

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 SHEET OF FOURTH INTERIM AND FINAL FEE APPLICATION OF
KPMG LLP AS TAX COMPLIANCE ACCOUNTANT AND TAX CONSULTANT TO
THE CHAPTER 11 TRUSTEE FOR ENTRY OF AN ORDER (I) GRANTING INTERIM
ALLOWANCE OF COMPENSATION FOR PROFESSIONAL SERVICES EARNED
AND REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED
FROM MARCH 1, 2018 THROUGH JULY 10, 2020; (II) GRANTING FINAL
ALLOWANCE OF COMPENSATION FOR PROFESSIONAL SERVICES EARNED
AND REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED
FOR THE PERIOD FROM AUGUST 31, 2015 THROUGH JULY 10, 2020**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Chapter 11 Trustee
Date of Retention:	October 1, 2015
Fourth Interim Period for Which Compensation and Reimbursement is Sought:	March 1, 2018 through July 10, 2020
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 780,651.30
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ -
Final Period for which Compensation Sought as Actual, Reasonable, and Necessary:	August 31, 2015 through July 10, 2020
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 1,488,036.70
Amount for Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ -

This is a: Monthly x Interim x Final Application.

Prior Applications Filed: Three



Schedule 1

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

Compensation by Professional for the Interim Period

March 1, 2018 through July 10, 2020

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Burns, George	Principal - SALT	6.0	\$ 900	\$ 5,400.00
Conjura, Carol	Partner - WNT	6.0	\$ 900	\$ 5,400.00
Delgado, Robert	Principal - WNT	2.0	\$ 900	\$ 1,800.00
Greenaway, Tom	Principal - TCS	148.3	\$ 900 ⁽¹⁾	\$ 133,470.00
Lucas, Eric	Principal - WNT	5.0	\$ 900	\$ 4,500.00
Friedman, Steven	Director - WNT	1.8	\$ 900	\$ 1,620.00
Plangman, Monica	Associate Director	6.1	\$ 319	\$ 1,945.90
Marion, Michelle	Sr. Manager - TCS	221.9	\$ 750 ⁽²⁾	\$ 166,425.00
Morris, Matthew	Sr. Manager - TCS	158.4	\$ 750	\$ 118,800.00
Bedine, Zachary	Manager - BTS	0.6	\$ 600	\$ 360.00
Jiang, Gloria	Manager - BTS	2.9	\$ 600	\$ 1,740.00
Olver, Bill	Manager - TCS	0.5	\$ 600 ⁽³⁾	\$ 300.00
DeSantis, Alexandra	Sr. Associate - TCS	465.5	\$ 500 ⁽⁴⁾	\$ 232,750.00
Shapiro, Andrea	Sr. Associate - TCS	76.7	\$ 500	\$ 38,350.00
Kupiec, Caroline	Sr. Associate - BTS	7.9	\$ 500	\$ 3,950.00
Beecher, Mariano	Associate - TCS	80.7	\$ 400	\$ 32,280.00
DeSantis, Alexandra	Associate - TCS	33.7	\$ 400	\$ 13,480.00
Mundele, Aaron	Associate - TCS	7.3	\$ 400	\$ 2,920.00
Garza, Juanita F.	Associate - TCS	73.4	\$ 206	\$ 15,120.40
Pagan Colon, Maria	Associate - TCS	1.1	\$ 400	\$ 440.00
Subtotal Hours and Fees				\$ 781,051.30
Credit for IRS Penalty resulting from late filing of 2018 Form 1120-S.				\$ (400.00)
Total Hours and Fees		1,305.8		\$ 780,651.30

⁽¹⁾ - T. Greenaway promoted from Managing Director to Principal effective 10/1/15.

⁽²⁾ - M. Marion promoted from Manager to Sr. Manager effective 10/1/16.

⁽³⁾ - B. Olver promoted from Sr. Associate to Manager effective 10/1/18.

⁽⁴⁾ - A. DeSantis promoted from Associate to Sr. Associate effective 10/1/18.

Average Blended Rate: \$597.83

Schedule 2

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Compensation by Category for the Interim Period
 March 1, 2018 through July 10, 2020

Matter Description	Total Hours Billed	Total Fees Requested
Business Operations - Tax Consulting Services - 2015 EL	76.8	\$ 46,610.00
Business Operations - Tax Compliance Services - 2015 EL	0.0	\$ -
Retention Services	0.0	\$ -
Fee Preparation Services	118.5	\$ 38,566.30
Business Operations - Tax Consulting Services - 2018 EL	230.9	\$ 127,850.00
Business Operations - Tax Controversy Services - 2018 EL	552.7	\$ 356,610.00
2019 Tax Dispute Advisory Services	326.9	\$ 211,415.00
Credit for IRS Penalty resulting from late filing of 2018 Form 1120-S.		\$ (400.00)
Total	1,305.8	\$ 780,651.30

Schedule 3

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

Summary of Expenses for the Interim Period

March 1, 2018 through July 10, 2020

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

Schedule 4

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Compensation by Professional for the Final Period
August 31, 2015 through July 10, 2020

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Burns, George	Principal - SALT	6.0	\$ 900	\$ 5,400.00
Conjura, Carol	Partner - WNT	9.5	\$ 900	\$ 8,550.00
Delgado, Robert	Principal - WNT	2.0	\$ 900	\$ 1,800.00
Greenaway, Tom	Principal - TCS	257.2	\$ 900 ⁽¹⁾	\$ 231,480.00
Liquerman, Rob	Principal - WNT	1.0	\$ 900	\$ 900.00
Lucas, Eric	Principal - WNT	5.0	\$ 900	\$ 4,500.00
Middleton, Joe	Partner - Fed Tax	26.0	\$ 900	\$ 23,400.00
Sherlock, Victoria	Managing Director - BTS	0.8	\$ 900	\$ 720.00
Dolan, Michael	Director - WNT	3.5	\$ 900	\$ 3,150.00
Friedman, Steven	Director - WNT	1.8	\$ 900	\$ 1,620.00
Mack, Larry	Director - WNT	3.8	\$ 900	\$ 3,420.00
Plangman, Monica	Associate Director	16.9	\$ 319	\$ 5,391.10
Murray, Erica	Sr. Manager - Fed Tax	20.2	\$ 750	\$ 15,150.00
Marion, Michelle	Sr. Manager - TCS	487.3	\$ 750 ⁽²⁾	\$ 365,475.00
Morris, Matthew	Sr. Manager - TCS	158.4	\$ 750	\$ 118,800.00
Bedine, Zachary	Manager - BTS	0.6	\$ 600	\$ 360.00
Daddona, Amanda	Manager - BTS	35.1	\$ 600	\$ 21,060.00
Jiang, Gloria	Manager - BTS	2.9	\$ 600	\$ 1,740.00
Marion, Michelle	Manager - TCS	118.0	\$ 600	\$ 70,800.00
Olver, Bill	Manager - TCS	0.5	\$ 600 ⁽³⁾	\$ 300.00
Amar, Trey	Sr/ Associate - BTS	1.0	\$ 500	\$ 500.00
DeSantis, Alexandra	Sr. Associate - TCS	465.5	\$ 500 ⁽⁴⁾	\$ 232,750.00
Shapiro, Andrea	Sr. Associate - TCS	76.7	\$ 500	\$ 38,350.00
Kupiec, Caroline	Sr. Associate - BTS	17.6	\$ 500	\$ 8,800.00
Faggiano, Robert	Sr. Associate - SALT	0.5	\$ 500	\$ 250.00
Connolly, Rose	Sr. Associate - TCS	171.8	\$ 500 ⁽⁵⁾	\$ 85,900.00
Brennan, Meghan	Sr. Associate - BTS	2.0	\$ 500	\$ 1,000.00
Olver, Bill	Sr. Associate - TCS	40.8	\$ 500 ⁽³⁾	\$ 20,400.00
Bello, Brandon	Sr. Associate - TCS	16.5	\$ 400	\$ 6,600.00
Amar, Trey	Associate - BTS	42.1	\$ 400	\$ 16,840.00
Beecher, Mariano	Associate - BTS	187.8	\$ 400	\$ 75,120.00
Tighe, Alex	Associate - Fed Tax	0.8	\$ 400	\$ 320.00
Connolly, Rose	Associate - TCS	1.5	\$ 400	\$ 600.00
DeSantis, Alexandra	Associate - TCS	191.9	\$ 400	\$ 76,760.00
Mundele, Aaron	Associate - TCS	7.3	\$ 400	\$ 2,920.00
Olver, Bill	Associate - TCS	2.0	\$ 400	\$ 800.00
Pagan Colon, Maria	Associate - TCS	1.1	\$ 400	\$ 440.00
Garza, Juanita F.	Associate - BPG	175.1	\$ 206	\$ 36,070.60
Subtotal Hours and Fees				\$ 1,488,436.70
Credit for IRS Penalty resulting from late filing of 2018 Form 1120-S.				\$ (400.00)
		2,558.5		\$ 1,488,036.70

- (1) - T. Greenaway promoted from Managing Director to Principal effective 10/1/15.
- (2) - M. Marion promoted from Manager to Sr. Manager effective 10/1/16.
- (3) - B. Olver promoted from Associate to Sr. Associate effective 10/01/16 and Sr. Associate to Manager effective 10/1/18.
- (4) - A. DeSantis promoted from Associate to Sr. Associate effective 10/1/18.
- (5) - R. Connolly was promoted from Associate to Sr. Associate effective 10/1/18.

Average Blended Rate: \$581.61

Schedule 5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Compensation by Category for the Final Period
 August 31, 2015 through July 10, 2020

Matter Description	Total Hours Billed	Total Fees Requested
Business Operations - Tax Consulting Services - 2015 EL	827.1	\$ 504,185.00
Business Operations - Tax Compliance Services - 2015 EL	375.4	\$ 214,975.00
Retention Services	5.1	\$ 1,767.40
Fee Preparation Services	240.4	\$ 71,634.30
Business Operations - Tax Consulting Services - 2018 EL	230.9	\$ 127,850.00
Business Operations - Tax Controversy Services - 2018 EL	552.7	\$ 356,610.00
2019 Tax Dispute Advisory Services	326.9	\$ 211,415.00
Credit for IRS Penalty resulting from late filing of 2018 Form 1120-S.		\$ (400.00)
Total	2,558.5	\$ 1,488,036.70

Schedule 6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Summary of Expenses for the Final Period
August 31, 2015 through July 10, 2020

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

**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

**FOURTH INTERIM AND FINAL FEE APPLICATION OF KPMG LLP AS TAX
COMPLIANCE ACCOUNTANT AND TAX CONSULTANT TO THE
CHAPTER 11 TRUSTEE FOR ENTRY OF AN ORDER (I) GRANTING
INTERIM ALLOWANCE OF COMPENSATION FOR PROFESSIONAL
SERVICES EARNED AND REIMBURSEMENT OF ACTUAL AND
NECESSARY EXPENSES INCURRED FROM MARCH 1, 2018 THROUGH
JULY 10, 2020; (II) GRANTING FINAL ALLOWANCE OF COMPENSATION
FOR PROFESSIONAL SERVICES EARNED AND REIMBURSEMENT OF
ACTUAL AND NECESSARY EXPENSES INCURRED FOR THE PERIOD
FROM AUGUST 31, 2015 THROUGH JULY 10, 2020**

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 Fourth Interim and Final Fee Application (“Application”), KPMG seeks interim allowance and approval of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from March 1, 2018 through July 10, 2020

(the “Fourth Application Period”), in the amount of \$780,651.30 and final allowance and approval of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the final period from August 31, 2015 through July 10, 2020 (the “Final Compensation Period”), in the amount of \$1,488,036.70 for professional services performed and actual and necessary expenses incurred by KPMG, and respectfully represents:

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 H.

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. The Liquidating Plan of Reorganization of Stephen B. Darr, Chapter 11 Trustee of TelexFree, LLC, TelexFree, Inc. and TelexFree Financial, Inc. was filed on May 26, 2020. The First Amended Liquidating Plan of Reorganization of Stephen B. Darr, Chapter 11 Trustee of TelexFree, LLC, TelexFree, Inc. and TelexFree Financial, Inc. was filed on May 28, 2020 The Order approving the First Amended Disclosure Statement with Respect to First Amended Liquidation Plan was signed on May 28, 2020.

9. 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.

10. In August 2017, KPMG filed its Second Interim Fee Application for compensation earned and expenses incurred for the period December 1, 2016 through June 30, 2017. Specifically, KPMG sought compensation of \$258,044.70 and \$0.00 in expenses, for a total of \$258,044.70. On September 11, 2017, the Court awarded interim fees to KPMG in the amount of \$258,044.70 and expenses in the amount of \$0.00, for a total of \$258,044.70, which has been paid.

11. In April 2018, KPMG filed its Third Interim Fee Application for compensation earned and expenses incurred for the period July 1, 2017 through February 28, 2018. Specifically, KPMG sought compensation of \$197,199.10 and \$0.00 in expenses, for a total of \$197,199.10. On May 14, 2018, the Court awarded interim fees to KPMG in the amount of \$197,199.10 and expenses in the amount of \$0.00, for a total of \$197,199.10, which has been paid.

Relief Requested

12. Pursuant to the Retention Order, KPMG is entitled to compensation for fees incurred and reimbursement of reasonable expenses. During the Fourth Fee Application Period, KPMG earned fees in the amount of \$780,651.30 and incurred expenses in the amount of \$0.00. KPMG has not been paid any retainer, partial payment, or prior interim allowance during the Fee Application Period in this matter.

13. 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 Fourth Fee Application Period and their corresponding titles, hourly billing rates, and number of hours worked.

14. Attached above as Schedule 2 and in Exhibit B is a summary of compensation

earned, arranged by project category during the Fourth Fee Application Period.

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

16. Attached above as Schedule 4 and in Exhibit E is a summary of fees earned for services rendered by KPMG's professionals during the Final Fee Application Period. This attachment references the names of the professionals that performed work on behalf of the Trustee during the Final Fee Application Period and their corresponding titles, hourly billing rates, and number of hours worked.

17. Attached above as Schedule 5 and in Exhibit F is a summary of compensation earned, arranged by project category during the Final Fee Application Period.

18. Attached above as Schedule 6 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 Final Fee Application Period.

Summary of Services During Fourth Application Period

19. 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 - 2015 EL	76.8	\$ 46,610.00
Business Operations - Tax Compliance Services - 2015 EL	0.0	\$ -
Retention Services	0.0	\$ -
Fee Preparation Services	118.5	\$ 38,566.30
Business Operations - Tax Consulting Services - 2018 EL	230.9	\$ 127,850.00
Business Operations - Tax Controversy Services - 2018 EL	552.7	\$ 356,610.00
2019 Tax Dispute Advisory Services	326.9	\$ 211,415.00
Credit for IRS Penalty resulting from late filing of 2018 Form 1120-S.		\$ (400.00)
Total	1,305.8	\$ 780,651.30

A. Business Operations - Tax Consulting Services 2015 EL

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

- Representing the Debtors before the Internal Revenue Service (“IRS”), including IRS insolvency specialists;
- Corresponding with the IRS regarding penalty relief requests;
- Preparing analyses and workpapers for use by Trustee and Trustee’s counsel;
- Working with the Trustee’s counsel on the tax issues impacting the bankruptcy proceeding; and
- Preparing federal and state income tax returns and transmittal letters.
- KPMG seeks compensation for 76.8 hours of reasonable and necessary professional fees incurred for Tax Consulting Services during the Fourth Fee Application Period in the total amount of \$46,610.00.

B. Fee Application

21. Among other services provided in this category during the Fourth 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 118.5 hours of reasonable and necessary professional fees incurred for fee application services during the Fourth Fee Application Period in the total amount of \$38,566.30.

C. Business Operations - Tax Consulting Services – 2018 EL

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

- Representing the Debtors before the Internal Revenue Service (“IRS”) in the examination of TelexFree, LLC;
- Preparing analyses and workpapers for use by Trustee and Trustee’s counsel;
- Working with the Trustee’s counsel on the tax issues impacting the bankruptcy proceeding; and
- Preparing federal and state income tax returns and transmittal letters.
- KPMG seeks compensation for 230.9 hours of reasonable and necessary professional fees incurred for Tax Consulting Services during the Fourth Fee Application Period in the total amount of \$127,850.00.

D. Business Operations - Tax Controversy Services – 2018 EL

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

- Representing the Debtors before the Internal Revenue Service (“IRS”) in the examination of TelexFree, LLC;
- Preparing responses to Notices of Proposed Adjustment and other correspondence with the IRS;
- Preparing responses to requests for information from the Department of Justice;
- Preparing analyses and workpapers for use by Trustee and Trustee’s counsel;
- Preparing state income tax return exposure analysis;
- Working with the Trustee’s counsel on the tax issues impacting the bankruptcy proceeding; and
- Preparing federal income tax returns and transmittal letters.

- KPMG seeks compensation for 552.7 hours of reasonable and necessary professional fees incurred for Tax Controversy Services during the Fourth Fee Application Period in the total amount of \$356,610.00.

E. 2019 Tax Dispute Advisory Services

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

- Preparing expert witness report of Thomas Greenaway for use in bankruptcy proceeding;
- Preparing analyses and workpapers for use by Trustee and Trustee's counsel; and
- Working with the Trustee's counsel on the tax issues impacting the bankruptcy proceeding.
- KPMG seeks compensation for 326.9 hours of reasonable and necessary professional fees incurred for 2019 Tax Dispute Advisory Services during the Fourth Fee Application Period in the total amount of \$211,415.00.

Summary of Services During the Final Compensation Period

25. 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 - 2015 EL	827.1	\$ 504,185.00
Business Operations - Tax Compliance Services - 2015 EL	375.4	\$ 214,975.00
Retention Services	5.1	\$ 1,767.40
Fee Preparation Services	240.4	\$ 71,634.30
Business Operations - Tax Consulting Services - 2018 EL	230.9	\$ 127,850.00
Business Operations - Tax Controversy Services - 2018 EL	552.7	\$ 356,610.00
2019 Tax Dispute Advisory Services	326.9	\$ 211,415.00
Credit for IRS Penalty resulting from late filing of 2018 Form 1120-S.		\$ (400.00)
Total	2,558.5	\$ 1,488,036.70

A. Business Operations - Tax Consulting Services 2015 EL

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

- Representing the Debtors before the Internal Revenue Service (“IRS”), including IRS insolvency specialists;
- Obtaining and reviewing IRS and state tax agency transcripts of account for payment and deposit information;
- Preparing responses to Information Document Requests and other correspondence with the IRS;
- Preparing a memorandum regarding the status of IRS activity to assist Trustee’s Counsel for discussions and negotiations with the Department of Justice;
- Preparing written response to Notices of Proposed Adjustment;
- Preparing requests for relief from penalties;
- Contacting the state authorities to confirm estimated tax payment;
- Advising the Trustee regarding the proper treatment tax deposits, payments, overpayments, and refunds.
- Corresponding with the IRS regarding penalty relief requests;
- Preparing analyses and workpapers for use by Trustee and Trustee’s counsel;
- Working with the Trustee’s counsel on the tax issues impacting the bankruptcy proceeding; and
- Preparing federal and state income tax returns and transmittal letters.
- KPMG seeks compensation for 827.1 hours of reasonable and necessary professional fees incurred for Tax Consulting Services during the Final Fee Application Period in the total amount of \$504,185.00.

B. Business Operations - Tax Compliance Services 2015 EL

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

- Reviewing 2013 and 2014 records of the Debtors for purposes of preparing federal and

state income tax returns, including supporting schedules;

- Researching and drafting supporting memorandum concerning the technical tax issues that arise in the review of such records;
- Contacting the state authorities to confirm estimated tax payments; and
- Preparing federal and state income tax returns and transmittal letters.
- KPMG seeks compensation for 375.4 hours of reasonable and necessary professional fees incurred for Tax Compliance Services during the Final Fee Application Period in the total amount of \$214,975.00.

C. Employment Application – Retention Services

28. Among other services provided in this category during the Final Fee Application Period, KPMG assisted the Trustee and the Debtors with the following:

- Services included researching bankruptcy with regards to retention; the preparation of KPMG declaration, retention order and supplemental declaration; discussions and fact finding with tax professionals as well as Office of General Counsel; discussions and correspondence with Trustee related to employment application.
- KPMG seeks compensation for 5.1 hours of reasonable and necessary professional fees incurred for employment application services during the Final Fee Application Period in the total amount of \$1,767.40.

D. Fee Application – Fee Preparation Services

29. Among other services provided in this category during the Final 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 240.4 hours of reasonable and necessary professional fees incurred for fee application services during the Final Fee Application Period in the total amount of \$71,634.30.

E. Business Operations - Tax Consulting Services – 2018 EL

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

- Representing the Debtors before the Internal Revenue Service (“IRS”) in the examination of TelexFree, LLC;
- Preparing analyses and workpapers for use by Trustee and Trustee’s counsel;
- Working with the Trustee’s counsel on the tax issues impacting the bankruptcy proceeding; and
- Preparing federal and state income tax returns and transmittal letters.
- KPMG seeks compensation for 230.9 hours of reasonable and necessary professional fees incurred for Tax Consulting Services during the Final Fee Application Period in the total amount of \$127,850.00.

F. Business Operations - Tax Controversy Services – 2018 EL

31. Among other services provided in this category during the Final 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 Notices of Proposed Adjustment and other correspondence with the IRS;
- Preparing responses to requests for information from the Department of Justice;
- Preparing analyses and workpapers for use by Trustee and Trustee’s counsel;
- Preparing state income tax return exposure analysis;
- Working with the Trustee’s counsel on the tax issues impacting the bankruptcy proceeding; and
- Preparing federal income tax returns and transmittal letters.
- KPMG seeks compensation for 552.7 hours of reasonable and necessary professional fees incurred for Tax Controversy Services during the Final Fee Application Period in the total amount of \$356,610.00.

G. 2019 Tax Dispute Advisory Services

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

- Preparing expert witness report of Thomas Greenaway for use in bankruptcy proceeding;
- Preparing analyses and workpapers for use by Trustee and Trustee's counsel; and
- Working with the Trustee's counsel on the tax issues impacting the bankruptcy proceeding.
- KPMG seeks compensation for 326.9 hours of reasonable and necessary professional fees incurred for 2019 Tax Dispute Advisory Services during the Final Fee Application Period in the total amount of \$211,415.00.

Conclusion

26. 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.

27. 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.

28. This Application covers the Fourth Application Period from March 1, 2018 through July 10, 2020 and the Final Period from August 15, 2015 through July 10, 2020. 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 Final 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 interim compensation for professional services in the amount of \$780,651.30, and reimbursement for expenses incurred in the amount of \$0.00 during the Fourth Application Period, for a total of \$780,651.30 in fees and expenses; (ii) allowing on a final basis compensation for professional services in the amount of \$1,488,036.70, and reimbursement for expenses in the amount of \$0.00 during the Final Application Period for a total of \$1,488,036.70 in fees and expenses; (iii) authorizes payment of any allowed fees and expenses for the Fourth Application Period and Final Application Period; and (iii) grant such other and further relief as may be deemed proper.

Dated: July 10, 2020

/s/ Thomas Greenaway

Thomas Greenaway
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

March 1, 2018 through July 10, 2020

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Burns, George	Principal - SALT	6.0	\$ 900	\$ 5,400.00
Conjura, Carol	Partner - WNT	6.0	\$ 900	\$ 5,400.00
Delgado, Robert	Principal - WNT	2.0	\$ 900	\$ 1,800.00
Greenaway, Tom	Principal - TCS	148.3	\$ 900 ⁽¹⁾	\$ 133,470.00
Lucas, Eric	Principal - WNT	5.0	\$ 900	\$ 4,500.00
Friedman, Steven	Director - WNT	1.8	\$ 900	\$ 1,620.00
Plangman, Monica	Associate Director	6.1	\$ 319	\$ 1,945.90
Marion, Michelle	Sr. Manager - TCS	221.9	\$ 750 ⁽²⁾	\$ 166,425.00
Morris, Matthew	Sr. Manager - TCS	158.4	\$ 750	\$ 118,800.00
Bedine, Zachary	Manager - BTS	0.6	\$ 600	\$ 360.00
Jiang, Gloria	Manager - BTS	2.9	\$ 600	\$ 1,740.00
Olver, Bill	Manager - TCS	0.5	\$ 600 ⁽³⁾	\$ 300.00
DeSantis, Alexandra	Sr. Associate - TCS	465.5	\$ 500 ⁽⁴⁾	\$ 232,750.00
Shapiro, Andrea	Sr. Associate - TCS	76.7	\$ 500	\$ 38,350.00
Kupiec, Caroline	Sr. Associate - BTS	7.9	\$ 500	\$ 3,950.00
Beecher, Mariano	Associate - TCS	80.7	\$ 400	\$ 32,280.00
DeSantis, Alexandra	Associate - TCS	33.7	\$ 400	\$ 13,480.00
Mundele, Aaron	Associate - TCS	7.3	\$ 400	\$ 2,920.00
Garza, Juanita F.	Associate - TCS	73.4	\$ 206	\$ 15,120.40
Pagan Colon, Maria	Associate - TCS	1.1	\$ 400	\$ 440.00
Hours and Fees		<u>1,305.8</u>		<u>\$ 781,051.30</u>
Subtotal Fees				\$ 781,051.30
Credit for IRS Penalty resulting from late filing of 2018 Form 1120-S.				\$ (400.00)
Total Fees				<u>\$ 780,651.30</u>
Out of Pocket Expenses				\$ -
Net Requested Fees & Out of Pocket Expenses				<u>\$ 780,651.30</u>
Discounted Blended Rate		<u>\$ 597.83</u>		

⁽¹⁾ - T. Greenaway promoted from Managing Director to Principal effective 10/1/15.

⁽²⁾ - M. Marion promoted from Manager to Sr. Manager effective 10/1/16.

⁽³⁾ - B. Olver promoted from Sr. Associate to Manager effective 10/1/18.

⁽⁴⁾ - A. DeSantis promoted from Associate to Sr. Associate effective 10/1/18.

EXHIBIT B

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Summary of Hours and Discounted Fees Incurred by Category
March 1, 2018 through July 10, 2020

Matter Description	Exhibit	Total Billed Hours	Total Fees Requested
Business Operations - Tax Consulting Services - 2015 EL	D1	76.8	\$ 46,610.00
Business Operations - Tax Compliance Services - 2015 EL	D2	0.0	\$ -
Retention Services	D3	0.0	\$ -
Fee Preparation Services	D4	118.5	\$ 38,566.30
Business Operations - Tax Consulting Services - 2018 EL	D5	230.9	\$ 127,850.00
Business Operations - Tax Controversy Services - 2018 EL	D6	552.7	\$ 356,610.00
2019 Tax Dispute Advisory Services	D7	326.9	\$ 211,415.00
Credit for IRS Penalty resulting from late filing of 2018 Form 1120-S.			\$ (400.00)
Total		1,305.8	\$ 780,651.30

EXHIBIT C

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

Summary of Out of Pocket Expenses

March 1, 2018 through July 10, 2020

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

EXHIBIT C1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Detail of Out of Pocket Expenses
March 1, 2018 through July 10, 2020

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
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	1-Mar-18	Discussion with M. Marion and T. Greenaway (both KPMG) regarding final copies for return statement.	0.1	\$ 750	\$ 75.00
Greenaway, Tom	1-Mar-18	Discussion with M. Marion and T. Greenaway (both KPMG) regarding final copies for return statement.	0.1	\$ 900	\$ 90.00
Kupiec, Caroline	1-Mar-18	Discussion with M. Marion and C. Kupiec (both KPMG) regarding review of bridge workpaper prepared by M. Beecher (KPMG).	0.2	\$ 500	\$ 100.00
Marion, Michelle	1-Mar-18	Discussion with M. Marion and C. Kupiec (both KPMG) regarding review of bridge workpaper prepared by M. Beecher (KPMG).	0.2	\$ 750	\$ 150.00
Marion, Michelle	1-Mar-18	Discussion with M. Marion and M. Beecher (both KPMG) regarding presentation of bridge workpaper.	0.2	\$ 750	\$ 150.00
Beecher, Mariano	1-Mar-18	Discussion with M. Marion and M. Beecher (both KPMG) regarding presentation of bridge workpaper.	0.2	\$ 400	\$ 80.00
Marion, Michelle	1-Mar-18	Sr. manager review of updated return statements from T. Greenaway (KPMG).	0.4	\$ 750	\$ 300.00
Kupiec, Caroline	1-Mar-18	Sr. associate review, concurrently providing comments regarding bridge workpaper documentation.	0.5	\$ 500	\$ 250.00
Marion, Michelle	1-Mar-18	Sr. manager review of C. Kupiec's (KPMG) notes on bridge workpaper documentation, concurrently making final edits. (.4) Draft email to S. Darr (Trustee) regarding bridge workpaper documentation prepared and statements (.2).	0.6	\$ 750	\$ 450.00
Beecher, Mariano	1-Mar-18	Update, as of 03/01/28, the Bridge document after comments from C. Kupiec (KPMG).	0.9	\$ 400	\$ 360.00
Marion, Michelle	5-Mar-18	Communication with J. Milano (KPMG) regarding workpaper documentation.	0.2	\$ 750	\$ 150.00
Greenaway, Tom	6-Mar-18	Review email along with revised disclosure for amended returns from S. Darr (Trustee).	0.4	\$ 900	\$ 360.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Beecher, Mariano	7-Mar-18	Discussion with M. Marion and M. Beecher (both KPMG) regarding Form 1120-X and Form 1120 variances.	0.2	\$ 400	\$ 80.00
Marion, Michelle	7-Mar-18	Discussion with M. Marion and M. Beecher (both KPMG) regarding Form 1120-X, Form 1120 variance.	0.2	\$ 750	\$ 150.00
Marion, Michelle	7-Mar-18	Discussion regarding statements attached to final amended returns with M. Marion and M. Beecher (both KPMG).	0.3	\$ 750	\$ 225.00
Beecher, Mariano	7-Mar-18	Discussion regarding statements attached to final amended returns with M. Marion and M. Beecher (both KPMG).	0.3	\$ 400	\$ 120.00
Marion, Michelle	7-Mar-18	Meeting with M. Marion and J. Middleton (both KPMG) to discuss changes made to final amended returns.	0.4	\$ 750	\$ 300.00
Marion, Michelle	7-Mar-18	Call with S. Darr (Trustee), T. Martin (Huron), M. Marion, T. Greenaway (both KPMG), H. Murphy and A. Lizotte (both Murphy & King) to discuss changes to returns.	0.5	\$ 750	\$ 375.00
Greenaway, Tom	7-Mar-18	Call with S. Darr (Trustee), T. Martin (Huron), M. Marion, T. Greenaway (both KPMG), H. Murphy and A. Lizotte (both Murphy & King) to discuss changes to returns.	0.5	\$ 900	\$ 450.00
Marion, Michelle	7-Mar-18	Meeting with M. Marion (KPMG) and S. Darr (Trustee) to obtain return signatures.	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	7-Mar-18	Review of fee application since the start of KPMG involvement to note any documents missing from Orion.	0.4	\$ 400	\$ 160.00
Marion, Michelle	7-Mar-18	Reviewing client's changes to bridge workpaper, concurrently incorporating additional revisions. (.5) Reviewing S. Darr's (Trustee) email regarding Form 1120X NOL / Form 1120 NOL (.1)	0.6	\$ 750	\$ 450.00
Marion, Michelle	7-Mar-18	Perform sr. manager review of final amended returns. (.5) Review of Forms 1120-X to determine open item to address regarding NOL identified. (.2)	0.7	\$ 750	\$ 525.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Beecher, Mariano	7-Mar-18	Preparing finalized amended returns for signature.	1.0	\$ 400	\$ 400.00
Greenaway, Tom	7-Mar-18	Principal review, as of 03/07/18, of amended returns, concurrently noting items in preparation for call with S. Darr (Trustee).	1.0	\$ 900	\$ 900.00
DeSantis, Alexandra	7-Mar-18	Compile list of documents to be documented / incorporated.	1.5	\$ 400	\$ 600.00
DeSantis, Alexandra	7-Mar-18	Update KPMG's Orion document management system to ensure that the TelexFree folder is compliant with firm standards, including review of documents to ensure that they are properly labelled / logged, concurrently noting missing items.	2.2	\$ 400	\$ 880.00
DeSantis, Alexandra	7-Mar-18	Review of emails, concurrently incorporating any missing external / internal emails with substantive advice or technical findings into Orion documentation.	2.9	\$ 400	\$ 1,160.00
Beecher, Mariano	8-Mar-18	Incorporate correspondence to Orion for documentation.	0.3	\$ 400	\$ 120.00
Marion, Michelle	8-Mar-18	Review update email from H. Murphy (Murphy & King) regarding potential settlement of case. (.1) Review emails from T. Greenaway (KPMG) and S. Darr (Trustee) regarding approval for us to file amended returns (.1) Draft email with T. Greenaway and M. Beecher (both KPMG) regarding verification of filing of amended returns today or tomorrow. (.2) Send A. DeSantis (KPMG) documents for online storage database. (.2)	0.6	\$ 750	\$ 450.00
Marion, Michelle	9-Mar-18	Discussion with M. Marion and M. Beecher (both KPMG) regarding filing the amended returns with the Service Center.	0.2	\$ 750	\$ 150.00
Beecher, Mariano	9-Mar-18	Discussion with M. Marion and M. Beecher (both KPMG) regarding filing the amended returns with the Service Center. (.2) Perform sign-offs on amended return docket. (.2)	0.4	\$ 400	\$ 160.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	12-Mar-18	Reviewing 2014 prompt determination request from M. Beecher (KPMG). (.4) Adjusting language in 2014 cover letter for purposes of sharing 2014 amended return with Department of Justice counsel for purposes of reaching settlement in case. (.2) Draft emails to S. Darr (trustee) and A. Lizotte (Murphy & King) with update on filing of amended returns last week. (.4)	1.0	\$ 750	\$ 750.00
Beecher, Mariano	13-Mar-18	Incorporate additional documentation into Orion for amended returns.	1.5	\$ 400	\$ 600.00
Greenaway, Tom	14-Mar-18	Draft email to Trustee and Trustee's Counsel regarding inquiry from Department Of Justice attorney on the amended tax returns.	0.5	\$ 900	\$ 450.00
Marion, Michelle	14-Mar-18	Review question from C. Moore (DOJ attorney) regarding amended returns' impact on cash receipts VoIP analysis. (.2) Sr. manager review of file (workpaper documentation from SIG, bridge workpaper documentation) to determine impact of amended returns on cash receipts analysis (.4) and drafting email to H. Murphy (Counsel - Murphy & King, P.C.) in response to C. Moore's (DOJ attorney) question (.1). Communication to T. Greenaway (KPMG) regarding amended returns' impact on prior analysis. (.1)	0.8	\$ 750	\$ 600.00
Greenaway, Tom	26-Mar-18	Meeting with T. Greenaway (KPMG) and S. Darr (Trustee) regarding the impact of amended returns on cash receipts analysis.	0.5	\$ 900	\$ 450.00
Marion, Michelle	3-Apr-18	Draft email with A. Lizotte (Murphy & King) regarding preparing a summary of returns filed since Trustee was appointed. (.2) Sr. manager review of summary prepared by A. DeSantis (KPMG), concurrently making edits. (.5) Draft email and forward summary to T. Greenaway (KPMG) for his final review. (.1)	0.8	\$ 750	\$ 600.00
DeSantis, Alexandra	3-Apr-18	Draft chart summarizing all returns filed by Chapter 11 Trustee to date as requested by A. Lizotte (Counsel - Murphy and King).	1.9	\$ 400	\$ 760.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	4-Apr-18	Draft email to T. Greenaway (KPMG) regarding summary workpaper and returns filed to date to ensure we can send it to A. Lizotte (Murphy & King). (.1) Draft email with summary workpaper of returns filed to date to A. Lizotte (Murphy & King). (.2)	0.3	\$ 750	\$ 225.00
DeSantis, Alexandra	6-Apr-18	Incorporate IDRs 1 / 2 supporting workpaper documentation into Orion management system.	0.1	\$ 400	\$ 40.00
Marion, Michelle	6-Apr-18	Review database to ensure critical files from engagement are in online database.	0.6	\$ 750	\$ 450.00
DeSantis, Alexandra	17-Apr-18	Log / incorporate documents received by A. Lizotte (Counsel - Murphy & King) from the Department of Justice into KPMG's Orion system.	0.3	\$ 400	\$ 120.00
DeSantis, Alexandra	24-Apr-18	Review refund check from California for 2013, concurrently checking it against our refund request based on the return to ensure TelexFree LLC was refunded the correct amount.	0.3	\$ 400	\$ 120.00
Marion, Michelle	24-Apr-18	Draft email to A. DeSantis (KPMG) regarding total of refund TelexFree received from California state tax authority.	0.6	\$ 750	\$ 450.00
Marion, Michelle	15-May-18	Review of claims filed by Internal Revenue Service related to TelexFree. (.3) Draft email to A. DeSantis (KPMG) regarding source of the claims. (.2)	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	15-May-18	Review of IRS's recently filed claims against TelexFree Inc. to note if there are S-corporation penalties.	0.9	\$ 400	\$ 360.00
Marion, Michelle	16-May-18	Draft email with J. Milano (KPMG) regarding archiving IRS claims files in Orion.	0.2	\$ 750	\$ 150.00
DeSantis, Alexandra	22-May-18	Update 2013 Notice of Proposed Adjustment (NOPA) upload in Orion system.	0.2	\$ 400	\$ 80.00
Marion, Michelle	26-Jun-18	Call with M. Marion (KPMG) and A. Lizotte (Murphy & King) to discuss cases discussing advertising expenses.	0.2	\$ 750	\$ 150.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	26-Jun-18	Sr. manager review of workpaper from A. DeSantis (KPMG) regarding payments made to IRS, concurrently providing comments. (.2) Draft email with workpaper drafted by A. DeSantis (KPMG) to A. Lizotte (Murphy & King) (.1).	0.3	\$ 750	\$ 225.00
Marion, Michelle	26-Jun-18	Call with M. Marion (KPMG) and A. Lizotte (Murphy & King) regarding 2013 refund and liability incurred by TelexFree under membership plans.	0.3	\$ 750	\$ 225.00
Marion, Michelle	26-Jun-18	Discussion with M. Marion and A. DeSantis (both KPMG) regarding status of 2013 bad check penalty.	0.3	\$ 750	\$ 225.00
DeSantis, Alexandra	26-Jun-18	Discussion with M. Marion and A. DeSantis (both KPMG) regarding status of 2013 bad check penalty.	0.3	\$ 400	\$ 120.00
Marion, Michelle	26-Jun-18	Review / respond to emails with T. Greenaway (KPMG) regarding advertising treatment of liability.	0.3	\$ 750	\$ 225.00
DeSantis, Alexandra	26-Jun-18	Review emails as well as Orion documents, concurrently noting what correspondence we had received relative to 2013 from IRS for TelexFree LLC. (.5) Draft email to M. Marion (KPMG) regarding status of mail receipt by KPMG in May 2017 when bad-check abatement letter was submitted, concurrently drafting a statement regarding status of bad-check abatement request. (.5)	1.0	\$ 400	\$ 400.00
DeSantis, Alexandra	26-Jun-18	Draft chart with payments made to IRS by TelexFree based on account transcripts. (.5) Communication with IRS regarding status of bad check penalty correspondence submitted in May 2017. (.9)	1.4	\$ 400	\$ 560.00
Marion, Michelle	26-Jun-18	Review of files regarding liability incurred along with prior information document requests (IDR) / responses. (.5) Perform research related to advertising expenses focusing on TelexFree specifics. (1.3)	1.8	\$ 750	\$ 1,350.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	27-Jun-18	Discussion with M. Marion and C. Kupiec (both KPMG) regarding IRS procedures on refunds including principal tax only.	0.2	\$ 750	\$ 150.00
Kupiec, Caroline	27-Jun-18	Discussion with M. Marion and C. Kupiec (both KPMG) regarding IRS procedures on certain types of refunds. including principal tax only.	0.2	\$ 500	\$ 100.00
Marion, Michelle	27-Jun-18	Call with M. Marion (KPMG) and A. Lizotte (Murphy & King) regarding 2013 bad check penalty and 2012 refund request.	0.3	\$ 750	\$ 225.00
Marion, Michelle	27-Jun-18	Discussion with M. Marion and A. DeSantis (both KPMG) regarding A. Lizotte's (Murphy & King) questions on advertising expenses.	0.3	\$ 750	\$ 225.00
DeSantis, Alexandra	27-Jun-18	Discussion with M. Marion and A. DeSantis (both KPMG) regarding A. Lizotte's (Murphy & King) questions on advertising expenses.	0.3	\$ 400	\$ 120.00
DeSantis, Alexandra	27-Jun-18	Perform research regarding refund requested on amended 2012 return focusing on TelexFree specifics. (.3). Begin to draft statement for counsel regarding discrepancy between refund requested on return and amount paid as shown on account transcript. (.3)	0.6	\$ 400	\$ 240.00
Kupiec, Caroline	27-Jun-18	Perform research as requested by M. Marion (KPMG) regarding whether informal refund claim necessarily includes erroneously-paid interest / penalties.	1.5	\$ 500	\$ 750.00
Marion, Michelle	27-Jun-18	Perform research related to interest / penalty portion of 2012 refund request focusing on TelexFree specifics. (2.7) Reviewing cases that C. Kupiec (KPMG) provided on inclusion of interest / penalties in tax refund request. (.7) Drafting email to A. Lizotte (Murphy & King) related to 2012 refund request, 2013 bad check penalty, and advertising credit expense. (.6)	4.0	\$ 750	\$ 3,000.00
Marion, Michelle	17-Jul-18	Review email from counsel, A. Lizotte (Murphy & King) regarding complaint and sharing with team, A. DeSantis (KPMG).	0.2	\$ 750	\$ 150.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	17-Jul-18	Review draft complaint to be filed in court provided by A. Lizotte (Murphy & King - Counsel) to ensure factual / technical correctness.	1.5	\$ 400	\$ 600.00
Marion, Michelle	18-Jul-18	Discussion regarding changes to Counsel's draft Complaint with T. Greenaway, A. DeSantis and M. Marion (all KPMG).	0.4	\$ 750	\$ 300.00
Greenaway, Tom	18-Jul-18	Discussion regarding changes to Counsel's draft Complaint with T. Greenaway, A. DeSantis and M. Marion (all KPMG).	0.4	\$ 900	\$ 360.00
DeSantis, Alexandra	18-Jul-18	Discussion regarding changes to Counsel's draft Complaint with T. Greenaway, A. DeSantis and M. Marion (all KPMG).	0.4	\$ 400	\$ 160.00
DeSantis, Alexandra	18-Jul-18	Perform updates to Counsel's draft Complaint against the Department of Justice to ensure all tax related facts / figures are correct / detailed.	1.3	\$ 400	\$ 520.00
Marion, Michelle	18-Jul-18	Reviewing complaint from counsel, A. Lizotte (Murphy & King), concurrently updating. (1.7) Review emails from A. Lizotte (Murphy & King) regarding call to discuss complaint in preparation for discussion with T. Greenaway. (.2).	1.9	\$ 750	\$ 1,425.00
Greenaway, Tom	18-Jul-18	Principal review of revised complaint draft, concurrently providing comments.	2.1	\$ 900	\$ 1,890.00
Marion, Michelle	19-Jul-18	Review / respond to emails with J. Middleton and T. Greenaway (both KPMG) regarding preparation of 2017 tax returns.	0.5	\$ 750	\$ 375.00
Greenaway, Tom	23-Jul-18	Call with T. Greenaway, M. Marion, A. DeSantis (all KPMG), S. Darr (Trustee), A. Lizotte (Murphy & King) regarding complaint.	0.4	\$ 900	\$ 360.00
Marion, Michelle	23-Jul-18	Call with T. Greenaway, M. Marion, A. DeSantis (all KPMG), S. Darr (Trustee), A. Lizotte (Murphy & King) regarding complaint.	0.4	\$ 750	\$ 300.00
DeSantis, Alexandra	23-Jul-18	Call with T. Greenaway, M. Marion, A. DeSantis (all KPMG), S. Darr (Trustee), A. Lizotte (Murphy & King) regarding complaint.	0.4	\$ 400	\$ 160.00
Greenaway, Tom	23-Jul-18	Revise Counsel's draft Complaint.	0.6	\$ 900	\$ 540.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	26-Jul-18	Discussion with T. Greenaway, M. Marion and A. DeSantis (all KPMG) regarding preparing workpaper showing difference between IRS position and Taxpayer's returns for S. Darr (Trustee).	0.4	\$ 900	\$ 360.00
DeSantis, Alexandra	26-Jul-18	Discussion with T. Greenaway, M. Marion and A. DeSantis (all KPMG) regarding preparing workpaper showing difference between IRS position and Taxpayer's returns for S. Darr (Trustee).	0.4	\$ 400	\$ 160.00
Marion, Michelle	26-Jul-18	Discussion with T. Greenaway, M. Marion and A. DeSantis (all KPMG) regarding preparing workpaper showing difference between IRS position and Taxpayer's returns for S. Darr (Trustee).	0.4	\$ 750	\$ 300.00
Marion, Michelle	26-Jul-18	Reviewing revised draft complaint and making additional edits (.7) Call with M. Marion (KPMG) and S. Darr (Trustee) regarding 2014 return (.2)	0.9	\$ 750	\$ 675.00
Greenaway, Tom	26-Jul-18	Principal review, concurrently updating revised complaint.	1.6	\$ 900	\$ 1,440.00
DeSantis, Alexandra	26-Jul-18	Review T. Greenaway's and M. Marion's (both KPMG) updates to Counsel's Complaint to ensure that comments are comprehensive and to incorporate additional notes. (1.2) Compare bridge workpaper to SIG income workpaper in preparation for meeting with T. Greenaway and M. Marion (both KPMG) regarding edits to the Complaint. (1.5)	2.7	\$ 400	\$ 1,080.00
Marion, Michelle	27-Jul-18	Review email regarding draft complaint from S. Darr (Trustee), concurrently noting items for discussion.	0.2	\$ 750	\$ 150.00
Greenaway, Tom	30-Jul-18	Call with S. Darr (Trustee), A. Lizotte and C. Bennett (both Murphy & King), T. Greenaway, M. Marion and A. DeSantis (all KPMG) regarding revised complaint.	0.5	\$ 900	\$ 450.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	30-Jul-18	Call with S. Darr (Trustee), A. Lizotte and C. Bennett (both Murphy & King), T. Greenaway, M. Marion and A. DeSantis (all KPMG) regarding revised complaint.	0.5	\$ 400	\$ 200.00
Greenaway, Tom	30-Jul-18	Prepare Privilege / Work Product-draft.	0.5	\$ 900	\$ 450.00
Marion, Michelle	30-Jul-18	Call with S. Darr (Trustee), A. Lizotte and C. Bennett (both Murphy & King), T. Greenaway, M. Marion and A. DeSantis (all KPMG) regarding revised complaint (.5) and reviewing revised complaint in preparation for call (.3).	0.8	\$ 750	\$ 600.00
Marion, Michelle	31-Jul-18	Review / respond to emails from T. Greenaway (KPMG) regarding status of engagement with Trustee.	0.5	\$ 750	\$ 375.00
Marion, Michelle	20-Aug-18	Requesting IRS account transcripts to calculate amount IRS owes TelexFree, Inc. for 2012 / 2013 (.5) Review of IRS transcripts regarding the same issue (.4) Discussion with M. Marion (KPMG) and T. Greenaway (KPMG) regarding DOJ's offer to settle dispute (.2) Preparing response to email from A. Lizotte (Murphy & King) regarding settlement offer and inconsistency of government's position (.3).	1.4	\$ 750	\$ 1,050.00
Marion, Michelle	11-Sep-18	Draft emails with D. Gerrits (KPMG) regarding Trustee's requests.	0.4	\$ 750	\$ 300.00
DeSantis, Alexandra	12-Sep-18	Update, as of 09/12/19, the workpaper documentation to include fees billed to date per T. Greenaway's (KPMG) request for the Trustee.	0.7	\$ 400	\$ 280.00
Marion, Michelle	21-Sep-18	Discussion with J. Middleton and M. Marion (both KPMG) regarding 2017 return preparation.	0.2	\$ 750	\$ 150.00
Greenaway, Tom	28-Sep-18	Discussion regarding draft email with T. Greenaway and M. Marion (both KPMG).	0.2	\$ 900	\$ 180.00
Marion, Michelle	28-Sep-18	Discussion regarding draft email with T. Greenaway and M. Marion (both KPMG).	0.2	\$ 750	\$ 150.00

