

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS

IN RE: AT&T MOBILITY WIRELESS)
DATA SERVICES SALES TAX)
LITIGATION)

Case No. 1:10-cv-02278
Judge Amy J. St. Eve

This Document Relates To:)
All Actions)

GLOBAL CLASS ACTION SETTLEMENT AGREEMENT

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GLOBAL CLASS ACTION SETTLEMENT AGREEMENT

This Global Class Action Settlement Agreement (“Agreement” or “Settlement Agreement”) is entered into as of July 9, 2010, and is between and among AT&T Mobility LLC (“AT&T Mobility”) (as defined in paragraph 1.2) and the Class Plaintiffs (as defined in paragraph 1.4) on behalf of themselves and the Settlement Class (as defined in paragraph 1.26), by and through the undersigned for AT&T Mobility and the undersigned Class Plaintiffs and Interim Settlement Class Counsel (as defined in paragraph 1.16) for the Settlement Class. This Agreement is intended by the Settling Parties to fully, finally and forever resolve, discharge and settle all released rights and claims, as set forth below, subject to the terms and conditions set forth herein.

RECITALS

WHEREAS, the following cases were filed by plaintiffs in, or were removed to, various United States District Courts and were subsequently transferred to the United States District Court for the Northern District of Illinois for all pretrial purposes pursuant to transfer orders from the Judicial Panel on Multidistrict Litigation:

<u>Abbreviated Case Name</u>	<u>N.D. Illinois Case Number</u>	<u>Filed In/ Transferred From</u>
1. <i>Armstrong v. AT&T Mobility, LLC</i>	1:10-cv-02943	D. District of Columbia
2. <i>Abel v. AT&T Mobility, LLC</i>	1:10-cv-03369	S.D. Florida
3. <i>Bendian v. AT&T Mobility, LLC, et al.</i>		D. New Jersey
4. <i>Bosarge v. AT&T Mobility, LLC</i>	1:10-cv-02306	S.D. Mississippi
5. <i>Bosse v. AT&T Mobility, et al.</i>	1:10-cv-02324	D. South Carolina (Charleston Division)
6. <i>Buchar v. AT&T Mobility, LLC</i>	1:10-cv-00842	N.D. Illinois (Eastern Division)
7. <i>Bulzone v. AT&T Mobility, LLC</i>	1:10-cv-02673	S.D. Florida (Ft. Lauderdale Division)
8. <i>Cooper v. AT&T Mobility, LLC</i>		D. Delaware
9. <i>Corn v. AT&T Mobility, LLC</i>	1:10-cv-02326	W.D. Texas
10. <i>Cranford v. AT&T Mobility, LLC, et al.</i>	1:10-cv-02309	D. Nebraska

11. <i>Cröse v. AT&T Mobility, LLC</i>	1:10-cv-02674	E.D. Louisiana
12. <i>Devore v. AT&T Mobility, LLC, et al.</i>	1:10-cv-02683	D. Utah
13. <i>Diethelm v. AT&T Mobility, LLC</i>	1:10-cv-02279	N.D. Alabama
14. <i>Dow v. AT&T Mobility, LLC</i>	1:10-cv-02678	D. Maryland
15. <i>Edmonds v. AT&T Mobility, LLC</i>	1:10-cv-02321	W.D. Oklahoma
16. <i>Erie, et al. v. AT&T Mobility, LLC, et al.</i>		M.D. Louisiana
17. <i>Fox v. AT&T Mobility, LLC</i>	1:10-cv-02316	E.D. North Carolina (Western Division)
18. <i>Girard v. AT&T Mobility, LLC</i>	1:10-cv-02682	W.D. North Carolina (Charlotte Division)
19. <i>Havron v. AT&T Mobility, LLC, et al.</i>	1:10-cv-02290	S.D. Illinois
20. <i>Hendrix v. AT&T Mobility, LLC</i>	1:10-cv-02298	D. Kansas
21. <i>Herst v. AT&T Mobility, LLC, et al.</i>		N.D. Illinois
22. <i>Hoke v. AT&T Mobility, LLC</i>	1:10-cv-02291	N.D. Indiana
23. <i>Howell v. AT&T Mobility, LLC</i>	1:10-cv-02668	N.D. California
24. <i>Iannetti v. AT&T Mobility, LLC</i>	1:10-cv-02322	W.D. Pennsylvania
25. <i>Johnson v. AT&T Mobility, LLC</i>	1:10-cv-02305	E.D. Michigan
26. <i>Krein v. AT&T Mobility, LLC</i>	1:10-cv-03370	D. New Jersey
27. <i>Kyle v. AT&T Mobility, LLC</i>	1:10-cv-02667	C.D. California
28. <i>Leisman v. AT&T Mobility, LLC, et al.</i>	1:10-cv-02681	W.D. Missouri (Western Division)
29. <i>Macy v. AT&T Mobility, LLC, et al.</i>		S.D. New York
30. <i>Mazeitis v. AT&T Mobility, LLC</i>	1:10-cv-02301	W.D. Louisiana
31. <i>Meshulam v. AT&T Mobility, LLC</i>	1:10-cv-02679	D. Maryland
32. <i>Munson v. AT&T Mobility, LLC</i>	1:10-cv-02288	S.D. Florida
33. <i>Novick v. AT&T Mobility, LLC</i>		M.D. Florida
34. <i>Pauley v. AT&T Mobility, LLC, et al.</i>	1:10-cv-02308	W.D. Missouri (Central Division)
35. <i>Rahn v. AT&T Mobility, LLC</i>	1:10-cv-02300	E.D. Kentucky
36. <i>Rock v. AT&T Mobility, LLC</i>	1:10-cv-02302	D. Connecticut
37. <i>Rock v. AT&T Mobility, LLC</i>	1:10-cv-02671	D. Massachusetts
38. <i>Rogers v. AT&T Mobility, LLC</i>	1:10-cv-02685	D. Vermont
39. <i>Shirley v. AT&T Mobility, LLC</i>		D. Rhode Island
40. <i>Shuptrine v. AT&T Mobility, LLC</i>	1:10-cv-02325	E.D. Tennessee
41. <i>Simon v. AT&T Mobility, LLC</i>	1:10-cv-02666	C.D. California
42. <i>Sipple v. AT&T Mobility, LLC, et al.</i>	1:10-cv-02669	S.D. California
43. <i>Stanczak v. AT&T Mobility, LLC</i>	1:10-cv-02687	E.D. Wisconsin
44. <i>Stewart v. AT&T Mobility, LLC</i>	1:10-cv-02684	E.D. Virginia
45. <i>Taylor v. AT&T Mobility, LLC, et al.</i>	1:10-cv-02282	E.D. Arkansas
46. <i>Tushaus v. AT&T Mobility, LLC</i>	1:10-cv-02665	D. Arizona
47. <i>Vickery v. AT&T Mobility, LLC</i>	1:10-cv-02686	W.D. Washington
48. <i>Wallace v. AT&T Mobility, LLC</i>	1:10-cv-02320	S.D. Ohio
49. <i>White v. AT&T Mobility, LLC</i>	1:10-cv-02680	D. Minnesota
50. <i>Wiand v. AT&T Mobility, LLC</i>	1:10-cv-02303	E.D. Michigan
51. <i>Wieland v. AT&T Mobility, LLC</i>		D. Colorado

52. <i>Wilhite v. AT&T Mobility, LLC</i>	1:10-cv-02289	N.D. Georgia
53. <i>Wood v. AT&T Mobility, LLC</i>	1:10-cv-02297	S.D. Iowa
54. <i>Wright v. AT&T Mobility LLC</i>	1:10-cv-02670	S.D. California

WHEREAS, Class Plaintiffs allege in the Actions that AT&T Mobility charges customers for taxes, fees and surcharges on internet access through certain services including iPhone data plans, Blackberry data plans, other smart phone data plans, laptop connect cards and pay-per-use data services in violation of the Internet Tax Freedom Act, 47 U.S.C. § 151 (1998) (as amended) and other state laws;

WHEREAS, AT&T Mobility has denied, and continues to deny, inter alia, any wrongdoing, and any and all allegations that Class Plaintiffs or Settlement Class Members have suffered any damage whatsoever, have been harmed in any way, or are entitled to any relief as a result of any conduct on the part of AT&T Mobility as alleged by Class Plaintiffs in the Actions.

WHEREAS, Interim Settlement Class Counsel and various co-counsel have conducted a thorough investigation and evaluation of the facts and law relating to the matters set forth in the Actions; and

WHEREAS, Class Plaintiffs and AT&T Mobility desire to avoid the further expense of litigation and to settle and voluntarily compromise any and all claims or causes of action between them that have arisen or that may arise in the future which in any way relate to Class Plaintiffs' claims or the facts alleged in the Actions individually and on behalf of the Settlement Class;

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained herein, and with the intention of being legally bound thereby, each of the above parties hereto do covenant and agree as follows:

DEFINITIONS

1. **Definitions.** The following definitions apply to this Agreement and the exhibits hereto:

1.1 “**Actions**” means the MDL Actions and the Related Actions.

1.2 “**AT&T Mobility**” means AT&T Mobility LLC, AT&T Inc. and all of their predecessors in interest, successors in interest and any of their parents, subsidiaries, divisions or affiliates, and their officers, directors, employees, trustees, principals, attorneys, agents, representatives, vendors, shareholders, partners, limited partners, as well as any person acting or purporting to act on their behalf or on behalf of those in privity with AT&T Mobility or AT&T Inc. and the Settlement Class Members. This shall include but not be limited to the list of affiliates attached as Exhibit A.

1.3 “**Class Notice**” which shall be in substantially the same form as Exhibits B, C, D, E and F hereto, shall mean the Court-approved form of notice to the Settlement Class of (i) certification of the Settlement Class, (ii) preliminary approval of the Settlement Agreement, (iii) scheduling of the Final Approval Hearing, and (iv) options available to Settlement Class Members.

