

TOGUT, SEGAL & SEGAL LLP
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000
Frank A. Oswald
Brian F. Moore
Amy M. Oden

*Proposed Counsel to the Debtors
and Debtors in Possession*

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

PARETEUM CORPORATION, *et al.*,

Debtors.¹

Chapter 11

Case No.: 22-10615 (LGB)

(Jointly Administered)

**NOTICE OF PRESENTMENT OF PROPOSED ORDER
AUTHORIZING THE RETENTION AND EMPLOYMENT OF
KING & SPALDING LLP AS SPECIAL COUNSEL TO THE
DEBTORS NUNC PRO TUNC TO THE PETITION DATE**

PLEASE TAKE NOTICE that upon the annexed application

(the “Application”) of Pareteum Corporation the debtors and debtors in possession in above-captioned cases (together, the “Debtors”), by their proposed counsel, Togut, Segal & Segal LLP, will present for signature to the Honorable Lisa G. Beckerman, United States Bankruptcy Judge, in her Chambers, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 601, New York, New York 10004-1408, at **12:00 p.m. (prevailing Eastern Time) on June 22, 2022 (the “Presentment Date”)**, the attached proposed *Order Authorizing the Retention and Employment of King & Spalding LLP, as Special Counsel to the Debtors, Nunc Pro Tunc to the*

¹ The Debtors in the Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, if applicable, are: Pareteum Corporation (7538); Pareteum North America Corp. (f/k/a Elephant Talk North America Corp.) (9623); Devicescape Holdings, Inc. (2909); iPass, Inc. (4598); iPass IP LLC (2550); Pareteum Europe B.V.; Artilium Group Ltd. (f/k/a Artilium PLC); Pareteum Asia Pte. Ltd.; and Pareteum N.V. (f/k/a Artilium N.V.). The Debtors’ corporate headquarters is located at 1185 Avenue of the Americas, 2nd Floor, New York, NY 10036.



Petition Date (the “Proposed Order”), a true and complete copy of which is annexed to the Application.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the relief sought in the Application must be made in writing and conform with the requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules, and be filed with the Clerk of the Bankruptcy Court at the address set forth above, with a copy delivered directly to Bankruptcy Judge Beckerman’s Chambers at:

beckerman.chambers@nysb.uscourts.gov, and served upon (i) Togut, Segal & Segal LLP, *proposed counsel for the Debtors*, Attn: Frank A. Oswald, Esq.

(frankoswald@teamtogut.com), and Brian F. Moore, Esq. (bmoore@teamtogut.com);

(ii) King & Spalding LLP, *proposed special counsel for the Debtors*, Attn: Thad Wilson, Esq. (thadwilson@kslaw.com), Leia Clement Shermohammed, Esq.

(lshermohammed@kslaw.com), and Michael R. Handler, Esq. (mhandler@kslaw.com)

(iii) Office of the United States Trustee, for Region 2, U.S. Federal Office Building, 201 Varick Street, Room 1006, New York, New York 10014, Attn: Susan Arbeit, Esq.

(Susan.Arbeit@usdoj.gov) and Annie Wells, Esq. (Annie.Wells@usdoj.gov); and (iv)

Sidley Austin LLP, *proposed counsel for the Official Committee of Unsecured Creditors*, Attn: Michael G. Burke, Esq. (mgburke@sidley.com), Matthew Clemente, Esq.

(mclemente@sidley.com), Michael Fishel, Esq. (mfishel@sidley.com), and Maegan

Quejada, Esq. (mquejada@sidley.com); so as **to be filed and actually received by all of them not later than 11:00 a.m. (prevailing Eastern Time) on June 22, 2022.**

PLEASE TAKE FURTHER NOTICE that if an objection is timely filed, which is not resolved and withdrawn, a hearing will be scheduled before the Court on notice to the parties.

PLEASE TAKE FURTHER NOTICE that if no timely, written objections are filed and received in accordance with the foregoing, the Proposed Order may be entered by the Court.

DATED: New York, New York
June 7, 2022

PARETEUM CORPORATION, *ET AL.*
Debtors and Debtors in Possession
By their Proposed Counsel
TOGUT, SEGAL & SEGAL LLP,
By:

/s/Frank A. Oswald

FRANK A. OSWALD

BRIAN F. MOORE

AMY M. ODEN

One Penn Plaza, Suite 3335

New York, New York 10119

Tel: (212) 594-5000

Facsimile: (212) 967-4258

Email: frankoswald@teamtogut.com

bmoore@teamtogut.com

aoden@teamtogut.com

TOGUT, SEGAL & SEGAL LLP

Frank A. Oswald
Brian F. Moore
Amy M. Oden
One Penn Plaza Suite 3335
New York, New York 10119
(212) 594-5000

KING & SPALDING LLP

Michael R. Handler
1185 Avenue of the Americas
New York, New York 10036
(212) 556-2100

-and-

Proposed Counsel to the Debtors and Debtors in Possession

KING & SPALDING LLP

Thaddeus D. Wilson (admitted *pro hac vice*)
Leia Clement Shermohammed (admitted *pro hac vice*)
1180 Peachtree Street N.E. Ste. 1600
Atlanta, GA 30309-3521
(404) 572-4600

Proposed Special Counsel to the Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

PARETEUM CORPORATION, *et al.*,¹

Debtors.

Chapter 11

Case No. 22-10615 (LGB)

(Jointly Administered)

**APPLICATION OF DEBTORS FOR AUTHORITY TO RETAIN
AND EMPLOY KING & SPALDING LLP AS SPECIAL COUNSEL
TO THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE**

The above-captioned debtors and debtors in possession (collectively, the “**Debtors**”) respectfully state the following in support of this application (this “**Application**”):

¹ The Debtors in the Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, if applicable, are: Pareteum Corporation (7538); Pareteum North America Corp. (f/k/a Elephant Talk North America Corp.) (9623); Devicescape Holdings, Inc. (2909); iPass, Inc. (4598); iPass IP LLC (2550); Pareteum Europe B.V.; Artilium Group Ltd. (f/k/a Artilium PLC); Pareteum Asia Pte. Ltd.; and Pareteum N.V. (f/k/a Artilium N.V.). The Debtors’ corporate headquarters is located at 1185 Avenue of the Americas, 2nd Floor, New York, NY 10036.

Relief Requested

1. By this Application, pursuant to section 327(e) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”), the Debtors request authority to retain and employ King & Spalding LLP (“**K&S**”) as special counsel to the Debtors for the matters described herein, effective *nunc pro tunc* to the Petition Date.

2. A proposed form of order granting the relief requested in this Application is attached hereto as **Exhibit A** (the “**Proposed Order**”).

3. In support of the relief requested herein, the Debtors submit the *Declaration of Thaddeus D. Wilson in Support of Application of Debtors for Authority to Retain and Employ King & Spalding LLP as Special Counsel to the Debtors Nunc Pro Tunc to the Petition Date* (the “**Wilson Declaration**”), attached hereto as **Exhibit B**.

Jurisdiction and Venue

4. The United States Bankruptcy Court for the Southern District of New York (the “**Court**”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated February 1, 2012. The Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), to the Court entering a final order in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

5. Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Background

6. On May 15, 2022 (the “**Petition Date**”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. A detailed description surrounding the facts and circumstances of these chapter 11 cases is set forth in the *Declaration of Laura W. Thomas in Support of the Debtors’ Chapter 11 Petitions and First Day Pleadings* (the “**First Day Declaration**”), filed contemporaneously with this Application.²

7. The Debtors continue to operate their businesses and manage their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) and the *Order Directing Joint Administration of Chapter 11 Cases* [D.I. 37] entered by the Court in each of the chapter 11 cases. On May 24, 2022, the United States Trustee for the Southern District of New York (the “**U.S. Trustee**”) appointed the Official Committee of Unsecured Creditors of Pareteum Corporation pursuant to section 1102(a) of the Bankruptcy Code [D.I 52]. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

8. On May 15, 2022, the Debtors filed the *Motion of Debtors for Entry of Orders (I)(A) Approving Bidding Procedures for Sales of Debtors Assets, (B) Approving Stalking Horse Bid Protections, (C) Scheduling Auction for and Hearing to Approve Sales of Debtors Assets, (D) Approving Form and Manner of Notice of Sale, Auction, and Sale Hearing, (E) Approving Assumption and Assignment Procedures and Form and Manner of Notice of Assumption and Assignment; and (II)(A) Authorizing Sale of Debtors Assets Free and Clear of Liens, Claims,*

² Capitalized terms not defined herein shall have the meanings ascribed to such terms in the First Day Declaration.

