communications, Inc.’s Federal employer identification number is 48-0457967.

1.04 Which Sprint subsidiaries participate in the Plan?

Sprint, and its subsidiaries that participate in the Plan as determined by the Committee, are called “Participating Employers.” A list of Participating Employers is attached as Exhibit A to the Plan.

2. Plan Eligibility

2.01 Who is covered by the Plan?

You are covered by the Plan if you work for a Participating Employer and you are:
• a Regular, full-time employee, or
• a Regular, part-time employee scheduled to work 20 or more hours per week, or
• a Regular, part-time employee, regardless of hours per week who was approved for a Transition Alternative.

A Transition Alternative is made available to designated categories of employees from time to time within specified time frames, the terms and conditions of which are incorporated into this Plan by reference.

Notwithstanding the foregoing, however, you are not covered by the Plan if you are represented by a labor union or have a written employment agreement providing for salary continuation or other severance following your termination of employment.

2.02 Who is a “Regular” employee?

The term Regular employee refers to your designation in Sprint’s payroll system. A Regular employee is subject to U.S. income tax withholding. Employees with a “temporary” designation are not Regular employees. An individual who is not treated as a Regular employee on the payroll records of a Participating Employer is not eligible for this Plan, even if a court or administrative agency determines that the individual is a common law employee.

2.03 What is the effective date of the Plan?

This Plan is effective for employees who become eligible for benefits under Section 2.04 and who:

• Have a Date of Hire after November 1, 2015, or
• Have a Date of Hire on or before November 1, 2015 and have a Notification Date occurring after January 31, 2016.

This Plan supersedes any separation or severance plans previously in effect for those employees.

The previously effective plan (i.e., the Sprint Separation Plan Amended and Restated Effective February 19, 2015), will remain in effect for those who have a Date of Hire on or before November 1, 2015 and have a Notification Date occurring on or before January 31, 2016.

Your “Date of Hire” is the more recent start date in Sprint’s payroll system, and is generally your first day worked for us. For example, if you worked for Sprint, had a break in service, and were re-hired, your first day worked upon being re-hired would be your Date of Hire.

Your “Notification Date” is the formal date of notification in Sprint’s reduction database, and is generally the date on your separation materials.
2.04 When am I eligible for benefits under the Plan?

Except as provided below:
You are eligible for benefits under the Plan as of your Last Day Worked when your Participating Employer terminates your employment due to:

- a reduction-in-force due to lack of work, realignment of work force, reorganization, or
- relocation of your work facility beyond a Reasonable Commuting Distance, or
- your Participating Employer’s acceptance of your voluntary resignation under a Voluntary Separation Program.

Your “Last Day Worked” as used in this Plan is the last day on which you are our employee as designated on Sprint’s payroll system. Your Last Day Worked is assigned by your Participating Employer, but will not be earlier than the end of any period during which you are receiving benefits under the Sprint Short-Term Disability Plan.

A Voluntary Separation Program (or “VSP”) is made available to designated categories of employees from time to time within specified time frames, the terms and conditions of which are incorporated into this Plan by reference.

You may also, with the approval of the Committee, be eligible for benefits under the Plan as of your Last Day Worked if your Participating Employer terminates your employment for any other business reason.

You are not eligible for benefits if immediately following your termination of employment by your Participating Employer you become employed by a non-participating Sprint employer, or by any other entity under common control with Sprint under Internal Revenue Code Section 414 using an “at least 50 percent” standard thereunder instead of “at least 80 percent” (“Sprint Affiliate”).

2.05 Under what circumstances am I not eligible for benefits under the Plan?

You are not eligible for benefits under the Plan when, in the Plan Officer’s judgment, your termination is due to:

- voluntary resignation (unless accepted under the VSP),
- retirement,
- death,
- eligibility for benefits under the Sprint Long-Term Disability Plan,
- unsatisfactory performance,
- violation of Sprint policy or other misconduct,
- a sale of a Participating Employer, or of assets of that employer, or merger, spin-off, or other transaction involving that Participating Employer, if, in connection with such transaction, your Participating Employer requires you to transition to an available Comparable Position with the successor entity or if you accept a non-Comparable Position with that entity,
an outsourcing of the functions of a Participating Employer if, in connection with such outsourcing, your Participating Employer requires you to transition to an available Comparable Position with the outsourcing entity or if you accept a non-Comparable Position with that entity, or

your refusal to accept a Comparable Position with Sprint.

