

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
CENTRAL DIVISION**

In re:

TELEXFREE, LLC,
TELEXFREE, INC.,
TELEXFREE FINANCIAL, INC.,

Debtors.

Chapter 11 Cases

Case No. 14-40987 - MSH

Case No. 14-40988 - MSH

Case No. 14-40989 - MSH

Jointly Administered

**SUMMARY OF SECOND INTERIM FEE APPLICATION OF KPMG LLP
FOR COMPENSATION EARNED AND EXPENSES
INCURRED AS TAX COMPLIANCE ACCOUNTANT AND TAX
CONSULTANT TO THE CHAPTER 11 TRUSTEE FOR THE PERIOD
FROM DECEMBER 1, 2016 THROUGH JUNE 30, 2017**

Name of Applicant:

KPMG LLP

Authorized to Provide Professional Services to:

The Chapter 11 Trustee

Date of Retention:

October 1, 2015

Period for which Compensation and
reimbursement are sought:

December 1, 2016 through June 30, 2017

Amount of Compensation sought as
actual, reasonable, and necessary:

\$258,044.70

Amount of Expense Reimbursement sought as
actual, reasonable, and necessary:

\$0.00

This is a: ___ Monthly x Interim ___ Final Application.

Prior Applications Filed: One



Schedule 1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Compensation by Professional for the period December 1, 2016 through June 30, 2017

Professional Person	Position & Department	Total Billed Hours		Hourly Billing Rate	Total Compensation
Greenaway, Tom	Principal - TCS	51.8	*	\$ 900	\$ 46,620.00
Middleton, Joe	Partner - Fed Tax	1.0		\$ 900	\$ 900.00
Marion, Michelle	Sr. Manager - TCS	155.2	**	\$ 750	\$ 116,400.00
Plangman, Monica	Associate Director	5.7		\$ 319	\$ 1,818.30
Daddona, Amanda	Manager - BTS	22.3		\$ 600	\$ 13,380.00
Bello, Brandon	Sr. Associate - BTS	16.5		\$ 400	\$ 6,600.00
Brennan, Meghan	Sr. Associate - TCS	2.0		\$ 500	\$ 1,000.00
Amar, Trey	Associate - BTS	1.1		\$ 400	\$ 440.00
Beecher, Mariano	Associate - BTS	8.2		\$ 400	\$ 3,280.00
DeSantis, Alexandra	Associate - TCS	116.5		\$ 400	\$ 46,600.00
Olver, Bill	Sr. Associate - TCS	29.9	***	\$ 500	\$ 14,950.00
Garza, Juanita F.	Associate - BPG	29.4		\$ 206	\$ 6,056.40
Total Hours and Fees		439.6			\$ 258,044.70

Average Blended Rate: \$587.00

* T. Greenaway promoted from Managing Director to Principal effective 10/1/15.

** M. Marion promoted from Manager to Sr. Manager effective 10/1/16.

*** B. Olver promoted from Associate to Sr. Associate effective 10/1/16

Schedule 2

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Compensation by Category for the period December 1, 2016 thru June 30, 2017

Matter Description	Total Hours Billed	Total Fees Requested
Tax Consulting Services	358.9	\$ 225,675.00
Tax Compliance Services	42.9	\$ 22,320.00
Retention Services	0.0	\$ -
Fee Preparation Services	37.8	\$ 10,049.70
	439.6	\$ 258,044.70

Schedule3

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Summary of Expenses for the period from December 1, 2016 through June 30, 2017

Service Description	Service Provider	Amount
Airfare	N/A	\$ -
Lodging	N/A	\$ -
Travel Meals	N/A	\$ -
Ground Transportation	N/A	\$ -
Miscellaneous	N/A	\$ -
Total		\$ -

[remainder of page intentionally left blank]

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
CENTRAL DIVISION**

In re:

TELEXFREE, LLC,
TELEXFREE, INC.,
TELEXFREE FINANCIAL, INC.

Debtors.

Chapter 11

Case No. 14-40987 - MSH

Case No. 14-40988 - MSH

Case No. 14-40989 - MSH

Jointly Administered

**SECOND INTERIM FEE APPLICATION OF KPMG LLP FOR COMPENSATION
EARNED AND EXPENSES INCURRED AS TAX COMPLIANCE
ACCOUNTANT AND TAX CONSULTANT TO THE
CHAPTER 11 TRUSTEE FOR THE PERIOD
FROM DECEMBER 1, 2016 THROUGH JUNE 30, 2017**

To the Honorable Melvin S. Hoffman, Chief United States Bankruptcy Judge:

Pursuant to 11 U.S.C. §§ 327(a), 330 and 331 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2016-1 of the Local Bankruptcy Rules (the “Local Rules”) of the United States Bankruptcy Court for the District of Massachusetts (the “Court”), KPMG LLP (“KPMG”), as tax compliance accountant and tax consultant to Stephen B. Darr, the Chapter 11 trustee (the “Trustee”) of TelexFree LLC, TelexFree, Inc., and TelexFree Financial, Inc. (collectively, the “Debtors”), hereby files its Second Interim Fee Application for compensation earned and expenses incurred (the “Application”) for the period December 1, 2016 through June 30, 2017 (the “Fee Application Period”). Specifically, KPMG seeks approval of \$258,044.70 and \$0.00 in expenses incurred during the Fee Application Period, for a total of \$258,044.70. In support of its Application, KPMG respectfully represents as follows:

Jurisdiction and Venue

1. This Court has jurisdiction to consider and determine this Application pursuant to 28

U.S.C. § 1334. This is a core proceeding under 28 U.S.C. § 157(b)(A). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested herein are Section 327 of 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedure and Rule 2014-1 of the Massachusetts Local Rules.

Background

3. On April 13, 2014 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under Chapter 11 of the United States Bankruptcy Code (“Bankruptcy Code”) with the United States Bankruptcy Court for the District of Nevada (“the Nevada Bankruptcy Court”). By order dated April 24, 2014, the order for joint administration was approved.

4. On or about April 22, 2014, the Office of the United States Trustee filed a motion for the appointment of a Chapter 11 Trustee based upon the allegations of illegal activity. On April 23, 2014, the SEC filed a motion to transfer venue of the cases to the United States Bankruptcy Court for the District of Massachusetts (the “Court”). By order dated May 6, 2014, the motion to change venue was approved. The cases were transferred on May 9, 2014.

5. On May 30, 2014, this Court approved the motion to appoint a Chapter 11 trustee, and the Trustee was appointed on June 6, 2014.

6. On September 10, 2015, the Trustee filed an Application for Entry of Order Authorizing The Retention and Employment of KPMG LLP as Tax Compliance Accountant and Tax Consultant to the Chapter 11 Trustee (Docket No. 0615) (the “Retention Application”). A copy of the Retention Application is attached hereto as Exhibit E.

7. On October 1, 2015 this Court entered its Order Authorizing the Trustee to Retain and Employ KPMG LLP as Tax Compliance Accountant and Tax Consultant (Docket No.

0619) (the “Retention Order”). A copy of the Retention Order is attached hereto as Exhibit F.

8. In December 2016, KPMG filed its First Interim Fee Application for compensation earned and expenses incurred for the period August 31, 2015 through November 30, 2016. Specifically, KPMG sought compensation of \$252,141.60 and \$105.60 in expenses, for a total of \$252,247.20. On February 13, 2017, the Court awarded interim fees to KPMG in the amount of \$237,782.40 and expenses in the amount of \$105.60, for a total of \$237,888, which has been paid. Additionally, the Court ordered that the remaining fees sought totaling \$14,359.20 for time spent preparing the First Interim Fee Application would be considered at the time of final allowance of fees.

Relief Requested

9. Pursuant to the Retention Order, KPMG is entitled to compensation for fees incurred and reimbursement of reasonable expenses. During the Fee Application Period, KPMG earned fees in the amount of \$258,044.70 and incurred expenses in the amount of \$0.00. KPMG has not been paid any retainer, partial payment, or prior interim allowance in this matter.

10. Attached above as Schedule 1 and in Exhibit A is a summary of fees earned for services rendered by KPMG’s professionals during the Fee Application Period. This attachment references the names of the professionals that performed work on behalf of the Trustee during the Fee Application Period and their corresponding titles, hourly billing rates, and number of hours worked.

11. Attached above as Schedule 2 and in Exhibit B is a summary of compensation earned, arranged by project category.

12. Attached above as Schedule 3 is a summary of expenses incurred by KPMG in connection with its role as tax compliance accountant and tax consultant in these chapter 11

cases during the Fee Application Period. As set forth on Exhibit C and Exhibit C1, KPMG is not seeking reimbursement of actual necessary expenses during the Fee Application Period.

13. Also included below in Exhibit D1-D4 is a listing, arranged by project category, of detailed time entries for services provided by KPMG's professionals in these chapter 11 cases during the Fee Application Period.

Summary of Services

14. KPMG believes it is appropriate for it to be compensated for the time spent in connection with these chapter 11 cases, and sets forth a brief narrative description of the services rendered, for or on behalf of the Trustee, and the time expended, organized by project task categories, as follows:

Matter Description	Total Hours Billed	Total Fees Requested
Business Operations - Tax Consulting Services	358.9	\$ 225,675.00
Business Operations - Tax Compliance Services	42.9	\$ 22,320.00
Retention Services	0.0	\$ -
Fee Preparation Services	37.8	\$ 10,049.70
	439.6	\$ 258,044.70

A. Business Operations - Tax Consulting Services

14. Among other services provided in this category during the Fee Application Period, KPMG provided the following:

- Representing the Debtors before the Internal Revenue Service ("IRS") in the examination of TelexFree, LLC;
- Preparing responses to Information Document Requests and other correspondence with the IRS;
- Preparing written response to Notices of Proposed Adjustment;
- Preparing requests for relief from penalties;
- Contacting the state authorities to confirm estimated tax payments; and

- Working with the Trustee's counsel on the tax issues impacting the bankruptcy proceeding.
- KPMG seeks compensation for 358.9 hours of reasonable and necessary professional fees incurred for Tax Consulting Services during the Fee Application Period in the total amount of \$225,675.00.

B. Business Operations - Tax Compliance Services

15. Among other services provided in this category during the Fee Application Period,

KPMG provided the following:

- Preparing federal and state income tax returns and transmittal letters.
- KPMG seeks compensation for 42.9 hours of reasonable and necessary professional fees incurred for Tax Compliance Services during the Fee Application Period in the total amount of \$22,320.00.

C. Fee Application

16. Among other services provided in this category during the Fee Application Period,

KPMG assisted with the following:

- The billing procedures required by the United States Trustee Guidelines and the Local Rules are outside KPMG-US's normal billing procedures, and as a consequence, the interim fee application has required significant effort to compile exhibits denoting specific services rendered, prepare detailed and summary schedules of fees incurred, and draft narratives and certifications to include in the interim application.
- KPMG seeks compensation for 37.8 hours of reasonable and necessary professional fees incurred for fee application services during the Fee Application Period in the total amount of \$10,049.70.

Conclusion

17. The fee and expense structure that was proposed in the Retention Application and approved by the Retention Order was designed to compensate KPMG fairly for its work, and to cover fixed and routine overhead expenses. KPMG's rates are consistent with those of other comparable firms that render services under similar circumstances. The compensation requested in this Application does not exceed the reasonable value of the services rendered.

18. KPMG believes that the Application and the description of services set forth herein are in compliance with the requirements of Local Rule 2016-1, and the applicable guidelines and requirements of the Bankruptcy Code and Federal Rules of Bankruptcy Procedure. A true and correct copy of the Verification of Joseph W. Middleton is attached hereto as Exhibit G.

19. This Application covers the period from December 1, 2016 through June 30, 2017. Although every effort was made to include all fees and expenses from the Fee Application Period in this Application, some fees and/or expenses from the Fee Application Period might not be included in this Application due to delays in processing time and receipt of invoices for expenses and/or for preparation of the instant application subsequent to the Fee Application Period. Accordingly, KPMG reserves the right to submit further applications to the Court for allowance of fees and expenses not included herein.

WHEREFORE, KPMG respectfully requests that this Court (i) allow compensation for professional services in the amount of \$258,044.70, and reimbursement for expenses incurred in the amount of \$0.00 during the Fee Application Period, for a total of \$258,044.70 in fees and expenses; (ii) authorizes payment of any allowed fees and expenses for the Fee Application Period; and (iii) grant such other and further relief as may be deemed proper.

Dated: August 10, 2017



Joseph W. Middleton
KPMG LLP
60 South Street
Boston, MA 02111

EXHIBIT A

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.

Summary Of Hours and Discounted Fees Incurred By Professional

December 1, 2016 through June 30, 2017

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate		Total Compensation
Greenaway, Tom	Principal - TCS	51.8	\$ 900	*	\$ 46,620.00
Middleton, Joe	Partner - Fed Tax	1.0	\$ 900		\$ 900.00
Marion, Michelle	Sr. Manager - TCS	155.2	\$ 750	**	\$ 116,400.00
Plangman, Monica	Associate Director	5.7	\$ 319		\$ 1,818.30
Daddona, Amanda	Manager - BTS	22.3	\$ 600		\$ 13,380.00
Bello, Brandon	Sr. Associate - TCS	16.5	\$ 400		\$ 6,600.00
Brennan, Meghan	Sr. Associate - BTS	2.0	\$ 500		\$ 1,000.00
Amar, Trey	Associate - BTS	1.1	\$ 400		\$ 440.00
Beecher, Mariano	Associate - BTS	8.2	\$ 400		\$ 3,280.00
DeSantis, Alexandra	Associate - TCS	116.5	\$ 400		\$ 46,600.00
Olver, Bill	Sr. Associate - TCS	29.9	\$ 500	***	\$ 14,950.00
Garza, Juanita F.	Associate - BPG	29.4	\$ 206		\$ 6,056.40
Total Hours and Fees		439.6			\$ 258,044.70
Total Fees					\$ 258,044.70
Out of Pocket Expenses					\$ -
Net Requested Fees & Out of Pocket Expenses					\$ 258,044.70
Discounted Blended Rate		\$ 587.00			

* T. Greenaway promoted from Managing Director to Principal effective

** M. Marion promoted from Manager to Sr. Manager effective 10/1/16.

*** B. Olver promoted from Associate to Sr. Associate effective 10/1/16

EXHIBIT B

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Summary of Hours and Discounted Fees Incurred by Category
December 1, 2016 through June 30, 2017

Matter Description	Exhibit	Total Billed Hours	Total Fees Requested
Business Operations - Tax Consulting Services	D1	358.9	\$ 225,675.00
Business Operations - Tax Compliance Services	D2	42.9	\$ 22,320.00
Retention Services	D3	0.0	\$ -
Fee Preparation Services	D4	37.8	\$ 10,049.70
	Total	439.6	\$ 258,044.70

EXHIBIT C

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.

Summary of Out of Pocket Expenses
December 1, 2016 through June 30, 2017

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.

