

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

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<b>In re:</b>	)	<b>Chapter 11</b>
	)	
<b>WINDSTREAM HOLDINGS, INC., et al.,<sup>1</sup></b>	)	<b>Case No. 19-22312 (RDD)</b>
	)	
<b>Debtors.</b>	)	<b>(Jointly Administered)</b>

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**THIRD MONTHLY FEE STATEMENT OF KPMG LLP FOR COMPENSATION  
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED  
AS TAX CONSULTANTS TO THE DEBTORS FOR THE PERIOD FROM  
JULY 1, 2019 THROUGH JULY 31, 2019**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors
Date of Retention:	June 17, 2019, <i>nunc pro tunc</i> to April 12, 2019
Period for Which Compensation and Reimbursement is Sought:	July 1, 2019 through July 31, 2019
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 249,061.00
Less 20% Holdback:	\$ (49,812.20)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 00.00
Total Fees and Expenses Due:	\$ 199,248.80

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<sup>1</sup> The last four digits of Debtor Windstream Holdings, Inc.'s tax identification number are 7717. Due to the large number of Debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Debtors' service address for purposes of these chapter 11 cases is: 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.



Dated: September 5, 2019

/s/ Howard Steinberg

Howard Steinberg

KPMG LLP

1350 Avenue of the Americas

New York, New York 10019

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EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary Of Hours and Discounted Fees Incurred By Professional  
July 1, 2019 through July 31, 2019

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	20.1	\$ 760	\$ 15,276.00
Adam Murphy	Senior Associate - M&A Tax	1.2	\$ 520	\$ 624.00
Andrew Grace	Manager - State & Local Tax	27.1	\$ 650	\$ 17,615.00
Andrew Nelson	Senior Associate - M&A Tax	2.0	\$ 520	\$ 1,040.00
Ben Cella	Managing Director - State & Local Tax	30.5	\$ 875	\$ 26,687.50
Bill Kudrle	Associate - M&A Tax	5.8	\$ 420	\$ 2,436.00
Brian Defliese	Paraprofessional - Tax Technician	6.6	\$ 275	\$ 1,815.00
Chris Nocito	Associate - M&A Tax	5.9	\$ 420	\$ 2,478.00
Courtney Ashworth	Associate - State & Local Tax	15.5	\$ 420	\$ 6,510.00
David Greaves	Principal - State & Local Tax	3.5	\$ 875	\$ 3,062.50
David Helenbrook	Principal - M&A Tax	15.8	\$ 875	\$ 13,825.00
Devin Eager	Associate - M&A Tax	26.9	\$ 420	\$ 11,298.00
Eric Albritton	Senior Associate - M&A Tax	77.6	\$ 520	\$ 40,352.00
Howard Steinberg	Partner - M&A Tax	0.8	\$ 875	\$ 700.00
Jimmy Martinez	Associate - State & Local Tax	8.8	\$ 420	\$ 3,696.00
Joey Schwartz	Associate - State & Local Tax	37.6	\$ 420	\$ 15,792.00
Kevin Polli	Managing Director - State & Local Tax	10.6	\$ 875	\$ 9,275.00
Lydia Bull	Manager - M&A Tax	14.7	\$ 650	\$ 9,555.00
Mabel Zhang	Manager - State & Local Tax	2.5	\$ 650	\$ 1,625.00
Mark Hoffenberg	Principal - Washington National Tax	4.0	\$ 875	\$ 3,500.00
Michael Campagna	Senior Manager - M&A Tax	10.7	\$ 760	\$ 8,132.00
Monica Plangman	Associate Director - Bankruptcy	4.0	\$ 300	\$ 1,200.00
Morgan Giddens	Associate - State & Local Tax	14.6	\$ 420	\$ 6,132.00
Regina Gilinsky	Manager - M&A Tax	6.3	\$ 650	\$ 4,095.00
Robert Hyatt	Senior Associate - State & Local Tax	47.0	\$ 520	\$ 24,440.00
Varoon Laddha	Senior Manager - State & Local Tax	16.7	\$ 760	\$ 12,692.00
Wendy Shaffer	Senior Associate - Bankruptcy	24.8	\$ 210	\$ 5,208.00
<b>Hours and Discounted Fees</b>		<b>441.6</b>		<b>\$ 249,061.00</b>
<b>Total Discounted Fees</b>				<b>\$ 249,061.00</b>
Less Holdback Adjustment (20%)				<b>\$ (49,812.20)</b>
<b>Net Requested Fees</b>				<b>\$ 199,248.80</b>
<b>Out of Pocket Expenses</b>				<b>\$ -</b>
<b>Net Requested Fees &amp; Out of Pocket Expenses</b>				<b>\$ 199,248.80</b>
<b>Blended Hourly Rate</b>			<b>\$ 564.00</b>	

**EXHIBIT B**

**Windstream Holdings, Inc., et al.**

**Case No. 19-22312**

Summary of Hours and Discounted Fees Incurred by Category  
July 1, 2019 through July 31, 2019

<b>Category</b>	<b>Exhibit</b>	<b>Total Billed Hours</b>	<b>Total Fees Requested</b>
Tax Consulting Services	C1	412.8	\$ 242,653.00
Historic NOL Limitation Analysis	C2	0.0	\$ -
Retention Services	C3	0.4	\$ 120.00
Fee Application Preparation Services	C4	28.4	\$ 6,288.00
<b>Total</b>		<b>441.6</b>	<b>\$ 249,061.00</b>

**EXHIBIT C1**

**Windstream Holdings, Inc., et al.**  
**Case No. 19-22312**  
Tax Consulting Services  
July 1, 2019 through July 31, 2019

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
David Helenbrook	07/01/19	Call with N. Warther (Kirkland) to discuss recharacterization materials.	0.4	\$ 875	\$ 350.00
Regina Gilinsky	07/01/19	(0.1) Review SharePoint site and concurrently extract new documentation uploaded by client as of 7/1/19 (0.2), save off same documentation in Orion to facilitate review and (0.2) updating the info request list to reflect newly received documents all related to the Windstream Stock Basis study.	0.5	\$ 650	\$ 325.00
Adam Bourque	07/01/19	Review and concurrently analyze current gain/tax attribute scenarios in preparation for meeting with D. Helenbrook (KPMG) with regards to Kirkland's request for updates/changes to same.	1.0	\$ 760	\$ 760.00
Robert Hyatt	07/01/19	(1.0) Continued, from earlier in the day, reconciling non-tax claim amounts to balance total A&M claims to tax claim file and (.1) submitted file to V. Laddha and K. Polli (both KPMG) for approval.	1.1	\$ 520	\$ 572.00
Adam Bourque	07/01/19	Meeting with A. Bourque and D. Helenbrook (both KPMG) to discuss Kirkland's request for updates/changes to gain/tax attribute scenarios	1.8	\$ 760	\$ 1,368.00
David Helenbrook	07/01/19	Meeting with A. Bourque and D. Helenbrook (both KPMG) to discuss Kirkland's request for updates/changes to gain/tax attribute scenarios	1.8	\$ 875	\$ 1,575.00
Bill Kudrle	07/01/19	Update 1502 model for new income master schedule, contributions, distributions for purposes of the Windstream stock basis study.	1.9	\$ 420	\$ 798.00
Joey Schwartz	07/01/19	(1.0) Drafted summary of high impact states for Windstream Holdings, Inc. based on TY (Tax Year) 2017 apportionment and Year End (YE) Net Operating Loss (NOL) totals; (1.3) Built out Tax year 2017 NOL expiration input tab, including related research as needed, for all states to properly write down/expire NOLs in future years in the attribute reduction model	2.2	\$ 420	\$ 924.00
Eric Albritton	07/01/19	(1.2) Updated stock basis model to include deemed contributions/distributions; (0.6) calculating updated 1502 stock basis model; and (0.6) preparing model output reports.	2.4	\$ 520	\$ 1,248.00
Mabel Zhang	07/01/19	Meeting to discuss open Windstream workstreams and progress on attribute reduction model as of 7/1/19. Attendees: V. Laddha (KPMG), A. Grace (KPMG), M. Zhang (KPMG).	0.5	\$ 650	\$ 325.00
Andrew Grace	07/01/19	Meeting to discuss open Windstream workstreams and progress on attribute reduction model as of 7/1/19. Attendees: V. Laddha (KPMG), A. Grace (KPMG), M. Zhang (KPMG).	0.5	\$ 650	\$ 325.00
Varoon Laddha	07/01/19	Meeting to discuss open Windstream workstreams and progress on attribute reduction model as of 7/1/19. Attendees: V. Laddha (KPMG), A. Grace (KPMG), M. Zhang (KPMG).	0.5	\$ 760	\$ 380.00
Joey Schwartz	07/01/19	Meeting to discuss open Windstream workstreams and progress on attribute reduction model as of 7/1/19. Attendees: V. Laddha (KPMG), A. Grace (KPMG), M. Zhang (KPMG).	0.5	\$ 420	\$ 210.00