You are also not eligible for benefits under the Plan when, in the Plan Officer’s judgment, you do not maintain your job performance level, including cooperation with potential employment transition as referred to above, at your historical level from the date of any event giving rise to your eligibility for benefits under this Plan until your Last Day Worked.

2.06 What is a “Comparable Position”? 

A Comparable Position is one in which Sprint determines a similar skillset to the eliminated position is required, the Cash Compensation is at least 90% of your Cash Compensation for your eliminated position, and the position is within a Reasonable Commuting Distance. For this purpose, Cash Compensation means the sum of base salary plus short term incentive opportunity or targeted sales incentive or commission.

2.07 What is a “Reasonable Commuting Distance”? 

A position is within a Reasonable Commuting Distance if your new principal work location would not be more than 50 miles from the principal work location at which you are based in your eliminated position.

3. Plan Benefits

3.01 If I become eligible for benefits under the Plan, what are they?

If you are eligible for benefits under the Plan you will receive, as more fully described in the rest of this document:

- Separation Pay, consisting of
  - Salary Separation Pay, and
  - the Prorated STI Payment; and
- Continuation of certain employee benefits described in Section 4.04.

In order to receive these full benefits under the Plan, you must fully complete and execute a Release Agreement that we provide you at or near the time of your last day worked. This Release Agreement includes a release of all known and unknown claims you have or may have against Sprint or its subsidiaries. To be fully completed, the Release Agreement must become irrevocable in accordance with applicable law.

If you do not timely sign, or if you revoke, a Release Agreement, you will be ineligible for these full Plan benefits and will receive only salary continuation payments beginning on your Last Day Worked and continuing for only two weeks.
3.02 What is the “Separation Pay Period”? 

The Separation Pay Period refers to the period you are eligible for benefits under the Plan. Subject to a 52 week maximum, you are eligible for a Separation Pay Period of the minimum number of weeks in the table below based on your job tier plus one week for each complete Year of Service. The Separation Pay Period begins on the day after your Last Day Worked.

<table>
<thead>
<tr>
<th>Job Tier</th>
<th>Minimum number of weeks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Below Director</td>
<td>9</td>
</tr>
<tr>
<td>Director</td>
<td>26</td>
</tr>
<tr>
<td>Vice President and above</td>
<td>40</td>
</tr>
</tbody>
</table>

3.03 What are my “Years of Service”? 

For purposes of computing your Salary Separation Period, your completed Years of Service are the aggregate Years of Service you worked for a Participating Employer that are recognized for benefit purposes, rounded down to the nearest whole number of years. The service may include service with a company that was acquired by Sprint, or merged with Sprint, if the terms of the acquisition or merger provide for that service to be included for benefit purposes.

3.04 What is “Salary Separation Pay”? 

Salary Separation Pay refers to the pay you continue to receive as if you were still working during the Separation Pay Period. Salary Separation Pay is determined using your base salary on your Last Day Worked, or the last day prior to the effective date of your work schedule reduction if you were approved for a Transition Alternative. If you are covered under a sales compensation plan, Salary Separation Pay is determined using your base salary, plus 100 percent of your targeted sales incentive or commission, on your Last Day Worked, unless another formula is required by law.

3.05 What is the Prorated STI Payment? 

If you are eligible for the short-term incentive plan, you will receive a payout based on actual performance for the award, if any, for the performance period in which your Last Day Worked occurs; provided, however, if your Last Day Worked and the end of the performance period are on the same day, this section will not apply and you should refer instead to Section 4.02. The payment, if any, will be prorated based on the portion of the performance period up through your Last Day Worked compared to the entire performance period in which your Last Day Worked occurs.
3.06 How is my Separation Pay paid?

Your Salary Separation Pay is paid for the Separation Pay Period in regular installments under Sprint’s normal payroll cycle as of your Last Day Worked beginning on the next administratively practicable payroll date after your Release Agreement becomes irrevocable.

Any Prorated STI Payment will be paid at the time of the regular short-term incentive plan payout. In other words, for a fiscal year performance period in which your Last Day Worked occurs, your payout will normally be made in early to mid June following that fiscal year.

Each installment payment and the Prorated STI Payment will be treated as separate payments for purposes of Section 409A of the Internal Revenue Code (defined in Section 3.08).

Separation Pay is subject to federal, state, and local tax withholding. Sprint pays Plan benefits from its general assets – that is, the Plan is unfunded.

