

MetroPCS Communications, Inc.
Supplemental Information

Example A

A1. Information specific to holder of MetroPCS Common Stock

Number of MetroPCS Shares held prior to reverse stock split:	SAMPLE DATA
Historical Tax Basis Per Share	100 \$ 10.50

A2. Calculation Example Based on Sample Data above

Number of MetroPCS Shares held after reverse stock split:	50
Cash Payment (\$4.05 x 100 pre-split shares) :	\$ 405.00

A3. Calculation of gain, if any, (but not loss) to recognize:

Cash (other than cash in lieu of a fractional share) received:	\$ 405.00
PLUS: FMV of MetroPCS common stock post split	
<i>Number of MetroPCS Shares held after reverse stock split:</i>	50
*FMV of MetroPCS common stock after reverse stock split/cash payment:	\$ 16.50
	\$ 825.00
LESS: MetroPCS common stock historical tax basis (100 shares x \$10.50)	\$ (1,050.00)
Subtotal A:	\$ 180.00

Cash (other than cash in lieu of a fractional share) received:	\$ 405.00
Subtotal B:	\$ 405.00

Recognize Gain Equal to the Lesser of A or B **\$ 180.00**

A4. Adjusted Tax Basis

Basis Prior to Reverse Stock Split	\$ 1,050.00
Less: Cash (other than cash in lieu of a fractional share) received	\$ (405.00)
Plus: Gain Recognized	\$ 180.00
Adjusted Tax Basis	\$ 825.00

Example B

B1. Information specific to holder of MetroPCS Common Stock

Number of MetroPCS Shares held prior to reverse stock split:	SAMPLE DATA
Historical Tax Basis Per Share	100 \$ 18.50

B2. Calculation Example Based on Sample Data above

Number of MetroPCS Shares held after reverse stock split:	50
Cash Payment (\$4.05 x 100 pre-split shares) :	\$ 405.00

B3. Calculation of gain, if any, (but not loss) to recognize:

Cash (other than cash in lieu of a fractional share) received:	\$ 405.00
PLUS: FMV of MetroPCS common stock post split	
<i>Number of MetroPCS Shares held after reverse stock split:</i>	50
*FMV of MetroPCS common stock after reverse stock split/cash payment:	\$ 16.50
	\$ 825.00
LESS: MetroPCS common stock historical tax basis (100 shares x \$18.50)	\$ (1,850.00)
Subtotal A:	\$ (620.00)

Cash (other than cash in lieu of a fractional share) received:	\$ 405.00
Subtotal B:	\$ 405.00

Recognize Gain Equal to the Lesser of A or B **\$ -**

B4. Adjusted Tax Basis

Basis Prior to Reverse Stock Split	\$ 1,850.00
Less: Cash (other than cash in lieu of a fractional share) received	\$ (405.00)
Plus: Gain Recognized	\$ -
Adjusted Tax Basis	\$ 1,445.00

* MetroPCS is calculating the FMV using an average of the high and low stock price of the post-split shares on May 1, 2013 (the first trading day after the transaction closed); however, other alternatives exist and MetroPCS is not suggesting that this is the best or most appropriate method. Each holder should consult his/her own tax advisor.

Note: Differences in the above examples have been highlighted.