EXHIBIT D1

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	28-Sep-18	Discussion with M. Marion and M. Beecher (both KPMG) regarding bankruptcy cases concerning debtor's rights to estimated tax payments.	0.4	\$ 750	\$ 300.00
Beecher, Mariano	28-Sep-18	Discussion with M. Marion and M. Beecher (both KPMG) regarding bankruptcy cases concerning debtor's rights to estimated tax payments.	0.4	\$ 400	\$ 160.00
Greenaway, Tom	28-Sep-18	Review email from counsel regarding summary judgment draft motion. (.2) Call with T. Greenaway (KPMG) and Trustee regarding when a tax liability arises under section 6201 of the Internal Revenue Code. (1.1)	1.3	\$ 900	\$ 1,170.00
Marion, Michelle	28-Sep-18	Reviewing email from A. Lizotte (Murphy & King) regarding tax questions/status of refund for 2012. (.2) Reviewing files to respond to A. Lizotte's (Murphy & King) email (.4) Drafting email in response to A. Lizotte's (Murphy & King) email. (.4) Senior manager review of M. Beecher's (KPMG) draft write-up regarding cases concerning debtor's rights to estimated tax payments. (.7)	1.7	\$ 750	\$ 1,275.00
Beecher, Mariano	28-Sep-18	Preparing response to Counsel's question regarding when a tax liability arises under section 6201 of the Internal Revenue Code.	3.1	\$ 400	\$ 1,240.00
Beecher, Mariano	29-Sep-18	Drafting tax liability synopsis.	3.9	\$ 400	\$ 1,560.00
Total Business Operations - Tax Consulting Services			<u>76.8</u>		<u>\$ 46,610.00</u>

EXHIBIT D2

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Compliance Services
March 1, 2018 through July 10, 2020

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<i>no services related to this category rendered during this compensation period</i>					
Total Business Operations - Tax Compliance Services			<u><u>0.0</u></u>		<u><u>\$ -</u></u>

EXHIBIT D3

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

Retention Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
<i>no services related to this category rendered during this compensation period</i>					
Total Retention Services			<u>0.0</u>		<u>\$ -</u>

EXHIBIT D4

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

Fee Preparation Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	2-Mar-18	Draft email to J. Garza (KPMG) regarding fee application (.1) Discussion with T. Greenaway and M. Marion (both KPMG) regarding timeline for filing interim fee application. (.2)	0.3	\$ 750	\$ 225.00
Garza, Juanita F.	7-Mar-18	Discussion with M. Marion and J. Garza (both KPMG) regarding timeline for filing Third Interim Fee Application.	0.2	\$ 206	\$ 41.20
Garza, Juanita F.	7-Mar-18	Preparing footnote for promotions on Exhibit A. (.2) Draft email to A. DeSantis (KPMG) regarding services provided to the debtors for the period covered by the Third Interim Fee Application. (.2) Begin to prepare certification for inclusion in Third Interim Fee Application. (.1)	0.5	\$ 206	\$ 103.00
Garza, Juanita F.	7-Mar-18	Extract time details from internal reports for professionals for time period of 02/01/18 through 02/28/18 to verify all hours to include in exhibits for TelexFree as of 03/07/18. (.3) Update Exhibit A with additional professionals titles / rates. (.5)	0.8	\$ 206	\$ 164.80
Marion, Michelle	8-Mar-18	Call with M. Marion and A. DeSantis (both KPMG) regarding fee application.	0.4	\$ 750	\$ 300.00
Garza, Juanita F.	8-Mar-18	Continue to prepare the narrative for inclusion in the Third Interim Fee Application. (.4) Respond to questions from A. DeSantis (KPMG) regarding the Third Interim Fee Application. (.1)	0.5	\$ 206	\$ 103.00
DeSantis, Alexandra	8-Mar-18	Continue, from earlier in the day, to prepare assigned portion of the Tax Consulting Exhibit for inclusion in the third interim fee application.	3.2	\$ 400	\$ 1,280.00

EXHIBIT D4

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

Fee Preparation Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	8-Mar-18	Review email from J. Garza (KPMG) regarding services provided by KPMG from 7/1/17 through 12/31/17. (.1) Review time detail from 7/1/17 through 12/31/17, concurrently noting the list of services provided by KPMG to be accurate (.8). Draft email with the updated list of services provided to J. Garza (KPMG) for incorporation into the interim fee application narrative. (.1) Continue, as of 3/8/18, to prepare assigned portion of the Tax Consulting Exhibit for inclusion in the third interim fee application (2.8)	3.8	\$ 400	\$ 1,520.00
Marion, Michelle	13-Mar-18	Communication to A. DeSantis (KPMG) regarding fee application. (.2) Sr. manager partial review of Tax Consulting exhibit, concurrently providing comments. (.8)	1.0	\$ 750	\$ 750.00
DeSantis, Alexandra	13-Mar-18	Continue, as of 3/13/18, to prepare assigned portions of Tax Consulting / Tax Compliance exhibits for inclusion in third interim fee application.	1.0	\$ 400	\$ 400.00
DeSantis, Alexandra	14-Mar-18	Update Tax Consulting / Tax Compliance exhibits with additional detail provided by KPMG controversy team employees as of 3/14/18.	0.5	\$ 400	\$ 200.00
DeSantis, Alexandra	20-Mar-18	Update Tax Consulting / Tax Compliance exhibits with additional detail provided by KPMG controversy team employees as of 3/20/18.	0.2	\$ 400	\$ 80.00
Marion, Michelle	23-Mar-18	Discussion with M. Marion and T. Greenaway (both KPMG) regarding fee application (.1), emailing with J. Garza (KPMG) regarding fee application (.2).	0.3	\$ 750	\$ 225.00
Garza, Juanita F.	30-Mar-18	Extract time details from internal reports for professionals for time period of 03/01/18 through 03/29/18 to verify all hours to include in exhibits for TelexFree as of 03/30/18. (.3) Continue to prepare assigned portion of Consulting exhibit for inclusion in Third Interim Fee application. (1.0)	1.3	\$ 206	\$ 267.80

EXHIBIT D4

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

Fee Preparation Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	2-Apr-18	Discussion with M. Marion and T. Greenaway (both KPMG) regarding fee application (.1), emailing with J. Garza (KPMG) regarding fee application (.1).	0.2	\$ 750	\$ 150.00
Garza, Juanita F.	3-Apr-18	Update narrative (.5), certification (.1) and tables (.2) for inclusion in Third Interim Fee Application.	0.8	\$ 206	\$ 164.80
Plangman, Monica	4-Apr-18	Initial associate director review of fee application and concurrently provide comments.	0.3	\$ 319	\$ 95.70
Marion, Michelle	5-Apr-18	Discussion with M. Marion and A. DeSantis (both KPMG) regarding fee application documents from J. Garza (KPMG). (.2) Sr. manager review of fee application draft, concurrently providing comments (.2) Call with M. Marion and A DeSantis (both KPMG) regarding next steps with fee application. (.2)	0.6	\$ 750	\$ 450.00
DeSantis, Alexandra	5-Apr-18	Updates to third interim fee application after M. Marion's (KPMG) comments. (.2) Discussion regarding updates with A. DeSantis and M. Marion (both KPMG). (.1) Update motion for fees. (.1) Attention to email from J. Garza (KPMG) regarding the fee application format (.1) Discussion regarding format of fees in the fee application with M. Marion (KPMG) (.1). Draft email to J. Garza (KPMG) regarding setting up a call to discuss the fee application format (.2)	0.8	\$ 400	\$ 320.00
Plangman, Monica	5-Apr-18	Continue associate director review of fee application and concurrently provide comments.	2.1	\$ 319	\$ 669.90
Garza, Juanita F.	5-Apr-18	Updates to exhibits for Third Interim Fee Application after M. Plangman's (KPMG) review / comments. (.8) Updates to narrative for Third Interim Fee Application after M. Plangman's (KPMG) review / comments. (.3) Draft email to M. Marion (KPMG) with finalized documents for Third Interim Fee application for partner review / sign-off. (.1) Begin to prepare Fourth Interim Fee Application exhibits. (.7) Respond to emails from A. DeSantis re exhibits / narrative. (.2)	2.1	\$ 206	\$ 432.60

EXHIBIT D4

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

Fee Preparation Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	6-Apr-18	Prepare for meeting by reviewing data. (.1) Call with T. Greenaway, M. Marion, A. DeSantis, J. Garza and S. Carlin (all KPMG) regarding finalization of upcoming fee application and corresponding footnote. (.4)	0.5	\$ 900	\$ 450.00
Garza, Juanita F.	6-Apr-18	Prepare for call with KPMG team by reviewing exhibits. (.1) Call with T. Greenaway, M. Marion, A. DeSantis, J. Garza, M. Plangman and S. Carlin (all KPMG) regarding finalization of upcoming fee application and corresponding footnote. (.4) Incorporate footnote from M. Plangman (KPMG) into interim fee application. (.1)	0.6	\$ 206	\$ 123.60
Plangman, Monica	6-Apr-18	Prepare for meeting by reviewing data. (.1) Call with T. Greenaway, M. Marion, A. DeSantis, J. Garza and S. Carlin (all KPMG) regarding finalization of upcoming fee application and corresponding footnote. (.4) Create draft of footnote and send to S. Carlin (KPMG). (.1) Review footnote and send data to J. Garza (KPMG) for incorporation into interim fee application. (.1)	0.7	\$ 319	\$ 223.30
DeSantis, Alexandra	6-Apr-18	Prepare for meeting by reviewing data. (.1) Call with T. Greenaway, M. Marion, A. DeSantis, J. Garza and S. Carlin (all KPMG) regarding finalization of upcoming fee application and corresponding footnote. (.4) Call with S. Darr (Trustee) regarding his suggestions regarding formatting Third Interim Fee Application. (.2) Review updated third interim fee application to ensure it looks correct. (.1) Draft email to T. Greenaway and J. Middleton (KPMG) requesting their review of the third interim fee application. (.2)	1.0	\$ 400	\$ 400.00

EXHIBIT D4

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

Fee Preparation Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	6-Apr-18	Call with J. Garza, M. Plangman, T. Greenaway, and A. DeSantis regarding fee application (.2) Call with S. Darr (Trustee) regarding fee application issues (.2) Additional review of revised fee application with A. DeSantis (.4) Draft email to J. Garza (KPMG) regarding conversation with S. Darr (Trustee) in relation to fee application (.2), forwarding A. DeSantis counsel's comments on prior fee application (.1)	1.1	\$ 750	\$ 825.00
Greenaway, Tom	9-Apr-18	Partner review of Third Interim Fee Application.	1.0	\$ 900	\$ 900.00
DeSantis, Alexandra	12-Apr-18	Send draft third interim fee application to A. Lizotte (counsel - Murphy & King) for review.	0.1	\$ 400	\$ 40.00
DeSantis, Alexandra	17-Apr-18	Communicate with J. Middleton's (KPMG) administrative assistant to finalize Third Interim Fee Application.	0.1	\$ 400	\$ 40.00
Garza, Juanita F.	17-Apr-18	Review / respond to email from A. DeSantis (KPMG) regarding order of documents and forward cover pages.	0.1	\$ 206	\$ 20.60
Marion, Michelle	17-Apr-18	Review email from A. DeSantis to J. Garza (both KPMG) regarding open questions to finalize Third Interim fee application.	0.1	\$ 750	\$ 75.00
Marion, Michelle	17-Apr-18	Call with M. Marion and J. Garza (both KPMG) regarding order of exhibits.	0.2	\$ 750	\$ 150.00
Garza, Juanita F.	17-Apr-18	Call with M. Marion and J. Garza (both KPMG) regarding order of exhibits.	0.2	\$ 206	\$ 41.20
Marion, Michelle	17-Apr-18	Sr. manager review of updated Third Interim fee application documents. (.2) Draft email with Third Interim fee application to A. Lizotte (Murphy & King) for filing / service. (.1)	0.3	\$ 750	\$ 225.00
Marion, Michelle	17-Apr-18	Discussion with M. Marion and A. DeSantis (both KPMG) regarding finalizing Third Interim fee application.	0.5	\$ 750	\$ 375.00

EXHIBIT D4

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

Fee Preparation Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	17-Apr-18	Discussion with M. Marion and A. DeSantis (both KPMG) regarding finalizing Third Interim fee application. (.5) Finalize Third Interim Fee Application by performing a final review to ensure all exhibits are properly attached as well as correspond to the summary / narrative and by communicating with M. Marion (KPMG) and J. Garza (KPMG) to ensure that the fee application exhibits are correct. (.3)	0.8	\$ 400	\$ 320.00
Garza, Juanita F.	21-May-18	Extract time details from internal reports for professionals for time period of 04/01/18 through 04/30/18 to verify all hours to include in exhibits for TelexFree as of 05/21/18. (.3) Extract time details from internal reports for professionals for time period of 05/01/18 through 5/15/18 to verify all hours to include in exhibits for TelexFree as of 05/21/18. (.3) Continue, as of 5/21/18, to prepare Consulting exhibit for inclusion in Fourth Interim Fee Application. (1.6)	2.2	\$ 206	\$ 453.20
Garza, Juanita F.	26-Sep-18	Extract time details from internal reports for professionals for time period of 06/01/18 through 08/31/18 to verify all hours to include in exhibits for TelexFree as of 05/26/18. (.4) Continue, as of 5/26/18, to prepare Compliance exhibit for inclusion in Fourth Interim Fee Application. (.8)	1.2	\$ 206	\$ 247.20
Garza, Juanita F.	11-Oct-18	Extract time details from internal reports for professionals for time period of 09/01/18 through 09/05/18 to verify all hours to include in exhibits for TelexFree as of 10/12/18. (.2) Continue to prepare Tax Compliance exhibit for inclusion in Fourth Interim Fee Application. (.2)	0.4	\$ 206	\$ 82.40
Garza, Juanita F.	12-Oct-18	Extract time details from internal reports for professionals for time period of 09/15/18 through 09/30/18 to verify all hours to include in exhibits for TelexFree as of 10/12/18. (.2) Continue to prepare Fee Preparation services exhibit for inclusion in Fourth Interim Fee Application. (.1)	0.3	\$ 206	\$ 61.80
Garza, Juanita F.	30-Oct-18	Continue to prepare Compliance exhibit for inclusion in Fourth Interim Fee Application.	0.7	\$ 206	\$ 144.20

EXHIBIT D4

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

Fee Preparation Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	31-Oct-18	Communication with M. Marion (KPMG) regarding new engagement letter and services covered.	0.1	\$ 206	\$ 20.60
Marion, Michelle	31-Oct-18	Draft emails with J. Garza (KPMG) regarding fee application.	0.2	\$ 750	\$ 150.00
Marion, Michelle	31-Oct-18	Call with M. Marion and A. DeSantis (both KPMG) regarding fee application.	0.4	\$ 750	\$ 300.00
DeSantis, Alexandra	31-Oct-18	Review J. Garza's (KPMG) comments to fourth interim fee application, concurrently updating. (.9) Draft email with J. Garza (KPMG) regarding questions about the fourth interim fee application. (.1)	1.0	\$ 500	\$ 500.00
Garza, Juanita F.	26-Nov-18	Continue, as of 11/26/18, to prepare Consulting exhibit for inclusion in Fourth Interim Fee Application.	0.3	\$ 206	\$ 61.80
Garza, Juanita F.	4-Dec-18	Draft email to M. Marion (KPMG) regarding updated file for review of new Tax Consulting exhibits.	0.1	\$ 206	\$ 20.60
Marion, Michelle	5-Dec-18	Emailing with A. DeSantis (KPMG) regarding J. Garza's (KPMG) question on fee application, emailing J. Garza regarding timing for submitting fee application (.2).	0.2	\$ 750	\$ 150.00
Garza, Juanita F.	9-Jan-19	Extract time details from internal reports for professionals for time period of 12/01/18 through 12/31/18 to verify all hours to include in exhibits for TelexFree as of 01/09/19. (.3) Continue, as of 01/09/19, to prepare Consulting exhibit for inclusion in Fourth Interim Fee Application. (.9)	1.2	\$ 206	\$ 247.20
Garza, Juanita F.	9-Jan-19	Continue, as of 01/09/19, to prepare Fee Preparation exhibit for inclusion in Fourth Interim Fee Application. (.4) Continue, as of 01/09/19, to prepare Tax Controversy exhibit for inclusion in Fourth Interim Fee Application. (.2) Prepare tables for inclusion in Narrative. (.2) Begin to prepare narrative for inclusion in Fourth Interim Fee Application. (.6)	1.4	\$ 206	\$ 288.40

EXHIBIT D4

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

Fee Preparation Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	21-Jan-19	Continue, as of 1/21/18, to prepare the narrative for inclusion in the Fourth Interim Fee Application. (.6) Draft email with narrative and exhibits to M. Marion (KPMG) for review / comments. (.1)	0.7	\$ 206	\$ 144.20
Marion, Michelle	5-Feb-19	Perform sr. manager initial review of exhibits, concurrently providing comments.	0.5	\$ 750	\$ 375.00
Garza, Juanita F.	14-Mar-19	Continue to prepare Consulting exhibit for inclusion in Fourth Interim Fee Application. (.7) Continue to prepare Controversy exhibit for inclusion in Fourth Interim Fee Application. (1.1)	1.8	\$ 206	\$ 370.80
Garza, Juanita F.	9-Apr-19	Continue, as of 04/09/18, to prepare Consulting exhibit for inclusion in fourth interim fee application.	2.1	\$ 206	\$ 432.60
Garza, Juanita F.	1-May-19	Update Exhibit A with professional's names / titles / rates. (.1) Continue, as of 05/01/19, to prepare Fee Preparation Services exhibit. (.1) Continue, as of 05/01/19, to prepare Consulting Services exhibit for inclusion in Fourth Interim Fee Application. (.7)	0.9	\$ 206	\$ 185.40
Garza, Juanita F.	29-Jul-19	Continue, as of 07/29/19, to prepare Fee Preparation Services exhibit. (.2) Continue, as of 07/29/19, to prepare Consulting Services exhibit for inclusion in Fourth Interim Fee Application. (.2)	0.4	\$ 206	\$ 82.40
Garza, Juanita F.	30-Jul-19	Update, as of 07/30/19, Exhibit A with new professional's names / titles / rates. (.5) Continue, as of 7/30/19, to prepare Fee Preparation Services exhibit. (.2)	0.7	\$ 206	\$ 144.20
Garza, Juanita F.	30-Jul-19	Continue, as of 07/30/19, to prepare Tax Consulting Services exhibit for inclusion in Fourth Interim Fee Application. (.3) Continue, as of 07/30/19, to prepare Tax Controversy Services exhibit for inclusion in Fourth Interim Fee Application. (.6)	0.9	\$ 206	\$ 185.40
DeSantis, Alexandra	1-Aug-19	Update, as of 08/01/19, the fourth interim fee exhibits with additional detail provided by professionals.	1.3	\$ 500	\$ 650.00

EXHIBIT D4

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

Fee Preparation Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	26-Aug-19	Begin to prepare 2019 Tax Dispute Advisory Services Exhibit for inclusion in Fourth Interim Fee Application.	0.4	\$ 206	\$ 82.40
Garza, Juanita F.	26-Aug-19	Continue, as of 08/26/19, to update the Consulting exhibit for inclusion in the Fourth Interim Fee Application. (1.4) Review new Engagement Letter for services / rates for new exhibit. (.2)	1.6	\$ 206	\$ 329.60
Garza, Juanita F.	26-Aug-19	Continue, as of 08/26/19, to prepare the Tax Advisory Services exhibit for inclusion in fourth interim fee application.	2.2	\$ 206	\$ 453.20
DeSantis, Alexandra	26-Aug-19	Update, as of 08/26/19, the exhibits with additional information from A. Shapiro and M. Morris (KPMG). (1.7) Respond to emails from J. Garza (KPMG) regarding Fourth Interim Fee application preparation. (.5) Send internal communications to allow J. Garza (KPMG) access to expert witness engagement. (.2)	2.4	\$ 500	\$ 1,200.00
DeSantis, Alexandra	27-Aug-19	Update, as of 08/27/19, Fourth Interim Fee Application language with respect to the tasks performed under each engagement by reviewing time detail. (.6) Communication with T. Greenaway (KPMG) regarding updates to the fee application. (.1)	0.7	\$ 500	\$ 350.00
Garza, Juanita F.	27-Aug-19	Continue, as of 08/27/19, to prepare the Tax Advisory Services exhibit for inclusion in fourth interim fee application.	0.9	\$ 206	\$ 185.40
Garza, Juanita F.	27-Aug-19	Prepare tables for inclusion in narrative. (.4) Prepare narrative for inclusion in fourth interim fee application. (1.7)	2.1	\$ 206	\$ 432.60
Garza, Juanita F.	27-Aug-19	Continue, from earlier in the day on 08/27/19, to prepare the Tax Advisory Services exhibit for inclusion in fourth interim fee application.	3.4	\$ 206	\$ 700.40
DeSantis, Alexandra	3-Sep-19	Communication regarding updates to the Fourth Interim Fee Application with T. Greenaway (KPMG). (.3) Draft email to J. Garza (KPMG) with suggested updates to Fourth Interim Fee Application. (.2)	0.5	\$ 500	\$ 250.00

EXHIBIT D4

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

Fee Preparation Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	4-Sep-19	Updates, as of 09/04/19, to exhibits after M. Plangman's (KPMG) review / comments.	0.7	\$ 206	\$ 144.20
Morris, Matthew	5-Sep-19	Review, concurrently revising narrative of Fourth Interim Fee Application for inclusion in fourth interim fee application.	0.4	\$ 750	\$ 300.00
DeSantis, Alexandra	5-Sep-19	Correspond with T. Greenaway (KPMG) regarding his review of the Fourth Interim Fee Application. (.4) Draft email to J. Garza (KPMG) regarding timeline for preparing Fourth Interim Fee Application. (.1) Review M. Morris' (KPMG) updates to Fourth Interim Fee Application narrative. (.2)	0.7	\$ 500	\$ 350.00
Garza, Juanita F.	12-Sep-19	Review / respond to email from A. DeSantis (KPMG) regarding status of fourth interim fee exhibits.	0.1	\$ 206	\$ 20.60
Garza, Juanita F.	16-Sep-19	Continue, as of 09/16/19, to prepare the Tax Advisory Services exhibit for inclusion in fourth interim fee application.	1.1	\$ 206	\$ 226.60
Garza, Juanita F.	17-Sep-19	Continue, as of 09/17/19, to prepare the Tax Advisory Services exhibit for inclusion in fourth interim fee application.	1.9	\$ 206	\$ 391.40
Garza, Juanita F.	17-Sep-19	Continue, from earlier in the day on 09/17/19, to prepare the Tax Advisory Services exhibit for inclusion in fourth interim fee application.	3.3	\$ 206	\$ 679.80
Marion, Michelle	22-Jan-20	Emails with J. Garza (KPMG) regarding accrued but unpaid fees and attention to responses from J. Garza (KPMG).	0.1	\$ 750	\$ 75.00
Garza, Juanita F.	22-Jan-20	Respond to M. Marion's (KPMG) request for accrued / estimated fees from 03/18/18 thru 12/31/19 per Trustee request. (.3) Review exhibits to note accrued amounts. (.3) Extract / review unbilled time to calculate estimated fees. (.5)	1.1	\$ 206	\$ 226.60
Garza, Juanita F.	22-Jan-20	Review file / unbilled time to prepare accrued fees from March 18, 1918 thru December 31, 2019 as requested by M. Marion (KPMG) per TelexFree request.	1.1	\$ 206	\$ 226.60

EXHIBIT D4

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

Fee Preparation Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	23-Jan-20	Discussion with M. Marion (KPMG) regarding accrued fees from 03/18/18 through 12/31/19 requested by Trustee. (.2) Review accrued / estimate of fees (.4) and forward file to M. Marion (KPMG) (.1).	0.7	\$ 206	\$ 144.20
Garza, Juanita F.	23-Jan-20	Discussion with M. Marion (KPMG) regarding accrued fees from March 18, 2018 thru December 31, 2019.	0.7	\$ 206	\$ 144.20
Garza, Juanita F.	9-Mar-20	Update, as of 03/09/20, Exhibit A for new professionals / rates / titles. (.9) Continue, as of 03/09/20, to prepare Fee Preparation Services exhibit for inclusion in fourth interim fee application. (.7) Continue, as of 03/09/20, to prepare Business Operations - Tax Consulting Services - 2018 EL exhibit for inclusion in fourth interim fee application. (.4)	2.0	\$ 206	\$ 412.00
Garza, Juanita F.	9-Mar-20	Continue, as of 03/09/20, to prepare 2019 Tax Dispute Advisory Services exhibit for inclusion in fourth interim fee application. (1.0) Continue, as of 03/09/20, to prepare Business Operations - Tax Consulting Services - 2018 EL exhibit for inclusion in fourth interim fee application. (1.0)	2.0	\$ 206	\$ 412.00
Garza, Juanita F.	3-Apr-20	Continue, as of 04/03/20, to prepare Tax Controversy exhibit for inclusion in fourth interim fee application.	2.6	\$ 206	\$ 535.60
Garza, Juanita F.	4-Apr-20	Continue, as of 04/04/20, to prepare Tax Controversy exhibit for inclusion in fourth interim fee application.	3.1	\$ 206	\$ 638.60
Garza, Juanita F.	6-Apr-20	Continue, as of 04/06/20, to prepare Tax Controversy exhibit for inclusion in fourth interim fee application.	1.6	\$ 206	\$ 329.60
Garza, Juanita F.	7-Apr-20	Continue, as of 04/07/20, to prepare fee preparation exhibit for inclusion in fourth interim fee application.	1.0	\$ 206	\$ 206.00

EXHIBIT D4

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

Fee Preparation Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	7-Apr-20	Continue, from earlier in the day on 04/07/20, to prepare Tax Controversy exhibit for inclusion in fourth interim fee application (1.0) and forward to M. Marion (KPMG) for initial review / comments (.1).	1.1	\$ 206	\$ 226.60
Garza, Juanita F.	7-Apr-20	Continue, as of 04/07/20, to prepare Tax Controversy exhibit for inclusion in fourth interim fee application.	3.8	\$ 206	\$ 782.80
DeSantis, Alexandra	8-Apr-20	Call with T. Greenaway (KPMG) regarding preparation / timing of filing of Fourth Interim Fee Application. (.2) Call with M. Morris (KPMG) regarding process for updating the Fourth Interim Fee Application. (.4). Respond to internal emails regarding Fourth Interim Fee Application from M. Marion and T. Greenaway (KPMG). (.3) Respond to emails regarding Fourth Interim Fee Application from M. Marion and T. Greenaway (KPMG). (.3)	1.2	\$ 500	\$ 600.00
Garza, Juanita F.	8-Apr-20	Review / respond to M. Marion (KPMG) regarding timing of fourth interim fee application. (.1) Draft email to M. Marion (KPMG) regarding services to include in narrative. (.1) Update, as of 04/08/20, the fourth interim exhibits with additional detail provided by professionals. (1.0)	1.2	\$ 206	\$ 247.20
Morris, Matthew	8-Apr-20	Review, the draft of the Fourth Interim Fee Application, concurrently providing comments.	2.7	\$ 750	\$ 2,025.00
DeSantis, Alexandra	8-Apr-20	Update the exhibits with additional updates from the professionals for the Fourth Interim Fee Application. (2.9). Updates, as of 04/08/20, to the Fourth Interim Fee Application with M. Morris and M. Marion's (KPMG) updates. (1.0)	3.9	\$ 500	\$ 1,950.00
DeSantis, Alexandra	9-Apr-20	Draft email to J. Garza (KPMG) regarding adding credit to Fourth Interim Fee Application.	0.2	\$ 500	\$ 100.00

EXHIBIT D4

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

Fee Preparation Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Garza, Juanita F.	9-Apr-20	Review / respond to request to incorporate a credit to interim fee application. (.1) Draft email to M. Plangman (KPMG) regarding incorporation of credit into the interim fee application. (.1) Review / respond to M. Plangman (KPMG) regarding outstanding items for review / inclusion in fourth interim fee application and timing. (.1)	0.3	\$ 206	\$ 61.80
Garza, Juanita F.	10-Apr-20	Review / respond to M. Marion (KPMG) regarding status of interim fee application.	0.1	\$ 206	\$ 20.60
Marion, Michelle	10-Apr-20	Sr. manager review of fee application documents. (.2) Draft email to J. Garza (KPMG) regarding services provided to trustee and deadline for fee application (.5).	0.7	\$ 750	\$ 525.00
Plangman, Monica	11-Apr-20	Associate director review of fee application and concurrently provide comments.	1.6	\$ 319	\$ 510.40
DeSantis, Alexandra	13-Apr-20	Communication with M. Marion (KPMG) to discuss certain comments to fee exhibits.	0.3	\$ 500	\$ 150.00
DeSantis, Alexandra	13-Apr-20	Communication with M. Marion (KPMG) regarding certain comments regarding exhibits. (.4) Review all Rates / Titles / hours to ensure all time has been captured. (2.3)	2.7	\$ 500	\$ 1,350.00
Garza, Juanita F.	13-Apr-20	Update, as of 04/13/20, to 2019 Tax Dispute Advisory Services exhibit after review comments from M. Plangman (KPMG). (.3) Update, as of 04/13/20, to Business Operations - Tax Controversy Services - 2018 EL exhibit after review comments from M. Plangman (KPMG). (1.0) Update, as of 04/13/20, to Business Operations - Tax Consulting Services - 2018 EL after review comments from M. Plangman (KPMG). (.6) Prepare narrative for inclusion in fourth interim fee application. (.8) Prepare verification (.1)	2.8	\$ 206	\$ 576.80

EXHIBIT D4

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

Fee Preparation Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	14-Apr-20	Draft email to T. Greenaway (KPMG) with update on status of Fourth Interim Fee Application and next steps.	0.2	\$ 500	\$ 100.00
Garza, Juanita F.	14-Apr-20	Finalize exhibits for inclusion in fourth interim fee application. (.4) Finalize verification for inclusion in fourth interim fee application. (.2) Finalize narrative for inclusion in fourth interim fee application. (.4) Forward finalized documents to M. Plangman(KPMG) for review / comments. (.1)	1.1	\$ 206	\$ 226.60
DeSantis, Alexandra	15-Apr-20	Sr. associate review of Fourth Interim Fee Application to ensure narrative is consistent with draft versions.	0.7	\$ 500	\$ 350.00
Plangman, Monica	15-Apr-20	Associate director review of revised fee application and concurrently provide comments.	0.8	\$ 319	\$ 255.20
Garza, Juanita F.	15-Apr-20	Update / finalize fourth interim exhibits after M. Plangman's (KPMG) review / comments. (.7) Update / finalize narrative after M. Plangman's (KPMG) review / comments. (.6) Finalize fourth interim fee application (.4) and forward to T. Greenaway (KPMG) for partner review / comments (.1).	1.8	\$ 206	\$ 370.80
Plangman, Monica	23-Apr-20	Associate director review of revised fourth interim fee application and concurrently provide comments.	0.4	\$ 319	\$ 127.60
Garza, Juanita F.	23-Apr-20	Update, as of 04/23/20, the narrative after T. Greenaway's (KPMG Principal) review / comments. (.2) Update, as of 04/24/20, the exhibits after T. Greenaway's (KPMG Principal) review / comments. (.2) Forward to M. Plangman (KPMG) for final review prior to forwarding to Trustee for filing / service. (.1) Update, as of 04/23/20, after M. Plangman's (KPMG) review of updated file. (.3)	0.8	\$ 206	\$ 164.80

EXHIBIT D4

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

Fee Preparation Services

March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Plangman, Monica	24-Apr-20	Associate director final review and approval of fourth interim fee application.	0.1	\$ 319	\$ 31.90
Garza, Juanita F.	24-Apr-20	Update verification and finalize fourth interim fee application.	0.1	\$ 206	\$ 20.60
Plangman, Monica	27-Apr-20	Associate director final review of fee application prior to sending to Trustee.	0.1	\$ 319	\$ 31.90
Garza, Juanita F.	27-Apr-20	Draft email to T. Greenaway (KPMG) with Finalized Fourth Interim Fee Application to forward to Trustee for filing / service.	0.1	\$ 206	\$ 20.60
Garza, Juanita F.	18-May-20	Review communication from M. Marion (KPMG) regarding final fee application as the fourth was not filed and to incorporate into final fee application. (.2) Begin to prepare exhibits for fourth interim and Final Fee Application. (2.6) Begin to prepare professional table for inclusion in fourth interim and final fee application. (.4)	3.2	\$ 206	\$ 659.20
Garza, Juanita F.	26-May-20	Continue, as of 05/26/20, to prepare exhibits for inclusion in fourth interim and final fee application.	0.5	\$ 206	\$ 103.00
Garza, Juanita F.	4-Jun-20	Update, as of 06/04/20, to the Fee Preparation Services exhibit for inclusion in fourth interim fee application. (.2) Update, as of 06/04/20, to the Tax Controversy exhibit for inclusion in fourth interim fee applications. (.2)	0.4	\$ 206	\$ 82.40
Total Fee Preparation Services			<u>118.5</u>		<u>\$ 38,566.30</u>

EXHIBIT D5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Consulting Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Beecher, Mariano	1-Oct-18	Perform research regarding petition property interest focusing on TelexFree specifics.	2.1	\$ 400	\$ 840.00
Marion, Michelle	1-Oct-18	Perform research related to A. Lizotte's (Murphy & King) question on whether there was a 2013 overpayment that might be considered property of the estate.	3.6	\$ 750	\$ 2,700.00
Marion, Michelle	1-Oct-18	Continue, from earlier in the day, to perform research related to A. Lizotte's (Murphy & King) question on whether there was a 2013 overpayment that might be considered property of the estate.	3.9	\$ 750	\$ 2,925.00
Beecher, Mariano	2-Oct-18	Continue, as of 10/2/18, to perform research regarding petition property interest focusing on TelexFree specifics.	1.8	\$ 400	\$ 720.00
Marion, Michelle	2-Oct-18	Drafting memo summarizing findings regarding the above question.	2.6	\$ 750	\$ 1,950.00
Beecher, Mariano	2-Oct-18	Preparing write-up on tax payments.	3.2	\$ 400	\$ 1,280.00
Marion, Michelle	2-Oct-18	Continue, as of 10/2/18, to perform research regarding whether a right to a tax refund existed at the time the bankruptcy petition was filed and interaction between tax and bankruptcy laws.	3.4	\$ 750	\$ 2,550.00
Beecher, Mariano	2-Oct-18	Continue, from earlier in the day, preparing write-up on tax payments.	3.9	\$ 400	\$ 1,560.00
Beecher, Mariano	3-Oct-18	Discussion to walk through line of cases / judicial standards on payment versus deposit part of memo with M. Marion and M. Beecher (both KPMG).	0.5	\$ 400	\$ 200.00
Marion, Michelle	3-Oct-18	Discussion to walk through line of cases / judicial standards on payment versus deposit part of memo with M. Marion and M. Beecher (both KPMG).	0.5	\$ 750	\$ 375.00
Beecher, Mariano	3-Oct-18	Continue, as of 10/3/18, to perform TelexFree research, concurrently preparing write-up on tax payments.	2.6	\$ 400	\$ 1,040.00

EXHIBIT D5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Consulting Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	3-Oct-18	Perform research, concurrently drafting memo in response to the payment versus deposit issue for purposes of cross-motion for summary judgment (2.8) Draft email with A. Lizotte (Counsel, Murphy & King) with preliminary thoughts on the payment versus deposit issue. (.5)	3.3	\$ 750	\$ 2,475.00
Marion, Michelle	4-Oct-18	Research, concurrently summarizing cases regarding payment versus deposit characterization of remittance by TelexFree, LLC (3.0) Call (.1) and emailing (.4) with A. Lizotte (Counsel, Murphy & King) regarding tentative conclusions on payment vs. deposit issue.	3.5	\$ 750	\$ 2,625.00
Marion, Michelle	5-Oct-18	Communication via email with T. Martin (Huron) and J. Middleton (KPMG) regarding return preparation call.	0.4	\$ 750	\$ 300.00
Marion, Michelle	5-Oct-18	Discussion regarding 2017 return preparation with M. Marion and J. Middleton (both KPMG).	0.5	\$ 750	\$ 375.00
Marion, Michelle	5-Oct-18	Perform research, concurrently reviewing cases for memo on payment vs. deposit issue focusing on TelexFree specifics.	0.5	\$ 750	\$ 375.00
Marion, Michelle	8-Oct-18	Revising memo to address new cases on payments versus deposits.	0.9	\$ 750	\$ 675.00
Beecher, Mariano	9-Oct-18	Preparing new 2017 returns for TelexFree LLC (1.1), TelexFree Inc. (1.1) and TelexFree Financial (1.2).	3.4	\$ 400	\$ 1,360.00
Marion, Michelle	10-Oct-18	Communication regarding research for erroneous refund cases with C. Kupiec (KPMG) for purposes of payment vs. deposit question.	0.2	\$ 750	\$ 150.00
Marion, Michelle	10-Oct-18	Communication with C. Kupiec (KPMG) regarding findings from research question.	0.2	\$ 750	\$ 150.00
Marion, Michelle	10-Oct-18	Meeting with M. Marion and M. Beecher (both KPMG) regarding narrower scope of research question - focusing on extension payments only.	0.2	\$ 750	\$ 150.00
Beecher, Mariano	10-Oct-18	Meeting with M. Marion and M. Beecher (both KPMG) regarding narrower scope of research question - focusing on extension payments only.	0.2	\$ 400	\$ 80.00