Detail of Out of Pocket Expenses
December 1, 2016 through June 30, 2017

Name	Date	Description	Amount
		Air Fare Subtotal	<u>\$ -</u>
		Lodging Subtotal	<u>\$ -</u>
		Meals Subtotal	<u>\$ -</u>
		Ground Transportation Subtotal	<u>\$ -</u>
		Miscellaneous Subtotal	<u>\$ -</u>
		Total Out of Pocket Expenses	<u><u>\$ -</u></u>

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	7-Dec-16	Draft email to J. Middleton (KPMG) regarding status of returns.	0.2	\$ 750	\$ 150.00
Greenaway, Tom	19-Dec-16	Call with T. Greenaway (KPMG) and C. DeRosa (Revenue Agent) to discuss claims, processing deadlines, technical issues around liability deductions.	0.5	\$ 900	\$ 450.00
Greenaway, Tom	20-Dec-16	Draft letter to IRS regarding technical positions supporting current deductions for Participant credit liabilities.	1.7	\$ 900	\$ 1,530.00
Greenaway, Tom	22-Dec-16	Call with T. Greenaway (KPMG), S. Darr (Trustee), H. Murphy and A. Lizotte (Murphy & King, P.C.) regarding IRS request for extension of time to respond to refund claims, return filing positions, Ponzi ruling, and claim theories.	1.5	\$ 900	\$ 1,350.00
Marion, Michelle	3-Jan-17	Review email communications and concurrently respond to C. Idumwonyi (KPMG) with respect to questions regarding the workpapers.	0.2	\$ 750	\$ 150.00
Greenaway, Tom	4-Jan-17	Call with T. Greenaway (KPMG) and S. Darr (Trustee) regarding refund.	0.5	\$ 900	\$ 450.00
Marion, Michelle	4-Jan-17	Attention to emails from client regarding refund. (.1) Call with M. Marion and T. Greenaway (both KPMG) regarding refund and next steps. (.2) Perform research regarding erroneous refund issues in response to receipt of refund focusing on TelexFree specifics (.3) Reviewing IRM / Revenue Procedure regarding refunds focusing on TelexFree specifics. (.4)	1.0	\$ 750	\$ 750.00
Marion, Michelle	6-Jan-17	Call with C. DeRosa (Revenue Agent), M. Marion, T. Greenaway (both KPMG) regarding refund claim.	0.2	\$ 750	\$ 150.00
Greenaway, Tom	6-Jan-17	Call with C. DeRosa (Revenue Agent), M. Marion, T. Greenaway (both KPMG) regarding refund claim.	0.2	\$ 900	\$ 180.00
Marion, Michelle	9-Jan-17	Calling Practitioner Priority Line for return filing date for purposes of preparing letter to Revenue Agent (.3) Discussion with M. Marion and T. Greenaway (both KPMG) about issue with letter. (.2) Meeting with M. Marion and T. Greenaway (both KPMG) regarding next steps on letter (.3).	0.8	\$ 750	\$ 600.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Olver, Bill	9-Jan-17	Utilizing obtained certified mailing receipts, prepared summary of mailing dates to verify the expiration of the prompt determination period. (5); Updated letter to IRS to incorporate relevant facts from bankruptcy motion to support deductions claimed on return. (1.0)	1.5	\$ 500	\$ 750.00
Greenaway, Tom	9-Jan-17	Discussion with M. Marion and T. Greenaway (both KPMG) about issue with letter. (.2) Meeting with M. Marion and T. Greenaway (both KPMG) regarding next steps on letter (.3). Perform research in response to IRS inquiry focusing on Telexfree specifics. (1.3)	1.8	\$ 900	\$ 1,620.00
Olver, Bill	10-Jan-17	Discussion with M. Marion and B. Olver (KPMG) regarding penalty. (.2) Review 2013 civil penalty letter from IRS / return information in Orion to draft e-mail request to A. Donnado (KPMG) to gather additional information for Form 5472 filing requirement for 2013. (.3)	0.5	\$ 500	\$ 250.00
Marion, Michelle	10-Jan-17	Reviewing IRS notice assessing penalty (.1) Draft email with T. Greenaway and B. Olver (both KPMG) concerning notice. (.2) Discussion with M. Marion and B. Olver (KPMG) regarding penalty. (.2) Sr. manager review of returns (.1) Sr. manager review of changes made to letter to Agent (1.1) Call with M. Marion and T. Greenaway (both KPMG) regarding notice, penalty and revised letter to Agent. (.1).	1.8	\$ 750	\$ 1,350.00
Greenaway, Tom	10-Jan-17	Call with M. Marion and T. Greenaway (both KPMG) regarding notice, penalty and revised letter to Agent. (.1) Perform additional research regarding response to IRS inquiry focusing on Telexfree specifics. (1.9)	2.0	\$ 900	\$ 1,800.00
Marion, Michelle	11-Jan-17	Review emails concerning penalty issue in preparation for discussion with T. Greenaway (KPMG). (.2) Discussion with M. Marion and T. Greenaway (both KPMG) regarding next steps concerning penalty (.1).	0.3	\$ 750	\$ 225.00
Marion, Michelle	12-Jan-17	Continue, from 1/10/17, sr. manager review of letter to Revenue Agent concurrently revising.	3.2	\$ 750	\$ 2,400.00
Olver, Bill	13-Jan-17	Perform updates to Letter to IRS explaining issue which led to civil penalty assessment and requesting abatement.	0.5	\$ 500	\$ 250.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	13-Jan-17	Review of IRS memorandum related to Ponzi guidance (.4) Reviewing IDRs in order to prepare response (.3) Draft / respond to emails with S. Darr (Trustee) regarding IDRs and positions taken on return. (.5).	1.2	\$ 750	\$ 900.00
Marion, Michelle	16-Jan-17	Call with M. Marion and T. Greenaway (both KPMG) regarding information document requests (IDR) response and email. (.2) Draft email to T. Greenaway (KPMG) regarding IDR response draft with comments. (.3) Draft email to S. Darr (Trustee) regarding call on IDRs and civil penalty. (.3)	0.8	\$ 750	\$ 600.00
Greenaway, Tom	16-Jan-17	Call with M. Marion and T. Greenaway (both KPMG) regarding information document requests (IDR) response and email. (.2) Review email from M. Marion (KPMG) regarding IDR response draft with comments. (.2) Reviewing / drafting response to information document requests (IDR's) 001 / 002. (4.1)	4.5	\$ 900	\$ 4,050.00
Marion, Michelle	16-Jan-17	Additional review of the updated draft response to information document requests (IDRs) (3.8) Perform additional research with respect to IDR response. (2.0).	5.8	\$ 750	\$ 4,350.00
Greenaway, Tom	17-Jan-17	Call with T. Greenaway (KPMG) and S. Darr (Trustee) to discuss Requests from IRS as well as the Civil Penalty.	1.0	\$ 900	\$ 900.00
Marion, Michelle	17-Jan-17	Call with M. Marion (KPMG), S. Darr (Trustee) and (attorneys) regarding IDRs and response (.8) Review of response to IRS after T. Greenaway's (KPMG) review / updates / comments. (.2) Discussion with M. Marion and J. Middleton (both KPMG) regarding revised response to the IRS. (.2).	1.2	\$ 750	\$ 900.00
Marion, Michelle	20-Jan-17	Discussion with M. Marion and B. Olver (both KPMG) regarding commission-based argument.	0.3	\$ 750	\$ 225.00
Olver, Bill	20-Jan-17	Discussion with M. Marion and B. Olver (both KPMG) regarding commission-based argument. (.3) Review of IDRs 001-002 and information regarding TelexFree's deductibility of commissions and advertising expenses to incorporate into memo. (.3) Review memo concurrently researching advertising / goodwill rules focusing on Telexfree specifics. (.9)	1.5	\$ 500	\$ 750.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	23-Jan-17	Discussion with M. Marion, T. Greenaway and B. Olver (all KPMG) concerning IDR response.	0.6	\$ 750	\$ 450.00
Olver, Bill	23-Jan-17	Discussion with M. Marion, T. Greenaway and B. Olver (all KPMG) concerning IDR response. (.6) Concurrently performing research while drafting memo on the deductibility of Participant credits including if ordinary / necessary business expenses and if amortized (3.4)	4.0	\$ 500	\$ 2,000.00
Greenaway, Tom	24-Jan-17	Principal review of updated IDR Response.	0.5	\$ 900	\$ 450.00
Marion, Michelle	24-Jan-17	Sr. manager review of advertising write-up from B. Olver (KPMG) for IDR response (.4) Discussion with M. Marion and B. Olver (both KPMG) regarding advertising write-up for IDR response. (.2) Discussion with M. Marion and T. Greenway (both KPMG) regarding advertising write-up. (.1) Draft / respond to emails with T. Greenaway (KPMG) regarding write-up (.2) Draft / respond to email from Revenue Agent concerning civil penalty. (.1)	1.0	\$ 750	\$ 750.00
Olver, Bill	24-Jan-17	Updated letter to IRS to incorporate new discussion on advertising / goodwill.	1.0	\$ 500	\$ 500.00
DeSantis, Alexandra	25-Jan-17	Review letter to C. DeRosa (Revenue Agent) and update citations throughout letter to be uniform. (.3) Discussion with M. Marion and A. DeSantis (both KPMG) regarding updating citations. (.2)	0.5	\$ 400	\$ 200.00
Marion, Michelle	25-Jan-17	Draft / respond to email with S. Darr (Trustee) regarding IDR response (.3) Call with M. Marion (KPMG) and T. Martin (Huron Consulting) regarding IDR response (.2) Discussion with M. Marion and A. DeSantis (both KPMG) regarding updating citations. (.2) Sr. manager review of revised write-up prepared by B. Olver (KPMG) (.3) Perform additional research on IDR response focusing on Telexfree specifics. (.5)	1.5	\$ 750	\$ 1,125.00
Olver, Bill	26-Jan-17	Finalized letter to IRS regarding 2013 civil penalty.	0.3	\$ 500	\$ 150.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	26-Jan-17	Reviewing cases for purposes of responding to IDR request. (.7) Sr. manager review of updates to IDR from team concurrently revising. (1.1) Draft / respond to email with T. Martin (Huron Consulting) regarding requested documents for IDR response (.2).	2.0	\$ 750	\$ 1,500.00
Marion, Michelle	27-Jan-17	Call with M. Marion (KPMG) and C. DeRosa (Revenue Agent) regarding civil penalty abatement letter (.1) Discussion with M. Marion and B. Olver (both KPMG) regarding penalty abatement letter (.1)	0.2	\$ 750	\$ 150.00
Olver, Bill	27-Jan-17	Discussion with M. Marion and B. Olver (both KPMG) regarding penalty abatement letter (.1) Finalize and send penalty abatement letter to IRS agent. (.1)	0.2	\$ 500	\$ 100.00
Greenaway, Tom	27-Jan-17	Principal review while concurrently updating IDR Response.	2.0	\$ 900	\$ 1,800.00
Marion, Michelle	30-Jan-17	Review mark-up of information document requests (IDRs) response from client (.1) Discussion with M. Marion and B. Olver (both KPMG) regarding finalizing IDR response (.2).	0.3	\$ 750	\$ 225.00
Olver, Bill	30-Jan-17	Updated information document requests (IDRs) response after principal review / comments to send to IRS. (.1) Discussion with M. Marion and B. Olver (both KPMG) regarding finalizing IDR response (.2)	0.3	\$ 500	\$ 150.00
Greenaway, Tom	30-Jan-17	Perform revisions to IDR 001 / 002 responses. (.8) Draft / respond to emails with S. Darr (Trustee) regarding IDR 001 / 022 responses. (.2)	1.0	\$ 900	\$ 900.00
Greenaway, Tom	1-Feb-17	Principal final review of IDR 001/002 response to the IRS.	0.3	\$ 900	\$ 270.00
Marion, Michelle	1-Feb-17	Discussion with M. Marion and B. Olver (both KPMG) regarding changes to IDR response (.2) Draft email to B. Olver (KPMG) with additional exhibits and information. (.1) and attention to email concerning correspondence with Revenue Agent (.1).	0.4	\$ 750	\$ 300.00
Olver, Bill	1-Feb-17	Discussion with M. Marion and B. Olver (both KPMG) regarding changes to information document requests (IDRs) response (.2) Finalizing IDR response to IRS by updating exhibits with additional information from M. Marion (KPMG) (.8)	1.0	\$ 500	\$ 500.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Olver, Bill	2-Feb-17	Meeting with M. Marion, B. Olver (both KPMG), and S. Darr (Trustee) regarding documents requested in IDRs.	1.0	\$ 500	\$ 500.00
Marion, Michelle	2-Feb-17	Prepare for meeting with S. Darr (Trustee) by reviewing documents requested / submitted. (.2) Meeting with M. Marion, B. Olver (both KPMG), and S. Darr (Trustee) regarding documents requested in IDRs. (1.0)	1.2	\$ 750	\$ 900.00
Greenaway, Tom	2-Feb-17	Meeting with T. Greenaway (KPMG), S. Darr (Trustee) and T. Martin (Huron Consulting) to discuss IRS Document Request.	1.5	\$ 900	\$ 1,350.00
Marion, Michelle	3-Feb-17	Reviewing files related to returns sent to IRS in response to T. Martin's (Huron Consulting) question (.1) Draft / respond to T. Martin (Huron Consulting) regarding returns filed with IRS. (.1)	0.2	\$ 750	\$ 150.00
Olver, Bill	6-Feb-17	Discussion with M. Marion and B. Olver (both KPMG) regarding file from T. Martin (Huron Consulting) (.3) Reviewed updated commissions payments spreadsheet to gain insight into how TelexFree supported its deduction (.2)	0.5	\$ 500	\$ 250.00
Marion, Michelle	6-Feb-17	Discussion with M. Marion and T. Greenaway (both KPMG) about case (.1) Draft / respond to emails with T. Martin (Huron Consulting) regarding documents for IRS. (.2) Reviewing document from T. Martin (Huron Consulting) for purposes of responding to IRS's document request (.1), Discussion with M. Marion and B. Olver (both KPMG) regarding file from T. Martin (Huron Consulting) (.3)	0.7	\$ 750	\$ 525.00
Marion, Michelle	7-Feb-17	Reviewing documents sent by client to note outstanding items. (.3) Meeting with M. Marion, T. Greenaway and B. Olver (all KPMG) regarding IDR response (.1) Discussion with M. Marion and B. Olver (both KPMG) regarding IDR response (.2) Call with M. Marion (KPMG) and T. Martin (Huron Consulting) regarding documents for IRS (.1)	0.7	\$ 750	\$ 525.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Olver, Bill	8-Feb-17	Reviewed updated commissions payments spreadsheet to gain insight into how TelexFree supported its deduction and how such payments fit in with our IDR response regarding deductibility. (.4) Discussion with M. Marion and B. Olver (both KPMG) regarding files (.2).	0.6	\$ 500	\$ 300.00
Marion, Michelle	8-Feb-17	Draft / respond to emails with T. Martin (Huron representative) regarding files sent for IRS (.3) Reviewing files for purposes of preparing document request response to IRS (.2) Discussion with M Marion and B. Olver (both KPMG) regarding files (.2).	0.7	\$ 750	\$ 525.00
Marion, Michelle	9-Feb-17	Discussion with M. Marion and T. Greenaway (both KPMG) regarding documents sent by client for document request response.	0.2	\$ 750	\$ 150.00
Olver, Bill	10-Feb-17	Meeting with B. Olver, T. Greenaway and M. Marion (all KPMG) regarding correspondence with IRS.	0.4	\$ 500	\$ 200.00
Marion, Michelle	10-Feb-17	Drafting email to IRS in response to IDR request (.5) Reviewing documents from client related to IDR request from IRS (.4) Perform research regarding organizational structure focusing on Telexfree specifics. (.2) Meeting with B. Olver, T. Greenaway and M. Marion (all KPMG) regarding correspondence with IRS. (.4)	1.5	\$ 750	\$ 1,125.00
Greenaway, Tom	10-Feb-17	Meeting with B. Olver, T. Greenaway and M. Marion (all KPMG) regarding correspondence with IRS. (.4) principal review of draft IDR response and performing revisions (1.1)	1.5	\$ 900	\$ 1,350.00
Marion, Michelle	15-Feb-17	Review / respond to email from J. Middleton (KPMG) regarding services provided.	0.3	\$ 750	\$ 225.00
Marion, Michelle	20-Feb-17	Review email from T. Martin (Huron Consulting) regarding IDR response (.1) Responding to email from T. Martin (Huron Consulting) with information regarding IDR response. (.2)	0.3	\$ 750	\$ 225.00
Marion, Michelle	23-Feb-17	Review / respond to email with T. Greenaway (KPMG) regarding the trustee's email on California state filing. (.4) Review / respond to email from A. Daddona (KPMG) regarding nexus analysis. (.3) Sr. manager review of California return filing (.6)	1.3	\$ 750	\$ 975.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	24-Feb-17	Review / respond to email from S. Darr (Trustee) regarding 2013 California return. (.2) Review / respond to A. Daddona (KPMG) regarding nexus analysis (.3).	0.5	\$ 750	\$ 375.00
Marion, Michelle	27-Feb-17	Review / respond to T. Greenaway's (KPMG) email regarding call with IRS (.1) Call with M. Marion and T. Greenaway (both KPMG) concerning IRS Revenue Agent's request (.2).	0.3	\$ 750	\$ 225.00
Greenaway, Tom	27-Feb-17	Call with M. Marion and T. Greenaway (both KPMG) concerning IRS Revenue Agent's request (.2). Call with T. Greenaway (KPMG) and C. DeRosa (Revenue Agent) regarding request from IRS. (.3)	0.5	\$ 900	\$ 450.00
Greenaway, Tom	28-Feb-17	Discussion with T. Greenaway and M. Marion (both KPMG) regarding question from C. DeRosa (Revenue Agent).	0.5	\$ 900	\$ 450.00
Marion, Michelle	28-Feb-17	Reviewing records of Telexfree in order to answer Revenue Agent's question with respect to refund claims. (.1) Discussion with T. Greenaway and M. Marion (both KPMG) regarding question from C. DeRosa (Revenue Agent). (.5)	0.6	\$ 750	\$ 450.00
DeSantis, Alexandra	3-Mar-17	Upload information document requests (IDRs) from C. DeRosa (Revenue Agent) to Orion for Client / KPMG retrieval.	0.1	\$ 400	\$ 40.00
Marion, Michelle	3-Mar-17	Call with T. Greenaway and M. Marion (both KPMG) and C. DeRosa (Revenue Agent) regarding IDR.	0.2	\$ 750	\$ 150.00
Greenaway, Tom	3-Mar-17	Call with T. Greenaway and M. Marion (both KPMG) and C. DeRosa (Revenue Agent) regarding IDR.	0.2	\$ 900	\$ 180.00
Marion, Michelle	6-Mar-17	Reviewing information document requests (IDRs) from Agent concurrently drafting notes with respect to IDRs to send to T. Martin (Huron Consulting) (.8) Review / respond to T. Martin (Huron Consulting) with respect to IDRs. (.2).	1.0	\$ 750	\$ 750.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	7-Mar-17	Reviewing additional information. received from T. Martin (Huron Consulting) to incorporate into information document requests (IDRs) response. (.5) Review / respond to email from T. Martin (Huron Consulting) regarding additional information and revisions. (.1) Drafting IDR responses incorporating additional information. (1.2).	1.8	\$ 750	\$ 1,350.00
Beecher, Mariano	8-Mar-17	Review, concurrently updating, Information Document Request (IDR) submission to the IRS to conform with KPMG guidelines.	1.0	\$ 400	\$ 400.00
Marion, Michelle	8-Mar-17	Reviewing contracts provided by T. Martin (Huron Consulting) related to information document requests (IDRs) response. (.3) Review / respond to emails from T. Martin (Huron Consulting) regarding contracts. (.2) Reviewing draft IDR responses and related documents (1.0) Draft email with M. Beecher (KPMG) regarding IDR package (.2) Review / respond to email with T. Greenaway (KPMG) regarding IDR package. (.2) Discussion with M. Marion (KPMG) and Mariano regarding IDR response (.1) Call with M. Marion and T. Greenaway (both KPMG) regarding IDR response. (.2) Review / respond to email with T. Martin (Huron Consulting) regarding data for issuance of credits in 2013. (.3)	2.5	\$ 750	\$ 1,875.00
