

**AGREEMENT OF SETTLEMENT & RELEASE BETWEEN
NEW CINGULAR WIRELESS PCS LLC
AND THE CITY OF LONGVIEW, WASHINGTON**

New Cingular Wireless PCS LLC (“Claimant”), the Settlement Class as described below, and the City of Longview (“City”), enter into the following Agreement of Settlement and Release (“Agreement”) with regard to the Claim described and defined below.

WHEREAS, the Claimant and Settlement Class submitted to City a claim dated November 1, 2010, subsequently modified by letter dated June 15, 2012, seeking the refund of \$124,734 in Local Utility Tax (“Tax”), which Tax had previously been collected by the Claimant from its customers allegedly on charges for data services providing Internet access between November 1, 2005 and September 30, 2010, and which Tax previously was allegedly remitted by the Claimant to City (the “Claim”); and

WHEREAS, City has asserted various defenses to the Claim, including but not limited to an assertion that certain portions of the Claim are outside the three year limitations period for which a refund of Taxes is available under the City’s municipal code and state law; and

WHEREAS, the Claimant is a party-defendant to the Global Class Action Settlement Agreement approved by the United States District Court for the Northern District of Illinois in Case No. 10-CV-02278, pursuant to which the rights of the customers included in the Settlement Class (the “Settlement Class”) have been established; and

WHEREAS, the Settlement Class includes but is not limited to customers from whom the Tax was collected, which Tax is sought in the Claim; and

WHEREAS, the Claimant filed suit in King County Superior Court against City and others under Case No. 12-2-15031-1 SEA (the “First Lawsuit”); and

WHEREAS, the City was subsequently dropped as a defendant in the First Lawsuit by order pursuant to a motion for misjoinder, and the Claimant has not yet appealed the order dropping the City; and

WHEREAS, the Claimant filed a second suit in Cowlitz County Superior Court against the City under Case No. 13-2-00794-1, which the City subsequently removed to the United States District Court, Western District of Washington, Case No. 3:13-cv-05611-RBL (the “Second Lawsuit”); and

WHEREAS, the United States Judicial Panel on Multidistrict Litigation transferred the Second Lawsuit for consolidated pretrial proceedings under Case No. 2:13-md-02485-JCC (together with the First and Second Lawsuit, the “Lawsuits”); and

WHEREAS, the Claimant and City desire to promptly settle the Claim and dismiss allegations against the City in the Lawsuits, and as a result resolve this matter fully and finally as between the Claimant and City.

NOW, THEREFORE, the parties hereto mutually agree:

FIRST, the Claimant, Settlement Class and City agree that this Agreement shall be final with regard to any liability for Tax sought in the Claim.

SECOND, City agrees to pay, and the Claimant and Settlement Class agree to accept payment of \$18,421.66 in full satisfaction of any and all obligations with respect to the Claim. In exchange for this payment, the Claimant and Settlement Class agree to release City from any and all further liability, costs and attorneys fees with regard to the Claim, and further agree not to appeal the order dropping the City from the First Lawsuit, not to file a new suit, and not to take any other legal action against the City with respect to the Claim.

THIRD, City shall issue a check or warrant in the amount of \$18,421.66 in the name of "AT&T Mobility Settlement Fund" and shall within fifteen (15) days after the final execution of this Agreement, send such check or warrant via certified mail to Michael R. Scott, Hillis Clark Martin & Peterson P.S., 1221 Second Avenue, Suite 500, Seattle, WA 98101.

FOURTH, this Agreement sets forth the entire understanding between the Claimant, Settlement Class and City with respect to the subject matter hereof and supersedes any prior negotiations, agreements, understandings or arrangements between them. By entering into this Agreement, neither party admits any liability or obligations to the other.

FIFTH, Claimant and City hereby authorize their respective legal counsel to execute a dismissal with prejudice and without the award of costs or attorneys' fees to any party of all allegations and claims of Claimant against City in the Lawsuits.

SIXTH, this Agreement shall be binding upon and inure to the benefit of the Claimant, Settlement Class, and all of their respective former and current officers, employees and directors, and respective successors and assigns.

SEVENTH, each of the undersigned represents and warrants that he or she is fully authorized to execute and deliver this Agreement on behalf of the party and in the capacity identified below.

EIGHTH, this Agreement may be signed in one or more counterparts.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the
dates shown below.

NEW CINGULAR WIRELESS PCS LLC

Date

By _____
Name _____
Title _____

CITY OF LONGVIEW, WASHINGTON

Date

By _____
Name _____
Title _____

Approved as to Form
X _____
Longview City Attorney / Date

ACKNOWLEDGMENT OF CONSENT TO AGREEMENT:

THE SETTLEMENT CLASS, BY AND
THROUGH SETTLEMENT CLASS COUNSEL

Date

By _____
Name _____
Title _____