EXHIBIT D5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Consulting Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	10-Oct-18	Review / respond to email from C. Kupiec (KPMG) regarding cases she identified discussing classification of payment that was the source of the erroneous refund.	0.2	\$ 750	\$ 150.00
Marion, Michelle	10-Oct-18	Researching erroneous refund cases to confirm necessity of payment of tax focusing on TelexFree specifics.	0.5	\$ 750	\$ 375.00
Marion, Michelle	10-Oct-18	Revisions to memo regarding payment versus deposit classification.	0.7	\$ 750	\$ 525.00
Beecher, Mariano	10-Oct-18	Preparing cover letters for 2017 returns for TelexFree LLC (.3) TelexFree Inc. (.3) and TelexFree Financial (.3)	0.9	\$ 400	\$ 360.00
Kupiec, Caroline	10-Oct-18	Perform research regarding deposits as well as erroneous refund claims per M. Marion's request.	1.1	\$ 500	\$ 550.00
Beecher, Mariano	10-Oct-18	Continue, as of 10/10/18, preparing new 2017 returns for TelexFree LLC (1.0), TelexFree Inc. (1.0) and TelexFree Financial (1.0).	3.0	\$ 400	\$ 1,200.00
Beecher, Mariano	10-Oct-18	Preparing TelexFree write-up on payment vs deposit.	3.6	\$ 400	\$ 1,440.00
Marion, Michelle	11-Oct-18	Reviewing draft write-up from M. Beecher (KPMG) regarding cases discussing remittances and their treatment for federal tax purposes(.2) Emailing M. Beecher (KPMG) regarding purpose of write-up (.1)	0.3	\$ 750	\$ 225.00
Beecher, Mariano	11-Oct-18	Continue, as of 10/11/18, preparing TelexFree write-up on payment vs deposit.	4.0	\$ 400	\$ 1,600.00
DeSantis, Alexandra	12-Oct-18	Call with T. Greenaway, M. Marion, and A. DeSantis (all KPMG) regarding our comments on Counsel's summary judgement memorandum.	0.3	\$ 500	\$ 150.00
Greenaway, Tom	12-Oct-18	Call with T. Greenaway, M. Marion, and A. DeSantis (all KPMG) regarding our comments on Counsel's summary judgement memorandum.	0.3	\$ 900	\$ 270.00
Marion, Michelle	12-Oct-18	Call with T. Greenaway, M. Marion, and A. DeSantis (all KPMG) regarding our comments on Counsel's summary judgement memorandum.	0.3	\$ 750	\$ 225.00

EXHIBIT D5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Consulting Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	12-Oct-18	Discussion with M. Marion and C. Kupiec (both KPMG) regarding treatment of payments versus deposits.	0.3	\$ 750	\$ 225.00
Kupiec, Caroline	12-Oct-18	Discussion with M. Marion and C. Kupiec (both KPMG) regarding treatment of payments versus deposits.	0.3	\$ 500	\$ 150.00
Marion, Michelle	12-Oct-18	Perform technical research related to draft motion focusing on TelexFree specifics.	1.0	\$ 750	\$ 750.00
DeSantis, Alexandra	12-Oct-18	Read through summary judgement memorandum from Counsel in preparation for research.	1.0	\$ 500	\$ 500.00
Greenaway, Tom	12-Oct-18	Principal review of Trustee's Motion for Summary Judgement, concurrently providing comments for A. DeSantis (KPMG).	1.5	\$ 900	\$ 1,350.00
DeSantis, Alexandra	12-Oct-18	Conduct research regarding case law discussed in Counsel's summary judgement memorandum in order to provide feedback.	1.7	\$ 500	\$ 850.00
Marion, Michelle	12-Oct-18	Reviewing draft motion for summary judgment as requested by A. Lizotte (Murphy & King), concurrently editing.	2.2	\$ 750	\$ 1,650.00
Marion, Michelle	12-Oct-18	Reviewing cases cited by C. Kupiec (KPMG) to incorporate into memo on payment versus deposits issue, concurrently updating draft memo.	2.5	\$ 750	\$ 1,875.00
Kupiec, Caroline	12-Oct-18	Review, concurrently revising erroneous refund memo.	4.1	\$ 500	\$ 2,050.00
Beecher, Mariano	12-Oct-18	Continue, as of 10/12/18, preparing new 2017 returns for TelexFree LLC (2.2), TelexFree Inc. (2.1) and TelexFree Financial (2.1).	6.4	\$ 400	\$ 2,560.00
Greenaway, Tom	14-Oct-18	Continue, as of 10/14/18, principal review of Trustee's Motion for Summary Judgement, concurrently providing comments for A. DeSantis (KPMG).	2.0	\$ 900	\$ 1,800.00
DeSantis, Alexandra	14-Oct-18	Review case law along with statutory law for purposes of editing Chapter 11 Trustee's Motion for Summary Judgment. (1.9) Draft email to M. Marion (KPMG) summarizing case law. (.5)	2.4	\$ 500	\$ 1,200.00

EXHIBIT D5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Consulting Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	15-Oct-18	Call with M. Marion and A. DeSantis (both KPMG) regarding research needed in response to draft motion for summary judgment.	0.3	\$ 750	\$ 225.00
DeSantis, Alexandra	15-Oct-18	Call with M. Marion and A. DeSantis (both KPMG) regarding research needed in response to draft motion for summary judgment.	0.3	\$ 500	\$ 150.00
Marion, Michelle	15-Oct-18	Reviewing redline of draft motion of summary judgment that T. Greenaway (KPMG) shared with KPMG team.	0.3	\$ 750	\$ 225.00
Marion, Michelle	15-Oct-18	Responding to comments of S. Darr (Trustee) in draft motion for summary judgment.	0.4	\$ 750	\$ 300.00
DeSantis, Alexandra	15-Oct-18	Meeting with A. DeSantis, M. Marion and T. Greenaway (all KPMG) to discuss redline of motion for summary judgment.	0.5	\$ 500	\$ 250.00
Greenaway, Tom	15-Oct-18	Meeting with A. DeSantis, M. Marion and T. Greenaway (all KPMG) to discuss redline of motion for summary judgment.	0.5	\$ 900	\$ 450.00
Marion, Michelle	15-Oct-18	Meeting with A. DeSantis, M. Marion and T. Greenaway (all KPMG) to discuss redline of motion for summary judgment.	0.5	\$ 750	\$ 375.00
Greenaway, Tom	15-Oct-18	Principal review of revised Trustee's Motion for Summary Judgement, concurrently providing comments for A. DeSantis (KPMG).	0.5	\$ 900	\$ 450.00
Marion, Michelle	15-Oct-18	Researching case in connection with draft motion for summary judgment focusing on TelexFree specifics.	0.6	\$ 750	\$ 450.00
DeSantis, Alexandra	15-Oct-18	Conduct research regarding TelexFree's organizational structure for documentation purposes by reviewing relevant court documents.	0.8	\$ 500	\$ 400.00
Marion, Michelle	15-Oct-18	Senior manager review of final redline in advance of sending it to A. Lizotte (Murphy & King).	0.9	\$ 750	\$ 675.00
DeSantis, Alexandra	15-Oct-18	Perform additional updates to Motion for Summary Judgement based on discussion with T. Greenaway and M. Marion (both KPMG).	1.1	\$ 500	\$ 550.00

EXHIBIT D5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	15-Oct-18	Address T. Greenaway's (KPMG) comments throughout Chapter 11 Trustee's Motion for Summary Judgement by researching relevant law along with factual information, concurrently incorporating additional information into Motion.	1.9	\$ 500	\$ 950.00
DeSantis, Alexandra	15-Oct-18	Read case law in support of Chapter 11 Trustee's Motion for Summary Judgement on Internal Revenue Service's 2013 / 2014 claims to help bolster Trustee's argument focusing on TelexFree specifics.	3.2	\$ 500	\$ 1,600.00
DeSantis, Alexandra	15-Oct-18	Continue, from earlier in the day, to read case law in support of Chapter 11 Trustee's Motion for Summary Judgement on Internal Revenue Service's 2013 / 2014 claims to help bolster Trustee's argument focusing on TelexFree specifics.	3.5	\$ 500	\$ 1,750.00
Marion, Michelle	16-Oct-18	Call with M. Marion (KPMG) and T. Martin (Huron) regarding withholding tax implications of 2019 disbursements to creditors.	0.2	\$ 750	\$ 150.00
DeSantis, Alexandra	16-Oct-18	Call with A. Lizotte (Counsel, Murphy & King), T. Greenaway, A. DeSantis, and M. Marion (all KPMG) to discuss KPMG team's comments and updates to Counsel's draft Motion for Summary Judgement.	0.7	\$ 500	\$ 350.00
Marion, Michelle	16-Oct-18	Call with A. Lizotte (Counsel, Murphy & King), T. Greenaway, A. DeSantis, and M. Marion (all KPMG) to discuss KPMG team's comments and updates to Counsel's draft Motion for Summary Judgement.	0.7	\$ 750	\$ 525.00
DeSantis, Alexandra	16-Oct-18	Review final version of updated Motion for Summary Judgment with KPMG edits in preparation for call with counsel.	1.1	\$ 500	\$ 550.00
Beecher, Mariano	16-Oct-18	Finalizing 2017 returns for TelexFree LLC (.9), TelexFree Inc. (.8) and TelexFree Financial (.8).	2.5	\$ 400	\$ 1,000.00

EXHIBIT D5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Consulting Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	17-Oct-18	Call with M. Marion and A. DeSantis (both KPMG) regarding conversation with T. Martin (Huron) regarding potential withholding tax obligations associated with disbursements from the estates and whether KPMG can provide a tax opinion.	0.2	\$ 750	\$ 150.00
DeSantis, Alexandra	17-Oct-18	Call with M. Marion and A. DeSantis (both KPMG) regarding conversation with T. Martin (Huron) regarding potential withholding tax obligations associated with disbursements from the estates and whether KPMG can provide a tax opinion.	0.2	\$ 500	\$ 100.00
DeSantis, Alexandra	17-Oct-18	Draft email addressed to S. Darr (Chapter 11 Trustee) regarding the options of KPMG issuing either a tax opinion or memorandum with respect to withholding on disbursements from the estate to victims and creditors.	0.6	\$ 500	\$ 300.00
Marion, Michelle	18-Oct-18	Discussion with M. Marion and A. DeSantis (both KPMG) regarding reviewing draft motion for summary judgment (.1) Discussion with M. Marion and A. DeSantis (both KPMG) regarding redline of draft motion for summary judgment. (.2)	0.3	\$ 750	\$ 225.00
DeSantis, Alexandra	18-Oct-18	Discussion with M. Marion and A. DeSantis (both KPMG) regarding reviewing draft motion for summary judgment (.1) Discussion with M. Marion and A. DeSantis (both KPMG) regarding redline of draft motion for summary judgment. (.2)	0.3	\$ 500	\$ 150.00
Marion, Michelle	18-Oct-18	Draft email to A. Lizotte (Murphy & King) regarding an edit for the draft motion for summary judgment. (.2) Revising draft email to S. Darr (Trustee) regarding withholding tax obligations associated with disbursements. (.4).	0.6	\$ 750	\$ 450.00
DeSantis, Alexandra	18-Oct-18	Perform a review of Counsel's Motion for Summary Judgment with Statement of Facts to ensure that the final versions before submission are correct both factually / grammatically / technically.	2.5	\$ 500	\$ 1,250.00

EXHIBIT D5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Consulting Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Beecher, Mariano	22-Oct-18	Perform research regarding estate 1099 filing.	2.5	\$ 400	\$ 1,000.00
Beecher, Mariano	23-Oct-18	Prepare returns for execution by client as well as delivery.	1.5	\$ 400	\$ 600.00
Beecher, Mariano	24-Oct-18	Draft email to TelexFree with returns for client signature.	0.5	\$ 400	\$ 200.00
Beecher, Mariano	29-Oct-18	Extract returns, concurrently turning return notifications off.	1.3	\$ 400	\$ 520.00
Greenaway, Tom	13-Nov-18	Principal review of Department of Justice filings on motion for summary judgment.	1.0	\$ 900	\$ 900.00
Greenaway, Tom	14-Nov-18	Perform Redline, concurrently providing comments on Department of Justice filings at the request of bankruptcy counsel for trustee.	2.0	\$ 900	\$ 1,800.00
DeSantis, Alexandra	14-Nov-18	Review time detail and files from 2016 year to rebut argument made in IRS's motion for summary judgment. (1.2) Draft email to T. Greenaway (KPMG) with all relevant information regarding KPMG's communication with IRS through that time period. (.3) Read Notice of Proposed Adjustment from IRS regarding 2014 tax year. (.5).	2.0	\$ 500	\$ 1,000.00
DeSantis, Alexandra	14-Nov-18	Perform research regarding the IRS's position that TelexFree, LLC's 2014 IRC section 165 deduction violates the public policy doctrine. (3.5). Draft email to M. Marion (KPMG) with my research findings. (.5)	4.0	\$ 500	\$ 2,000.00
DeSantis, Alexandra	16-Nov-18	Continue, as of 11/16/18, to perform research in case law as well as secondary authorities regarding IRS's position in the Notice of Proposed Adjustment that TelexFree's IRC section 165 deduction violates the public policy doctrine.	3.0	\$ 500	\$ 1,500.00
DeSantis, Alexandra	19-Nov-18	Perform research case law as well as secondary sources to draft response to IRS's Notice of Proposed Adjustment (NOPA) disallowing TelexFree, LLC's 165 loss on its amended 2014 return.	2.7	\$ 500	\$ 1,350.00

EXHIBIT D5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	19-Nov-18	Draft response to Notice of Proposed Adjustment (NOPA).	3.8	\$ 500	\$ 1,900.00
DeSantis, Alexandra	19-Nov-18	Continue, from earlier in the day, to perform research case law as well as secondary sources to draft response to IRS's Notice of Proposed Adjustment (NOPA) disallowing TelexFree, LLC's 165 loss on its amended 2014 return. (3.3). Continue, from earlier in the day to draft response to Notice of Proposed Adjustment (NOPA). (.8).	4.1	\$ 500	\$ 2,050.00
Greenaway, Tom	20-Nov-18	Draft response to 165 loss NOPA.	2.0	\$ 900	\$ 1,800.00
Greenaway, Tom	21-Nov-18	Principal review of Section 165 NOPA response draft.	6.0	\$ 900	\$ 5,400.00
DeSantis, Alexandra	26-Nov-18	Discussion regarding open items in the draft NOPA response with T. Greenaway, A. DeSantis, and M. Marion (all KPMG).	0.3	\$ 500	\$ 150.00
Marion, Michelle	26-Nov-18	Discussion regarding open items in the draft NOPA response with T. Greenaway, A. DeSantis, and M. Marion (all KPMG).	0.3	\$ 750	\$ 225.00
Greenaway, Tom	26-Nov-18	Discussion regarding open items in the draft NOPA response with T. Greenaway, A. DeSantis, and M. Marion (all KPMG).	0.3	\$ 900	\$ 270.00
DeSantis, Alexandra	26-Nov-18	Perform research in case law for Notice of Proposed Adjustment (NOPA) response regarding allowed timing for section 165 loss deductions. (2.0) Continue, as of 11/26/18, to perform research including reading case law as directed by T. Greenaway (KPMG) to support Notice of Proposed Adjustment (NOPA) position that IRC section 165 loss is deductible. (1.2)	3.2	\$ 500	\$ 1,600.00
Greenaway, Tom	27-Nov-18	Principal review of draft response to Department of Justice motions as prepared by Trustee's counsel.	0.5	\$ 900	\$ 450.00

EXHIBIT D5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Consulting Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	27-Nov-18	Prepare exhibits for draft Notice of Proposed Adjustment (NOPA). (.8). Building out white paper document regarding treasury regulation 1.165-1(d)(1) research / analysis. (1.1) Draft email to A. Lizotte (Counsel) and S. Darr (Trustee) with draft NOPA response and corresponding exhibits (.2)	2.1	\$ 500	\$ 1,050.00
DeSantis, Alexandra	27-Nov-18	Draft white paper document with findings from case law regarding potential timing issues relating to the IRC section 165 loss deduction. (1.5). Incorporate comments regarding section 165 loss deduction in NOPA response. (.8). Incorporate footnotes into Notice of Proposed Adjustment (NOPA) response in accordance with BlueBook. (1.8).	4.1	\$ 500	\$ 2,050.00
DeSantis, Alexandra	30-Nov-18	Update draft Notice of Proposed Adjustment (NOPA) response law section with respect to section 165 loss deduction to restructure and incorporate Counsel's comments.	2.5	\$ 500	\$ 1,250.00
DeSantis, Alexandra	30-Nov-18	Continue, from earlier in the day, to update the draft Notice of Proposed Adjustment (NOPA) response analysis section with respect to section 165 loss deduction to restructure as well as incorporate Counsel's comments.	2.9	\$ 500	\$ 1,450.00
Greenaway, Tom	4-Dec-18	Follow-up meeting regarding IRS submission with T. Greenway (KPMG) and S. Darr (Chapter 11 Trustee).	0.5	\$ 900	\$ 450.00
Beecher, Mariano	17-Dec-18	Review documents / emails, concurrently requesting EIN confirmation for TelexFree financial.	0.9	\$ 400	\$ 360.00
Greenaway, Tom	18-Dec-18	Follow-up call with T. Greenaway (KPMG) and A. Lizotte (Murphy & King) regarding SJ hearing preparation.	0.5	\$ 900	\$ 450.00
Beecher, Mariano	18-Dec-18	Drafting response to IRS notice for TelexFree financial (.6) Communication with IRS agent regarding response to IRS notice for TelexFree financial. (.2)	0.8	\$ 400	\$ 320.00

EXHIBIT D5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	21-Dec-18	Call with T. Greenaway (KPMG) and A. Lizotte (Murphy & King) regarding hearing preparation, VOIP income and expenses. (.4) Draft email with M. Marion (KPMG) regarding same. (.1)	0.5	\$ 900	\$ 450.00
Beecher, Mariano	7-Jan-19	Preparing 2018 returns for TelexFree financial and TelexFree Inc.	2.5	\$ 400	\$ 1,000.00
Beecher, Mariano	8-Jan-19	Obtain sign-off with J. Middleton (KPMG) for 2017 returns (.4), incorporating documentation into Orion for future review/use (.6) and Link for tax processing (.5).	1.5	\$ 400	\$ 600.00
Beecher, Mariano	9-Jan-19	Preparing returns for TelexFree LLC.	2.0	\$ 400	\$ 800.00
Beecher, Mariano	10-Jan-19	Continue, as of 01/10/19, preparing returns for TelexFree LLC.	2.7	\$ 400	\$ 1,080.00
Beecher, Mariano	17-Jan-19	Draft email to T. Martin (Huran) requesting bank records.	0.5	\$ 400	\$ 200.00
Beecher, Mariano	20-Feb-19	Reviewing receipts, concurrently updating disbursements schedule.	1.7	\$ 400	\$ 680.00
Beecher, Mariano	22-Feb-19	Perform research regarding 2018 return filing question focusing on TelexFree specifics.	2.0	\$ 400	\$ 800.00
Marion, Michelle	28-Feb-19	Discussion with M. Marion and M. Beecher (both KPMG) regarding 2018 tax return filing for TelexFree, LLC.	0.5	\$ 750	\$ 375.00
Beecher, Mariano	28-Feb-19	Discussion with M. Marion and M. Beecher (both KPMG) regarding 2018 tax return filing for TelexFree, LLC. (.5) Perform research regarding receipts, concurrently updating disbursements schedule. (3.3)	3.8	\$ 400	\$ 1,520.00
Beecher, Mariano	4-Mar-19	Discussion with M. Beecher and J. Middleton (both KPMG) regarding return preparation.	0.2	\$ 400	\$ 80.00
Marion, Michelle	4-Mar-19	Draft email to M. Beecher (KPMG) regarding preparation of an extension for TelexFree Inc. (.2) Discussion with M. Marion and M. Beecher (both KPMG) regarding his conversation with J. Middleton (KPMG) regarding preparation of 2018 return (.2).	0.4	\$ 750	\$ 300.00

EXHIBIT D5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	6-Mar-19	Discussion, concurrently emailing with M. Beecher (KPMG) regarding TelexFree, Inc. extension filing. (.3) Review emails from M. Beecher to D. Robinson (both KPMG) regarding firm process for filing federal extension. (.2)	0.5	\$ 750	\$ 375.00
Beecher, Mariano	6-Mar-19	Preparing returns for TelexFree 2018 (2.9) and sending extension (.2).	3.1	\$ 400	\$ 1,240.00
Beecher, Mariano	8-Mar-19	Finalizing returns for TelexFree 2018.	1.0	\$ 400	\$ 400.00
Beecher, Mariano	13-Mar-19	Preparing extensions for mailing for TelexFree LLC (.7) and Financial (.6).	1.3	\$ 400	\$ 520.00
Shapiro, Andrea	17-Apr-19	Review, as of 04/17/19, the 2018 tax returns / statements for filing TelexFree 2018 1120.	1.1	\$ 500	\$ 550.00
Shapiro, Andrea	22-Apr-19	Communication with A. Shapiro, T. Greenaway and A. DeSantis (all KPMG) to discuss opinion memo.	0.5	\$ 500	\$ 250.00
Shapiro, Andrea	22-Apr-19	Update, as of 04/22/19 to TelexFree expert opinion memo.	1.8	\$ 500	\$ 900.00
Shapiro, Andrea	26-Apr-19	Update, as of 04/26/19, Telex expert opinion report.	1.2	\$ 500	\$ 600.00
Shapiro, Andrea	30-Apr-19	Revisions to expert opinion after M. Marion's (KPMG) review Comments.	2.4	\$ 500	\$ 1,200.00
Shapiro, Andrea	1-May-19	Perform updates, as of 05/01/19, to expert opinion (KPMG).	1.3	\$ 500	\$ 650.00
Shapiro, Andrea	2-May-19	Continue, as of 05/02/19, to prepare the exhibits for inclusion in the expert report.	1.2	\$ 500	\$ 600.00
Shapiro, Andrea	2-May-19	Continue, as of 05/03/19, to update the Expert opinion.	1.3	\$ 500	\$ 650.00
Shapiro, Andrea	3-May-19	Continue, as of 05/03/19, to prepare exhibits for inclusion in expert report.	0.9	\$ 500	\$ 450.00
Shapiro, Andrea	3-May-19	Cross reference footnotes in expert opinion.	1.4	\$ 500	\$ 700.00
Shapiro, Andrea	3-May-19	Continue, from earlier in the day, to prepare exhibits for inclusion in expert report.	3.1	\$ 500	\$ 1,550.00

EXHIBIT D5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	10-May-19	Call with T. Martin (Huron Consulting) regarding income and reimbursement report for 2018 (.3) Perform research related to funds held in trust focusing on TelexFree specifics. (.3)	0.6	\$ 750	\$ 450.00
Marion, Michelle	10-May-19	Communication with M. Beecher (KPMG) regarding draft TelexFree returns (.3) Reviewing, concurrently editing draft returns of TelexFree, Inc. (.7), TelexFree Financial, Inc. (.7), and TelexFree, LLC (.7) and related statements (.5) and cover letters (.4).	3.3	\$ 750	\$ 2,475.00
Marion, Michelle	20-May-19	Draft email to J. Middleton (KPMG) regarding change of presentation of information on return. (.5) Draft email to A. Shapiro (KPMG) regarding necessary changes to return. (.5)	1.0	\$ 750	\$ 750.00
Marion, Michelle	20-May-19	Reviewing Seven-Up along with related cases in connection with preparation of 2018 return. (.6) Perform research related to NOL limitation / AMT repeal focusing on TelexFree specifics. (.6)	1.2	\$ 750	\$ 900.00
Marion, Michelle	21-May-19	Draft email with J. Middleton (KPMG) regarding approach to certain schedules on return. (.3) Discussion with A. Shapiro (KPMG) regarding presentation of information on schedules for 2014 / 2013 return. (.5)	0.8	\$ 750	\$ 600.00
Marion, Michelle	21-May-19	Setting up GoRS account for A. Shapiro (KPMG) to update 2018 return. (.7) Reviewing updated return, currently providing review comments / edits. (.5)	1.2	\$ 750	\$ 900.00
Shapiro, Andrea	21-May-19	Discussion with M. Marion (KPMG) regarding presentation of information on schedules for 2014 / 2013 TelexFree LLC and TelexFree Inc. return. (.5) Prepare updated TelexFree LLC / TelexFree Inc. returns (3.3)	3.8	\$ 500	\$ 1,900.00

EXHIBIT D5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Consulting Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	22-May-19	Draft email to A. Shapiro (KPMG) regarding Schedule L / M-2 on 2013 return. (.2) Reviewing 2013 workpapers provided by the client in support of Schedule L. (.2) Draft email to J. Middleton (KPMG) regarding populating additional schedules. (.2) Draft email to A. Shapiro (KPMG) regarding G. Jiang's (KPMG) assistance with finalizing return. (.3) Meeting with G. Jiang (KPMG) to discuss file history for purposes of preparing additional schedules. (.2) Communication with T. Greenaway (KPMG) regarding additional schedules being prepared for return. (.1) Discussion with A. Shapiro (KPMG) regarding return preparation. (.1)	1.3	\$ 750	\$ 975.00
Shapiro, Andrea	22-May-19	Discussion with M. Marion (KPMG) regarding return preparation. (.1) Prepare updated 2018 tax return schedules L / M-1 / M-2. (1.1) Correlate schedules to 2013 / 2014 amended filed returns for consistency, per T Greenaway (KPMG). (.3)	1.5	\$ 500	\$ 750.00
Shapiro, Andrea	5-Jun-19	Finalize 2018 tax returns (1.4) Complete edits on returns per G. Jiang (KPMG). (.3) Prepare 2018 return schedules with statements. (1.0)	2.7	\$ 500	\$ 1,350.00
Shapiro, Andrea	10-Jun-19	Prepare / send new 5701's per T. Greenaway's (KPMG) request. (.2) Review / respond to email from T. Greenaway (KPMG) regarding interrogatories sent to KPMG. (.2)	0.4	\$ 500	\$ 200.00
Shapiro, Andrea	21-Jun-19	Prepare documents per T. Greenaway's (KPMG) review (.2) and research case law referenced in attorney memorandum (3.2)	3.4	\$ 500	\$ 1,700.00
Shapiro, Andrea	24-Sep-19	Communication regarding 2018 tax return filing with T. Greenaway and A. DeSantis (KPMG). (.1) Review emails on Balance sheet / M-1 details. (KPMG), concurrently noting items to update. (.2)	0.3	\$ 500	\$ 150.00

