

Introduction

Through Crown Castle's ("Company") Matching Charitable Gifts Program ("Guidelines"), the Company allows employees to use Company assets to increase their support for charities reflecting their personal interests and causes. These Guidelines represent the Company's general expectations of employees. The Company expects all employees to use reasonable judgment and comply with the letter and spirit of the Guidelines. Failure to do so may result in denial of requests for matching charitable contributions or corrective action. These Guidelines do not apply to Crown Castle Australia.

Guidelines

This document sets forth the Company's Guidelines with respect to the Company's matching certain charitable gifts made by employees to qualified charitable organizations. The Company recognizes the importance of qualified charitable organizations, as well as the volunteer time and financial support Company employees provide to such organizations. These Guidelines are intended to describe the Company's matching charitable gifts available to employees to support their charitable efforts.

Effective Date

The effective date of these Matching Charitable Gifts Guidelines is January 1, 2014.

Administration

The Company reserves the full right and authority to interpret the terms of these Guidelines, make any factual findings relevant to the administration of these Guidelines, determine the eligibility of an employee's contribution for matching funds, and decide any disputes under these Guidelines. All decisions made by the Plan Administrator (defined below) are final and no decision of the Company or the Plan Administrator may be overturned by a court of competent jurisdiction unless the decision is arbitrary and capricious.

It is the intent of these Guidelines to comply with the charitable giving provisions of federal, state and local ordinances, and matching charitable gifts made under these Guidelines shall be subject to any such applicable laws. The Company authorizes and gives the Vice President, Compensation, Benefits & Staffing ("Plan Administrator"), authority to interpret these Guidelines, to adopt, from time to time, amendments and procedures to address (individually or globally) any new or additional requirements of any jurisdiction, and to administer these Guidelines in such a manner as to ensure compliance therewith, regardless of whether these Guidelines have been amended.

Matching Gift Levels and Process

Minimum and Maximum Matching Gifts. The Company will match ("Matching Gift") any qualifying Employee charitable gift of cash in the amount from \$100 up to \$1,000 per year per employee ("Employee Gift") to a Qualified Charitable Organization as defined below. For example, the Matching Gift may be comprised of one gift of \$1,000 to one Qualified Charitable Organization or 10 gifts of \$100 to 10 different Qualified Charitable Organizations, or any combination thereof, with the minimum Matching Gift being \$100.

Qualified Charitable Organization. Most U.S. based Internal Revenue Code 501(C)(3) organizations, U.S. public and private schools and U.S. accredited colleges and universities will be considered a qualified charitable organization for purposes of these guidelines (see e.g. <http://apps.irs.gov/app/eos/> for an "Exempt Organizations Select Check" provided by the IRS).

Gifts Not Eligible for Matching. Gifts made to the following organizations (even if such organizations are listed on the above website) are not eligible for a Company Match:

- Political, fraternal and religious organizations.
- Athletic booster clubs or athletic scholarships.
- Clubs or organizations membership dues (e.g., Lions Club, Rotary Club, alumni associations, etc.).
- For extra-curricular activities, including sports, band travel, field trips, and the like, and athletic/sports such as little league teams.
- Institutions for which gifts are for payments in return for benefits or services.
- Payment for books, tuition, student fees, dues to alumni groups, tickets, memberships, amounts paid for subscription fees for publications, unpaid pledges, gifts to third parties or anything else for which the participant receives any personal benefit.
- Specified individuals for which gifts are for the individual's private benefit.
- Cumulative gifts from several individuals reported as one contribution.
- Other organizations with missions with which the Company does not want to be associated as determined by the Plan Administrator.

Qualified Employee Gift. To qualify for a Matching Gift, the Employee Gift must meet the following conditions:

- Be an actual monetary donation and not a pledge.
- Be made directly to a Qualified Charitable Organization as supported by a receipt or cancelled check.
- Be documented and submitted to the Human Resources Benefits Mailbox at HR.Benefits@crowncastle.com using the Company Matching Charitable Gifts Form (the "Form") provided as Exhibit A to these Guidelines.

Matching Gift Timing. Matching Gifts will be paid to the Qualified Charitable Organization as soon as administratively feasible following the receipt of the Form submitted by the employee. If the employee makes several Employee Gifts, gifts will be matched in the order received, up to the maximum annual limit.

New and Rehired Employees. New and rehired employees will be eligible for Matching Gifts in the amounts set forth above beginning in the year of hire.

Employment Termination. Upon voluntary or involuntary termination of employment, any pending or in-process Matching Gift(s) will be canceled.

Responsibilities

Employee Responsibility. Employees are responsible for:

- Making an Employee Gift to a Qualified Charitable Organization to be eligible for a Matching Gift.
- Accurately completing the Form and attaching the receipt for the Employee Gift.
- Timely submitting the Form and attached receipt to the Human Resources Mailbox within 45 days of the Employee Gift, as documented on the receipt.

Company Responsibility. The Company is responsible for:

- Reviewing the Form and receipt for accuracy.
- Confirming the organization listed on the Form is a Qualified Charitable Organization and qualifies for a Matching Gift.
- Timely paying the Matching Gift to the Qualified Charitable Organization.

Questions

Questions regarding these Guidelines should be directed to your Human Resources Director.