**EXHIBIT C1**

**Windstream Holdings, Inc., et al.**  
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Tax Consulting Services  
July 1, 2019 through July 31, 2019

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Joey Schwartz	07/01/19	(0.9) Drafted second Information Request List (IRL) to request additional PY documents required for attribute reduction model; (1.1) Update tracing ownership logic in attribute reduction model to flow up NOLs from disregarded entities listed in PBC NOL schedules to the first regarded owner.	2.0	\$ 420	\$ 840.00
Andrew Grace	07/01/19	Manager review of research matrix outlining the states' conformity to the federal consolidated return regulations (Treasury Regulation. 1.1502) as prepared by J. Schwartz. Specifically reviewing: (.9) Massachusetts; (.8) Michigan; (.9) Minnesota;	2.6	\$ 650	\$ 1,690.00
Andrew Grace	07/01/19	Manager review of research matrix outlining the states' conformity to the federal consolidated return regulations (Treasury Regulation. 1.1502) as prepared by J. Schwartz - specifically reviewing: (1.2) Mississippi; (.8) Missouri; and (.7) Montana.	2.7	\$ 650	\$ 1,755.00
Varoon Laddha	07/01/19	(1.6) Senior Manager review of updated tax claims summary for C. Robinson (Windstream) compiled by R. Hyatt (KPMG) for register report 6/20/19; (1.1) Perform updates to tax claims summary report for register report 6/20/19; (.1) Email updated tax claims summary report to C. Robinson (Windstream) for review.	2.8	\$ 760	\$ 2,128.00
Andrew Grace	07/01/19	Manager review of research matrix outlining the states' conformity to the federal consolidated return regulations (Treas. Regulation. 1.1502) as prepared by J. Schwartz. Specifically reviewing: (.9) Kentucky; (.4) Louisiana; (.8) Maine; (.7) Maryland	2.8	\$ 650	\$ 1,820.00
Eric Albritton	07/01/19	Reviewing stock basis model output reports to ensure all investment adjustments are properly tiering up the ownership chain.	3.1	\$ 520	\$ 1,612.00
Adam Bourque	07/01/19	Updating gain/tax attribute scenarios to incorporate discussions on the use of EarthLink and Broadview's NOLs (2.1) and create a new schedule detailing the following: gross amounts of NOLs, disallowed interest carryforwards, additional tax basis, and reduction to future tax deductions as reflected in the gain/tax attribute scenarios (1.2)	3.3	\$ 760	\$ 2,508.00
Eric Albritton	07/01/19	Preparing deemed contributions/distributions from tax expense calculation workbook for purposes of stock basis study.	3.9	\$ 520	\$ 2,028.00
Robert Hyatt	07/01/19	Reconciled non-tax claim amounts on Tax claim file to non-tax claims reported on the A&M report to balance total A&M claims to tax claim file.	3.9	\$ 520	\$ 2,028.00
Chris Nocito	07/02/19	Review of workstream for Katten – Adversary Proceedings, Contested Matter with focus on time entries to ensure proper allocations for the bankruptcy cost analysis of the 3rd monthly fee statement.	0.4	\$ 420	\$ 168.00

**EXHIBIT C1**

**Windstream Holdings, Inc., et al.**  
**Case No. 19-22312**  
Tax Consulting Services  
July 1, 2019 through July 31, 2019

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Eric Albritton	07/02/19	Conference call with S. Tran (Windstream), S. Wheeler (Windstream), D. Helenbrook (KPMG), L. Bull (KPMG), E. Albritton (KPMG) and D. Eager (KPMG) to discuss the first monthly fee statement bankruptcy cost analysis for purposes of the Q2 provision.	0.6	\$ 520	\$ 312.00
Devin Eager	07/02/19	Conference call with S. Tran (Windstream), S. Wheeler (Windstream), D. Helenbrook (KPMG), L. Bull (KPMG), E. Albritton (KPMG) and D. Eager (KPMG) to discuss the first monthly fee statement bankruptcy cost analysis for purposes of the Q2 provision.	0.6	\$ 420	\$ 252.00
David Helenbrook	07/02/19	Conference call with S. Tran (Windstream), S. Wheeler (Windstream), D. Helenbrook (KPMG), L. Bull (KPMG), E. Albritton (KPMG) and D. Eager (KPMG) to discuss the first monthly fee statement bankruptcy cost analysis for purposes of the Q2 provision.	0.6	\$ 875	\$ 525.00
Lydia Bull	07/02/19	Conference call with S. Tran (Windstream), S. Wheeler (Windstream), D. Helenbrook (KPMG), L. Bull (KPMG), E. Albritton (KPMG) and D. Eager (KPMG) to discuss the first monthly fee statement bankruptcy cost analysis for purposes of the Q2 provision.	0.6	\$ 650	\$ 390.00
Devin Eager	07/02/19	Prepared PwC's second monthly fee statement schedule including footnotes describing the tax treatment of such services provided for the bankruptcy cost analysis	0.7	\$ 420	\$ 294.00
Mark Hoffenberg	07/02/19	(0.8) Principal WNT review of draft deck for Windstream board regarding effects of third party lease and related financing; (0.6) draft email to D. Helenbrook (KPMG) regarding whether reduction applies to section 163(j) carryforwards under section 108(b).	1.4	\$ 875	\$ 1,225.00
Joey Schwartz	07/02/19	Built out historic (TY00-16) NOL expiration input tab for all states to properly write down/expire NOLs in future years in the attribute reduction model; process included performing research (on an as needed basis)	1.5	\$ 420	\$ 630.00
David Helenbrook	07/02/19	Call with A. Bourque (KPMG) to review and comment on tax issues deck prepared by K&E for purposes of board meeting related to certain tax recharacterization issues.	1.7	\$ 875	\$ 1,487.50
Adam Bourque	07/02/19	Call with D. Helenbrook (KPMG) to review and comment on tax issues deck prepared by K&E for purposes of board meeting related to certain tax recharacterization issues.	1.7	\$ 760	\$ 1,292.00