EXHIBIT D5

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Consulting Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Shapiro, Andrea	26-Sep-19	After locating 2018 NOL carryforward schedule for filing, communication with G. Jian (KPMG Compliance Team (Gloria Jiang) regarding NOL carryforward schedule. (.1) Prepare the NOL file. (.6) Review billing statements / Orion to ensure documents are incorporated in Orion (.2)	0.9	\$ 500	\$ 450.00
Shapiro, Andrea	30-Sep-19	Continue, as of 09/30/19, to review list for all documents required to be in Orion, concurrently comparing to Orion files.	1.7	\$ 500	\$ 850.00
Shapiro, Andrea	16-Oct-19	Review, as of 10/16/19, the prior state tax returns to address filing of state returns from 2014-2018 (1.2). Perform research regarding state tax rules / nexus / filing requirements focusing on TelexFree specifics. (2.7).	3.9	\$ 500	\$ 1,950.00
Total Business Operations - Tax Consulting Services			230.9		\$ 127,850.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	9-Oct-18	Discussion regarding return preparation and approach with M. Marion and J. Middleton (KPMG).	0.2	\$ 750	\$ 150.00
Marion, Michelle	9-Oct-18	Reviewing books as well as records provided by T. Martin (Huron).	0.2	\$ 750	\$ 150.00
Marion, Michelle	9-Oct-18	Call with M. Marion (KPMG) and T. Martin (Huron) regarding preparation of 2017 returns.	0.3	\$ 750	\$ 225.00
Marion, Michelle	9-Oct-18	Communication regarding return preparation and approach with M. Beecher (KPMG).	0.3	\$ 750	\$ 225.00
Marion, Michelle	12-Oct-18	Communication with J. Middleton (KPMG) regarding returns.	0.2	\$ 750	\$ 150.00
Marion, Michelle	12-Oct-18	Communication with M. Beecher (KPMG) regarding edits to returns and all attachments for returns.	0.3	\$ 750	\$ 225.00
Marion, Michelle	12-Oct-18	Sr. manager review, as of 10/12/18, of TelexFree returns, concurrently revising returns as well as related statements.	1.3	\$ 750	\$ 975.00
Marion, Michelle	16-Oct-18	Discussion regarding revisions to 2017 returns with M. Marion and M. Beecher (KPMG).	0.1	\$ 750	\$ 75.00
Marion, Michelle	16-Oct-18	Perform sr. manager review of updated returns. (.3) Draft email with returns to S. Darr and T. Martin (both Huron Consulting) with comments. (.1)	0.4	\$ 750	\$ 300.00
Marion, Michelle	22-Oct-18	Communication with M. Beecher (KPMG) regarding obligation of estate to file Forms 1099 for purposes of checking box on the federal return.	0.3	\$ 750	\$ 225.00
Marion, Michelle	22-Oct-18	Review / respond to emails with S. Darr (Trustee, Huron Consulting) regarding filing the federal income tax returns of TelexFree, LLC, TelexFree Financial, Inc. and TelexFree, Inc. and setting up time to meet (.3) Perform research regarding obligation of estate to file Forms 1099 for purposes of finalizing federal income tax returns (.6).	0.9	\$ 750	\$ 675.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Controversy Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	23-Oct-18	Draft email to M. Beecher (KPMG) regarding finalizing the TelexFree returns (.3) Draft email to M. Beecher (KPMG) regarding process for mailing returns to the IRS. (.1)	0.4	\$ 750	\$ 300.00
Marion, Michelle	23-Oct-18	Sr. manager review, as of 10/23/18, of finalized returns for delivery to S. Darr (Trustee, Huron Consulting). (.3) Meeting with M. Marion (KPMG) and S. Darr (Trustee, Huron Consulting) to obtain signature for returns. (.5)	0.8	\$ 750	\$ 600.00
Marion, Michelle	24-Oct-18	Sr. manager review, as of 10/24/18, of returns for TelexFree companies in Orion. (.2) Draft email with M. Beecher (KPMG) regarding duplicate written requests for prompt determination. (.3) Draft email with copies of 2017 returns of TelexFree companies to S. Darr (Trustee, Huron Consulting). (.2)	0.7	\$ 750	\$ 525.00
Marion, Michelle	29-Oct-18	Draft email with A. Lizotte (Murphy & King) regarding zero returns of TelexFree Financial, Inc. / TelexFree Inc.	0.1	\$ 750	\$ 75.00
Marion, Michelle	29-Oct-18	Review email from A. Lizotte (Murphy & King) requesting 2015 - 2017 income tax returns of TelexFree LLC. (.1) Draft email to M. Beecher (KPMG) requesting that he pull together returns requested by A. Lizotte (Murphy & King). (.1) Sr. manager review, as of 10/29/18, of returns extracted by M. Beecher (KPMG), concurrently incorporating different, unsigned copy of 2017 return. (.1) Prepare / send returns to A. Lizotte (Murphy & King). (.1)	0.4	\$ 750	\$ 300.00
Marion, Michelle	12-Nov-18	Reviewing government's statement of disputed material facts (1.0) Reviewing files to determine accuracy of factual statements made by government (.5) Incorporate comments to respond to statements of the government. (.5)	2.0	\$ 750	\$ 1,500.00
Marion, Michelle	13-Nov-18	Call with M. Marion and T. Greenaway (KPMG) to discuss government's motion.	0.3	\$ 750	\$ 225.00
Greenaway, Tom	13-Nov-18	Call with M. Marion and T. Greenaway (KPMG) to discuss government's motion.	0.3	\$ 900	\$ 270.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	13-Nov-18	Incorporating notes to government's motion for summary judgment. (.5) Draft email to T. Greenaway (KPMG) regarding government's motion for summary judgment and statement of contested facts. (.5) Draft email to A. Lizotte (Murphy & King) to discuss government's court filings. (.2)	1.2	\$ 750	\$ 900.00
Marion, Michelle	13-Nov-18	Perform research in response to government's brief in support of motion for summary judgment and motion in opposition of Trustee's motion for summary judgment.	3.5	\$ 750	\$ 2,625.00
Marion, Michelle	14-Nov-18	Call with T. Greenaway and M. Marion (KPMG) to discuss government's court filings.	0.3	\$ 750	\$ 225.00
Greenaway, Tom	14-Nov-18	Call with T. Greenaway and M. Marion (KPMG) to discuss government's court filings.	0.3	\$ 900	\$ 270.00
Marion, Michelle	14-Nov-18	Reviewing additional Notice of Proposed Adjustment (NOPA) issued for the 2014 tax year. (.5) Reviewing email from A. DeSantis (KPMG) regarding government's argument in Notice of Proposed Adjustment (NOPA). (.2) Reviewing, as of 11/14/18, the redline of T. Greenaway's (KPMG) comments, concurrently performing additional edits. (.3) Draft email with updated redlines of government court filings to A. Lizotte (Murphy & King). (.1)	1.1	\$ 750	\$ 825.00
Marion, Michelle	14-Nov-18	Draft email with A. DeSantis (KPMG) regarding contacts with Insolvency Unit. (.2) Perform research related to requirement that IRS contact JCT before issuing refund to TelexFree for 2013tax year focusing on TelexFree specifics. (1.0)	1.2	\$ 750	\$ 900.00
Marion, Michelle	14-Nov-18	Drafting email to T. Greenaway and A. DeSantis (KPMG) regarding guidance found on JCT issue (.7) Call with M. Marion and T. Greenaway (KPMG) regarding additional contacts with Insolvency Unit (.2) Perform research related to role of trustee as assignee of bankruptcy estate focusing on TelexFree specifics. (.4)	1.3	\$ 750	\$ 975.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	15-Nov-18	Discussion with M. Marion and T. Greenaway (KPMG) regarding section 162(f)/public policy argument being made by the Service.	0.3	\$ 750	\$ 225.00
Greenaway, Tom	15-Nov-18	Discussion with M. Marion and T. Greenaway (KPMG) regarding section 162(f)/public policy argument being made by the Service.	0.3	\$ 900	\$ 270.00
Marion, Michelle	15-Nov-18	Recirculating comments to statement of facts in different format, as requested by A. Lizotte (Murphy & King) (.2) Draft email with A. Lizotte (Murphy & King) regarding participants on call to discuss government's brief. (.1)	0.3	\$ 750	\$ 225.00
Greenaway, Tom	15-Nov-18	Call with H. Murphy, A. Lizotte (both Murphy & King), S. Darr (Trustee), M. Marion and T. Greenaway (KPMG) regarding comments to government's brief.	0.6	\$ 900	\$ 540.00
Marion, Michelle	15-Nov-18	Call with H. Murphy, A. Lizotte (both Murphy & King), S. Darr (Trustee), M. Marion and T. Greenaway (KPMG) regarding comments to government's brief.	0.6	\$ 750	\$ 450.00
Marion, Michelle	15-Nov-18	Draft email with S. Darr (Trustee) regarding agenda for call on government's brief. (.1) Perform research in response to NOPA Service issued for the 2014 tax year focusing on TelexFree specifics. (1.7) Continue, as of 11/15/18, sr. manager review of NOPA. (.3)	2.1	\$ 750	\$ 1,575.00
Marion, Michelle	16-Nov-18	Draft email with secondary sources to A. DeSantis (KPMG) regarding public policy argument government is making for 2014 tax year.	0.2	\$ 750	\$ 150.00
Marion, Michelle	16-Nov-18	Communication with A. DeSantis (KPMG) regarding results based on research and drafting a response to the Notice of Proposed Adjustment (NOPA).	0.3	\$ 750	\$ 225.00
Marion, Michelle	19-Nov-18	Draft email with A. DeSantis (KPMG) regarding response to Notice of Proposed Adjustment (NOPA) as well as restitution argument.	0.5	\$ 750	\$ 375.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Olver, Bill	20-Nov-18	Review docket, concurrently extracting documents via PACER for restitution question per request by T. Greenaway and A. DeSantis (KPMG).	0.5	\$ 600	\$ 300.00
Marion, Michelle	21-Nov-18	Sr. manager review of draft response to Notice of Proposed Adjustment (NOPA). (.3) Draft email to T. Greenaway and A. DeSantis (KPMG) regarding changes in draft response. (.1) Review response from T. Greenaway (KPMG) regarding date we intend to send draft response to counsel. (.1)	0.5	\$ 750	\$ 375.00
Marion, Michelle	26-Nov-18	Continue, as of 11/26/18 to perform research related to draft Notice of Proposed Adjustment (NOPA) response focusing on TelexFree specifics.	2.5	\$ 750	\$ 1,875.00
Marion, Michelle	26-Nov-18	Reviewing court filings referenced in draft NOPA response. (.7) Continue, as of 11/26/18, to revise draft NOPA response (2.6) and sending to T. Greenaway and A. DeSantis (KPMG) with comments (.1).	3.4	\$ 750	\$ 2,550.00
DeSantis, Alexandra	27-Nov-18	Meeting with T. Greenaway, M. Marion and A. DeSantis (KPMG) to discuss draft Notice of Proposed Adjustment (NOPA) response.	0.3	\$ 500	\$ 150.00
Greenaway, Tom	27-Nov-18	Meeting with T. Greenaway, M. Marion and A. DeSantis (KPMG) to discuss draft Notice of Proposed Adjustment (NOPA) response.	0.3	\$ 900	\$ 270.00
Marion, Michelle	27-Nov-18	Meeting with T. Greenaway, M. Marion and A. DeSantis (KPMG) to discuss draft Notice of Proposed Adjustment (NOPA) response.	0.3	\$ 750	\$ 225.00
Marion, Michelle	27-Nov-18	Review emails from A. DeSantis (KPMG) regarding updated copies of NOPA response. (.3) Sr. manager review, as of 11/27/18, of updated draft of NOPA response from Counsel. (.5) Reviewing counsel's draft reply to the IRS cross-motion for summary judgment along with certain cases referenced in the draft. (1.0)	1.8	\$ 750	\$ 1,350.00
Marion, Michelle	28-Nov-18	Continue, as of 11/28/18, sr. manager review of updated draft of NOPA response from Counsel.	0.2	\$ 750	\$ 150.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	29-Nov-18	Continue, as of 11/29/18, sr. manager review of revised Notice of Proposed Adjustment. (.1) Draft email with T. Greenaway (KPMG) regarding contacting Agent to extend time for response, (.2) Draft email to S. Darr (Trustee) and A. Lizotte (Murphy & King) regarding comments on draft NOPA response. (.2)	0.5	\$ 750	\$ 375.00
Marion, Michelle	30-Nov-18	Call with T. Greenaway and M. Marion (KPMG) to discuss status or revised NOPA draft.	0.2	\$ 750	\$ 150.00
Greenaway, Tom	30-Nov-18	Call with T. Greenaway and M. Marion (KPMG) to discuss status or revised NOPA draft.	0.2	\$ 900	\$ 180.00
Marion, Michelle	30-Nov-18	Communication A. DeSantis (KPMG) regarding Merrill Sentencing Memo in preparation for call with A. Lizotte (Murphy & King).	0.2	\$ 750	\$ 150.00
Marion, Michelle	30-Nov-18	Communication with A. DeSantis (KPMG) regarding edits from A. Lizotte (Murphy & King) and incorporating those edits into the revised letter she will be sending to T. Greenaway (KPMG).	0.2	\$ 750	\$ 150.00
Marion, Michelle	30-Nov-18	Call with M. Marion and T. Greenaway (KPMG) regarding edits to draft NOPA response that were received from A. Lizotte (Murphy & King).	0.3	\$ 750	\$ 225.00
Greenaway, Tom	30-Nov-18	Call with M. Marion and T. Greenaway (KPMG) regarding edits to draft NOPA response that were received from A. Lizotte (Murphy & King).	0.3	\$ 900	\$ 270.00
Marion, Michelle	30-Nov-18	Draft email to C. DeRosa (IRS) regarding executed Form 5701, noting our disagreement with the proposed adjustment, and providing further information to the IRS.	0.3	\$ 750	\$ 225.00
Marion, Michelle	30-Nov-18	Call with M. Marion, A. DeSantis (KPMG) and A. Lizotte (Murphy & King) to discuss NOPA response draft.	0.8	\$ 750	\$ 600.00
DeSantis, Alexandra	30-Nov-18	Call with M. Marion, A. DeSantis (KPMG) and A. Lizotte (Murphy & King) to discuss NOPA response draft.	0.8	\$ 500	\$ 400.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	30-Nov-18	Reviewing emails from T. Greenaway (KPMG) regarding deadline for filing NOPA response and questions for counsel to confirm, as well as redline of NOPA response. (.3) Reviewing NOPA along with draft response in preparation for call with A. Lizotte (Murphy & King) to discuss draft NOPA response. (.3) Draft email to A. Lizotte (Murphy & King) and S. Darr (Trustee) regarding discussion of draft NOPA response. (.3)	0.9	\$ 750	\$ 675.00
DeSantis, Alexandra	30-Nov-18	Meeting with M. Marion and A. DeSantis (KPMG) to discuss necessary revisions to draft response.	1.0	\$ 500	\$ 500.00
Marion, Michelle	30-Nov-18	Meeting with M. Marion and A. DeSantis (KPMG) to discuss necessary revisions to draft response.	1.0	\$ 750	\$ 750.00
DeSantis, Alexandra	3-Dec-18	Discussion regarding Counsel's changed to Notice of Proposed Adjustment response with T. Greenaway, A. DeSantis and M. Marion (KPMG).	0.4	\$ 500	\$ 200.00
Marion, Michelle	3-Dec-18	Discussion regarding Counsel's changed to Notice of Proposed Adjustment response with T. Greenaway, A. DeSantis and M. Marion (KPMG).	0.4	\$ 750	\$ 300.00
Greenaway, Tom	3-Dec-18	Discussion regarding Counsel's changes to Notice of Proposed Adjustment response with T. Greenaway, A. DeSantis and M. Marion (KPMG).	0.4	\$ 900	\$ 360.00
DeSantis, Alexandra	3-Dec-18	Call with A. Lizotte (Murphy & King), H. Murphy (Counsel), T. Greenaway, A. DeSantis, and M. Marion (KPMG) regarding Counsel's comments and changes to Notice of Proposed Adjustment response.	0.5	\$ 500	\$ 250.00
Marion, Michelle	3-Dec-18	Call with A. Lizotte (Murphy & King), H. Murphy (Counsel), T. Greenaway, A. DeSantis, and M. Marion (KPMG) regarding Counsel's comments and changes to Notice of Proposed Adjustment response.	0.5	\$ 750	\$ 375.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Controversy Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	3-Dec-18	Call with A. Lizotte (Murphy & King), H. Murphy (Counsel), T. Greenaway, A. DeSantis, and M. Marion (KPMG) regarding Counsel's comments and changes to Notice of Proposed Adjustment response.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	3-Dec-18	Incorporate M. Marion's (KPMG) updates to Notice of Proposed Adjustment response. (.6) Finalize Notice of Proposed Adjustment response with T. Greenaway, A. DeSantis, and M. Marion (KPMG). (.3)	0.9	\$ 500	\$ 450.00
Marion, Michelle	3-Dec-18	Perform manager review, concurrently revising draft NOPA response (.9) Review of redline of NOPA response from A. Lizotte (Murphy & King), concurrently noting changes in preparation for discussion with Partner. (.2) Finalize Notice of Proposed Adjustment response with T. Greenaway and M. Marion (KPMG). (.5)	1.6	\$ 750	\$ 1,200.00
Greenaway, Tom	3-Dec-18	Perform partner review, concurrently revising updated draft of NOPA response. (3.8) Finalize Notice of Proposed Adjustment response with T. Greenaway and M. Marion (KPMG). (.3)	4.1	\$ 900	\$ 3,690.00
DeSantis, Alexandra	11-Dec-18	Read, concurrently analyzing Department of Justice's reply to Chapter 11 Trustee's Memorandum regarding erroneous refund. (.8) Incorporate Department of Justice's reply into Orion for documentation. (.1)	0.9	\$ 500	\$ 450.00
Marion, Michelle	13-Dec-18	Reviewing, as of 12/13/18, the counterclaim filed by the government with respect to Trustee's summary judgment motion.	0.7	\$ 750	\$ 525.00
Marion, Michelle	14-Dec-18	Review email from A. Lizotte (Murphy & King) regarding government's filing in support of its motion for summary judgment.	0.2	\$ 750	\$ 150.00
Beecher, Mariano	17-Dec-18	Discussion with M. Marion and M. Beecher (KPMG) regarding source of EIN used on tax return and next steps to address the issue with the IRS.	0.1	\$ 400	\$ 40.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	17-Dec-18	Discussion with M. Marion and M. Beecher (KPMG) regarding source of EIN used on tax return and next steps to address the issue with the IRS.	0.1	\$ 750	\$ 75.00
Marion, Michelle	17-Dec-18	Review of IRS notice regarding TelexFree Financials EIN. (.1) Review documents / files to find source of EIN used on returns. (.5)	0.6	\$ 750	\$ 450.00
Beecher, Mariano	18-Dec-18	Discussion with M. Beecher and M. Marion (KPMG) regarding conversation that M. Beecher (KPMG) had with IRS regarding EIN used on TelexFree Financials return.	0.2	\$ 400	\$ 80.00
Marion, Michelle	18-Dec-18	Discussion with M. Beecher and M. Marion (KPMG) regarding conversation that M. Beecher (KPMG) had with IRS regarding EIN used on TelexFree Financials return.	0.2	\$ 750	\$ 150.00
Marion, Michelle	18-Dec-18	Manager review, as of 12/28/18, of draft letter in response to IRS EIN Notice, concurrently revising.	0.2	\$ 750	\$ 150.00
Marion, Michelle	20-Dec-18	Call with M. Marion (KPMG) and A. Lizotte (Murphy & King) regarding needs for Bankruptcy Court hearing (.2) Call with M. Marion (KPMG) and S. Darr (Huron Consulting) to discuss response to IRS notice (.1).	0.3	\$ 750	\$ 225.00
Marion, Michelle	17-Jan-19	Discussion with M. Beecher and M. Marion (KPMG) to draft email for T. Huron concurrently reviewing prior emails and proposed draft of email.	0.3	\$ 750	\$ 225.00
Beecher, Mariano	17-Jan-19	Discussion with M. Beecher and M. Marion (KPMG) to draft email for T. Huron concurrently reviewing prior emails and proposed draft of email.	0.3	\$ 400	\$ 120.00
Marion, Michelle	30-Jan-19	Call with A. Lizotte (Murphy & King), M. Marion, and T. Greenaway (KPMG) regarding the necessity of our attendance.	0.1	\$ 750	\$ 75.00
Greenaway, Tom	30-Jan-19	Call with A. Lizotte (Murphy & King), M. Marion, and T. Greenaway (KPMG) regarding the necessity of our attendance.	0.1	\$ 900	\$ 90.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	30-Jan-19	Discussion with M. Marion and T. Greenaway (KPMG) regarding attendance at hearing.	0.1	\$ 750	\$ 75.00
Greenaway, Tom	30-Jan-19	Discussion with M. Marion and T. Greenaway (KPMG) regarding attendance at hearing.	0.1	\$ 900	\$ 90.00
Marion, Michelle	30-Jan-19	Discussion with M. Marion and T. Greenaway (KPMG) regarding his discussion with S. Darr (Trustee, Huron Consulting) and my attendance at the hearing.	0.1	\$ 750	\$ 75.00
Greenaway, Tom	30-Jan-19	Discussion with M. Marion and T. Greenaway (KPMG) regarding his discussion with S. Darr (Trustee, Huron Consulting) and my attendance at the hearing.	0.1	\$ 900	\$ 90.00
Marion, Michelle	30-Jan-19	Review email from S. Darr (Trustee, Huron Consulting) regarding rescheduling of Bankruptcy Court hearing (.1) Review email from A. Lizotte (Murphy & King) regarding hearing. (.1)	0.2	\$ 750	\$ 150.00
Greenaway, Tom	5-Feb-19	Preparation for Hearing by reviewing all documents / emails regarding same.	0.7	\$ 900	\$ 630.00
Marion, Michelle	6-Feb-19	Call with M. Marion and A. DeSantis (KPMG) regarding sections of the Bankruptcy Code relevant to counsel's questions.	0.1	\$ 750	\$ 75.00
DeSantis, Alexandra	6-Feb-19	Call with M. Marion and A. DeSantis (KPMG) regarding sections of the Bankruptcy Code relevant to counsel's questions.	0.1	\$ 500	\$ 50.00
Marion, Michelle	6-Feb-19	Call with M. Marion (KPMG) and A. Lizotte (Murphy & King) regarding difference between amended return and quickie refund. (.2) Reviewing Bankruptcy Code for better context concerning counsel's questions. (.3) Review emails from A. DeSantis (KPMG) regarding Bankruptcy Court hearing. (.3)	0.8	\$ 750	\$ 600.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	6-Feb-19	Perform research in response to a question from Counsel regarding administrative expense status in the context of quickie refunds / Forms 1139. (1.0) Review KPMG workpaper documentation disregarding TelexFree's credit activity based on question that Department of Justice Attorney had during hearing. (.4)	1.4	\$ 500	\$ 700.00
DeSantis, Alexandra	6-Feb-19	Attend Hearing on Counsel's motion for summary judgment at US Bankruptcy Court.	2.5	\$ 500	\$ 1,250.00
Marion, Michelle	7-Feb-19	Communication regarding result of TelexFree Bankruptcy Court hearing with A. DeSantis (KPMG).	0.2	\$ 750	\$ 150.00
Marion, Michelle	8-Feb-19	Exchange emails with M. Beecher (KPMG) regarding TelexFree returns and supporting documentation. (.1) Communication vis emails with T. Greenaway and M. Beecher (KPMG) regarding timing of filing federal returns. (.2)	0.3	\$ 750	\$ 225.00
Marion, Michelle	14-Feb-19	Review emails from T. Martin (Huron Consulting) and T. Greenaway (KPMG) regarding 2018 disbursements schedule for attachment to 2018 return.	0.2	\$ 750	\$ 150.00
Marion, Michelle	19-Feb-19	Review email from A. Lizotte (Murphy & King) and memo including discussions with Department of Justice. (.2) Communication via emails with A. DeSantis (KPMG) regarding reviewing questions posed by counsel in memo. (.2)	0.4	\$ 750	\$ 300.00
DeSantis, Alexandra	19-Feb-19	Review email from A. Lizotte (Murphy & King) containing a memorandum summarizing C. Moore's (Counsel, Department of Justice) requests for particular information regarding TelexFree's operations on a tax basis perspective (i.e., disregarding credit activity).	0.5	\$ 500	\$ 250.00
DeSantis, Alexandra	20-Feb-19	Call with M. Marion, A. DeSantis (KPMG) and A. Lizotte (Murphy & King) regarding memo and next steps with Department of Justice.	0.2	\$ 500	\$ 100.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	20-Feb-19	Call with M. Marion, A. DeSantis (KPMG) and A. Lizotte (Murphy & King) regarding memo and next steps with Department of Justice.	0.2	\$ 750	\$ 150.00
DeSantis, Alexandra	20-Feb-19	Discussion with M. Marion and A. DeSantis (KPMG) regarding question posed regarding segregation of credit income.	0.2	\$ 500	\$ 100.00
Marion, Michelle	20-Feb-19	Discussion with M. Marion and A. DeSantis (KPMG) regarding question posed regarding segregation of credit income.	0.2	\$ 750	\$ 150.00
DeSantis, Alexandra	20-Feb-19	Draft email to T. Martin at Huron Consulting regarding obtaining certain information to build out A. Lizotte's (Murphy & King) workpaper in response to C. Moore's (Department of Justice) requests in his memorandum.	0.4	\$ 500	\$ 200.00
DeSantis, Alexandra	20-Feb-19	Discussion regarding building out counsel's workpaper documentation with M. Marion and A. DeSantis (KPMG).	0.5	\$ 500	\$ 250.00
Marion, Michelle	20-Feb-19	Discussion regarding building out counsel's workpaper documentation with M. Marion and A. DeSantis (KPMG).	0.5	\$ 750	\$ 375.00
Marion, Michelle	20-Feb-19	Review / forward files in response to counsel's memo / questions posed regarding segregation of credit income to A. DeSantis (KPMG).	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	20-Feb-19	Communication regarding next steps with respect to editing workpaper with A. DeSantis and M. Marion (KPMG). (.3) Revision of workpaper after communication from M. Marion (KPMG). (1.2)	1.5	\$ 500	\$ 750.00
DeSantis, Alexandra	20-Feb-19	Respond to questions for C. Moore's requests in preparation for call with counsel on 2/22/19. (1.2). Review workpaper analyzing TelexFree's operations from cash / credit perspectives received from A. Lizotte (Murphy & King). (.4)	1.6	\$ 500	\$ 800.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	20-Feb-19	Review workpaper documentation from A. Lizotte (Murphy & King), concurrently analyzing cash-based returns (.4) and workpaper documentation showing cash-based approach to tax returns (.7). Draft email to D. McCormack (Huron) regarding whether credits may be traced for purposes of pulling together cash-based return workpaper for counsel. (.5)	1.6	\$ 750	\$ 1,200.00
DeSantis, Alexandra	20-Feb-19	Read / review memorandum from C. Moore (Department of Justice Counsel) regarding his requests for additional information related to looking at TelexFree's operations from a tax perspective, concurrently making initial notes to requests. (.3) Compile documents in response to C. Moore's (Department of Justice Counsel) memorandum requests. (3.5)	3.8	\$ 500	\$ 1,900.00
DeSantis, Alexandra	21-Feb-19	Update, as of 02/21/19, KPMG's answers in response to C. Moore (Department of Justice's) questions regarding TelexFree's operations from a cash perspective under different scenarios.	1.5	\$ 500	\$ 750.00
DeSantis, Alexandra	21-Feb-19	Update, as of 02/21/19, A. Lizotte's (Murphy & King) workpaper documentation analyzing TelexFree's operations on a cash / credit basis by populating workpaper, concurrently running calculations / analyzing alternative approaches to reflect TelexFree's cash and / or credit income, etc.	2.2	\$ 500	\$ 1,100.00
DeSantis, Alexandra	21-Feb-19	Continue, from earlier in the day, to update A. Lizotte's (Murphy & King) workpaper documentation analyzing TelexFree's operations on a cash / credit basis by populating workpaper, concurrently running calculations / analyzing alternative approaches to reflect TelexFree's cash and / or credit income, etc.	3.3	\$ 500	\$ 1,650.00
Marion, Michelle	21-Feb-19	Reviewing, concurrently updating workpaper documentation regarding cash-basis returns. (3.1) Providing comments, concurrently drafting email to A. DeSantis (KPMG) regarding making updates / edits to workpaper documentation. (.8)	3.9	\$ 750	\$ 2,925.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Controversy Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	22-Feb-19	Communication with A. DeSantis (KPMG) regarding further edits to workpaper documentation before sharing the workpaper documentation with counsel / Trustee.	0.2	\$ 750	\$ 150.00
Greenaway, Tom	22-Feb-19	Prepare for call with M. Marian and A. DeSantis (KPMG) by reviewing the cash / credit analysis workpaper documentation.	0.2	\$ 900	\$ 180.00
Marion, Michelle	22-Feb-19	Call with M. Marion, T. Greenaway, and A. DeSantis (KPMG) in preparation for calls with counsel.	0.5	\$ 750	\$ 375.00
Greenaway, Tom	22-Feb-19	Call with M. Marion, T. Greenaway, and A. DeSantis (KPMG) in preparation for calls with counsel.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	22-Feb-19	Call with M. Marion, T. Greenaway, and A. DeSantis (KPMG) in preparation for calls with counsel.	0.5	\$ 500	\$ 250.00
Marion, Michelle	22-Feb-19	Drafting email to A. DeSantis (KPMG) regarding additional necessary edits. (.3) Sr. Manager review, as of 02/22/19, of updated cash-based return workpaper documentation from A. DeSantis (KPMG), concurrently performing additional updates. (.2) Draft email to forward cash-based return workpaper to A. Lizotte (Murphy & King). (.1)	0.6	\$ 750	\$ 450.00
Marion, Michelle	22-Feb-19	Call with M. Marion, A. DeSantis and T. Greenaway (KPMG) regarding KPMG's cash / credit analysis workpaper documentation and our responses to C. Moore's (Department of Justice counsel) questions.	0.8	\$ 750	\$ 600.00
Greenaway, Tom	22-Feb-19	Call with M. Marion, A. DeSantis and T. Greenaway (KPMG) regarding KPMG's cash / credit analysis workpaper documentation and our responses to C. Moore's (Department of Justice counsel) questions.	0.8	\$ 900	\$ 720.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Controversy Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	22-Feb-19	Call with M. Marion, A. DeSantis and T. Greenaway (KPMG) regarding KPMG's cash / credit analysis workpaper documentation and our responses to C. Moore's (Department of Justice counsel) questions.	0.8	\$ 500	\$ 400.00
DeSantis, Alexandra	22-Feb-19	Review case law regarding recognition of income for "manual credits" focusing on TelexFree specifics.	0.9	\$ 500	\$ 450.00
DeSantis, Alexandra	22-Feb-19	Call with H. Murphy, A. Lizotte (both Murphy & King), T. Greenaway, M. Marion, A. DeSantis (KPMG), T. Martin (Huron Consulting) and S. Darr (Trustee) regarding potential litigation.	1.0	\$ 500	\$ 500.00
Marion, Michelle	22-Feb-19	Call with H. Murphy, A. Lizotte (both Murphy & King), T. Greenaway, M. Marion, A. DeSantis (KPMG), T. Martin (Huron Consulting) and S. Darr (Trustee) regarding potential litigation.	1.0	\$ 750	\$ 750.00
Greenaway, Tom	22-Feb-19	Call with H. Murphy, A. Lizotte (both Murphy & King), T. Greenaway, M. Marion, A. DeSantis (KPMG), T. Martin (Huron Consulting) and S. Darr (Trustee) regarding potential litigation.	1.0	\$ 900	\$ 900.00
Marion, Michelle	22-Feb-19	Exchange emails with D. McCormack and T. Martin (both Huron) regarding possibility of tracing credits in the SIG system. (.5) Review deposit cases in preparation for call with counsel / Trustee. (.6) Exchange emails with T. Martin (Huron) regarding meeting on Tuesday to discuss review of expenses paid in cash. (.2)	1.3	\$ 750	\$ 975.00
Marion, Michelle	22-Feb-19	Communication with A. DeSantis (KPMG) regarding KPMG's cash / credit analysis workpaper documentation update in response to C. Moore's (Department of Justice counsel) questions. (.5) Reviewing responses of A. DeSantis (KPMG) to revised memo prepared by counsel. (.9)	1.4	\$ 750	\$ 1,050.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Controversy Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	22-Feb-19	Update, as of 02/22/19, the calculations to cash / credit analysis workpaper documentation based on comments from M. Marion (KPMG). (3.5) Additional updates to the cash / credit analysis workpaper documentation in responses to C. Moore's (Department of Justice counsel), T. Greenaway and M. Marion's (KPMG) review / comments. (1.0)	4.5	\$ 500	\$ 2,250.00
Marion, Michelle	25-Feb-19	Communication with D. Gerrits and E. Dennehy (both KPMG Risk Management) regarding expert report.	0.2	\$ 750	\$ 150.00
Marion, Michelle	25-Feb-19	Discussion with M. Marion and A. DeSantis (KPMG) regarding basis for expert report outline and document required by counsel.	0.3	\$ 750	\$ 225.00
DeSantis, Alexandra	25-Feb-19	Discussion with M. Marion and A. DeSantis (KPMG) regarding basis for expert report outline and document required by counsel.	0.3	\$ 500	\$ 150.00
DeSantis, Alexandra	25-Feb-19	Meeting with T. Greenaway, A. DeSantis and M. Marion (KPMG) regarding drafting an outline for KPMG's Risk Management / Office of General Counsel to show what topics T. Greenaway (KPMG) will discuss in expert witness testimony in trial.	0.5	\$ 500	\$ 250.00
Greenaway, Tom	25-Feb-19	Meeting with T. Greenaway, A. DeSantis and M. Marion (KPMG) regarding drafting an outline for KPMG's Risk Management / Office of General Counsel to show what topics T. Greenaway (KPMG) will discuss in expert witness testimony in trial.	0.5	\$ 900	\$ 450.00
Marion, Michelle	25-Feb-19	Meeting with T. Greenaway, A. DeSantis and M. Marion (KPMG) regarding drafting an outline for KPMG's Risk Management / Office of General Counsel to show what topics T. Greenaway (KPMG) will discuss in expert witness testimony in trial.	0.5	\$ 750	\$ 375.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	25-Feb-19	Exchange emails with D. Gerrits and E. Dennehy (Both Risk Management group) and KPMG Office of General Counsel regarding expert testimony and possibility for witness testimony at trial. (.3) Additional communication with D. Gerrits and E. Dennehy (KPMG) regarding expert witness testimony needs for engagement. (.3)	0.6	\$ 750	\$ 450.00
DeSantis, Alexandra	25-Feb-19	Compile all file memorandums / letters written by KPMG to Internal Revenue Service / Department of Justice to review for inclusion in T. Greenaway's (KPMG) expert witness report.	0.8	\$ 500	\$ 400.00
DeSantis, Alexandra	25-Feb-19	Draft outline of topics for T. Greenaway's (KPMG) expert witness testimony report. (.7) Begin to draft longer outline for counsel containing relevant law, tax conclusions, and predicate facts for all tax positions to be included in T. Greenaway's (KPMG) expert witness report. (2.2)	2.9	\$ 500	\$ 1,450.00
DeSantis, Alexandra	26-Feb-19	Draft summary of facts for internal memo to KPMG parties explaining trustee / counsel's request for expert witness report / testimony.	0.7	\$ 500	\$ 350.00
Greenaway, Tom	26-Feb-19	Review file memoranda / letters written by KPMG to Internal Revenue Service / Department of Justice compiled by A. DeSantis (KPMG) in preparation for expert witness.	0.9	\$ 900	\$ 810.00
Marion, Michelle	26-Feb-19	Meeting with M. Marion (KPMG), T. Martin (Huron Consulting) and S. Darr (Trustee) to discuss deductible expenses paid in cash during 2012-2014. (1.4) Emailing with E. Dennehy, T. Greenaway, D. Gerrits, S. Hillis, J. Gonzalez, J. Warganz, and M. Marion (KPMG) regarding certain relevant documents. (.3)	1.7	\$ 750	\$ 1,275.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Controversy Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	26-Feb-19	Continue to draft outline for counsel regarding all issues to be discussed in T. Greenaway's (KPMG) expert witness report for trial, including KPMG's position regarding income included, expenses deducted, 165 casualty loss, bad debt deduction, the law, tax conclusion, and predicate facts in the outline.	3.8	\$ 500	\$ 1,900.00
DeSantis, Alexandra	27-Feb-19	Discussion regarding memo for Risk Management regarding history of engagement with A. DeSantis (KPMG). (.3) Call, concurrently drafting emails with A. DeSantis (KPMG) regarding updating memo and sending additional requested documents and information to E. Dennehy (KPMG). (.5)	0.8	\$ 500	\$ 400.00
Marion, Michelle	27-Feb-19	Discussion regarding memo for Risk Management regarding history of engagement with A. DeSantis (KPMG). (.3) Call, concurrently drafting emails with A. DeSantis (KPMG) regarding updating memo and sending additional requested documents and information to E. Dennehy (KPMG). (.5)	0.8	\$ 750	\$ 600.00
Marion, Michelle	27-Feb-19	Sr. manager review, as of 02/27/19, concurrently updating memo prepared for Risk Management.	1.2	\$ 750	\$ 900.00
DeSantis, Alexandra	27-Feb-19	Review, as of 02/27/19, concurrently updating memorandum with corresponding exhibits regarding proposed expert report engagement to E. Dennehy (Risk Management Tax, KPMG). (.5) Respond to emails from E. Dennehy (KPMG) by editing the memorandum, concurrently providing additional information in response to his requests related to approval for expert witness report. (1.0)	1.5	\$ 500	\$ 750.00
DeSantis, Alexandra	27-Feb-19	Finish drafting long outline with law, predicate facts, and conclusions for expert witness report. (1.6) Drafting condensed outline for counsel with KPMG's tax conclusions on all issues with respect to TelexFree's 2012-2014 returns / predicate facts to serve as basis for expert witness report. (1.5)	3.1	\$ 500	\$ 1,550.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	28-Feb-19	Review data provided by T. Martin (Huron Consulting) with updated operating expenses by year (cash analysis).	0.3	\$ 750	\$ 225.00
DeSantis, Alexandra	28-Feb-19	Discussion with M. Marion and A. DeSantis (KPMG) regarding data and need to email T. Martin (Huron Consulting) to seek clarification on a couple of expenses included in the analysis.	0.4	\$ 500	\$ 200.00
Marion, Michelle	28-Feb-19	Discussion with M. Marion and A. DeSantis (KPMG) regarding data and need to email T. Martin (Huron Consulting) to seek clarification on a couple of expenses included in the analysis.	0.4	\$ 750	\$ 300.00
DeSantis, Alexandra	28-Feb-19	Perform research regarding source of \$11 million payment received by TelexFree in 2014 post-petition. (.5) Review workpaper documentation provided by T. Martin (Huron Consulting) with updated operating expense figures. (.5) Updates to cash / credit analysis workpaper documentation to incorporate information in T. Martin's (Huron Consulting) operating expense workpaper documentation. (1.6)	2.6	\$ 500	\$ 1,300.00
Marion, Michelle	7-Mar-19	Communication with J. Gonzalez (KPMG) regarding Ponzi scheme mechanics.	0.5	\$ 750	\$ 375.00
Greenaway, Tom	21-Mar-19	Partner review, as of 03/21/19, of Outline for Expert report, concurrently providing comments.	2.4	\$ 900	\$ 2,160.00
Marion, Michelle	26-Mar-19	Sr. manager review, as of 03/26/19, of cash tax exposure analysis.	0.6	\$ 750	\$ 450.00
Marion, Michelle	27-Mar-19	Draft email to A. DeSantis (KPMG) with additional notes on cash tax exposure analysis.	0.5	\$ 750	\$ 375.00
Marion, Michelle	28-Mar-19	Communication with A. DeSantis (KPMG) regarding information needed from T. Martin (Huron Consulting) regarding cash tax exposure analysis.	0.2	\$ 750	\$ 150.00
Jiang, Gloria	3-Jun-19	Meeting with A. Shapiro (KPMG) regarding preparation of 2018 schedules L, M-1 and M-2.	0.8	\$ 600	\$ 480.00
Shapiro, Andrea	3-Jun-19	Meeting with G. Jiang (KPMG) regarding preparation of 2018 schedules L, M-1 and M-2.	0.8	\$ 500	\$ 400.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Jiang, Gloria	4-Jun-19	Meeting with A. Shapiro (KPMG) regarding 1120 preparation and reconciling cash receipts in order to determine appropriate 1120 reporting.	1.3	\$ 600	\$ 780.00
Shapiro, Andrea	4-Jun-19	Meeting with G. Jiang (KPMG) regarding 1120 preparation and reconciling cash receipts in order to determine appropriate 1120 reporting.	1.3	\$ 500	\$ 650.00
Jiang, Gloria	5-Jun-19	Manager review, as of 06/05/19, of 382 template / return / disclosures.	0.8	\$ 600	\$ 480.00
Greenaway, Tom	10-Jun-19	Principal review, as of 06/10/19, of revised NOPAs received from IRS.	0.8	\$ 900	\$ 720.00
Morris, Matthew	8-Jul-19	Communication with T. Greenaway (KPMG) regarding case status for TelexFree. (.7) Prepare email to J. Eldridge (TelexFree) to request assistance with a consolidated WIP spreadsheet. (.6)	1.3	\$ 750	\$ 975.00
DeSantis, Alexandra	17-Jul-19	Read fax from IRS consisting of Form 870 / Revenue Agents Report / Rebuttal to the 2014 section 165 loss letter. (1.0) Review case law used in arguments made in the IRS's rebuttal in preparation for response. (1.5) Draft email to S. Darr (Chapter 11 trustee) and Counsel with this documentation. (.3)	2.8	\$ 500	\$ 1,400.00
Greenaway, Tom	25-Jul-19	Call with Trustee regarding potential global resolution. (.2) Prepare email on term sheet for potential global resolution after call with Trustee (.3).	0.5	\$ 900	\$ 450.00
Morris, Matthew	25-Jul-19	Communication with T. Greenaway (KPMG) regarding closing agreement for TelexFree for tax years 2012 to 2019. (.5) Begin to prepare Chapter 11 motion to determine the tax liability. (3.4)	3.9	\$ 750	\$ 2,925.00
Morris, Matthew	26-Jul-19	Continue, as of 07/26/19, to draft assented-to motion to determine tax liability under 11 USC 505(a)(1).	1.4	\$ 750	\$ 1,050.00
Morris, Matthew	26-Jul-19	Continue, from earlier in the day on 07/26/19, to draft assented-to motion to determine tax liability under 11 USC 505(a)(1).	2.6	\$ 750	\$ 1,950.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Morris, Matthew	26-Jul-19	Exchanged emails with T. Greenaway (KPMG) regarding motion to determine tax liability. (.5) Draft email to L. Mack (KPMG WNT National Tax) regarding closing agreement with IRS in a bankruptcy proceeding. (.5) Perform research on PACER for relevant docket entries. (2.0)	3.0	\$ 750	\$ 2,250.00
Morris, Matthew	27-Jul-19	Continue, as of 07/27/19, to research PACER, concurrently revising assented-to motion for determination of tax liability under 11 USC 505(a). (1.5) Draft email with working draft of motion to T. Greenaway (KPMG). (.1)	1.6	\$ 750	\$ 1,200.00
Morris, Matthew	30-Jul-19	Finalized draft proposed term sheet (.4) and draft email to T. Greenaway (KPMG) (.1) Perform research on Orion for spreadsheets summarizing liabilities from 2012 to 2017 to respond to emails from T. Greenaway and A. DeSantis' (KPMG) questions. (1.2) Draft email to respond to questions regarding liabilities from 2012 to 2017 from T. Greenaway and A. DeSantis (KPMG). (.3)	2.0	\$ 750	\$ 1,500.00
Greenaway, Tom	15-Aug-19	Call with T. Greenaway, A. DeSantis, and M. Morris (KPMG) to discuss memorandum for Counsel discussing the taxability of certain recoverable assets by the TelexFree estate.	0.5	\$ 900	\$ 450.00
Morris, Matthew	15-Aug-19	Call with T. Greenaway, A. DeSantis, and M. Morris (KPMG) to discuss memorandum for Counsel discussing the taxability of certain recoverable assets by the TelexFree estate.	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	15-Aug-19	Call with T. Greenaway, A. DeSantis, and M. Morris (KPMG) to discuss memorandum for Counsel discussing the taxability of certain recoverable assets by the TelexFree estate.	0.5	\$ 500	\$ 250.00
Greenaway, Tom	15-Aug-19	Call with Trustee and Trustee's counsel (Murphy & Moore) to discuss required elements in global resolution with IRS on tax matters.	1.5	\$ 900	\$ 1,350.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Controversy Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	15-Aug-19	Perform research regarding applicable law / case law / analytical sources in preparation for writing memorandum for Counsel to use in negotiations with the Department of Justice on the taxability of certain recovered assets.	3.5	\$ 500	\$ 1,750.00
DeSantis, Alexandra	15-Aug-19	Begin drafting memorandum section on available net operating losses to offset any potential income generated from recovered assets. (3.1) Draft introduction and facts section of memorandum on taxability of certain recoverable assets by the TelexFree estate. (1.0)	4.1	\$ 500	\$ 2,050.00
DeSantis, Alexandra	16-Aug-19	Continue, from earlier in the day, drafting memorandum regarding TelexFree's casualty loss deduction in the context of whom recoveries are taxable to under Internal Revenue Code section 111.	1.0	\$ 500	\$ 500.00
DeSantis, Alexandra	16-Aug-19	Drafting memorandum while concurrently performing research regarding TelexFree's casualty loss deduction in the context of whom recoveries are taxable to under Internal Revenue Code section 111 with focus on timing of recognition of taxable income due to recovery of seized assets.	2.0	\$ 500	\$ 1,000.00
Morris, Matthew	16-Aug-19	Research application of claim of right doctrine in Ponzi scheme cases.	2.1	\$ 750	\$ 1,575.00
DeSantis, Alexandra	16-Aug-19	Review case law regarding the tax consequences around constructive versus actual recovery for incorporation into memorandum. (1.8) Correspondence with M. Morris (KPMG) regarding case law findings. (.4)	2.2	\$ 500	\$ 1,100.00
DeSantis, Alexandra	16-Aug-19	Research, concurrently reviewing case law / analytical sources regarding the applicability of the tax benefit rule in certain contexts.	2.8	\$ 500	\$ 1,400.00
Greenaway, Tom	19-Aug-19	Meeting with T. Greenaway, A. DeSantis, and M. Morris (KPMG) to discuss updating the memorandum.	0.3	\$ 900	\$ 270.00

EXHIBIT D6

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 Business Operations - Tax Controversy Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Morris, Matthew	19-Aug-19	Meeting with T. Greenaway, A. DeSantis, and M. Morris (KPMG) to discuss updating the memorandum. (.3) Review the memorandum, concurrently drafting email to A. DeSantis (KPMG) to provide comments regarding suggested changes to the memorandum on the tax benefit rule. (.8)	1.1	\$ 750	\$ 825.00
DeSantis, Alexandra	19-Aug-19	Continue, as of 08/19/19, drafting the memorandum regarding the inclusion of seized asset recoveries in taxable income. (2.2) Meeting with T. Greenaway, A. DeSantis, and M. Morris (KPMG) to discuss updating the memorandum. (.3) Additional updates to the memo format / substance per M. Morris' (KPMG) comments. (2.0).	4.5	\$ 500	\$ 2,250.00
Morris, Matthew	20-Aug-19	Review, concurrently revising the memorandum regarding the taxability of recovery of seized assets / net operating losses prepared by A. DeSantis (KPMG).	2.8	\$ 750	\$ 2,100.00
DeSantis, Alexandra	20-Aug-19	Perform additional research regarding additional relevant case law on the applicability of the tax benefit rule in certain situations, concurrently incorporating additional law to the law section of the memorandum (2.1) and incorporating an additional section to the asset taxability section (1.3).	3.4	\$ 500	\$ 1,700.00
Morris, Matthew	21-Aug-19	Review, concurrently approving memorandum regarding tax benefit rule / net operating loss deductions. (.1) Review / respond to email from A. DeSantis (KPMG) regarding the fee application. (.1)	0.2	\$ 750	\$ 150.00
DeSantis, Alexandra	21-Aug-19	Update, as of 08/21/19, the taxability of assets / net operating loss memorandum per M. Morris' (KPMG) comments as well as verifying cites. (1.0) Prepare appendices with table of contents, concurrently finalizing memorandum package. (.5)	1.5	\$ 500	\$ 750.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Controversy Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Morris, Matthew	22-Aug-19	Meeting with T. Greenaway, A. DeSantis, and M. Morris (KPMG) regarding review of taxability of recovered assets memo.	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	22-Aug-19	Meeting with T. Greenaway, A. DeSantis, and M. Morris (KPMG) regarding review of taxability of recovered assets memo.	0.5	\$ 500	\$ 250.00
Greenaway, Tom	22-Aug-19	Meeting with T. Greenaway, A. DeSantis, and M. Morris (KPMG) regarding review of taxability of recovered assets memo.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	23-Aug-19	Discussion with A. DeSantis and M. Morris (KPMG) regarding section 111 / recovery of assets memorandum.	0.3	\$ 500	\$ 150.00
Morris, Matthew	23-Aug-19	Discussion with A. DeSantis and M. Morris (KPMG) regarding section 111 / recovery of assets memorandum.	0.3	\$ 750	\$ 225.00
DeSantis, Alexandra	23-Aug-19	Update, as of 08/23/19, to the memorandum per T. Greenaway's (KPMG) review / comments. (1.6) Conduct additional research to incorporate two additional law and analyses sections into the memorandum. (.3)	1.9	\$ 500	\$ 950.00
Greenaway, Tom	23-Aug-19	Draft memo for items to be incorporated into the global resolution / treatment of recoveries / agency theory.	2.0	\$ 900	\$ 1,800.00
DeSantis, Alexandra	23-Aug-19	Draft two additional law / analyses sections in memorandum to address questions regarding TelexFree's general recovery of assets / the taxation of claw backs from net winners of the Ponzi scheme.	2.6	\$ 500	\$ 1,300.00
DeSantis, Alexandra	23-Aug-19	Continue, from earlier in the day, to draft two additional law / analyses sections in memorandum to address questions regarding TelexFree's general recovery of assets / the taxation of claw backs from net winners of the Ponzi scheme.	2.7	\$ 500	\$ 1,350.00
Morris, Matthew	23-Aug-19	Review, concurrently updating memorandum as well as conducting legal research on return of capital doctrine.	2.8	\$ 750	\$ 2,100.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	27-Aug-19	Review T. Greenaway's (KPMG) updates to memorandum on the taxability of recovered assets / application of net operating loss deductions, concurrently noting citations. (1.1) Review law / additional citations that T. Greenaway (KPMG) incorporated into the memorandum. (2.1)	3.3	\$ 500	\$ 1,650.00
Greenaway, Tom	12-Sep-19	Discussion with T. Greenaway and A. DeSantis (KPMG) regarding C. Conjura's (KPMG) comments and go-forward regarding addressing them.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	12-Sep-19	Discussion with T. Greenaway and A. DeSantis (KPMG) regarding C. Conjura's (KPMG) comments and go-forward regarding addressing them.	0.5	\$ 500	\$ 250.00
Morris, Matthew	12-Sep-19	Review updated tax benefit rule memorandum by C. Conjura (KPMG Washington National Tax). (.9) Draft email regarding the same to A. DeSantis (KPMG). (.2)	1.1	\$ 750	\$ 825.00
DeSantis, Alexandra	12-Sep-19	Review C. Conjura's (KPMG) comments on taxability of recovered assets memorandum, concurrently performing research regarding law to address C. Conjura's (KPMG) including a discussion of section 162(a) / 162(f).	3.5	\$ 500	\$ 1,750.00
Morris, Matthew	13-Sep-19	Sr. manager review, as of 09/13/19, of draft joint pretrial memorandum, concurrently providing comments.	0.7	\$ 750	\$ 525.00
DeSantis, Alexandra	13-Sep-19	Update, as of 09/13/19, the counsel's pre-trial motion by fact checking facts / figures, concurrently incorporating additional data accordingly. (2.8). Researching law, concurrently updating memorandum on taxability of recovered assets as well as incorporating new arguments. (3.7)	6.5	\$ 500	\$ 3,250.00

EXHIBIT D6

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Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	16-Sep-19	Discussion regarding joint pre-trial memorandum updates with T. Greenaway, A. DeSantis and M. Morris (KPMG). (.5) Principal review, as of 09/16/19, of technical memo explaining terms required for any global settlement with DOJ / IRS, with a focus on 2015-2018 / deductions for seized funds distributed by counsel / prepared at the direction of counsel.(1.0)	1.5	\$ 900	\$ 1,350.00
DeSantis, Alexandra	16-Sep-19	Review M. Morris' (KPMG) updates to the taxability of recovered assets memorandum, concurrently revising the law and analysis sections.	1.5	\$ 500	\$ 750.00
Morris, Matthew	16-Sep-19	Discussion regarding joint pre-trial memorandum updates with T. Greenaway, A. DeSantis and M. Morris (KPMG). (.5) Sr. manager review, as of 09/16/19, of joint pre-trial memorandum. (.8) Sr. manager review, concurrently revising memorandum regarding U.S. income tax treatment of claw back payments to a bankruptcy estate. (.9)	2.2	\$ 750	\$ 1,650.00
DeSantis, Alexandra	16-Sep-19	Discussion regarding joint pre-trial memorandum updates with T. Greenaway, A. DeSantis and M. Morris (KPMG). (.5) Additional update, as of 09/16/19, to joint pre-trial memorandum by reviewing figures with other documents in KPMG's file to update as necessary. (2.0)	2.5	\$ 500	\$ 1,250.00
Morris, Matthew	17-Sep-19	Discussion regarding my findings for the memorandum on application of tax benefit rule with M. Morris and A. DeSantis (KPMG).	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	17-Sep-19	Research case law / administrative guidance around section 162 / 165 deductions for restitution payments. (3.4) Discussion regarding my findings for the memorandum on application of tax benefit rule with M. Morris and A. DeSantis (KPMG). (.5) Draft facts and law section regarding 165 deduction applicability to compensatory payments to victims. (1.0)	4.9	\$ 500	\$ 2,450.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	18-Sep-19	Continue, as of 09/18/19, to research case law / administrative guidance applicable to 162 deductibility for restitution / compensatory payments. (3.0) Draft new law and analysis sections for taxability of recovered assets memo focusing on the deductibility of recovered assets under section 162. (3.0)	6.0	\$ 500	\$ 3,000.00
Greenaway, Tom	19-Sep-19	Review draft settlement term sheet prepared by Counsel, concurrently providing comments.	0.5	\$ 900	\$ 450.00
Greenaway, Tom	22-Sep-19	Perform Motion of Summary Judgment opposition research by reviewing cases to note items for inclusion in outline / response / rebuttal.	1.2	\$ 900	\$ 1,080.00
Greenaway, Tom	22-Sep-19	Continue, from earlier in the day on 09/22/19, to perform Motion of Summary Judgment opposition research by reviewing cases to note items for inclusion in outline / response / rebuttal.	2.8	\$ 900	\$ 2,520.00
DeSantis, Alexandra	23-Sep-19	Call with S. Darr (Chapter 11 Trustee), M. Morris, and A. DeSantis (KPMG) regarding Department of Justice's Motion for Summary Judgement.	0.2	\$ 500	\$ 100.00
Morris, Matthew	23-Sep-19	Call with S. Darr (Chapter 11 Trustee), M. Morris, and A. DeSantis (KPMG) regarding Department of Justice's Motion for Summary Judgement.	0.2	\$ 750	\$ 150.00
DeSantis, Alexandra	23-Sep-19	Call with A. Lizotte (Murphy & King), M. Morris and A. DeSantis (KPMG) to discuss the key arguments presented in the Motion for Summary Judgement and next steps for responding.	0.3	\$ 500	\$ 150.00
Morris, Matthew	23-Sep-19	Call with A. Lizotte (Murphy & King), M. Morris and A. DeSantis (KPMG) to discuss the key arguments presented in the Motion for Summary Judgement and next steps for responding.	0.3	\$ 750	\$ 225.00

EXHIBIT D6

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March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	23-Sep-19	Meeting with T. Greenaway to discuss Department of Justice's arguments in its Motion for Summary Judgement.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	23-Sep-19	Meeting with T. Greenaway to discuss Department of Justice's arguments in its Motion for Summary Judgement.	0.5	\$ 500	\$ 250.00
Greenaway, Tom	23-Sep-19	Meeting with T. Greenaway, A. DeSantis and M. Morris (KPMG) to discuss preparing a response to arguments made in Department of Justice's Motion for Summary Judgement.	0.5	\$ 900	\$ 450.00
Morris, Matthew	23-Sep-19	Meeting with T. Greenaway, A. DeSantis and M. Morris (KPMG) to discuss preparing a response to arguments made in Department of Justice's Motion for Summary Judgement.	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	23-Sep-19	Meeting with T. Greenaway, A. DeSantis and M. Morris (KPMG) to discuss preparing a response to arguments made in Department of Justice's Motion for Summary Judgement.	0.5	\$ 500	\$ 250.00
DeSantis, Alexandra	23-Sep-19	Review the Department of Justice's Motion for Summary Judgment, concurrently identifying case law cited to review for accuracy.	1.0	\$ 500	\$ 500.00
Greenaway, Tom	23-Sep-19	Perform Motion of Summary Judgment opposition research to include in outline / response / rebuttal.	1.2	\$ 900	\$ 1,080.00
DeSantis, Alexandra	24-Sep-19	Call with A. Lizotte (Murphy & King) regarding TelexFree's tax liability under a cash basis position.	0.1	\$ 500	\$ 50.00
Greenaway, Tom	24-Sep-19	Meeting with T. Greenaway, A. DeSantis, and M. Morris (KPMG) regarding preparation of an outline with arguments in response to DOJ's Motion for Summary Judgment.	1.0	\$ 900	\$ 900.00

EXHIBIT D6

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March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	24-Sep-19	Prepare workpaper at Counsel's direction for Counsel's discussion with Department of Justice showing the 2015 through 2018 return filing history (whether returns were filed, filing dates, whether 505 requests were made) along with any tax liabilities for each year. (1.0) Communication regarding workpaper with T. Greenaway (KPMG) (.4) and send to counsel (.1) Respond to questions in email from S. Darr (Trustee) regarding TelexFree entities' 2018 returns. (.4)	1.9	\$ 500	\$ 950.00
DeSantis, Alexandra	24-Sep-19	Begin drafting outline for Counsel's Opposition to the Department of Justice's Motion for Summary Judgment. (1.3) Obtain 2018 signed tax returns from Trustee. (.1) Meeting with T. Greenaway, A. DeSantis, and M. Morris (KPMG) regarding preparation of an outline with arguments in response to DOJ's Motion for Summary Judgment. (1.0)	2.4	\$ 500	\$ 1,200.00
Morris, Matthew	24-Sep-19	Meeting with T. Greenaway, A. DeSantis, and M. Morris (KPMG) regarding preparation of an outline with arguments in response to DOJ's Motion for Summary Judgment. (1.0) Reviewed cases cited in the DOJ's Motion for Summary Judgment to prepare outline of opposition to motion. (1.6)	2.6	\$ 750	\$ 1,950.00
DeSantis, Alexandra	24-Sep-19	Review case law cited by DOJ in arguments that TelexFree's scheme did not constitute a trade or business / related embezzlement cases to draw distinctions to TelexFree. (2.0). Draft responses to DOJ's arguments with respect to 165 loss (.8) and 166 bad debt deduction (.8).	3.6	\$ 500	\$ 1,800.00
DeSantis, Alexandra	25-Sep-19	Continue, as of 09/25/19, to draft responses to DOJ's arguments by conducting research, concurrently updating with respect to 165 loss (1.0) and 166 bad debt deduction (1.0).	2.0	\$ 500	\$ 1,000.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Controversy Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	25-Sep-19	Perform diligent review of case law cited by the Department of Justice in making its various arguments that TelexFree did not operate a trade or business. (1.0) Build outline on argument that TelexFree was operating a trade or business out into a draft response. (1.0)	2.0	\$ 500	\$ 1,000.00
DeSantis, Alexandra	25-Sep-19	Research case law contrary to the DOJ's argument in motion for summary judgment that TelexFree is not operating a trade or business under section 162.	2.0	\$ 500	\$ 1,000.00
Morris, Matthew	25-Sep-19	Revised outline of arguments for opposition to motion for summary judgment.	2.8	\$ 750	\$ 2,100.00
DeSantis, Alexandra	26-Sep-19	Meeting with T. Greenaway, A. DeSantis and M. Morris (KPMG) to walk through outline and determine arguments that need additional work.	0.5	\$ 500	\$ 250.00
Morris, Matthew	26-Sep-19	Finalized outline of arguments in opposition to Motion for Summary Judgment. (.8) Meeting with T. Greenaway, A. DeSantis and M. Morris (KPMG) to walk through outline and determine arguments that need additional work. (.5)	1.3	\$ 750	\$ 975.00
Greenaway, Tom	26-Sep-19	Meeting with T. Greenaway, A. DeSantis and M. Morris (KPMG) to walk through outline and determine arguments that need additional work. (.5) Perform additional principal review of revised outline, concurrently providing additional research on issues. (1.5)	2.0	\$ 900	\$ 1,800.00
DeSantis, Alexandra	26-Sep-19	Update, as of 09/26/19, to outline based on comments by T. Greenaway (KPMG) by building out the sections on the reasonableness of advertising credits as compensation. (1.0) Incorporation a section on the applicable burden of proof (.6), performing legal research to cite to additional case law for our section 162 argument (.8), concurrently incorporating additional argument to our bad debt deduction argument (.7).	3.1	\$ 500	\$ 1,550.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