1.4 “**Class Plaintiffs**” means Andy Armstrong, Ronald Bendian, Michael Bosarge, Eric Bosse, Vicki L. Campbell, Harvey Corn, Pam Corn, Matthew Cranford, Steven A. DeVore, Jane F. Edmonds, Heather Feenstra-Kretschmar, Adrienne M. Fox, Richard Garner, Stephen S. Girard, David Guerrero, Christopher R. Havron, Christopher Hendrix, Martin Hoke, Meri Iannetti, Christopher Jacobs, Kathy J. Johnson, Jamie Kilbreth, Bert Kimble, Vickie C. Leyja, Jonathan Macy, Rick Manrique, Heather Mazeitis, Bonnae Meshulam, Miracles Meyer, Audrey J. Mitchell, Adrienne D. Munson, Jill Murphy, Gira L. Osorio, Sara Parker Pauley,

Joseph Phillips, Heather Rahn, David Rock, Lesley Rock, William J. Rogers, James Marc Ruggerio, Ann Marie Ruggerio, James Shirley, Randall Shuptrine, John W. Simon, Karl Simonsen, Donald Sipple, James K.S. Stewart, Dorothy Taylor, Kirk Tushaus, Matthew Vickery, John W. Wallace, Eleanor T. Wallace, Craig Wellhouser, Aaron White, William A. Wieland, Robert Wilhite, and Penny Annette Wood, who are some of the named Plaintiffs in the Actions and who have executed this Agreement in their individual capacity and as representatives of the Settlement Class as defined in this Agreement.

1.5 **“Costs of Settlement Administration”** shall mean all actual costs associated with or arising from Settlement Administration.

1.6 **“Court”** means the United States District Court for the Northern District of Illinois in which the MDL Actions are pending pursuant to transfer orders of the Judicial Panel on Multidistrict Litigation, and to which presentation of this Agreement for judicial review and approval will be made.

1.7 **“Current Customers”** means those Settlement Class Members who are customers of AT&T Mobility at the time notice is sent to the Settlement Class pursuant to the Preliminary Approval Order.

1.8 **“Depository Bank”** means the financial institution holding the Escrow Funds in the Escrow Accounts, or its successor.

1.9 **“Effective Date”** means the date when the order finally approving the Settlement becomes a “Final Order” (as defined in paragraph 1.14).

1.10 **“Escrow Accounts”** means the escrow account and sub-accounts established pursuant to this Settlement Agreement and Exhibit G hereto.

1.11 **“Escrow Agent”** means the financial institution selected by Interim Settlement Class Counsel and approved by AT&T Mobility to hold the Settlement Fund.

1.12 **“Escrow Agreement”** means the escrow agreement executed by the Escrow Agent, Interim Settlement Class Counsel and Counsel for AT&T Mobility, substantially in the form attached as Exhibit G.

1.13 **“Escrow Funds”** means the funds in the Escrow Accounts.

1.14 **“Final Order”** or **“Final Judgment”** means the termination of the Actions after the occurrence of each of the following events:

1.14.1 This Global Class Action Settlement Agreement is approved in all respects by the Court without material modification unless expressly agreed to by AT&T Mobility and the Class Plaintiffs; and

1.14.2 An order and final judgment of dismissal with prejudice is entered by the Court against the Class Plaintiffs and all of the Settlement Class Members who do not opt out as provided in Rule 23 of the Federal Rules of Civil Procedure and the time for the filing of any appeals has expired or, if there are appeals, approval of the settlement and judgment has been affirmed in all respects by the appellate court of last resort to which such appeals have been taken and such affirmances are no longer subject to further appeal or review.

1.15 **“Former Customers”** means those Settlement Class Members who are not Current Customers (as defined in paragraph 1.7).

1.16 **“Interim Settlement Class Counsel”** or **“Settlement Class Counsel”** means the law firms: Bartimus, Frickleton, Robertson & Gorny, P.C. and The Huge Law Firm PLLC.

1.17 **“Internet Taxes”** shall mean each and every “tax on Internet access,” as that term is defined in the ITFA, collected by AT&T Mobility from its customers and paid to the Taxing Jurisdictions (as defined in paragraph 1.31) listed and as limited on Exhibit H hereto with respect to charges for those services listed on Exhibit I that the Class Plaintiffs agree are for Internet access, including iPhone data plans, Blackberry data plans, other smart phone data plans, laptop connect card plans and pay-per-use data services.

1.18 **“ITFA”** means the Internet Tax Freedom Act, 47 U.S.C. § 151 (1998) as amended.

1.19 **“MDL Actions”** means MDL No. 2147 including cases identified in the Recitals of this Agreement and all cases transferred or pending transfer to MDL No. 2147 through the Effective Date of the Final Order.

1.20 **“Net Settlement Fund”** means the amount remaining in the Settlement Fund for distribution to Settlement Class Members, after payment of or reserve for escrow expenses, taxes on escrow earnings or tax-related fees and expenses, estimated taxes, Costs of Settlement Administration, all other related costs, incentive awards to Class Representatives and such attorneys’ fees and litigation expenses as may be awarded by the Court.

1.21 **“Preliminary Approval Order”** shall mean the order of the Court preliminarily approving this Settlement Agreement, in substantially the same form as Exhibit J hereto.

1.22 **“Publication Notice”** which shall be in substantially the same form as Exhibit E hereto, shall mean the Court approved form of publication notice to the Settlement Class.

1.23 **“Related Actions”** means *Stephen T. Johnson, et al. v. AT&T Mobility, LLC*, Case No. 4:09-4104, now pending before the United States District Court for the Southern District of Texas; and *John Gaffigan, et al. v. AT&T Mobility, LLC*, Case No. 4:10-cv-00503-ERW, now pending before the United States District Court for the Eastern District of Missouri.

1.24 **“Settlement Administration”** shall mean the distribution of proceeds of the Settlement Fund to members of the Settlement Class and other tasks as set forth in this Agreement.

1.25 **“Settlement Administrator”** means Analysis Research Planning Corporation or such other qualified and competent entity chosen by the Class Plaintiffs and Interim Settlement Class Counsel, and authorized by the Court to distribute the Settlement Fund and to undertake other tasks as set forth in this Agreement.

1.26 **“Settlement Class”** means the class defined in paragraph 7 of this Agreement, which the Settling Parties have agreed herein to seek to have certified by the Court solely for purposes of this Settlement Agreement, and their heirs, agents, executors, administrators, successors, and assigns.

1.27 **“Settlement Class Member”** means any person falling within the definition of the Settlement Class defined in paragraph 7 herein (collectively referred to herein as “Settlement Class Members”).

1.28 **“Settlement Fund”** means the monies remitted pursuant to paragraph 8 herein by AT&T Mobility or Class Plaintiffs, or otherwise remitted directly by a Taxing Jurisdiction to the Escrow Account, and any interest or other amount earned or accrued on such remittances.

1.29 **“Settling Parties”** means the Class Plaintiffs and AT&T Mobility.

1.30 **“Subsequent Action”** means any action brought in any state or federal court or arbitral proceeding advancing any claims involving or relating to AT&T Mobility’s alleged charging of Internet Taxes under any theory of liability, by, or on behalf of, any member of the Settlement Class.

1.31 **“Taxing Jurisdictions”** means the state and local jurisdictions set forth on Exhibit H which include some jurisdictions that collect taxes on behalf of other taxing authorities within the same state.

1.32 **“Vendor’s Compensation”** **“Vendor’s Compensation”** shall mean any amounts specifically related to the Internet Taxes that AT&T Mobility was allowed by certain Taxing Jurisdictions in the form of a credit against taxes owing to the Taxing Jurisdiction, which is generally considered to be compensation for the vendor’s collecting and remitting taxes to the Taxing Jurisdiction; provided, however that, for purposes of this Settlement Agreement, vendor’s compensation shall not include amounts to which AT&T would have been entitled independent of the collection of Internet Taxes based on limitations on the amount of credit allowed pursuant to applicable law.

TERMS AND CONDITIONS OF SETTLEMENT

2. **Plaintiffs' Allegations.** The Class Plaintiffs have brought their Actions as class actions under Rule 23 of the Federal Rules of Civil Procedure or under similar state rules of civil procedure, the latter of which have been properly removed to federal court. They allege, among other things, that AT&T Mobility charged certain Internet Taxes to its customers in violation of ITFA and/or various other state statutes and common law doctrines such as breach of contract. Class Plaintiffs allege that AT&T Mobility is liable for damages to the Settlement Class.

3. **Denial of Liability.** AT&T Mobility believes that the Class Plaintiffs' factual and legal allegations in the Actions are incorrect and specifically denies all liability to the Class Plaintiffs and the Settlement Class. In the Actions, AT&T Mobility generally denies Plaintiffs' allegations and possesses a number of defenses to the claims asserted as well as defenses to certification of a class or classes including arbitration agreements, which by their terms preclude class treatment and compel each plaintiff and putative class member to submit his or her claim to arbitration on an individual basis. For purposes of settlement only, and as part of this Agreement, AT&T Mobility agrees not to assert these defenses to Class Plaintiffs' claims.

4. **Negotiations.** Settlement negotiations have taken place between Interim Settlement Class Counsel and several other Plaintiffs' counsel, on the one hand, and AT&T Mobility's counsel, on the other hand. This Settlement Agreement, subject to the approval of the Court, contains all the terms of the Settlement agreed to between AT&T Mobility and the Class Plaintiffs individually and on behalf of the Settlement Class.

5. **Benefits of Settling the Actions.** Class Plaintiffs believe that the claims asserted by them in the Actions have merit and that there is evidence to support their claims. Class Plaintiffs, however, recognize and acknowledge the expense and length of continued litigation

and legal proceedings necessary to prosecute the Actions against AT&T Mobility through trial and through any appeals. Class Plaintiffs also recognize and have taken into account the uncertain outcome and risks associated with litigation and class actions in general, and the Actions in particular, as well as the difficulties and delays inherent in any such litigation.

The Class Plaintiffs are also mindful of the potential problems of proof and the possible defenses to class certification, as well as to the remedies they seek. As a result, the Class Plaintiffs believe that the Settlement set forth in this Agreement provides substantial benefits to Settlement Class Members. The Class Plaintiffs and Interim Settlement Class Counsel have therefore determined that the Settlement, as set forth in this Agreement, is fair, reasonable, adequate and in the best interests of the Settlement Class.