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Adam Bourque	07/02/19	(0.9) Review of PowerPoint received from Kirkland discussing possible recharacterization scenarios for third party spinoff (0.7) Updating gain/tax attribute scenarios prior to providing updated schedule to Kirkland (0.4) review detailed email communication between KPMG and Kirkland discussing gain/tax attribute schedule and PowerPoint received from Kirkland with regards to possible recharacterization scenarios for the spinoff.	2.0	\$ 760	\$ 1,520.00
David Helenbrook	07/02/19	(0.8) Draft comments to tax issues deck prepared by K&E for purposes of Board meeting related to certain tax recharacterization issues. (0.7) review and concurrently revise updated tax attribute summary page illustrating available attributes in the event of various scenarios. (0.3) review email correspondence comments from S. Tran and S. Wheeler (both Windstream) related to stock basis information request list submitted to client. (0.2) email correspondence with M. Hoffenberg (KPMG) regarding technical matters related to sections 108 and 163(j), i.e. cancellation of debt income and 163(j) carryforwards. (0.4) review of updated K&E tax issues deck prepared in anticipation of Board meeting.	2.4	\$ 875	\$ 2,100.00
Eric Albritton	07/02/19	Preparing summary schedules for analysis of proper tax treatment of pre- and post-bankruptcy invoices provided by client.	2.8	\$ 520	\$ 1,456.00
Eric Albritton	07/02/19	Reviewing 2007 spin transaction documentation with regards to potential impact to stock basis study.	3.1	\$ 520	\$ 1,612.00
David Helenbrook	07/03/19	Call with M. Hoffenberg and D. Helenbrook (both KPMG), A. Sexton (Kirkland), C. Robinson and S. Wheeler (Windstream) to discuss project status including upcoming board meeting and potential structuring scenarios	0.6	\$ 875	\$ 525.00
Mark Hoffenberg	07/03/19	Call with M. Hoffenberg and D. Helenbrook (both KPMG), A. Sexton (Kirkland), C. Robinson and S. Wheeler (Windstream) to discuss project status including upcoming board meeting and potential structuring scenarios	0.6	\$ 875	\$ 525.00
Devin Eager	07/03/19	Prepared second monthly fee statement schedule for Alix Partners including footnotes describing the tax treatment of such services provided for the bankruptcy cost analysis (0.6); Prepared second monthly fee statement schedule for Perella including footnotes describing the tax treatment of such services provided for the bankruptcy cost analysis (0.7).	1.3	\$ 420	\$ 546.00
Robert Hyatt	07/03/19	Reviewed A&M register report dated 6-27 and concurrently imported new tax claim information KPMG's tax claim file.	1.5	\$ 520	\$ 780.00
Joey Schwartz	07/03/19	Built out historic (TY00-16) NOL expiration input tab for all states to properly write down/expire NOLs in future years in the attribute reduction model; process included research on an as needed- basis.	2.8	\$ 420	\$ 1,176.00



**EXHIBIT C1**

**Windstream Holdings, Inc., et al.**  
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Tax Consulting Services  
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<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Devin Eager	07/05/19	Updating summary schedule listing providers that have filed monthly fee statements for the week of 6/29/2019 – 7/5/2019 for the bankruptcy cost analysis.	1.2	\$ 420	\$ 504.00
Michael Campagna	07/05/19	Senior manager review of documentation received from Windstream tax department in response to open items / questions submitted including related to the stock basis calculations used in the Windstream bankruptcy planning.	1.4	\$ 760	\$ 1,064.00
Devin Eager	07/05/19	Analyzed time detail for Katten – Charter Litigation by reviewing time entries for proper allocations for the bankruptcy cost analysis of the 3rd monthly fee statement.	1.6	\$ 420	\$ 672.00
Joey Schwartz	07/08/19	Meeting with K. Polli (TMD, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG) to discuss second information request and progress/timeline for attribute reduction model as of 7/8/19.	0.5	\$ 420	\$ 210.00
Mabel Zhang	07/08/19	Meeting with K. Polli (TMD, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG) to discuss second information request and progress/timeline for attribute reduction model as of 7/8/19.	0.5	\$ 650	\$ 325.00
Andrew Grace	07/08/19	Meeting with K. Polli (TMD, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG) to discuss second information request and progress/timeline for attribute reduction model as of 7/8/19.	0.5	\$ 650	\$ 325.00
Kevin Polli	07/08/19	Meeting with K. Polli (TMD, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG) to discuss second information request and progress/timeline for attribute reduction model as of 7/8/19.	0.5	\$ 875	\$ 437.50

**EXHIBIT C1**

**Windstream Holdings, Inc., et al.**  
**Case No. 19-22312**  
Tax Consulting Services  
July 1, 2019 through July 31, 2019

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Adam Murphy	07/08/19	(0.1) review e-mails from N. Warther (K&E) (6/30/19) related to requested revisions to EarthLink / Broadview NOL footnote and estimated impact of section 163(j) on available tax attributes and tax-effected cost / benefit in workbook; (0.1) review e-mail communication from D. Helenbrook (KPMG), A. Sexton (K&E), and N. Warther (K&E) (7/1/19) regarding N. Warther's (K&E) requested revisions to EarthLink / Broadview NOL footnote and estimated impact of section 163(j) on available tax attributes and tax-effected cost / benefit in workbook; (0.1) review e-mail communication from N. Warther and A. Sexton (both K&E) (7/1/19) regarding draft K&E slide deck including request for review / suggested revisions to same; (0.2) review e-mail communication from M. Hoffenberg (KPMG), D. Helenbrook (KPMG), A. Sexton (K&E) (7/2/19) regarding suggested revisions to draft K&E slide deck / questions related to bankruptcy versus tax recharacterization, amount of taxable income in different scenarios adjusted for section 163(j), typos; (0.2) review K&E slide deck as well as suggested revisions to same.	0.7	\$ 520	\$ 364.00
Kevin Polli	07/08/19	(0.6) Managing Director review of weekly claims register prior to providing to C. Robinson (Windstream) and A&M team; (0.3) - Email correspondence with N. Tammerine (A&M) regarding A&M questions on specific tax claims in the latest report.	0.9	\$ 875	\$ 787.50
Eric Albritton	07/08/19	Review of client responses to information request list to ensure all proper adjustments are included in stock basis model.	1.1	\$ 520	\$ 572.00
Eric Albritton	07/08/19	Senior associate review of updated second monthly fee statement bankruptcy cost analysis schedule for additional providers.	1.2	\$ 520	\$ 624.00
Joey Schwartz	07/08/19	(.8) Built first entity (Windstream Holdings, Inc.) reduction of state tax attributes from 2017 cancellation of debt income calculation tab in attribute reduction model in order to test isolation / apportionment of NOLs, attribute reduction, remaining cancellation of debt income-based reduction remaining to be taken against asset basis functions; (1.6) Built first entity (Windstream Holdings, Inc.) reduction of asset basis from cancellation of debt income calculation tab in order to test integration with tax basis balance sheet and asset classification functions	2.4	\$ 420	\$ 1,008.00

