

T-MOBILE US, INC.

AUDIT COMMITTEE CHARTER

(last amended, effective as of
December 1, 2017)

Purpose and Authority:

The Audit Committee (the "**Committee**") of the Board of Directors (the "**Board**") of T-Mobile US, Inc. (the "**Company**") shall assist the Board in oversight of (i) the accounting and financial reporting processes of the Company and the audits of the financial statements of the Company (ii) the integrity of the Company's financial statements, (iii) the Company's compliance with legal and regulatory requirements, (iv) the independent auditor's qualifications and independence, (v) the performance of the Company's internal audit function and independent auditors, (vi) the Company's risk assessment and risk management policies, and (vii) compliance with the Company's code of ethics for senior financial officers and compliance with the Company's code of business conduct for all Company personnel. The Committee shall have the authority and responsibility to appoint, determine funding for, oversee and, where appropriate, replace the independent auditor. The Committee shall cause the preparation of the report required by the proxy rules promulgated by the Securities and Exchange Commission ("**SEC**") to be included in the Company's annual proxy statement and shall also have all authority necessary to fulfill the duties and responsibilities assigned to the Committee set forth in this Charter or otherwise assigned to it by the Board.

As the Committee deems appropriate, it may retain independent counsel, accounting and other professionals to assist the Committee without seeking Board approval with respect to the selection, fees or terms of engagement of any such advisors.

The Company must provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services, for payment of compensation to any advisors employed by the Committee and for payment of ordinary administrative expenses of the Committee that are necessary or appropriate as determined by the Committee in carrying out its duties.

The Committee when appropriate may form and delegate authority to subcommittees and may delegate authority to one or more designated members of the Committee.

Composition:

Independence

The Committee shall be composed of three or more directors, as determined by the Board. Committee members shall satisfy the independence requirements established by the Board

(including such requirements, if any, set forth in the Company's Corporate Governance Guidelines), the NASDAQ Stock Market, and the SEC and any other regulations applicable to the Company from time to time.

Financial Literacy/Expertise

Each Committee member, in the business judgment of the Board, shall be financially literate (which shall mean the ability to read and understand financial statements, including the Company's balance sheet, income statement and cash flow statement), or shall become financially literate within a reasonable period of time after appointment. At least one Committee member, in the business judgment of the Board, shall have accounting or related financial management expertise, and shall be an "audit committee financial expert" in accordance with SEC Regulation S-K and such other regulations as may be applicable to the Company from time to time. For these purposes, a member may be considered to have "accounting or related financial management expertise" if he or she has past employment experience in finance or accounting, requisite professional certification in accounting, or some comparable experience or background that results in the member's financial sophistication, or otherwise meets the definition of an "audit committee financial expert" within the meaning of Regulation S-K.

Service on Other Public Company Audit Committees

No member of the Committee shall serve on more than two audit committees of publicly traded companies other than the Company at the same time such member serves on this Committee, unless the Board determines that such simultaneous service would not impair the ability of such member to effectively serve on this Committee. If a Committee member serves on the audit committees of both a public company and a wholly owned subsidiary of such company, such service shall be counted as service on one audit committee, rather than two.

Appointment and Removal of Members

The members of the Committee shall be appointed by the Board on the recommendation of the Nominating and Corporate Governance Committee. The Board may remove any member from the Committee at any time with or without cause.

Chairperson of the Committee

A Chairperson of the Committee will be designated by the Board or, if no such designation is made by the Board, a majority of the members of the Committee. The Chairperson, or in the absence of the Chairperson, another member of the Committee designated by a majority of the members of the Committee, will preside at each meeting of the Committee (including executive sessions) and set the agenda for such meeting.

Duties and Responsibilities:

The Committee shall have the following duties and responsibilities, in addition to any duties and responsibilities assigned to the Committee from time to time by the Board.