6. **No Admission of Liability.** By entering into this Agreement, the Settling Parties agree that AT&T Mobility is not admitting any liability to the Class Plaintiffs, the Settlement Class, or any other person or entity, and AT&T Mobility expressly denies all such liability. AT&T Mobility's sole motivation for entering into this Settlement Agreement is to dispose expeditiously of the claims that have been asserted against it in the Actions by settlement and compromise rather than incur the expense and uncertainty of protracted litigation. No portion of this Agreement may be admitted into evidence in any action, except as required to enforce this Agreement and/or to cease or enjoin other litigation pursuant to paragraph 9 of this Agreement.

7. **Settlement Class Definition.** The Master Class Action Complaint filed in the MDL Actions seeks relief for a class of Plaintiffs described as follows, which class is agreed to for purposes of settlement only and for no other purpose:

All persons or entities who are or were customers of AT&T Mobility and who were charged Internet Taxes on bills issued from November 1, 2005 through September 7, 2010.

Excluded from the Settlement Class are: (i) AT&T Mobility, any entity in which AT&T Mobility has a controlling interest or which has a controlling interest in AT&T Mobility, and AT&T Mobility's legal representatives, predecessors, successors and assigns; (ii) governmental entities; (iii) AT&T Mobility's officers, directors, agents and representatives; and (iv) the Court presiding over any motion to approve this Settlement Agreement.

8. **Settlement Consideration and AT&T Mobility's Obligations.** Subject to the provisions herein, and in full, complete and final Settlement of the Actions, the Settling Parties agree:

AT&T Mobility To Cease Challenged Practice

8.1 Subject to paragraph 8.2 below, and upon entry of the Preliminary Approval Order, AT&T Mobility agrees to cease charging the challenged Internet Taxes on those services set forth on Exhibit I in the Taxing Jurisdictions set forth on Exhibit H hereto as soon as practicable and no later than thirty (30) days after the date of the Preliminary Approval Order.

8.2 AT&T Mobility reserves the right to reinstate charging for Internet Taxes in the Taxing Jurisdictions set forth in Exhibit H if:

(a) The Settlement provided herein is not approved by the Court in accordance with the terms of this Agreement and does not become subject to a Final Order; or

(b) federal, state or local laws, statutes, regulations, administrative decisions or pronouncements, or the interpretation of any of the foregoing specifically requires, authorizes or permits the collection and payment of Internet Taxes on, or on the charges for, any services or products set forth on Exhibit I.

AT&T Mobility To Process And Assist In Processing Refund Claims

8.3 In those Taxing Jurisdictions, as set forth in Exhibit K hereto, in which only AT&T Mobility has standing to seek a refund of the Internet Taxes collected and paid by

AT&T Mobility, AT&T Mobility, on behalf of the Settlement Class but at AT&T Mobility's expense, shall file claims with the Taxing Jurisdictions for refunds of the Internet Taxes for the available period or periods for which refund claims may be filed under each jurisdiction's laws.

8.4 In those Taxing Jurisdictions, as set forth in Exhibit L hereto, in which AT&T Mobility and Class Plaintiffs have standing to seek a refund of the Internet Taxes collected and paid by AT&T Mobility, AT&T Mobility, on behalf of the Settlement Class but at AT&T Mobility's expense, shall file claims joined in by the Settlement Class with the Taxing Jurisdictions for refunds of the Internet Taxes for the period or periods for which refund claims may be filed under each jurisdiction's laws.

8.5 In those Taxing Jurisdictions, as set forth in Exhibit M hereto, in which only the Settlement Class Members have standing to seek a refund of the Internet Taxes collected and paid by AT&T Mobility, AT&T Mobility, on behalf of the Settlement Class but at AT&T Mobility's expense, shall prepare and provide: (i) a template for filing a claim for refund of Internet Taxes, (ii) documentation showing the aggregate Internet Taxes paid to each such jurisdiction for the period or periods for which refund claims may be filed under each jurisdiction's laws, and (iii) such other information reasonably necessary to prepare, file and process the refund claims as is requested by the Settlement Class and is available in AT&T Mobility's records, in a format determined by AT&T Mobility.

8.6 **Interest**

Where permitted by statute, AT&T Mobility and/or Class Plaintiffs will seek interest from the Taxing Jurisdictions with respect to the refund claims.

8.7 **Escrow of AT&T Mobility Payments Required By Taxing**

Jurisdictions

To the extent that any Taxing Jurisdiction requires that, prior to the Taxing Jurisdiction's grant and/or payment of a claimed refund of Internet Taxes, AT&T Mobility refund those amounts to the affected customers in the Settlement Class, the Settling Parties agree that such payment shall be made by AT&T Mobility in escrow to a fund (the "Pre-Refund Escrow Fund") that is independent of the Escrow Funds and Escrow Accounts separately provided for in paragraph 8.14 of this Settlement Agreement. Such payment shall be made contemporaneously with the filing of the refund claim, if such requirement is known at such time, or within 15 days after receiving notice of such requirement by the Taxing Jurisdiction. In order to effectuate the provisions of this Settlement Agreement, each Settlement Class Member agrees that, for purposes of satisfying the requirement of any Taxing Jurisdiction, that AT&T Mobility refund taxes to the affected customers prior to granting or paying a refund claim, the payment by AT&T of an amount representing Internet Taxes paid by that Settlement Class Member into the Pre-Refund Escrow Fund will be considered the payment by AT&T of such taxes to such Settlement Class Member. Interim Settlement Class Counsel further agree to take any action reasonably necessary on behalf of the Settlement Class to satisfy a Taxing Jurisdiction that such amounts have been refunded to the affected customers in satisfaction of the Taxing Jurisdiction's requirement, in order to facilitate a refund or credit of the Internet Taxes to AT&T Mobility. Amounts paid to the Pre-Refund Escrow Fund shall be held in a mutually agreeable account maintained by a party unrelated to the Settling Parties, until the occurrence of one of the following "Pre-Refund Escrow Release Events":

(a) the Taxing Jurisdiction in question pays monies to AT&T Mobility or provides tax credits in full or partial satisfaction of the refund claims filed with the Taxing Jurisdiction, at which time AT&T Mobility shall become subject to the provisions of sections 8.10 or 8.11 with respect thereto, or

(b) a final determination has been issued, for which further appeal is either not available or not pursued, by either the Taxing Jurisdiction in question denying all or any portion of the refund claims for Internet Taxes filed with that Taxing Jurisdiction or by a court of competent jurisdiction in an action initiated to compel the Taxing Jurisdiction to act on the refund claim, which action results in no refund or credit being received by AT&T Mobility.

Upon the occurrence of a Pre-Refund Escrow Release Event, all amounts previously paid by AT&T Mobility to the Pre-Refund Escrow Fund, and any interest earned thereon, that are attributable to the refund claims filed with the particular Taxing Jurisdiction at issue shall be paid to AT&T Mobility. In the event of a disagreement that prevents the occurrence of a Pre-Refund Escrow Release Event, the Settling Parties will submit the dispute to the Court under its continuing jurisdiction pursuant to paragraph 29 hereof.

8.8 Settlement Class' Consent to AT&T Mobility's Filing of Claims

Each Settlement Class Member hereby consents to: (a) AT&T Mobility's filing of the claims for refund of Internet Taxes contemplated by this Settlement Agreement; (b) the payment of refunds or issuance of tax credits by the Taxing Jurisdictions to AT&T Mobility in accordance with the terms of the Settlement Agreement; and (c) the distribution of the Net Settlement Fund in accordance with paragraph 8.19. In light of AT&T Mobility's obligation to pay the refunded or credited Internet Taxes received by AT&T Mobility to the Escrow Accounts, the Settling Parties agree that AT&T Mobility has assigned and refunded to the Settlement Class

all Internet Tax refunds to be sought pursuant to the Settlement Agreement as they related to members of the Settlement Class. To the extent required by the law of any state or local jurisdiction at issue, the Settlement Class assigns AT&T Mobility all rights of the Settlement Class Members to file the refund claims for Internet Taxes contemplated by this Settlement Agreement.

8.9 Procedures For Filing And Prosecuting Refund Claims

The procedures for filing refund claims as set forth in the foregoing paragraphs shall be governed by the provisions and subject to the time frames set forth in the Refund Procedures Protocol attached hereto as Exhibit N. AT&T Mobility will respond to inquiries from the Taxing Jurisdictions regarding the claims for refunds. If a Taxing Jurisdiction notifies AT&T Mobility of its denial, in whole or in part, of a refund claim, AT&T Mobility will promptly notify Interim Settlement Class Counsel. Interim Settlement Class Counsel shall notify AT&T Mobility as to whether the Settlement Class wants to appeal or otherwise contest the adverse ruling or decision of the Taxing Jurisdiction on the refund claim. If Interim Settlement Class Counsel determines to appeal the adverse ruling or decision of the Taxing Jurisdiction, AT&T Mobility shall cooperate in the appeal. AT&T Mobility and Interim Settlement Class Counsel shall select independent counsel to prosecute the appeal. Independent counsel shall work at the direction of Interim Settlement Class Counsel. AT&T Mobility shall have the right to review and comment on any filings or positions taken with the Taxing Jurisdiction and the right to prohibit the assertion of any positions in such filings that are made in the name of AT&T Mobility and deemed by AT&T Mobility to be inconsistent with the facts, contrary to law, or damaging to AT&T Mobility. Any fees and expenses payable to the independent counsel shall be paid from any funds generated as a result of the appeal or, if the appeal is unsuccessful, by

Interim Settlement Class Counsel. If the Settling Parties disagree on any aspect on the prosecution of an appeal, they will submit the dispute to the Court under its continuing jurisdiction pursuant to paragraph 29 hereof. Notwithstanding the foregoing, AT&T Mobility shall retain the right but not the obligation to appeal, otherwise contest, or further prosecute an appeal of any adverse ruling or decision in the event that Settlement Class Counsel declines to do so for any reason.