**EXHIBIT C1**

**Windstream Holdings, Inc., et al.**  
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<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Joey Schwartz	07/08/19	(1.7) Built flow-through ownership logic into roll-forward summary - post- and pre-apportionment NOL - PBC to pass-through NOLs from partnerships and DREs to the first regarded owners in the corporate structure and tested NOL lead sheet ability to combine stand-alone NOLs generated at the corporate owner with NOLs formerly existing at a now-existing partnership or DRE; (1.0) Completed NOL expiration research for all states for all tax years ('00-'18) and added toggle functionality to NOL expiration summary tab to activate/deactivate expiration dates for unique filing methods in attribute reduction model.	2.7	\$ 420	\$ 1,134.00
Andrew Grace	07/08/19	Review of research matrix outlining the states' conformity to the federal consolidated return regulations (Treas. Regulation. 1.1502) as prepared by J. Schwartz (KPMG), specifically reviewed: (.8) Nebraska (.7) New Hampshire (1.2) New Jersey	2.7	\$ 650	\$ 1,755.00
Robert Hyatt	07/08/19	(1.6) Continued, from 7/3, importing new tax claims received on A&M 6-27 register report into KPMG's tax claim file. (2) Updated KPMG Tax Claim File for changes to non-tax claims and reconciled A&M non-tax claim balances with KPMG's tax file total claim balance.	3.6	\$ 520	\$ 1,872.00
Adam Murphy	07/09/19	(0.1) review e-mail communication from A. Sexton (K&E), N. Warther (K&E), and D. Helenbrook (KPMG) regarding K&E requests for Windstream tax returns /shared site access.	0.1	\$ 520	\$ 52.00
David Helenbrook	07/09/19	Email correspondence with A. Sexton (Kirkland) regarding Incumbent Local Exchange Carrier (ILEC) and Competitive Local Exchange Carrier (CLEC) asset basis	0.3	\$ 875	\$ 262.50
David Helenbrook	07/09/19	Meeting with D. Helenbrook and A. Bourque (both KPMG) regarding Kirkland's request to provide tax returns for 2012 through 2018 and tax basis balance sheets for 2012 through 2018.	0.4	\$ 875	\$ 350.00
Adam Bourque	07/09/19	Meeting with D. Helenbrook and A. Bourque (both KPMG) regarding Kirkland's request to provide tax returns for 2012 through 2018 and tax basis balance sheets for 2012 through 2018.	0.4	\$ 760	\$ 304.00
Chris Nocito	07/09/19	Review workstream for A&M – Accounting with focus on time entries for proper allocations for the bankruptcy cost analysis of the 3rd monthly fee statement.	0.9	\$ 420	\$ 378.00
Devin Eager	07/09/19	(0.9) Based on senior comments received, analyzed time detail for Katten – Charter Litigation by reviewing time entries to ensure proper allocations. (0.3) Prepared A&M's third monthly fee statement schedule including related footnotes describing the tax treatment of such services provided for the bankruptcy cost analysis.	1.2	\$ 420	\$ 504.00

**EXHIBIT C1**

**Windstream Holdings, Inc., et al.**  
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<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Eric Albritton	07/09/19	(0.8) Updating bankruptcy cost analysis master notes for additional 2nd monthly fee statements filed on the docket. (0.6) Updating bankruptcy cost analysis master notes for additional 3rd monthly fee statements filed on the docket.	1.4	\$ 520	\$ 728.00
Andrew Nelson	07/09/19	Revised the Windstream cash tax model to incorporate updated tax basis balance sheet.	2.0	\$ 520	\$ 1,040.00
Andrew Grace	07/09/19	Manager review of research matrix outlining the states' conformity to the federal consolidated return regulations (Treas. Regulation. 1.1502) as prepared by J. Schwartz (KPMG), specifically reviewed: (1.3) New Mexico (1.6) New York	2.9	\$ 650	\$ 1,885.00
Eric Albritton	07/09/19	Review documentation provided by the client with respect to stock basis study to determine whether additional adjustments are required for the stock basis model.	3.1	\$ 520	\$ 1,612.00
Eric Albritton	07/09/19	Senior associate review of updated 2nd monthly fee statement bankruptcy cost analysis summary schedules for additional providers (1.2); Senior associate review of 3rd monthly fee statement going through workstream reviewing time entries for proper allocations for purposes of bankruptcy cost analysis: (0.7) A&M - Accounting; and (0.4) Katten - Adversary Proceedings, Contested Matters. (0.8) Research regarding preference actions to determine proper tax treatment for bankruptcy cost analysis.	3.1	\$ 520	\$ 1,612.00
Adam Bourque	07/09/19	(.9) performed analysis of section 108(b)(2) in connection with the spin-off to determine whether section 163(j) carryforwards are subject to attribute reduction in a bankruptcy; (.7) performed analysis of section 108(e)(2) in connection with spin-off to determine whether 163(j) carryforwards are subject to attribute reduction in a bankruptcy; (.6) performed analysis of section 355(g) in connection with spin-off; (.9) performed analysis of treasury regulation 1.1502-13 in connection with spin-off with regards to spin-off; (0.3) Review and concurrently analyze Kirkland's request to provide tax returns for 2012 through 2018 and tax basis balance sheets for 2012 through 2018.	3.4	\$ 760	\$ 2,584.00
Robert Hyatt	07/09/19	(1.0) Revised the 6-27 client deliverable to include claims that were recharacterized by A&M as either a tax or non-tax claim; (1.9) Updated Windstream tax claim file to include additional tax claims received by A&M as of 7/9/19. (1.0) Updated the Windstream tax claim file to provide detail as to tax type, tax period, interest, and penalties.	3.9	\$ 520	\$ 2,028.00
Kevin Polli	07/10/19	Follow-up correspondence with N. Tammerine (A&M) with regards to tax claims schedule - to clarify how the schedule should be interpreted.	0.2	\$ 875	\$ 175.00
Eric Albritton	07/10/19	Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of stock basis study and next steps as of 7/10/19.	0.4	\$ 520	\$ 208.00

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<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Regina Gilinsky	07/10/19	Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of stock basis study and next steps as of 7/10/19.	0.4	\$ 650	\$ 260.00
Michael Campagna	07/10/19	Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of stock basis study and next steps as of 7/10/19.	0.4	\$ 760	\$ 304.00
Bill Kudrle	07/10/19	Compiled the 2018 ordinary income schedule for the purposes of the Windstream stock basis study.	0.6	\$ 420	\$ 252.00
Howard Steinberg	07/10/19	Participated in weekly update call with M. Hoffenberg, H. Steinberg (both of KPMG), A. Sexton (of Kirkland) and C. Robinson (of Windstream) to discuss breakdown of asset basis and true lease analysis.	0.8	\$ 875	\$ 700.00
Mark Hoffenberg	07/10/19	Participated in weekly update call with M. Hoffenberg, H. Steinberg (both of KPMG), A. Sexton (of Kirkland) and C. Robinson (of Windstream) to discuss breakdown of asset basis and true lease analysis.	0.8	\$ 875	\$ 700.00
Chris Nocito	07/10/19	Reviewed workstream/time entries for A&M – Contracts to ensure proper allocations for the bankruptcy cost analysis of the 3rd monthly fee statement.	0.9	\$ 420	\$ 378.00
Michael Campagna	07/10/19	Performed Senior Manager review of federal income tax allocation schedule used in preparing the stock basis calculations of the Windstream Subsidiaries used in the Windstream Bankruptcy planning.	1.4	\$ 760	\$ 1,064.00
Michael Campagna	07/10/19	Senior manager review of opening stock basis amounts included in the stock basis model for the Windstream subsidiaries acquired from Alltel corporation for purposes of determining starting basis for the Windstream bankruptcy analysis (starting basis determined from EY stock basis memorandum prepared for Alltel transaction).	1.6	\$ 760	\$ 1,216.00
Andrew Grace	07/10/19	Manager review of research matrix outlining the states' conformity to the federal consolidated return regulations (Treas. Regs. 1.1502) as prepared by J. Schwartz (KPMG), specifically reviewed: (.9) North Dakota (1.3) Oklahoma	2.2	\$ 650	\$ 1,430.00
Eric Albritton	07/10/19	Reviewing capital gain/loss schedule and corresponding support file to determine whether correct Form 4797 reclass amounts are included in stock basis study.	3.2	\$ 520	\$ 1,664.00
Robert Hyatt	07/10/19	(1.5) Updated Windstream tax claim file to remove withdrawn claims and claims marked for objection; (2.0) Updated Windstream tax claim file with regards to reclassifications of claim type.	3.5	\$ 520	\$ 1,820.00
Regina Gilinsky	07/11/19	Call between R. Gilinsky (KPMG) and M. Campagna (KPMG) regarding the review of the tax sharing workpapers for tax years 2006-2017 to verify that the contributions/distributions inputs were correct when entered into the model for the purposes of the Windstream stock basis calculation.	0.3	\$ 650	\$ 195.00