Interests, and Encumbrances [D.I. 13] (the “**Bidding Procedures and Sale Motion**”). A hearing on the Bidding Procedures and Sale Motion is scheduled for May 22, 2022.

9. Additionally, on May 15, 2022, the Debtors filed the *Debtors’ Motion for Entry of Interim and Final Orders, Pursuant to 11 U.S.C. §§ 105, 361, 362, 363, 364, 503, 506, 507 and 552, (I) Authorizing Debtors to (A) Obtain Post-Petition Financing and (B) Use Cash Collateral, (II) Granting Liens and Providing Claims with Superpriority Administrative Expense Status, (III) Granting Adequate Protection to the Prepetition Secured Parties, (IV) Modifying the Automatic Stay, (V) Scheduling a Final Hearing and (VI) Granting Related Relief* [D.I. 14]. On May 18, 2022 the Court entered an interim order authorizing the Debtors to obtain senior secured, superpriority, priming, post-petition financing (the “**DIP Financing**”) and scheduling a final hearing on the DIP Motion on June 7, 2022.

Scope of K&S’s Services

10. K&S has a relationship with the Debtors that precedes the commencement of these chapter 11 cases as counsel to the Audit Committee of the Board of Directors of Pareteum Corporation (the “**Audit Committee**”), including advising the Audit Committee in connection with the Debtors’ review of strategic alternatives and restructuring efforts. On May 6, 2022, the independent directors that comprise the Audit Committee decided that the Debtors should retain K&S to replace existing counsel and to assist the Debtors in the preparation of these chapter 11 cases and a sale of substantially all of the Debtors’ assets. The Debtors are now seeking to retain K&S to act as special corporate and DIP financing counsel in connection with the sale of substantially all of the Debtors’ assets (the “**Sale**”), the DIP Financing, and other corporate and/or financing matters that may arise in these chapter 11 cases. K&S has provided and will continue to provide the following services to the Debtors during these chapter 11 cases (collectively, the

“**K&S Services**”): (i) advising the Debtors and the Debtors’ proposed general bankruptcy counsel, Togut, Segal & Segal LLP (the “**Togut Firm**”), with respect to the marketing of the Debtors’ assets for Sale; (ii) advising the Debtors and the Togut Firm with respect to the due diligence process for potential purchasers of the Debtors’ assets, including, without limitation, assisting the Debtors in their efforts to compile information and data related to such due diligence process; (iii) advising the Debtors and the Togut Firm with respect to any legal issues that may arise in connection with the Sale process; (iv) preparing for and conducting an auction for the Sale whereby substantially all of the assets of the Debtors will be sold to the highest or otherwise best bidder; (v) seeking and obtaining Court approval of the Sale and the DIP Financing, including, without limitation, drafting, filing and prosecuting all pleadings related thereto; (vi) drafting and negotiating all documents relating to the Sale and DIP Financing; (vii) negotiating cure costs and objections in connection with the Sale;³ (viii) coordinating the closing of the Sale and the DIP Financing (and the transactions related thereto); (ix) advising the Debtors with respect to post-closing issues arising from or relating to the Sale and the DIP Financing (or any transaction resulting therefrom); (x) preparing securities disclosures and filings with the Securities and Exchange Commission; and (xi) such other specific services as may be requested by the Debtors from time to time relating to corporate and/or financing matters in these chapter 11 cases, including, but not limited to, advising the Debtors with respect to their cash management system.

11. The Debtors require, and will continue to require, the K&S Services during these chapter 11 cases, including with respect to new matters that may arise. In addition, K&S’s history and familiarity with the Debtors will enable the firm to provide the Debtors and their restructuring

³ To the extent there are negotiations regarding cure costs or objections to the Sale in which the Debtors are involved, the Togut Firm will handle such negotiations with all parties that are current or former clients of K&S as set forth on Schedule 2 attached hereto. K&S will not negotiate against any of the parties listed on Schedule 2.

advisors with knowledge and expertise about historical matters and issues that may affect the Debtors' chapter 11 cases. K&S will not serve as the Debtors' general or special bankruptcy counsel on matters not set forth in this Application, and will not advise the Debtors or their estates with respect to their duties under the Bankruptcy Code, except as related to the matters pertaining to the K&S Services.

12. Subject to approval of this Application, K&S has informed the Debtors that it is willing to serve as the Debtors' special corporate and DIP financing counsel and to perform the K&S Services on matters arising during these chapter 11 cases.

K&S's Qualifications

13. The Debtors selected K&S to provide the K&S Services due to the firm's reputation, experience and expertise in representing chapter 11 debtors in connection with asset sales and DIP financings, as well as experience, knowledge and expertise in other areas of law related directly or indirectly to the Sale process and DIP Financing in these chapter 11 cases. K&S has considerable experience representing purchasers and sellers of assets and debtors and lenders in chapter 11 bankruptcy cases. K&S has represented chapter 11 debtors in distressed M&A and financing transactions in a variety of industries. Accordingly, K&S has the necessary background to deal effectively with the potential legal issues and problems that may arise in the context of the Debtors' Sale process and DIP Financing.

14. In addition, prior to providing the K&S Services to the Debtors, K&S has represented the Audit Committee in other matters since 2019, including the Audit Committee's investigation of alleged financial and accounting improprieties by the Debtors' former management and in connection with a contemplated restructuring and/or sale of the Debtors' businesses that culminated in the filing of these chapter 11 cases. The independent directors of Pareteum Corporation decided on May 6, 2022 to replace the Debtors' existing counsel and retain

K&S to represent the Debtors in the preparation of these chapter 11 cases and a sale of substantially all of the Debtors' assets, including the negotiation of the stalking horse asset purchase agreement and DIP credit agreement. By virtue of the firm's current and prior engagements, K&S is intimately familiar with the Debtors' complex, international business operations and financings. As such, the retention of K&S as special counsel will promote the efficient administration of these chapter 11 cases.

15. Conversely, if required to retain different counsel to provide the K&S Services, the Debtors will be forced to expend significant resources and expense to make such new counsel familiar with the Debtors' business and to familiarize such counsel with the legal issues and status of matters that K&S has handled or is handling for the Debtors.

16. In light of the foregoing, K&S is well qualified and uniquely able to represent the Debtors as special counsel pursuant to section 327(e) of the Bankruptcy Code, and K&S's retention would be in the best interest of the Debtors' estates, creditors, and other parties in interest.

K&S's Disclosures

17. To the best of the Debtors' knowledge, information, and belief, except as disclosed in the Wilson Declaration, K&S has represented that it neither holds nor represents any interest that is materially adverse to the Debtors' estates in connection with any of the K&S Services for which K&S will be employed.

18. The Debtors have been informed that K&S will supplement the Wilson Declaration if any facts or circumstances are discovered that require additional disclosure.

K&S's Compensation

19. The current hourly billing rates for K&S professionals expected to spend significant time on the K&S Services ranges from \$620 for new associates to \$1,885 for K&S's most senior partners, and \$145 to \$515 for project assistants and paralegals. Other K&S professionals (with

different billing rates) may provide services to the Debtors in connection with the K&S Services from time to time, as required. In addition to the hourly billing rates set forth herein, K&S customarily charges its clients for all reimbursable expenses incurred, including photocopying charges, messengers, courier mail, overtime meals, late night transportation, travel, lodging, meal charges for business meetings, postage, printing, transcripts, filing fees, computer research, and similar items. The Debtors respectfully submit that K&S's rates and policies, as stated in the Wilson Declaration, are reasonable and customary.

20. Prior to the Petition Date, in May 2022, the Debtors paid K&S retainers of \$431,040 for professional services and expenses in connection with preparing and filing these chapter 11 cases and negotiating the proposed stalking horse asset purchase agreement and DIP financing documents (the “**Retainer**”). As of the date of the filing of this Application, K&S holds \$0 of the Retainer paid in May 2022.⁴ For the three-month period preceding the Petition Date, K&S received total payments in the amount of \$431,040 for services performed and expenses incurred in connection with its current representation of the Debtors related to these chapter 11 cases and \$119,000 for services performed and expenses incurred in connection with its representation of the Audit Committee. The Debtors do not owe K&S any prepetition fees.