Marion, Michelle	9-Mar-17	Call with M. Marion (KPMG) and T. Martin (Huron Consulting) regarding documents he provided in response to IRS request. (.5) Review / respond to email with T. Greenaway (KPMG) regarding response. (.2) Meeting with M. Marion and A. DeSantis (both KPMG) regarding process of amending draft response to IRS request including additional relevant documents. (.8)	1.5	\$ 750	\$ 1,125.00
DeSantis, Alexandra	9-Mar-17	Meeting with M. Marion and A. DeSantis (both KPMG) regarding process of amending draft response to IRS request including additional relevant documents. (.8) Research section 267 applicability focusing on Telexfree specifics. (1.0) Draft information document request (IDR) 005 response. (.6)	2.4	\$ 400	\$ 960.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	10-Mar-17	Sr. manager review of A. DeSantis' (KPMG) draft write-up on section 166 concurrently cite checking. (.6) Meeting with M. Marion and T. Greenaway (both KPMG) to discuss response (.5) Finalizing response and sending to Revenue Agent. (.5).	1.6	\$ 750	\$ 1,200.00
Marion, Michelle	15-Mar-17	Review / respond to email with A. DeSantis (KPMG) regarding upcoming call with Trustee and counsel (.2) Draft email to A. DeSantis (KPMG) with correspondence sent to Agent. (.1)	0.3	\$ 750	\$ 225.00
DeSantis, Alexandra	15-Mar-17	Upload information document request (IDR) responses to C. DeRosa (Revenue Agent) in Orion. (.1) Research IRS's claim related to the refunded amount for 2013 (i.e. what type of a creditor the IRS is) and what the IRS would have to do to recover the 2013 refunded amount and keep the 2012 amount of tax paid. (4.3)	4.4	\$ 400	\$ 1,760.00
Marion, Michelle	16-Mar-17	Call with T. Greenaway, M. Marion and A. DeSantis (all KPMG) regarding call with Revenue Agent. (.3) Discussion with M. Marion and A. DeSantis (both KPMG) regarding case history to assist in her research regarding government's ability to recoup 2013 refunded amount. (.3)	0.6	\$ 750	\$ 450.00
Greenaway, Tom	16-Mar-17	Perform research regarding claim objection options focusing on Telexfree specifics.	0.6	\$ 900	\$ 540.00
DeSantis, Alexandra	16-Mar-17	Call with T. Greenaway, M. Marion and A. DeSantis (all KPMG) regarding call with Revenue Agent. (.3) Discussion with M. Marion and A. DeSantis (both KPMG) regarding case history to assist in my research regarding government's ability to recoup 2013 refunded amount. (.3) Perform additional research on creditor issue focusing on Telexfree specifics (.4)	1.0	\$ 400	\$ 400.00
Marion, Michelle	17-Mar-17	Call with M. Marion and T. Greenaway (both KPMG) regarding IRS's strategy for 2013 tax year. (.2) Discussion with M. Marion and A. DeSantis (both KPMG) regarding research project in response to IRS strategy. (.2) Draft / respond to email with T. Martin (Huron Consulting) regarding IRS update and call with counsel. (.2)	0.6	\$ 750	\$ 450.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	17-Mar-17	Discussion with M. Marion and A. DeSantis (both KPMG) regarding research project in response to IRS strategy. (.2) Continue to research issues relating to IRS as a credit concurrently continuing to draft outline incorporating my research results (5.8)	6.0	\$ 400	\$ 2,400.00
Greenaway, Tom	20-Mar-17	Meeting with M. Marion, T. Greenaway and A. DeSantis (all KPMG) concerning call preparation and outline of bankruptcy proceedings regarding IRS issues.	0.5	\$ 900	\$ 450.00
Olver, Bill	20-Mar-17	Discussion with B. Olver and A. DeSantis (both KPMG) regarding IRS claims (.3) Perform docket review to identify IRS claim (.3), and perform additional IRS claims research focusing on Telexfree specifics (.2)	0.8	\$ 500	\$ 400.00
Marion, Michelle	20-Mar-17	Meeting with M. Marion, T. Greenaway and A. DeSantis (all KPMG) concerning call preparation and outline of bankruptcy proceedings regarding IRS issues. (.3) Discussion regarding open research questions with T. Greenaway and A. DeSantis focusing on Telexfree specifics in preparation for call with trustee / counsel. (.5)	0.8	\$ 750	\$ 600.00
Marion, Michelle	20-Mar-17	Review of IRM, Internal Revenue Code, TelexFree claim website and other resources concerning IRS's proof of claim, burden of proof, and refund freeze in preparation for call with trustee / counsel. (1.6) Draft / respond to emails with T. Martin (Huron Consulting) concerning this week's update call. (.3).	1.9	\$ 750	\$ 1,425.00
DeSantis, Alexandra	20-Mar-17	Meeting with M. Marion, T. Greenaway and A. DeSantis (all KPMG) concerning call preparation and outline of bankruptcy proceedings regarding IRS issues. (.5) Prepare outline of bankruptcy proceedings by concurrently filtering / condensing / incorporating research results from Bloomberg BNA tax portfolio (3.8), perform case law research (1.2), perform internal revenue code section research (.8) and consideration of various tax implications focusing on how to approach IRS as a creditor in administrative and litigation proceedings (1.2).	7.5	\$ 400	\$ 3,000.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	21-Mar-17	Draft / respond to emails with T. Martin (Huron Consulting) regarding amount of 2013 refund. (.2) Draft email to A. DeSantis (KPMG) with balance sheet documents and additional information for research in relation to call with Trustee / counsel. (.3)	0.5	\$ 750	\$ 375.00
Marion, Michelle	21-Mar-17	Perform additional research related to bankruptcy footing of IRS claim in preparation for Thursday call with trustee / counsel. (.2) Discussion with M. Marion, T. Greenaway and A. DeSantis (KPMG) regarding status of research for Thursday call (.2) Reviewing transcripts in preparation for call with trustee / counsel. (.2) and draft email to KPMG team regarding payment codes on transcripts (.1)	0.7	\$ 750	\$ 525.00
DeSantis, Alexandra	21-Mar-17	Conduct research on case law to incorporate into draft outline focusing on many various aspects of administrative and litigation proceedings with the IRS as a creditor .(1.2) Review various Bloomberg BNA portfolios focusing on bankruptcy (BNAs are portfolios focusing on certain tax topics) to incorporate into draft outline focusing on many various aspects of administrative and litigation proceedings with the IRS as a creditor . (.7) Review internal revenue code (statute and regulations) to incorporate into draft outline focusing on many various aspects of administrative and litigation proceedings with the IRS as a creditor (31) Draft outline focusing on various aspects of administrative and litigation proceedings with IRS as a creditor(3.0).	8.0	\$ 400	\$ 3,200.00
Olver, Bill	22-Mar-17	Discussion with B. Olver and A. DeSantis (both KPMG) regarding IRS claims (.3) and reviewed bankruptcy court documents to identify potential claims. (.5)	0.8	\$ 500	\$ 400.00
Marion, Michelle	22-Mar-17	Reviewing A. DeSantis' (KPMG) outline regarding bankruptcy proceedings and burden of proof shifting (.5) Call with M. Marion, A. DeSantis, and T. Greenaway (all KPMG) regarding outline in preparation for call with Trustee and counsel (.5) Call with M. Marion and T. Greenaway (both KPMG) concerning call with Trustee. (.3)	1.3	\$ 750	\$ 975.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	22-Mar-17	Prepare strategy concurrently performing research on IRS claims to incorporate.	1.5	\$ 900	\$ 1,350.00
DeSantis, Alexandra	22-Mar-17	Call with M. Marion, A. DeSantis, and T. Greenaway (all KPMG) regarding outline in preparation for call with Trustee and counsel (.5) Call with M. Marion and A. DeSantis (both KPMG) regarding research in preparation for call with Trustee and counsel. (.3) Review / respond to email from M. Marion (KPMG) regarding research and 2012 issue (.3) Discussion regarding draft outline with A. DeSantis and T. Greenaway (both KPMG) (.5)	1.6	\$ 400	\$ 640.00
Marion, Michelle	22-Mar-17	Perform research related to erroneous refund question and 2012 freeze code focusing on Telexfree specifics in preparation for call with Trustee and counsel. (1.5) Reviewing cases received from T. Greenaway (KPMG) regarding estimated tax payments being property of the estate in preparation for call with counsel and Trustee (.5) Call with M. Marion and A. DeSantis (both KPMG) regarding research in preparation for call (.3) Draft email to A. DeSantis (KPMG) regarding research and 2012 issue (.4).	2.7	\$ 750	\$ 2,025.00
DeSantis, Alexandra	22-Mar-17	Update draft outline incorporating comments from T. Greenway (KPMG) including information relating to: proof of claims filed (.8), set-off possibilities (calculation of potential set-off amounts) (.9), unassessed deficiencies (.7), relevant case law (.9), refunds retained by the IRS (.7), refund freezes violating automatic stay (.6) and suggestions / outstanding issues pertaining to the IRS as a creditor in this case (1.3).	5.9	\$ 400	\$ 2,360.00
Marion, Michelle	23-Mar-17	Sr. manager review of revised outline in preparation for call with Trustee and counsel (.2) Call with Trustee and counsel regarding examination status (.5) Call with C. DeRosa (Revenue Agent), M. Marion and T. Greenaway (both KPMG) regarding IRS's position on refund claims (.5) Call with M. Marion and T. Greenaway (both KPMG) concerning letter we will draft to IRS outlining contradiction between IRS's position and USAO arguments. (.3)	1.5	\$ 750	\$ 1,125.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	23-Mar-17	Status update call with A. DeSantis and T. Greenaway (both KPMG) to discuss the progress of the outline and next steps going forward. (.6) Begin to draft bad check penalty abatement letter. (.6) Review account transcript showing bad check penalty to do so. (.3)	1.5	\$ 400	\$ 600.00
Greenaway, Tom	23-Mar-17	Status update call with A. DeSantis and T. Greenaway (both KPMG) to discuss the progress of the outline and next steps going forward. (.6) Bankruptcy Case Update call with T. Greenaway (KPMG) and C. DeRosa (Revenue Agent). (1.9)	2.5	\$ 900	\$ 2,250.00
Marion, Michelle	24-Mar-17	Call with M. Marion and T. Greenaway (both KPMG) regarding letter. (.3) Sr. manager review while concurrently revising letter. (.3)	0.6	\$ 750	\$ 450.00
Greenaway, Tom	27-Mar-17	Principal level review, concurrently providing comments to IRS letter.	0.5	\$ 900	\$ 450.00
Marion, Michelle	27-Mar-17	Incorporate language to draft letter to IRS as requested by Trustee. (.5) Discussion with M. Marion and T. Greenaway (both KPMG) regarding final draft letter with comments from T. Greenaway (KPMG). (.2)	0.7	\$ 750	\$ 525.00
Marion, Michelle	28-Mar-17	Review / respond to email concerning letter with Revenue Agent (.1) Call with M. Marion and T. Greenaway (both KPMG) concerning letter to Revenue Agent. (.1)	0.2	\$ 750	\$ 150.00
DeSantis, Alexandra	28-Mar-17	Draft penalty abatement letter.	1.2	\$ 400	\$ 480.00
DeSantis, Alexandra	29-Mar-17	Update memo to be shared with counsel to add in additional issues by researching case law / applicable internal revenue / bankruptcy code sections. (3.8) Review concurrently updating to condense memo / to be more concise. (1.8)	5.6	\$ 400	\$ 2,240.00
Marion, Michelle	30-Mar-17	Discussion with M. Marion and A. DeSantis (both KPMG) regarding penalty abatement letter (.4) Discussion with M. Marion and A. DeSantis (both KPMG) regarding documents in Orion for Financial and Inc. that would allow us to prepare returns and emails. (.3)	0.7	\$ 750	\$ 525.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	30-Mar-17	Discussion with M. Marion and A. DeSantis (both KPMG) regarding penalty abatement letter (.4) Discussion with M. Marion and A. DeSantis (both KPMG) regarding documents in Orion for Financial and Inc. that would allow us to prepare returns and emails. (.3) Review IDR responses as well as financial records concurrently noting items to incorporate into penalty abatement letter. (1.3)	2.0	\$ 400	\$ 800.00
Marion, Michelle	30-Mar-17	Sr. manager review of draft penalty abatement letter concurrently providing comments to A. DeSantis (KPMG). (.5) Draft email to A. DeSantis (KPMG) regarding comments to letter. (.2) Sr. Manager review of outline regarding bankruptcy proceedings concurrently performing revisions and research focusing on TelexFree specifics (1.4) and drafting email to A. DeSantis (KPMG) regarding same. (.1) Draft email with T. Martin (Huron) regarding books and records for 2014-2016 returns and Financial and Inc. return filings (.2) Discussion with T. Greenaway and M. Marion (both KPMG) regarding outline for counsel and S. Darr (Trustee) (.4)	2.8	\$ 750	\$ 2,100.00
Marion, Michelle	31-Mar-17	Continue, from 03/30/17, to review the draft penalty abatement letter and sending comments to T. Greenaway and A. DeSantis (both KPMG). (.5) Correspondence with J. Middleton (KPMG) regarding preparing Financial and Inc. and post-petition returns. (.3)	0.8	\$ 750	\$ 600.00
Greenaway, Tom	31-Mar-17	Principal level review of the memo after revisions to bankruptcy proceeding memo.	1.0	\$ 900	\$ 900.00
DeSantis, Alexandra	31-Mar-17	Update bankruptcy proceeding memo. (1.0) Conduct research to incorporate into memo focusing on Telexfree specifics. (2.0). Update penalty abatement letter with second round of revisions. (1.0)	4.0	\$ 400	\$ 1,600.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	3-Apr-17	Meeting with T. Greenaway, J. Middleton, M. Marion, and A. Daddona (all KPMG) regarding preparation of additional tax returns (.5) Draft email to T. Martin and D. McCormack (both Huron Consulting) regarding documents needed for preparation of returns (.2) Discussion with M. Marion and J. Middleton (both KPMG) regarding 2013 documents received from Trustee in IDR process (.2) Sr. manager review of revised outline concurrently providing edits / comments to A. DeSantis (KPMG) (.5) Discussion with M. Marion and A. DeSantis (both KPMG) regarding edits and next steps concerning outline that will be shared with counsel. (.2)	1.6	\$ 750	\$ 1,200.00
DeSantis, Alexandra	3-Apr-17	Discussion with M. Marion and A. DeSantis (both KPMG) regarding edits and next steps concerning outline that will be shared with counsel. (.2) Conduct research concurrently updating memo to address questions regarding various issues pertaining to the IRS as a creditor and remedies in bankruptcy court. (2.8)	3.0	\$ 400	\$ 1,200.00
Marion, Michelle	4-Apr-17	Call with A. Daddona, M. Marion and J. Middleton (all KPMG) regarding return preparation (.5) Call with M. Marion and T. Greenaway (both KPMG) regarding status of return preparation. (.1).	0.6	\$ 750	\$ 450.00
Marion, Michelle	5-Apr-17	Review / respond to email with T. Martin (Huron Consulting) regarding documents needed for returns and IRS response to letter.	0.2	\$ 750	\$ 150.00
Marion, Michelle	10-Apr-17	Review file from T. Martin (Huron Consulting) related to 2012/2014 credit activity (.2) Draft email to T. Martin (Huron Consulting) concerning documents provided (.1) Draft email to A. Daddona and J. Middleton (KPMG) with documents and explanation concerning effect on returns. (.4)	0.7	\$ 750	\$ 525.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	13-Apr-17	Review email from T. Greenaway (KPMG) regarding updating Trustee on tax returns (.1) Draft email to A. Daddona (KPMG) regarding requested information on status of return preparation (.1) Draft email update to T. Greenaway (KPMG) with information to share with Trustee with respect to return preparation (.3) Draft email to A. Daddona and J. Middleton (both KPMG) regarding draft email on status of return preparation to confirm their agreement. (.2)	0.7	\$ 750	\$ 525.00
DeSantis, Alexandra	18-Apr-17	Update memo to address additional issues pertaining to the IRS as a creditor in bankruptcy, IRS's claims at this point in time, and remedies available to TelexFree in bankruptcy court.	2.0	\$ 400	\$ 800.00
Marion, Michelle	21-Apr-17	Reviewing updated copy of memo for counsel regarding recovery of attorney's fees in administrative proceeding.	0.4	\$ 750	\$ 300.00
Marion, Michelle	24-Apr-17	Following up call with A. Daddona (KPMG) regarding status of tax returns.	0.2	\$ 750	\$ 150.00
Marion, Michelle	25-Apr-17	Review Notice of Proposed Adjustment (NOPA) issued by the IRS (.1) Review T. Greenaway's (KPMG) emails regarding Notice of Proposed Adjustment (NOPAs) from IRS (.2) Call with M. Marion, T. Greenaway and A. DeSantis (all KPMG) regarding Notice of Proposed Adjustment (NOPAs). (.2)	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	25-Apr-17	Call with M. Marion, T. Greenaway and A. DeSantis (all KPMG) regarding Notices of Proposed Adjustment (NOPAs). (.2) Discussion regarding Notices of Proposed Adjustment with A. DeSantis, T. Greenaway (both KPMG), and S. Darr (Trustee) (.5)	0.7	\$ 400	\$ 280.00
Greenaway, Tom	25-Apr-17	Partner review of Notice of Proposed Adjustment (NOPAs) 1-4.	1.5	\$ 900	\$ 1,350.00
DeSantis, Alexandra	26-Apr-17	Review Notice of Proposed Adjustments (NOPAs) to determine what arguments the IRS is surfacing concurrently determining thought processes that the IRS is addressing with the section 7004 argument in the NOPA.	1.0	\$ 400	\$ 400.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	27-Apr-17	Discussion with M. Marion and A. DeSantis (both KPMG) regarding Notice of Proposed Adjustment (NOPA) (.2) Reviewing Notice of Proposed Adjustment (NOPA) summary for T. Greenaway with A. DeSantis (KPMG). (.2) Discussion with M. Marion and A. DeSantis (both KPMG) regarding cash tax liability. (.2) Reviewing documents to determine cash flowing in / out of business operations. (.5)	1.1	\$ 750	\$ 825.00
Marion, Michelle	27-Apr-17	Correspondence with A. DeSantis (KPMG) regarding calculation on cash flow and correct documents to use. (.4) Sr. manager review of Notices of Proposed Adjustment. (.7) Revising formulas calculating tax impact of cash only focus on P&L. (1.7) Discussion with M. Marion and T. Greenaway (both KPMG) regarding calculation for cash-focused return. (.2) Draft email to A. DeSantis (KPMG) regarding calculation for cash-focused return. (.2)	3.2	\$ 750	\$ 2,400.00
DeSantis, Alexandra	27-Apr-17	Discussion with M. Marion and A. DeSantis (both KPMG) regarding cash tax liability (.2) Draft correspondence with M. Marion (KPMG) regarding calculation on cash flow and correct documents to use (.4) Review email from M. Marion (KPMG) regarding calculation (.1) Draft adjustment summary chart. (1.9) Draft cash flow and deduction spreadsheet. (2.0) Perform updates to chart based on conversation with T. Greenaway and M. Marion (both KPMG). (.2) Upload NOPAs to Orion for client / KPMG retrieval / use. (.2)	5.0	\$ 400	\$ 2,000.00
Greenaway, Tom	28-Apr-17	Perform Principal review of Notice of Proposed Adjustments (NOPAs).	0.5	\$ 900	\$ 450.00