8.10 **AT&T Mobility's Assignment Of Refunds**

With respect to those refund claims filed in the name of AT&T Mobility, to the extent that the Taxing Jurisdiction grants AT&T Mobility a refund, AT&T Mobility shall assign all of its rights, title and interest in the refund related to the members of the Settlement Class, subject to any claims or conditions that may be imposed on such refund by the Taxing Jurisdiction. In accordance with this assignment, AT&T Mobility shall seek to have the refunded monies paid directly to the Escrow Accounts by the Taxing Jurisdictions. All monies that are nonetheless received by AT&T Mobility relating to the refund claims filed with the Taxing Jurisdictions that relate to members of the Settlement Class shall be transferred by AT&T Mobility to the Escrow Accounts established at the Depository Bank within seven (7) business days of receipt. The monies transferred by AT&T Mobility to the Escrow Accounts for refunds from a Taxing Jurisdiction shall be segregated by the Escrow Agent pursuant to the Escrow Agreement into separate accounts, each designated as originating from the specific jurisdiction for which the monies in question were received and each for the benefit of those Settlement Class Members who remitted Internet Taxes to AT&T Mobility for payment to such Taxing Jurisdiction making the refund.

8.11 Payments By AT&T Mobility Relating To Tax Credits

To the extent a Taxing Jurisdiction issues future tax credits to AT&T Mobility in lieu of a refund of monies sought on a refund claim for Internet Taxes, AT&T Mobility shall remit monies in the amount of the credit as they relate to members of the Settlement Class to the Escrow Accounts established at the Depository Bank as quickly as possible but within fourteen (14) business days of receipt of notification of the future tax credits as follows:

(a) If, in the judgment of AT&T Mobility, the use of the future tax credit will be spread over a three (3) year period or less, AT&T Mobility shall remit monies to the Escrow Accounts equal to the total future tax credits as they related to members of the Settlement Class;
or

(b) If, in the judgment of AT&T Mobility, the use of the future tax credit will be spread over a period longer than three (3) years, AT&T Mobility shall remit monies to the Escrow Accounts equal to the net present value of such future tax credits as they relate to members of the Settlement Class for the fourth and succeeding years using a 5% discount rate to compute the net present value. The amount of the first three (3) years shall be paid with no discount.

The monies paid by AT&T to the Escrow Accounts as a result of credits issued by a tax jurisdiction in lieu of a refund shall be segregated by the Escrow Agent pursuant to the Escrow Agreement into separate accounts, each designated as originating from the specific jurisdiction issuing the future tax credits in question and each for the benefit of those Settlement Class Members who remitted taxes to AT&T Mobility for payment to such Taxing Jurisdiction issuing the credit.

8.12 **Refunds On Claims Filed By Class Plaintiffs**

With respect to those refund claims filed by Class Plaintiffs on behalf of certain members of the Settlement Class, Class Plaintiffs and Interim Settlement Class Counsel shall direct the Taxing Jurisdiction to pay all monies received on any refund claim which relates to members of the Settlement Class to the Escrow Accounts established at the Depository Bank.

The monies received by Class Plaintiffs and Interim Settlement Class Counsel and paid to the Escrow Accounts and monies that are paid directly to the Escrow Accounts by a Taxing Jurisdiction as a result of a refund of Internet Taxes granted by a Taxing Jurisdiction shall be segregated by the Escrow Agent pursuant to the Escrow Agreement into separate accounts, each designated as originated from the specific jurisdiction from which monies in question were received and each for the benefits of those Settlement Class Members who remitted taxes to AT&T Mobility for payment to such Taxing Jurisdiction making the refund.

8.13 **AT&T Mobility's Payment Of Vendor's Compensation**

Except to the extent a Taxing Jurisdiction's refund on a claim filed by Class Plaintiffs under paragraph 8.12 includes some or all of the Vendor's Compensation related to the Internet Taxes paid to such Taxing Jurisdiction, AT&T Mobility shall remit the Vendor's Compensation collected from Settlement Class Members to the Escrow Accounts established at the Depository Bank within seven (7) business days of receipt of the final disposition of the refund request for each Taxing Jurisdiction. The monies paid by AT&T Mobility to the Escrow Accounts shall be segregated by the Escrow Agent pursuant to the Escrow Agreement into separate accounts, each designated as originating from the specific jurisdiction authorizing the

Vendor's Compensation and each for the benefit of those Settlement Class Members who were charged Internet Taxes from which the Vendor's Compensation at issue was deducted.

8.14 **Escrow Agreement**

The Escrow Accounts shall be established at the Depository Bank and administered by the Escrow Agent under the Court's continuing supervision and control pursuant to the Escrow Agreement executed by the Escrow Agent and Settling Parties

8.15 **Jurisdiction Of Court**

All Settlement Funds transmitted to and held by the Escrow Agent as required by this Agreement shall be deemed and considered to be in custodia legis of the Court, and shall remain subject to the exclusive jurisdiction of the Court, until such time as the Settlement Fund has been completely distributed pursuant to the terms of this Agreement, and/or any further order(s) of the Court.

8.16 **Settlement Fund Tax Status**

Settling Parties agree to treat the Settlement Fund as being at all times a "qualified settlement fund" within the meaning of Treas. Reg. § 1.468B-1 (or any successor regulation). In addition, the Escrow Agent shall timely make such elections as necessary or advisable to carry out the provisions of this paragraph, including the "relation-back election" (as defined in Treas. Reg. § 1.468B-1) (or any successor regulation) back to the earliest permitted date. Such elections shall be made in compliance with the procedures and requirements contained in such regulations. It shall be the responsibility of the Escrow Agent to timely and properly prepare and deliver the necessary documentation for signature by all necessary parties, and thereafter to cause the appropriate filing to occur.

8.17 **Tax Returns**

For the purpose of Treas. Reg. § 1.468B (or any successor regulation) of the Internal Revenue Code of 1986, as amended, and the regulations promulgated thereunder, the “administrator” shall be the Escrow Agent. The Escrow Agent shall timely and properly file all informational and other tax returns necessary or advisable with respect to the Settlement Fund (including, without limitation, the returns described in Treas. Reg. § 1.468B-2(k)) (or any successor regulation). Such returns (as well as the election described in paragraph 8.16 above) shall be consistent with this subparagraph and in all events shall reflect that all taxes (including any estimated taxes, interest or penalties) on the income earned by the Settlement Fund shall be paid out of the Settlement Fund as provided in paragraph 8.18 hereof.

8.18 **Tax Payments**

All (a) taxes (including any estimated taxes, interest or penalties) arising with respect to the income earned by the Settlement Fund, including any taxes or tax detriments that may be imposed upon AT&T Mobility with respect to any income earned by the Settlement Fund for any period during which the Settlement Fund does not qualify as a “qualified settlement fund” for federal or state income tax purposes, and (b) expenses and costs incurred in connection with the operation and implementation of this paragraph (including, without limitation, expenses of tax attorneys and/or accountants and mailing and distribution costs and expenses relating to filing (or failing to file) the returns described in paragraph 8.17) shall be paid out of the Settlement Fund. In no event shall AT&T Mobility have any responsibility for or liability with respect to the taxes or tax related expenses. The Escrow Agent shall indemnify and hold AT&T Mobility harmless for taxes and tax related expenses (including, without limitation, taxes payable by reason of any such indemnification). Further, taxes and tax related expenses shall be treated

as, and considered to be, a cost of administration of the Settlement fund and shall be timely paid by the Escrow Agent out of the Settlement Fund without prior order from the Court, and the Escrow Agent shall be obligated (notwithstanding anything herein to the contrary) to withhold from distribution any funds necessary to pay such amounts, including the establishment of adequate reserves for any taxes and tax related expenses (as well as any amounts that may be required to be withheld under Treas. Reg. § 1.468.B-2(1)(2)) (or any successor regulation). AT&T Mobility is not responsible therefore nor shall it have any liability with respect thereto. The Settling Parties hereto agree to cooperate with the Escrow Agent, each other, and their tax attorneys and accountants to the extent reasonably necessary to carry out the provisions of this paragraph.

8.19 **Distribution Of Net Settlement Fund**

The Net Settlement Fund shall be distributed to Settlement Class Members in accordance with the procedures set forth in the Plan of Distribution attached hereto as Exhibit O.

9. **Cessation of Litigation Activity.** Immediately upon execution of this Agreement, Class Plaintiffs, Interim Settlement Class Counsel, and AT&T Mobility agree to cease all litigation activity in the MDL Actions (other than any activity to implement this Settlement Agreement), and to request the Court to stay all motions or other pre-trial matters and to continue any hearing or trial settings until each of the conditions precedent to the Settling Parties' obligations to proceed to consummate the settlement provided for herein has been satisfied or waived.

10. **Class Certification for Settlement Purposes Only.** If the settlement provided for herein is not approved by the Court in complete accordance with the terms of this Agreement

and does not become subject to a Final Order following preliminary approval, no class will be deemed certified by or as a result of this Agreement, and any order certifying a settlement class will be void for all purposes. In such event, AT&T Mobility will not be deemed to have consented to certification of any class.

11. **Class Notification.** For purposes of Court-approved class notices and establishing that the best practicable notice has been given, membership in the Settlement Class shall be determined exclusively from the records of AT&T Mobility.

12. **Application for Attorneys' Fees, Expenses and Class Representative Compensation.** Interim Settlement Class Counsel agree that they will seek an order approving attorneys' fees that will reflect the results obtained and the work and effort required finally to obtain recoveries for the Settlement Class, and will seek such recovery from the funds obtained for the Settlement Class. Interim Settlement Class Counsel agree that they will seek a fee no greater than the lesser of ten percent (10%) of the aggregate value of the settlement or twenty-five percent (25%) of the amounts refunded by Taxing Jurisdictions to the Settlement Class. Interim Settlement Class Counsel will also seek reimbursement for their reasonable out-of-pocket expenses incurred in pursuing this litigation on behalf of the Settlement Class from funds obtained for the Settlement Class under this Settlement Agreement. Finally, Interim Settlement Class Counsel will seek compensation to the Class Representatives in an amount not to exceed \$5,000 for each state-specific subclass representative from the funds obtained for the Settlement Class.