21. K&S will maintain detailed, contemporaneous time records in six-minute intervals and will apply to the Court for payment of compensation and reimbursement of expenses for all professional services performed and expenses incurred after the Petition Date in accordance with General Order M-412 (*Order Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals*, dated December 21, 2010 (Gonzalez, C.J.)),

⁴ Prior to the Petition Date, the Audit Committee matter was paid in full and remaining amounts received with respect to that matter were rolled into the Retainer for the K&S Services. No amounts are being held with respect to the Audit Committee matter.

Administrative Order M-447 (*Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*, dated January 29, 2013 (Morris, C.J.)), and the *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 5, 2013 (collectively, the “**Fee Guidelines**”), the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any applicable orders of the Court.

22. To the best of the Debtors’ knowledge, neither K&S nor any partner or associate thereof, has received or been promised any compensation for legal services rendered or to be rendered in any capacity in connection with the Debtors’ chapter 11 cases, other than as permitted by the Bankruptcy Code. K&S has agreed not to share compensation received in connection with the Debtors’ chapter 11 cases with any other person, except as permitted by section 504(b) of the Bankruptcy Code and Bankruptcy Rule 2016(b) in respect of sharing of compensation among K&S’s partners.

No Duplication of Services

23. The Debtors intend that the K&S Services will complement, and not duplicate, the services being rendered by any other professional retained in these chapter 11 cases. K&S understands that the Debtors have retained and may retain additional professionals during the term of their engagement and agrees to work cooperatively with such professionals to avoid any duplication of services.

The Relief Requested Should Be Granted

24. Section 327(e) of the Bankruptcy Code provides that a debtor, subject to Court approval:

[M]ay employ, for a specified special purpose, other than to represent the [debtor in possession] in conducting the case, an

attorney that has represented the debtor, if in the best interest of the estate, and if such attorney does not represent or hold any interest adverse to the debtor or to the estate with respect to the matter on which such attorney is to be employed.

11 U.S.C. § 327(e).

25. Bankruptcy Rule 2014 requires that applications for retention of professionals include, among other things:

[S]pecific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm]'s connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014(a).

26. In light of the size and complexity of these chapter 11 cases, the Debtors respectfully submit that retaining and employing K&S pursuant to the terms of this Application and the Wilson Declaration is necessary and in the best interests of the Debtors' estates and all parties in interest in these chapter 11 cases. As set forth in the Wilson Declaration, K&S has provided services to the Audit Committee since 2019, has in-depth knowledge of the Debtors' business operations, and experience and expertise in representing chapter 11 debtors in connection with asset sales and DIP financings. The K&S Services will not overlap, but rather will complement, the services to be provided by the Debtors' proposed general bankruptcy counsel, the Togut Firm. K&S has also represented to the Debtors that it neither holds nor represents any interest that is materially adverse to the Debtors' estates in connection with any matter for which it will be employed.

Nunc Pro Tunc Relief is Warranted

27. The Debtors believe that the employment of K&S effective *nunc pro tunc* to the Petition Date is warranted under the circumstances of these chapter 11 cases so that K&S may be compensated for its services prior to entry of an order approving K&S's retention. Further, the Debtors believe that no party-in-interest will be prejudiced by the granting of the *nunc pro tunc* employment because K&S has provided, and will continue to provide, valuable services to the Debtors' estates in the interim period.

Notice and No Prior Request

28. Notice of this Application will be provided to: (a) the entities on the Master Service List (available on the Debtors' case website at <https://kccllc.net/pareteum>) and (b) any party that has requested notice pursuant to Bankruptcy Rule 2002 (collectively, the "**Notice Parties**").

29. A copy of this Application and any order approving it will also be made available on the Debtors' Case Information Website located at <https://kccllc.net/pareteum>. Based on the circumstances surrounding this Application and the nature of the relief requested herein, the Debtors respectfully submit that no further notice is required.

No Prior Request

30. No prior request for the relief sought in this Application has been made to this or any other court.

WHEREFORE, the Debtors respectfully request that the Court enter the Proposed Order granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Dated: June 7, 2022
New York, New York

PARETEUM CORPORATION
(for itself and on behalf of its affiliates that are
debtors and debtors in possession)

/s/ Alexander Korff

Alexander Korff
Corporate Secretary
Pareteum Corporation

Exhibit A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

)	
In re:)	
)	Chapter 11
PARETEUM CORPORATION, <i>et al.</i> , ¹)	Case No. 22-10615 (LGB)
)	
Debtors.)	(Jointly Administered)

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT
OF KING & SPALDING LLP AS SPECIAL COUNSEL
FOR THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE**

Upon the application (the “**Application**”),² of the above-captioned debtors and debtors in possession (collectively, the “**Debtors**”), pursuant to section 327(e) of title 11 of the United States Code (the “**Bankruptcy Code**”), Bankruptcy Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”), for entry of an order authorizing the Debtors to retain King & Spalding LLP as special corporate and DIP financing counsel to the Debtors with respect to the K&S Services, effective *nunc pro tunc* to the Petition Date, all as more fully set forth in the Application; and upon the declaration of Thaddeus D. Wilson, a partner of the law firm of King & Spalding LLP, attached to the Application as **Exhibit B** (the “**Wilson Declaration**”), and this Court having jurisdiction to consider the Application and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of

¹ The Debtors in the Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, if applicable, are: Pareteum Corporation (7538); Pareteum North America Corp. (f/k/a Elephant Talk North America Corp.) (9623); Devicescape Holdings, Inc. (2909); iPass, Inc. (4598); iPass IP LLC (2550); Pareteum Europe B.V.; Artilium Group Ltd. (f/k/a Artilium PLC); Pareteum Asia Pte. Ltd.; and Pareteum N.V. (f/k/a Artilium N.V.). The Debtors’ corporate headquarters is located at 1185 Avenue of the Americas, 2nd Floor, New York, NY 10036.

² Capitalized terms used but not defined in this Order shall have the meanings ascribed to them in the Application.

the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Application having been provided to the Notice Parties, and such notice having been adequate and appropriate under the circumstances; and it appearing that no other or further notice need be provided; and this Court having determined that no hearing is necessary on the Application absent the filing of an objection; and the Court having considered the Wilson Declaration, filed contemporaneously with the Application, and the Court having determined that the relief sought in the Application is in the best interests of the Debtors, their creditors, and all parties in interest, and that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is granted as set forth herein.
2. Any objections to the relief sought in the Application must be filed with the Court no later than 4:00 p.m., prevailing Eastern Time, on _____, 2022.
3. If an objection is timely filed, a hearing (the “**Hearing**”) on the Application shall be held on _____, 2022 at __:__.m., prevailing Eastern Time.
4. The Debtors are authorized to retain King & Spalding LLP as special corporate and DIP financing counsel to the Debtors with respect to the K&S Services, effective *nunc pro tunc* to the Petition Date, and King & Spalding LLP is authorized to perform the K&S Services described in the Application.
5. King & Spalding LLP shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the K&S Services

in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court.

6. King & Spalding LLP shall be compensated in accordance with, and shall file interim and final fee applications for allowance of its compensation and expenses and shall be subject to, sections 330 and 331 of the Bankruptcy Code, as well as the Bankruptcy Rules, Local Rules, and any further orders of the Court.

7. Notwithstanding anything in the Application or the engagement letter, dated May 6, 2022 between King & Spalding LLP and the Debtors (the “**Engagement Letter**”) to the contrary, King & Spalding LLP will not bill for secretarial overtime or word processing services.

8. Notwithstanding anything in the Application or the Engagement Letter to the contrary, King & Spalding LLP shall (i) to the extent that King & Spalding LLP uses the services of independent contractors, subcontractors or employees of foreign affiliates or subsidiaries (collectively, the “**Contractors**”) in these cases, King & Spalding LLP shall pass-through the cost of such Contractors to the Debtors at the same rate that King & Spalding LLP pays the Contractors; (ii) seek reimbursement for actual costs only; and (iii) ensure that the Contractors are subject to the same conflict checks as required for the King & Spalding LLP and (iv) shall file with the Court such disclosures required by Bankruptcy Rule 2014.