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<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Michael Campagna	07/11/19	Call between R. Gilinsky (KPMG) and M. Campagna (KPMG) regarding the review of the tax sharing workpapers for tax years 2006-2017 to verify that the contributions/distributions inputs were correct when entered into the model for the purposes of the Windstream stock basis calculation.	0.3	\$ 760	\$ 228.00
Michael Campagna	07/11/19	Communication with B. Laukhuff (both KPMG) regarding open Windstream workstreams and next steps as of 7/11/19.	0.3	\$ 760	\$ 228.00
Michael Campagna	07/11/19	Senior manager review of EarthLink net operating losses inherited in connection with the EarthLink acquisition that are relevant to the stock basis calculations of the Windstream subsidiaries for bankruptcy modelling.	1.2	\$ 760	\$ 912.00
Lydia Bull	07/11/19	Manager review of 2nd monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis for: (0.4 hours) A&M - Accounting; (0.6 hours) Katten - Charter Litigation; (0.3 hours) A&M - Contracts; and (0.1 hours) Katten - Adversary Proceedings, Contested Matters.	1.4	\$ 650	\$ 910.00
Devin Eager	07/11/19	(1.2) Analyzing time detail for A&M – Cash Management & Collateral with focus on time entries to ensure proper allocations for the bankruptcy cost analysis of the 3rd monthly fee statement. (0.3) Prepared KPMG's first monthly fee statement schedule including related footnotes describing the tax treatment of such services provided for the bankruptcy cost analysis.	1.5	\$ 420	\$ 630.00
Andrew Grace	07/11/19	Manager review of research matrix outlining the states' conformity to the federal consolidated return regulations (Treas. Regs. 1.1502) as prepared by J. Schwartz (KPMG), specifically reviewed: (.8) Oregon (.7) Pennsylvania (1.3) Rhode Island	2.8	\$ 650	\$ 1,820.00
Bill Kudrle	07/11/19	(0.6) Continued (from 7/10/19) to compile the 2018 ordinary income schedule for the purposes of the Windstream stock basis study; (1.1) Compile the 2018 noncapital, nondeductible schedule for the purposes of the Windstream stock basis study; (1.2) Update and concurrently calculate the 1502 model with the 2018 schedules for the purposes of the Windstream stock basis study; (0.4) Calculate the multi-year summary results and the inception to date - basis reports with the 2018 updates for the purposes of the Windstream stock basis study.	3.3	\$ 420	\$ 1,386.00
Regina Gilinsky	07/11/19	Reviewing the tax sharing workpaper documentation for tax years 2006-2017 to verify that the contributions/distributions inputs were correct when entered into the model for the purposes of the Windstream stock basis calculation	3.4	\$ 650	\$ 2,210.00
Eric Albritton	07/11/19	Reviewing tax return documentation of acquired subsidiaries to determine net operating loss balances upon acquisition for purposes of stock basis study.	3.9	\$ 520	\$ 2,028.00

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<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Andrew Grace	07/12/19	Meeting with J. Schwartz (KPMG) to develop examples of state tax items requested in the information request to be sent to Windstream's state and local tax team.	0.4	\$ 650	\$ 260.00
Joey Schwartz	07/12/19	Meeting with A. Grace (KPMG) to develop examples of state tax items requested in the information request to be sent to Windstream's state and local tax team (0.4); made changes to second information request letter to be delivered to Windstream on Tuesday, July 16, to specify state-by-state nuances for Windstream to prevent duplicative efforts with A. Grace (KPMG) (.1).	0.5	\$ 420	\$ 210.00
Kevin Polli	07/12/19	(0.6) Performed Managing Director review of the updated tax claims report to provide to C. Robinson (Windstream); (0.1) summarize claims report and (0.1) correspondence with C Robinson (Windstream) to provide update on material claims	0.8	\$ 875	\$ 700.00
Michael Campagna	07/12/19	Senior manager review of public disclosure statements related the spin transaction that distributed the Publishing business to Windstream stockholders to determine the impact on the stock basis of the Windstream subsidiary stock basis calculations used in the bankruptcy modelling.	1.1	\$ 760	\$ 836.00
Devin Eager	07/12/19	Updating summary schedule listing providers that have filed monthly fee statements for the week of 7/6/2019 – 7/12/2019 for the bankruptcy cost analysis.	1.7	\$ 420	\$ 714.00
Brian Defliese	07/12/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: A&M - 3rd Monthly - Accounting	1.8	\$ 275	\$ 495.00
Eric Albritton	07/12/19	Senior associate review of 3rd monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: (0.6) A&M - Contracts; (0.7) A&M - Cash Management and Collateral; and (0.7) Katten - Charter Litigation.	2.0	\$ 520	\$ 1,040.00
Adam Bourque	07/12/19	(1.9) Senior manager review of the 1.1502-28 attribute reduction model in anticipation of modeling exercises to determine attribute reduction; (.7) review of schedule entitled "12-31-2018 ILEC Non- State_v01" with focus on tax basis of assets in anticipation of attribute reduction; (.4) review of schedule entitled "Windstream CLEC Fiber_Net Tax Basis 12-31-18" with specific regards to tax basis of assets in anticipation of attribute reduction; (0.8) Review of schedule entitled "2019 Tax Intangibles" with regards to tax basis of assets in anticipation of attribute reduction	3.8	\$ 760	\$ 2,888.00
Andrew Grace	07/12/19	Manager review of research matrix outlining the states' conformity to the federal consolidated return regulations (Treas. Regs. 1.1502) as prepared by J. Schwartz (KPMG), specifically reviewed: (.7) South Carolina (.7) Tennessee (.4) Texas (.9) Utah (.9) Vermont (.3) Virginia	3.9	\$ 650	\$ 2,535.00

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Regina Gilinsky	07/15/19	Discussion with M. Campagna (KPMG) regarding the stock basis output reports generated for review in connection with the stock basis analysis prepared for the Windstream Bankruptcy planning.	0.3	\$ 650	\$ 195.00
Michael Campagna	07/15/19	Discussion with R. Gilinsky (KPMG) regarding the stock basis output reports generated for review in connection with the stock basis analysis prepared for the Windstream Bankruptcy planning.	0.3	\$ 760	\$ 228.00
Ben Cella	07/15/19	Prepared agenda with talking points/ outstanding items to be discussed for use during Windstream client meeting (.3) and email communication to provide copies of same to Windstream team (0.1).	0.4	\$ 875	\$ 350.00
Chris Nocito	07/15/19	Review of workstream for A&M – Employee Matters with focus on time entries to ensure proper allocations for the bankruptcy cost analysis of the 3rd monthly fee statement.	0.4	\$ 420	\$ 168.00
Joey Schwartz	07/15/19	Discussed modeling progress/timeframe, second information request, bankruptcy claims summary, and upcoming client meeting in Little Rock, AR on Tuesday, July 16, with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), A. Grace (Manager, KPMG).	0.5	\$ 420	\$ 210.00
Kevin Polli	07/15/19	Discussed modeling progress/timeframe, second information request, bankruptcy claims summary, and upcoming client meeting in Little Rock, AR on Tuesday, July 16, with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), A. Grace (Manager, KPMG).	0.5	\$ 875	\$ 437.50
Varoon Laddha	07/15/19	Discussed modeling progress/timeframe, second information request, bankruptcy claims summary, and upcoming client meeting in Little Rock, AR on Tuesday, July 16, with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), A. Grace (Manager, KPMG).	0.5	\$ 760	\$ 380.00
Mabel Zhang	07/15/19	Discussed modeling progress/timeframe, second information request, bankruptcy claims summary, and upcoming client meeting in Little Rock, AR on Tuesday, July 16, with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), A. Grace (Manager, KPMG).	0.5	\$ 650	\$ 325.00
David Greaves	07/15/19	Reviewed agenda prepared by B. Cella and K. Polli (both KPMG) to guide 3 hour meeting on 7/16 with Windstream tax director Clay Robinson and his team to go through and establish action plan to address most material claims filed by state tax agencies with bankruptcy court	0.5	\$ 875	\$ 437.50
Joey Schwartz	07/15/19	Drafted second information request for Tax Year 2000-2005 federal returns, NOL schedules before application of IRC 382 limitation, acquisition NOL binders, etc.	1.1	\$ 420	\$ 462.00