13. **Dismissal.** Upon the final approval of this Agreement by the Court, Class Plaintiffs and Interim Settlement Class Counsel shall move to dismiss the Actions. Class Plaintiffs and Interim Settlement Class Counsel will seek dismissal without prejudice for the

limited purpose of allowing the Court to retain jurisdiction to enforce the terms of the Agreement. The Settling Parties stipulate that the dismissal will be treated for all purposes as a dismissal with prejudice, except when an enforcement action is pending.

14. **Release of AT&T Mobility.** Subject to and effective upon entry of a Final Order, Class Plaintiffs on their own behalf and on behalf of all Settlement Class Members who do not opt out of the Settlement Class, for and in consideration of the terms and undertakings herein, the sufficiency and fairness of which are acknowledged, hereby release and forever discharge AT&T Mobility (as defined in paragraph 1.2) from any and all claims, demands, debts, liabilities, actions, causes of action of every kind and nature, obligations, damages, losses, and costs, whether known or unknown, actual or potential, suspected or unsuspected, direct or indirect, contingent or fixed, that were or could have been asserted or sought in the Actions, relating in any way or arising out of (a) AT&T Mobility's charging of the Internet Taxes (as defined in paragraph 1.17) and (b) any and all claims that were asserted or could have been asserted by the Settlement Class in the Actions with respect to AT&T Mobility's charging of taxes, fees or surcharges on internet access allegedly in violation of ITFA, state and local laws.

"Unknown" claims as released herein means any and all claims that any member of the Settlement Class does not know to exist against AT&T Mobility which, if known, might have affected his or her decision to enter into or to be bound by the terms of this Settlement. The Class Plaintiffs and the members of the Settlement Class acknowledge that they may hereafter discover facts in addition to or different from those that they now know or believe to be true concerning the subject matter of this release, but nevertheless fully, finally, and forever settle and release any and all claims, known or unknown, derivative or direct, suspected or unsuspected, accrued or unaccrued, asserted or unasserted, in law or equity, including, without limitation,

claims that have been asserted or could have been asserted in the Actions against AT&T Mobility with respect to AT&T Mobility's charging of taxes, fees or surcharges on internet access allegedly in violation of ITFA, state and local laws, that they now have, ever had, or may have had as of the date the Final Order becomes final. The foregoing waiver includes, without limitation, an express waiver to the fullest extent permitted by law, by the Class Plaintiffs and the Settlement Class Members of any and all rights under California Civil Code § 1542 or any similar law of any other state or of the United States, which provides:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM OR HER MIGHT HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR.

The Settling Parties acknowledge, and the Settlement Class Members shall be deemed by operation of the Final Order to have acknowledged, that the foregoing waiver was separately bargained for and a key element of the Settlement of which this release is a part.

15. **Administration and Cost of Settlement.** AT&T Mobility will bear the responsibility for implementing the Class Notice and for paying the costs of mailing, publication, and printing the notices detailed in paragraph 16 hereof to be given to the Settlement Class pursuant to this Agreement.

The Settlement Administrator shall establish a website with the particulars of the Settlement. The Settlement Administrator also shall establish an automated 1-800 number for Settlement Class Members to obtain further information on the Settlement. The Settlement Administrator shall distribute the Net Settlement Fund to the Settlement Class Members. AT&T Mobility, at its expense, shall provide to the Settlement Administrator a database from its records

of the names and addresses of the Settlement Class Members, including the total amount of Internet Taxes actually paid by each Settlement Class Member with respect to each of the Taxing Jurisdictions for which a refund claim was filed pursuant to this Settlement Agreement. The Costs of Administration shall be paid from the Settlement Fund prior to distribution of the Net Settlement Fund.

16. **Form of Notice to Settlement Class Members.** Class Plaintiffs and AT&T Mobility agree that, if the Court authorizes Class Notice to be disseminated to the Settlement Class Members as provided for in this Agreement, AT&T Mobility will issue a bill message and text message in the forms of Exhibits B and C attached hereto to each Settlement Class Member who is a Current Customer at the time notice is disseminated as identified from AT&T Mobility's records. Any Settlement Class Members who request a long-form notice will receive the document attached hereto as Exhibit D. It is agreed, subject to approval of the Court, that there shall be a single issuance of notice to the Current Customers in the Settlement Class.

In addition to mailing, it is agreed, subject to approval of the Court, that AT&T Mobility will provide for the publication of the Publication Notice twice in the *USA Today*. The form of the Publication Notice is contained in Exhibit E attached hereto. To the extent AT&T Mobility has e-mail addresses of Former Customers, AT&T Mobility will provide Notice in the form of Exhibit E by e-mail to such Former Customers. AT&T Mobility shall use the last known e-mail address of the Former Customers. With respect to those Former Customers who AT&T Mobility does not have e-mail addresses, AT&T Mobility agrees, subject to approval of the Court, to serve a postcard notice in substantially the form attached hereto as Exhibit F to the last known address of such Former Customers as reflected in AT&T Mobility's records.

It is stipulated and agreed that the foregoing terms with respect to the Class Notice are material conditions precedent to AT&T Mobility's obligations under this Agreement. If the extent of Class Notice provided for in this Agreement is not approved by the Court in all material respects, it is understood that AT&T Mobility will not be obligated to proceed with the settlement provided for herein.

17. **Receipt of Requests for Exclusion.** Interim Settlement Class Counsel shall be responsible for obtaining a United States Post Office Box, for the purpose of receiving requests for exclusion that are submitted in accordance with Class Notice. Interim Settlement Class Counsel shall also be responsible for promptly giving notice of the receipt of any such requests for exclusion by providing complete copies thereof to counsel for AT&T Mobility.

18. **Court Submission.** Interim Settlement Class Counsel and AT&T Mobility's counsel will submit this Agreement and the exhibits hereto, along with such other supporting papers as may be appropriate, to the Court for preliminary approval of this Agreement pursuant to Rule 23 of the Federal Rules of Civil Procedure. If the Court declines to grant preliminary approval of this Settlement Agreement and to order notice of hearing with respect to the proposed Settlement Class, or if the Court declines to grant final approval to the foregoing after such notice and hearing, this Agreement will terminate as soon as the Court enters an order unconditionally and finally adjudicating that this Settlement Agreement will not be approved.

19. **Final Judgment.** The Settling Parties agree that the settlement provided herein is expressly conditioned upon dismissal with prejudice of the Actions and, upon final distribution of the Net Settlement Fund, entry of a Final Order dismissing the Actions with prejudice.

20. **AT&T Mobility's Right to Set Aside Settlement.** AT&T Mobility shall have the right to set aside or rescind this Agreement, in the good faith exercise of its discretion, if any of the following events occur.

20.1 Opt-Outs. Opt-outs from Settlement Class Members represent more than five percent (5%) of the dollar amount of the Internet Taxes;

20.2 Objection(s) to Settlement Sustained. If any objections to the proposed settlement are sustained;

20.3 Modification(s) by the Court. If there are any material modifications to this Agreement, including exhibits, by the Court, by any other court, or by any tribunal, agency, entity, or person.

20.4 The Settling Parties agree that pursuant to settled law and under this Agreement, no Settlement Class Member possesses the right to opt-out a class of others from the Settlement. If the Court nevertheless affords this right to any Settlement Class Member, AT&T Mobility shall have the right to set aside or rescind this Agreement.

In the event AT&T Mobility exercises its discretion to set aside the Settlement, this Agreement and all negotiations, proceedings, documents prepared, and statements made in connection herewith shall be without prejudice to the Settling Parties, shall not be deemed or construed to be an admission or confession by the Settling Parties of any fact, matter, or proposition of law, and shall not be used in any manner for any purpose, and all parties to the Actions shall stand in the same position as if this Agreement had not been negotiated, made, or filed with the Court. In such event, the parties to the Actions shall move the Court to vacate any and all orders entered by the Court pursuant to the provisions of this Agreement.

21. **Integration Clause.** This Settlement Agreement contains a full, complete, and integrated statement of each and every term and provision agreed to by and among the Settling Parties and supersedes any prior writings or agreements (written or oral) between or among the Settling Parties, which prior agreements may no longer be relied upon for any purpose. This Settlement Agreement shall not be orally modified in any respect and can be modified only by the written agreement of the Settling Parties supported by acknowledged written consideration. In the event a dispute arises between the Settling Parties over the meaning or intent of this Agreement, the Settling Parties agree that prior drafts, notes, memoranda, discussions or any other oral communications or documents regarding the negotiations, meaning or intent of this Agreement shall not be offered or admitted into evidence. Class Plaintiffs and Interim Settlement Class Counsel acknowledge that, in entering into this Settlement Agreement, they have not relied upon any representations, statements, actions, or inaction by AT&T Mobility or its counsel that are not expressly set forth herein.

22. **Headings.** Headings contained in this Agreement are for convenience of reference only and are not intended to alter or vary the construction and meaning of this Agreement.

23. **Governing Law.** To the extent not governed by the Federal Rules of Civil Procedure, the contractual terms of this Agreement shall be interpreted and enforced in accordance with the substantive law of the State of Georgia.

24. **Mutual Interpretation.** The Settling Parties agree and stipulate that this Agreement was negotiated on an “arms-length” basis between parties of equal bargaining power. Also, the Agreement has been drafted jointly by Interim Settlement Class Counsel and counsel

for AT&T Mobility. Accordingly, this Agreement shall be neutral and no ambiguity shall be construed in favor of or against any of the Settling Parties.

25. **Notice.** Whenever any written notice is required by the terms of this Agreement, it shall be deemed effective on the delivered date, service to be by First-Class Mail addressed as follows:

If to the Class Plaintiffs or Settlement Class, to:

Edward D. Robertson, Jr.
James P. Frickleton
Mary D. Winter
BARTIMUS FRICKLETON
ROBERTSON & GORNY, P.C.
715 Swifts Highway
Jefferson City, MO 65109

Harry Huge
THE HUGE LAW FIRM PLLC
1080 Wisconsin Ave., N.W.
Suite 3016
Washington, D.C. 20007

If to AT&T Mobility to:

Roman P. Wuller
THOMPSON COBURN LLP
One US Bank Plaza
Suite 3500
St. Louis, Missouri 63101

Archis A. Parasharami
MAYER BROWN LLP
1999 K Street NW
Washington, DC 20006

Notice also shall be given to other parties as directed by the court.