9. Prior to any increases in King & Spalding LLP’s rates, King & Spalding LLP shall file a supplemental affidavit with the Court and provide ten business days’ notice to the Debtors, counsel to the U.S. Trustee, counsel to any official committee, and counsel to the administrative agent under the Debtors’ DIP Facility, which supplemental affidavit shall explain the basis for the requested rate increases in accordance with Section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. The U.S. Trustee retains

all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code, and all rates and rate increases are subject to review by the Court.

10. Notice of the Application as provided therein is good and sufficient notice of such Application and the requirements of Bankruptcy Rule 6004(h) and the Local Rules are satisfied by such notice.

11. Notwithstanding any provision in the Bankruptcy Rules to the contrary, the terms and conditions of this Order are immediately effective and enforceable upon its entry.

12. The Debtors are authorized to take all reasonable actions necessary to effectuate the relief granted in this Order in accordance with the Application.

13. In the event of any inconsistency between the Application and this Order, the terms of this Order shall govern.

14. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: _____, 2022
New York, New York

THE HONORABLE LISA G. BECKERMAN
UNITED STATES BANKRUPTCY JUDGE

Exhibit B

Wilson Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

Chapter 11

In re:

PARETEUM CORPORATION, *et al.*,¹

Debtors.

Case No. 22-10615 (LGB)

(Jointly Administered)

**DECLARATION OF THADDEUS D. WILSON IN SUPPORT OF APPLICATION
OF DEBTORS FOR AUTHORITY TO RETAIN AND EMPLOY
KING & SPALDING LLP AS SPECIAL COUNSEL TO
THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE**

I, Thaddeus D. Wilson, hereby declare that the following statements are true and correct to the best of my knowledge after due inquiry as described herein:

1. I am a partner of the law firm of King & Spalding LLP (“**K&S**”), which maintains offices at 1180 Peachtree Street NE, Atlanta, GA 30309. I am an attorney admitted to practice law in the State of Georgia. Except as otherwise noted, I have personal knowledge of the matters set forth herein, and if called and sworn as a witness, I could and would testify competently thereto.

2. This Declaration is made in support of the application (the “**Application**”)² of the above-captioned debtors and debtors in possession (collectively, the “**Debtors**”), for authority to retain K&S as the Debtors’ special corporate and DIP financing counsel, which is filed contemporaneously herewith.

¹ The Debtors in the Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, if applicable, are: Pareteum Corporation (7538); Pareteum North America Corp. (f/k/a Elephant Talk North America Corp.) (9623); Devicescape Holdings, Inc. (2909); iPass, Inc. (4598); iPass IP LLC (2550); Pareteum Europe B.V.; Artilium Group Ltd. (f/k/a Artilium PLC); Pareteum Asia Pte. Ltd.; and Pareteum N.V. (f/k/a Artilium N.V.). The Debtors’ corporate headquarters is located at 1185 Avenue of the Americas, 2nd Floor, New York, NY 10036.

² Capitalized terms used but otherwise not defined herein shall have the meanings ascribed to such terms in the Application.

3. K&S has a relationship with the Debtors that precedes the commencement of these chapter 11 cases as counsel to the Audit Committee of the Board of Directors of Pareteum Corporation (the “**Audit Committee**”), including advising the Audit Committee in connection with the Debtors’ review of strategic alternatives and restructuring efforts. On May 6, 2022, the independent directors of Pareteum Corporation determined that the Debtors should retain K&S to replace existing counsel and represent the Debtors in connection with the preparation of these chapter 11 cases and a sale of substantially all of the Debtors’ assets, including the negotiation of the stalking horse asset purchase agreement and DIP credit agreement. The Debtors are now seeking to retain K&S to act as special corporate and DIP financing counsel in connection with the sale of substantially all of the Debtors’ assets (the “**Sale**”), the DIP Financing, and other corporate and/or financing matters that may arise in these chapter 11 cases. K&S has provided and will continue to provide the following services to the Debtors during these chapter 11 cases (collectively, the “**K&S Services**”): (i) advising the Debtors and the Debtors’ proposed general bankruptcy counsel, Togut, Segal & Segal LLP (the “**Togut Firm**”), with respect to the marketing of the Debtors’ assets for Sale; (ii) advising the Debtors and the Togut Firm with respect to the due diligence process for potential purchasers of the Debtors’ assets, including, without limitation, assisting the Debtors in their efforts to compile information and data related to such due diligence process; (iii) advising the Debtors and the Togut Firm with respect to any legal issues that may arise in connection with the Sale process; (iv) preparing for and conducting an auction for the Sale whereby substantially all of the assets of the Debtors will be sold to the highest or otherwise best bidder; (v) seeking and obtaining Court approval of the Sale and the DIP Financing, including, without limitation, drafting, filing and prosecuting all pleadings related thereto; (vi) drafting and negotiating all documents relating to the Sale and DIP Financing; (vii) negotiating cure costs and

objections in connection with the Sale;³ (viii) coordinating the closing of the Sale and the DIP Financing (and the transactions related thereto); (ix) advising the Debtors with respect to post-closing issues arising from or relating to the Sale and the DIP Financing (or any transaction resulting therefrom); (x) preparing securities disclosures and filings with the Securities and Exchange Commission; and (xi) such other specific services as may be requested by the Debtors from time to time relating to corporate and/or financing matters in these chapter 11 cases, including, but not limited to, advising the Debtors with respect to their cash management system.

K&S's Disclosure Procedures

4. I, or someone working under my supervision, reviewed any client connections to the Debtors' chapter 11 cases to determine whether K&S has an adverse interest to the Debtors' estates in connection with the matters upon which it is to be retained. In particular, K&S ran each of the parties listed on Schedule 1 hereto through its firm-wide conflicts system. K&S does not represent, or have any other connection with, any of the parties listed on Schedule 1, except as set forth on Schedule 2, which is incorporated herein by reference.

5. K&S's representations of Capital One Bank—one of the banks with whom the Debtors have bank accounts—accounted for between one and two percent of K&S's gross revenues during the last twelve months, and such representations (including loan transactions and litigation) were unrelated to the Debtors. No other parties listed on Schedule 2 accounted for more than one percent of K&S's gross revenue during the past twelve months.

³ If the Debtors are or will be involved in negotiations with any current or former clients of K&S, which are set forth on Schedule 2, in connection with the Sale or otherwise, including in connection with negotiations regarding cure costs or objections to the Sale, the Togut Firm will be responsible for such negotiations with such parties. K&S will not negotiate against any of the parties listed on Schedule 2 to ensure there is no appearance of a conflict.

6. I believe that none of the connections disclosed on Schedule 2 have or will affect K&S's representation of the Debtors in matters requiring the K&S Services. K&S does not currently represent any such parties in any matter adverse to the Debtors.

7. In addition to the disclosures on Schedule 2, as a law firm employing approximately 1,000 attorneys with a large and diversified legal practice, K&S has previously represented, currently represents, and may in the future represent entities that are claimants or interest holders of the Debtors in matters unrelated to the Debtors' chapter 11 cases. K&S has not, and will not, represent any party besides the Debtors in these chapter 11 cases.

8. To the best of my knowledge, information and belief formed after reasonable inquiry by someone working under my supervision, neither I, nor any partner, special counsel, associate, or other employee of K&S is related to the bankruptcy judge assigned to the Debtors' chapter 11 cases, any employee working in the chambers of the bankruptcy judge assigned to the Debtors' chapter 11 cases, any bankruptcy judge for the Southern District of New York, or to any employee of the Office of the United States Trustee for the Southern District of New York.

9. Based upon the information available to me, K&S neither represents nor holds an interest adverse to the interests of the Debtors or their estates with respect to the matters on which K&S is to be employed. To the extent K&S discovers any connection with any interested party or enters into any new relationship with any interested party, K&S will promptly supplement its disclosures to the Court.

10. To the extent any Potential Bidder or Qualified Bidder (as defined in the Sale and Bidding Procedures Motion [ECF No. 13]) is a current or former client of K&S disclosed on Schedule 2, K&S will file a supplemental declaration in support of the Application disclosing that such Bidder is a current or former client of K&S, and the Togut Firm will handle negotiations in

connection with the Sale with such Bidder. K&S will not negotiate against any of the parties listed on Schedule 2.