3.07 Are there circumstances under which my Separation Pay Period will be terminated early?

Yes. Your Separation Pay Period will end immediately, or, if later, at the end of your salary continuance pay under the Workers Adjustment and Retraining Notification Act (WARN) more fully described in section 4.06, if:

- you fail to timely return all Sprint property,
- you disclose or use confidential information about Sprint for your benefit or for the benefit of a third party,
- on your Last Day Worked, you were a Vice President or above and become associated with, become employed by, render services to, or own any significant interest in any Competitor of Sprint, unless prohibited by law,
- you become re-employed by Sprint or a Sprint Affiliate, or
- you fail to cooperate with requests to verify the information necessary to determine if your Separation Pay Period should end for the reasons above.

A “Competitor of Sprint” is any entity doing business directly or indirectly (e.g., as an owner, investor, provider of capital or otherwise) in the United States including any territory of the United States (the “Territory”) that provides wireless products and/or services that are the same or similar to the wireless products and/or services that are currently being provided at the time of your Last Day Worked, or that were provided by Sprint during the two-year period prior to such date.

If you die after you become eligible to receive Separation Pay under this Plan, subject to the Release Agreement requirements described in Section 3.01, any remaining unpaid Salary Separation Pay will be paid in a lump sum through normal payroll
procedures to your estate within the later of December 31 of the year of your death or 90 days after the date of your death, and any unpaid Prorated STI Payment will be paid, to your estate, in accordance with Section 3.06.

3.08 Are there circumstances under which payment of my Separation Pay will be reduced or delayed?

Your Separation Pay may be reduced by any amounts you owe to the Company.

Notwithstanding any provision to the contrary, all provisions of this Plan shall be construed and interpreted to comply with section 409A of the Internal Revenue Code of 1986, as amended (“Section 409A”) and if necessary, any provision shall be held null and void to the extent such provision (or part thereof) fails to comply with Section 409A or regulations thereunder. Any amounts payable under this Plan solely on account of an involuntary separation from service within the meaning of Section 409A are not subject to the requirements of Section 409A, either as involuntary separation pay or as short-term deferral amounts (e.g., amounts payable under the schedule before March 15 of the calendar year following the calendar year of involuntary separation) to the maximum possible extent. To the extent that deferred compensation subject to the requirements of Section 409A becomes payable under this Plan to a “specified employee” (within the meaning of Section 409A) on account of separation from service, any such payments will be delayed by six months to the extent necessary to comply with Section 409A. Notwithstanding anything in this Plan to the contrary, any right of the Company to offset or otherwise reduce any sums that constitute deferred compensation subject to Section 409A that may be due or become payable by the Company to or for your account, by any overpayment or indebtedness, is subject to limitations imposed by Section 409A.

4. Coordination with Other Compensation and Benefit Plans

4.01 What happens to my bonus, equity awards and benefits if I become eligible for benefits under this Plan?

The effect of your separation on your short-term incentive, equity awards and benefits are summarized in this Article 4. In each case, these items of compensation and benefits are provided under separate plan documents. If there is an inconsistency between what is provided in those separate plan documents and what is described below, the plan documents for each separate plan will control.

The information detailed below describes the compensation items and benefits available to employees as of November 1, 2015. Should these change during your Separation Pay Period, you will be subject to the changes in the same manner as an active Sprint employee, as applicable.
4.02 If I become eligible for benefits under the Plan, how is my short-term incentive affected?

Your short-term incentive for the performance period ending on or before your Last Day Worked occurs is governed by the terms of the applicable short-term incentive plan. The effect of your termination on your short-term incentive for any performance period ending after your Last Day Worked is described in Section 3.05.

4.03 What happens to my equity awards during the Separation Pay Period?

The treatment of your equity awards during the Separation Pay Period depends on the equity plan under which your awards were granted and your individual award agreements. You should consult these documents to determine the terms that apply to your awards. Sprint is under no obligation to notify you in advance of the date upon which an option will expire. You need to monitor your option expiration dates using the broker’s website at https://www.ubs.com/onesource/s.

4.04 Will my employee benefits continue during the Separation Pay Period?

Certain employee benefits you are receiving on your Last Day Worked continue during the Separation Pay Period as if you were still employed. We will deduct from your Salary Separation Pay any required premium that you would have paid as an active employee. These benefits are summarized below.

- **Group Health Plans.** Coverage for you and your dependents under Sprint’s group health plans (the medical, dental, vision and health care reimbursement account plans) will continue until the last day of the month in which your Separation Pay Period ends. After your Separation Pay Period ends, you and your dependents may be eligible to continue coverage under Sprint’s group health plans coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA) or applicable state law.