26. **Counterpart Execution.** This Agreement may be executed in any number of counterparts and will be binding when it has been executed and delivered by the last signatory

hereto. A facsimile signature shall be deemed to constitute an original signature for purposes of this Agreement. After execution of counterparts by each designated signatory, AT&T Mobility agrees to furnish each party with a composite conformed copy of this Agreement reflecting all counterpart signatures.

27. **Binding Upon Successors.** This Agreement shall be binding upon and inure to the benefit of the Settling Parties hereof and their representatives, heirs, successors, and assigns.

28. **Severability.** In the event any one or more of the provisions contained in this Agreement shall for any reason be held invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provisions if the Settling Parties and their counsel mutually elect by written stipulation to be filed with the Court within twenty (20) days to proceed as if such invalid, illegal, or unenforceable provisions had never been included in this Agreement.

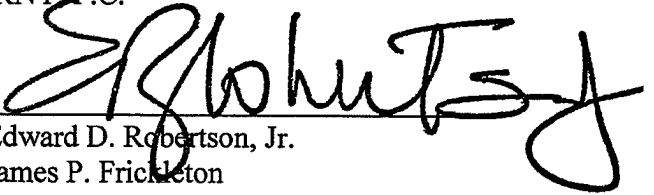
29. **Continuing Jurisdiction.** Without affecting the finality of the Final Judgment, the Court shall retain continuing jurisdiction over the Actions and the Settling Parties, including all members of the Settlement Class, the administration and enforcement of the Settlement, and the benefits to the Settlement Class hereunder, including for such purposes as supervising the implementation, enforcement, construction, and interpretation of this Settlement Agreement, the order preliminarily approving the Settlement Agreement, and the Final Judgment, and hearing and determining an application by Class Counsel for an award of attorneys' fees, expenses and Class Representative compensation. Any dispute or controversies arising with respect to the interpretation, enforcement, or implementation of the Settlement Agreement shall be presented by motion to the Court, exclusively.

30. **Warranty of Counsel.** Interim Settlement Class Counsel unconditionally represent and warrant that they are fully authorized to execute and deliver this Agreement on behalf of the Class Plaintiffs.

The undersigned parties have executed this Agreement as of the date first above written.

BARTIMUS FRICKLETON ROBERTSON
& GORNY P.C.

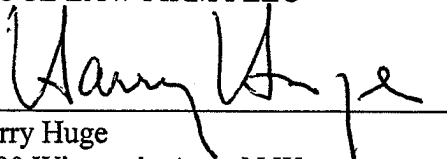
DATED: 6-24-10

By 
Edward D. Robertson, Jr.
James P. Frickleton
Mary D. Winter
715 Swifts Highway
Jefferson City, MO 65109

Interim Settlement Class Counsel

THE HUGE LAW FIRM PLLC

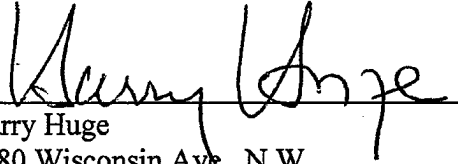
DATED: 6-24-10

By 
Harry Huge
1080 Wisconsin Ave., N.W.
Suite 3016
Washington, D.C. 20007

Interim Settlement Class Counsel

DATED: 6-24-10

THE HUGE LAW FIRM PLLC

By 
Harry Huge
1080 Wisconsin Ave., N.W.
Suite 3016
Washington, D.C. 20007

Interim Settlement Class Counsel

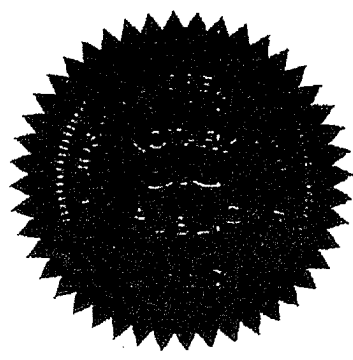
DATED: 6/21/2010

By [Signature]
Andy Armstrong
Class Plaintiff

Subscribed and sworn to before me this 21 day of June, 20 10.

[Signature]
Notary Public

My Commission Expires: September 14, 2011

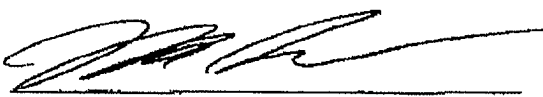


DATED: June 22, 2010

By 

Ronald Bendian
Class Plaintiff

Subscribed and sworn to before me this 22 day of June, 20 10.


Notary Public

Attorney duly admitted to the Bar of State of New Jersey

My Commission Expires: _____

DATED: July 9th 2010


By Michael A. Bosarge
Michael Bosarge
Class Plaintiff

Subscribed and sworn to before me this 9th day of July, 20 10.


Cecil Ann Games
Notary Public

My Commission Expires: 9-9-12



DATED: 6/21/10 By 
Eric Bosse
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 20 10.


Notary Public Theodore H. Huger

My Commission Expires: Jan 17, 2018

DATED: 6/21/10

By: Vicki L. Campbell
Vicki L. Campbell
Class Plaintiff

Subscribed and sworn to before me this 21 day of June, 2010.

Tamara Alexander
Notary Public

My Commission Expires: _____



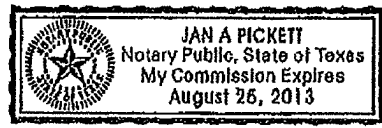
DATED: 6/22/10

By [Signature]
Harvey Corn
Class Plaintiff


Subscribed and sworn to before me this 22 day of June, 20 10.

[Signature]
Notary Public

My Commission Expires: 8-25-13



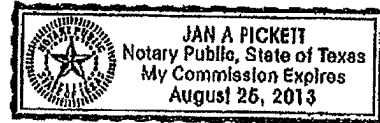
DATED: 6/22/2010

By 
Pam Corn
Class Plaintiff

Subscribed and sworn to before me this 22 day of June, 2010.


Notary Public

My Commission Expires: 8-25-13

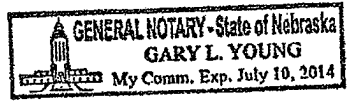


DATED: June 21, 2010

By [Signature]
Matthew Cranford
Class Plaintiff

Subscribed and sworn to before me this 21 day of June, 20 10.

[Signature]
Notary Public



My Commission Expires: July 10, 2014

5124748.21

- 48 -

DATED: 6/21/10

By: [Signature]
Steven A. DeVore
Class Plaintiff

Subscribed and sworn to before me this 21 day of June, 2010.

[Signature]
Notary Public

My Commission Expires: _____



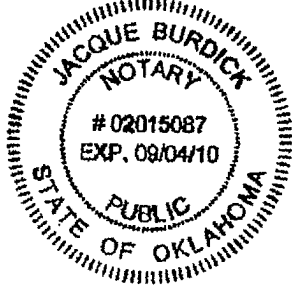
DATED: 6-21-10

By Jane F. Edmonds
Jane F. Edmonds
Class Plaintiff

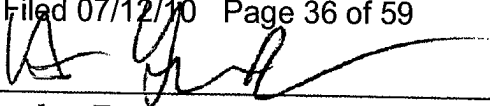
Subscribed and sworn to before me this 21st day of June, 2010.

Jacqueline Burdick
Notary Public

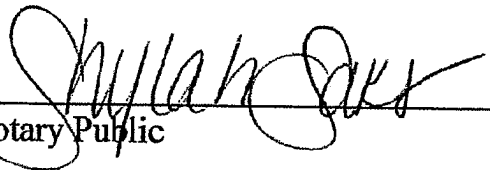
My Commission Expires: 9/4/10



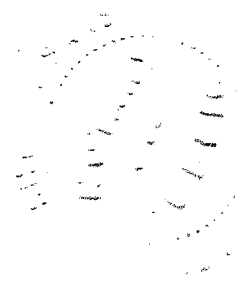
DATED: 6/22/10

By 
Heather Feenstra-Kretschmar
Class Plaintiff

Subscribed and sworn to before me this 22nd day of June, 20 10.


Notary Public

My Commission Expires: 11-19-13



DATED: June 21, 2010

By Adrienne M. Fox
Adrienne M. Fox
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 2010.

Patricia H. Humphrey
Notary Public

My Commission Expires: 3/30/2011



DATED: June 21, 2010

By Richard Garner
Richard Garner
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 20 10.

Eugenio W. Canterbury
Notary Public



My Commission Expires: October 12, 2010

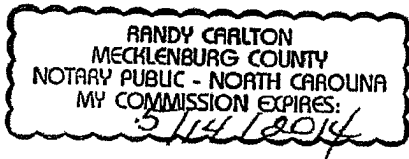
DATED: JUNE 22, 2010

By Stephen S. Girard
Stephen S. Girard
Class Plaintiff

Subscribed and sworn to before me this 22 day of June, 20 10.

Randy Carlton
Notary Public

My Commission Expires: _____



DATED: 21 JUNE 2010

By *[Signature]* *ES*
David Guerrero
Class Plaintiff

Subscribed and sworn to before me this 21 day of JUNE, 20 10.

[Signature]
Notary Public
Joyce Anne Galinato
My commission expires: 6/28/2013
My Commission Expires: _____

Doc. Description: Settlement
Agreement
Doc. Date: 6/21/10 No. Pages: 1 *ES*
Joyce Anne Galinato First
Notary Printed Name Not. Client

DATED: 06/21/2010

By Christopher R. Havron
Christopher R. Havron
Class Plaintiff


Subscribed and sworn to before me this 21 day of June, 2010.

Michele D Kirkman
Notary Public

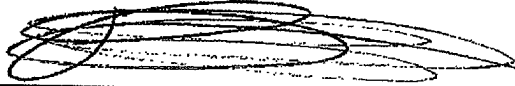


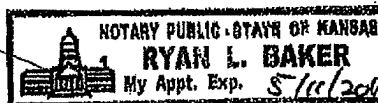
My Commission Expires: 01/04/14

DATED: 6-21-10

By 
Christopher Hendrix
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 20 10.