K&S's Rates and Billing Practices

11. K&S's current hourly billing rates for K&S professionals who have rendered the K&S Services in the past twelve (12) months and are expected to spend significant time on the K&S Services ranges from \$620 for new associates to \$1,885 for K&S's most senior partners, and \$145 to \$515 for project assistants and paralegals. Other K&S professionals (with different billing rates) may provide services to the Debtors in connection with the K&S Services from time to time, as required. K&S's hourly rates are subject to change from time to time in the regular course of K&S's business. K&S will provide notice to the Debtors, the Office of the United States Trustee and any official committee of unsecured creditors appointed in the Debtors' chapter 11 cases of any change in K&S's hourly rates.

12. During the ninety (90) day period prior to the Petition Date, K&S received total payments in the amount of \$431,040 for services performed and expenses incurred in connection with its representation of the Debtors and \$119,000 for services performed and expenses incurred in connection with its representation of the Audit Committee.

13. Prior to the Petition Date, in May 2022, the Debtors paid K&S retainers of \$431,040 for professional services and expenses (the "**Retainer**"). As of the date of the filing of this Application, K&S holds \$0 of the Retainer paid in May 2022.⁴ The Debtors do not owe K&S any prepetition fees.

⁴ Prior to the Petition Date, the Audit Committee matter was paid in full and remaining amounts received with respect to that matter were rolled into the Retainer for the K&S Services. No amounts are being held with respect to the Audit Committee matter.

14. In addition to the hourly billing rates set forth above, K&S customarily charges its clients for all reimbursable expenses incurred. K&S will charge for expenses in a manner and at rates consistent with charges made generally to its other clients and in accordance with the Bankruptcy Rules, the Local Rules, the Fee Guidelines, and any applicable orders of this Court. Such expenses include, among other things, long-distance telephone, fax (outgoing only), mail and express mail charges, special or hand delivery charges, photocopying charges, overtime meal expenses, travel expense, and transcription costs.

15. Neither K&S nor any partner, counsel, or associate thereof, has received or been promised any compensation for legal services rendered or to be rendered in any capacity in connection with the Debtors' chapter 11 cases, other than as permitted by the Bankruptcy Code. K&S has agreed not to share compensation received in connection with this case with any other person, except as permitted by section 504(b) of the Bankruptcy Code and Bankruptcy Rule 2016(b) in respect of sharing of compensation among K&S's partners.

16. K&S will maintain detailed, contemporaneous time records in six-minute intervals and will apply to the Court for payment of compensation and reimbursement of expenses for all professional services performed and expenses incurred after the Petition Date in accordance with General Order M-412 (*Order Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals*, dated December 21, 2010 (Gonzalez, C.J.)), Administrative Order M-447 (*Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*, dated January 29, 2013 (Morris, C.J.)), and the *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 5, 2013 (collectively, the "**Fee Guidelines**"), the applicable

provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any applicable orders of the Court

17. In addition, in accordance and in response to the request for additional information set forth in paragraph D.1 of the Fee Guidelines:

Question: Did K&S agree to any variations from, or alternatives to, K&S's standard billing arrangements for this engagement?

Answer: No.

Question: Do any of the K&S professionals in this engagement change their rate based on the geographic location of the Debtors' chapter 11 cases?

Answer: No. The hourly rates used by K&S in representing the Debtors are consistent with the rates K&S charges other comparable chapter 11 clients, regardless of the location of the chapter 11 cases.

Question: If K&S has represented the Debtors in the 12 months prepetition, disclose K&S's billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If K&S's billing rates and material financial terms have changed postpetition, explain the difference and the reason for the difference.

Answer: K&S's rates are subject to periodic change in the ordinary course of business. Since K&S was retained to provide the K&S Services to the Debtors, K&S has charged the Debtors market hourly rates. The hourly billing rates for K&S professionals who rendered the K&S Services during this period ranges from \$620 for new associates to \$1,885 for K&S's most senior partners, and \$145 to \$515 for project assistants and paralegals. The Debtors were billed for the K&S Services on a monthly basis. No adjustments were made to either the billing rates or the material financial terms of K&S's employment by the Debtors as a result of the filing of these chapter 11 cases.

Question: Have the Debtors approved K&S's budget and staffing plan, and, if so, for what budget period?

Answer: K&S has provided a prospective budget and staffing plan to the Debtors for the period from the Petition Date through the closing of the Sale and will continue to work with the Debtors on the budget and staffing plan.

18. K&S will use its best efforts to avoid duplicating services rendered by the Debtors' other retained professionals.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge, and belief.

Executed on this 7th day of June, 2022.

/s/ Thaddeus D. Wilson
Thaddeus D. Wilson

Schedule 1

Parties in Interest

**Bankruptcy Judges for the Southern
District of New York**

1. CECELIA G. MORRIS
2. DAVID S. JONES
3. JAMES L. GARRITY, JR.
4. LISA G. BECKERMAN
5. MARTIN GLENN
6. MICHAEL E. WILES
7. ROBERT D. DRAIN
8. SEAN H. LANE
9. SHELLEY C. CHAPMAN

**Clerk of Court and Deputy for the
Southern District of New York**

1. RUBY J. KRAJICK
2. VITO GENNA

Competitors

1. INCE
2. AERIS
3. AMAZON WEB SERVICES
4. APTILO NETWORKS
5. ARTERRA MOBILITY
6. BEEPSSEND AB
7. BICS
8. BOINGO WIRELESS
9. CUBIC TELECOM
10. CYAN DIGITAL SECURITY
11. EFFORTEL
12. ESEYE
13. FLOLIVE
14. IBASIS
15. INFOBIP
16. JSC INGENIUM SLU
17. KORE WIRELESS
18. MICROSOFT AZURE
19. MOBILEUM INC.
20. OGANGI CORPORATION
21. PCCW GLOBAL
22. SIERRA WIRELESS
23. SIMFONY B.V.
24. SINCH
25. TATA COMMUNICATIONS
26. TELENABLER
27. TELIA CARRIER
28. T-MOBILE
29. TRUPHONE
30. TWILIO

31. TYNTEC
32. WEFI

Current Board of Directors

1. LUIS JIMENEZ-TUNON
2. MARY BETH VITALE
3. ROBERT HAL TURNER
4. ROBERT LIPPERT

Current Officers

1. BART WEIJERMARS
2. LAURA W. THOMAS
3. ALEXANDER KORFF

Debtor Professionals

1. FTI CAPITAL ADVISORS (FTICA)
2. FTI CONSULTING, INC.
3. KCC, LLC
4. KING & SPALDING LLP
5. TOGUT, SEGAL & SEGAL LLP

Debtors

1. PARETEUM CORPORATION
2. PARETEUM NORTH AMERICA
CORP. (F/K/A ELEPHANT TALK
NORTH AMERICA CORP.)
3. DEVICESCAPE HOLDINGS, INC.
4. IPASS, INC.
5. PARETEUM EUROPE B.V.
6. ARTILIUM GROUP LTD. (F/K/A
ARTILIUM PLC)
7. IPASS IP LLC
8. PARETEUM NV (F/K/A ARTILIUM
NV)
9. PARETEUM ASIA PTE

Depository/Disbursement Banks

1. ABN AMRO BANK N.V.
2. BNP PARIBAS FORTIS
3. CAPITAL ONE BANK
4. SILICON VALLEY BANK

**District Court Judges for the Southern
District of New York**

1. ALISON J. NATHAN
2. ALVIN K. HELLERSTEIN
3. ANALISA TORRES
4. ANDREW L. CARTER JR.

5. CATHY SEIBEL
6. CHARLES S. HAIGHT
7. COLLEEN MCMAHON
8. DENISE L. COTE
9. EDGARDO RAMOS
10. GEORGE B. DANIELS
11. GREGORY H. WOODS
12. J. PAUL OETKEN
13. JED S. RAKOFF
14. JESSE M. FURMAN
15. JOHN F. KEENAN
16. JOHN G. KOELTL
17. JOHN P. CRONAN
18. KATHERINE POLK FAILLA
19. KENNETH M. KARAS
20. KEVIN CASTEL
21. KIMBA M. WOOD
22. LAURA TAYLOR SWAIN
23. LEWIS A. KAPLAN
24. LEWIS J. LIMAN
25. LORETTA A. PRESKA
26. LORNA G. SCHOFIELD
27. LOUIS L. STANTON
28. MARY KAY VYSKOCIL
29. NAOMI REICE BUCHWALD
30. NELSON S. ROMAN
31. PAUL A. CROTTY
32. PAUL A. ENGELMAYER
33. PAUL G. GARDEPHE
34. PHILIP M. HALPERN
35. RICHARD J. SULLIVAN CIRCUIT
JUDGE SITTING BY
DESIGNATION
36. RICHARD M. BERMAN
37. RONNIE ABRAMS
38. SIDNEY H. STEIN
39. VALERIE E. CAPRONI
40. VERNON S. BRODERICK
41. VICTOR MARRERO
42. VINCENT L. BRICCETTI