Engagement of Independent Auditor

- Directly appoint, retain and determine the compensation of the independent auditor; resolve disagreements between management and the independent auditor; oversee and evaluate the independent auditor and, where appropriate, replace the independent auditor, with the understanding that the independent auditor shall report directly to and be overseen by the Committee.
- Pre-approve the retention of the independent auditor for all audit and such non-audit services as the independent auditor is permitted to provide the Company and approve the fees for such services, other than de minimis non-audit services allowed by applicable law. The Committee may pre-approve services by establishing pre-approval policies and procedures, including the delegation of the Committee's authority to pre-approve services to a subcommittee of the Committee or the Chairperson of the Committee; provided that the Committee is informed of each service pre-approved pursuant to such policies and procedures at the next regularly scheduled meeting, and that no pre-approval shall be delegated to management. In considering whether to pre-approve any non-audit services, the Committee or its delegates shall consider whether the provision of such services is compatible with maintaining the independence of the auditor.
- Ensure that the Committee's approval of any audit services is publicly disclosed pursuant to applicable laws, rules and regulations.

Evaluate Independent Auditor's Qualifications, Performance and Independence

- At least annually, evaluate the independent auditor's qualifications, performance and independence, including that of the lead partner, and present the Committee's conclusions to the Board.
- At least annually, obtain and review a report by the independent auditor describing the firm's internal quality-control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, relating to one or more audits carried out by the firm and any steps taken to deal with any such issues.
- At least annually, obtain and review the letter and written disclosures from the independent auditor consistent with Public Company Accounting Oversight Board ("PCAOB") Rule 3526, Communication with Audit Committees Concerning Independence, as may be amended from time to time, including a formal written statement by the independent

auditor delineating all relationships between the auditor and the Company; actively engage in a dialogue with the auditor with respect to that firm's independence and any disclosed relationships or services that may impact the objectivity and independence of the auditor; and take, or recommend that the Board take, appropriate action to oversee the independence of the outside auditor.

- Discuss with the independent auditor the matters required to be discussed under applicable laws, rules and regulations.
- Ensure that the independent auditor's lead (or coordinating) partner and reviewing (or concurring) partner are replaced every five years or such shorter time as may be mandated by applicable law, the SEC or the PCAOB. Consider, from time to time, whether a rotation of the independent auditing firm would be in the best interests of the Company and its stockholders.

Review Financial Statements and Financial Disclosure

- Meet with relevant management and the independent auditor to review and discuss the annual audited financial statements and quarterly financial statements, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and the report of the independent auditor thereon and to discuss any significant issues encountered in the course of the audit work, including any restrictions on the scope of activities, access to required information, significant disagreements with management or the adequacy of internal control over financial reporting.
- Regularly review with the independent auditor any (i) audit problems or difficulties and management's response, (ii) adjustments noted or proposed by the independent auditor but not taken (as immaterial or otherwise) by management, (iii) communications between the audit team and the national office concerning auditing or accounting issues, and (iv) "management" or "internal control" letters issued or proposed to be issued by the auditor.
- If so determined by the Committee, based on its review and discussion of the audited financial statements with management and the independent auditor, recommend to the Board whether the audited financial statements should be included in the Company's annual report on Form 10-K.
- Review and discuss the type and presentation of information to be included in earnings press releases (paying particular attention to any use of "pro forma" or "adjusted" non-GAAP, information), as well as review any financial information and earnings guidance provided to analysts and rating agencies. (This may be done generally and does not require the Committee to discuss in advance each earnings release or each instance in which the Company may provide earnings guidance.)

- Review and discuss with members of management and the independent auditor any registration statement under the Securities Act of 1933 that contains new historical or pro forma financial information, prior to the initial filing of such registration statement with the SEC.
- Periodically, review and discuss with management and the independent auditor any material reserves for contingent liabilities of the Company and its subsidiaries and any off-balance sheet transactions.
- Discuss with management and the independent auditor any correspondence with regulators or governmental agencies and published reports that raise material issues regarding the Company's financial statements or accounting policies.

Controls and Procedures

- Periodically review with management and the Company's independent auditors any material changes in internal control over financial reporting (including any changes designed to address any significant deficiency or material weakness in internal control over financial reporting).
- Review any reports by management regarding the effectiveness of, or any deficiencies in, the design or operation of internal control over financial reporting (including any report required under Section 404 of the Sarbanes-Oxley Act of 2002 or Rule 13a-15 under the Securities Exchange Act of 1934) and any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting. Review any report issued by the Company's independent auditor regarding the Company's internal control over financial reporting.