Notary Public



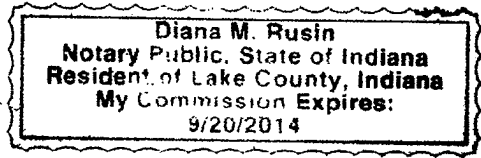
My Commission Expires: 5/11/2011

DATED: 6/22/10

By Martin D. Hoke
Martin D. Hoke
Class Plaintiff

Subscribed and sworn to before me this 22 day of June, 20 10.

Diana M Rusin
Notary Public



My Commission Expires: 9/20/2014

DATED: June 21, 2010

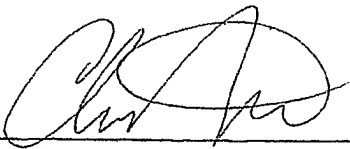
By *Meri Iannetti*
Meri Iannetti
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 2010.

Judith M. Boyle
Notary Public

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Judith M. Boyle, Notary Public
City of Pittsburgh, Allegheny County
My Commission Expires July 2, 2013
My Commission Expires July 2, 2013
Pennsylvania Association of Notaries

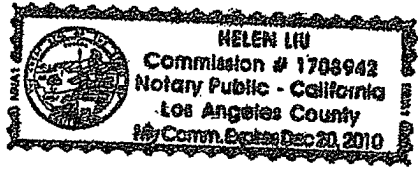
DATED: 6/22/10

By 
Christopher Jacobs
Class Plaintiff


Subscribed and sworn to before me this 22nd day of June, 20 10.

Helen Liu
Notary Public


My Commission Expires: 12/20/10



DATED: 6-21-10

BY: 
Kathy Johnson
Class Plaintiff

Subscribed and sworn to before me this 21 day of June, 20 10.


Notary Public

My Commission Expires: 12/25/2014

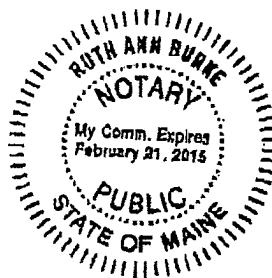
CHERYL COOPER
NOTARY PUBLIC, STATE OF MI
COUNTY OF OAKLAND
MY COMMISSION EXPIRES Dec 25, 2014
ACTING IN COUNTY OF 2014

DATED: 06/22/2010 By: [Signature]
William Kilbreth
Class Plaintiff

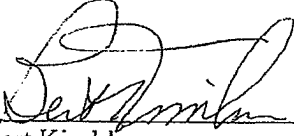
Subscribed and sworn to before me this 22nd day of June, 20 10.

[Signature]
Notary Public

My Commission Expires: 2/21/2015



DATED: 6-24-10

By: 
Bert Kimble
Class Plaintiff

Subscribed and sworn to before me this 24 day of June, 2010.


Notary Public

My Commission Expires: 9-13-11



DATED: 6-21-10

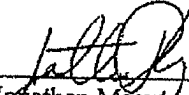
By *Vickie C. Leyja*
Vickie C. Leyja
Class Plaintiff

Subscribed and sworn to before me this 20th day of June, 20 10.


Priscilla A. [Signature]
Notary Public

NOTARY PUBLIC

My Commission Expires: 6-15-2013
09005026

DATED: 6/19/10 By 
Jonathan Macy
Class Plaintiff

Subscribed and sworn to before me this 19th day of JUNE, 20 10.


Notary Public

My Commission Expires: 8/11/12

JONATHAN MACY
NOTARY PUBLIC-STATE OF NEW YORK
No. 02MA6191421
Qualified in New York County
Commission Expires August 11, 2012

DATED: 6-22-10

By *Rick*
Rick Manrique
Class Plaintiff

Subscribed and sworn to before me this 22nd day of June, 20 10.

Eileen Markiel
Notary Public



My Commission Expires: 1-5-13

DATED: 21 2010

By [Signature]
Heather Mazeitis
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 2010.

[Signature]
Notary Public
Timothy S. Bankert

My Commission Expires: 11/2011

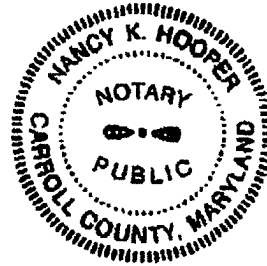
DATED: 6-21-2010

By Bonnae Meshulam
Bonnae Meshulam
Class Plaintiff


Subscribed and sworn to before me this 21st day of June, 2010.

Nancy K. Hooper
Notary Public

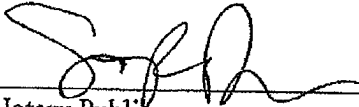
My Commission Expires: 4-3-2014

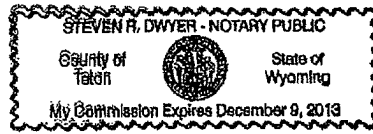


DATED: JUNE 21, 2010

By 
Miracles Meyer
Class Plaintiff

Subscribed and sworn to before me this 21ST day of June, 2010.


Notary Public



My Commission Expires: 12/9/2013

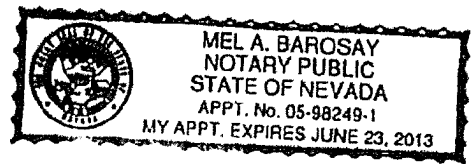
DATED: June 22, 2010

By Audrey J. Mitchell
Audrey J. Mitchell
Class Plaintiff

Subscribed and sworn to before me this 22nd day of JUNE, 20 10.

M. A. Barosay
Notary Public

My Commission Expires: JUNE 23, 2013



DATED: 06-25-10

By Adrienne D. Munson
Adrienne D. Munson
Class Plaintiff

Subscribed and sworn to before me this 25th day of June, 20 10.

Leah Cuomo
Notary Public

My Commission Expires



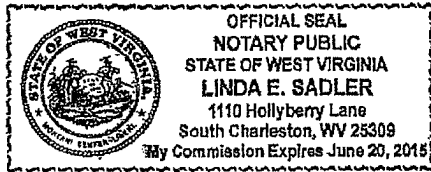
DATED: 6/23/10

By: Jill Murphy
Jill Murphy
Class Plaintiff

Subscribed and sworn to before me this ____ day of June, 2010.

Linda E. Sadler
Notary Public

My Commission Expires: 6-20-2015



DATED: July 9, 2010

By: Mheer Osorio
Gira L. Osorio
Class Plaintiff

Subscribed and sworn to before me this 9 day of June, 2010.

Maria Isabella Ramos
Notary Public

My Commission Expires: n/a



DATED: 6-21-10

By Sara Pauley
Sara Parker Pauley
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 20 10.

Lisa Groves Bax
Notary Public

My Commission Expires: 6-4-14



LISA GROVES BAX
My Commission Expires
June 4, 2014
Cole County
Commission #10395908

DATED: 6/22/10

By HRahn
Heather Rahn
Class Plaintiff

Subscribed and sworn to before me this 22 day of June, 2010.

Thomas C Koche
Notary Public
COMMONWEALTH OF KENTUCKY

My Commission Expires: 5/27/14

DATED: 6/22/10

By David Rock
David Rock
Class Plaintiff

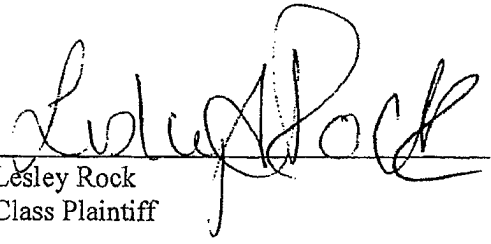
Subscribed and sworn to before me this 22nd day of JUNE, 2010.

William E. Morris
Notary Public

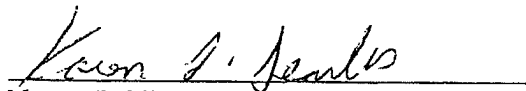
My Commission Expires: _____

WILLIAM E. MORRIS
Notary Public
My Commission Expires April 30, 2018

DATED: 6/21/10

By 
Lesley Rock
Class Plaintiff

Subscribed and sworn to before me this 21st day of June, 2010.

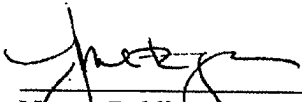

Notary Public

My Commission Expires: 11-18-2016

DATED: 24 June 10


By 
William J. Rogers
Class Plaintiff

Subscribed and sworn to before me this 24 day of June, 2010.

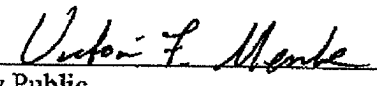

Notary Public

My Commission Expires: 2/10/11

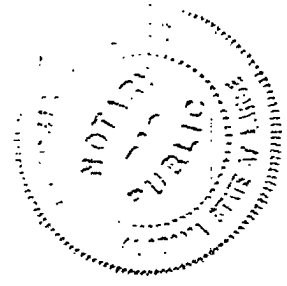
DATED: 6-21-10

By 
James Marc Ruggiero
Class Plaintiff

Subscribed and sworn to before me on this 21st day of June, 2010.


Notary Public

My Commission Expires: 11-18-11



DATED: 6-21-10

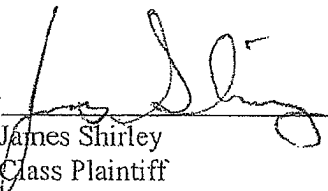
By Ann Marie Ruggerio
Ann Marie Ruggerio
Class Plaintiff

Subscribed and sworn to before me on this 21st day of June, 2010.

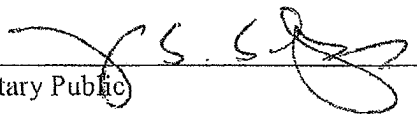
Anton L. Menke
Notary Public

My Commission Expires: 11-18-11



DATED: JUNE 23, 2010 By 
James Shirley
Class Plaintiff

Subscribed and sworn to before me this 23 day of JUNE, 20 10.


Notary Public

My Commission Expires: 8/15/12

State of Tennessee)
County of Hamilton)

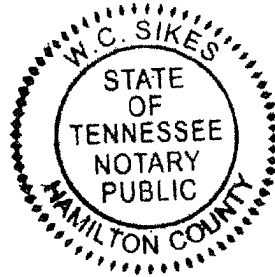
DATED: June 21, 2010

By Randall Shuptrine
Randall Shuptrine
Class Plaintiff

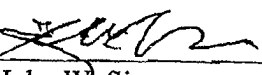
Subscribed and sworn to before me this 21 day of June, 2010.