Former Directors (past 2 years)

1. STEVEN VAN DER VELDEN
2. YVES VAN SANTE
3. ALEX VERMEULEN
4. DAVID E. PANOS
5. DENIS MCCARTHY
6. GARY A. GRIFFITHS

7. JUSTIN R. SPENCER
8. MICHAEL J. TEDESCO
9. NEIL GOLDMAN

Former Names of Debtors

1. ELEPHANT TALK
COMMUNICATIONS CORP.
2. ELEPHANT TALK NORTH
AMERICA CORP.

Former Officers (past 2 years)

1. DARIN R. VICKERY
2. PATRICIA R. HUME
3. VIC BOZZO

Insurance Providers/Insurance Brokers

1. ROYAL & SUN ALLIANCE
2. NATIONALE NEDERLANDEN
3. TURIEN
4. NATIONALE NEDERLANDEN
5. CHUBB
6. HIENFELD
7. ZURICH
8. BALOISE INSURANCE
9. BALOISE INSURANCE
10. VIVIUM
11. PRUDENTIAL
12. HUYSMAN VERZEKERINGEN
13. J.B. BODA INSURANCE BROKERS
PVT LTD.
14. ACE AMERICAN INSURANCE
COMPANY
15. ATLANTIC SPECIALY
INSURANCE COMPANY
16. AXIS INSURANCE COMPANY
17. AXIS INSURANCE COMPANY
18. BEAZLEY INSURANCE
COMPANY
19. CANOPIOUS INSURANCE ON
BEHALF OF LLOYD'S SYNDICATE
20. CONTINENTAL CASUALTY
COMPANY
21. FEDERAL INSURANCE COMPANY
22. GREAT MIDWEST INSURANCE
THRU US SPECIALY INSURANCE
23. GREENWICH INSURANCE
COMPANY THRU AXA
INSURANCE

24. LOCKTON INSURANCE
BROKERS, LLC
25. PL RISK ADVISORS, INC.
26. STARSTONE SPECIALTY
INSURANCE CO
27. TOKIO MARINE EUROPE SA
28. TOKIO MARINE HCC
29. TRAVELERS CASUALTY &
SURETY CO. AMERICA
30. US PREMIUM FINANCE
31. WHITMORE GROUP
32. XL INSURANCE CO.
33. XL INSURANCE CO.PL RISK
ADVISORS, INC.

Known Common Stockholders

1. EDWARD J O DONNELL
2. HOVING & PARTNERS S.A.
3. HUNTINGTON PRIVATE
FINANCIAL GROUP
4. LUIS JIMENEZ-TUÑON
5. ROBERT HAROLD TURNER

Landlords

1. A.G. DU PON BEHEER B.V.
2. CENTURYLINK
COMMUNICATIONS NL
3. DIGITAL REALTY
4. EMERGE212 1185 LLC
5. EQUINIX SAU
6. LUMEN TECHNOLOGIES NL BV
7. QUALITY TECHNOLOGY
SERVICES
8. QUOVADIS TRUSTLINK B.V.
9. WIJOH N.V.

Largest Unsecured Creditors

1. AFFIRMED NETWORKS INC.
2. AIRANGEL
3. AMAZON WEB SERVICES
4. AT&T MOBILITY
5. BITBUZZ LTD
6. CENTURYLINK
COMMUNICATIONS NL
7. COMCAST CABLE
COMMUNICATIONS
8. CONCILER LTD
9. CONCOURSE COMMUNICATIONS

10. COOLEY, LLP
11. DATABRICKS INC.
12. EISNERAMPER LLP
13. EPIQ SYSTEMS LTD
14. FON WIRELESS LIMITED
15. GOGO LLC
16. HEIDRICK & STRUGGLES
17. HOGAN LOVELLS
INTERNATIONAL LLP
18. HOIST GROUP SA
19. HUB TELECOM (FKA ADP
TELECOM)
20. HUTCHISON 3G UK LTD.
21. IBASIS GLOBAL INC.
22. INFOVITY INC.
23. INVESTOR RELATIONS
ADVISORY SOLUTIONS
24. LINKTEL TELECOMMUNICAOES
LTDA
25. M3 CONNECT GMBH
26. MCGUIRE WOODS, LLP
27. NOMAD VIRGIN TRAINS
28. OPPENHEIMER & CO.
29. REIVERNET PTY LIMITED
30. RIMINI STREET, INC.
31. ROBERT HALF
32. RSM US LLP
33. SALESFORCE
34. SICHENZIA ROSS FERENCE LLP
35. SMARTBOX
36. SOFTBANK TELECOM
37. SPECTRUM INTERACTIVE PLC
38. SWISSCOM (SWITZERLAND) LTD
39. TECH DATA CORPORATION
40. T-MOBILE GERMANY
41. T-MOBILE IN FLIGHT WIFI
42. T-MOBILE LUFTHANSA EUROPE
43. T-MOBILE NETHERLANDS B.V.
44. UNITED AIRLINES, INC.
45. WIFIRST S.A.S.
46. WIRE AND WIRELESS CO.

Lessors/Leases

1. ALPHABET NEDERLAND B.V.
2. ARVAL BELGIUM NV
3. ATHLON CAR LEASE BELGIUM
NV
4. CANON BELGIUM NV

5. CISCO SYSTEMS CAPITAL CORPORATION
6. COMSYS
7. CORNEILLIE NV
8. CROWN SLIM WERKEN
9. DCSTAR
10. DE LAGE LANDEN FINANCIAL SERVICES, INC.
11. EMLODA
12. LEASEWEB
13. MERCEDES-BENZ
14. QTS
15. TELEFONICA GLOBAL SOLUTIONS USA, INC
16. UNITED TELECOM

Magistrate Judges for the Southern District of New York

1. ANDREW E. KRAUSE
2. BARBARA MOSES
3. DEBRA FREEMAN
4. GABRIEL W. GORENSTEIN
5. JAMES L. COTT
6. JUDITH C. MCCARTHY
7. KATHARINE H. PARKER
8. KEVIN N. FOX
9. MARTIN R. GOLDBERG
10. ONA T. WANG
11. PAUL E. DAVISON
12. ROBERT W. LEHRBURGER
13. SARAH L. CAVE
14. SARAH NETBURN
15. STEWART D. AARON

Major Benefits Administrators or Additional Third-Party Administrators

1. ACERTA
2. CEZANNE SOFTWARE
3. EXACT BELGIUM II BVBA
4. PT RAMI RESOURCES INDONESIA
5. ADP
6. AEL MARKHAMS
7. FIDELITY SECURITY LIFE INSURANCE COMPANY
8. HOUTELL
9. JUSTWORKS
10. TRINET

Major Customers

1. VODAFONE ESPAÑA S.A.U.
2. WING TEL, INC.

Material Suppliers and Vendors

1. AFFIRMED NETWORKS, INC.
2. AMAZON WEB SERVICES
3. AQA TELECOM LTD.
4. AT&T
5. BT OPENZONE
6. CATALYST BUSINESS SOLUTIONS
7. EVERNEX SERVICIOS INFORMATICOS S.L.
8. HOIST GROUP SA
9. IBASIS GLOBAL INC.
10. INFORMATICA LLC
11. INVIGO
12. KIMBRER COMPUTER APS
13. MONZON NETWORKS AG
14. NETNUMBER, INC.
15. NONIUS
16. NORTHSNART
17. ORACLE AMERICA, INC.
18. ORACLE NEDERLAND BV
19. ORACLE USA, INC.
20. OSLO LUFTHAVN TELE & DATA AS
21. PANASONIC AVIONICS CORPORATION
22. SINGLE DIGITS, INC.
23. SQUIRE TECHNOLOGIES LTD.
24. SWEDAVIA AIRPORT TELECOM AB
25. TELX-SANTA CLARA, LLC
26. THE CLOUD NETWORKS LTD
27. UNITED AIRLINES, INC.