- **Employee Life/Dependent Life/Accidental Death & Dismemberment Insurance Plans.** Coverage in one or more of these Sprint sponsored group insurance plans will continue until the last day of the month in which your Separation Pay Period ends.

- **Dependent Day Care Reimbursement Account Plan.** If you are contributing to a Dependent Day Care Reimbursement Account as of your Last Day Worked, you may continue to contribute during the Separation Pay Period, or you may reduce or stop those contributions by making a status change election within 31 days of the Last Day Worked.

- **Sprint Retirement Pension Plan.** If you are a participant in the Sprint Retirement Pension Plan, your Separation Pay Period will count as service for vesting and early retirement eligibility. In addition, your termination will be treated as part of a reduction in work force which, if you are otherwise eligible,
will qualify you for special early retirement benefits under the Sprint Retirement Pension Plan following your Separation Pay Period.

- **Sprint 401(k) Plan.** We will not take 401(k) contributions from your Separation Pay, nor will we count your Separation Pay Period as service for vesting. If you have a 401(k) Plan loan outstanding on your Last Day Worked, you may repay the loan by making cash payments to Fidelity according to the amortization schedule of the loan as if the payments continued to be made by payroll deduction.

- **Disability Coverage.** Your coverage under the Short-Term Disability Plan and the Long-Term Disability Plan will end on your Last Day Worked.

- **Paid Time Off (PTO).** Accrual of service for PTO will cease on your last day worked. Any earned but unused PTO will be paid with your last regular pay check, unless otherwise required by state law.

- **Educational Assistance.** You will be paid for courses which were approved and begun before your Last Day Worked, provided the courses are completed in compliance with normal Educational Assistance procedure.

- **Telecommunication Services and Products.** If you subscribe to the Sprint service through the Employee Discount Rate Plan (or the applicable successor plan), you will continue to be eligible to participate in the Plan through the end of your Separation Pay Period.

- **Employees Stock Purchase Plan (ESPP).** If you are participating in the current ESPP, your participation will be cancelled on your Last Day Worked. You will receive a cash refund of your contributions shortly thereafter. You will not be eligible for ESPP offerings after your Last Day Worked.

To the extent reimbursements or benefits provided under this Section 4.04 are subject to Section 409A, (i) payment or reimbursement of expenses incurred by you pursuant to this Section 4.04 shall be made promptly and in no event later than December 31 of the year following the year in which such expenses were incurred, (ii) the amount of expenses eligible for reimbursement, or in-kind benefits provided, in any year shall not affect the amount of expenses eligible for reimbursement, or in-kind benefits to be provided, in any other year, except for any limit on the amount of expenses that may be reimbursed under an arrangement described in Section 105(b) of the Internal Revenue Code and (iii) such right to payment or reimbursement, or in-kind benefits to be provided, shall not be subject to liquidation or exchange for another benefit.

**4.05 If I become eligible for benefits under the Plan under VSP, what happens to my bonus, equity awards and benefits?**

If you become eligible for benefits under the Plan under the Voluntary Separation Program, the treatment described in Section 4.02, 4.03, and 4.04 will apply to you.
4.06 **How do my Plan benefits coordinate with payments under WARN and similar state or local laws?**

Any Salary Separation Pay otherwise payable under this Plan will be reduced by any payments made by your Participating Employer to comply with WARN or any similar state or local laws applying to dislocated workers, to the extent allowed by law.

5. **ERISA Rights and Claims Procedure**

5.01 **As a participant in the Plan, am I entitled to certain rights and protections under ERISA?**

As a participant in the Plan you are entitled to certain rights and protections under ERISA. ERISA provides that all Plan participants shall be entitled to:

*Receive Information About Your Plan and Benefits*
Examine, without charge, at the Plan administrator's office and at other specified locations, such as worksites, all documents governing the Plan, including a copy of the latest annual report (Form 5500 Series) filed by the Plan with the U.S. Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration.

Obtain, upon written request to the Plan administrator, copies of documents governing the operation of the Plan, including copies of the latest annual report (Form 5500 Series) and updated summary plan description. The Plan administrator may make a reasonable charge for the copies.

Receive a summary of the Plan's annual financial report. The Plan administrator is required by law to furnish each participant with a copy of this summary annual report.

*Prudent Actions by Plan Fiduciaries*
In addition to creating rights for Plan participants, ERISA imposes duties upon the people who are responsible for the operation of the Plan. The people who operate your Plan, called "fiduciaries" of the Plan, have a duty to do so prudently and in the interest of you and other Plan participants and beneficiaries. No one, including your employer or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a welfare benefit or exercising your rights under ERISA.