Marion, Michelle	4-May-17	Call with T. Greenaway and M. Marion (both KPMG) concerning next steps with Notice of Proposed Adjustment (NOPA) and return preparation (.3) Review email from A. Daddona (KPMG) concerning return preparation questions (.2) Draft email to J. Middleton and A. Daddona regarding call on return preparation (.2) Review A. DeSantis's (KPMG) email regarding tax treatment of cash seizure (.3).	1.0	\$ 750	\$ 750.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	5-May-17	Reviewing A. Daddona's (KPMG) open items regarding returns and concurrently preparing response with my comments. (.5) Call with A. Daddona, J. Middleton, M. Marion and C. Amar (all KPMG) regarding status of return preparation (.3) Review of documents provided by A. Daddona (KPMG) to track prior state filings concurrently drafting email to A. Daddona (KPMG) regarding the same (.3) Drafting email to T. Martin (Huron Consulting) concerning status of return preparation and confirmation of requested state filings (.4)	1.5	\$ 750	\$ 1,125.00
Marion, Michelle	5-May-17	Reviewing email from A. DeSantis (KPMG) regarding tax treatment of asset seizure (.3) Reviewing case law on tax treatment of asset seized by federal authorities for purposes of preparing returns (.4) Draft email to A. DeSantis (KPMG) regarding summary email on asset seizure (.3) Draft email to A. Daddona and J. Middleton (both KPMG) concerning participants needed for return preparation call (.2) Reviewing documents in file to quantify amount of cash seized by the government in 2014 (.3).	1.5	\$ 750	\$ 1,125.00
Marion, Michelle	8-May-17	Sr. manager review, concurrently updating cash settlement analysis. (.7) Draft email to A. Daddona (KPMG) concerning state filing thresholds to guide return preparation. (.3) Call with S. Darr (Trustee), T. Martin (Huron), M. Marion and T. Greenaway (both KPMG) for status update on return preparation as of 5/8/17. (.2) Reviewing file memo concurrently performing updates regarding recovery of attorney fees (1.2) Perform related research focusing on TelexFree and incorporating into file memo. (.3) Drafting email to J. Middleton and A. Daddona (both KPMG) regarding status of federal and state returns. (.5) Reviewing workpapers provided by A. Daddona (KPMG) regarding returns preparation. (.2)	3.4	\$ 750	\$ 2,550.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	9-May-17	Reviewing Powers of Attorney for New Jersey, concurrently drafting email to A. DeSantis (KPMG) regarding comments. (.4) Reviewing file from D. McCormack and T. Martin (Huron Consulting, Trustee) regarding cash receipts and outlays from 2012 - 2014 to incorporate additional information into taxable income calculation. (.2) Updating taxable income calculation to account for differences between figures sent to Trustee and those contained in Trustee's file. (.4) Call / email with J. Middleton (KPMG) regarding return preparation. (.3) Perform additional revisions to file memo concerning possible recovery of attorney's fees (.4) and drafting email A. DeSantis (KPMG) with comments (.1).	1.8	\$ 750	\$ 1,350.00
DeSantis, Alexandra	9-May-17	Draft New Jersey Powers of Attorney for TelexFree LLC - Financial (1.0), and TelexFree Inc. (1.0) Draft Form 843 - Claim for Refund and Request for Abatement. (.5)	2.5	\$ 400	\$ 1,000.00
Greenaway, Tom	10-May-17	Call with T. Greenaway (KPMG) and C. DeRosa (Revenue Agent) to go over status of case, Notices of Proposed Adjustment, notice of deficiency, and IRS's expectation regarding the 2012 tax year.	0.5	\$ 900	\$ 450.00
Marion, Michelle	10-May-17	Preparation for meeting with T. Greenaway and J. Middleton (both KPMG) by reviewing emails and other files related to tax returns. (.5) Meeting with T. Greenaway, M. Marion and J. Middleton (all KPMG) regarding status of returns (.5) Updating calculation to include credit activity (.4) and call with T. Greenaway (KPMG) concerning results (.1) Drafting email to T. Martin and S. Darr (Huron Consulting) related to POAs and penalty abatement letter (.3) Discussion regarding statute of limitations for penalty with A. DeSantis and M. Marion (both KPMG) (.4) Review email from A. DeSantis (KPMG) regarding statute of limitations and responding regarding same (.3) Finalizing Form 843 for Trustee's review. (.2) Reviewing Florida powers of attorney concurrently preparing comments / questions for A. DeSantis (KPMG). (.3) Draft email to T. Greenaway and A. DeSantis (both KPMG) regarding updated calculation using cash focus. (.1)	3.1	\$ 750	\$ 2,325.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	10-May-17	Draft Florida Powers of Attorney. (1.0) Research 7430 issues to update tax consequences of bankruptcy outline focusing on TelexFree specifics. (2.4) Research "deemed paid" date of bad check penalty and statute of limitations issue pertaining to bad check refund. (1.6)	5.0	\$ 400	\$ 2,000.00
Greenaway, Tom	11-May-17	Call with T. Greenaway (KPMG) and C. DeRosa (Revenue Agent) regarding status of audit, including IRS's plan to issue notice of deficiency for 2013 year.	1.0	\$ 900	\$ 900.00
Marion, Michelle	11-May-17	Call with M. Marion (KPMG), S. Darr, T. Martin (Trustee) and A. Lizotte, H. Murphy (Murphy & King, P.C.) regarding status of returns and IRS's position (.6) Draft emails with T. Greenaway (KPMG) concerning file memorandum on bankruptcy proceedings (.3) Revising file memorandum on bankruptcy proceedings. (.5) Call with M. Marion and A. DeSantis (both KPMG) regarding file memorandum on bankruptcy proceedings specifically to incorporate additional section on qualified offer.(.4), Draft / respond to emails with S. Darr (Trustee) concerning penalty abatement letter. (.3) Discussion with M. Marion and A. DeSantis (both KPMG) concerning contacting New Jersey tax authority. (.2) Review email from A. DeSantis (KPMG) regarding state tax payments. (.2)	2.5	\$ 750	\$ 1,875.00
DeSantis, Alexandra	11-May-17	Conduct research of Florida law to update Florida Powers of Attorney (1.5) Call New Jersey Department of Revenue regarding any payments made by TelexFree LLC, Financial, and Inc. to determine if we are eligible to request a refund. (.9) Update Form 843 (.5) and finalize for mailing. (.1) Conduct research concurrently updating memo to include a section regarding qualified offers under section 7430. (2.0)	5.0	\$ 400	\$ 2,000.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Olver, Bill	12-May-17	File review to determine whether estimated tax payment was made to Florida for TelexFree 2013 tax year (.3) Research on applicability of Florida Statute of Limitations to TelexFree 2013 tax year (1.5) Draft email to M. Marion (KPMG) summarizing research on applicability of Florida statute of limitation to TelexFree 2013 tax year (.2)	2.0	\$ 500	\$ 1,000.00
Greenaway, Tom	12-May-17	Call with T. Greenaway (KPMG) and C. DeRosa (Revenue Agent) regarding status of audit, including IRS's plan to issue notice of deficiency for 2013 year.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	12-May-17	Call with Florida Department of Revenue to obtain status of any payments made by all three entities (Telexfree LLC, Inc., and Financial) for the purposes of determining if we can file a request for prompt refund.	1.0	\$ 400	\$ 400.00
Marion, Michelle	12-May-17	Review email from A. DeSantis (KPMG) regarding conversation with Florida tax authority (.2) Call with B. Olver and M. Marion (both KPMG) concerning following up on Florida statutes regarding time to file Florida refund claim (.6) Reviewing email from B. Olver (KPMG) regarding suggestion on next steps for Florida payment (.2) Draft email to T. Greenaway (KPMG) concerning Florida payment issue (.2) Draft emails with A. DeSantis (KPMG) regarding version of file memorandum she made changes to. (.2) Perform research related to qualified offers focusing on Telexfree specifics (.6) Reviewing updated file memo with qualified offer discussion concurrently revising. (.5) Draft email to A. DeSantis (KPMG) regarding updated memo and next steps (.2).	2.7	\$ 750	\$ 2,025.00
DeSantis, Alexandra	15-May-17	Perform updates to memo to ensure uniformity / consistency through out entire document in preparation for review. (.4) Revision to NOPA adjustment summary chart to ensure uniformity / consistency in preparation for review. (.6)	1.0	\$ 400	\$ 400.00
Olver, Bill	15-May-17	Perform research regarding Florida statute of limitations focusing on TelexFree specifics (3.1) Draft email with summary of research to M. Marion (KPMG). (.4)	3.5	\$ 500	\$ 1,750.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Olver, Bill	16-May-17	Perform additional research regarding Florida Statute of Limitation focusing on TelexFree specifics. (.8) Conference with J. Dukes, M. Marion and B. Olver (all KPMG) regarding application of Florida Statute of Limitations to TelexFree 2013 tax year. (.2)	1.0	\$ 500	\$ 500.00
Greenaway, Tom	16-May-17	Preparation for call with A. DeSantis, T. Greenaway, M. Marion (KPMG), S. Darr (Trustee), H. Murphy, A. Lizotte (Murphy & King, P.C.) by reviewing Department of Justice letter. (.4) Principal review concurrently updating revised memo on bankruptcy procedures. (.2.6) Call with A. DeSantis, T. Greenaway, M. Marion (KPMG), S. Darr (Trustee), H. Murphy, A. Lizotte (Murphy & King, P.C.) regarding Department of Justice's involvement and next steps. (.5)	3.5	\$ 900	\$ 3,150.00
DeSantis, Alexandra	16-May-17	Perform research regarding case law for memo including amending proof of claims post bar date, when equitable principles need to be considered if bar date is not met (and how often they are by courts), and erroneous refund case law. (4.5) Call with A. DeSantis, T. Greenaway, M. Marion (KPMG), S. Darr (Trustee), H. Murphy, A. Lizotte (Murphy & King, P.C.) regarding Department of Justice's involvement and next steps. (.5)	5.0	\$ 400	\$ 2,000.00
Marion, Michelle	17-May-17	Concurrently review Notice of Proposed Adjustment (NOPA), sentencing memo, KPMG outline, IDR responses to prepare response to counsel's letter regarding refund. (2.4) Perform research regarding arguments made by the IRS in Notice of Proposed Adjustment (NOPA) concerning reasonable compensation limitations focusing on Telexfree specifics to incorporate into response to counsel's letter. (.7) Draft / respond to email with A. DeSantis (KPMG) regarding technical issue raised in the advertising expense Notice of Proposed Adjustment (NOPA). (.3) Draft / respond to email with W. Olver (KPMG) regarding Florida refund issue. (.2)	3.6	\$ 750	\$ 2,700.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	18-May-17	Discussion with M. Marion and B. Olver (both KPMG) regarding next steps on Florida return (.2) Call with M. Marion and B. Olver (both KPMG) regarding filing 2013 refund claim for Florida. (.2) Discussion with M. Marion and B. Olver (both KPMG) regarding Pennsylvania and Massachusetts statutes for refund claims. (.4) Discussion with M. Marion and B. Olver (both KPMG) regarding argument IRS makes with respect to A/R bad debt (.2)	1.0	\$ 750	\$ 750.00
Beecher, Mariano	18-May-17	Discussion with M. Marion and M. Beecher (both KPMG) regarding communications to Massachusetts Department of Revenue. (.1) Review email with documents from M. Marion (KPMG) relevant to response to counsel (.1) Prepare cover letter for powers of attorney to send to Massachusetts Department of Revenue (.2) Faxed a cover letter and powers of attorney to the Massachusetts Department of Revenue (.1) Update documentation of preparatory materials for M. Marion (KPMG) regarding the Telexfree correspondence. (1.5)	2.0	\$ 400	\$ 800.00
Marion, Michelle	18-May-17	Review Ympactus / TelexFree contract for services at issue in IRS's bad debt Notice of Proposed Adjustment (NOPA) (.3) Discussion with M. Marion and M. Beecher (both KPMG) regarding communications to Massachusetts Department of Revenue. (.1) Draft email with documents to M. Beecher (KPMG) relevant to response to counsel (.2) Draft email to bankruptcy counsel regarding items to discuss in preparation for call with Department of Justice. (.2) Draft email to A. DeSantis (KPMG) regarding Campbell case for purposes of responding to Notice of Proposed Adjustment (NOPA) argument (.2).	1.0	\$ 750	\$ 750.00
Marion, Michelle	18-May-17	Call with M. Marion and A. DeSantis (KPMG) regarding FL extension for 2013 (.2) Draft email to A. Daddona (KPMG compliance team) in response to questions on state returns (.5) Call with M. Marion (KPMG) and Massachusetts Department of Revenue to walk through payments / filings on TelexFree, Inc., TelexFree, LLC, and TelexFree Financial, Inc.'s accounts for 2012 - 2016. (.6)	1.3	\$ 750	\$ 975.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Olver, Bill	18-May-17	Discussion with M. Marion and B. Olver (both KPMG) regarding next steps on Florida return (.2) Call with M. Marion and B. Olver (both KPMG) regarding filing 2013 refund claim for Florida. (.2) Discussion with M. Marion and B. Olver (both KPMG) regarding Pennsylvania and Massachusetts statutes for refund claims. (.4) Discussion with M. Marion and B. Olver (both KPMG) regarding argument IRS makes with respect to A/R bad debt (.2) Perform research on California, Pennsylvania, Massachusetts, and Florida statutes of limitation (1.5)	2.5	\$ 500	\$ 1,250.00
Beecher, Mariano	19-May-17	Confirming Massachusetts transcript request with notes from revenue agent per M. Marion's (KPMG) request. (.9) Discussion with M. Marion and M. Beecher (KPMG) regarding review of Massachusetts transcripts (.1)	1.0	\$ 400	\$ 400.00
DeSantis, Alexandra	19-May-17	Perform research for rebuttal to Notice of Proposed Adjustment (NOPAs) focusing on Telexfree specifics. (1.4) Call with Florida Department of Revenue regarding 2013 extension. (.6)	2.0	\$ 400	\$ 800.00
Marion, Michelle	19-May-17	Call with M. Marion (KPMG) and C. DeRosa (Revenue Agent) regarding 2012 claim disallowance (.2) Draft / respond to emails with J. Middleton and A. Daddona (KPMG) concerning state returns (.5) Sr. manager review of white paper statement to be attached to returns (.2) Discussion with M. Marion and B. Olver (KPMG) regarding bad debt deduction argument by IRS (.2) Review email from B. Olver (KPMG) regarding bad debt deduction argument (.2) Discussion with M. Marion and M. Beecher (KPMG) regarding review of Massachusetts transcripts (.1) Discussion regarding transcripts with M. Beecher once he completed his review (.1) Drafting critique of Notice of Proposed Adjustment (NOPAs) (1.7).	3.2	\$ 750	\$ 2,400.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Olver, Bill	19-May-17	Discussion with M. Marion and B. Olver (KPMG) regarding bad debt deduction argument by IRS (.2) Perform research regarding bad debt deduction argument focusing on Telexfree specifics (1.8).	2.0	\$ 500	\$ 1,000.00
Marion, Michelle	22-May-17	Meeting with M. Marion, T. Greenaway and B. Olver (both KPMG) to discuss Notice of Proposed Adjustment (NOPA) critique. (.5) Drafting response to Notice of Proposed Adjustment (NOPAs). (2.3) Perform research related to Notice of Proposed Adjustment (NOPA) response. (.5).	3.3	\$ 750	\$ 2,475.00
Beecher, Mariano	23-May-17	Prepare support documentation for case law for M. Marion (KPMG) review.	0.2	\$ 400	\$ 80.00
Olver, Bill	23-May-17	Perform research on reasonable compensation for incorporation into Notice of Proposed Adjustment (NOPA) response focusing on Telexfree specifics as requested by M. Marion (KPMG).	2.0	\$ 500	\$ 1,000.00
Marion, Michelle	23-May-17	Drafting response to Notice of Proposed Adjustment (NOPAs). (2.5) Perform research related to Notice of Proposed Adjustment (NOPA) response (1.5)	4.0	\$ 750	\$ 3,000.00
Greenaway, Tom	24-May-17	Principal review, concurrently noting comments on Notice of Proposed Adjustment (NOPA) memo.	1.0	\$ 900	\$ 900.00
Olver, Bill	24-May-17	Discussion with M. Marion and B. Olver (both KPMG) regarding reasonable compensation issue for Notice of Proposed Adjustment (NOPA) response. (.3) Perform research on reasonable compensation authorities for inclusion in response. (.4) Update response language to incorporate research. (1.3)	2.0	\$ 500	\$ 1,000.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	24-May-17	Drafting response to Notice of Proposed Adjustment (NOPA) (3.0) Sr. manager review of B. Olver's (KPMG) write-up on reasonable compensation cases. (.3) Draft email to T. Greenaway (KPMG) regarding response to Notice of Proposed Adjustment (NOPA). (.2) Discussion with M. Marion and B. Olver (both KPMG) regarding reasonable compensation issue. (.3) Perform additional research related to Notice of Proposed Adjustment (NOPA) response focusing on Telexfree specifics. (.7)	4.5	\$ 750	\$ 3,375.00
Greenaway, Tom	25-May-17	Call with M. Marion and T. Greenaway (both KPMG) regarding draft of Notice of Proposed Adjustment (NOPA) response.	0.2	\$ 900	\$ 180.00
Marion, Michelle	25-May-17	Call with M. Marion and T. Greenaway (both KPMG) regarding draft Notice of Proposed Adjustment (NOPA) response. (.2) Discussion with M. Marion and M. Beecher (both KPMG) regarding briefing case for Notice of Proposed Adjustment (NOPA) response and purpose of document. (.3) Revisions to Notice of Proposed Adjustment (NOPA) response based on T. Greenaway's (KPMG) review / comments (1.0).	1.5	\$ 750	\$ 1,125.00
Beecher, Mariano	25-May-17	Prepare briefing memo regarding Transamerica citing relevant case law. (1.7) Discussion with M. Marion and M. Beecher (both KPMG) regarding briefing case for Notice of Proposed Adjustment (NOPA) response and purpose of document. (.3)	2.0	\$ 400	\$ 800.00
Marion, Michelle	26-May-17	Reviewing case brief from M. Beecher (KPMG) concurrently making additions. (1.0) Final review concurrently updating Notice of Proposed Adjustment (NOPA) response. (1.0) Discussion with M. Marion and M. Beecher (both KPMG) regarding briefing case for Notice of Proposed Adjustment (NOPA) response and purpose of document. (.3) Perform research related to counsel memorandum on bankruptcy proceedings focusing on Telexfree specifics. (.6) Reviewing counsel memorandum for purposes of performing revisions. (2.1).	5.0	\$ 750	\$ 3,750.00
Marion, Michelle	30-May-17	Perform research related to automatic stay violation focusing on Telexfree specifics. (2.1) Revising write-up in file memo to incorporate additional research (.9).	3.0	\$ 750	\$ 2,250.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	31-May-17	Call with M. Marion and T. Greenaway (both KPMG) concerning sending Notice of Proposed Adjustment (NOPA) to IRS unagreed and emailing S. Darr (Trustee) regarding refund claim disallowance.	0.2	\$ 750	\$ 150.00