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DeSantis, Alexandra	26-Sep-19	Integrate M. Morris (KPMG) additions to Opposition to Motion for Summary Judgment Outline. (1.5) Perform case law research to fill in some outstanding citations needed and find additional support for arguments. (2.0)	3.5	\$ 500	\$ 1,750.00
DeSantis, Alexandra	27-Sep-19	Review 2018 tax returns focusing on net operating loss schedule. (.9) Email with G. Jiang (KPMG) regarding procedures necessary for filing the 2018 tax returns. (.2).	1.1	\$ 500	\$ 550.00
DeSantis, Alexandra	30-Sep-19	Incorporate returns / certified mail labels into Orion (KPMG's Document Management System). (.1) Respond to A. Shapiro's (KPMG) email regarding documents missing from KPMG's Orion folder for KPMG's tax controversy folder by locating / compiling file with all of the documents to incorporated in Orion to be compliance with firm policy. (1.5)	1.6	\$ 500	\$ 800.00
DeSantis, Alexandra	30-Sep-19	Determine go-forward regarding procedures for filing the 2018 tax returns for TelexFree, Inc. / TelexFree Financial, Inc. / TelexFree, LLC. (.8) Exchange emails / call with G. Jiang (KPMG Compliance) regarding the procedures for filing the returns. (.7) Finalize the returns (.3) and forward to staff to be mailed (.1)	1.9	\$ 500	\$ 950.00
DeSantis, Alexandra	1-Oct-19	After obtaining the current account transcripts for TelexFree LLC, incorporate into Orion document management system.	0.3	\$ 500	\$ 150.00
DeSantis, Alexandra	2-Oct-19	Review case law cited in the DOJ's Motion for Summary Judgment, concurrently incorporating arguments to the Opposition to Motion for Summary Judgment focusing on the reasonableness of TelexFree's promises to pay Participants under section 162 of the Internal Revenue Code.	2.3	\$ 500	\$ 1,150.00

EXHIBIT D6

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March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	4-Oct-19	Review case law cited in the DOJ's Motion for Summary Judgment, concurrently incorporating arguments to the Opposition to Motion for Summary Judgment focusing on the reasonableness of advertising expenses.	3.0	\$ 500	\$ 1,500.00
DeSantis, Alexandra	7-Oct-19	Build out KPMG's Opposition to Motion for Summary Judgment outline by building out the advertising expense section through researching case law / distinguishing cases cited by the DOJ, concurrently incorporating additional factual arguments.	2.2	\$ 500	\$ 1,100.00
DeSantis, Alexandra	7-Oct-19	Build out KPMG's Opposition to Motion for Summary Judgment outline by building out sections on the all events test through researching case law / distinguishing the cases cited by the DOJ, concurrently incorporating additional relevant cases. (2.5)	2.5	\$ 500	\$ 1,250.00
DeSantis, Alexandra	8-Oct-19	Call with A. Lizotte (Murphy & King), T. Greenaway, A. DeSantis and M. Morris (KPMG) regarding A. Lizotte's questions on KPMG's opposition to DOJ's Motion for Summary Judgment.	0.5	\$ 500	\$ 250.00
Morris, Matthew	8-Oct-19	Call with A. Lizotte (Murphy & King), T. Greenaway, A. DeSantis and M. Morris (KPMG) regarding A. Lizotte's questions on KPMG's opposition to DOJ's Motion for Summary Judgment.	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	8-Oct-19	Communication with T. Greenaway, A. DeSantis and M. Morris (KPMG) regarding responding to A. Lizotte's (Counsel) questions.	0.5	\$ 500	\$ 250.00
Morris, Matthew	8-Oct-19	Prepared a summary of general guidelines regarding change in accounting method.	1.0	\$ 750	\$ 750.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	8-Oct-19	Research in case law / administrative guidance / secondary sources for requirements for shifting burden of proof as applicable to TelexFree. (3.0) Research in case law / administrative guidance / secondary sources for specifics regarding the DOJ's option to introduce an accounting change after pleadings have closed. (3.0)	6.0	\$ 500	\$ 3,000.00
DeSantis, Alexandra	9-Oct-19	Continue, as of 10/09/19, to research case law / administrative guidance / secondary sources for requirements for shifting burden of proof as applicable to TelexFree.	2.0	\$ 500	\$ 1,000.00
Morris, Matthew	9-Oct-19	Sr. manager review, concurrently revising whitepaper on burden of proof / changes in accounting method.	2.2	\$ 750	\$ 1,650.00
DeSantis, Alexandra	9-Oct-19	Research case law / administrative guidance / secondary sources for specifics regarding the DOJ's option to introduce an accounting change after pleadings have closed. (1.0) Drafting white paper document with findings of research for counsel. (2.8)	3.8	\$ 500	\$ 1,900.00
DeSantis, Alexandra	15-Oct-19	Review email from counsel regarding settlement modification proposed by the Department of Justice.	0.2	\$ 500	\$ 100.00
Morris, Matthew	16-Oct-19	Meeting with A. Shapiro, A. DeSantis and M. Morris (KPMG) to discuss preparation of state tax returns.	0.5	\$ 750	\$ 375.00
Shapiro, Andrea	16-Oct-19	Meeting with A. Shapiro, A. DeSantis and M. Morris (KPMG) to discuss preparation of state tax returns.	0.5	\$ 500	\$ 250.00
DeSantis, Alexandra	16-Oct-19	Meeting with A. Shapiro, A. DeSantis and M. Morris (KPMG) to discuss preparation of state tax returns. (.5) Review previously filed state tax returns for 2012 / 2013 tax years to note items for research. (.7). Review email from A. Shapiro (KPMG) with research findings with respect to state tax return filings. (.2)	1.4	\$ 500	\$ 700.00
Greenaway, Tom	4-Nov-19	Finalize Opposition to Summary Judgement affidavit.	1.0	\$ 900	\$ 900.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	7-Nov-19	Principal review of DOJ settlement proposal letter, concurrently drafting emails with trustee's counsel and trustee regarding same.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	25-Nov-19	Review the Department of Justice's Response to the Trustee's Statement of Undisputed Facts and the Reply Brief in Support of its Second Motion for Partial Summary Judgment to preliminary assess the arguments made in preparation for an internal discussion with T. Greenaway and M. Morris (KPMG).	1.4	\$ 500	\$ 700.00
Morris, Matthew	25-Nov-19	Review the United States Reply Brief, concurrently drafting response to TelexFree's Statement of Material Facts.	1.6	\$ 750	\$ 1,200.00
Greenaway, Tom	26-Nov-19	Meeting with T. Greenaway, A. DeSantis and M. Morris (KPMG) regarding the DOJ's Reply Brief in Support of its Second Motion for Partial Summary Judgment to discuss our respective comments.	0.5	\$ 900	\$ 450.00
Morris, Matthew	26-Nov-19	Meeting with T. Greenaway, A. DeSantis and M. Morris (KPMG) regarding the DOJ's Reply Brief in Support of its Second Motion for Partial Summary Judgment to discuss our respective comments.	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	26-Nov-19	Meeting with T. Greenaway, A. DeSantis and M. Morris (KPMG) regarding the DOJ's Reply Brief in Support of its Second Motion for Partial Summary Judgment to discuss our respective comments.	0.5	\$ 500	\$ 250.00
Morris, Matthew	26-Nov-19	Research utilizing Westlaw, concurrently preparing response to certain points raised in the reply brief.	2.9	\$ 750	\$ 2,175.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	26-Nov-19	Provide comments on the Department of Justice's Reply Brief in Support of its Second Motion for Partial Summary Judgment by reviewing arguments they make, concurrently responding / providing arguments by reviewing case law cited by the DOJ to rebut arguments made. (2.8) Review additional case law cited by the Department of Justice in its Reply Brief to provide additional commentary for Trustee's Counsel. (2.2)	5.0	\$ 500	\$ 2,500.00
Greenaway, Tom	27-Nov-19	Pending Offer at Department of Justice, call with attorneys at Morgan, Lewis & Bockius LLP.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	2-Dec-19	Discussion with A. DeSantis and M. Morris (KPMG) regarding 2018 federal tax returns.	0.2	\$ 500	\$ 100.00
Morris, Matthew	2-Dec-19	Discussion with A. DeSantis and M. Morris (KPMG) regarding 2018 federal tax returns.	0.2	\$ 750	\$ 150.00
DeSantis, Alexandra	2-Dec-19	Review 2018 cash receipt / disbursement schedule to reconcile with amounts reported on TelexFree LLC's 2018 Form 1120. (.5) Review email from M. Morris (KPMG) summarizing the TelexFree state return issues for KPMG's State and Local Tax Practice return preparation underway. (.3)	0.8	\$ 500	\$ 400.00
Morris, Matthew	2-Dec-19	Review state returns concurrently summarizing state return 2014-2018 issues. (2.4) Draft email to G. Burns (KPMG) regarding state income tax returns, 2014-2018. (.2)	2.6	\$ 750	\$ 1,950.00
Morris, Matthew	3-Dec-19	Draft additional email to G. Burns (KPMG) regarding state income tax returns.	0.1	\$ 750	\$ 75.00
Marion, Michelle	4-Dec-19	Begin to review Kelley case in response to email from T. Greenaway (KPMG).	0.3	\$ 750	\$ 225.00
DeSantis, Alexandra	4-Dec-19	Research case law / administrative guidance, concurrently drafting memorandum for counsel to rebut the Department of Justice's argument that the Bankruptcy Court should follow the Kelley case holding.	1.6	\$ 500	\$ 800.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	4-Dec-19	Continue, from earlier in the day on 12/04/19, to research case law / administrative guidance, concurrently drafting memorandum for counsel to rebut the Department of Justice's argument that the Bankruptcy Court should follow the Kelley case holding.	2.8	\$ 500	\$ 1,400.00
DeSantis, Alexandra	4-Dec-19	Continue, from earlier in the day on 12/04/19, to research case law / administrative guidance, concurrently drafting memorandum for counsel to rebut the Department of Justice's argument that the Bankruptcy Court should follow the Kelley case holding.	3.4	\$ 500	\$ 1,700.00
Morris, Matthew	4-Dec-19	Review Kelley v. Commissioner / Ponzi cases on Westlaw / securities / SEC cases to address the horizontal commonality.	3.7	\$ 750	\$ 2,775.00
Marion, Michelle	5-Dec-19	Call with T. Greenaway and M. Marion (KPMG) regarding motion for summary judgment filed by government.	0.2	\$ 750	\$ 150.00
Greenaway, Tom	5-Dec-19	Call with T. Greenaway and M. Marion (KPMG) regarding motion for summary judgment filed by government.	0.2	\$ 900	\$ 180.00
DeSantis, Alexandra	5-Dec-19	Call with M. Morris and A. DeSantis (KPMG) regarding updates to the memorandum.	0.5	\$ 500	\$ 250.00
Morris, Matthew	5-Dec-19	Call with M. Morris and A. DeSantis (KPMG) regarding updates to the memorandum. (.5) Draft email and send revised working draft of memorandum to A. DeSantis (KPMG). (.4)	0.9	\$ 750	\$ 675.00
Morris, Matthew	5-Dec-19	Review, concurrently revising, brief in response to U.S. Reply Brief.	1.5	\$ 750	\$ 1,125.00
DeSantis, Alexandra	5-Dec-19	Continue, as of 12/05/19, to perform research regarding case law / administrative guidance, concurrently drafting memorandum for counsel to rebut the Department of Justice's argument that the Bankruptcy Court should follow the Kelley case holding.	1.7	\$ 500	\$ 850.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Morris, Matthew	5-Dec-19	Continue, from earlier in the day, to review, concurrently revising, brief in response to U.S. Reply Brief.	3.1	\$ 750	\$ 2,325.00
DeSantis, Alexandra	5-Dec-19	Continue, from earlier in the day, to perform research regarding case law / administrative guidance, concurrently drafting memorandum for counsel to rebut the Department of Justice's argument that the Bankruptcy Court should follow the Kelley case holding.	3.3	\$ 500	\$ 1,650.00
Marion, Michelle	5-Dec-19	Reviewing documents filed by government in support of motion for summary judgment / filed in opposition to motion for summary judgment in preparation of rebuttal.	3.8	\$ 750	\$ 2,850.00
Greenaway, Tom	6-Dec-19	Call with T. Greenaway and A. DeSantis (KPMG) to discuss additions to our memorandum regarding case law relied upon the Department of Justice and the trade or business of illegal businesses.	0.2	\$ 900	\$ 180.00
DeSantis, Alexandra	6-Dec-19	Call with T. Greenaway and A. DeSantis (KPMG) to discuss his additions to our memorandum regarding case law relied upon the Department of Justice and the trade or business of illegal businesses.	0.2	\$ 500	\$ 100.00
Greenaway, Tom	6-Dec-19	Meeting with M. Morris, A. DeSantis, and T. Greenaway (KPMG) to discuss Kelley case brief.	0.5	\$ 900	\$ 450.00
Marion, Michelle	6-Dec-19	Meeting with M. Morris, A. DeSantis, and T. Greenaway (KPMG) to discuss Kelley case brief.	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	6-Dec-19	Meeting with M. Morris, A. DeSantis, and T. Greenaway (KPMG) to discuss Kelley case brief.	0.5	\$ 500	\$ 250.00
Marion, Michelle	6-Dec-19	Reviewing brief of Kelley case with write-up prepared by M. Morris and A. DeSantis (KPMG) (.7) Reviewing documents filed by the government in support of summary judgment motion (.3) Review and concurrently compile the documents filed by the government / Trustee in support or opposition of summary judgment motion. (.5)	1.5	\$ 750	\$ 1,125.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

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DeSantis, Alexandra	6-Dec-19	Research / review case law to incorporate into the Kelley / trade or business memorandum to rebut the Department of Justice's argument.	2.3	\$ 500	\$ 1,150.00
Morris, Matthew	6-Dec-19	Review T. Greenaway's (KPMG) suggested changes to memorandum regarding applicable law on trade or business determinations in the context of a criminal enterprise, concurrently noting items for discussion.	3.0	\$ 750	\$ 2,250.00
DeSantis, Alexandra	6-Dec-19	Continue, from earlier in the day, to research / review case law to incorporate into the Kelley / trade or business memorandum to rebut the Department of Justice's argument.	3.4	\$ 500	\$ 1,700.00
Morris, Matthew	9-Dec-19	Review, as of 12/09/19, concurrently revising edited version of brief (.4) and send updated version to A. DeSantis (KPMG) (.1).	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	9-Dec-19	Review the Kelley case memorandum with T. Greenaway's (KPMG) revisions for any necessary revisions, concurrently updating as necessary. (2.3). Draft email to Trustee's Counsel regarding memorandum and scheduling a preparations session for summary judgment hearing on 12/18. (.2)	2.5	\$ 500	\$ 1,250.00
Marion, Michelle	10-Dec-19	Sr. manager review of redlines, Revenue Ruling write-ups, and write-up sent to counsel.	0.5	\$ 750	\$ 375.00
Marion, Michelle	13-Dec-19	Reviewing cases / court documents in preparation for meeting with A. Lizotte (Murphy & Brown) on 12/16.	3.0	\$ 750	\$ 2,250.00
Marion, Michelle	16-Dec-19	Meeting with H. Murphy, A. Lizotte, T. Greenaway, M. Morris, and M. Marion at Murphy & King (Counsel's Office) to prepare for the Summary Judgment Hearing on 12/18.	1.5	\$ 750	\$ 1,125.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	16-Dec-19	Review hearing materials prepared by A. DeSantis (KPMG) in preparation for meeting with Trustee. (.5) Meeting with H. Murphy, A. Lizotte, T. Greenaway, M. Morris, and M. Marion at Murphy & King (Counsel's Office) to prepare for the Summary Judgment Hearing on 12/18. (1.5)	2.0	\$ 900	\$ 1,800.00
Morris, Matthew	16-Dec-19	Conducted legal research regarding burden shifting in proof of claim cases in preparation for attending hearing. (1.0). Meeting with H. Murphy, A. Lizotte, T. Greenaway, M. Morris, and M. Marion at Murphy & King (Counsel's Office) to prepare for the Summary Judgment Hearing on 12/18. (1.5)	2.5	\$ 750	\$ 1,875.00
DeSantis, Alexandra	16-Dec-19	Review the summary reply filed by the Trustee to the United States' Second Motion for Partial Summary Judgment in preparation for hearing. (.7) Prepare materials for hearing in preparation meeting with Trustee and Trustee's Counsel. (.6) Meeting with H. Murphy, A. Lizotte (Murphy & King), T. Greenaway, M. Morris, and M. Marion (KPMG) at Murphy & King (Counsel's Office) to prepare for the Summary Judgment Hearing on 12/18. (1.5)	2.8	\$ 500	\$ 1,400.00
Marion, Michelle	16-Dec-19	Reviewing court filings / related cases in preparation for meeting with H. Murphy and A. Lizotte (Murphy and King).	3.0	\$ 750	\$ 2,250.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	18-Dec-19	Attend the Darr v. United States Motion for Summary Judgment Hearing at the Massachusetts Bankruptcy Court. (partial attendance) Attended the hearing with M. Morris & A. DeSantis (KPMG) as all three of us work on the TelexFree case and assisted with preparing the Trustee and Counsel for the Summary Judgement Hearing. It was necessary for all three of us to attend the hearing in order for all three to fully and correctly understand the tax arguments raised by the Department of Justice as well as the Bankruptcy Court Judge's responses to Counsel's arguments to allow us to best serve the Trustee moving forward.	1.0	\$ 750	\$ 750.00
DeSantis, Alexandra	18-Dec-19	Attend the Darr v. United States Motion for Summary Judgment Hearing at the Massachusetts Bankruptcy Court. Attended the hearing with M. Morris & M. Marion (KPMG) as all three of us work on the TelexFree case and assisted with preparing the Trustee and Counsel for the Summary Judgement Hearing. It was necessary for all three of us to attend the hearing in order for all three to fully and correctly understand the tax arguments raised by the Department of Justice as well as the Bankruptcy Court Judge's responses to Counsel's arguments to allow us to best serve the Trustee moving forward.	2.7	\$ 500	\$ 1,350.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

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Morris, Matthew	18-Dec-19	Attend the Darr v. United States Motion for Summary Judgment Hearing at the Massachusetts Bankruptcy Court. Attended the hearing with M. Marion & A. DeSantis (KPMG) as all three of us work on the TelexFree case and assisted with preparing the Trustee and Counsel for the Summary Judgement Hearing. It was necessary for all three of us to attend the hearing in order for all three to fully and correctly understand the tax arguments raised by the Department of Justice as well as the Bankruptcy Court Judge's responses to Counsel's arguments to allow us to best serve the Trustee moving forward. (2.7) Conducted legal research on burden shifting in proof of claim cases in preparation for attending hearing. (.9) Debrief after the hearing, concurrently summarizing key points. (.9)	4.5	\$ 750	\$ 3,375.00
Marion, Michelle	7-Jan-20	Drafting email with J. Middleton, G. Jiang, and T. Weddle (KPMG) regarding federal income tax returns.	0.5	\$ 750	\$ 375.00
Morris, Matthew	8-Jan-20	Draft email to G. Burns (KPMG) regarding upcoming call to discuss state income tax returns. (.2) Prepare return documentation / spreadsheets to prepare for meeting with G. Burns. (.9)	1.1	\$ 750	\$ 825.00
Burns, George	9-Jan-20	Meeting with G. Burns, T. Greenaway, and M. Morris (KPMG) regarding preparing state income tax returns for TelexFree entity.	1.0	\$ 900	\$ 900.00
DeSantis, Alexandra	9-Jan-20	Review state return information in preparation for meeting with G. Burns, T. Greenaway, and M. Morris (KPMG) regarding preparing state income tax returns for TelexFree entity.	0.8	\$ 500	\$ 400.00
DeSantis, Alexandra	9-Jan-20	Meeting with G. Burns, T. Greenaway, and M. Morris (KPMG) regarding preparing state income tax returns for TelexFree entity.	1.0	\$ 500	\$ 500.00
Greenaway, Tom	9-Jan-20	Meeting with G. Burns, T. Greenaway, and M. Morris (KPMG) regarding preparing state income tax returns for TelexFree entity.	1.0	\$ 900	\$ 900.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Morris, Matthew	9-Jan-20	Reviewed state income tax information in preparation for meeting with G. Burns (KPMG).	1.7	\$ 750	\$ 1,275.00
Morris, Matthew	10-Jan-20	Discussion regarding preparation of state tax returns for TelexFree entities with A. DeSantis (KPMG).	0.4	\$ 750	\$ 300.00
DeSantis, Alexandra	10-Jan-20	Discussion regarding preparation of state tax returns for TelexFree entities with M. Morris (KPMG).	0.4	\$ 500	\$ 200.00
Marion, Michelle	10-Jan-20	Draft email to T. Weddle and G. Jiang (KPMG) regarding preparing the federal tax returns of the TelexFree entities.	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	10-Jan-20	Search / compile all originally filing / amended state tax returns to provide to G. Burns (KPMG State and Local Tax Partner) to review for update state return tax preparation. (1.6). Review, concurrently updating M. Morris (KPMG) on status. (.5) Draft email to G. Burns (KPMG) regarding state tax return filing history and necessary next steps. (.5)	2.6	\$ 500	\$ 1,300.00
Morris, Matthew	10-Jan-20	Prepare summary of approach for state income tax return exposure analysis (3.8) and draft email to G. Burns (KPMG) with summary of approach for state income tax return exposure analysis (.7) Prepared email to S. Lu (KPMG) to request information regarding which states have been notified of the Chapter 11 filing. (.5)	5.0	\$ 750	\$ 3,750.00
DeSantis, Alexandra	13-Jan-20	Review IRS penalty notice for TelexFree Inc.'s 2018 Form 1120-S, concurrently reviewing records to confirm mailing date of the return. (.2) Draft email with T. Greenaway and M. Marion (KPMG) regarding go-forward to handle the notice. (.2)	0.4	\$ 500	\$ 200.00
Marion, Michelle	13-Jan-20	Reviewing IRS notice (.1), concurrently reviewing files to determine when 2018 S corporation return was filed (.2). Review / respond to emails with T. Greenaway and A. DeSantis (KPMG) regarding late-filing of S corporation return. (.4)	0.7	\$ 750	\$ 525.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	14-Jan-20	Discussion with A. DeSantis and M. Marion (KPMG) regarding IRS penalty. (.1) Review email from T. Greenaway and A. DeSantis (KPMG) regarding penalty. (.2)	0.3	\$ 750	\$ 225.00
Marion, Michelle	22-Jan-20	Review email from T. Greenaway (KPMG) regarding request from counsel regarding estimated accrued but unpaid fees (.1) Reviewing time detail in file in response to counsel's request. (.2) Reviewing file provided by counsel as template. (.3)	0.6	\$ 750	\$ 450.00
Marion, Michelle	23-Jan-20	Review exhibits provided by J. Garza (KPMG) regarding fees accrued to date per client request / Trustee. (.3) Call with M. Marion and J. Garza (KPMG) regarding estimated fees per client request / Trustee. (.3) Draft email to T. Greenaway (KPMG) regarding questions on counsel's request for estimated fees / accrued but unpaid fees. (.3)	0.9	\$ 750	\$ 675.00
Marion, Michelle	23-Jan-20	Cross-check data shown in J. Garza's (KPMG) file. (.5) Draft email with E. Rosenberg (KPMG) regarding compliance code. (.3) Draft email with H. Murphy and A. Lizotte (Murphy & King) regarding estimated accrued but unpaid fees and projected fees. (.5) Communication with M. Morris (KPMG) regarding projected SALT work. (.3) Drafting email with A. Camelo (KPMG) regarding fees billed to date per client request. (.3)	1.9	\$ 750	\$ 1,425.00
Morris, Matthew	24-Jan-20	Call with M. Morris and G. Burns (KPMG) regarding case status and apportionment data.	0.8	\$ 750	\$ 600.00
Burns, George	24-Jan-20	Review state returns and apportionment data in preparation for call with M. Morris (KPMG). (.2) Call with M. Morris and G. Burns (KPMG) regarding case status and apportionment data. (.8)	1.0	\$ 900	\$ 900.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

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Morris, Matthew	27-Jan-20	Began preparing email to A. DeSantis (KPMG) with list of information still needed for state income tax returns.(.9) Review Prepared By Client folders in Orion. (.1)	1.0	\$ 750	\$ 750.00
DeSantis, Alexandra	28-Jan-20	Discussion regarding TelexFree Financial Inc. and TelexFree LLC 2012 / 2013 return filing with M. Morris. (KPMG).	0.3	\$ 500	\$ 150.00
DeSantis, Alexandra	28-Jan-20	Review KPMG files for TelexFree Financial Inc. 2012 return to facilitate state tax return preparation. (.5). Review TelexFree LLC's 2013 account transcript to gather information about the original 2013 tax return filing. (.2) Verify how the \$15 million payment on TelexFree LLC's 2013 1120 account is coded for IRS purposes. (.8)	1.5	\$ 500	\$ 750.00
Morris, Matthew	28-Jan-20	Review, concurrently updating state tax return folders for the three entities. (2.4) Email discussion with T. Martin (Huron Consulting) and A. DeSantis to request additional information. (.4) Discussion regarding TelexFree Financial Inc. and TelexFree LLC 2012 / 2013 return filing with M. Morris and A. DeSantis. (KPMG). (.3)	3.1	\$ 750	\$ 2,325.00
Morris, Matthew	3-Feb-20	Continue, as of 02/03/20, to revise TelexFree US / State Income Tax Return Spreadsheet (2.4) and draft email with spreadsheet to request assistance from G. Burns (KPMG). (.2)	2.6	\$ 750	\$ 1,950.00
Morris, Matthew	4-Feb-20	Prepare updated zip drive of federal / state income tax returns (original / amended), tax years 2012 to 2014, for G. Burns (KPMG). (.2) Update, as of 02/04/20, the spreadsheet of filing / payment history. (1.3) Review, as of 02/04/20, the spreadsheet of gross revenue by state, 2012-2014, sent to me by T. Martin (Huron Consulting Group). (.7) Prepared email with revised documents for G. Burns (KPMG). (.2)	2.4	\$ 750	\$ 1,800.00
Morris, Matthew	6-Feb-20	Communication with G. Burns (KPMG) regarding state income tax returns.	0.5	\$ 750	\$ 375.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Morris, Matthew	7-Feb-20	Prepare state income tax exposure analysis spreadsheet, 2012 to 2014.	0.2	\$ 750	\$ 150.00
Marion, Michelle	10-Feb-20	Communication with M. Morris (KPMG) regarding state income tax compliance for prior years.	0.2	\$ 750	\$ 150.00
Morris, Matthew	10-Feb-20	Continue, as of 02/10/20, to prepare exposure analysis spreadsheet, tax years 2012-14.	1.2	\$ 750	\$ 900.00
Marion, Michelle	13-Feb-20	Meeting with M. Morris and M. Marion (KPMG) to discuss approach to state income tax filing for 2014.	0.8	\$ 750	\$ 600.00
Morris, Matthew	13-Feb-20	Meeting with M. Morris and M. Marion (KPMG) to discuss approach to state income tax filing for 2014. (.8) Continue, as of 02/13/20, to prepare state by state exposure spreadsheet, tax year 2014. (1.8)	2.6	\$ 750	\$ 1,950.00
DeSantis, Alexandra	19-Feb-20	Review court documents / bankruptcy proceeding documents to locate documents containing the location of TelexFree's assets to aid with state tax return preparation. (1.2) Incorporate relevant documents to KPMG's Orion Document Management system. (.1) Draft email to M. Morris (KPMG) regarding search results. (.2)	1.5	\$ 500	\$ 750.00
Morris, Matthew	19-Feb-20	Review sentencing memoranda to determine if any references are made to location of property by state. (.6) Continue, as of 02/19/20, to review state tax exposure spreadsheet. (1.7)	2.3	\$ 750	\$ 1,725.00
Morris, Matthew	20-Feb-20	Continue, as of 02/20/20, to research state gross receipts taxes, concurrently revising 2012-2014 state tax exposure analysis.	3.4	\$ 750	\$ 2,550.00
Burns, George	24-Feb-20	Meeting with G. Burns and M. Morris (KPMG) to review state exposure analysis.	1.0	\$ 900	\$ 900.00
Morris, Matthew	24-Feb-20	Meeting with G. Burns and M. Morris (KPMG) to review state exposure analysis.	1.0	\$ 750	\$ 750.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	25-Feb-20	Review / respond to email from M. Morris (KPMG) regarding withholding tax question with respect to payments to foreign participants under Chapter 3 of the Internal Revenue Code.	0.4	\$ 500	\$ 200.00
Marion, Michelle	25-Feb-20	Call with M. Morris and M. Marion (KPMG) regarding income tax withholding issues on payments to foreign victims of Ponzi scheme (.3) Review email from M. Morris (KPMG) analyzing income tax withholding considerations. (.3)	0.6	\$ 750	\$ 450.00
Morris, Matthew	25-Feb-20	Call with M. Morris and M. Marion (KPMG) regarding income tax withholding issues on payments to foreign victims of Ponzi scheme (.3) Review, concurrently responding to email from T. Greenaway (KPMG) regarding withholding obligations under Chapter 3 of the Internal Revenue Code. (.3) Conducted legal research on section 1441, concurrently reviewing IRS Chief Counsel Memoranda regarding withholding obligations. (1.5) Prepared detailed email summarizing initial impressions regarding withholding obligations under Chapter 3 of the Internal Revenue Code (1.5) and sent to T. Greenaway (.1)	3.7	\$ 750	\$ 2,775.00
Morris, Matthew	26-Feb-20	Prepare spreadsheet of state income / net worth tax exposure, 2012 to 2014.	1.4	\$ 750	\$ 1,050.00
Morris, Matthew	26-Feb-20	Continue, from earlier in the day on 02/26/20, to prepare spreadsheet of state income / net worth tax exposure, 2012 to 2014. (3.3) Prepare memorandum summarizing methodology. (1.1)	4.4	\$ 750	\$ 3,300.00
Morris, Matthew	2-Mar-20	Review, concurrently responding to email from T. Greenaway (KPMG) regarding proposed settlement agreement with DOJ and reviewing proposed settlement agreement with DOJ.	0.3	\$ 750	\$ 225.00
Morris, Matthew	5-Mar-20	Discussion with M. Morris and M. Michelle (KPMG) regarding WHT email.	0.1	\$ 750	\$ 75.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	5-Mar-20	Discussion with M. Morris and M. Michelle (KPMG) regarding withholding tax email.	0.1	\$ 750	\$ 75.00
Marion, Michelle	5-Mar-20	Call with A. Lizotte, and H. Murphy (counsel), T. Greenaway, M. Marion, M. Morris (KPMG) regarding draft settlement agreement.	0.2	\$ 750	\$ 150.00
Morris, Matthew	5-Mar-20	Call with A. Lizotte, and H. Murphy (counsel), T. Greenaway, M. Marion, M. Morris (KPMG) regarding draft settlement agreement.	0.2	\$ 750	\$ 150.00
Greenaway, Tom	5-Mar-20	Call with A. Lizotte, and H. Murphy (counsel), T. Greenaway, M. Marion, M. Morris (KPMG) regarding draft settlement agreement.	0.2	\$ 900	\$ 180.00
Burns, George	5-Mar-20	Meeting with G. Burns and M. Morris (KPMG) regarding state exposure analysis.	0.5	\$ 900	\$ 450.00
Morris, Matthew	5-Mar-20	Meeting with G. Burns and M. Morris (KPMG) regarding state exposure analysis.	0.5	\$ 750	\$ 375.00
Marion, Michelle	5-Mar-20	Meeting with T. Greenaway, M. Marion and M. Morris (KPMG) to discuss WHT implications with respect to distributions to victims.	0.5	\$ 750	\$ 375.00
Greenaway, Tom	5-Mar-20	Meeting with T. Greenaway, M. Marion and M. Morris (KPMG) to discuss WHT implications with respect to distributions to victims.	0.5	\$ 900	\$ 450.00
Morris, Matthew	5-Mar-20	Meeting with T. Greenaway, M. Marion and M. Morris (KPMG) to discuss WHT implications with respect to distributions to victims.	0.5	\$ 750	\$ 375.00
Marion, Michelle	5-Mar-20	Reviewing draft email from M. Morris (KPMG) regarding WHT implications of distributions.	0.5	\$ 750	\$ 375.00
Pagan Colon, Maria	5-Mar-20	Researched the tax consequences of completing Forms W-8BEN in the context TelexFree's withholding tax obligations with respect to payments made to foreign participants.	1.1	\$ 400	\$ 440.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Morris, Matthew	5-Mar-20	Conducted legal research on reporting requirements for payments to foreign service providers. (2.0) Prepare email memorandum summarizing three options for withholding positions on payments to foreign participants. (2.0) Prepare email for A. DeSantis (KPMG) to request that she convert email to memorandum. (.9)	4.9	\$ 750	\$ 3,675.00
Marion, Michelle	6-Mar-20	Draft email with Z. Bedine and T. Weddle (KPMG) regarding preparation of federal tax extensions and staffing for returns.	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	6-Mar-20	Prepare a memorandum to the tax files of TelexFree LLC with M. Morris's (KPMG) write up on the treatment of payments to foreign participants.	1.0	\$ 500	\$ 500.00
Morris, Matthew	6-Mar-20	Exchanged emails with M. Pagan Colon (KPMG) regarding status of her research on withholding issues. (.6) Prepared email to G. Burns and B. O'Keefe (KPMG) explaining revisions to state-by-state exposure spreadsheet. (.8) Prepared email to T. Greenaway (KPMG) summarizing status of state-by-state exposure spreadsheet. (.5) Forwarded draft spreadsheet to T. Greenaway (KPMG). (.1)	2.0	\$ 750	\$ 1,500.00
Morris, Matthew	6-Mar-20	Prepared new tab of state-by-state exposure spreadsheet to summarize projection of direct tax exposure in each state from 2012 to 2014. (1.6) Revised data within spreadsheet to correspond to different categories of potential liability. (1.0)	2.6	\$ 750	\$ 1,950.00
Morris, Matthew	6-Mar-20	Finalized draft memorandum regarding payments to foreign participants (.4) and emailed to T. Greenaway (KPMG). (.3) Research, concurrently confirming calculations of exposure to direct tax types in the state-by-state exposure spreadsheet. (1.1) Removed calculations of exposure to indirect tax types on exposure spreadsheet. (1.0)	2.8	\$ 750	\$ 2,100.00
Marion, Michelle	9-Mar-20	Communication with Z. Bedine (KPMG) regarding extensions for TelexFree entities.	0.5	\$ 750	\$ 375.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
 Business Operations - Tax Controversy Services - 2018 EL
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Mundele, Aaron	10-Mar-20	Communication with Z. Bedine (KPMG) regarding e-filing process. (.2) Prepared federal extension form for TelexFree Financial / TelexFree LCC / TelexFree Inc. (2.3)	2.5	\$ 400	\$ 1,000.00
Mundele, Aaron	11-Mar-20	Draft client extension letters for TelexFree Financial / TelexFree LCC / TelexFree Inc.	0.8	\$ 400	\$ 320.00
DeSantis, Alexandra	11-Mar-20	Review T. Greenaway's (KPMG) comments to foreign payment memorandum. (.5) Research, concurrently reviewing statute / case law / sources to address T. Greenaway's (KPMG) comments to foreign payment memorandum. (2.0)	2.5	\$ 500	\$ 1,250.00
Marion, Michelle	12-Mar-20	Draft email with M. Morris (KPMG) regarding individual managing the federal extensions. (.1) Draft email with Z. Bedine (KPMG) regarding extensions. (.2)	0.3	\$ 750	\$ 225.00
Bedine, Zachary	12-Mar-20	Manager review, as of 03/12/20, of Federal extension forms for TelexFree Inc. / TelexFree Financial / TelexFree LLC, concurrently providing comments.	0.3	\$ 600	\$ 180.00
Burns, George	12-Mar-20	Call with G. Burns and M. Morris (KPMG) regarding state exposure spreadsheet.	1.0	\$ 900	\$ 900.00
Morris, Matthew	12-Mar-20	Prepare for meeting by reviewing / updating state exposure spreadsheet. (.5) Call with G. Burns and M. Morris (KPMG) regarding state exposure spreadsheet. (1.0)	1.5	\$ 750	\$ 1,125.00
DeSantis, Alexandra	12-Mar-20	Draft discussion of Treasury Regulations / case law / other IRS guidance.	1.9	\$ 500	\$ 950.00
DeSantis, Alexandra	12-Mar-20	Perform research regarding case law / guidance on withholding on payments to foreign participants in multi-level marketing plans for inclusion in memorandum.	2.0	\$ 500	\$ 1,000.00
Mundele, Aaron	12-Mar-20	Qualifying each extension for e-filing, concurrently clearing any e-file diagnostics as well as incorporating the XMLs into Orion.	2.0	\$ 400	\$ 800.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	12-Mar-20	Draft discussion of withholding on payments to foreign participants in multi-level marketing plans.	2.4	\$ 500	\$ 1,200.00
Bedine, Zachary	13-Mar-20	Continue, as of 03/13/20, manager review of Federal extension forms for TelexFree Inc., TelexFree Financial and TelexFree LLC.	0.3	\$ 600	\$ 180.00
Marion, Michelle	13-Mar-20	Draft email to A. DeSantis and Z. Bedine (KPMG) regarding extensions (.3) Sr. manager review, as of 03/13/20, of draft cover letter for extensions. (.2)	0.5	\$ 750	\$ 375.00
Mundele, Aaron	13-Mar-20	Update, as of 03/13/20, the return information section in GoRS with 2019 information for each entity, concurrently requalifying each extension for e-filing, clearing e-file diagnostics and incorporating the XMLs into Orion.	1.7	\$ 400	\$ 680.00
DeSantis, Alexandra	13-Mar-20	Draft cover letters for TelexFree entities' 2019 income tax return extensions. (.9) Email staff regarding filing extensions with IRS (.1) Update, as of 03/13/20, the memorandum on the Trustee's duty to withholding on foreign payments by adding in discussion of relevant case law. (1.9)	2.9	\$ 500	\$ 1,450.00
Mundele, Aaron	14-Mar-20	Review XMLs files for each entity, concurrently signing-off on KPMG Link for workpaper documentation / return.	0.3	\$ 400	\$ 120.00
Marion, Michelle	16-Mar-20	Communication vis email with A. DeSantis (KPMG) regarding federal extensions.	0.3	\$ 750	\$ 225.00
DeSantis, Alexandra	16-Mar-20	Update, as of 03/16/20, the cover letters for TelexFree entities' 2019 Forms 7004 extensions. (.6) Communication to staff to ensure Forms 7004 were filed with IRS / mailed to Insolvency Unit. (.1)	0.7	\$ 500	\$ 350.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	18-Mar-20	Respond to email from M. Morris (KPMG) regarding T. Greenaway's (KPMG) comments to withholding memo. (.3) Research regarding treatment of triangular transaction payments for purposes of incorporating into withholding memo. (2.5). Review withholding memorandum in preparation to send to T. Greenaway (KPMG). (.5)	3.3	\$ 500	\$ 1,650.00
Morris, Matthew	18-Mar-20	Sr. manager review, concurrently revising memorandum on withholding obligations on payments to foreign participants. (2.9) Revised state exposure spreadsheet to increase exposure to MA income / non-income measure tax in 2012 only. (2.5)	5.4	\$ 750	\$ 4,050.00
DeSantis, Alexandra	19-Mar-20	Call with M. Morris and A. DeSantis (KPMG) regarding updating withholding memorandum.	0.5	\$ 500	\$ 250.00
Morris, Matthew	19-Mar-20	Call with T. Greenaway and M. Morris (KPMG) to discuss suggested changes to withholding memorandum. (.4) Call with M. Morris and A. DeSantis (KPMG) regarding updating withholding memorandum. (.5)	0.9	\$ 750	\$ 675.00
DeSantis, Alexandra	19-Mar-20	Researching law, concurrently building additional section on withholding obligations with respect to 2012-2014 payments as well as current payments to net loser foreign	1.4	\$ 500	\$ 700.00
DeSantis, Alexandra	19-Mar-20	Continue, from earlier in the day on 03/19/20, researching law, concurrently building additional section on withholding obligations with respect to 2012-2014 payments as well as current payments to net loser foreign participants.	3.1	\$ 500	\$ 1,550.00
DeSantis, Alexandra	20-Mar-20	Call with T. Greenaway and A. DeSantis (KPMG) regarding updating the withholding memorandum.	0.2	\$ 500	\$ 100.00
Greenaway, Tom	20-Mar-20	Call with T. Greenaway and A. DeSantis (KPMG) regarding updating the withholding memorandum.	0.2	\$ 900	\$ 180.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Burns, George	20-Mar-20	Call with M. Morris and G. Burns (KPMG) regarding TelexFree state income tax return spreadsheet.	1.0	\$ 900	\$ 900.00
DeSantis, Alexandra	20-Mar-20	Call with T. Greenaway and A. DeSantis (KPMG) regarding updating the withholding memorandum. (.2) Update memorandum by building out facts / incorporating a new section with respect to Trustee's obligations to withhold on payments to foreign participants. (2.3)	2.5	\$ 500	\$ 1,250.00
Morris, Matthew	20-Mar-20	Call with M. Morris and G. Burns (KPMG) regarding TelexFree state income tax return spreadsheet. (1.0) Revised spreadsheet (1.6) and draft email with revised spreadsheet to G. Burns (KPMG) for approval (.2).	2.8	\$ 750	\$ 2,100.00
Morris, Matthew	23-Mar-20	Sr. manager review, as of 03/23/20, concurrently revising memorandum regarding withholding tax obligations.	1.3	\$ 750	\$ 975.00
Morris, Matthew	24-Mar-20	Continue, as of 03/24/20, sr. manager review, concurrently revising memorandum regarding withholding tax obligations.	2.7	\$ 750	\$ 2,025.00
DeSantis, Alexandra	25-Mar-20	Update, as of 03/25/20, to the withholding tax memorandum based on comments received from S. Friedman (KPMG Washington National Tax).	0.9	\$ 500	\$ 450.00
Friedman, Steven	25-Mar-20	Director review of memo on withholding obligation on settlement distribution, concurrently providing comments.	1.5	\$ 900	\$ 1,350.00
Greenaway, Tom	25-Mar-20	Principal review, as of 03/25/19, concurrently revising withholding tax memo.	3.5	\$ 900	\$ 3,150.00
Friedman, Steven	26-Mar-20	Director review of revised memo on withholding obligation on settlement distribution, concurrently providing comments.	0.3	\$ 900	\$ 270.00
Morris, Matthew	26-Mar-20	Communication with G. Burns (KPMG) regarding tax exposure analysis. (.2) Draft email with revised state by state exposure spreadsheet to T. Greenaway. (.2) Draft email to send the spreadsheet to Trustee and his team. (.2) Review Judge Hoffman's decision regarding the Motion for Summary Judgment. (.3)	0.9	\$ 750	\$ 675.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	26-Mar-20	Reviewing TelexFree decision issued by Bankruptcy Court (.5) Call with M. Morris and M. Marion (KPMG) regarding proofs of claim filed by state tax authority and state tax exposures. (.5)	1.0	\$ 750	\$ 750.00
Morris, Matthew	26-Mar-20	Call with M. Morris and M. Marion (KPMG) regarding proofs of claim filed by state tax authority and state tax exposures. (.5) Review, as of 03/26/20, of revised version of withholding memorandum. (.6)	1.1	\$ 750	\$ 825.00
DeSantis, Alexandra	26-Mar-20	Perform a final review of the withholding memorandum, concurrently finalizing. (.8) Draft email to the Trustee with the memorandum. (.2) Incorporate into Orion document management system. (.1) Review Memorandum of Decision on Motions for Summary Judgment to prepare for call with client. (.5)	1.6	\$ 500	\$ 800.00
Greenaway, Tom	26-Mar-20	Principal review of state-by-state work, concurrently revising withholding tax memo as well as reviewing bankruptcy court ruling.	2.0	\$ 900	\$ 1,800.00
Greenaway, Tom	27-Mar-20	Discussion with T. Greenaway and M. Marion (KPMG) regarding court decision on priority of 2013, 2014 claims.	0.3	\$ 900	\$ 270.00
Marion, Michelle	27-Mar-20	Discussion with T. Greenaway and M. Marion (KPMG) regarding court decision on priority of 2013, 2014 claims.	0.3	\$ 750	\$ 225.00
Greenaway, Tom	27-Mar-20	Call with T. Greenaway and M. Morris (KPMG) to discuss suggested changes to withholding memorandum.	0.4	\$ 900	\$ 360.00
Morris, Matthew	27-Mar-20	Call with T. Greenaway and M. Morris (KPMG) to discuss suggested changes to withholding memorandum.	0.4	\$ 750	\$ 300.00
Morris, Matthew	27-Mar-20	Call with T. Greenaway, M. Morris, A. DeSantis and G. Burns (KPMG) regarding state exposure analysis for TelexFree.	0.5	\$ 750	\$ 375.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Burns, George	27-Mar-20	Call with T. Greenaway, M. Morris, A. DeSantis and G. Burns (KPMG) regarding state exposure analysis for TelexFree.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	27-Mar-20	Call with T. Greenaway, M. Morris, A. DeSantis and G. Burns (KPMG) regarding state exposure analysis for TelexFree.	0.5	\$ 500	\$ 250.00
Greenaway, Tom	27-Mar-20	Call with T. Greenaway, M. Morris, A. DeSantis and G. Burns (KPMG) regarding state exposure analysis for TelexFree.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	27-Mar-20	Review TelexFree state exposure analysis prepared by M. Morris (KPMG) in preparation for internal KPMG call to discuss.	0.5	\$ 500	\$ 250.00
Greenaway, Tom	27-Mar-20	Call regarding next steps call with S. Darr (Trustee, Huron Consulting) and A. Lizotte (Murphy & King).	0.7	\$ 900	\$ 630.00
DeSantis, Alexandra	29-Apr-20	Draft email to T. Martin (Huron Consulting) requesting information needed to prepare TelexFree's 2019 tax return.	0.2	\$ 500	\$ 100.00
Marion, Michelle	29-Apr-20	Emailing with A. DeSantis and Z. Bedine (both KPMG) regarding preparation of 2019 returns.	0.5	\$ 750	\$ 375.00
Morris, Matthew	7-May-20	Reviewed TelexFree Disclosure Statement and Liquidating Plan of Reorganization (as filed with the US Bankruptcy Court).	0.5	\$ 750	\$ 375.00
Greenaway, Tom	11-May-20	Call with A. DeSantis, M. Marion, and M. Morris (KPMG) to discuss Disclosure Statement and Plan filed with Bankruptcy Court by Counsel.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	11-May-20	Call with T. Greenaway, M. Marion, and M. Morris (KPMG) to discuss Disclosure Statement and Plan filed with Bankruptcy Court by Counsel.	0.5	\$ 500	\$ 250.00
Morris, Matthew	11-May-20	Call with T. Greenaway, M. Marion, and M. Morris (KPMG) to discuss Disclosure Statement and Plan filed with Bankruptcy Court by Counsel.	0.5	\$ 750	\$ 375.00