[Signature]
Notary Public

My Commission Expires: 5/11/13



DATED: 6/22/2010

By 
John W. Simon
Class Plaintiff

Subscribed and sworn to before me this _____ day of _____, 20____.

SEE ATTACHED

Notary Public

My Commission Expires: _____

CALIFORNIA JURAT WITH AFFIANT STATEMENT

- See Attached Document (Notary to cross out lines 1-6 below)
- See Statement Below (Lines 1-5 to be completed only by document signer[s], *not* Notary)

Signature of Document Signer No. 1

Signature of Document Signer No. 2 (if any)

State of California
 County of LOS ANGELES

Subscribed and sworn to (or affirmed) before me on this
22 day of JUNE, 2010, by

(1) JOHN W SIMON
Name of Signer

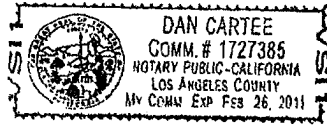
proved to me on the basis of satisfactory evidence to be the person who appeared before me (.) (.)

(and

(2) N/A
Name of Signer

proved to me on the basis of satisfactory evidence to be the person who appeared before me.)

Signature [Signature]
Signature of Notary Public



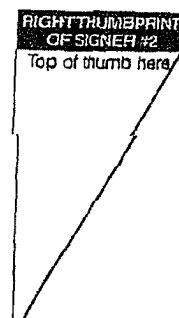
Place Notary Seal Above

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Further Description of Any Attached Document

Title or Type of Document: GLOBAL CLASS RETURN
SETTLE MENT AGREEMENT
 Document Date: 6-22-10 Number of Pages: 80
 Signer(s) Other Than Named Above: N/A



DATED: 22 June 2010

By Karl Simonsen
Karl Simonsen
Class Plaintiff

Subscribed and sworn to before me this 22 day of June, 20 10.

Genevieve Laurie
Notary Public

My Commission Expires: JAN 30, 2014

ACKNOWLEDGMENT

State of California
County of SANTA CLARA

On JUNE 22, 2010 before me, Genevieve Laurie, Notary Public
(insert name and title of the officer)

personally appeared KARL FRANK SIMONSEN
who proved to me on the basis of satisfactory evidence to be the person(~~s~~) whose name(~~s~~) is/~~are~~
subscribed to the within instrument and acknowledged to me that he/~~she~~/~~they~~ executed the same in
his/~~her~~/~~their~~ authorized capacity(~~ies~~), and that by his/~~her~~/~~their~~ signature(~~s~~) on the instrument the
person(~~s~~), or the entity upon behalf of which the person(~~s~~) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing
paragraph is true and correct.

WITNESS my hand and official seal.



Signature Genevieve Laurie (Seal)

DATED: June 21, 2010

By Donald Sipple
Donald Sipple
Class Plaintiff

Subscribed and sworn to before me this 21 day of June, 20 10.

Osmany Rios
Notary Public

My Commission Expires: July 4, 2013



DATED: 6/22/10

By [Signature]
James K.S. Stewart
Class Plaintiff

Subscribed and sworn to before me this 22 day of June, 2010.

[Signature]
Notary Public

My Commission Expires: 1-31-2012



DATED: 6-23-10

By Dorothy Taylor
Dorothy Taylor
Class Plaintiff

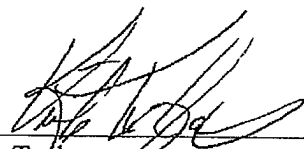
Subscribed and sworn to before me this 23 day of June, 2010.

Angela Lewis
Notary Public


My Commission Expires: 6-8-2019

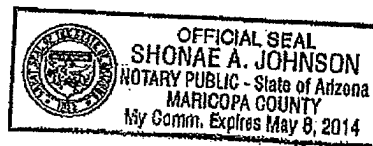


DATED: 6-21-2010

By 
Kirk Tushaus
Class Plaintiff

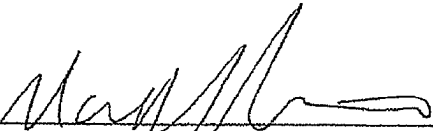
Subscribed and sworn to before me this 21 day of June, 2010.


Notary Public



My Commission Expires: May 8, 2014

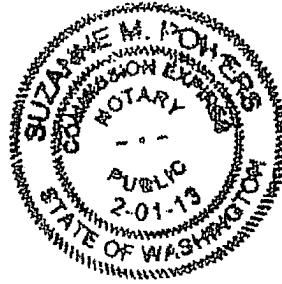
DATED: JUNE 21, 2010

By 
Matthew J. Vickery
Class Plaintiff

Subscribed and sworn to before me this 21ST day of June, 2010.

SUZANNE M POWERS
Notary Public

My Commission Expires: 2/1/2013



DATED: 6/22/10

By Eleanor T. Wallace by Jewell per tele. Auth.
Eleanor T. Wallace
Class Plaintiff

Subscribed and sworn to before me this ____ day of _____, 20 ____.

Notary Public

My Commission Expires: _____

DATED: 6/22/10

By *[Signature]*
John W. Wallace
Class Plaintiff

Subscribed and sworn to before me this 22nd day of June, 20 10.

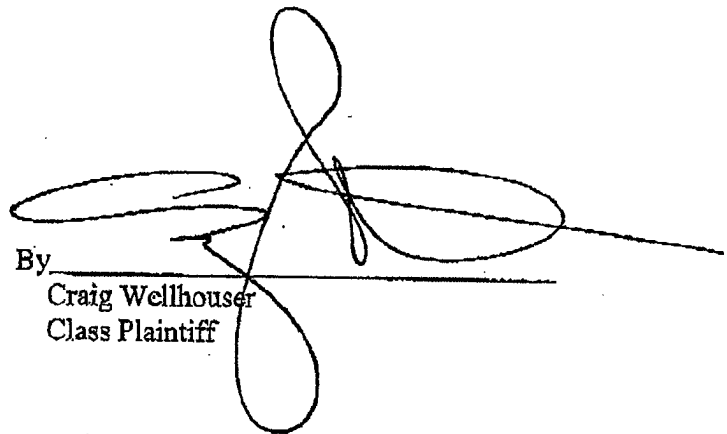
[Signature]
Notary Public

My Commission Expires: N/A

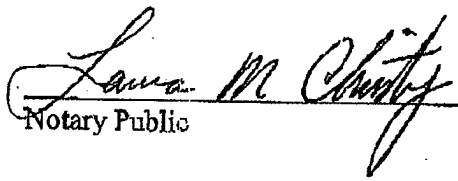


PATRICK J. BERNE
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Date, Section 147.03 O.R.C.

DATED: 06/23/10


By _____
Craig Wellhouser
Class Plaintiff

Subscribed and sworn to before me this 23 day of June, 20 10.

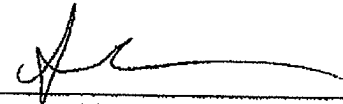


Notary Public

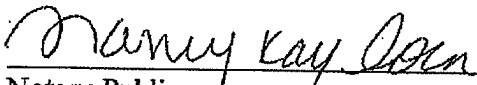


My Commission Expires: January 12, 2014

DATED: 6/21/2010

By 
Aaron White
Class Plaintiff

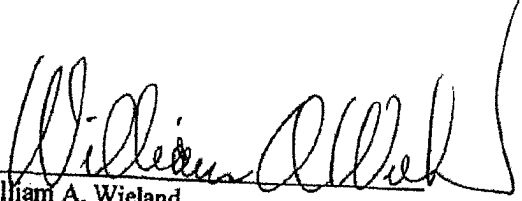
Subscribed and sworn to before me this 21 day of June, 20 10.


Notary Public

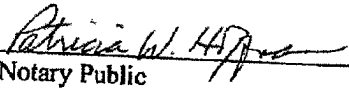


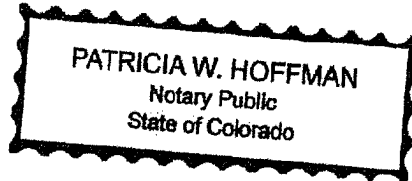
My Commission Expires: 1-31-2012

DATED: JUNE 22, 2010

By 
William A. Wieland
Class Plaintiff

Subscribed and sworn to before me this 22nd day of June, 2010.


Notary Public



My Commission Expires: 8/18/2013

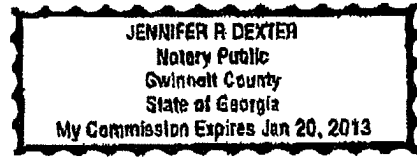
DATED: June 22, 2010

By Robert Wilhite
Robert Wilhite
Class Plaintiff

Subscribed and sworn to before me this 22nd day of June, 2010

Jennifer R. Dexter
Notary Public

My Commission Expires: 1-20-13



DATED: 6-22-2010

By Penny Annette Wood
Penny Annette Wood
Class Plaintiff

Subscribed and sworn to before me this 22 day of June, 2010.

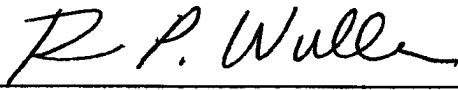
Patrick F. Curran
Notary Public

My Commission Expires: 1-11-2011



THOMPSON COBURN LLP


DATED: June 24, 2010

By 
Roman P. Wuller
One U.S. Bank Plaza, Suite 3500
St. Louis, MO 63101

Counsel for Defendant AT&T Mobility LLC

MAYER BROWN

DATED: 6/24/10

By 
Evan M. Tager
Archis A. Parasharami
1999 K Street NW
Washington, DC 20006

Counsel for Defendant AT&T Mobility LLC

AT&T MOBILITY LLC
By: AT&T Mobility Corporation, its Manager

DATED: June 25, 2010

By: [Signature]
Title Chief Financial Officer

Subscribed and sworn to before me this 25th day of June, 2010.

[Signature]
Notary Public

My Commission Expires: August 27, 2013