Greenaway, Tom	31-May-17	Draft email to S. Darr (Trustee) regarding refund claim disallowance.	0.2	\$ 900	\$ 180.00
Greenaway, Tom	31-May-17	Meeting with M. Marion and T. Greenaway (both KPMG) in preparation for call with Department of Justice regarding refund issued by the IRS and taxpayer's position with respect to the Notices of Proposed Adjustment.	0.3	\$ 900	\$ 270.00
Marion, Michelle	31-May-17	Meeting with M. Marion and T. Greenaway (both KPMG) in preparation for call with Department of Justice regarding refund issued by the IRS and taxpayer's position with respect to the Notices of Proposed Adjustment.	0.3	\$ 750	\$ 225.00
Marion, Michelle	31-May-17	Discussion with M. Marion and M. Beecher (both KPMG) about district court case on erroneous refund. (.2) Sr. manager review of M. Beecher's (KPMG) draft write-up on district court case. (.2)	0.4	\$ 750	\$ 300.00
DeSantis, Alexandra	31-May-17	Review cases pertaining to bankruptcy courts' jurisdictional ability to award fees under section 7430 to incorporate into file memo.	0.8	\$ 400	\$ 320.00
Beecher, Mariano	31-May-17	Discussion with M. Marion and M. Beecher (both KPMG) about district court case on erroneous refund. (.2) Drafting brief summarizing / citing relevant case law regarding US v. Benton. (1.8)	2.0	\$ 400	\$ 800.00
Greenaway, Tom	31-May-17	Principal review, concurrently revising file memo on tax issues arising in bankruptcy proceeding.	2.3	\$ 900	\$ 2,070.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	31-May-17	Draft / respond to emails with S. Darr (Trustee) / counsel regarding 2012 refund claim disallowance. (.4) Review cases received from counsel regarding erroneous refund. (.7) Incorporate T. Greenaway's (KPMG) additional comments into the Notice of Proposed Adjustment (NOPA) response. (.2) Draft email to S. Darr (Trustee) and H. Murphy and A. Lizotte (Murphy & King, P.C.) with Notice of Proposed Adjustment (NOPA) response. (.2) Emailing with A. Lizotte (Murphy & King, P.C.) regarding preparation for call with Department of Justice. (.2).	1.7	\$ 750	\$ 1,275.00
Marion, Michelle	31-May-17	Reviewing cases on automatic stay violation for incorporation into memorandum. (1.0) revising memorandum to include additional information on automatic stay violation. (1.5)	2.5	\$ 750	\$ 1,875.00
Greenaway, Tom	1-Jun-17	Prepare for calls by reviewing Notices of Proposed Adjustment and correspondence from H. Murphy and A. Lizotte (Murphy & King, P.C.) (.6) Call with M. Marion, T. Greenaway (both KPMG), S. Darr (Trustee), H. Murphy and A. Lizotte (Murphy & King, P.C.) in preparation for call with Department of Justice. (.7) Call with M. Marion, T. Greenaway (both KPMG), S. Darr (Trustee), Department of Justice, H. Murphy and A. Lizotte (Murphy & King, P.C.) regarding returns and resolving dispute between IRS and estate (.7)	2.0	\$ 900	\$ 1,800.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	1-Jun-17	Call with M. Marion, T. Greenaway (both KPMG), S. Darr (Trustee), H. Murphy and A. Lizotte (Murphy & King, P.C.) in preparation for call with Department of Justice. (.7) Call with M. Marion, T. Greenaway (both KPMG), S. Darr (Trustee), Department of Justice, H. Murphy and A. Lizotte (Murphy & King, P.C.) regarding returns and resolving dispute between IRS and estate (.7) Revisions to draft outline / memorandum concerning bankruptcy process concurrently providing comments for A. DeSantis (KPMG) (.9) Discussion with M. Marion and A. DeSantis (both KPMG) regarding next steps on outline/memorandum. (.3) Review correspondence from compliance team on status of returns. (.1) Finalize and send unagreed NOPAs to C. DeRosa (Revenue Agent). (.3)	3.0	\$ 750	\$ 2,250.00
DeSantis, Alexandra	1-Jun-17	Prepare NOPAs for final review / signing (.2). Perform research regarding circuit split pertaining to bankruptcy courts ability to award fees under 7430 for incorporation into memo. (2.0) Discussion with M. Marion and A. DeSantis (both KPMG) regarding next steps on outline/memorandum. (.3) Update 7430 section of memo after discussion with M. Marion (KPMG). (.5)	3.0	\$ 400	\$ 1,200.00
Greenaway, Tom	2-Jun-17	Call with T. Greenaway, A. DeSantis and M. Marion (all KPMG) regarding bankruptcy file memo and adding additional information on status of IRS after erroneous refund, and violations of the automatic stay.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	2-Jun-17	Call with T. Greenaway, A. DeSantis and M. Marion (all KPMG) regarding bankruptcy file memo and adding additional information on status of IRS after erroneous refund, and violations of the automatic stay. (.5) Review concurrently summarizing case law where further clarification and analysis was needed for inclusion in memo. (.8) Incorporate the case law summaries into the memo. (.6) Update memo by including sections focusing on erroneous refunds (1.2), automatic stay violations (1.9), and burden of proof (1.0).	6.0	\$ 400	\$ 2,400.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	5-Jun-17	Discussion regarding updates to bankruptcy file memorandum with A. DeSantis and M. Marion (both KPMG). (.7) Review M. Beecher's (KPMG) write-up on unjust enrichment case. (.4); Perform research related to Tax Court petition rights, burden of proof, and automatic stay violations for incorporation into bankruptcy file memorandum. (1.0); Updating file memorandum to incorporate additional information from A. DeSantis' and M. Beecher's (both KPMG) write-ups / research. (1.5)	3.6	\$ 750	\$ 2,700.00
DeSantis, Alexandra	5-Jun-17	Discussion regarding updates to bankruptcy file memorandum with A. DeSantis and M. Marion (both KPMG). (.7) Reviewing concurrently summarizing case law relating to Internal Revenue Code section 7491 for inclusion in memorandum. (.6) Revisions to bankruptcy file memorandum after discussion with M. Marion (KPMG) by incorporating a section to the memo focusing on the issuance of a notice of deficiency, the rules under Internal Revenue Code section 6213 as well as the regulations there of under (2.5)	3.8	\$ 400	\$ 1,520.00
DeSantis, Alexandra	6-Jun-17	Discussion with M. Marion and A. DeSantis (both KPMG) regarding burden of proof memorandum.	0.4	\$ 400	\$ 160.00
Marion, Michelle	6-Jun-17	Perform research related to burden of proof and right to file petition in Tax Court for purposes of incorporating into file memorandum. (.9) Revising file memorandum in accordance with research. (.6)	1.5	\$ 750	\$ 1,125.00
Marion, Michelle	6-Jun-17	Discussion with M. Marion and A. DeSantis (both KPMG) regarding burden of proof memorandum. (.4) Discussion with M. Marion and J. Middleton (both KPMG) regarding 2012 tax return. (.2) Review J. Middleton's (KPMG) excel sheet regarding TelexFree taxable income activity to provide comments. (.2) Draft email with comments to J. Middleton's (KPMG) spreadsheet. (.3) Call with M. Marion, J. Middleton and A. Daddona (all KPMG) regarding status of returns and next steps. (.4)	1.5	\$ 750	\$ 1,125.00
Greenaway, Tom	7-Jun-17	Principal review, concurrently providing comments on bankruptcy file memo.	1.5	\$ 900	\$ 1,350.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	7-Jun-17	Perform research regarding Florida Department of Revenue regarding prompt determination and prompt refund submission address. (1.6) Call with Florida Department of Revenue regarding correct 505(b) mailing address. (.4)	2.0	\$ 400	\$ 800.00
Marion, Michelle	7-Jun-17	Sr. manager review of revised bankruptcy file memorandum. (1.0) Review email from counsel on SEC / Department of Justice discussions to prepare for discussion with T. Greenaway (KPMG) (.2) Discussion with M. Marion and T. Greenaway (both KPMG) concerning Department of Justice policy. (.3) Perform research regarding Department of Justice's policies on Ponzi scheme cases for inclusion in bankruptcy file memorandum. (.8) Discussion with A. DeSantis and M. Marion (both KPMG) regarding addresses to use for prompt determination requests in Florida. (.2) Draft / respond to email with A. DeSantis (KPMG) regarding results of search. (.2)	2.7	\$ 750	\$ 2,025.00
Marion, Michelle	8-Jun-17	Draft / respond to email with A. Daddona (KPMG) regarding finalizing returns. (.2) Finalizing file memorandum section regarding NOPAs. (.5) Call with M. Marion and T. Greenaway (both KPMG) regarding bankruptcy file memorandum (.2).	0.9	\$ 750	\$ 675.00
Greenaway, Tom	8-Jun-17	Continue from 6/7/17 Principal review of bankruptcy file memorandum. (1.8) Call with M. Marion and T. Greenaway (both KPMG) regarding bankruptcy file memorandum (.2).	2.0	\$ 900	\$ 1,800.00
Greenaway, Tom	9-Jun-17	Concurrent review of Department of Justice's erroneous refund letter and cases to prepare response.	1.0	\$ 900	\$ 900.00
Marion, Michelle	9-Jun-17	Review email from A. Lizotte (Murphy & King, P.C.) regarding correspondence from Department of Justice. (.1) Reviewing Department of Justice's letter concerning status of erroneous refund claim. (.2) Perform research related to Department of Justice letter focusing on Telexfree specifics. (1.0)	1.3	\$ 750	\$ 975.00
Greenaway, Tom	12-Jun-17	Prepare response to Department of Justice letter.	1.5	\$ 900	\$ 1,350.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	12-Jun-17	Review email chain regarding letter from Department of Justice to incorporate into qualified offer letter (.2) Perform research to incorporate into qualified offer letter. (.4) Draft qualified offer. (.9)	1.5	\$ 400	\$ 600.00
Marion, Michelle	12-Jun-17	Research related to Department of Justice's letter including reviewing prior / identified cases. (1.7) Incorporating additional detail to T. Greenaway's (KPMG) response to Department of Justice's letter (1.0) Discussion with M. Marion and T. Greenaway (both KPMG) regarding letter. (.3) Draft email response to Department of Justice's letter to Trustee and counsel (.2) Discussion with M. Marion and T. Greenaway (both KPMG) regarding filing qualified offer for 2012. (.1) Discussion with M. Marion and A. DeSantis (both KPMG) regarding drafting qualified offer letter. (.1)	3.4	\$ 750	\$ 2,550.00
Marion, Michelle	13-Jun-17	Discussion regarding qualified offer letter requirements with M. Marion and A. DeSantis (both KPMG). (.3) Review concurrently revising letter to Department of Justice in response to NOPAs. (.3)	0.6	\$ 750	\$ 450.00
DeSantis, Alexandra	13-Jun-17	Discussion regarding qualified offer letter requirements with M. Marion and A. DeSantis (both KPMG). (.3) Research qualified offer period relative to refund claims to incorporate into qualified offer draft. (.3) Update qualified offer draft for 2012 tax year. (.4)	1.0	\$ 400	\$ 400.00
DeSantis, Alexandra	15-Jun-17	Conference with M. Marion, T. Greenaway and A. DeSantis (all KPMG) regarding qualified offer letter.	0.2	\$ 400	\$ 80.00
Greenaway, Tom	15-Jun-17	Principal review of NOPA response letter. (2.3) Conference with M. Marion, T. Greenaway and A. DeSantis (all KPMG) regarding qualified offer letter. (.2)	2.5	\$ 900	\$ 2,250.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	15-Jun-17	Conference with M. Marion, T. Greenaway and A. DeSantis (all KPMG) regarding qualified offer letter. (.2) Revising letter to Department of Justice counsel regarding response to NOPAs. (2.5) Revising qualified offer letter. (.6) Draft email to A. Lizotte (Murphy & King, P.C.) regarding update call. (.2) Draft / respond to email with A. Daddona (KPMG) regarding disclosures attached to returns. (.2) Sr. manager review of draft tax returns. (.4)	4.1	\$ 750	\$ 3,075.00
Marion, Michelle	16-Jun-17	Draft email with returns to A. DeSantis (KPMG) with additional information so she can review requests for prompt determination letters. (.2) Call with A. DeSantis and M. Marion (both KPMG) regarding instructions for letters (.1) Review A. DeSantis's (KPMG) email regarding prompt refund and prompt determination requests. (.2)	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	16-Jun-17	Review Massachusetts, Florida, federal prompt refund, and prompt determination requests. (.5) Review applicable law to ensure our requests contain all necessary elements needed to have proper prompt refund and prompt determination requests (1.5).	2.0	\$ 400	\$ 800.00
Marion, Michelle	19-Jun-17	Call with M. Marion and A. Daddona (both KPMG) regarding finalizing returns. (.2) Draft email to A. DeSantis (KPMG) regarding finalizing returns. (.2) Draft email to S. Darr (Trustee) regarding review and signing of returns. (.2) Discussion with M. Marion and T. Greenaway (both KPMG) regarding having a call with counsel regarding NOPA response and Directive 137 issue (.1) Revising disclosures attached to returns. (.3) Reviewing files to ensure proper language was included in cover letter. (.1) Draft email and forward spreadsheet detailing federal / state refunds included with prior package to A. DeSantis (KPMG). (.1)	1.2	\$ 750	\$ 900.00
DeSantis, Alexandra	19-Jun-17	Review prompt refund and determination request packages. (.3) Determine which request letters could be omitted from packages that A. Daddona (KPMG) had previously sent us. (.5) Finalize deliverables including cover letters with applicable returns for mailing. (.5)	1.3	\$ 400	\$ 520.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	19-Jun-17	Sr. manager review of tax returns and prompt determination / prompt refund requests to ensure correct packages were assembled. (1.5) Reviewing IRS Revenue Procedures regarding filing prompt refund / determination requests to ensure compliance. (.3) Discussion with M. Marion and A. DeSantis (both KPMG) regarding revising returns. (.4)	2.2	\$ 750	\$ 1,650.00
DeSantis, Alexandra	19-Jun-17	Revise TelexFree Inc MA 2013 prompt refund request (1.0), TelexFree LLC FL 2013 prompt refund request (.7), TelexFree LLC 2014-2016 Federal prompt determination request (1.5), TelexFree Financial 2014-2016 Federal prompt determination request (1.5), and TelexFree Inc 2014-2016 Federal prompt determination request by updating the body of the cover letters to comply with the applicable requirements (1.3).	6.0	\$ 400	\$ 2,400.00
Marion, Michelle	20-Jun-17	Draft / respond to email with S. Darr (Trustee) regarding signing returns. (.2) Discussion with M. Marion and A. DeSantis (both KPMG) regarding finalizing returns (.1) Draft email to A. DeSantis and A. Daddona (both KPMG) regarding Transmittal letters and return filings by entity. (.3)	0.6	\$ 750	\$ 450.00
DeSantis, Alexandra	20-Jun-17	Discussion with M. Marion and A. DeSantis (KPMG) regarding finalizing returns (.1) Review signed tax returns for 2013-2016 years for TelexFree LLC, Inc., and Financial. (.2) Draft email to A. Daddona (KPMG) for tax processing. (.1) Draft Transmittal letters for TelexFree LLC, Inc., and Financial. (.4)	0.8	\$ 400	\$ 320.00
DeSantis, Alexandra	21-Jun-17	Update the TelexFree, Inc. Transmittal Letter for the tax return.	0.1	\$ 400	\$ 40.00
Marion, Michelle	21-Jun-17	Sr. manager review of Transmittal letters.	0.2	\$ 750	\$ 150.00
Marion, Michelle	22-Jun-17	Draft / respond to email with S. Darr (Trustee) concerning return filing.	0.2	\$ 750	\$ 150.00
Marion, Michelle	23-Jun-17	Review / draft email with A. Lizotte (Murphy & King, P.C.) regarding call with counsel and Trustee (.2) Reviewing draft letter from counsel in preparation for call with T. Greenaway (KPMG). (.4) Call with M. Marion and T. Greenaway (both KPMG) regarding call with counsel and draft letter. (.2)	0.8	\$ 750	\$ 600.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	26-Jun-17	Review tax returns for TelexFree LLC, Inc. / Financial and indicate where to sign in preparation for S. Darr's (Trustee) signing. (.4) Prepare the signed tax returns for mailing. (.7)	1.1	\$ 400	\$ 440.00
Marion, Michelle	26-Jun-17	Finalizing return packages for Trustee with Transmittal letters (.3) Meeting with M. Marion (KPMG) and S. Darr (Trustee) to obtain his signature on returns. (.5) Revising spreadsheet for S. Darr (Trustee) on total refunds requested. (.3) Draft email with S. Darr (Trustee) regarding obtaining signed returns. (.2) Updating T. Greenaway (KPMG) regarding returns status and call with counsel. (.3) Discussion with M. Marion, A. DeSantis and A. Daddona (all KPMG) regarding return processing / mailing. (.2)	1.8	\$ 750	\$ 1,350.00
DeSantis, Alexandra	27-Jun-17	Discussion with M. Marion, A. DeSantis and A. Daddona (all KPMG) regarding return processing / mailing. (.2) Discussion regarding return processing issues with A. DeSantis and A. Davis (both KPMG). (.1) Call with A. DeSantis and A. Daddona (both KPMG) regarding processing / mailing of returns. (.4) Save all signed pages in returns to document in Orion. (.2)	0.9	\$ 400	\$ 360.00
DeSantis, Alexandra	28-Jun-17	Draft email to M. Marion (KPMG) with steps for submitting a Power of Attorney to California Franchise Tax Board. (.2) Call with California Franchise Tax Board to confirm it's acceptable to mail in a Federal Form 2848. (.5)	0.7	\$ 400	\$ 280.00
Marion, Michelle	28-Jun-17	Call with H. Murphy and A. Lizotte (Murphy & King, P.C.), M. Marion (KPMG) and S. Darr (Trustee) regarding draft letter to Department of Justice on NOPAs response. (.5) Preparation for call by reviewing draft response to NOPAs and draft letter prepared by counsel. (.4) Incorporating Trustee's changes to draft response to NOPAs as well as finalizing package for Department of Justice. (1.0) Draft email to A. DeSantis (KPMG) regarding obtaining a Power of Attorney for California. (.3) Call with M. Marion and A. Daddona (both KPMG) regarding California filing. (.1)	2.3	\$ 750	\$ 1,725.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	29-Jun-17	Draft to T. Martin (Huron) regarding California estimated tax payments. (.3) Call with M. Marion and W. Olver (both KPMG) regarding statute of limitations on refund claims in California. (.2) Draft email to A. Daddona (KPMG) regarding additional California payment by TelexFree, Inc. (.2) Call with M. Marion and W. Olver (both KPMG) regarding research on California statute of limitations. (.1) Draft / respond to email with A. Daddona (KPMG) confirming filing of refund claim for California as well as timing (.3).	1.1	\$ 750	\$ 825.00
Total Business Operations - Tax Consulting Services			358.9		\$ 225,675.00