Ordinary Course Professionals

1. ANDERSON TAX
2. BAKER TILLY/SQUARMILNER
3. BIRD & BIRD LLP
4. CLIFTON LARSON ALLEN LLP
5. ERNST & YOUNG
6. HARRISON GODDARD FOOTE (HGF LIMITED)

7. IENCONTROL
ADMINISTRATIEKANTOOR B.V.
8. JEECEE B.V. (HAN VAN VUURDE)
9. JULIE MURPHY
10. LLR RECHTSANWÄLTE
PARTGMBB
11. NELSON MULLINS RILEY &
SCARBOROUGH LLP
12. STEK ADVOCATEN BV
13. TRILEGAL
14. VENTURE ACCOUNTING PTE LTD
15. VENTUREHAVEN PTE LTD
16. ZILVER ADVOCATEN

Other Professionals

1. DLA PIPER LLP (US)
2. MONTGOMERY MCCrackEN
WALKER & RHOADS LLP
3. SIDLEY AUSTIN LLP
4. ALIX PARTNERS LLP

Other Secured Lenders

1. H&M HOLDING BV
2. JFG CAPITAL
3. M&A HOLDING BV
4. MR. J. DEN BREEJEN
5. MR. L. DE NIJS
6. R&W HOLDING BV
7. STICHTING BEWAARDER ROHA
8. ARJAN DE NIJS
9. B.M.F DE KROES-BRINKERS
10. HOVING & PARTNERS
NOMINEES SÀRL
11. HOVING & PARTNERS S.A.
12. PCCW GLOBAL LIMITED
13. ROLORO BEHEER BV

Parties to Litigation

1. ARTILIUM AFRICA, LLC ET AL.
2. BECKFORD HUSS
3. BENESCH, FRIEDLANDER,
COPLAN & ARONOFF LLP"
4. BENJAMIN ISAAC SACHS-
MICHAELS
5. BIERENS EUROPEAN
COLLECTION ATTORNEYS
6. BRAD LINTON
7. BRIAN E. FARNAN

8. BRIAN J. ROBBINS
9. BRYAN E. WOLKIND
10. CERASIA & DEL REY-CONE LLP
11. CHINA MOBILE
COMMUNICATIONS
CORPORATION
12. CHINA MOBILE INTERNATIONAL
LTD
13. CHRISTOPHER LEIGH NELSON
14. DANIELLE LIGHTFOOT
15. DE LAGE LANDEN FINANCIAL
SERVICES, INC.
16. DEUTSCHE TELEKOM A.G.
17. DEUTSCHE TELEKOM AG
18. DOUGLAS LOSKOT
19. EDWARD HAYES
20. FARNAN LLP
21. FOSTER & WOLKIND, P.C.
22. GAINNEY MCKENNA & EGESTON
23. GIMENEZ - SALINAS ABOGADOS
24. GLANCY PRONGAY & MURRAY
LLP
25. GREGORY LACKEY
26. GREGORY M. EGLESTON
27. GUSTAVO F. BRUCKNER
28. INTELSAT INFLIGHT LLC F/K/A
GOGO LLC
29. JEAN CHRISTOPHE BUDIN
30. JEFFREY F. KELLER
31. JOHN M. GIBSON
32. JUANITA SILVERA
33. KAHN SWICK & FOTI, LLC
34. KELLER GROVER LLP
35. KPN B.V.
36. LAW OFFICE OF THOMAS G
AMON
37. LAX NEVILLE
38. LINDSEY CLEGG
39. LTD. TELROAMING ADVANCED
COMMUNICATION SOLUTION
40. MAGDALENA WARCHALOWSKI
41. MAURA LEVINE-PATTON
42. MEYERS SAXON & COLE
43. MICHAEL SHAW
44. REUBEN HARMON
45. ROBBINS LLP
46. ROLF NAFZIGER

47. SABBY VOLATILITY WARRANT
MASTER FUND, LTD
48. STEPHEN BROWN
49. TECH DATA CORP.
50. THE BROWN LAW FIRM, P.C
51. THE ROSEN LAW FIRM, P.A.
52. THE WEISER LAW FIRM, P.C.
53. THOMAS G. AMON
54. THOMAS J. MCKENNA
55. TONY TRAMONTANA
56. TRISTAR AFRICA TELECOM, LLC
57. VAUGHAN BAIO
58. WEI ZHANG
59. WILLIAM MILLER

Potential Debtor

1. PARETEUM UK LIMITED
2. UNITED TELECOM N.V. BELGIUM
3. INTERACTIVE DIGITAL MEDIA
GMBH
4. ARTILIUM UK LTD.
5. ARTILIUM AFRICA, LLC
6. ET LIMITED

Regulators

1. CALIFORNIA PUBLIC UTILITIES
COMMISSION
2. UNIVERSAL SERVICE
ADMINISTRATIVE CO.

Senior Secured Lender

1. CIRCLES MVNE PTE. LTD.
2. CHANNEL VENTURES GROUP,
LLC

Surety Providers/Beneficiaries/Brokers

1. CALIFORNIA PUBLIC UTILITIES
COMMISSION
2. LIBERTY MUTUAL INSURANCE
COMPANY
3. TRAVELERS BOND & SPECIALTY
INSURANCE

Taxing Authorities

1. ALABAMA DEPARTMENT OF
REVENUE
2. ARIZONA DEPARTMENT OF
REVENUE TAXING AUTHORITIES

3. ARKANSAS DEPARTMENT OF
REVENUE
4. CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
5. COLORADO DEPARTMENT OF
REVENUE
6. COMMONWEALTH OF
MASSACHUSETTS DEPARTMENT
OF REVENUE
7. COMPTROLLER OF MARYLAND
REVENUE ADMINISTRATION
CENTER
8. CONNECTICUT DEPARTMENT OF
REVENUE SERVICES
9. D.C. OFFICE OF TAX AND
REVENUE
10. DELAWARE DIVISION OF
REVENUE
11. DEPARTMENT OF THE
TREASURY; INTERNAL REVENUE
SERVICE
12. FLORIDA DEPARTMENT OF
REVENUE
13. GEORGIA DEPARTMENT OF
REVENUE
14. GOVERNMENT OF THE DISTRICT
OF COLUMBIA
15. GOVERNMENT OF THE DISTRICT
OF COLUMBIA
16. HM REVENUE AND CUSTOMS
17. IDAHO STATE TAX COMMISSION
18. ILLINOIS DEPARTMENT OF
REVENUE
19. INDIANA DEPARTMENT OF
REVENUE
20. INLAND REVENUE AUTHORITY
OF SINGAPORE
21. INLAND REVENUE DEPARTMENT
(HONG KONG)
22. IOWA DEPARTMENT OF
REVENUE
23. KANSAS DEPARTMENT OF
REVENUE
24. KENTUCKY DEPARTMENT OF
REVENUE
25. LOUISIANA DEPARTMENT OF
REVENUE