Periodic Assessment of Accounting Practices and Policies and Risk and Risk Management

- Obtain and review timely reports from the independent auditor regarding (i) all critical accounting policies and practices to be used, (ii) all alternative treatments of financial information within GAAP that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor, and (iii) other material written communications between the independent auditor and management, such as any management letter, schedule of unadjusted differences, report on internal control over financial reporting, and independence letter.
- Review changes in promulgated accounting and auditing standards that may materially affect the Company's financial reporting practices.
- Discuss policies with respect to risk assessment and risk management, including the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

- Review any report received from the independent auditor pursuant to Section 10A(b) of the Securities Exchange Act of 1934, and oversee any remedial action taken in response to such report.

Internal Audit Review

- Review the responsibilities, functions and performance of the internal audit function of the Company, including any internal audit plans and budget, and the scope and results of any internal audits.
- Annually review the performance, proposed compensation and independence of the Company's chief audit executive.
- Review with the Company's chief audit executive any difficulties with management encountered in performing the Company's internal audit function.
- Review and consult with management on the proposed appointment, termination or replacement of the chief audit executive.

Proxy Statement Report of Audit Committee

- Prepare the report of the Committee required by the rules of the SEC to be included in the Company's annual proxy statement.

Hiring Policies

- Set clear policies for the Company's hiring of employees or former employees of the independent auditor and ensure that such policies comply with any regulations applicable to the Company from time to time.

Ethics Compliance and Complaint Procedures

- Develop and oversee compliance with a code of ethics for senior financial officers pursuant to and to the extent required by regulations applicable to the Company from time to time.
- Develop and oversee compliance with a code of business conduct for all Company employees, officers and directors pursuant to and to the extent required by the rules of the NASDAQ Stock Market or any laws or regulations applicable to the Company from time to time.
- Establish procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters.
- Establish procedures for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

- At least annually, review with management the implementation and effectiveness of the Company's compliance and ethics program. The Company's chief compliance officer shall have the authority to communicate personally with and report matters directly to the Committee as warranted.
- Review and consult with management on the proposed appointment, termination or replacement of the chief compliance officer.

Reports to Board

- Report regularly to the Board any issues that arise with respect to the quality and integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the internal and independent auditors and the performance of the internal audit function.
- Provide minutes of Committee meetings to the Board upon request and report to the Board on any significant matters arising from the Committee's work.

Related-Party Transactions

In accordance with related party transaction policies approved by the Board:

- Review and approve all related-party transactions (other than Controlling Stockholder Transactions), including transactions between the Company and its officers or directors or affiliates of officers or directors, unless this responsibility has been assigned or delegated to another committee of independent directors.
- Review and approve all related-party transactions involving Deutsche Telekom AG or any of its affiliates ("**Controlling Stockholder Transactions**"), after considering the information provided to the Committee by Deutsche Telekom AG in connection with such review and such other information as the Committee determines appropriate; provided, that in the event that the Committee cannot or does not unanimously approve a Controlling Stockholder Transaction, then the Committee shall submit the Controlling Stockholder Transaction to the Board for the Board's review and approval in accordance with Section 3.6(a) of the Stockholder's Agreement dated April 30, 2013 between the Company and Deutsche Telekom AG.

Meetings:

The Committee shall establish a meeting calendar annually, which shall include at least four quarterly meetings for the year. The Committee may hold such other meetings as are necessary or appropriate in order for the Committee to fulfill its responsibilities.

The Committee shall meet regularly in separate sessions with management, with internal audit personnel and with the independent auditor to discuss matters that the Committee or the other groups believe warrant Committee attention.

A majority of Committee members shall constitute a quorum. A majority of the members present at any meeting at which a quorum is present may act on behalf of the Committee. The Committee may meet in person, by telephone or videoconference and may take action by unanimous written consent to the fullest extent permitted by the General Corporation Law of the State of Delaware.

Evaluation:

The Committee shall review and reassess this Charter at least annually and, if appropriate, propose changes to the Board.

The Committee shall obtain or perform an annual evaluation of the Committee's performance and make applicable recommendations for improvement.

It is not the responsibility of the Committee to determine whether the Company's financial statements are complete and accurate or in accordance with generally accepted accounting principles or to plan or conduct audits. These are the responsibilities of management or the independent auditor, as applicable.