EXHIBIT D2

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Compliance Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Daddona, Amanda	3-Apr-17	Meeting with T. Greenaway, J. Middleton, M. Marion, and A. Daddona (all KPMG) regarding preparation of additional tax returns (.5) Follow up call with A. Daddona and J. Middleton (both KPMG) regarding next steps. (.5)	1.0	\$ 600	\$ 600.00
Daddona, Amanda	4-Apr-17	Call with A. Daddona, J. Middleton, and M. Marion (all KPMG) regarding action plan for completing the various federal and state returns as well as timing of the deliverables.	0.5	\$ 600	\$ 300.00
Brennan, Meghan	5-Apr-17	Review all federal and state returns for the years 2012 / 2013 / 2014 concurrently creating a spreadsheet to summarize tax liability by jurisdiction and taxes paid, if any.	2.0	\$ 500	\$ 1,000.00
Daddona, Amanda	2-May-17	Preparation of Telexfree Financial 2014 tax calculation. (2.0) Compile open items and questions for additional information request to client. (1.0) Review / compile various documents from emails, TCS (Tax Controversy Services) Orion, concurrently uploading to applicable folders in general Orion folders for documentation/further review. (1.0)	4.0	\$ 600	\$ 2,400.00
Amar, Trey	8-May-17	Incorporate 2013 Apportionment into 2014 GoRS locator due to lack of apportionment information for 2014.	0.6	\$ 400	\$ 240.00
Amar, Trey	10-May-17	Discussion with J. Middleton, T. Amar, and A. Daddona (all KPMG) regarding process in moving forward with 2014 Returns. (.1) Submit to processing necessary years and locators for return preparation. (.4)	0.5	\$ 400	\$ 200.00
Daddona, Amanda	17-May-17	Compiling, concurrently organizing information and planning for filing of 2013-2016 federal / state returns for Telexfree LLC (.7), Telexfree Inc (.6), and Telexfree Financial (.7) Merging Trial Balances for 2014 for Telexfree Financial (.7) Forward open items to M. Marion (KPMG Tax Controversy Services) (.3)	3.0	\$ 600	\$ 1,800.00
Bello, Brandon	19-May-17	Call with A. Daddona and B. Bello (both KPMG) regarding workpapers for Telexfree LLC, Telexfree Inc. and Telexfree Financial. (.2) Emailed Boston Processing regarding rolling over locators for Telexfree LLC, Telexfree Inc. and Telexfree Financial. (.3). Set up / rolled over Locators for Telexfree LLC (2013-2016) (.9), Telexfree Inc. (2013-2016) (.8), and Telexfree Financial (2013-2016) (.8).	3.0	\$ 400	\$ 1,200.00