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Devin Eager	07/15/19	(1.7) Prepared second monthly fee statement bankruptcy cost analysis summary schedule to include the following service providers: Morrison & Foerster including related footnotes.	1.7	\$ 420	\$ 714.00
Varoon Laddha	07/15/19	(0.9) Review top 10 claim data that Windstream requested to go over during upcoming on-site meeting at Windstream; (.8) Review information previously provided by Windstream and concurrently generate questions regarding data to be inputted into state tax attribute reduction model - in preparation to review with Windstream during on-site meeting.	1.7	\$ 760	\$ 1,292.00
Robert Hyatt	07/15/19	Per request by V. Laddha (KPMG) compiled specific tax claims and their subsequent detail into a single file for discussion at the client onsite meeting.	2.0	\$ 520	\$ 1,040.00
Eric Albritton	07/15/19	Senior associate review of 3rd monthly fee statement going through workstream reviewing time entries for proper allocations for purposes of bankruptcy cost analysis: (0.7) A&M - Employee Matters. (0.8) Senior associate review of allocation workpapers for purposes of 3rd monthly fee statement bankruptcy cost analysis: A&M - Accounting; and (0.8) A&M - Cash Management & Collateral; (0.7) Revising footnotes for pre-bankruptcy cost analysis schedule of invoices provided by client.	3.0	\$ 520	\$ 1,560.00
Ben Cella	07/15/19	Creating a detailed agenda for the 3 hour meeting with the Windstream tax team in Little Rock on 7/16/19 (.3); review latest email communication with Windstream to identify outstanding topics to be discussed (.6), creating topics within the agenda (.4), adding details to the agenda topics, specifically, including amounts, periods, reserve amounts, and any audit information for the top tax claims filed as of 7/8/19 (1.8) drafted email to send copy of same to D. Greaves and K. Polli (both KPMG) for feedback (.1).	3.2	\$ 875	\$ 2,800.00
Lydia Bull	07/16/19	Conference call with S. Tran (Windstream), C. Robinson (Windstream), S. Wheeler (Windstream), L. Bull (KPMG), E. Albritton (KPMG), and D. Eager (KPMG) to discuss the treatment of debt financing, court holdback on fee applications, and US Trustee fees in relation to the bankruptcy cost analysis.	0.8	\$ 650	\$ 520.00
Eric Albritton	07/16/19	Conference call with S. Tran (Windstream), C. Robinson (Windstream), S. Wheeler (Windstream), L. Bull (KPMG), E. Albritton (KPMG), and D. Eager (KPMG) to discuss the treatment of debt financing, court holdback on fee applications, and US Trustee fees in relation to the bankruptcy cost analysis.	0.8	\$ 520	\$ 416.00
Devin Eager	07/16/19	Conference call with S. Tran (Windstream), C. Robinson (Windstream), S. Wheeler (Windstream), L. Bull (KPMG), E. Albritton (KPMG), and D. Eager (KPMG) to discuss the treatment of debt financing, court holdback on fee applications, and US Trustee fees in relation to the bankruptcy cost analysis.	0.8	\$ 420	\$ 336.00

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Varoon Laddha	07/16/19	Meeting with S. Wheeler and S. Tran (both Windstream) and D. Helenbrook and V. Laddha (both KPMG) to discuss Q2 provision issues related to the Bankruptcy filing	0.8	\$ 760	\$ 608.00
David Helenbrook	07/16/19	Meeting with S. Wheeler and S. Tran (both Windstream) and D. Helenbrook and V. Laddha (both KPMG) to discuss Q2 provision issues related to the Bankruptcy filing	0.8	\$ 875	\$ 700.00
Robert Hyatt	07/16/19	Updated Windstream tax claim file to include additional tax claims received as of 7/16/19.	1.1	\$ 520	\$ 572.00
Kevin Polli	07/16/19	Review material tax claims in advance of the meeting with Windstream Tax (on same day)	1.1	\$ 875	\$ 962.50
Devin Eager	07/16/19	Preparing summary schedule for the Q2 bankruptcy-related invoices detailing fees / expenses based on the client's General Ledger for the bankruptcy cost analysis.	1.9	\$ 420	\$ 798.00
Eric Albritton	07/16/19	Detailed review of documentation related to Q2 ordinary course provider invoices along with related engagement letters provided by client in advance of call with client regarding bankruptcy cost analysis.	2.2	\$ 520	\$ 1,144.00
Andrew Grace	07/16/19	Review of research matrix outlining the states' conformity to the federal consolidated return regulations (Treas. Regs. 1.1502) as prepared by J. Schwartz (KPMG), specifically reviewed: (1.1) West Virginia; (1.2) Wisconsin	2.3	\$ 650	\$ 1,495.00
David Helenbrook	07/16/19	Meeting with C. Robinson, V. Anger, S. Wheeler (all Windstream) and D. Helenbrook - partial attendance, D. Greaves, K. Polli, B. Cella and V. Laddha - partial attendance (all KPMG) to discuss current Windstream claims and process for addressing / resolving claims.	2.8	\$ 875	\$ 2,450.00
Varoon Laddha	07/16/19	Meeting with C. Robinson, V. Anger, S. Wheeler (all Windstream) and D. Helenbrook - partial attendance, D. Greaves, K. Polli, B. Cella and V. Laddha - partial attendance (all KPMG) to discuss current Windstream claims and process for addressing / resolving claims.	2.8	\$ 760	\$ 2,128.00
David Greaves	07/16/19	Meeting with C. Robinson, V. Anger, S. Wheeler (all Windstream) and D. Helenbrook - partial attendance, D. Greaves, K. Polli, B. Cella and V. Laddha - partial attendance (all KPMG) to discuss current Windstream claims and process for addressing / resolving claims.	3.0	\$ 875	\$ 2,625.00
Kevin Polli	07/16/19	Meeting with C. Robinson, V. Anger, S. Wheeler (all Windstream) and D. Helenbrook - partial attendance, D. Greaves, K. Polli, B. Cella and V. Laddha - partial attendance (all KPMG) to discuss current Windstream claims and process for addressing / resolving claims.	3.0	\$ 875	\$ 2,625.00