EXHIBIT D6

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Business Operations - Tax Controversy Services - 2018 EL
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	11-May-20	Reviewing Plan filed with bankruptcy court. (.5) Call with T. Greenaway, A. DeSantis, and M. Morris (all KPMG) to discuss plan and whether we have any actions to take with respect to plan. (.5) Draft email to A. Lizotte (Murphy & King) to determine whether the trustee needs any assistance from us (.2).	1.2	\$ 750	\$ 900.00
Marion, Michelle	13-May-20	Reviewing cash disbursements records provided by trustee.	0.3	\$ 750	\$ 225.00
Greenaway, Tom	14-May-20	Call with Trustee regarding reorganization plan and timing.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	29-May-20	Respond to email from Z. Bedine (KPMG) regarding information needed to prepare TelexFree's 2019 tax return.	0.5	\$ 500	\$ 250.00
DeSantis, Alexandra	1-Jun-20	Review draft returns and return attachments that KPMG compliance team drafted to ensure completeness / accurate. (1.0) Correspond with M. Marion and Z. Bedine (KPMG) regarding approach towards treatment of receipts and disbursements for 2019 returns. (.5)	1.5	\$ 500	\$ 750.00
DeSantis, Alexandra	1-Jun-20	Draft workpaper documentation with receipts / disbursements transactions for purposes of preparing 2019 Form 1120.	3.0	\$ 500	\$ 1,500.00
DeSantis, Alexandra	22-Jun-20	Attention to email from T. Martin (Huron Consulting) regarding certain receipts and disbursements in 2019 tax year. (.3) Update, as of 06/22/20, the 2019 tax return receipts and disbursements workpaper documentation to assist compliance team with return preparation. (.7) Call with J. Middleton, M. Marion, and Z. Bedine (KPMG) regarding finalizing 2019 TelexFree tax returns. (.5)	1.5	\$ 500	\$ 750.00
DeSantis, Alexandra	23-Jun-20	Review, as of 06/23/20, the final draft of TelexFree LLC 2019 tax return for finalization.	0.5	\$ 500	\$ 250.00
Total Business Operations - Tax Controversy Services -			<u>552.7</u>		<u>\$ 356,610.00</u>

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	20-Mar-19	Correspondence with T. Greenaway and M. Marion (KPMG) regarding outline to circulate to counsel for expert witness report.	0.6	\$ 500	\$ 300.00
DeSantis, Alexandra	20-Mar-19	Assemble relevant documents for meeting with T. Greenaway and M. Marion (KPMG) regarding drafting the expert witness report. (.5) Update outline. (.2)	0.7	\$ 500	\$ 350.00
Marion, Michelle	21-Mar-19	Review email from A. Lizotte (Murphy & King) regarding contents of expert report.	0.1	\$ 750	\$ 75.00
Marion, Michelle	21-Mar-19	Communication with A. DeSantis (KPMG) regarding computation of taxable income based on cash flow.	0.2	\$ 750	\$ 150.00
Marion, Michelle	21-Mar-19	Call with A. Lizotte (Murphy & King) to discuss timeline for expert report.	0.3	\$ 750	\$ 225.00
Marion, Michelle	21-Mar-19	Correspondence with A. DeSantis and T. Greenaway (KPMG) regarding expert report outline and process.	0.5	\$ 750	\$ 375.00
Marion, Michelle	21-Mar-19	Call with S. Darr (Trustee), H. Murphy, A. Lizotte (both Murphy & King), A. DeSantis and T. Greenaway (KPMG) to discuss preparation of expert report and approach to trial.	0.8	\$ 750	\$ 600.00
DeSantis, Alexandra	21-Mar-19	Call with S. Darr (Trustee), H. Murphy, A. Lizotte (both Murphy & King), M. Marion and T. Greenaway (KPMG) to discuss preparation of expert report and approach to trial.	0.8	\$ 500	\$ 400.00
Marion, Michelle	21-Mar-19	Communication with T. Greenaway (KPMG) regarding timeline for expert report. (.2) Reviewing expert reports provided by S. Darr (Trustee) in the past to comment on organization of report we will prepare. (.5) Emailing with T. Greenaway (KPMG) regarding organization of expert report (.1) Communication with A. DeSantis (KPMG) regarding documents needed for cash-based analysis of tax liability. (.1)	0.9	\$ 750	\$ 675.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	21-Mar-19	Communicate with T. Martin (Huron Consulting) regarding the amount of certain fees that were recouped for our cash analysis of TelexFree LLC's operations. (.3). Attention to the workpaper provided by T. Martin (Huron) showing the amount of cash receipts. (.7) Review sample expert witness reports provided by S. Darr (Trustee) for purposes of drafting T. Greenaway's (KPMG) expert witness report. (.5)	1.5	\$ 500	\$ 750.00
DeSantis, Alexandra	25-Mar-19	Update, as of 05/25/19, the calculations on cash analysis workpaper with updated expense figures from T. Martin (Huron Consulting). (1.8) Incorporate figures from new workpaper provided by T. Martin (Huron) based on TelexFree LLC's general ledger. (.9)	2.7	\$ 500	\$ 1,350.00
DeSantis, Alexandra	26-Mar-19	Perform calculation updates to cash analysis workpaper for all years (2012-2014) focusing on triangular transaction income in analysis. (3.0) Update, as of 05/26/19, the figures / footnotes. (1.0)	4.0	\$ 500	\$ 2,000.00
DeSantis, Alexandra	27-Mar-19	Additional updates, as of 03/27/19, to cash / triangular transaction workpaper based on information learned from conversation with T. Martin (Huron Consulting).	2.0	\$ 500	\$ 1,000.00
Greenaway, Tom	27-Mar-19	Drafting Expert Opinion Session.	2.0	\$ 900	\$ 1,800.00
DeSantis, Alexandra	27-Mar-19	Updates, as of 03/27/19, to cash / triangular transaction analysis workpaper calculations for 2012, 2013 / 2014 tax years based on comments from M. Marion. (.9) Update, as of 03/27/19, the numbers / notes. (1.1) Call with T. Martin (Huron) regarding questions about certain expenses in 2013 and 2014 tax years. (.5)	2.5	\$ 500	\$ 1,250.00
Shapiro, Andrea	28-Mar-19	Meeting with T. Greenaway and A. DeSantis (KPMG) regarding initial draft of T. Greenaway's expert witness report.	0.4	\$ 500	\$ 200.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	28-Mar-19	Meeting with T. Greenaway and A. Shapiro (KPMG) regarding initial draft of T. Greenaway's expert witness report.	0.4	\$ 500	\$ 200.00
Greenaway, Tom	28-Mar-19	Meeting with T. Greenaway and A. Shapiro (KPMG) regarding initial draft of T. Greenaway's expert witness report.	0.4	\$ 900	\$ 360.00
Shapiro, Andrea	28-Mar-19	Perform research regarding expert opinion memo structure / outline memos prepared to date.	3.1	\$ 500	\$ 1,550.00
DeSantis, Alexandra	28-Mar-19	Review / compile necessary documents to build expert witness report / explanation for A. Shapiro (KPMG, Sr. Associates) to draft the initial report outline. (1.0) Review workpaper from T. Martin (Huron Consulting) regarding certain dividend / bonus expenses reported by TelexFree LLC for our cash analysis workpaper. (.1) Updates, as of 03/28/19, to the cash analysis workpaper. (1.0). Review TelexFree entities ledgers to note if certain expenses were included in "other expenses" in our cash analysis workpaper. (1.0)	3.1	\$ 500	\$ 1,550.00
DeSantis, Alexandra	29-Mar-19	Respond to an email from A. Shapiro (KPMG) regarding the content of the expert witness report. (.2) Draft email to A. Shapiro (KPMG) regarding factual content for expert report based on a conversation with T. Greenaway (KPMG). (.3)	0.5	\$ 500	\$ 250.00
Shapiro, Andrea	29-Mar-19	Continue, as of 03/29/19, drafting the expert opinion memo per T. Greenaway's (KPMG) request.	3.5	\$ 500	\$ 1,750.00
DeSantis, Alexandra	1-Apr-19	Respond to questions via emails from A. Shapiro (Sr. Associate - KPMG) regarding drafting of T. Greenaway's (KPMG) expert witness report.	0.7	\$ 500	\$ 350.00
Marion, Michelle	2-Apr-19	Draft email to T. Martin (Huron Consulting) regarding meeting to discuss cash flow analysis.	0.2	\$ 750	\$ 150.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	2-Apr-19	Meeting with M. Marion and A. DeSantis (KPMG) to discuss cash and credit income from triangular transactions workpaper.	0.5	\$ 900	\$ 450.00
Marion, Michelle	2-Apr-19	Meeting with T. Greenaway and A. DeSantis (KPMG) to discuss cash and credit income from triangular transactions workpaper.	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	2-Apr-19	Meeting with T. Greenaway and M. Marion (KPMG) to discuss cash and credit income from triangular transactions workpaper.	0.5	\$ 500	\$ 250.00
Marion, Michelle	2-Apr-19	Reviewing cash flow analysis, concurrently reviewing edits and providing comments to A. DeSantis (KPMG).	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	2-Apr-19	Updates, as of 04/02/19, to cash / triangular credit analysis workpaper based on conversation with M. Marion (KPMG).	0.7	\$ 500	\$ 350.00
DeSantis, Alexandra	2-Apr-19	Updates, as of 04/02/19, to cash / triangular transaction income workpaper by incorporating a reconciliation calculation.	1.0	\$ 500	\$ 500.00
DeSantis, Alexandra	2-Apr-19	Begin to draft road map workpaper for 2012 - 2014 tax years for Bankruptcy Court Judge to accompany the expert witness report by reviewing KPMG's bridge workpaper / KPMG's SIG workpaper.	1.9	\$ 500	\$ 950.00
DeSantis, Alexandra	2-Apr-19	Continue, from earlier in the day, to draft road map workpaper for 2012 - 2014 tax years for Bankruptcy Court Judge to accompany the expert witness report by reviewing KPMG's bridge workpaper / KPMG's SIG workpaper.	3.1	\$ 500	\$ 1,550.00
DeSantis, Alexandra	3-Apr-19	Update, as of 04/03//19, the cash / triangular transaction workpaper based on T. Greenaway's (KPMG) comments. (.7) Circulate the workpaper to Trustee and Counsel (Murphy & King). (.1) Begin to review A. Shapiro's (KPMG) draft expert report to provide comments / updates. (1.5)	2.3	\$ 500	\$ 1,150.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Shapiro, Andrea	3-Apr-19	Continue, as of 04/03/19, to draft expert opinion per T. Greenaway's (KPMG) request. (2.8) Draft legal analysis facts / conclusions. (1.2)	4.0	\$ 500	\$ 2,000.00
Greenaway, Tom	4-Apr-19	Call with T. Martin (Huron Consulting), S. Darr (Trustee), M. Marion and A. DeSantis (KPMG) regarding cash flow analysis.	0.7	\$ 900	\$ 630.00
Marion, Michelle	4-Apr-19	Call with T. Martin (Huron Consulting), S. Darr (Trustee), T. Greenaway and A. DeSantis (KPMG) regarding cash flow analysis.	0.7	\$ 750	\$ 525.00
DeSantis, Alexandra	4-Apr-19	Call with T. Martin (Huron Consulting), S. Darr (Trustee), T. Greenaway and M. Marion (KPMG) regarding cash flow analysis.	0.7	\$ 500	\$ 350.00
Greenaway, Tom	4-Apr-19	Call with T. Martin (Huron Consulting), S. Darr (Trustee), M. Marion and A. DeSantis (KPMG), H. Murphy and A. Lizotte (Murphy and King) regarding cash flow analysis.	0.9	\$ 900	\$ 810.00
Marion, Michelle	4-Apr-19	Call with T. Martin (Huron Consulting), S. Darr (Trustee), T. Greenaway and A. DeSantis (KPMG), H. Murphy and A. Lizotte (Murphy and King) regarding cash flow analysis.	0.9	\$ 750	\$ 675.00
DeSantis, Alexandra	4-Apr-19	Call with T. Martin (Huron Consulting), S. Darr (Trustee), T. Greenaway and M. Marion (KPMG), H. Murphy and A. Lizotte (Murphy and King) regarding cash flow analysis.	0.9	\$ 500	\$ 450.00
DeSantis, Alexandra	4-Apr-19	Update, as of 04/04/19, the cash analysis workpaper by focusing on amended return column as well as incorporating a summary of the amended return position, among other modifications.	1.8	\$ 500	\$ 900.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	4-Apr-19	Revisions to A. Shapiro's (KPMG) first draft outline of expert witness report by incorporating additional items to the scope / qualifications / background (return history and KPMG engagement history) / a cover page. (1.6) Meeting with A. Shapiro (KPMG) to walk through my suggested changes, comments, and answer to her questions. (.5).	2.1	\$ 500	\$ 1,050.00
Shapiro, Andrea	4-Apr-19	Prepare detailed expert opinion memorandum per T. Greenaway (KPMG). (2.3) Meeting with A. DeSantis (KPMG) to walk through my suggested changes, comments, and answer to her questions. (.5).	2.8	\$ 500	\$ 1,400.00
DeSantis, Alexandra	5-Apr-19	Draft workpaper with original returns filed, IRS position, as well as amended returns to supplement T. Greenaway's (KPMG) expert witness report and demonstrate the numbers.	1.5	\$ 500	\$ 750.00
DeSantis, Alexandra	5-Apr-19	Draft summary tab calculating gross amounts for all years combined per original return position, IRS position, and amended return position. (1.4) Communication regarding workpaper with M. Marion (KPMG). (.2) Updates based on conversation with M. Marion (KPMG). (.6)	2.2	\$ 500	\$ 1,100.00
DeSantis, Alexandra	8-Apr-19	Updates / finalize the workpaper to accompany the expert witness report showing the original return position / IRS position / amended return position.	4.5	\$ 500	\$ 2,250.00
Greenaway, Tom	10-Apr-19	Perform research, concurrently summarizing results for inclusion in expert report.	2.1	\$ 900	\$ 1,890.00
Shapiro, Andrea	12-Apr-19	Prepare draft expert opinion memo per T. Greenaway's (KPMG) request.	1.5	\$ 500	\$ 750.00
Greenaway, Tom	12-Apr-19	Continue, as of 04/12/19, to perform research, concurrently summarizing results for inclusion in expert report.	2.0	\$ 900	\$ 1,800.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	15-Apr-19	Draft email to A. Shapiro (KPMG Sr. Associate) regarding review of the expert witness road map workpaper (.5) and send her the Orion links to all of the necessary source documents (.1) Begin review of facts sent from H. Murphy (Counsel - Murphy & King) to ensure correctness / incorporate comments / ensure they are consistent with T. Greenaway's (KPMG) expert witness report. (1.0)	1.6	\$ 500	\$ 800.00
Shapiro, Andrea	15-Apr-19	Continue, as of 04/15/19, drafting of expert opinion per T. Greenaway's (KPMG) request, concurrently preparing excel comparison of originally filed to amended as well as proposed adjustments on returns per A. DeSantis' (KPMG) request.	3.2	\$ 500	\$ 1,600.00
Shapiro, Andrea	16-Apr-19	Continue, as of 04/16/19, drafting of expert opinion per T. Greenaway's (KPMG) request, concurrently preparing excel comparison of originally filed to amended as well as proposed adjustments on returns per A. DeSantis' (KPMG) request.	2.5	\$ 500	\$ 1,250.00
DeSantis, Alexandra	16-Apr-19	Updates, as of 04/16/19, to counsel's facts write-up (with particular attention to tax return and IRS proceedings sections) to accompany T. Greenaway's (KPMG) expert report by verifying all numbers / dates for accuracy by reviewing outside documentation / workpapers. (3.0) Incorporate any items noted as missing from the expert report to ensure consistency between Counsel's statement of facts and expert report. (3.2)	6.2	\$ 500	\$ 3,100.00

EXHIBIT D7

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2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Shapiro, Andrea	17-Apr-19	Continue, as of 04/17/19, drafting of expert opinion per T. Greenaway's (KPMG) request, concurrently preparing excel comparison of originally filed to amended as well as proposed adjustments on returns per A. DeSantis' (KPMG) request.	1.0	\$ 500	\$ 500.00
Marion, Michelle	18-Apr-19	Begin review of revision to A. DeSantis' (KPMG) draft of factual background counsel provided for purposes of expert report.	0.2	\$ 750	\$ 150.00
Shapiro, Andrea	18-Apr-19	Continue, as of 04/18/19, drafting of expert opinion per T. Greenaway's (KPMG) request, concurrently preparing excel comparison of originally filed to amended as well as proposed adjustments on returns per A. DeSantis' (KPMG) request.	1.0	\$ 500	\$ 500.00
Marion, Michelle	19-Apr-19	Communication with T. Greenaway (KPMG) regarding timing for finalizing expert report.	0.2	\$ 750	\$ 150.00
Marion, Michelle	19-Apr-19	Drafting email for T. Greenaway (KPMG) to send to A. Lizotte and H. Murphy (Murphy & King) regarding needing time to finalize expert report.	0.3	\$ 750	\$ 225.00
Greenaway, Tom	22-Apr-19	Meeting with T. Greenaway, A. DeSantis, M. Marion, and A. Shapiro (all KPMG) to discuss expert report.	1.0	\$ 900	\$ 900.00
Shapiro, Andrea	22-Apr-19	Meeting with A. DeSantis, M. Marion, and T. Greenaway (all KPMG) to discuss expert report.	1.0	\$ 500	\$ 500.00
Marion, Michelle	22-Apr-19	Meeting with A. DeSantis, T. Greenaway, and A. Shapiro (all KPMG) to discuss expert report.	1.0	\$ 750	\$ 750.00
DeSantis, Alexandra	22-Apr-19	Meeting with M. Marion, T. Greenaway, and A. Shapiro (all KPMG) to discuss expert report.	1.0	\$ 500	\$ 500.00

EXHIBIT D7

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March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	22-Apr-19	Review A. Shapiro's (KPMG) most recent updated version of expert report outline, concurrently providing comments. (.5) Prepare materials for meeting with T. Greenaway, M. Marion, and A. Shapiro (all KPMG). (.5)	1.0	\$ 500	\$ 500.00
DeSantis, Alexandra	22-Apr-19	Updates, as of 04/22/19, to the expert report outline by including list of documents considered / layout. (.8) Perform research regarding IRC 446 / accounting method issues for inclusion in the deductibility of advertising and commission expenses section of expert witness report. (.6)	1.4	\$ 500	\$ 700.00
Marion, Michelle	23-Apr-19	Sr. manager review, concurrently revising draft agreed statement of facts from counsel.	1.3	\$ 750	\$ 975.00
Shapiro, Andrea	23-Apr-19	Updates, as of 04/23/19, to Expert Opinion report after comments / organize. (2.4) Call with IRS to request account transcripts. (.2)	2.6	\$ 500	\$ 1,300.00
Marion, Michelle	23-Apr-19	Continue, from earlier in the day on 04/23/19, to review, concurrently revising draft agreed statement of facts from counsel.	2.7	\$ 750	\$ 2,025.00
DeSantis, Alexandra	23-Apr-19	Updates, as of 04/23/19, to the expert report outline by including argument about kickbacks.	3.3	\$ 500	\$ 1,650.00
DeSantis, Alexandra	23-Apr-19	Perform research regarding IRC 446 / 448 on exceptions to method of accounting rules focusing on TelexFree specifics.	3.7	\$ 500	\$ 1,850.00
DeSantis, Alexandra	24-Apr-19	Perform research into various issues such as accounting method changes / particular code sections to elaborate on / modify explanations to update the expert report after comments from M. Marion (KPMG).	1.3	\$ 500	\$ 650.00
Marion, Michelle	24-Apr-19	Continue, as of 04/24/19, sr. manager review, concurrently revising general discussion, background, and tax filing history sections of expert report.	1.8	\$ 750	\$ 1,350.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	24-Apr-19	Updating, as of 04/24/19, the calculations / charts in the expert report. (1.0) Incorporate an explanation of certain items of income in the expert report. (1.0)	2.0	\$ 500	\$ 1,000.00
DeSantis, Alexandra	24-Apr-19	Continue, from earlier in the day, to perform research into various issues such as accounting method changes / particular code sections to elaborate on / modify explanations to update the expert report after comments from M. Marion (KPMG).	2.7	\$ 500	\$ 1,350.00
Marion, Michelle	24-Apr-19	Sr. manager review, concurrently revising IRS audit activity and accounting method sections of expert report.	2.8	\$ 750	\$ 2,100.00
DeSantis, Alexandra	24-Apr-19	Continue, as of 04/24/19, to perform research regarding IRC 446 / 448 on exceptions to method of accounting rules focusing on TelexFree specifics. (1.0) Updates, as of 04/24/19, to counsel's facts in an effort to streamline them with the expert report based on comments from M. Marion (KPMG). (2.0)	3.0	\$ 500	\$ 1,500.00
Marion, Michelle	24-Apr-19	Continue, from earlier in the day on 04/24/19, sr. manager review, concurrently revising deductibility of advertising and commission expenses section of expert report.	3.3	\$ 750	\$ 2,475.00
Marion, Michelle	24-Apr-19	Continue, from earlier in the day on 04/24/19, sr. manager review, concurrently revising Ymactus bad debt and Casualty Loss Deduction sections of expert report.	3.8	\$ 750	\$ 2,850.00
Shapiro, Andrea	24-Apr-19	Updates, as of 04/24/19, to Expert Opinion report after comments / organize. (3.6) Additional call with IRS to request account transcripts. (.2)	3.8	\$ 500	\$ 1,900.00
DeSantis, Alexandra	25-Apr-19	Perform research regarding accounting method exceptions in insolvency focusing on TelexFree specifics.	1.0	\$ 500	\$ 500.00

EXHIBIT D7

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2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	25-Apr-19	Drafting the computation of income / accounting method section of expert report incorporating results of research.	2.3	\$ 900	\$ 2,070.00
Greenaway, Tom	25-Apr-19	Drafting the deductibility of commission and advertising expenses sections of expert report incorporating results of research.	2.8	\$ 900	\$ 2,520.00
Greenaway, Tom	25-Apr-19	Drafting the deductibility of commission and advertising expenses sections of expert report incorporating results of research.	3.1	\$ 900	\$ 2,790.00
Greenaway, Tom	26-Apr-19	Call with A. DeSantis, M. Marion, and A. Shapiro (all KPMG) to do final walk through of expert report before sending to KPMG Washington National Tax experts for review.	0.5	\$ 900	\$ 450.00
Shapiro, Andrea	26-Apr-19	Call with T. Greenaway, M. Marion, and A. DeSantis (all KPMG) to do final walk through of expert report before sending to KPMG Washington National Tax experts for review.	0.5	\$ 500	\$ 250.00
Marion, Michelle	26-Apr-19	Call with T. Greenaway, M. Marion, and A. Shapiro (all KPMG) to do final walk through of expert report before sending to KPMG Washington National Tax experts for review.	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	26-Apr-19	Call with T. Greenaway, M. Marion, and A. Shapiro (all KPMG) to do final walk through of expert report before sending to KPMG Washington National Tax experts for review.	0.5	\$ 500	\$ 250.00
DeSantis, Alexandra	26-Apr-19	Incorporate certain facts in the Joint Statement of Facts that are included in the expert report.	1.2	\$ 500	\$ 600.00
DeSantis, Alexandra	26-Apr-19	Updates, as of 04/26/19, to facts based on comments during group call. (1.0) Compile all documents along with updated materials (.3) and draft email to C. Conjura and E. Lucas (KPMG) requesting their review of the expert witness report and providing supporting documentation including the Joint Statement of Facts (.2)	1.5	\$ 500	\$ 750.00

EXHIBIT D7

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March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	26-Apr-19	Drafting the Ympactus bad debt and casualty loss sections of expert report incorporating results of research.	2.4	\$ 900	\$ 2,160.00
DeSantis, Alexandra	26-Apr-19	Streamline the Joint Statement of Facts to be consistent with T. Greenaway's (KPMG) expert report by editing dates / descriptions /amounts for all tax returns filed.	2.8	\$ 500	\$ 1,400.00
Greenaway, Tom	26-Apr-19	Principal review, concurrently revising various sections (including introduction, background, and deductibility of expense sections) expert report.	3.3	\$ 900	\$ 2,970.00
Marion, Michelle	26-Apr-19	Continue, as of 04/26/19, sr. manager review, concurrently revising expert report. (3.0) Communication with A. DeSantis (KPMG) regarding expert report (.5).	3.5	\$ 750	\$ 2,625.00
Greenaway, Tom	26-Apr-19	Principal review, concurrently revising scope, return filing history, and IRS audit sections expert report.	3.6	\$ 900	\$ 3,240.00
Greenaway, Tom	29-Apr-19	Meeting with A. DeSantis, M. Marion, and A. Shapiro (all KPMG) to discuss status of expert report and necessary additions.	0.5	\$ 900	\$ 450.00
Marion, Michelle	29-Apr-19	Meeting with A. DeSantis, T. Greenaway, and A. Shapiro (all KPMG) to discuss status of expert report and necessary additions.	0.5	\$ 750	\$ 375.00
Shapiro, Andrea	29-Apr-19	Meeting with A. DeSantis, T. Greenaway, and A. Shapiro (all KPMG) to discuss status of expert report and necessary additions.	0.5	\$ 500	\$ 250.00
DeSantis, Alexandra	29-Apr-19	Meeting with M. Marion, T. Greenaway, and A. Shapiro (all KPMG) to discuss status of expert report and necessary additions.	0.5	\$ 500	\$ 250.00
Marion, Michelle	29-Apr-19	Sr. manager review, concurrently revising expert report as requested by counsel.	1.5	\$ 750	\$ 1,125.00

EXHIBIT D7

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March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	29-Apr-19	Review workpaper documentation for break out of monthly triangular transactions to be used for expert report graphs. (.5) Updates, as of 04/29/19, to the joint statement of facts by removing unnecessary language as well as incorporating relevant facts for certain argument. (2.8)	3.3	\$ 500	\$ 1,650.00
DeSantis, Alexandra	30-Apr-19	Review, as of 04/30/19, the workpaper documentation with monthly triangular transaction activity (.7) and draft email to A. Shapiro (KPMG) regarding building graphs for expert report with the information in such workpaper documentation (.1).	0.8	\$ 500	\$ 400.00
Greenaway, Tom	30-Apr-19	Continue, as of 04/30/19, principal review, concurrently revising expert report.	1.0	\$ 900	\$ 900.00
Lucas, Eric	30-Apr-19	Specialist Principal review of expert report per T. Greenaway's (KPMG) request, concurrently providing comments.	2.0	\$ 900	\$ 1,800.00
Marion, Michelle	30-Apr-19	Sr. manager review of revised facts supporting expert report, concurrently updating.	2.5	\$ 750	\$ 1,875.00
Marion, Michelle	1-May-19	Sr. manager review of revised facts supporting expert report, concurrently updating. (1.5) Communication with A. DeSantis (KPMG) regarding further edits needed for statement of facts. (.3)	1.8	\$ 750	\$ 1,350.00
DeSantis, Alexandra	1-May-19	Update facts based on comments from M. Marion (KPMG), concurrently reconciling with most updated version of expert witness report circulated by A. Shapiro (KPMG). (2.8) Review, concurrently updating expert witness report from A. Shapiro (KPMG). (1.2)	4.0	\$ 500	\$ 2,000.00
Shapiro, Andrea	2-May-19	Call with C. Conjura, E. Lucas, M. Marion, A. DeSantis, and A. Shapiro (all KPMG) to discuss draft expert report.	0.5	\$ 500	\$ 250.00

EXHIBIT D7

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 2019 Tax Dispute Advisory Services
 March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	2-May-19	Call with C. Conjura, E. Lucas, M. Marion, and A. DeSantis (all KPMG) to discuss draft expert report.	0.5	\$ 900	\$ 450.00
Marion, Michelle	2-May-19	Call with C. Conjura, E. Lucas, T. Greenaway, and A. DeSantis (all KPMG) to discuss draft expert report.	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	2-May-19	Call with C. Conjura, E. Lucas, T. Greenaway, and A. DeSantis (all KPMG) to discuss draft expert report.	0.5	\$ 500	\$ 250.00
Conjura, Carol	2-May-19	Call with M. Marion, E. Lucas, T. Greenaway, A. DeSantis, and A. Shapiro (all KPMG) to discuss draft expert report.	0.5	\$ 900	\$ 450.00
Delgado, Robert	2-May-19	Call with M. Marion, T. Greenaway, A. DeSantis, and A. Shapiro (all KPMG) to discuss section 83 versus section 404 discussion of credits.	0.5	\$ 900	\$ 450.00
Greenaway, Tom	2-May-19	Call with R. Delgado, M. Marion, A. DeSantis, and A. Shapiro (all KPMG) to discuss section 83 versus section 404 discussion of credits.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	2-May-19	Call with R. Delgado, T. Greenaway, A. DeSantis, and A. Shapiro (all KPMG) to discuss section 83 versus section 404 discussion of credits.	0.5	\$ 500	\$ 250.00
Marion, Michelle	2-May-19	Call with R. Delgado, T. Greenaway, A. DeSantis, and A. Shapiro (all KPMG) to discuss section 83 versus section 404 discussion of credits.	0.5	\$ 750	\$ 375.00
Shapiro, Andrea	2-May-19	Call with R. Delgado, T. Greenaway, A. DeSantis, and M. Marion (all KPMG) to discuss section 83 versus section 404 discussion of credits.	0.5	\$ 500	\$ 250.00
Delgado, Robert	2-May-19	Perform KPMG Washington National Tax review of expert report with focus on certain income recognition considerations.	0.5	\$ 900	\$ 450.00

EXHIBIT D7

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2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

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Lucas, Eric	2-May-19	Perform review of materials from TelexFree in preparation for call. (1.5) Call with C. Conjura, E. Lucas, T. Greenaway, A. DeSantis, and A. Shapiro (all KPMG) to discuss draft expert report. (.5)	2.0	\$ 900	\$ 1,800.00
DeSantis, Alexandra	2-May-19	Review workpapers with triangular transactions from T. Martin (Huron Consulting) that we requested to make graphs for expert report. (.5) Communication with A. Shapiro's (KPMG) regarding her questions with respect to putting together graphs for the expert report. (.2) Review A. Shapiro's (KPMG)'s graphs in anticipation of team meeting. (.3).	1.0	\$ 500	\$ 500.00
DeSantis, Alexandra	2-May-19	Review Ponzi scheme motion filed by Trustee along with transcript with Judge's finding of a Ponzi scheme, concurrently updating the Joint statement of facts.	2.7	\$ 500	\$ 1,350.00
DeSantis, Alexandra	3-May-19	Discussion regarding updates I made to the joint statement of facts with M. Marion (KPMG) with respect to the tax return section.	0.3	\$ 500	\$ 150.00
Marion, Michelle	3-May-19	Discussion regarding updates I made to the joint statement of facts with M. Marion (KPMG) with respect to the tax return section.	0.3	\$ 750	\$ 225.00
Greenaway, Tom	3-May-19	Call with T. Greenaway and A. DeSantis (KPMG) regarding updates to expert report based on framing of IRS's position in the road map workpaper.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	3-May-19	Call with T. Greenaway and A. DeSantis (KPMG) regarding updates to expert report based on framing of IRS's position in the road map workpaper.	0.5	\$ 500	\$ 250.00
Delgado, Robert	3-May-19	Continue, as of 05/03/19, performing KPMG Washington National Tax review of expert report with focus on income recognition considerations.	1.0	\$ 900	\$ 900.00

EXHIBIT D7

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2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

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DeSantis, Alexandra	3-May-19	Review, concurrently converting the expert report workpaper to a pdf (shareable file). (1.0) Communication with A. Shapiro (KPMG) to explain the updates to the expert report based on the IRS's position with respect to taxpayer's income. (.1)	1.1	\$ 500	\$ 550.00
Marion, Michelle	3-May-19	Sr. manager review, as of 05/03/19, of updated statement of facts, concurrently revising. (1.0) Review emails from T. Greenaway (KPMG) to A. Shapiro, C. Conjura, E. Lucas (all KPMG) regarding edits to expert report. (.2)	1.2	\$ 750	\$ 900.00
DeSantis, Alexandra	3-May-19	Review T. Greenaway's (KPMG) updated statement of joint facts for consistency with the report. (1.5) Respond to emails from A. Shapiro (KPMG) by researching case law on certain issues. (1.1)	2.6	\$ 500	\$ 1,300.00
Conjura, Carol	7-May-19	Specialist Partner review of report after call noting items to be updated.	3.5	\$ 900	\$ 3,150.00
Marion, Michelle	8-May-19	Communication with A. DeSantis (KPMG) regarding meeting with counsel to discuss expert report.	0.2	\$ 750	\$ 150.00
DeSantis, Alexandra	8-May-19	Communication regarding meeting with counsel to review expert report with T. Greenaway (KPMG).	0.3	\$ 500	\$ 150.00
Marion, Michelle	13-May-19	Sr. manager review, as of 05/13/19, of draft statement of facts and expert report provided to counsel in preparation for meeting.	1.5	\$ 750	\$ 1,125.00
Greenaway, Tom	14-May-19	Meeting with T. Greenaway, M. Marion and A. DeSantis (KPMG) to discuss edits to expert report and reviewing updated statement of facts.	0.5	\$ 900	\$ 450.00
Marion, Michelle	14-May-19	Meeting with T. Greenaway, M. Marion and A. DeSantis (KPMG) to discuss edits to expert report and reviewing updated statement of facts.	0.5	\$ 750	\$ 375.00

EXHIBIT D7

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March 1, 2018 through July 10, 2020