EXHIBIT D2

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Compliance Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Bello, Brandon	22-May-17	Completed Zero Returns for TelexFree Inc for the following: 2013 Federal and Massachusetts Returns / 2014 Federal and Massachusetts Returns / 2015 Federal Return / 2016 Federal Return. (3.0) (approximately .5 each x 6) Completed Zero Returns for TelexFree Financial for the following: 2013 Fed / 2014 Fed / 2015 Fed / 2016 Fed. (1.0) (approximately .2 to .3 for each)	4.0	\$ 400	\$ 1,600.00
Bello, Brandon	23-May-17	Prepare TelexFree LLC Returns for 2013 States - Florida (.8) and Texas (.7). Began preparing Telexfree LLC 2014 return (1.8) Prepared consolidate workpaper for 2014 return. (1.7)	5.0	\$ 400	\$ 2,000.00
Daddona, Amanda	24-May-17	Discussion with B. Brandon and A. Daddona (both KPMG) regarding updates to Telexfree returns (.2) Discussion with partner regarding deadlines (.1) Manager review of staff workpapers for return preparation (1.7)	2.0	\$ 600	\$ 1,200.00
Bello, Brandon	24-May-17	Discussion with B. Brandon and A. Daddona (both KPMG) regarding updates to Telexfree returns (.2) Perform updates to Telexfree Inc. returns per A. Daddona's (KPMG) review / comments. (.4) Prepare Telexfree LLC returns for years 2014 (1.0), 2015 (.9), and 2016 (1.0).	3.5	\$ 400	\$ 1,400.00
Daddona, Amanda	30-May-17	Manager review of federal and state returns for Telexfree LLC (.3), Telexfree Financial (.3), and Telexfree Inc. (.3).	0.9	\$ 600	\$ 540.00
Daddona, Amanda	31-May-17	Continue manager review of federal and state returns for Telexfree LLC (1.3), Telexfree Financial (1.4), and Telexfree Inc. (1.4).	4.1	\$ 600	\$ 2,460.00
Daddona, Amanda	2-Jun-17	Updates to calculations for the 2014-2016 tax returns for TelexFree Inc (.7), Telexfree Financial (.4), and Telexfree LLC (.4) based on discussions with M. Marion and J. Middleton (both KPMG). Call with B. Bello and A. Daddona (both KPMG) to discuss updates required for Telexfree LLC 2013-2016 returns. (.5)	2.0	\$ 600	\$ 1,200.00
Bello, Brandon	2-Jun-17	Call with B. Bello and A. Daddona (both KPMG) to discuss updates required for Telexfree LLC 2013-2016 returns.	0.5	\$ 400	\$ 200.00
Daddona, Amanda	5-Jun-17	Updates to returns for 2014-2016 federal / state tax returns for TelexFree Inc. (.4), Telexfree Financial (.3), and Telexfree LLC (.3).	1.0	\$ 600	\$ 600.00
Bello, Brandon	5-Jun-17	Review changes to Telexfree LLC 2013-2016 return to ensure all revisions correct.	0.5	\$ 400	\$ 200.00

EXHIBIT D2

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Compliance Services
 December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Middleton, Joe	6-Jun-17	Perform partner review of the Corporate tax returns to ensure the return had the correct tax loss.	1.0	\$ 900	\$ 900.00
Daddona, Amanda	6-Jun-17	Call with M. Marion, J. Middleton and A. Daddona (all KPMG) regarding status of returns and next steps. (.4) Finalize returns with accompanying workpapers. (2.4)	2.8	\$ 600	\$ 1,680.00
Daddona, Amanda	12-Jun-17	Continue, from 6/6/17, to finalize returns. (.6) Prepare return packages for 2014-2016 federal / state tax returns for TelexFree Inc, Telexfree Financial, and Telexfree LLC(.4)	1.0	\$ 600	\$ 600.00
Total Business Operations - Tax Compliance Services			42.9		\$ 22,320.00

EXHIBIT D3

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Retention Services
December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Total Retention Services			<u>0.0</u>		<u>\$ -</u>

EXHIBIT D4

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Fee Preparation Services
 December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	2-Dec-16	Discussion with J. Garza and M. Marion (both KPMG) regarding fee application. (.2) Correspondence with T. Greenaway (KPMG) regarding status of fee application. (.1)	0.3	\$ 750	\$ 225.00
Garza, Juanita F.	2-Dec-16	Discussion with J. Garza and M. Marion (both KPMG) regarding fee application. (.2) Update Consulting exhibit with additional data received from professionals as of 12/02/16. (.4) Continue to prepare Compliance exhibit with additional data received from professionals as of 12/02/16. (2.1)	2.7	\$ 206	\$ 556.20
Garza, Juanita F.	5-Dec-16	Perform updates to narrative for inclusion in first interim fee application. (.3) Draft email to M. Marion (KPMG) to verify services to be included in narrative as well as question on expenses (.1) Continue to prepare exhibits for inclusion in interim fee application. (.3) Draft email to J. Middleton (KPMG) regarding availability to review / sign-off on interim fee application (.1) Perform update to narrative following response from M. Marion (KPMG) (.1)	0.9	\$ 206	\$ 185.40
Plangman, Monica	5-Dec-16	Associate director review of first interim fee application and concurrently provide comments.	2.4	\$ 319	\$ 765.60
Plangman, Monica	6-Dec-16	Continue associate director review of first interim fee application and concurrently provide comments.	0.8	\$ 319	\$ 255.20
Garza, Juanita F.	7-Dec-16	Updates to Compliance (1.3) and Consulting (1.6) exhibits after M. Plangman (KPMG) review /comments.	2.9	\$ 206	\$ 597.40
Marion, Michelle	7-Dec-16	Initial senior manager review of fee application (.5) Draft email to J. Garza (KPMG) regarding updates to draft application. (.2)	0.7	\$ 750	\$ 525.00
Marion, Michelle	8-Dec-16	Call with M. Marion and T. Greenaway (both KPMG) concerning status of fee application and next steps (.2) Review / respond to emails from J. Garza (KPMG) related to exhibits after discussion with T. Greenaway (KPMG). (.5).	0.7	\$ 750	\$ 525.00

EXHIBIT D4

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Fee Preparation Services
 December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	8-Dec-16	Update Compliance exhibit with additional data received from professionals as of 12/08/16 for inclusion in first interim fee application. (1.8) Update tables for inclusion in narrative. (.2) Update narrative for inclusion in first interim fee application after M. Plangman (KPMG) review / comments. (.4) Update certification for inclusion in first interim fee application (.1) Draft email to M. Marion (KPMG) with final questions prior to finalizing exhibits for inclusion in first interim fee application (.1) Incorporate November time details into fee application per M. Marion's (KPMG) request. (.5)	3.1	\$ 206	\$ 638.60
Plangman, Monica	9-Dec-16	Associate director review of revised fee application.	1.3	\$ 319	\$ 414.70
Garza, Juanita F.	9-Dec-16	Update Compliance exhibit with additional data received from professionals for November time detail as of 12/09/16. (1.1) Update narrative to incorporate revised numbers. (.5) Update certification. (.1)	1.7	\$ 206	\$ 350.20
Garza, Juanita F.	12-Dec-16	Update tables to incorporate November updates. (.5) Update Narrative. (.3) Draft email to partner regarding importance of review / signing verification for rule 2016-1 as well as forwarding finalized documents for partner review / comments. (.2)	1.0	\$ 206	\$ 206.00
Garza, Juanita F.	13-Dec-16	Update exhibits after T. Greenaway's (KPMG) review / comments. (.8) Update narrative after T. Greenaway's (KPMG) comments regarding services (.3) Finalize all documents and forward to J. Middleton (KPMG) for final approval / sign-off. (.5)	1.6	\$ 206	\$ 329.60
Greenaway, Tom	13-Dec-16	Partner review / sign-off on First Fee Application.	1.0	\$ 900	\$ 900.00
Plangman, Monica	14-Dec-16	Associate director review of fee application following Partner changes. (.8) Discussion with M. Plangman and J. Garza (KPMG) regarding partner comments on fee application. (.2)	1.0	\$ 319	\$ 319.00
Garza, Juanita F.	14-Dec-16	Discussion with M. Plangman and J. Garza (KPMG) regarding partner comments on fee application. (.2) Update tables for inclusion in narrative (.2) Update exhibits for inclusion in first monthly and interim fee application (.6) Update narrative (.3) Update Verification (.1) Draft email to partner with updated documents for final review / sign-off noting updates. (.1)	1.5	\$ 206	\$ 309.00
Plangman, Monica	15-Dec-16	Associate director final review of Telexfree First Fee Application.	0.2	\$ 319	\$ 63.80

EXHIBIT D4

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Fee Preparation Services
 December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	15-Dec-16	Finalize documents and forward to T. Greenaway / J. Middleton (both KPMG) for final review / sign-off. (.5) Finalize documents and combine for final review by M. Plangman (KPMG) prior to forwarding to US Trustee (.4)	0.9	\$ 206	\$ 185.40
Garza, Juanita F.	19-Dec-16	Check docket for filing of Interim Fee Application and draft email to Partner verifying that he has forward to US Trustee for filing / service.	0.1	\$ 206	\$ 20.60
Garza, Juanita F.	16-Jan-17	Review email from Partner regarding Hearing for Interim Fee Application (02/14/17) as well as objection deadline (02/02/17) - includes notice that if no objections filed, the judge can sign the order approving the Interim Fee Application and cancel the hearing.	0.1	\$ 206	\$ 20.60
Garza, Juanita F.	19-May-17	Prepare work in process report as of 5/19/17 for the period of 10/01/16 thru 05/19/17 to confirm correct amount of time to pass through to client. (.3) Begin to prepare Compliance exhibit for inclusion in second interim fee application. (.2) Begin to prepare Consulting exhibit for inclusion in second interim fee application. (.1) Begin to prepare Fee Preparation exhibit for inclusion in second interim fee application. (.4)	1.0	\$ 206	\$ 206.00
Garza, Juanita F.	9-Jun-17	Update Consulting exhibit with additional time detail from professionals as of 06/09/17. (3.7) Update Compliance exhibit with additional time detail from professionals as of 06/09/17. (.4) Update Fee Preparation exhibit with additional time detail from professionals as of 06/09/17. (.3)	4.4	\$ 206	\$ 906.40
Garza, Juanita F.	12-Jun-17	Update Consulting exhibit with additional detail provided by professionals as of 06/12/17.	2.8	\$ 206	\$ 576.80
Garza, Juanita F.	14-Jun-17	Update Consulting exhibit with additional detail received from professionals as of 06/14/17. (1.1) Update Compliance exhibit with additional detail received from professionals as of 06/14/17. (.4)	1.5	\$ 206	\$ 309.00
Garza, Juanita F.	15-Jun-17	Update Compliance exhibit with additional detail received from professionals as of 06/15/17 for inclusion in second interim fee application. (.8) Begin to prepare narrative for inclusion in second interim fee application (.2) Draft email to M. Marion (KPMG) regarding services for inclusion in narrative. (.1)	1.1	\$ 206	\$ 226.60
Garza, Juanita F.	20-Jun-17	Prepare work in process report as of 6/20/17 for the period of 5/20/16 thru 05/31/17 to confirm / ensure correct amount of time to pass through to client.	0.4	\$ 206	\$ 82.40

EXHIBIT D4

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Fee Preparation Services
 December 1, 2016 through June 30, 2017

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	21-Jun-17	Update Consulting exhibit with new detail from professionals as of 06/21/17 for inclusion in second interim fee application (.2) Update Compliance exhibit with new detail from professionals as of 06/21/17 for inclusion in second interim fee application (.2) Update to narrative for services provided during the second interim fee application period (.2)	0.6	\$ 206	\$ 123.60
Garza, Juanita F.	26-Jun-17	Update Compliance Services exhibit with additional time detail received from professionals as of 6/26/17 for inclusion in second interim fee application.	0.3	\$ 206	\$ 61.80
Garza, Juanita F.	26-Jun-17	Update Consulting Services exhibit with additional time detail received from professionals as of 6/26/17 for inclusion in second interim fee application	0.8	\$ 206	\$ 164.80
Total Fee Preparation Services			37.8		\$ 10,049.70

Exhibit G

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
CENTRAL DIVISION**

In re:

TELEXFREE, LLC,
TELEXFREE, INC.,
TELEXFREE FINANCIAL, INC.,

Debtors.

Chapter 11 Cases

Case No. 14-40987 - MSH

Case No. 14-40988 - MSH

Case No. 14-40989 - MSH

Jointly Administered

VERIFICATION

I, Joseph W. Middleton, after being duly sworn according to law, deposes and says:

a) I am a Certified Public Accountant and a Partner with the applicant firm, KPMG LLP ("KPMG").

b) I am familiar with the work performed on behalf of the Debtors by KPMG.

c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief. Moreover, I have reviewed Local Rule 2016-1, and submit that the Application substantially complies with such order.

Dated: August 10, 2017



Joseph W. Middleton

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
CENTRAL DIVISION

In Re:)	
)	
)	Chapter 11
)	
TELEXFREE, LLC ,)	Case No. 14-40987-MSH
TELEXFREE, INC.,)	Case No. 14-40988-MSH
TELEXFREE FINANCIAL, INC.,)	Case No. 14-40989-MSH
)	
Debtors.)	Jointly Administered
)	

CERTIFICATE OF SERVICE

I, Andrew G. Lizotte, hereby certify that on August 10, 2017, I caused to be served a copy of the *Second Interim Fee Application of KPMG, LLP for Compensation Earned and Expenses Incurred as Tax Compliance Accountant and Tax Consultant to the Chapter 11 Trustee for the Period from December 1, 2016 Through June 30, 2017* via operation of this Court's CM/ECF System, by electronic mail and/or by first class mail, postage prepaid to the attached service list as indicated.

/s/ Andrew G. Lizotte
Andrew G. Lizotte (BBO #559609)
Murphy & King, Professional Corporation
One Beacon Street
Boston, MA 02108
Telephone: (617) 423-0400
Facsimile: (617) 423-0498
Email: ALizotte@murphyking.com

Dated: August 10, 2017
720117

Telexfree, LLC
Short Service List
#670980

BY ECF:

- Charles R. Bennett cbennett@murphyking.com,
bankruptcy@murphyking.com;imccormack@murphyking.com
- Kendra Berardi kberardi@rc.com, mjewell@rc.com
- Deena R. Bernstein bernsteind@sec.gov, #brodocket@sec.gov
- Roger Bertling roger@bertlinglaw.com, rbertlin@law.harvard.edu
- Robert J. Bonsignore rbonsignore@class-actions.us, jnewlon@class-actions.us
- C. Elizabeth Brady Murillo emurillo@burnslev.com
- Alan L. Braunstein abraunstein@riemerlaw.com, ahall@riemerlaw.com
- Douglas Brooks dbrooks@libbyhoopes.com
- Orestes G. Brown obrown@metaxasbrown.com
- Evans J. Carter ejcatty1@verizon.net
- Brian Casaceli bcasaceli@mirickoconnell.com
- John Commisso john.commisso@jacksonlewis.com,
ann.macdonald@jacksonlewis.com
- Christopher M. Condon cmc@murphyking.com, imccormack@murphyking.com
- Jonathan Crafts jcrafts@dwyer-llc.com
- Gary W. Cruickshank gwc@cruickshank-law.com
- Edward Dangel tdangel@dangeldwyer-llc.com
- Ronald A. Dardeno rdardeno@dardeno.com
- Joseph P. Davis davisjo@gtlaw.com, ponsettoj@gtlaw.com
- Christine E. Devine cdevine@mirickoconnell.com, bankrupt@mirickoconnell.com
- Adam K. Doerr adoerr@rbh.com,
akelly@robinsonbradshaw.com,fbarringer@robinsonbradshaw.com
- Martin B. Dropkin nmatza@hotmail.com,
nastor@dropkinmatza.com;mdropkin@dropkinmatza.com
- Daniel Dullea scott@goldberganddullea.com
- Timothy J. Durken tdurken@jagersmith.com,
bankruptcy@jagersmith.com;tdurken@ecf.inforuptcy.com
- James P. Ehrhard ehrhards@ehrhardslaw.com, cote@ehrhardslaw.com
- John C. Elstad jelstad@verilldana.com
- Kate P. Foley kfoley@mirickoconnell.com
- Robert W. Fuller rfuller@rbh.com
- Andrew J. Gallo andrew.gallo@bingham.com, brian.katz@morganlewis.com
- Stuart M. Glass sglass@choate.com
- Valentin D. Gurvits vgurvits@bostonlawgroup.com
- William J. Hanlon whanlon@seyfarth.com, bosdocket@seyfarth.com
- Carol E Head carol.head@morganlewis.com
- Lawrence P. Heffernan lheffernan@rc.com, kberardi@rc.com