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Ben Cella	07/16/19	Meeting with C. Robinson, V. Anger, S. Wheeler (all Windstream) and D. Helenbrook - partial attendance, D. Greaves, K. Polli, B. Cella and V. Laddha - partial attendance (all KPMG) to discuss current Windstream claims and process for addressing / resolving claims (3.0); Subsequent conversation with C. Robinson regarding results of meeting and next steps (.1).	3.1	\$ 875	\$ 2,712.50
Joey Schwartz	07/16/19	(1.5) Built input tab in attribute reduction model for IRC 1017(b)(2) ("basis floor") to add reduction in asset basis limitation (not to exceed the aggregate of bases held after bankruptcy discharge over the aggregate of liabilities after bankruptcy discharge) functionality - task included research (on an as-needed basis); (1.8) Revised the state-by-state IRC 1502 and concurrently implement regulations research in the attribute reduction model based on manager review comments.	3.3	\$ 420	\$ 1,386.00
Ben Cella	07/17/19	Meeting with G. Evans, L. Roberts, and N. Saye (all KPMG) to update them on transaction tax issues discussed with Windstream during the onsite meeting.	0.3	\$ 875	\$ 262.50
Kevin Polli	07/17/19	Discussion with K. Polli, B. Cella, and V. Laddha (all KPMG) to discuss process to identify other transaction tax claims not currently identified as "Tax" in the claims report.	0.4	\$ 875	\$ 350.00
Ben Cella	07/17/19	Discussion with K. Polli, B. Cella, and V. Laddha (all KPMG) to discuss process to identify other transaction tax claims not currently identified as "Tax" in the claims report.	0.4	\$ 875	\$ 350.00
Varoon Laddha	07/17/19	Discussion with K. Polli, B. Cella, and V. Laddha (all KPMG) to discuss process to identify other transaction tax claims not currently identified as "Tax" in the claims report.	0.4	\$ 760	\$ 304.00
Mark Hoffenberg	07/17/19	Call with C. Robinson, S. Wheeler (both Windstream), A. Sexton (Kirkland) and D. Helenbrook (KPMG) to discuss project status including board meeting and structuring scenarios.	0.5	\$ 875	\$ 437.50
David Helenbrook	07/17/19	Call with C. Robinson, S. Wheeler (both Windstream), A. Sexton (Kirkland) and M. Hoffenberg (KPMG) to discuss project status including board meeting and structuring scenarios.	0.5	\$ 875	\$ 437.50
Varoon Laddha	07/17/19	(.8) Review 7-8-16 register prior to the meeting with K. Polli and B. Cella (both KPMG) in order to determine process to identify claims not currently marked as Tax by A&M. (.3) Performed follow-up via email with S. Wheeler and S. Tran (both Windstream) regarding state request for additional information to utilize in the state tax attribute reduction model.	1.1	\$ 760	\$ 836.00
Chris Nocito	07/17/19	Review of workstream for KPMG – Tax Consulting Services with focus on time entries for proper allocations for the bankruptcy cost analysis of the 3rd monthly fee statement.	1.2	\$ 420	\$ 504.00

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Joey Schwartz	07/17/19	(1.0) Built input tab in attribute reduction model for IRC 1017(b)(2) ("basis floor") to add reduction in asset basis limitation (not to exceed the aggregate of bases held after bankruptcy discharge over the aggregate of liabilities after bankruptcy discharge) functionality (which included research - on an as needed- basis); (1.7) Built input tab in attribute reduction model for IRC 1245 recapture to recompute basis of assets on deemed or actual disposition after attribute reduction functionality which included research (on an as needed basis); (0.2) Completed Treasury Regulation 1.1502-80(b) / IRC 304 research and (0.8) built into attribute reduction model to add functionality of disregarding IRC 304 with respect to acquisitions of stock in an intercompany transaction	3.7	\$ 420	\$ 1,554.00
Devin Eager	07/17/19	Analyzing time detail for A&M – Vendor Management by reviewing time entries to ensure proper allocations for the bankruptcy cost analysis of the 3rd monthly fee statement.	2.7	\$ 420	\$ 1,134.00
Ben Cella	07/17/19	(.4) Review of Windstream claim schedule to determine if there are non-tax claims that could fall within the Windstream transaction tax groups responsibility like E911, (1.2) isolating Pennsylvania (PA) tax claims from 7/8/19 claim report while concurrently confirming broken out amounts (by year) and concurrently performing updates where necessary, (.3) adding missing account numbers for PA claims to database we are maintaining that is ultimately used to prepare the attached report that was sent to Windstream for review on 7/19/19; (1.4) constructing a master schedule of the PA claims in Microsoft Access and (3.1) designing a report in Microsoft Access that included all of the information for each PA claim by year on a single page to make it easy for Windstream tax to review / add notes.	6.4	\$ 875	\$ 5,600.00
Courtney Ashworth	07/18/19	Performed analysis of Windstream Bankruptcy Proof of Claims to determine whether taxes or E911 fee are present in the claim for claim numbers (filtered) 170-1169.	1.3	\$ 420	\$ 546.00
Michael Campagna	07/18/19	Senior manager review of Publishing company spin transaction and related impact on the stock basis calculations of Windstream Nebraska and Windstream Midwest Holdings in connection with the subsidiary stock basis analysis prepared for the Windstream bankruptcy planning.	1.3	\$ 760	\$ 988.00
Devin Eager	07/18/19	Updating summary schedule for the Q2 bankruptcy-related invoices detailing fees and expenses for the bankruptcy cost analysis based on review comments received from L. Bull (KPMG).	1.7	\$ 420	\$ 714.00

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Lydia Bull	07/18/19	(1.2) Manager review of Q2 ordinary course provider summary schedule listing fees, expenses and details for the bankruptcy cost analysis; Manager review of 3rd monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis for: (0.4) A&M - Cash Management and Collateral; and (0.2) A&M - Employee Matters.	1.8	\$ 650	\$ 1,170.00
Ben Cella	07/18/19	(1.6) Additional changes to the Microsoft Access report for the PA tax claims to include reserve amounts, and (.6) added details to the 3 PA claims that appear to have been re-filed by the PA Department of Revenue (DOR).	2.2	\$ 875	\$ 1,925.00
Jimmy Martinez	07/18/19	Continued (same day) to analyze assigned portion of 256 tax claims, including supporting documentation, to determine the proper tax type in question for each specific claim in order to make the information discernable for the client.	2.2	\$ 420	\$ 924.00
Robert Hyatt	07/18/19	Update the Windstream tax claim file to include additional tax claims received as of 7/18/19.	2.4	\$ 520	\$ 1,248.00
Ben Cella	07/18/19	(1.2) Carved out the 550 tax claims that we assumed were property tax for M. Giddens (KPMG) and J. Martinez (KPMG) to review to determine if any are transaction tax claims that Windstream's transaction tax group are responsible for; (1.3) Identified non-tax transactions that could be E911 or other tax types the Windstream transaction tax is responsible for; (4) drafted email to send non-tax transactions and detailed instructions to C. Ashworth (KPMG) to facilitate review.	2.9	\$ 875	\$ 2,537.50
Eric Albritton	07/18/19	Perform Senior Associate review of first monthly fee statement binder compiled to show all fees / expenses treated to substantiate KPMG's treatment of bankruptcy costs for the bankruptcy cost analysis.	2.9	\$ 520	\$ 1,508.00
Morgan Giddens	07/18/19	Continued (same day) to assess designated portion of Windstream claims, as well as supporting documentation, received as of 7/18/19 in order to accurately determine the tax type to provide accurate / concise data related to same to the client.	3.5	\$ 420	\$ 1,470.00
Jimmy Martinez	07/18/19	Analyzed assigned portion of 256 tax claims, including supporting documentation, to determine the proper tax type in question for each specific claim in order to make the information discernable for the client.	3.9	\$ 420	\$ 1,638.00
Morgan Giddens	07/18/19	Assessed designated portion of Windstream claims, as well as supporting documentation received as of 7/18/19. in order to accurately determine the tax type to provide accurate / concise data related to same to the client.	3.9	\$ 420	\$ 1,638.00
Varoon Laddha	07/19/19	Drafted response (via email) to B. Cella (KPMG) regarding next steps related to Pennsylvania claims tracking in order for Windstream and KPMG to track status of claims	0.2	\$ 760	\$ 152.00