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DeSantis, Alexandra	14-May-19	Meeting with T. Greenaway, M. Marion and A. DeSantis (KPMG) to discuss edits to expert report and reviewing updated statement of facts.	0.5	\$ 500	\$ 250.00
DeSantis, Alexandra	14-May-19	Review counsel's comments to T. Greenaway's (KPMG) expert witness report. (.5) Review old documents to respond to some of counsel's questions regarding the expert report. (.5)	1.0	\$ 500	\$ 500.00
Marion, Michelle	14-May-19	Reviewing redline of expert report from counsel and S. Darr (Trustee).	1.2	\$ 750	\$ 900.00
DeSantis, Alexandra	14-May-19	Meeting with H. Murphy, A. Lizotte (Murphy & King), S. Darr (Trustee) and T. Martin (Huron Consulting), T. Greenaway and A. DeSantis (KPMG) regarding expert report.	2.0	\$ 500	\$ 1,000.00
Greenaway, Tom	14-May-19	Meeting with H. Murphy, A. Lizotte (Murphy & King), S. Darr (Trustee) and T. Martin (Huron Consulting), T. Greenaway and A. DeSantis (KPMG) regarding expert report.	2.0	\$ 900	\$ 1,800.00
Marion, Michelle	14-May-19	Meeting with H. Murphy, A. Lizotte (Murphy & King), S. Darr (Trustee) and T. Martin (Huron Consulting), T. Greenaway and A. DeSantis (KPMG) regarding expert report.	2.0	\$ 750	\$ 1,500.00
DeSantis, Alexandra	14-May-19	Begin updates to Exhibit B / the workpaper comparing TelexFree / Trustee / IRS's tax positions with respect to each year, by changing the IRS position to adjust TelexFree's most recent amended returns.	2.3	\$ 500	\$ 1,150.00
Marion, Michelle	15-May-19	Communication with T. Greenaway (KPMG) regarding 165 loss.	0.2	\$ 750	\$ 150.00
DeSantis, Alexandra	15-May-19	Communication with T. Greenaway (KPMG) to discuss his edits to the expert report.	0.3	\$ 500	\$ 150.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Marion, Michelle	15-May-19	Reviewing, concurrently revising bridge workpaper prepared by A. DeSantis (KPMG) as well as edits of A. DeSantis (KPMG) to expert report. (1.4) Perform research related to section 165 loss focusing on TelexFree specifics. (.5) Review emails from H. Murphy (Murphy& King) regarding section 165 loss. (.2) Review / respond to email from A. DeSantis (KPMG) regarding section 165 case law in response to question posed by H. Murphy (Murphy & King). (.2)	2.3	\$ 750	\$ 1,725.00
DeSantis, Alexandra	15-May-19	Perform research in case law regarding IRC sections 162(f) / 165 applicability in certain scenarios, concurrently reviewing old documents for arguments made regarding 162(f) application. (2.0) Update, As of 05/15/19, Exhibit B (the road map workpaper) to the expert report to incorporate the IRS's position for all relevant tax years with respect to TelexFree's most recent amended returns. (4.0)	6.0	\$ 500	\$ 3,000.00
Morris, Matthew	16-May-19	Discussion with M. Marion (KPMG) regarding history of TelexFree case and scope of KPMG's involvement.	0.3	\$ 750	\$ 225.00
Marion, Michelle	16-May-19	Discussion with M. Morris (KPMG) regarding history of TelexFree case and scope of KPMG's involvement.	0.3	\$ 750	\$ 225.00
Marion, Michelle	16-May-19	Communication with J. Middleton (KPMG) regarding TelexFree 2018 returns (.2) Updating, as of 05/16/19, the files to send to A. DeSantis (KPMG) for purposes of finalizing returns when we get approval from T. Greenaway (KPMG). (.5) Reviewing prior correspondence with IRS on section 165 loss. (.4) Draft email with prior draft correspondence to A. DeSantis and T. Greenaway (KPMG). (.2)	1.3	\$ 750	\$ 975.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	16-May-19	Principal review, concurrently performing revisions to draft report.	2.0	\$ 900	\$ 1,800.00
DeSantis, Alexandra	16-May-19	Updates, as of 05/16/19, to Assumed Statement of Facts by deleting / incorporating facts to be consistent with the expert report. (1.9). Update, as of 05/16/19, the exhibits to the expert report by updating the Exhibit B workpaper as well as deleting other exhibits from the prior version. (1.0).	2.9	\$ 500	\$ 1,450.00
DeSantis, Alexandra	16-May-19	Updates, s of 05/16/19, to T. Greenaway's (KPMG) updated version of expert report by incorporating additional information as discussed at our meeting with counsel.	3.1	\$ 500	\$ 1,550.00
DeSantis, Alexandra	17-May-19	Call with T. Greenaway (KPGM), A. Lizotte (Counsel - Murphy & King) and C. Bennett (Counsel - Murphy & King) regarding counsel's modifications to the statement of facts.	0.5	\$ 500	\$ 250.00
Greenaway, Tom	17-May-19	Call with A. DeSantis (KPGM), A. Lizotte (Counsel - Murphy & King) and C. Bennett (Counsel - Murphy & King) regarding counsel's modifications to the statement of facts. (.5) Continue, as of 05/17/19, to revise expert report after comments on call. (2.0)	2.5	\$ 900	\$ 2,250.00
Marion, Michelle	20-May-19	Call with T. Greenaway, M. Marion and A. DeSantis (KPMG) regarding receipts and disbursements report and presentation of information on 2018 return.	0.4	\$ 750	\$ 300.00
Greenaway, Tom	20-May-19	Call with T. Greenaway, M. Marion and A. DeSantis (KPMG) regarding receipts and disbursements report and presentation of information on 2018 return.	0.4	\$ 900	\$ 360.00
DeSantis, Alexandra	20-May-19	Call with T. Greenaway, M. Marion and A. DeSantis (KPMG) regarding receipts and disbursements report and presentation of information on 2018 return.	0.4	\$ 500	\$ 200.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	20-May-19	Review of 2018 returns / corresponding statements for TelexFree entities for discussion with T. Greenaway and M. Marion (KPMG).	0.8	\$ 500	\$ 400.00
DeSantis, Alexandra	21-May-19	Review updated 2018 returns for all TelexFree entities as well as corresponding statements prepared by A. Shapiro (KPMG).	0.8	\$ 500	\$ 400.00
Conjura, Carol	21-May-19	Expert review of revised report on income / expenses for Ponzi, concurrently providing comments.	1.0	\$ 900	\$ 900.00
DeSantis, Alexandra	22-May-19	Review of C. Conjura's (KPMG WNT) comments on the draft expert witness report.	0.4	\$ 500	\$ 200.00
Greenaway, Tom	22-May-19	Principal review, concurrently performing revisions to draft expert witness report.	4.0	\$ 900	\$ 3,600.00
Lucas, Eric	23-May-19	Perform research regarding tax benefit rule.	1.0	\$ 900	\$ 900.00
DeSantis, Alexandra	23-May-19	Updates, as of 05/23/19, to expert report based on counsel's comments by incorporating information / removing information.	2.0	\$ 500	\$ 1,000.00
Greenaway, Tom	23-May-19	Continue, as of 05/23/19, principal review, concurrently performing revisions to draft expert witness report.	2.5	\$ 900	\$ 2,250.00
Greenaway, Tom	24-May-19	Continue, as of 05/24/19, principal review, concurrently performing revisions to draft expert witness report.	0.5	\$ 900	\$ 450.00
DeSantis, Alexandra	5-Jun-19	Communication with A. Shapiro (KPMG) regarding the status of the 2018 TelexFree returns.	0.5	\$ 500	\$ 250.00
DeSantis, Alexandra	6-Jun-19	Perform final review of 2018 tax returns for TelexFree LLC, TelexFree Inc., and TelexFree Financial. (.6) Update returns for partner review (.3) and send returns to S. Darr (Trustee) for review before finalizing (.1).	1.0	\$ 500	\$ 500.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	21-Jun-19	Call with T. Greenaway (KPGM), A. Lizotte (Counsel - Murphy & King) and C. Bennett (Counsel - Murphy & King) in preparation for IRS deposition.	1.6	\$ 900	\$ 1,440.00
DeSantis, Alexandra	25-Jun-19	Resolve question regarding inclusion of manual credits in expenses by reviewing workpapers on file / returns. (2.7) Communicate with T. Martin (Huron Consulting) regarding this issue. (.4)	3.1	\$ 500	\$ 1,550.00
Greenaway, Tom	25-Jun-19	Preparation for Deposition by reviewing all documents. (1.0) Attend Deposition. (5.0)	6.0	\$ 900	\$ 5,400.00
Greenaway, Tom	26-Jun-19	Attend Deposition - Day 2.	3.0	\$ 900	\$ 2,700.00
DeSantis, Alexandra	8-Jul-19	Call with T. Martin (Huron Consulting) regarding the inclusion of certain types of credits in expenses picked up on TelexFree LLC's 2012 through 2014 tax returns. (1.9) Correspondence with T. Martin (Huron Consulting) via email regarding review of workpapers to confirm that certain credits were not included in 2013 expenses. (.4)	2.3	\$ 500	\$ 1,150.00
DeSantis, Alexandra	10-Jul-19	Draft email to T. Martin (Huron Consulting) regarding whether certain types of credits were picked up as expenses on the 2014 tax return.	0.4	\$ 500	\$ 200.00
Greenaway, Tom	16-Jul-19	Principal review of deposition transcript to ensure accuracy with respect to spelling, grammar, facts, etc.	2.0	\$ 900	\$ 1,800.00
Greenaway, Tom	29-Jul-19	Communication with M. Morris (KPMG) regarding additional questions after deposition review.	0.5	\$ 900	\$ 450.00
Conjura, Carol	11-Sep-19	Expert review, as of 09/11/19, the tax benefit memo, concurrently providing comments.	1.0	\$ 900	\$ 900.00
Greenaway, Tom	4-Oct-19	Principal review, as of 10/03/19, of settlement proposal from Department of Justice / Counsel.	0.5	\$ 900	\$ 450.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	15-Oct-19	Call with H. Murphy, A. Lizotte (Murphy & King), and S. Darr (Trustee) regarding use of Net Operating Losses.	0.5	\$ 900	\$ 450.00
Greenaway, Tom	16-Oct-19	Pending Settlement Offer call with S. Darr (Trustee), H. Murphy, and A. Lizotte (Murphy & King).	0.5	\$ 900	\$ 450.00
Morris, Matthew	21-Oct-19	Draft email to A. Shapiro (KPMG) requesting update on status of state income tax returns.(.2) Draft email to G. Burns (KPMG) summarizing state income tax issues. (.3)	0.5	\$ 750	\$ 375.00
DeSantis, Alexandra	22-Oct-19	Meeting with M. Morris, A. DeSantis and A. Shapiro (KPMG) regarding preparing TelexFree state returns.	0.5	\$ 500	\$ 250.00
Shapiro, Andrea	22-Oct-19	Meeting with M. Morris, A. DeSantis and A. Shapiro (KPMG) regarding preparing TelexFree state returns.	0.5	\$ 500	\$ 250.00
Morris, Matthew	22-Oct-19	Meeting with M. Morris, A. DeSantis and A. Shapiro (KPMG) regarding preparing TelexFree state returns.	0.5	\$ 750	\$ 375.00
Morris, Matthew	22-Oct-19	Draft email to A. DeSantis (KPMG) regarding state income tax returns for TelexFree LLC / TelexFree Financial Inc. / TelexFree Inc. to provide additional information / notes to assist.	1.0	\$ 750	\$ 750.00
Shapiro, Andrea	22-Oct-19	Research state filing requirements, concurrently preparing schedule of previously filed returns / amended returns. (3.5) Draft email of facts and summary to team for review for SALT team. (.8)	4.3	\$ 500	\$ 2,150.00
Morris, Matthew	23-Oct-19	Sr. manager review, as of 10/23/19, of state income tax returns for TelexFree LLC, tax years 2012 / 2013.	0.8	\$ 750	\$ 600.00
Morris, Matthew	24-Oct-19	Draft email to A. Shapiro (KPMG) requesting additional assistance on state income tax research.	0.2	\$ 750	\$ 150.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	24-Oct-19	Sr. associate review of A. Shapiro's (KPMG) state returns workpaper documentation.	0.8	\$ 500	\$ 400.00
Shapiro, Andrea	24-Oct-19	Prepare state tax historical filing schedule per M. Morris' (KPMG) request.	2.1	\$ 500	\$ 1,050.00
Morris, Matthew	25-Oct-19	Sr. manager review, as of 10/25/19, of 2018 Form 1120 for TelexFree LLC. (.8) Communication with A. DeSantis (KPMG) regarding state income tax returns. (.1) Review Orion for information relating to state income tax returns in 2012 / 2013. (.1)	1.0	\$ 750	\$ 750.00
Greenaway, Tom	27-Oct-19	Respond to questions from Counsel on Opposition to Motion for Summary Judgment.	3.0	\$ 900	\$ 2,700.00
DeSantis, Alexandra	28-Oct-19	Senior Associate review of Department of Justice's STATEMENT OF MATERIAL FACTS IN SUPPORT OF ITS SECOND MOTION FOR PARTIAL SUMMARY JUDGMENT, concurrently performing fact check to ensure all of the figures / statements made with respect to TelexFree's 2012 through 2014 tax returns are correct and verifying the numbers against returns / workpaper documentation / account transcripts. (2.5) Call with A. DeSantis and M. Morris (KPMG) regarding scope of review for the DOJ's statement of material facts. (.4)	2.9	\$ 500	\$ 1,450.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Morris, Matthew	28-Oct-19	Senior manager review of Department of Justice's STATEMENT OF MATERIAL FACTS IN SUPPORT OF ITS SECOND MOTION FOR PARTIAL SUMMARY JUDGMENT, focusing on items to update / ways to strategically update them to support TelexFree's position / legal arguments. (2.3) Communication with T. Greenaway and G. Burns (KPMG) regarding state income tax returns. (.3) Call with A. DeSantis and M. Morris (KPMG) regarding scope of review for the DOJ's statement of material facts. (.4) Perform research regarding state income tax return filing history. (.7)	3.7	\$ 750	\$ 2,775.00
DeSantis, Alexandra	29-Oct-19	Review email from M. Morris (KPMG) regarding preparing state returns for TelexFree entities for all years.	0.3	\$ 500	\$ 150.00
Morris, Matthew	29-Oct-19	Prepare comprehensive email for A. DeSantis (KPMG) regarding information needed for state income tax return preparation. (1.6) Draft email to A. Shapiro (KPMG) regarding state income tax return preparation. (.3)	1.9	\$ 750	\$ 1,425.00
DeSantis, Alexandra	30-Oct-19	Review the draft affidavit of T. Greenaway (KPMG) in support of Counsel's Opposition to Motion for Summary Judgment, concurrently providing comments / revisions on the affidavit and fact checking all numbers / dates / other facts throughout the document.	1.5	\$ 500	\$ 750.00
Morris, Matthew	31-Oct-19	Sr. manager review, as of 10/31/19, of revised T. Greenaway's (KPMG) affidavit.	0.6	\$ 750	\$ 450.00
Morris, Matthew	31-Oct-19	Meeting with T. Greenaway, A. DeSantis and M. Morris (KPMG) to discuss updating the affidavits of T. Greenaway and S. Darr in connection with Counsel's opposition to the DOJ's motion for summary judgment and to discuss updates to the statement of undisputed facts for Counsel's opposition to the DOJ's motion for summary judgment.	0.8	\$ 750	\$ 600.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	31-Oct-19	Meeting with T. Greenaway, A. DeSantis and M. Morris (KPMG) to discuss updating the affidavits of T. Greenaway and S. Darr in connection with Counsel's opposition to the DOJ's motion for summary judgment and to discuss updates to the statement of undisputed facts for Counsel's opposition to the DOJ's motion for summary judgment.	0.8	\$ 900	\$ 720.00
DeSantis, Alexandra	31-Oct-19	Meeting with T. Greenaway, A. DeSantis and M. Morris (KPMG) to discuss updating the affidavits of T. Greenaway and S. Darr in connection with Counsel's opposition to the DOJ's motion for summary judgment and to discuss updates to the statement of undisputed facts for Counsel's opposition to the DOJ's motion for summary judgment.	0.8	\$ 500	\$ 400.00
DeSantis, Alexandra	31-Oct-19	Review documents in KPMG files that were used to prepare 2013 amended state income tax returns and try to determine apportionment method used. (1.5) Draft email to T. Martin (Huron Consulting) with our request for information to start preparing the TelexFree state income tax returns for the 2014 through 2018 tax years. (.4)	1.9	\$ 500	\$ 950.00
DeSantis, Alexandra	31-Oct-19	Review Counsel's draft affidavit of S. Darr (Trustee) and Statement of Undisputed Facts in Support of Opposition to Motion for Summary Judgment for accuracy, concurrently fact checking all numbers / dates in both documents. (3.0). Update the draft affidavit of S. Darr (Trustee), draft affidavit of T. Greenaway (KPMG), and Statement of Undisputed Facts in Support of Opposition to Motion for Summary Judgment by incorporating changes discussed with T. Greenaway and M. Morris (KPMG). (2.0).	5.0	\$ 500	\$ 2,500.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
Greenaway, Tom	31-Oct-19	Principal review, as of 10/31/19, of counsel's Second DOJ Motion for Summary Judgment for accuracy, concurrently updating facts as needed. (2.0) Perform case law and administrative guidance research, concurrently proposing updates to document. (4.2)	6.2	\$ 900	\$ 5,580.00
Morris, Matthew	8-Nov-19	Review files for information regarding Huron Consulting. (.2) Brief telephone conference with T. Martin (Huron) regarding state-by-state participant information for tax years 2014 to 2016 (.3). Prepared email to T. Martin (Huron) requesting state-by-state information for tax years 2014 to 2016. (.6)	1.1	\$ 750	\$ 825.00
Morris, Matthew	11-Nov-19	Call with T. Martin (Huron Consulting Group) regarding state-by-state participant information that he was able to locate (.3) Prepared follow-up email to T. Martin (Huron Consulting Group) regarding sourcing of sales to state in which participants are located (.5).	0.8	\$ 750	\$ 600.00
Morris, Matthew	12-Nov-19	Review email from T. Martin (Huron Consulting Group) with summary of state-by-state sales for tax year 2014. (.2) Responded to T. Martin (Huron Consulting Group) with request for additional information. (.2)	0.4	\$ 750	\$ 300.00
Morris, Matthew	15-Nov-19	Communication with A. DeSantis (KPMG) regarding state income tax returns.	0.2	\$ 750	\$ 150.00

EXHIBIT D7

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
2019 Tax Dispute Advisory Services
March 1, 2018 through July 10, 2020

Name	Date	Description	Hours	Rate	Amount
DeSantis, Alexandra	18-Nov-19	Call with T. Martin (Huron Consulting) regarding information needed to prepare the state tax returns for TelexFree entities. (.5) Review workpaper T. Martin (Huron Consulting) sent for 2014, concurrently ensuring the sales figure match-up with the receipts reported on the 2014 federal return. (.8) Review TelexFree 2014 federal tax return / workpapers to note if payroll was reported, concurrently determining the applicable state for purposes of obtaining necessary information for state tax returns. (1.4) Draft email to T. Martin (Huron Consulting) with request for payroll / property information for 2014 / 2018 tax years for TelexFree LLC. (.3)	3.0	\$ 500	\$ 1,500.00
Morris, Matthew	20-Nov-19	Communication with A. DeSantis regarding email from T. Martin regarding 2018 property and sale information.	0.2	\$ 750	\$ 150.00
DeSantis, Alexandra	20-Nov-19	Conduct research to determine procedures to source income received from settlements with Ponzi scheme participants from the TelexFree scheme to a particular state in response to question from T. Martin (Huron Consulting)	3.3	\$ 500	\$ 1,650.00
Total 2019 Tax Dispute Advisory Services			<u>326.9</u>		<u>\$ 211,415.00</u>

EXHIBIT E

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

Summary Of Hours and Discounted Fees Incurred By Professional
August 31, 2015 through July 10, 2020

Professional	Position	Current Hours Billed	Discounted Hourly Rate	Discounted Fees Billed
Burns, George	Principal - SALT	6.0	\$ 900	\$ 5,400.00
Conjura, Carol	Partner - WNT	9.5	\$ 900	\$ 8,550.00
Delgado, Robert	Principal - WNT	2.0	\$ 900	\$ 1,800.00
Greenaway, Tom	Principal - TCS	257.2	\$ 900 ⁽¹⁾	\$ 231,480.00
Liquerman, Rob	Principal - WNT	1.0	\$ 900	\$ 900.00
Lucas, Eric	Principal - WNT	5.0	\$ 900	\$ 4,500.00
Middleton, Joe	Partner - Fed Tax	26.0	\$ 900	\$ 23,400.00
Sherlock, Victoria	Managing Director - BTS	0.8	\$ 900	\$ 720.00
Dolan, Michael	Director - WNT	3.5	\$ 900	\$ 3,150.00
Friedman, Steven	Director - WNT	1.8	\$ 900	\$ 1,620.00
Mack, Larry	Director - WNT	3.8	\$ 900	\$ 3,420.00
Plangman, Monica	Associate Director	16.9	\$ 319	\$ 5,391.10
Murray, Erica	Sr. Manager - Fed Tax	20.2	\$ 750	\$ 15,150.00
Marion, Michelle	Sr. Manager - TCS	487.3	\$ 750 ⁽²⁾	\$ 365,475.00
Morris, Matthew	Sr. Manager - TCS	158.4	\$ 750	\$ 118,800.00
Bedine, Zachary	Manager - BTS	0.6	\$ 600	\$ 360.00
Daddona, Amanda	Manager - BTS	35.1	\$ 600	\$ 21,060.00
Jiang, Gloria	Manager - BTS	2.9	\$ 600	\$ 1,740.00
Marion, Michelle	Manager - TCS	118.0	\$ 600	\$ 70,800.00
Olver, Bill	Manager - TCS	0.5	\$ 600 ⁽³⁾	\$ 300.00
Amar, Trey	Sr/ Associate - BTS	1.0	\$ 500	\$ 500.00
DeSantis, Alexandra	Sr. Associate - TCS	465.5	\$ 500 ⁽⁴⁾	\$ 232,750.00
Shapiro, Andrea	Sr. Associate - TCS	76.7	\$ 500	\$ 38,350.00
Kupiec, Caroline	Sr. Associate - BTS	17.6	\$ 500	\$ 8,800.00
Faggiano, Robert	Sr. Associate - SALT	0.5	\$ 500	\$ 250.00
Connolly, Rose	Sr. Associate - TCS	171.8	\$ 500 ⁽⁵⁾	\$ 85,900.00
Brennan, Meghan	Sr. Associate - BTS	2.0	\$ 500	\$ 1,000.00
Olver, Bill	Sr. Associate - TCS	40.8	\$ 500 ⁽³⁾	\$ 20,400.00
Bello, Brandon	Sr. Associate - TCS	16.5	\$ 400	\$ 6,600.00
Amar, Trey	Associate - BTS	42.1	\$ 400	\$ 16,840.00
Beecher, Mariano	Associate - BTS	187.8	\$ 400	\$ 75,120.00
Tighe, Alex	Associate - Fed Tax	0.8	\$ 400	\$ 320.00
Connolly, Rose	Associate - TCS	1.5	\$ 400	\$ 600.00
DeSantis, Alexandra	Associate - TCS	191.9	\$ 400	\$ 76,760.00
Mundele, Aaron	Associate - TCS	7.3	\$ 400	\$ 2,920.00
Olver, Bill	Associate - TCS	2.0	\$ 400	\$ 800.00
Pagan Colon, Maria	Associate - TCS	1.1	\$ 400	\$ 440.00
Garza, Juanita F.	Associate - BPG	175.1	\$ 206	\$ 36,070.60

EXHIBIT E

TELEXFREE, LLC, TELEXFREE, INC., TELEXFREE FINANCIAL, INC.
Summary Of Hours and Discounted Fees Incurred By Professional
August 31, 2015 through July 10, 2020

Total Hours and Fees at Discounted Rate	<u><u>2,558.5</u></u>	<u><u>\$ 1,488,436.70</u></u>
Discounted Fees		\$ 1,488,436.70
Credit for IRS Penalty resulting from late filing of 2018 Form 1120-S.		<u>\$ (400.00)</u>
Subtotal of Fees		<u>\$ 1,488,036.70</u>
Out of Pocket Expenses		<u>\$ -</u>
Net Requested Fees & Out of Pocket Expenses		<u><u>\$ 1,488,036.70</u></u>
 Discounted Blended Rate	<u><u>\$ 581.61</u></u>	

⁽¹⁾ - T. Greenaway promoted from Managing Director to Principal effective 10/1/15.

⁽²⁾ - M. Marion promoted from Manager to Sr. Manager effective 10/1/16.

⁽³⁾ - B. Olver promoted from Associate to Sr. Associate effective 10/01/16 and Sr. Associate to Manager effective 10/1/18.

⁽⁴⁾ - A. DeSantis promoted from Associate to Sr. Associate effective 10/1/18.

⁽⁵⁾ - R. Connolly was promoted from Associate to Sr. Associate effective 10/1/18.

EXHIBIT F

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

Summary of Hours and Fees Incurred by Category

August 31, 2015 through July 10, 2020

Category	Hours	Fees
Business Operations - Tax Consulting Services - 2015 EL	827.1	\$ 504,185.00
Business Operations - Tax Compliance Services - 2015 EL	375.4	\$ 214,975.00
Retention Services	5.1	\$ 1,767.40
Fee Preparation Services	240.4	\$ 71,634.30
Business Operations - Tax Consulting Services - 2018 EL	230.9	\$ 127,850.00
Business Operations - Tax Controversy Services - 2018 EL	552.7	\$ 356,610.00
2019 Tax Dispute Advisory Services	326.9	\$ 211,415.00
Credit for IRS Penalty resulting from late filing of 2018 Form 1120-S.		\$ (400.00)
Total	<u>2,558.5</u>	<u>\$ 1,488,036.70</u>

EXHIBIT G

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

Summary of Out of Pocket Expenses

August 31, 2015 through July 10, 2020

<u>Category</u>	<u>Amount</u>
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

Exhibit H

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
CENTRAL DIVISION

In re:

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

Chapter 11 Cases

14-40987-MSH
14-40988-MSH
14-40989-MSH

**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**

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

Pursuant to 11 U.S.C. § 327(a), Fed. R. Bankr. P. 2014 and MLBR 2014-1, Stephen B. Darr, the Chapter 11 trustee (the “Trustee”) of TelexFree LLC, TelexFree, Inc., and TelexFree Financial, Inc. (collectively, the “Debtors”) respectfully requests that this Court enter an order authorizing the Trustee to retain KPMG LLP (“KPMG”) as tax compliance accountant and tax consultant. In further support of this application, the Trustee respectfully states as follows:

JURISDICTION

1. This Court has jurisdiction to consider and determine this application pursuant to 28 U.S.C. § 1334. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(A) and (O). 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 Bankruptcy Rules.



BACKGROUND

3. On April 13, 2014 (the “Petition Date”), each of the Debtors filed voluntary petitions 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”).

4. The Debtors initially operated as debtors-in-possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code.

5. On the Petition Date, the Debtors filed a motion for joint administration of the cases, with TelexFree, LLC designated as the lead case. By order dated April 24, 2014, the order for joint administration was approved.

6. Prior to the filings, the Commonwealth of Massachusetts, Office of Secretary of State, Securities Division (“MSD”) commenced an investigation into the Debtors’ business practices.

7. On or about April 15, 2014, the MSD commenced an administrative proceeding against the Debtors. Also on April 15, 2014, the Securities and Exchange Commission (“SEC”) commenced an action against the Debtors and others in the United States District Court for the District of Massachusetts. The foregoing actions alleged, among other things, that the Debtors were engaged in an illegal Ponzi and pyramid scheme and were raising funds through the fraudulent and unregistered offering of securities. In connection with the commencement of the SEC action, Homeland Securities Investigation (“HSI”) seized the Debtors’ assets, books, and records.

8. 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.

9. 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.

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

11. The Debtors did not file schedules or statements of financial affairs, nor a matrix of creditors. The Debtors filed only a list of the alleged thirty (30) largest creditors in the cases. On or about February 27, 2015, the Trustee filed schedules of assets and liabilities and statements of financial affairs for the Debtors.

12. The principals of the Debtors were Carlos Wanzeler and James Merrill. Shortly after the Trustee was appointed, the United States Department of Justice (“DOJ” and, together with the SEC and HSI, the “Federal Authorities”) indicted Wanzeler and Merrill based upon their involvement in the Debtors’ scheme. Wanzeler fled the country and is believed to be in Brazil. Merrill was initially detained and has been released pending trial.

13. On February 3, 2015, the Trustee submitted a comprehensive Status Report on outstanding matters in the cases [docket entry 577]. As set forth in the Status Report and other filings by the Trustee, while purportedly engaged in the sale of voice over internet protocol services, the Debtors are believed to have been engaged in a large scale Ponzi and pyramid scheme involving upwards of 1,000,000 participants located in numerous countries.

14. The Debtors have not filed federal or state income tax returns for 2013 or 2014. Upon information and belief, the Debtors made substantial deposits of estimated tax, totaling upwards of \$20,000,000, in connection with calendar year 2013.

REQUESTED RETENTION

15. The Trustee requires the assistance of professional tax advisors to review the Debtors' activities in 2013 and 2014 and to prepare federal and state tax returns for such years. The Trustee may also require tax assistance in the event that any tax returns filed for years prior to 2013 require amendment. In addition to tax compliance services, the Trustee may require representation before federal and/or state tax authorities.

16. Subject to the approval of this Court, the Trustee has selected KPMG to serve as his tax compliance accountant and tax consultant in these Chapter 11 cases and requests the entry of an order authorizing him to employ and retain KPMG pursuant to Section 327(a) of the Bankruptcy Code, Fed.R.Bankr.P. 2014 and MLBR 2014-1.

17. KPMG is an internationally-recognized tax advisory and tax preparation firm. KPMG personnel have significant transactional and bankruptcy expertise. The Trustee has selected KPMG in these cases based upon its extensive knowledge and experience and its familiarity with the tax aspects of Ponzi and pyramid schemes.

18. The Trustee proposes to retain KPMG pursuant to the attached engagement letter, and the Standard Terms and Conditions appended thereto, attached to this application as Exhibit A. In exchange for its services, KPMG will be compensated on an hourly basis. KPMG has agreed to discount its rates, and to a blended hourly rate not to exceed \$650.

19. By this application, the Trustee requests authority to retain KPMG for any other tax compliance and tax consulting services that become necessary during the pendency of these cases. In the event determined necessary by the Trustee and KPMG, supplemental engagement letters will be executed to document the scope of such additional services. The supplemental engagement letters will be filed with the Court and will otherwise be subject to the terms

approved herein, unless the terms of compensation have been varied such as to warrant a request for further relief by the Court.

20. KPMG has the requisite experience and tax and bankruptcy expertise to provide the services required by the Trustee.

21. KPMG will seek compensation based upon its normal and usual hourly billing rates, as modified herein, and will seek reimbursement of expenses which are set forth in Exhibit A. KPMG will maintain detailed, contemporaneous records of time and any actual and necessary expenses incurred in connection with the rendering of the services described above by category and nature of services rendered.

22. During the cases KPMG requests that it receive compensation for services rendered to the Trustee upon approval of this Court in accordance with any applicable interim compensation procedures that may be approved by the Court. All compensation and expense reimbursement for KPMG shall be subject to allowance by this Court upon appropriate application pursuant to Sections 330 and 331 of the Bankruptcy Code and any orders of this Court.

23. KPMG has filed the declaration of Joseph Middleton in connection with this application and in accordance with Federal Rules of Bankruptcy Procedure 2014 and 2016, and MLBR 2014-1 (the "Affidavit"). As set forth in the Declaration, KPMG has no connections or relationships with the creditors, any other party-in-interest, or their respective attorneys and accountants, except as set forth in the Declaration and in Schedule "2" attached thereto.

24. To the best of the Trustee's knowledge, KPMG has not represented, nor does it now represent, any interest adverse to the Debtors' estates with respect to the matters on which KPMG is to be employed. KPMG and its principals and employees are otherwise disinterested

persons with respect to the Debtors' estates, as that term is defined in the Bankruptcy Code. The Trustee is a retired partner from KPMG LLP and receives Retirement Allowance Plan Payments totaling \$1,216 per year from KPMG LLP for unfunded retirement benefits. The amount of the annual payment is fixed and is made without regard to the income of the partnership.

25. KPMG will further amend or supplement the Declaration to any extent necessary.

WHEREFORE, the Trustee requests that this Court enter an Order: (a) authorizing the employment and retention of KPMG as tax compliance accountants and tax consultants to the Trustee, on the terms set forth in this Application; and (b) granting to the Trustee such other and further relief as the Court deems just and proper in the circumstances.

STEPHEN B. DARR,
CHAPTER 11 TRUSTEE,

By his attorneys,

/s/ Andrew G. Lizotte

Harold B. Murphy (BBO #362610)
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: September 10, 2015
692547

EXHIBIT A



KPMG LLP
Two Financial Center
60 South Street
Boston, MA 02111

Telephone +1 617 988 1000
Fax +1 617 507 8321
Internet www.us.kpmg.com

August 24, 2015

PRIVATE

Stephen B. Darr
Trustee for Telexfree LLC, Telexfree Inc. and
Telexfree Financial Inc.
c/o Huron Consulting Group
125 Summer Street
Suite 1805
Boston, MA 02210

Dear Stephen:

We are pleased you have engaged KPMG LLP (KPMG) to provide tax consulting services to you (Trustee) in your role as Chapter 11 Trustee for Telexfree, LLC, Telexfree, Inc., and Telexfree Financial, Inc. (collectively, the "Telexfree companies"). This letter confirms the scope and related terms of your engagement of KPMG.

Scope of Services

In particular, we will:

- (1) Evaluate and amend, as necessary, any federal or state income tax returns previously filed by the Telexfree companies;
- (2) Prepare federal and state income tax returns, including supporting schedules, for the Telexfree companies for 2013 and 2014;
- (3) Conclude on any technical tax issues that arise in the preparation or amendment of such federal or state income tax returns; and
- (4) Represent the Telexfree companies before the Internal Revenue Service ("IRS"), including IRS insolvency specialists, and relevant state tax authorities.

We will prepare these returns from the information you submit. We will not audit or independently verify the data you submit. However, we may ask for clarification of some of the information. Our engagement cannot be relied on to uncover errors, omissions, or irregularities, should any exist in the underlying information incorporated in the tax returns. However, we will inform you of any such matters that come to our attention.

We will also provide tax consulting services with respect to such matters that may arise for which you seek our advice, both written and oral, and that are not the subject of a separate engagement letter. However, we will not render any advice with respect to a federal or state "listed transaction" or any transaction that is substantially similar to a federal or state "listed transaction."



Mr. Stephen B. Darr
c/o Huron Consulting Group
August 24, 2015
Page 2 of 4

Written advice provided to Trustee under this engagement letter will be based on facts, representations, assumptions, and other information you provide to us, the completeness, accuracy and timeliness of which are critical factors in our ability to timely and accurately complete our services. Unless you request and we agree under a separate writing (a newly issued engagement letter or addendum to this engagement letter) after our advice has been issued in final form to you, KPMG will not update our advice to take into account your updating the facts you provide to us through your discovery of new or additional facts, or your updating any information that may have formed the basis of any assumptions we made in developing our advice. In rendering advice, we will consider tax authorities that are subject to change, retroactively and/or prospectively, and any such changes could affect the advice we issue to you.

If matters exceed the scope of this engagement letter, we will issue a separate engagement letter to confirm the scope and related terms of any additional engagements. Furthermore, a separate engagement letter will be issued for each discrete tax consulting project not specified in this engagement letter (e.g., transfer pricing study, corporate acquisition or disposition, etc.) and for tax controversy representation.

When, in the course of providing general tax consulting services, it is determined that the services would exceed the scope of this letter, preliminary engagement planning activities undertaken prior to the issuance of an engagement letter for the discrete tax consulting project are intended to be covered by this engagement letter.

To be of greatest assistance to Trustee, we should be advised **in advance** of proposed transactions.

Tax Advice Standards

If KPMG is considered to be a tax return preparer under Treasury Regulation §301.7701-15, we will apply elevated standards in providing tax advice. These standards are dependent on certain characteristics of the entity to which our services will be directed as follows:

1. For U.S. public companies or "large private entities" (i.e., private entities with prior year gross revenues of \$300 million or more reflected in audited financial statements prepared in accordance with U.S. generally accepted accounting principles): We must be able to determine that (1) there is "substantial authority" for an undisclosed return position (i.e., the weight of authorities in support of a position is substantial in relation to the weight of authorities in opposition to the position) and (2) a disclosed return position has at least a "realistic possibility" of being sustained on its merits (i.e., approximately a one-in-three or greater likelihood of success if challenged by a tax authority). The laws of some states (e.g., New York) also may impose more stringent return preparation standards for state tax returns. For advice pertaining to a "Tax Shelter" (as defined in IRC §6662(d)(2)(C)(ii)) or a "reportable transaction" with a significant purpose of tax avoidance, tax practitioners must generally conclude their advice satisfies the "more likely than not" standard; if the taxpayer is advised regarding potential taxpayer penalties, tax practitioners may conclude at a "substantial authority" level.



Mr. Stephen B. Darr
c/o Huron Consulting Group
August 24, 2015
Page 3 of 4

2. For “other private entities” (i.e., entities that do not fall within the definitions above as a U.S. public company or large private entity): We must be able to determine that a return position is at least “more likely than not” to be upheld (i.e., has a greater than 50 percent likelihood of success if challenged by the taxing authorities).
3. If a return position relates to a transaction that is a “principal purpose transaction,” we must arrive at a “should” confidence level (i.e., approximately a 70% or greater likelihood of success if challenged by the taxing authorities) with respect to the position.
4. We will not render any advice with respect to a federal or state “listed transaction” or any transaction that is substantially similar to a federal or state “listed transaction.”

In determining whether a return position meets the appropriate standard, we will not take into account the possibility that a tax return will not be audited, that an issue will not be raised on audit, or that an issue will be settled. We will inform you as soon as possible if, during our analysis, we determine circumstances exist that prevent us from advising you under these standards.

Fees

Our fee for this engagement will be based on the actual time incurred to complete the work at the hourly rates for the individuals involved in providing the services summarized in the table below.

<i>Professional</i>	<i>Hourly Rate</i>
Partner/Managing Director	\$900
Senior Manager	\$750
Manager	\$600
Senior Tax Associate	\$500
Tax Associate	\$400

Notwithstanding the hourly rates shown above, our fees for the engagement will not exceed a blended hourly rate of \$650 per billing cycle for all professionals involved. In addition, we will bill you for our out-of-pocket expenses (e.g., travel, lodging, meals, etc.).

These fees are not dependent on tax or other savings achieved or otherwise based in any way on results obtained.

We will endeavor to notify you if we encounter any circumstances that warrant additional time or expense. If such matters exceed the scope of this engagement letter, we will issue an addendum or separate engagement letters to confirm the scope and related terms of any additional engagements.

We will render progress billings to you as work is performed.

* * * * *

The attached Standard Terms and Conditions for Advisory and Tax Services (Standard Terms and Conditions) are made a part of this engagement letter.



Mr. Stephen B. Darr
c/o Huron Consulting Group
August 24, 2015
Page 4 of 4

Any work performed in connection with this engagement before the execution date of this letter is also governed by the terms of this letter and the Standard Terms and Conditions.

Please sign the enclosed copy of this engagement letter to confirm our agreement and return it to us as soon as possible so that we may begin work on this engagement.

Unless otherwise terminated, modified, or superseded in writing, this engagement letter is intended to apply for a period of 15 months from the date of signing by the client. In addition, effective as of the date of signing, this engagement letter supersedes any and all previously issued engagement letters pertaining to the services described above.

If you have any questions, please call me.

Very truly yours,

KPMG LLP

A handwritten signature in cursive script, appearing to read "Joe Middleton".

Joe Middleton
Partner

Enclosure:
Standard Terms and Conditions for Advisory and Tax Services

ACCEPTED

Stephen B. Darr

Authorized Signature
Chapter 11 Trustee of Telexfree, LLC, Telexfree, Inc., and Telexfree Financial, Inc.

Date



KPMG LLP

Standard Terms and Conditions for Advisory and Tax Services

1. Services; Client Responsibilities.

- (a) References herein to Client shall refer to the addressee of the Proposal or Engagement Letter to which these Standard Terms and Conditions are attached or incorporated (the "Engagement Letter") and references herein to KPMG shall refer to KPMG LLP, a Delaware registered limited liability partnership and the United States member firm of the KPMG network of independent firms (the "KPMG Network"). Client, its parent company and their affiliates, and their respective directors, officers, employees, and agents are collectively referred to herein as the "Client Parties." KPMG, the other member firms of the KPMG Network and firms and entities controlled by, or under common control with, one or more such member firms (collectively, the "Member Firms"), and their affiliates, and their respective partners, principals, employees, and agents are collectively referred to herein as the "KPMG Parties."
- (b) It is understood and agreed that KPMG's services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, Client. KPMG will not perform management functions or make management decisions for Client.
- (c) If KPMG audits the financial statements of Client or provides any other attestation services to Client, the rules of the American Institute of Certified Public Accountants ("AICPA") require Client to agree to the following provisions of this Paragraph 1(c). In connection with KPMG's provision of services under the Engagement Letter, Client agrees that Client, and not KPMG, shall perform the following functions: (i) make all management decisions and perform all management functions; (ii) designate an individual who possesses suitable skill, knowledge and experience, preferably within senior management, to oversee such services, and to evaluate the adequacy and results of such services; (iii) accept responsibility for the results of such services; and (iv) establish and maintain internal controls over the processes with which such services are concerned, including monitoring on-going activities.
- (d) Subsequent to the completion of this engagement, KPMG will not update its advice, recommendations or work product for changes or modifications to the law and regulations, or to the judicial and administrative interpretations thereof, or for subsequent events or transactions, unless Client separately engages KPMG to do so in writing after such changes or modifications, interpretations, events or transactions.

2. **Tax on Services.** All fees, charges and other amounts payable to KPMG under the Engagement Letter do not include any sales, use, excise, value added or other applicable taxes, tariffs or duties, payment of which shall be Client's sole responsibility, excluding any applicable taxes based on KPMG's net income or taxes arising from the employment or independent contractor relationship between KPMG and its personnel.

3. **Termination.** Either party may terminate the Engagement Letter at any time by giving written notice to the other party not less than 30 calendar days before the effective date of termination.

4. Ownership and Use of Deliverables.

- (a) KPMG has created, acquired, owns or otherwise has rights in, and may, in connection with the performance of services under the Engagement Letter, use, provide, modify, create, acquire or otherwise obtain rights in, (i) concepts, ideas, methods, methodologies, procedures, processes, know-how, techniques, models, templates and software and (ii) the general elements of style, design, art work and graphics and content of general applicability included in KPMG's Deliverables (as defined below) or work product not specific to Client or the services under the engagement letter (collectively, the "KPMG Property"). KPMG retains all ownership and use rights in the KPMG Property. Client shall acquire no rights or interest in the KPMG Property, except as expressly provided in the next paragraph. KPMG acknowledges that KPMG Property shall not include any of Client's confidential information or tangible or intangible property, and KPMG shall have no ownership rights in such property.
- (b) Except for KPMG Property, and upon full and final payment to KPMG under the Engagement Letter, the tangible items specified as deliverables or work product in the Engagement Letter including any intellectual property rights appurtenant thereto (the "Deliverables") will become the property of Client. If any KPMG Property is contained in any of the Deliverables, KPMG hereby grants Client a royalty-free, paid-up, non-exclusive, perpetual license to use such KPMG Property in connection with Client's use of the Deliverables. Client acknowledges and agrees that KPMG shall have the right to retain for its files copies of each of the Deliverables, subject to the provisions of Paragraph 11 below.
- (c) Client acknowledges and agrees that any advice, recommendations, information, Deliverables or other work product provided to Client by KPMG in connection with the services under the Engagement Letter is intended for Client's sole benefit and KPMG does not authorize any other party to rely upon such advice, recommendations, information, Deliverables or other work product and any such reliance shall be at such party's sole risk. Client agrees that if it makes such advice, recommendations, information or work product available to any third party other than as expressly permitted by the Engagement Letter the provisions of Paragraph 8(b) shall apply unless Client provides the written notice to the third party in substantially the form of Appendix A hereto (the "Notice"), which Notice shall be acknowledged in writing by such third party and returned to Client. Upon request, Client shall provide KPMG with a copy of the foregoing Notice and acknowledgement and any notice and acknowledgement sent to Client by such third party as contemplated by the Notice. Client may only make a Deliverable bearing the "KPMG" name or logo available to a third party in its entirety. Notwithstanding the foregoing, (i) in the event of a disclosure made by Client that is required by law, that is made to a regulatory authority having jurisdiction over Client or that is made pursuant to Paragraph 18(a) below, no acknowledgement of the Notice shall be required and (ii) no Notice or acknowledgement shall be required with respect to disclosures expressly authorized by the Engagement Letter.

5. **Warranties.** KPMG's services under the Engagement Letter are subject to and will be performed in accordance with AICPA and other professional standards applicable to the services provided by KPMG under the Engagement Letter and in accordance with the



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terms thereof. KPMG disclaims all other warranties, either express or implied.

6. **Limitation on Damages.** Except for the respective indemnification obligations of Client and KPMG set forth herein, the liability of the Client Parties and the KPMG Parties to one another, on account of any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under the Engagement Letter shall be limited to the amount of fees paid or owing to KPMG under the Engagement Letter. In no event shall any of the Client Parties or any of the KPMG Parties be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs). For avoidance of doubt, any damages awarded against any of the Client Parties or the KPMG Parties based on a third party claim subject to indemnification hereunder shall not be subject to the disclaimer in the previous sentence. The provisions of this Paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss asserted, whether in contract, statute, tort (including but not limited to negligence) or otherwise.

7. **Infringement.**

- (a) KPMG hereby agrees to indemnify, hold harmless and defend the Client Parties from and against any and all claims, liabilities, losses, expenses (including reasonable attorneys' fees), fines, penalties, taxes or damages (collectively "Liabilities") asserted by a third party against any of the Client Parties to the extent such Liabilities result from the infringement by the Deliverables (including any KPMG Property contained therein) of such third party's patents issued as of the date of the Engagement Letter, trade secrets, trademarks or copyrights. The preceding indemnification shall not apply to any infringement to the extent arising out of (i) use of the Deliverables other than in accordance with applicable documentation or instructions supplied by KPMG or other than for Client's internal business purposes; (ii) any alteration, modification or revision of the Deliverables not expressly agreed to in writing by KPMG; or (iii) the combination of the Deliverables with materials not supplied or approved by KPMG.
- (b) In case any of the Deliverables (including any KPMG Property contained therein) or any portion thereof is held, or in KPMG's reasonable opinion is likely to be held, to constitute infringement, KPMG may, within a reasonable time, at its option either: (i) secure for Client the right to continue the use of such infringing item; or (ii) replace, at KPMG's sole expense, such item with a substantially equivalent non-infringing item or modify such item so that it becomes non-infringing. In the event KPMG is, in its reasonable discretion, unable to perform either of the options described in clauses (i) or (ii) above, Client shall return the allegedly infringing item to KPMG, and KPMG's sole liability shall be to refund to Client the amount paid to KPMG for such item; provided that the foregoing shall not be construed to limit KPMG's indemnification obligation set forth in Paragraph 7(a) above.
- (c) The provisions of this Paragraph 7 state KPMG's entire liability and Client's sole and exclusive remedy with respect to any infringement or claim of infringement.