- Nellie E Hestin nhestin@mcguirewoods.com,
mkrizan@mcguirewoods.com;aauld@mcguirewoods.com;kdevyver@mcguirewoods.com
- Jonathan Horne jhorne@murthalaw.com
- Franklin C. Huntington huntingtonf@sec.gov
- Vernon C. Jolley jolleylaw@comcast.net
- Paul V. Kelly paul.kelly@jacksonlewis.com
- Nicholas R. Kennedy nkennedy@mcguirewoods.com,
bsieg@mcguirewoods.com;khosmer@mcguirewoods.com
- Richard King USTPRegion01.WO.ECF@USDOJ.GOV
- Richard T. King richard.t.king@usdoj.gov
- Andrew G. Lizotte agl@murphyking.com,
bankruptcy@murphyking.com;pas@murphyking.com;ddk@murphyking.com;agl@murphyking.com
- Danielle Andrews Long dlong@rc.com, jsantiago@rc.com
- Michael M. McArdle mike@mcardlelaw.com, morgan@mcardlelaw.com
- S. Elaine McChesney Elaine.mcchesney@bingham.com
- Wendy M. Mead wendymeadpc@verizon.net
- Harold B. Murphy bankruptcy@murphyking.com, ddk@murphyking.com
- Michael K. O'Neil moneil@murphyking.com, dkonusevska@murphyking.com
- F. Anthony Paganelli tony@paganelligroup.com
- Carmenelisa Perez-Kudzman carmenelisa@pklolaw.com, evan@pklolaw.com
- James Radke jradke@murthalaw.com, lmulvehill@murthalaw.com
- David P Reiner II dpr@reinerslaw.com, eservice@reinerslaw.com
- Ian D. Roffman iroffman@nutter.com,
epleadings@nutter.com;cfeldman@nutter.com;kcannizzaro@nutter.com
- Ilyas J. Rona ijr@milliganrona.com, gnc@milliganrona.com
- Mark C. Rossi bostonian.ecf@gmail.com, Esher.RossiECF2@gmail.com
- Paul S. Samson psamson@riemerlaw.com, ahall@riemerlaw.com
- Kenneth I. Schacter kenneth.schacter@bingham.com
- Hilary Schultz hschultz@engelschultz.com
- Ari M. Selman ari.selman@bingham.com
- Jordan L. Shapiro JSLAWMA@aol.com
- Matthew Shayefar matt@bostonlawgroup.com
- Monica Snyder msnyder@murthalaw.com, jbabula@murthalaw.com
- Lisa D. Tingue lisa.d.tingue@usdoj.gov
- Joseph Toomey jtoomey@nutter.com
- Thomas S. Vangel tvangel@murthalaw.com
- Sarah W. Walsh sarah.walsh@jacksonlewis.com
- Elton Watkins watkinslaw@comcast.net
- Jason C. Weida jweida@jonesday.com

By Electronic Mail: Top 30

Joselia Sangali	jozelia_miriam@hotmail.com
Leonardo Francisco	leocaul@hotmail.com
DL1, Inc.	davidbeebe@gmail.com
Renato Alves	renato.alves.88@hotmail.com
Benjamin Argueta	benjamin_Gauchao@yahoo.com
Marco Almeida	marcobrum53@hotmail.com
JMC, Inc.	marcosclubflorida@gmail.com
Edwin H.M Lima	aldemar.neto@ac.gov.br
David Martinez	dmj500@charter.net
Paola Zollo Alecci	paolazollo3@gmail.com
Robert Bourguignon	flavioarraz@gmail.com
Carla Peres	carlagperes@outlook.com
Pedro Taveras	ptc59@hotmail.com
Nathana Santos Reis	nathanasreis@gmail.com
Jose Anominondas	wjempreendimentos@icloud.com
Vagner Roza	vagnerflamengo2009@hotmail.com
Norberto Rey	reytrucking@yahoo.com
Jose Carlos Maciel	jcmkkgb@hotmail.com
Bruno Graziani	graziani8926@gmail.com
Renato Ribeiro	renatousa05@gmail.com
Marcelino Salazar Bacilio	marcelino@sb@outlook.com
Edison O.J. Aleman	oswaldojuradoaleman@gmail.com
Roman Mishuk	mishuknew@gmail.com
Rosa M.C. Souto	telexfree.r@hotmail.com
Du Painting	edpnegocios@hotmail.com
Graca Luisa Andrade	projectosfx@gmail.com
Paulo Francisco da Silva	avpaulo_207@hotmail.com
Leone da Silva Santos	araujommn@gmail.com
David Fine, Esq.	dfine@kslaw.com
Craig Dunlap, Esq.	cdunlap@fclaw.com , tnealon@fclaw.com
Opt3 Solutions, Inc.	infor@opt3.com

BY ELECTRONIC MAIL: APPEARANCES

Ihuoma Igboanugo (for Maduako C. Ferguson, Sr. et al)
The Crescent Law Practice
P.O. Box 41333
Raleigh, NC 27692
919-389-6963
thecrescentlaw@gmail.com

Timothy S. Cory (for Ismail Karatekin) and (for Leonardo Barros Pereira)
Durham Jones & Pinegar
10785 W. Twain Ave., Ste 200
Las Vegas, NV 89135
(702) 870-6060
(702) 870-6090 (fax)
tcory@djplaw.com

Jonathan Horne (for Opt3 Solutions, Inc.)
Jager Smith P.C.
One Financial Center 4th Fl.
Boston, MA 02111
617.951.0500
jhorne@jagersmith.com

Douglas Brooks (for Propay, Inc.)
LibbyHoopes
399 Boylston Street
Boston, MA 02116
617-338-9300
dbrooks@libbyhoopes.com

William Baldiga, Esq. (for Plaintiffs' Interim Executive Committee)
Jill C. Wexler
Brown Rudnick
One Financial Center
Boston MA 02111
wbaldiga@brownrudnick.com
jwexler@brownrudnick.com

D. Michael Noonan, Esq. (for Plaintiffs' Interim Executive Committee)
Shaheen & Gordon PA
140 Washington Street
Dover NH 03821
mnoonan@shaheengordon.com

R. Alexander Saveri, Esq. (for Plaintiffs' Interim Executive Committee)
Saveri & Saveri, Inc.
706 Sansome St.
San Francisco CA 94111
rick@saveri.com

William L. Coulthard, Esq. (for Plaintiffs' Interim Executive Committee)
Kemp Jones & Coulthard, LLP
Wells Fargo Tower
3800 Howard Hughes Parkway
17th Floor
Las Vegas NV 89169
w.coulthard@kempjones.com

Neil Gallagher
USAMA
Neil.Gallagher@usdoj.gov

Cory Flashner
USAMA
Cory.Flashner@usdoj.gov

BY FIRST CLASS MAIL: APPEARANCES

Stephen Darr
Huron Consulting Services, LLC
100 High Street, 23rd Floor
Boston MA 02110

Maria J. Diconza, Esq., Nancy A. Mitchell, Esq.
& Matthew Hinker, Esq.
Greenberg Traurig, LLP
Metlife Building
200 Park Ave
New York, NY 10166

Richard F. Holley, Esq.
400 S. Fourth St., 3rd Floor
Las Vegas, NV 89101

Thomas H. Fell, Esq., Gregory Garman, Esq.
Gordon Silver
3960 Howard Hughes Pky, 9th Flr
Las Vegas, NV 89169

Sandra W. Lavigna
U. S. Securities And Exchange Comm.
5670 Wilshire Blvd, 11th Flr
Los Angeles, CA 90036

Evan J. Gershbein & Drake D. Foster
Kurtzman Carson Consultants LLC
2335 Alaska Avenue
El Segundo, CA 90245

David L. Neale, Esq.
Levene, Neale, Bender, Yoo & Brill LLP
10250 Constellation Blvd., Suite 1700
Los Angeles, Ca 90067

Teresa M. Pilatowicz, Esq., Mark M. Weisenmiller, Esq.
Gordon Silver, Ltd.
3960 Howard Hughes Pkwy, 9th Flr
Las Vegas, NV 89169

Securities and Exchange Commission
Boston District Office
33 Arch Street, 23rd Floor
Boston MA 02110

Roger W Wenthe
United States Attorney
333 Las Vegas Blvd So, #5000
Las Vegas, Nv 89101

Carmen Milagros Ortiz
United States Attorney
U.S. Courthouse, Suite 9200
One Courthouse Way
Boston MA 02210

Internal Revenue Service
Special Procedures Function
STOP 2080, P.O. Box 9112
25 New Sudbury St., JFK Federal Bldg.
Boston MA 02203

Commonwealth of Massachusetts
Division of Unemployment Assistance
Executive Office of Labor & Workplace Develop.
19 Staniford St., Hurley Bldg.
Boston MA 02114

Securities and Exchange Commission
100 F Street, N.E.
Washington DC 20549

Loretta E. Lynch
Attorney General of The United States
U.S. Department of Justice
950 Pennsylvania Avenue, N.W.
Washington DC 2053-0001

Commonwealth of Mass/DOR
Bankruptcy Unit, P.O. Box 9564
100 Cambridge Street, 7th floor
Boston MA 02114-9564

Massachusetts Department of Revenue
Bankruptcy Unit
PO Box 9564
Boston, MA 02114-9564

Office of the Attorney General
Commonwealth of MA
Consumer Protection Division
One Ashburton Place, 19th Floor
Boston MA 02108

William H. Runge, III
Alvarez & Marshal North America, LLC
Monarch Tower,
3424 Peachtree Road, NE, #1500
Atlanta GA 30326

Internal Revenue Service
PO Box 21126
Philadelphia PA 19114

Internal Revenue Service
Centralized Insolvency Operation
PO Box 7346
Philadelphia PA 19101-7346

Daniel M. Feigenbaum, Esq.
Deputy General Counsel
Alvarez & Marshal Holdings, LLC
600 Madison Avenue
New York, NY 10022

Internal Revenue Service
500 N. Capital St., NW
Washington DC 20221

Internal Revenue Service
Centralized Insolvency Operation
2970 Market Street
Philadelphia PA 19104

Massachusetts Securities Division
William Neelon, Esq.
Enforcement Section
One Ashburton Place, Room 1701
Boston MA 02108

Stuart MacMillan
Chairman and Managing Partner
Impact This Day, Inc.
126 3rd Avenue North, Suite 206
Safety Harbor, FL 34695

Joele Frank
Wilkinson Brimmer Katcher
622 Third Avenue, 36th Floor
New York, NY 10017

Lee A Armstrong, Esq.
222 E. 41st Street
New York, NY 10017

The Sheffield Group
2239 N. Hayden Road
Suite 103
Scottsdale AZ 85257

Lane Powell
601 S.W. Second Avenue
Suite 2100
Portland OR 97204

Telecom Logic, LLC
818 SW 3rd Avenue
Suite 137
Portland OR 97204

Legal Services Center
Roger Berling
122 Boylston Street
Jamaica Plain, MA 02130

Cotton Driggs Walch Holley Woloson & Thompson
Richard Holley Ogonna Atamoh
400 S. 4th Street, 3rd floor
Las Vegas, NV 89101

Rodman, Rodman & Sandman
Richard Sandman
442 main Street, Suite 300
Malden MA 02148

Lee M Pollack
Law Firm of Jones Day
222 E. 41st Street
New York, NY 10017

Babener & Associates
121 SW Morrison, Suite 1020
Portland OR 97204

Telexfree
Stuart MacMillan
225 Cedar Hill St., Suite 200
Marlborough MA 01752

Richard W. Waak
11300 East Shore Drive
Delton MI 49046

Gerald P. Nehra
1710 Beach Street
Muskegon MI 49441-1008

PayPal Worldwide Operations
12312 Port Grace Blvd
La Vista Nebraska 68128

PayPal Corporate Headquarters
2211 North First Street
San Jose, CA 95131

International Payout Systems Inc.
2500 E. Hallandale Beach Blvd.
Suite 800
Hallandale Beach FL 33009

Global Payroll Gateway, Inc.
18662 MacArthur Blvd.
Suite 200
Irvine CA 92612

Argus Payments Inc.
220 Humboldt Court
Sunnyvale CA 94089

ProPay Inc.
3400 N. Ashton Blvd.
Suite 200
Lehi, UT 84043

Allied Wallet
1 Northcumberland Avenue
Trafalgar Square
LONDON, WC2N 5BW
UNITED KINGDOM

Allied Wallet
9000 W. Sunset Blvd, #820
West Hollywood CA 90069

Garvey Schubert Barer
100 Wall Street
20th fl
New York, NY 10005-3708

Garvey Schubert Barer
Bank of America Financial Center
121 SW Morrison Street, 11th floor
Portland OR 97204-3141

Lane Powell Prof. Corporation
301 West Northern Lights Blvd.
Suite 301
Anchorage AK 99503

Garvey Schubert Barer
Flour Mill Building
1000 Potomac Street, NW, 5th Floor
Washington DC 20007-3501

Andrea L. Marconi, Esq.
Fennemore Craig, P.C.
3003 N Central Ave
Suite 2600
Phoenix, AZ 85012

Lane Powell Prof. Corporation
1420 Fifth Avenue, Suite 4200
PO Box 91302
Seattle WA 98111

David Meadows, Esq. & Phyllis B. Sumner, Esq.
King & Spauling, LLP
1180 Peachtree Street
Atlanta GA 30309-3521

Opt3 Solutions, Inc.
15642 Sand Canyon Avenue, #52255
Irvine CA 92619-2255

Ronald P. Passatempo, Esq.
Law Offices of Ronald P. Passatempo
200 Broadway, Suite 102
Lynnfield MA 01940

Elizabeth Mueller, Esq., D. Scott Carlton, Esq.
& Thomas Zaccaro, Esq.
Law Firm of Paul Hastings, LLP
515 S. Flower Street
Los Angeles, CA 90071

Edward F. Manzi, Jr.
Fidelity CoOperative bank
675 Main Street
Fitchburg, MA 01420

Ciao Telecomm, Inc.
8390 LBJ Freeway
Dallas, TX 75243

TD Bank
185 Franklin Street
Boston MA 02110

Impact This Day Inc.
c/o Debra L. Squier
506 Roxbury Drive
Safety Harbor, FL 34695

J.P. Morgan Chase, N.A.
c/o CT Corporation System
155 Federal Street, Suite 700
Boston, MA 02110

Robert M. Goldstein, Esq.
20 Park Plaza
Suite 2000
Boston MA 02116

Digital Federal Credit Union
853 Donald Lynch Blvd.
Marlborough MA 01752

Bank of America, N.A.
100 Federal Street
Boston MA 02110

Santander Bank
75 State Street
Boston MA 02109

Citizens Bank
28 State Street
Boston MA 02109

Bertin C. Emmons, Esq.
Sovereign Bank
75 State Street, 4th floor
Boston MA 02109

Oriental Bank
Old San Juan Branch
204 Tetuan Street
San Juan, PR 00901

Michael S. Held, Esq. & Lawrence Waks, Esq.
Jackson Walker LLP
901 Main Street, Suite 6000
Dallas TX 75202

Wells Fargo Bank, N.A.
c/o Corporation Service Co.
84 State Street
Boston MA 02109

Joseph R. Middleton, Esq.
KPMG, LLP
60 South Street
Boston MA 02111

Nicholas R. Kennedy, Esq.
McGuireWoods, LLP
One James Center
901 East Cary St.
Richmond, VA 23219

Timothy Martin
Huron Consulting Services LLC
100 High Street, 23rd Floor
Boston MA 02110

Juanita F. Garza
KPMG LLP
811 Main Street
Houston TX 77002

Miranda L. Hughes, Esq.
Brown, Winick, Graves, Gross,
Baskerville, & Schoenebaum P.L.C.
666 Grand Avenue, Suite 2000 Ruan Center
Des Moines, IA 50309

Andrew Lelling, Esq.
United States Attorney
U.S. Courthouse, Suite 9200
One Courthouse Way
Boston MA 02210

Mary Murrane, Esq.
United States Attorney
U.S. Courthouse, Suite 9200
One Courthouse Way
Boston MA 02210