26. MICHIGAN DEPARTMENT OF TREASURY
 27. MINNESOTA DEPARTMENT OF REVENUE
 28. MISSOURI DEPARTMENT OF REVENUE
 29. NEBRASKA DEPARTMENT OF REVENUE
 30. NEVADA TAXATION AND REVENUE
 31. NEW JERSEY DIVISION OF TAXATION
 32. NEW MEXICO TAXATION AND REVENUE
 33. NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
 34. NORTH CAROLINA DEPARTMENT OF REVENUE
 35. NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
 36. NYC DEPARTMENT OF FINANCE
 37. OFFICE OF STATE TAX COMPTROLLER (NORTH DAKOTA)
 38. OFFICE OF TAX AND REVENUE (WASHINGTON DC)
 39. OHIO DEPARTMENT OF TAXATION
 40. OKLAHOMA TAX COMMISSION
 41. PENNSYLVANIA DEPARTMENT OF REVENUE
 42. RHODE ISLAND DIVISION OF TAXATION
 43. SOUTH CAROLINA DEPARTMENT OF REVENUE
 44. SOUTH DAKOTA TAXATION AND REVENUE
 45. STATE OF CALIFORNIA FRANCHISE TAX BOARD
 46. STATE OF DELAWARE DIVISION OF CORPORATIONS
 47. STATE OF HAWAII DEPARTMENT OF TAXATION
 48. STATE OF MAINE REVENUE SERVICES
 49. STATE OF MISSISSIPPI DEPARTMENT OF REVENUE
 50. STATE OF MISSISSIPPI DEPT OF REVENUE
 51. TAX AND CUSTOMS ADMINISTRATION OF THE NETHERLANDS
 52. TENNESSEE DEPARTMENT OF REVENUE
 53. TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
 54. UNITED STATES TRUSTEE
 55. UTAH STATE TAX COMMISSION
 56. VENTURE ACCOUNTING PTE LTD
 57. VERMONT DEPARTMENT OF TAXES
 58. VIRGINIA DEPARTMENT OF TAXATION
 59. VIRGINIA TAX OFFICE OF CUSTOMER SERVICES
 60. WASHINGTON STATE DEPARTMENT OF REVENUE
 61. WEST VIRGINIA STATE TAX DEPARTMENT
 62. WISCONSIN DEPARTMENT OF REVENUE
 63. WYOMING DEPARTMENT OF REVENUE
- U.S. Attorney's Office for the Southern District of New York**
1. DAMIAN WILLIAMS
 2. ILAN GRAFF
- United States Trustee for the Southern District of New York (and Key Staff Members)**
1. ALABA OGUNLEYE
 2. ANDREA B. SCHWARTZ
 3. ANDY VELEZ-RIVERA
 4. ANNIE WELLS
 5. BENJAMIN J. HIGGINS
 6. BRIAN S. MASUMOTO
 7. ERCILIA A. MENDOZA
 8. GREG M. ZIPES
 9. ILUSION RODRIGUEZ
 10. JAMES GANNONE
 11. LINDA A. RIFFKIN
 12. MADELEINE VESCOVACCI
 13. MARIA CATAPANO

14. MARK BRUH
15. MARY V. MORONEY
16. NADKARNI JOSEPH
17. PAUL K. SCHWARTZBERG
18. RICHARD C. MORRISSEY
19. SHANNON SCOTT
20. SHARA CORNELL
21. SUSAN ARBEIT
22. SYLVESTER SHARP
23. TARA TIAN TIAN
24. VICTOR ABRIANO

Schedule 2

Disclosure to K&S Retention Application

CURRENT REPRESENTATION	
<i>Competitors</i>	Amazon Web Services
<i>Debtor Professionals</i>	FTI Consulting, Inc.
<i>Depository/Disbursement Banks</i>	ABN AMRO Bank N.V.
	Capital One Bank
	Silicon Valley Bank
<i>Insurance Providers/Insurance Brokers</i>	Prudential
<i>Landlords</i>	Quality Technology Services
<i>Largest Unsecured Creditors</i>	Amazon Web Services
	AT&T Mobility
	EisnerAmper LLP
	Heidrick & Struggles
	United Airlines, Inc.
<i>Lessors/Leases</i>	Mercedes-Benz
<i>Material Suppliers and Vendors</i>	Amazon Web Services
	AT&T
	United Airlines, Inc.
<i>Ordinary Course Professionals</i>	Bird & Bird LLP
	Ernst & Young
	Harrison Goddard Foote (HGF Limited)

FORMER REPRESENTATION	
<i>Competitors</i>	Sierra Wireless
	T-Mobile
<i>Insurance Providers/Insurance Brokers</i>	Axis Insurance Company
	Zurich
<i>Largest Unsecured Creditors</i>	Hogan Lovells International LLP
	Oppenheimer & Co.
	Tech Data Corporation
<i>Lessors/Leases</i>	De Lage Landen Financial Services, Inc.
<i>Major Benefits Administrators or Additional Third-Party Administrators</i>	ADP
<i>Ordinary Course Professionals</i>	Clifton Larson Allen LLP
	Nelson Mullins Riley & Scarborough LLP
<i>Other Professionals</i>	Alix Partners LLP
<i>Parties to Litigation</i>	De Lage Landen Financial Services, Inc.

Exhibit C

Declaration of Alexander Korff

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

Chapter 11

In re:

PARETEUM CORPORATION, *et al.*,¹

Debtors.

Case No. 22-10615 (LGB)

(Jointly Administered)

**DECLARATION OF ALEXANDER KORFF IN SUPPORT
OF APPLICATION OF DEBTORS FOR AUTHORITY TO RETAIN
AND EMPLOY KING & SPALDING LLP AS SPECIAL COUNSEL
TO THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE**

Alexander Korff, Pareteum Corporation's ("**Pareteum**", and together with its affiliates that are debtors and debtors in possession in these proceedings, the "**Company**" or the "**Debtors**") Corporate Secretary, in support of the *Application of Debtors for Authority to Employ and Retain King & Spalding LLP as Attorneys for the Debtors Nunc Pro Tunc to the Petition Date*, filed contemporaneously herewith (the "**Application**"),² declares as follows:

1. I am Corporate Secretary of Pareteum, a Delaware corporation headquartered in New York, New York.

2. I submit this declaration (the "**Declaration**") (a) in connection with the Application wherein the Debtors seek entry of an order authorizing the Debtors to employ and retain King &

¹ The Debtors in the Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, if applicable, are: Pareteum Corporation (7538); Pareteum North America Corp. (f/k/a Elephant Talk North America Corp.) (9623); Devicescape Holdings, Inc. (2909); iPass, Inc. (4598); iPass IP LLC (2550); Pareteum Europe B.V.; Artidium Group Ltd. (f/k/a Artidium PLC); Pareteum Asia Pte. Ltd.; and Pareteum N.V. (f/k/a Artidium N.V.). The Debtors' corporate headquarters is located at 1185 Avenue of the Americas, 2nd Floor, New York, NY 10036.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

Spalding LLP (“**K&S**”) as their special corporate and DIP financing counsel in the Chapter 11 Cases *nunc pro tunc* to the Petition Date.

The Debtors’ Selection of K&S

3. It is my belief that it is critical to select advisors with the utmost care to maximize the value of the Debtors’ estates, while at the same time focusing on costs to ensure that the Debtors’ limited resources are being appropriately utilized.

4. I, as Corporate Secretary, along with several other members of the Debtors’ senior management and independent directors, am responsible for retaining and supervising outside counsel. I am familiar with the markets for professionals both in and out of bankruptcy, and, in particular, with K&S’s corporate and financing practices.

5. Beginning in 2019, the Audit Committee of the Board of Directors of Pareteum Corporation (the “**Audit Committee**”) retained K&S to advise it in connection with its investigation of alleged financial and accounting improprieties of the Debtors’ former management and, more recently, in connection with the Debtors’ restructuring and sale process that culminated in the filing of these chapter 11 cases. On May 6, 2022, the independent directors decided the Company should engage K&S as counsel for the Company to assist in the preparation of the Company’s bankruptcy filing and a sale of substantially all of the Company’s assets, including negotiation of a stalking horse asset purchase agreement and DIP credit agreement. By virtue of the firm’s current and prior engagements, K&S is familiar with the Debtors’ business operations. I believe, for this reason, as well as because of K&S’s experience in corporate and financing transactions, that K&S is both well-qualified and suited to provide the K&S Services (as defined in the Application) to the Debtors in the Chapter 11 Cases.

Rate Structure and Cost Supervision

6. K&S has informed the Debtors that its billing rates and the material terms of the engagement are lower than or comparable to (a) K&S's standard rates and (b) the billing rates and terms of other comparably skilled counsel.

7. The Debtors understand that it is their responsibility to track their professionals' billing practices to be sure that the fees and expenses the estates pay are fair and reasonable, and the Debtors will review the fee statements of K&S and of all of the Debtors' other professionals to ensure that continues to be the case.

8. I also understand that, in the course of large chapter 11 cases such as these, it is likely that there will be unforeseen issues that the Debtors and K&S will need to address.

9. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

[Signature Page Follows]

Dated: June 7, 2022
New York, New York

PARETEUM CORPORATION
(for itself and on behalf of its affiliates that are
debtors and debtors in possession)

/s/ Alexander Korff

Alexander Korff
Corporate Secretary
Pareteum Corporation