8. **Indemnification.**

- (a) KPMG agrees to indemnify, hold harmless and defend the Client Parties from and against any and all Liabilities for physical injury to, or illness or death of, any person regardless of status, and damage to or destruction of any tangible property, which any of the Client Parties may sustain or incur, to the extent such Liabilities result from the negligence or willful misconduct of the KPMG Parties. Client agrees to indemnify, hold harmless and defend the KPMG Parties from and against any and all Liabilities for physical injury to, or illness or death of, any person regardless of status, and damage to or destruction of any tangible property, which any of the KPMG Parties may sustain or incur, to the extent such Liabilities result from the negligence or willful misconduct of the Client Parties.
- (b) In accordance with Paragraph 4(c), Client agrees to indemnify, defend and hold harmless the KPMG Parties from and against any and all Liabilities incurred or suffered by or asserted against any of the KPMG Parties in connection with a third party claim to the extent resulting from such party's reliance upon KPMG's advice, recommendations, information, Deliverables or other work product as a result of Client's disclosure of such advice, recommendations, information or work product without adhering to the notice requirements of Paragraph 4(c) above. The foregoing indemnification obligation shall apply regardless of whether the third party claim alleges a breach of contract, violation of statute or tort (including without limitation negligence) by KPMG.
- (c) The party entitled to indemnification (the "Indemnified Party") shall promptly notify the party obligated to provide such indemnification (the "Indemnifying Party") of any claim for which the Indemnified Party seeks indemnification. The Indemnifying Party shall have the right to conduct the defense or settlement of any such claim at the Indemnifying Party's sole expense, and the Indemnified Party shall cooperate with the Indemnifying Party. The party not conducting the defense shall nonetheless have the right to participate in such defense at its own expense. The Indemnified Party shall have the right to approve the settlement of any claim that imposes any liability or obligation other than the payment of money damages for which the Indemnifying Party has accepted responsibility.

9. **Cooperation; Use of Information.**

- (a) Client agrees to cooperate with KPMG in the performance of the services under the Engagement Letter and shall provide or arrange to provide KPMG with timely access to and use of the personnel, facilities, equipment, data and information necessary for KPMG to perform the services under the Engagement Letter. The Engagement Letter may set forth additional details regarding KPMG's access to and use of personnel, facilities, equipment, data and information.
- (b) The Engagement Letter may set forth additional obligations of Client in connection with the services under the Engagement Letter necessary for KPMG to perform its obligations under the Engagement Letter. Client acknowledges that its failure to satisfy these obligations could adversely affect KPMG's ability to provide the services under the Engagement Letter.
- (c) Client acknowledges and agrees that KPMG will, in performing the services under the Engagement Letter, base its conclusions on the



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facts and assumptions that Client furnishes and that KPMG may use data, material, and other information furnished by or at the request or direction of Client without any independent investigation or verification and that KPMG shall be entitled to rely upon the accuracy and completeness of such data, material and other information. Inaccuracy or incompleteness of such data, material and other information furnished to KPMG could have a material adverse effect on KPMG's conclusions.

10. **Independent Contractor.** It is understood and agreed that each of the parties hereto is an independent contractor and that neither party is or shall be considered an agent, distributor or representative of the other. Neither party shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.

11. **Confidentiality.**

- (a) "Confidential Information" means all documents, software, reports, data, records, forms and other materials obtained by one party (the "Receiving Party") from the other party (the "Disclosing Party") or at the request or direction of the Disclosing Party in the course of performing the services under the Engagement Letter: (i) that have been marked as confidential; (ii) whose confidential nature has been made known by the Disclosing Party to the Receiving Party; or (iii) that due to their character and nature, a reasonable person under like circumstances would treat as confidential. Notwithstanding the foregoing, Confidential Information does not include information which: (1) is already known to the Receiving Party at the time of disclosure by the Disclosing Party; (2) is or becomes publicly known through no wrongful act of the Receiving Party; (3) is independently developed by the Receiving Party without benefit of the Disclosing Party's Confidential Information; (4) relates to information provided by KPMG relating to the tax treatment or tax structure of any transaction; (5) the Receiving Party determines is required to be maintained or disclosed by the Receiving Party under sections 6011, 6111 or 6112 of the Internal Revenue Code ("IRC") or the regulations thereunder or under any similar or analogous provisions of the laws of a state or other jurisdiction; or (6) is received by the Receiving Party from a third party without restriction and without a breach of an obligation of confidentiality.
- (b) The Receiving Party will deliver to the Disclosing Party or destroy all Confidential Information of the Disclosing Party and all copies thereof when the Disclosing Party requests the same, except for copies retained in work paper files or records, anything that may be stored in back up media or other electronic data storage systems, latent data and metadata. Except as otherwise set forth in this Paragraph 11 or Paragraph 15 below, the Receiving Party shall not disclose to any person, firm or entity any Confidential Information of the Disclosing Party without the Disclosing Party's express, prior written permission; provided, however, that notwithstanding the foregoing, the Receiving Party may disclose Confidential Information to the extent that it is required or necessary to be disclosed pursuant to a statutory or regulatory provision or court or administrative order, or, subject to appropriate conditions of confidentiality, to fulfill professional obligations and standards (including quality and peer review) or to submit and process an insurance claim.
- (c) The KPMG Parties may aggregate Client information with information from other sources in connection with thought

leadership projects, to improve the delivery of services to clients and to allow clients to evaluate various business transactions and opportunities. The KPMG Parties will only use this information without attribution to Client and under circumstances where Client will not be identified as the source of the information.

- (d) KPMG may also use Client information and information relating to the services rendered under the Engagement Letter for the purpose of permitting the KPMG Parties to access and share knowledge and information solely among the KPMG Parties. The KPMG Parties receiving this information will be obligated to comply with confidentiality obligations with respect to such information in accordance with this Paragraph 11.
- (e) Each party shall exercise the same level of care to protect the other's information as it exercises to protect its own confidential information but in no event less than reasonable care, except to the extent that applicable law or professional standards impose a higher requirement.
- (f) If the Receiving Party receives a subpoena or other validly issued administrative or judicial demand requiring it to disclose the Disclosing Party's Confidential Information, the Receiving Party shall, unless prohibited by law, provide prompt written notice to the Disclosing Party of such demand in order to permit it to seek a protective order. So long as the Receiving Party gives notice as provided herein, the Receiving Party shall be entitled to comply with such demand to the extent required by law, subject to any protective order or the like that may have been entered in the matter. In the event the Receiving Party is requested to testify or produce its documents relating to the services under the Engagement Letter pursuant to subpoena or other legal process in judicial or administrative proceedings to which it is not a party, or in connection with an informal inquiry or investigation with the consent of the Disclosing Party, the Disclosing Party shall reimburse the Receiving Party for its time and expenses, including reasonable attorney's fees, incurred in responding to such requests.
12. **Assignment.** Subject to Paragraph 15 below, neither party may assign, transfer or delegate any of its rights or obligations without the prior written consent of the other party, such consent not to be unreasonably withheld.
13. **Governing Law; Severability.** The Engagement Letter and these Standard Terms and Conditions shall be governed by and construed in accordance with the laws of the State of New York, without regard to its conflict of laws provisions. In the event that any term or provision of the Engagement Letter or these terms shall be held to be invalid, void or unenforceable, then the remainder of the Engagement Letter and these terms shall not be affected, and each such term and provision shall be valid and enforceable to the fullest extent permitted by law.
14. **Alternative Dispute Resolution.**
- (a) Any dispute or claim arising out of or relating to the Engagement Letter between the parties or the services provided thereunder shall be submitted first to non-binding mediation (unless either party elects to forego mediation by initiating a written request for arbitration) and if mediation is not successful within 90 days after the issuance by one of the parties of a request for mediation then to binding arbitration in accordance with the Rules for Non-



KPMG LLP

Standard Terms and Conditions for Advisory and Tax Services

Administered Arbitration of the International Institute for Conflict Prevention and Resolution (the "IICPR"). Any issue concerning the extent to which any dispute is subject to arbitration, or any dispute concerning the applicability, interpretation, or enforceability of these dispute resolution procedures, including any contention that all or part of these procedures is invalid or unenforceable, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. By operation of this provision, the parties agree to forego litigation over such disputes in any court of competent jurisdiction.

- (b) Mediation, if selected, may take place at a location to be designated by the parties using the Mediation Procedures of the IICPR, with the exception of paragraph 2 (Selecting the Mediator).
- (c) Arbitration shall take place in New York, New York. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort except as provided in IICPR Rule 13 (Interim Measures of Protection). Damages that are inconsistent with any applicable agreement between the parties, that are punitive in nature, or that are not measured by the prevailing party's actual damages shall be unavailable in arbitration or any other forum. In no event, even if any other portion of these provisions is held to be invalid or unenforceable, shall the arbitration panel have power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction.
- (d) Either party may seek to enforce any written agreement reached by the parties during mediation, or to confirm and enforce any final award entered in arbitration, in any court of competent jurisdiction.
- (e) Notwithstanding the agreement to such procedures, either party may seek equitable relief to enforce its rights in any court of competent jurisdiction.

15 Use of Member Firms and Third Party Service Providers.

- (a) Client acknowledges and agrees that the services under the Engagement Letter, including any applicable tax advice, may be performed by a Member Firm located outside of the United States. Client understands that each Member Firm is a separate, distinct and independent legal entity and is not a partner, principal, agent or affiliate of KPMG and KPMG is not a partner, principal, agent or affiliate of any other Member Firm.
- (b) Client further acknowledges that in connection with the performance of services under the Engagement Letter, KPMG and Member Firms, in their discretion or at Client's direction, may utilize the services of third party service providers within and without the United States to complete the services under the Engagement Letter.
- (c) KPMG uses third party service providers within and without the United States to provide at KPMG's direction administrative and clerical services to KPMG. These third party service providers may in the performance of such services have limited access to information, including but not limited to Confidential Information, received by KPMG from or at the request or direction of Client. KPMG represents to Client that each such third party service provider has agreed to conditions of confidentiality with respect to Client's information to the same or similar extent as KPMG has agreed to pursuant to Paragraph 11 above. KPMG has full

responsibility to cause these third party service providers to comply with such conditions of confidentiality and KPMG shall be responsible for any consequences of their failure to comply.

- (d) Accordingly, Client consents to KPMG's disclosure to a Member Firm or third party service provider and the use by such Member Firm and third party service provider of data and information, including but not limited to Confidential Information, received from or at the request or direction of Client for the purposes set forth in Paragraph 11 and this Paragraph 15.
- (e) Any services performed by a Member Firm or third party service provider shall be performed in accordance with the terms of the Engagement Letter and these Standard Terms and Conditions, including Paragraph 11 (Confidentiality), but KPMG shall remain responsible to Client for the performance of such services. Client agrees that any claim relating to the services under the Engagement Letter may only be made against KPMG and not any other Member Firm or third party service provider referred to above.

16. Miscellaneous.

- (a) **Sarbanes-Oxley.** Except as otherwise set forth in the Engagement Letter, in accepting this engagement, Client acknowledges that completion of this engagement or acceptance of Deliverables resulting from this engagement will not constitute a basis for Client's assessment or evaluation of internal control over financial reporting and disclosure controls and procedures, or its compliance with its principal officer certification requirements under Section 302 of the Sarbanes-Oxley Act of 2002 (the "Act"). The services under the Engagement Letter shall not be construed to support Client's responsibilities under Section 404 of the Act requiring each annual report filed under Section 13(a) or 15(d) of the Securities Exchange Act of 1934 to contain an internal control report from management.
- (b) **Electronic Communications.** KPMG and Client may communicate with one another by electronic mail or otherwise transmit documents in electronic form during the course of this engagement. Each party accepts the inherent risks of these forms of communication (including the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices). Client agrees that the final hardcopy version of a document, including a Deliverable, or other written communication that KPMG transmits to Client shall supersede any previous versions transmitted electronically by KPMG to Client unless no such hard copy is transmitted.
- (c) **California Accountancy Act.** For engagements where services will be provided by KPMG through offices located in California, Client acknowledges that certain of KPMG's personnel who may be considered "owners" under the California Accountancy Act and implementing regulations (California Business and Professions Code section 5079(a); 16 Cal. Code Regs. sections 51 and 51.1) and who may provide services in connection with this engagement, may not be licensed as certified public accountants under the laws of any of the various states.
- (d) **Volume Rebates.** Where KPMG is reimbursed for expenses, it is KPMG's policy to bill clients the amount incurred at the time the good or service is purchased. If KPMG subsequently receives a



KPMG LLP

Standard Terms and Conditions for Advisory and Tax Services

volume rebate or other incentive payment from a vendor relating to such expenses, KPMG does not credit such payment to Client. Instead, KPMG applies such payments to reduce its overhead costs, which costs are taken into account in determining KPMG's standard billing rates and certain transaction charges that may be charged to clients:

- (e) **Use of Names and Logos.** Except as permitted by law or the terms of the Engagement Letter, neither party shall acquire hereunder any right to use the name or logo of the other party or any part thereof. Any such use shall require the express written consent of the owner party.
 - (f) **Privileged Communications.** Information relating to advice KPMG provides to Client, including communications between KPMG and Client and material KPMG creates in the course of providing advice, may be privileged and protected from disclosure to the IRS or other governmental authority in certain circumstances. As KPMG is not able to assert the privilege on Client's behalf with respect to any communications for which privilege has been waived, Client agrees to promptly notify KPMG of any such waivers, whether resulting from communications with KPMG or third parties in the same or a related matter. Client also understands that privilege may not be available for communications with an audit client and that KPMG personnel providing audit and non-audit services will discuss matters that may affect the audit to the extent required by applicable professional standards. Client agrees that KPMG will not assert on Client's behalf any claim of privilege unless Client specifically instructs KPMG in writing to do so after discussing the specific request and the grounds on which such privilege claim would be made. Notwithstanding the foregoing, Client acknowledges that in no event will KPMG assert any claim of privilege that KPMG concludes, after exercising reasonable judgment, is not valid.
 - (g) **Active Spreadsheets and Electronic Files.** KPMG may use models, electronic files and spreadsheets with embedded macros created by KPMG to assist KPMG in providing the services under the Engagement Letter. If Client requests a working copy of any such model, electronic file or spreadsheet, KPMG may, at its discretion, make such item available to Client for its internal use only and such item shall be considered a Deliverable subject to Paragraph 4 above; provided that Client is responsible for obtaining the right to use any third party products necessary to use or operate such item.
 - (h) **Non-Solicitation.** During the term of the Engagement Letter and for one year thereafter, neither party shall solicit for hire as an employee, consultant or otherwise any of the other party's personnel who have had direct involvement with the services under the Engagement Letter, without such other party's express written consent. This prohibition shall not apply to any offers of employment which result from a general solicitation for employment, including without limitation, through the Internet, newspapers, magazines and radio.
17. **Entire Agreement.** The Engagement Letter and these Standard Terms and Conditions, including the Exhibits and Appendices hereto and thereto, constitute the entire agreement between KPMG and Client with respect to the services under the Engagement Letter and supersede all other oral and written representations, understandings or agreements relating thereto.

18. **Additional Terms for Engagements Involving Tax Services.**

- (a) Notwithstanding anything to the contrary set forth herein, no provision in the Engagement Letter or these Standard Terms and Conditions is or is intended to be construed as a condition of confidentiality within the meaning of IRC sections 6011, 6111, 6112 or the regulations thereunder, or under any similar or analogous provisions of the laws of a state or other jurisdiction. In particular, Client (and each employee, representative, or other agent of Client) may disclose to any and all persons, without limitation of any kind, the tax treatment and tax structure of any transaction within the scope of this engagement and all materials of any kind (including opinions and other tax analyses) that are provided to Client relating to such tax treatment and tax structure. Client also agrees to use commercially reasonable efforts to inform KPMG of any conditions of confidentiality imposed by third party advisors with respect to any transaction on which KPMG advice is requested. Such notification must occur prior to KPMG providing any advice with respect to the transaction.
- (b) Treasury regulations under IRC section 6011 require taxpayers to disclose to the IRS their participation in reportable transactions and IRC section 6707A imposes strict penalties for noncompliance. Client agrees to use commercially reasonable efforts to inform KPMG if Client is required to disclose any transaction covered by the Engagement Letter as a reportable transaction to the IRS or to any state or other jurisdiction adopting similar or analogous provisions. IRC section 6111 requires a material advisor with respect to a reportable transaction to disclose information on the transaction to the IRS by a prescribed date, and IRC section 6112 requires the material advisor to maintain, and make available to the IRS upon request, a list of persons and other information with respect to the transaction. KPMG will use commercially reasonable efforts to inform Client if KPMG provides Client's identifying information to the IRS under IRC section 6111 or 6112, or to any state or other jurisdiction adopting similar or analogous provisions.
- (c) Unless expressly provided for, KPMG's services do not include representing Client in the event of a challenge by the IRS or other tax or revenue authorities.
- (d) In rendering tax advice, KPMG may consider, for example, the applicable provisions of the Internal Revenue Code of 1986, and the Employee Retirement Income Security Act of 1974, each as amended, and the relevant state, local and foreign statutes, the regulations thereunder, income tax treaties, and judicial and administrative interpretations, thereof. These authorities are subject to change, retroactively or prospectively, and any such changes could affect the validity of KPMG's advice.



APPENDIX A

[FORM OF NOTICE AND ACKNOWLEDGEMENT]

[Name of Third Party]
Address

The advice, recommendations and information in the document included with this notice were prepared for the sole benefit of [Name of Client], based on the specific facts and circumstances of [Name of Client], and its use is limited to the scope of KPMG's engagement for [Name of Client]. It has been provided to you for informational purposes only and you are not authorized by KPMG to rely upon it and any such reliance by you or anyone else shall be at your or their own risk. You acknowledge and agree that KPMG accepts no responsibility or liability in respect of the advice, recommendations or other information in such document to any person or organization other than [Name of Client]. You shall have no right to disclose the advice, recommendations or other information in such document to anyone else without including a copy of this notice and, unless disclosure is required by law or to fulfill a professional obligation required under applicable professional standards, obtaining a signed acknowledgement of this notice from the party to whom disclosure is made and you provide a copy thereof to [Name of Client]. You acknowledge and agree that you will be responsible for any damages suffered by KPMG as a result of your failure to comply with the terms of this notice.

Please acknowledge your acceptance of the foregoing by signing and returning to us a copy of this letter.*

Very truly yours,

[Name of Client]

By: _____
Name:
Title:

Accepted and Agreed to on this ____ day of ____, 20__ by:*

[Name of Third Party]

By: _____
Name:
Title:

*Remove in the event of a disclosure made by Client that is required by law, that is made to a regulatory authority having jurisdiction over Client or that is made pursuant to Paragraph 18(a) of the Standard Terms and Conditions in which case an acknowledgement is not required by the terms of Paragraph 4(c).

EXHIBIT B

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
CENTRAL DIVISION

In re:

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

Chapter 11 Cases

14-40987-MSH
14-40988-MSH
14-40989-MSH

DECLARATION OF JOSEPH W. MIDDLETON IN SUPPORT OF THE APPLICATION
FOR ENTRY OF AN ORDER AUTHORIZING THE RETENTION AND
EMPLOYMENT OF KPMG LLP AS TAX COMPLIANCE ACCOUNTANT AND TAX
CONSULTANT TO THE CHAPTER 11 TRUSTEE

I, Joseph W. Middleton, being duly sworn, depose and say:

1. I am a Certified Public Accountant and a partner of KPMG LLP, a professional services firm ("KPMG"). KPMG is the United States member firm of KPMG International, a Swiss cooperative. I submit this declaration on behalf of KPMG in support of the application (the "Application")¹ of Stephen B. Darr, the duly appointed trustee (the "Trustee") in the above-captioned Chapter 11 bankruptcy cases (the "Chapter 11 Cases"), for entry of an order, pursuant to section 327(a) of title 11 of the United States Bankruptcy Code (the "Bankruptcy Code"), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 2014-1 and 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Massachusetts (the "MLBR"), authorizing the retention and employment of KPMG as tax compliance accountant and tax consultant to the Trustee. I have personal knowledge of the matters set forth herein.²

¹ Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Application.

² Certain of the disclosures herein relate to matters within the knowledge of other professionals at KPMG.

Qualifications of Professionals

2. KPMG is a firm of independent public accountants as defined under the Code of Professional Conduct of the American Institute of Certified Public Accountants.

3. The Trustee has selected KPMG as its tax compliance accountant and tax consultant because of the firm's diverse experience and extensive knowledge in the fields of accounting, taxation, and operational controls for large sophisticated companies both in chapter 11 as well as outside of chapter 11.

4. The Trustee requires assistance in preparing federal and state income tax returns for Telexfree, LLC, Telexfree, Inc., and Telexfree Financial, Inc., and assistance with representing such entities before the Internal Revenue Service and relevant state tax authorities.

Services to be Rendered

5. Subject to approval of the Application, pursuant to an engagement letter between KPMG and the Trustee (the "Engagement Letter"), attached to the Application as Exhibit "A", KPMG will provide tax compliance and consulting services as KPMG and the Trustee shall deem appropriate and feasible in order to advise the Trustee in the course of these cases, including, but not limited to the following.

Tax Compliance Services

- i. KPMG will evaluate and amend, as necessary, any federal or state income tax returns previously filed by Telexfree, LLC, Telexfree, Inc., and Telexfree Financial, Inc.;
- ii. KPMG will prepare federal and state income tax returns, including supporting schedules, for Telexfree, LLC, Telexfree, Inc., and Telexfree Financial, Inc., for 2013 and 2014; and
- iii. KPMG will conclude on any technical tax issues that arise in the preparation or amendment of such federal or state income tax returns.

Tax Consulting Services

- i. KPMG will represent Telexfree, LLC, Telexfree, Inc., and Telexfree Financial, Inc. before the Internal Revenue Service insolvency specialists and any relevant state tax authorities; and
 - ii. KPMG will provide tax consulting services with respect to such matters that may arise for which the Trustee seeks KPMG's advice.
6. In addition to the foregoing, KPMG will provide such other consulting, advice, research, planning, and analysis regarding tax compliance and consulting services as may be necessary, desirable or requested from time to time.³
7. Subject to this Court's approval of the Application, KPMG is willing to serve as the Trustee's tax compliance accountant and tax consultant and to perform the services described above.

Disinterestedness of Professionals

8. Based upon information supplied by the Trustee, KPMG searched its client database from May 2, 2005 and forward to identify any connection or relationship with the parties listed on Schedule "1," attached hereto and incorporated herein, which lists the following categories:

- a. The Trustee
- b. Huron Consulting Services LLC
- c. The Debtors;

³ Although, by the Application, the Trustee is seeking to retain KPMG to provide such other consulting, advice, research, planning, analysis regarding tax compliance and tax consulting services as may be necessary, desirable or requested from time to time, internal KPMG procedures require that KPMG enter into additional engagement letters for additional work under certain circumstances. To the extent the Trustee requests additional services not covered by the Engagement Letter, KPMG and the Trustee may enter into additional engagement letters, as is necessary, and file, for disclosure purposes, such additional engagement letters with the Court. Unless required by the Court, the Trustee and KPMG do not intend to seek separate retention orders with regard to any additional engagement letters.

- d. Debtors' Principals;
- e. Debtors' Professionals;
- f. Debtors' Banks and Lenders;
- g. Debtors' Thirty (30) Largest Unsecured Creditors; and
- h. Named Defendants in Adversaries.

9. KPMG's review consisted of queries of an internal computer database containing names of individuals and entities that are present or recent and former clients of KPMG in order to identify potential relationships.⁴ This database includes engagement activity or potential engagement activity from May 2, 2005 forward. A summary of those current potential relationships that KPMG was able to identify using its reasonable efforts is reflected in Schedule "2" attached hereto.⁵ On an ongoing basis, KPMG will conduct further reviews of its professional contacts as it becomes aware of new parties of interest, as is stated below. To the best of my knowledge and based upon the results of the relationship search described above and disclosed herein, KPMG neither holds nor represents an interest adverse to the Debtors' estates that would impair KPMG's ability to objectively perform professional services for the Trustee, in accordance with section 327 of the Bankruptcy Code.

10. To the best of my knowledge, KPMG is a "disinterested person" as that term is

⁴ As set forth in paragraph 15, KPMG is the United States member firm of KPMG International, a Swiss cooperative of independent member firms. While KPMG is a separate and distinct legal entity from all other member firms of KPMG International, in an attempt to identify conflicts among or between KPMG International member firms, KPMG International has a global conflict internal computer database related to the engagement activity or potential engagement activity of a majority of such member firms since May 2, 2005 that allows KPMG International member firms to identify potential conflicts between other KPMG International member firms. Financial information pertaining to engagement activity is the proprietary and confidential information of each individual member firm and KPMG does not have any legal right to access, or if accessed, disclose, such information relating to other KPMG International member firms.

⁵ Schedule "2" contains a list of the relationships or potential relationships of all KPMG International member firms (as opposed to solely KPMG) and one or more of the parties set forth on the conflicts checklist.

defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that, KPMG:

- a. is not a creditor, an equity security holder, or an insider of the Debtors;
- b. is not and was not, within two years before the date of filing of these Chapter 11 Cases, a director, officer, or employee of the Debtors; and
- c. does not have an interest materially adverse to the interest of the Debtors' estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors or for any other reason.

11. Out of an abundance of caution, KPMG discloses that Stephen Darr, the Chapter 11 Trustee for these cases retired as a partner from KPMG in 2004. Mr. Darr receives Retirement Allowance Plan Payments totaling \$1,216 per year from KPMG for unfunded retirement benefits. The amount of the annual payment is fixed and the payments are made without regard to the income of KPMG.

12. As of the date the Debtors filed for bankruptcy protection, KPMG was not a "creditor" of the Debtors within the meaning of section 101(10) of the Bankruptcy Code.

13. To the best of my knowledge, except as set forth herein and in Schedule "2" attached hereto and incorporated herein by reference, (a) KPMG has no connections with the creditors, any other party-in-interest, or their respective attorneys and accountants; and (b) the KPMG partners and professionals working on these matters are not relatives of and have no known connection with the United States Trustee of the District of Massachusetts or of any known employee in the office thereof, or any United States Bankruptcy Judge of the District of Massachusetts.

14. KPMG has in the past been retained by, and presently provides and likely in the future will provide services for, certain creditors of the Debtors, other parties-in-interest and their respective attorneys and accountants in matters unrelated to such parties' claims against the Debtors or interests in these Chapter 11 Cases. KPMG currently performs, has previously performed or may have performed such services for the entities listed in Schedule "2," however, except as disclosed herein, such services, to the extent performed by KPMG, are unrelated to the Debtors or their Chapter 11 Cases.

15. KPMG has not provided, and will not provide, any professional services to any of the creditors, other parties-in-interest, or their respective attorneys and accountants with regard to any matter related to these Chapter 11 Cases.

16. KPMG is the United States member firm of KPMG International, a Swiss cooperative of member firms, each a separate legal entity, located worldwide. Only KPMG is being retained in these matters. KPMG cannot assure that an engagement will not be accepted by a foreign member firm of KPMG International for another party that may bear upon KPMG's engagement by the Debtors. However, to the extent KPMG is aware of such engagement and believes such engagement may bear upon KPMG's engagement by the Trustee, KPMG will file a supplemental declaration with the Bankruptcy Court.

17. From time to time, KPMG may use the services of certain professionals from the other member firms of the KPMG network of independent firms and firms and entities controlled by, or under common control with, one or more such member firms (collectively, "KPMG Parties") when necessary to the performance of its professional duties and services to the Trustee. The use of such professionals allows KPMG to maximize resources and minimize costs. KPMG will pay such KPMG Parties directly for the use of such professionals, and will

include such amounts in its fee application at KPMG cost without any mark-up or increase.⁶

18. As part of its practice, KPMG appears in many cases, proceedings, and transactions involving many different law firms, financial consultants, and investment bankers in matters unrelated to these Chapter 11 Cases. KPMG has not identified any material relationships or connections with any law firm, financial consultant or investment banker involved in these Chapter 11 Cases that would cause it to be adverse to the Debtors, the Debtors' estates, any creditor or any other party-in-interest. If and when additional information becomes available with respect to any other relationships which may exist between KPMG, foreign member firms of KPMG International, or their partners and professionals and the Debtors, creditors, or any other parties in interest which may affect these cases, supplemental declarations describing such information shall be filed with this Court.

Professional Compensation

19. KPMG's requested compensation for professional services rendered to the Trustee will be based upon the hours actually expended by each assigned staff member at each staff member's hourly billing rate. The Trustee has agreed to compensate KPMG for professional services rendered at its normal and customary hourly rates, subject to the reductions discussed below.

20. The majority of fees to be charged in this engagement reflect a reduction of approximately 15% - 40% from KPMG's normal and customary rates, depending on the types of services to be rendered.⁷ In the normal course of KPMG's business, the hourly rates are subject

⁶ KPMG may utilize the services of KPMG (India) in support of KPMG's tax compliance services for the Trustee.

⁷ If in connection with any subsequent engagement letters, KPMG is retained to perform additional services at different rates, such rates will be disclosed in connection with the relevant engagement letters. As stated above, KPMG and the Trustee do not intend to seek separate retention orders with regard to any such engagement letters.

to periodic increase. To the extent such hourly rates are increased, KPMG requests that, with respect to the work to be performed after such increase, the rates listed below be amended to reflect the increase. The hourly rates for tax compliance and consulting services to be rendered by KPMG and applicable herein are as follows:

Tax Compliance/Consulting Services	Discounted Rate
Partners/Managing Directors	\$900
Senior Managers	\$750
Managers	\$600
Senior Associates	\$500
Associates	\$400

21. KPMG also will seek reimbursement for reasonable necessary expenses incurred, which shall include meals, lodging, travel, photocopying, delivery service, postage, vendor charges, software license fees and other out-of-pocket expenses incurred in providing professional services.

22. KPMG intends to apply to the Court for the allowance of compensation for professional services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and orders of this Court. KPMG has agreed to accept as compensation such sums as may be allowed by the Court and understands that interim and final fee awards are subject to approval by the Court.

23. KPMG has agreed to modify the Engagement Letter, including the Standard Terms and Conditions attached thereto, during the course of these Chapter 11 Cases as set forth in the proposed order attached to the Application as Exhibit B.

24. KPMG is owed no amounts for professional services rendered prior to the Petition

Date.

25. Except as set forth in paragraph 16, (a) no commitments have been made or received by KPMG with respect to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code; and (b) there is no agreement or understanding between KPMG and any other entity, other than a member, partner or regular associate of KPMG, for the sharing of compensation received or to be received for services rendered in connection with these proceedings.

26. This declaration is provided in accordance with section 327 of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Rule 2014-1.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 28th day of August, 2015.



JOSEPH W. MIDDLETON
KPMG LLP
60 SOUTH STREET
BOSTON, MA 02111

692500

SCHEDULE 1
TELEXFREE, LLC,
TELEXFREE, INC.
TELEXFREE FINANCIAL, INC.
LIST OF INTERESTED PARTIES

Debtors

Telexfree, LLC
Telexfree, Inc.
Telexfree Financial, Inc.

Debtors' Principals

James M. Merrill
Carlos N. Wanzeler
Steven M. Labriola
Joseph H. Craft
Sanderley Rodrigues de Vasconcelos
Santiago De La Rosa
Randy N. Crosby
Faith R. Sloan

Debtors' Professionals

Impact This Day, Inc.
Stuart A. MacMillan
Greenberg Traurig LLP
Alvarez & Marsal North America LLC

Debtors' Banks and Lenders

Bank of America, N.A.
Citizens Financial Group
Citizens Bank of Massachusetts
Fidelity Co-Operative Bank
Middlesex Savings Bank
TD Bank, N.A.
Wells Fargo & Company
Wells Fargo Bank, N.A.

Debtors' Thirty (30) Largest Unsecured Creditors

Jozelia Sangali
Leonardo Francisco
DL I, Inc.
Renato Alves
Benjamin Argueta
Marco Almeida
JMC, Inc.
Edwin Herman Maina Limi

David Martinez
Paola Zollo Alecci
Robert Bourguignon
Carla Peres
Pedro Taveras
Nathana Santos Reis
Jose Anominondas Jr.
Vagner Roza
Noberto Rey
Jacqueline Zieff
Jose Carlos Maciel
Michael Calazans
Bruno Graziani
Renato Ribeiro
Marcelino Salazar Bacilio
Edison Oswaldo Jurado Aleman
Roman Mishuk
Rosa Marina Cabral Souto
Du painting Db
Graca Luisa Andrade
Paulo Francisco da Silva
Leone de Silva santos

Named Defendants in Adversaries

Craft Financial Solutions, LLC
Carlos Costa
Telex Mobile Holdings, Inc.

SCHEDULE 2
TELEXFREE, LLC,
TELEXFREE, INC.
TELEXFREE FINANCIAL, INC.
LIST OF INTERESTED PARTIES

Debtors

N/A

Debtors' Principals

N/A

Debtors' Professionals

Stuart A. MacMillan

Greenberg Traurig LLP

Alvarez & Marsal North America LLC

Debtors' Banks and Lenders

Bank of America, N.A.

Citizens Financial Group

Citizens Bank of Massachusetts

Fidelity Co-Operative Bank

Middlesex Savings Bank

TD Bank, N.A.

Wells Fargo & Company

Wells Fargo Bank, N.A.

Debtors' Thirty (30) Largest Unsecured Creditors

David Martinez¹

¹ The "David Martinez" identified in our system shows an address in Esmeraldas, Ecuador, while the address in the bankruptcy file was Quito, Ecuador, and we are unable to determine if the project related to the same person listed in the Schedule. The project related to another member firm of KPMG International, in which KPMG LLP did not appear to have any involvement, and Mr. Martinez was an employee of the member firm's client. The project has been completed, and there is no current work involving Mr. Martinez.

EXHIBIT C

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

In re:

**TELEXFREE, LLC,
TELEXFREE, INC.
TELEXFREE FINANCIAL, INC.,
Debtors.**

Chapter 11 Cases

**14-40987-MSH
14-40988-MSH
14-40989-MSH**

**ORDER AUTHORIZING THE CHAPTER 11 TRUSTEE
TO RETAIN AND EMPLOY KPMG LLP AS
TAX COMPLIANCE ACCOUNTANT AND TAX CONSULTANT**

Upon the application (the "Application") of the Chapter 11 Trustee, in the above-captioned Chapter 11 cases (the "Trustee"), for the entry of an order pursuant to sections 327(a) and 1107(a) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code"), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Massachusetts (the "Local Rules"), authorizing the Trustee to employ and retain KPMG LLP ("KPMG") as tax compliance accountant and tax consultants to the Trustee in the above-captioned chapter 11 cases;¹ and upon the Declaration of Joseph W. Middleton, a CPA and partner at KPMG (the "Declaration") in support thereof; and the Court being satisfied based on the representations made in the Application and in the Declaration that KPMG represents no interest adverse to the Debtors' estates with respect to the matters upon which they are to be engaged, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Trustee, the Debtors'

¹ Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Application.

estates and their creditors; the terms of the Engagement Letter are reasonable terms for the purposes of section 327 of the Bankruptcy Code; and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefore, it is hereby:

ORDERED that the Application is granted as modified herein; and it is further

ORDERED that in accordance with sections 327(a) and 1107(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1, the Trustee is authorized to employ and retain KPMG as tax compliance accountant and tax consultants to the Trustee on the terms set forth in the Application and the Engagement Letter, as modified by this Order; and it is further

ORDERED that KPMG shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order and any other applicable orders of this Court; and it is further

ORDERED that the terms and conditions of the Engagement Letter, as modified by this Order, are approved; and it is further

ORDERED that to the extent the Trustee and KPMG enter into any additional engagement letter(s), the Trustee will file such engagement letter(s) with the Bankruptcy Court and serve such engagement letter(s) upon the applicable notice parties. All additional services will be subject to the provisions of this Order and any subsequent orders that may be entered; and it is further

ORDERED that the following terms apply during the pendency of the Chapter 11 cases:

- (a) KPMG shall not be entitled to indemnification, contribution or reimbursement for services other than those described in the Engagement

Letter and the Application, unless such services and indemnification therefor are approved by the Court;

- (b) The Debtors shall have no obligation to indemnify KPMG, or provide contribution or reimbursement to KPMG, for any claim or expense that is either: (i) judicially determined (the determination having become final) to have arisen from KPMG's bad faith, self-dealing, breach of fiduciary duty (if any such duty exists), gross negligence or willful misconduct; or (ii) judicially determined (the determination having become final), based on a breach of KPMG's contractual obligations to the Debtor; or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) immediately above, but determined by the Court, after notice and a hearing to be a claim or expense for which KPMG should not receive indemnity, contribution or reimbursement under the terms of KPMG's retention by the Debtors pursuant to the terms of the Engagement Letter and Application, as modified by this Order; and
- (c) If, before the later of: (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these chapter 11 cases, KPMG believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Letter (as modified by this Order) and Application, including without limitation the advancement of defense costs, KPMG must file an application therefor in this Court, and the Debtors may not pay any such amounts to KPMG before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by KPMG for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify KPMG. All parties in interest shall retain the right to object to any demand by KPMG for indemnification, contribution or reimbursement; and it is further

ORDERED that during the pendency of the Chapter 11 cases, the first sentence of paragraph 6 and all of paragraph 8(b) of the Standard Terms and Conditions are deleted; and it is further

ORDERED that notwithstanding anything in the Application or the Engagement Letter or Standard Terms and Conditions attached hereto to the contrary, (i) during the pendency of the Chapter 11 cases, this Court retains exclusive jurisdiction over all matters arising out of and/or

pertaining to KPMG's engagement until such jurisdiction is relinquished, and (ii) the engagement shall be governed by the laws of the Commonwealth of Massachusetts without regard to its conflict of laws provisions; and it is further

ORDERED that during the pendency of the Chapter 11 cases, this Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Order.

Dated: _____, 2015

HONORABLE MELVIN S. HOFFMAN
CHIEF UNITED STATES BANKRUPTCY JUDGE

692706

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
CENTRAL DIVISION

In re:

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

Debtors.

Chapter 11 Cases

14-40987-MSH

14-40988-MSH

14-40989-MSH

Jointly Administered

DECLARATION REGARDING ELECTRONIC FILING

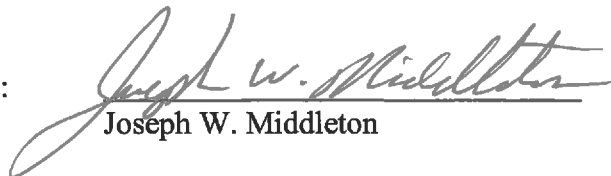
PART I - DECLARATION OF PETITIONER

I, Joseph W. Middleton, hereby declare under penalty of perjury that the information contained in the *Declaration of Joseph W. Middleton in Support of the Application for Entry of an Order Authorizing the Retention and Employment of KPMG, LLP as Tax Compliance Accountant and Tax Consultant to the Chapter 11 Trustee* (the "Document"), filed electronically and contemporaneously with this declaration, is true and correct. I understand that this DECLARATION is to be filed with the Clerk of Court electronically concurrently with the electronic filing of the Document. I understand that failure to file this DECLARATION may cause the Document to be struck and any request contained or relying thereon to be denied, without further notice.

I further understand that pursuant to the Massachusetts Electronic Filing Local Rule (MEFLR)-7(a) all paper documents containing original signatures executed under the penalties of perjury and filed electronically with the Court are the property of the bankruptcy estate and shall be maintained by the authorized CM/ECF Registered User for a period of five (5) years after the closing of this case.

Dated: September 10, 2015

Signed:


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 September 10, 2015, I caused to be served a copy of the following document 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:

- Application of Chapter 11 Trustee for Entry of an Order Authorizing the Retention and Employment of KPMG LLP as Tax Compliance Accountant and Tax Consultant to the Chapter 11 Trustee

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Dated: September 10, 2015
694717

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Exhibit I

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

In re:

**TELEXFREE, LLC,
TELEXFREE, INC.
TELEXFREE FINANCIAL, INC.,
Debtors.**

Chapter 11 Cases

**14-40987-MSH
14-40988-MSH
14-40989-MSH**

**ORDER AUTHORIZING THE CHAPTER 11 TRUSTEE
TO RETAIN AND EMPLOY KPMG LLP AS
TAX COMPLIANCE ACCOUNTANT AND TAX CONSULTANT**

Upon the application (the "Application") of the Chapter 11 Trustee, in the above-captioned Chapter 11 cases (the "Trustee"), for the entry of an order pursuant to sections 327(a) and 1107(a) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code"), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Massachusetts (the "Local Rules"), authorizing the Trustee to employ and retain KPMG LLP ("KPMG") as tax compliance accountant and tax consultants to the Trustee in the above-captioned chapter 11 cases;¹ and upon the Declaration of Joseph W. Middleton, a CPA and partner at KPMG (the "Declaration") in support thereof; and the Court being satisfied based on the representations made in the Application and in the Declaration that KPMG represents no interest adverse to the Debtors' estates with respect to the matters upon which they are to be engaged, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Trustee, the Debtors'

¹ Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Application.

estates and their creditors; the terms of the Engagement Letter are reasonable terms for the purposes of section 327 of the Bankruptcy Code; and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefore, it is hereby:

ORDERED that the Application is granted as modified herein; and it is further

ORDERED that in accordance with sections 327(a) and 1107(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1, the Trustee is authorized to employ and retain KPMG as tax compliance accountant and tax consultants to the Trustee on the terms set forth in the Application and the Engagement Letter, as modified by this Order; and it is further

ORDERED that KPMG shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order and any other applicable orders of this Court; and it is further

ORDERED that the terms and conditions of the Engagement Letter, as modified by this Order, are approved; and it is further

ORDERED that to the extent the Trustee and KPMG enter into any additional engagement letter(s), the Trustee will file such engagement letter(s) with the Bankruptcy Court and serve such engagement letter(s) upon the applicable notice parties. All additional services will be subject to the provisions of this Order and any subsequent orders that may be entered; and it is further

ORDERED that the following terms apply during the pendency of the Chapter 11 cases:

- (a) KPMG shall not be entitled to indemnification, contribution or reimbursement for services other than those described in the Engagement

Letter and the Application, unless such services and indemnification therefor are approved by the Court;

- (b) The Debtors shall have no obligation to indemnify KPMG, or provide contribution or reimbursement to KPMG, for any claim or expense that is either: (i) judicially determined (the determination having become final) to have arisen from KPMG's bad faith, self-dealing, breach of fiduciary duty (if any such duty exists), gross negligence or willful misconduct; or (ii) judicially determined (the determination having become final), based on a breach of KPMG's contractual obligations to the Debtor; or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) immediately above, but determined by the Court, after notice and a hearing to be a claim or expense for which KPMG should not receive indemnity, contribution or reimbursement under the terms of KPMG's retention by the Debtors pursuant to the terms of the Engagement Letter and Application, as modified by this Order; and
- (c) If, before the later of: (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these chapter 11 cases, KPMG believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Letter (as modified by this Order) and Application, including without limitation the advancement of defense costs, KPMG must file an application therefor in this Court, and the Debtors may not pay any such amounts to KPMG before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by KPMG for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify KPMG. All parties in interest shall retain the right to object to any demand by KPMG for indemnification, contribution or reimbursement; and it is further

ORDERED that during the pendency of the Chapter 11 cases, the first sentence of paragraph 6 and all of paragraph 8(b) of the Standard Terms and Conditions are deleted; and it is further

ORDERED that notwithstanding anything in the Application or the Engagement Letter or Standard Terms and Conditions attached hereto to the contrary, (i) during the pendency of the Chapter 11 cases, this Court retains exclusive jurisdiction over all matters arising out of and/or

pertaining to KPMG's engagement until such jurisdiction is relinquished, and (ii) the engagement shall be governed by the laws of the Commonwealth of Massachusetts without regard to its conflict of laws provisions; and it is further

ORDERED that during the pendency of the Chapter 11 cases, this Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Order.

Dated: October 1, 2005



HONORABLE MELVIN S. HOFFMAN
CHIEF UNITED STATES BANKRUPTCY JUDGE

692706

Exhibit J

**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, Thomas Greenaway, after being duly sworn according to law, deposes and says:

- a) I am 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: July 10, 2020

/s/ Thomas Greenaway
Thomas Greenaway