*Enforce Your Rights*
If your claim for a welfare benefit is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules.
Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of Plan documents or the latest annual report from the Plan and do not receive them within 30 days, you may file suit in a Federal court. In such a case, the court may require the Plan administrator to provide the materials and pay you up to $110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the Plan administrator. If you have a claim for benefits that is denied or ignored, in whole or in part, you may file suit in a state or Federal court. If it should happen that Plan fiduciaries misuse the Plan's money, or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a Federal court. The court will decide who should pay court costs and legal fees. If you are successful, the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your claim is frivolous.

**Assistance with Your Questions**

If you have any questions about your Plan, you should contact the Plan Officer. If you have any questions about this statement or about your rights under ERISA, or if you need assistance in obtaining documents from the Plan administrator, you should contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Pension and Welfare Benefits Administration, U.S. Department of Labor, 200 Constitution Avenue N.W., Washington, D.C. 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Pension and Welfare Benefits Administration.

**5.02 What is the procedure for making a claim for benefits under the Plan?**

Sprint’s Human Resources department authorizes payment of benefits under the Plan. It is generally not necessary for you to make a formal claim for benefits as such authorization occurs automatically after your fully executed Release Agreement is timely returned and not revoked. You may, however, make a request for any Plan benefits that you believe have been wrongfully denied. Any such request must be made in writing, and it should be made to the Plan Officer.

Your request for the Plan benefits will be considered a claim for Plan benefits, and it will be subject to a full and fair review. If your claim is denied in whole or in part, you will be notified in writing within 90 days of the receipt of your claim. The written denial will give specific reasons for the denial, reference specific Plan provisions on which the denial is based, describe any additional material necessary for you to perfect your claim, and explain the Plan’s claim review procedures.

In special circumstances, a response to your claim may take more than 90 days. If such an extension of time is needed, you will receive written notice before the end of the 90-day period. In no event will the extension be more than 90 days.
Within 60 days of receiving written notice of claim denial, you or your authorized representative may submit a written request for reconsideration. This request for review should be directed to:

Benefit Administrative Committee
Sprint Corporation
6200 Sprint Parkway, Mailstop: KSOPHF0302-3B679
Overland Park, Kansas 66251

In your request for review, include a copy of your denial letter from the Plan Officer. You should state in your request the reasons you believe your claim was improperly denied and submit any additional information, material or comments that you consider appropriate.

You will receive a response to your appeal within 60 days. If more time is needed, you will be notified within 60 days after receipt of your request for review. In no event will a decision be made more than 120 days after receipt of your request for review.

The decision of the review will be in writing and will include the specific reasons for the decision as well as specific references to the appropriate Plan provisions on which the decision is based. The decision of the Benefit Administrative Committee is final.

5.03  Can Sprint amend or terminate the Plan?

While we expect to continue the Plan indefinitely, we have the right to amend or terminate the Plan at any time and for any reason. Amendments, including termination of the Plan, may be made by action of Sprint’s Employee Benefits Committee.

This document does not constitute a contract of employment. The Plan does not entitle you to separation or other benefits unless you are eligible under, and meet all the requirements of, the terms of the Plan.

5.04  Who is the agent for service of legal process for the Plan?

The agent for service of legal process for the Plan is:

General Counsel
Sprint Corporation
6160 Sprint Parkway
Overland Park, KS  66251

Service of legal process may also be made on the Plan Officer.

5.05  What is the Plan’s fiscal year and number?

The Plan is on a calendar year and the Plan number is 801.
### Appendix A

#### Participating Employers

<table>
<thead>
<tr>
<th>Company Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nextel Communications of Mid Atlantic, Inc.</td>
</tr>
<tr>
<td>Nextel of California, Inc.</td>
</tr>
<tr>
<td>Nextel of New York, Inc.</td>
</tr>
<tr>
<td>Nextel of Texas, Inc.</td>
</tr>
<tr>
<td>Nextel South Corp.</td>
</tr>
<tr>
<td>Nextel West Services, LLC</td>
</tr>
<tr>
<td>Pinsight Media+, Inc.</td>
</tr>
<tr>
<td>Sprint/United Management Company</td>
</tr>
<tr>
<td>Sprint Federal Management LLC</td>
</tr>
<tr>
<td>Texas Telecommunications, LP</td>
</tr>
<tr>
<td>UCOM, Inc.</td>
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<td>US Telecom, Inc.</td>
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</table>