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<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Ben Cella	07/19/19	(.4) Finalizing the PA claims report for delivery purposes (.1) sending copy of same to G. Evans (KPMG) to add text fields to the PA claims report; (.2) email to provide the PA claims report to the Windstream tax team; (.1) email communication with V. Anger (Windstream) about PA claims in the claims report as well as E911 litigation bankruptcy claims - to ensure they were not her responsibility. (.1) email to provide Excel schedule of the PA claims report to V. Anger (Windstream) after performing updates.	0.9	\$ 875	\$ 787.50
Eric Albritton	07/19/19	(0.6) Revised tracker of outstanding redactions / workpapers to be completed for the third monthly fee statement bankruptcy cost analysis with updates as of 7/19/19; (0.4) Reviewing bankruptcy docket to determine whether any additional relevant filings have been made for purposes of the bankruptcy cost analysis.	1.0	\$ 520	\$ 520.00
Devin Eager	07/19/19	Updating summary schedule listing providers that have filed monthly fee statements for the week of 7/13/2019 – 7/19/2019 for the bankruptcy cost analysis.	1.6	\$ 420	\$ 672.00
Jimmy Martinez	07/19/19	(1.0) Continued (from 7/18/19) to analyze assigned portion of tax claims and determine the specific tax type associated with each claim to simplify the matter for the client. (1.7) Reviewed 64 more tax claims and determine the specific tax type associated with each claim to ensure they fall with the transaction tax group's responsibility.	2.7	\$ 420	\$ 1,134.00
Ben Cella	07/19/19	(.8) Managing Director review of bankruptcy tax claim documentation noting property tax claims or E911 fees, etc., prepared by KPMG SALT team (M. Giddens, J. Martinez, C. Ashworth) at the request of V. Anger (Windstream) (.7) Review of new claims as of 7/19/19 to determine tax claims and non-tax claims for the team to review; (.4) draft email to send the new tax and non-tax claims to M. Giddens and J. Martinez (both KPMG) to review - along with detailed instructions (.9) Extracted returns from KPMG's Mercury site for ordinary course transaction tax claims.	2.8	\$ 875	\$ 2,450.00
Courtney Ashworth	07/19/19	Continued (from 7/18) to perform analysis of Windstream Bankruptcy Proof of Claims to determine whether taxes or E911 fee are present in the claim numbers (filtered) 1169-3433. (3.1) Continued (from 7/19) to perform analysis of Windstream Bankruptcy Proof of Claims to determine whether taxes or E911 fee are present in the claim numbers (filtered) 3433-4460. (1.1)	4.2	\$ 420	\$ 1,764.00
Morgan Giddens	07/19/19	(2.1) Assessed designated portion of Windstream claims / supporting documentation received as of 7/19/19 to accurately determine the tax type to provide accurate tax data to the client; (1.8) Assessed additional claims / supporting documentation to determine the tax type to provide accurate tax data to the client - specifically, analyzed property tax, public utility tax, telecom tax, corporate tax, sales and use tax, and franchise tax claims.	3.9	\$ 420	\$ 1,638.00

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Morgan Giddens	07/19/19	Review of various tax claims (Telecom Tax, Sales Tax, License Tax, Employee Withholding Tax, and Public Utility Tax Claims, etc.) to analyze and concurrently determine their appropriate filing period to provide to the client.	1.0	\$ 420	\$ 420.00
Mabel Zhang	07/22/19	Download and review (concurrently) the 2013-2017 apportionment files provided by the client for the state attribute reduction model.	0.2	\$ 650	\$ 130.00
Regina Gilinsky	07/22/19	Meeting with M. Campagna and R. Gilinsky (both KPMG) on the allocation of stock basis from the spinoff transaction in 2007 for the purposes of determining the overall stock basis of Windstream.	0.3	\$ 650	\$ 195.00
Michael Campagna	07/22/19	Meeting with M. Campagna and R. Gilinsky (both KPMG) on the allocation of stock basis from the spinoff transaction in 2007 for the purposes of determining the overall stock basis of Windstream.	0.3	\$ 760	\$ 228.00
Kevin Polli	07/22/19	Participated in Windstream meeting with K. Polli (KPMG), A. Grace (KPMG), V. Laddha (KPMG), J. Schwartz (KPMG) and M. Zhang (KPMG) to discuss status of claims tracking, historical apportionment workpapers provided by client, and progress of the state attribute reduction model as of 7/22/19.	0.4	\$ 875	\$ 350.00
Mabel Zhang	07/22/19	Participated in Windstream meeting with K. Polli (KPMG), A. Grace (KPMG), V. Laddha (KPMG), J. Schwartz (KPMG) and M. Zhang (KPMG) to discuss status of claims tracking, historical apportionment workpapers provided by client, and progress of the state attribute reduction model as of 7/22/19.	0.4	\$ 650	\$ 260.00
Varoon Laddha	07/22/19	Participated in Windstream meeting with K. Polli (KPMG), A. Grace (KPMG), V. Laddha (KPMG), J. Schwartz (KPMG) and M. Zhang (KPMG) to discuss status of claims tracking, historical apportionment workpapers provided by client, and progress of the state attribute reduction model as of 7/22/19.	0.4	\$ 760	\$ 304.00
Andrew Grace	07/22/19	Participated in Windstream meeting with K. Polli (KPMG), A. Grace (KPMG), V. Laddha (KPMG), J. Schwartz (KPMG) and M. Zhang (KPMG) to discuss status of claims tracking, historical apportionment workpapers provided by client, and progress of the state attribute reduction model as of 7/22/19.	0.4	\$ 650	\$ 260.00
Joey Schwartz	07/22/19	Participated in Windstream meeting with K. Polli (KPMG), A. Grace (KPMG), V. Laddha (KPMG), J. Schwartz (KPMG) and M. Zhang (KPMG) to discuss status of claims tracking, historical apportionment workpapers provided by client, and progress of the state attribute reduction model as of 7/22/19.	0.4	\$ 420	\$ 168.00
David Helenbrook	07/22/19	Partner review and concurrently comment on meeting notes prepared as a result of meeting with client on 7/16/19 related to tax claims process.	0.4	\$ 875	\$ 350.00

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<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Ben Cella	07/22/19	Preparing ordinary course claim spreadsheet to provide to C. Ashworth (KPMG) to update with KPMG filed transaction tax claim amounts (.3); Managing Director review of ordinary course spreadsheet prepared by C. Ashworth (KPMG) (.2), performing updates to the ordinary course spreadsheet (0.2) and sending copy of same to K. Polli and V. Laddha (both KPMG) to request revisions/ feedback prior sending to Windstream (.1).	0.8	\$ 875	\$ 700.00
Kevin Polli	07/22/19	(0.7) Performed Managing Director review of follow-up items to be provided to Windstream Tax; (0.3) telephone call with N. Tammerine (A&M) to discuss latest tax claims schedule provided by A&M and to clarification on how items are being designated in the schedule.	1.0	\$ 875	\$ 875.00
Joey Schwartz	07/22/19	Revised the apportionment logic in the Windstream attribute reduction model for relative presence analysis purposes	1.0	\$ 420	\$ 420.00
Varoon Laddha	07/22/19	Review tax claim file sent by B. Cella (Managing Director, KPMG) for ordinary course versus non ordinary course claims to be sent to V. Anger (Windstream) and concurrently draft review comments related to same.	1.2	\$ 760	\$ 912.00
Ben Cella	07/22/19	Draft email to the KPMG project team about non-tax claims including E911 litigation (.2); drafted summary notes / action items stemming from the 7/16 onsite meeting with Windstream tax in preparation to send to D. Greaves, D. Helenbrook, K. Polli, and V. Laddha (KPMG) to request review including changes/additions - as needed (1.3).	1.5	\$ 875	\$ 1,312.50
Brian Defliese	07/22/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC - 3rd Monthly - Employee Matter (1.2), Cash Management & Collateral (.4)	1.6	\$ 275	\$ 440.00
Courtney Ashworth	07/22/19	Updated the Ordinary Course Claims tracker to report total amounts paid for state and local taxes by Windstream: analyzed 18 returns filed by KPMG in states of NY, AZ, TN, PA, MO. (1.3); Researched state apportionment methods for tax years 2013 / 2014 for Windstream for states alphabetically Alabama-District of Columbia (1.9)	3.2	\$ 420	\$ 1,344.00
Varoon Laddha	07/23/19	Discuss tax claims register from 7/19/19 with R. Hyatt (Senior Associate, KPMG) with regards to additional updates that need to made to the tax claims report - that will be sent to C. Robinson (Windstream).	0.2	\$ 760	\$ 152.00
Robert Hyatt	07/23/19	Discuss tax claims register from 7/19/19 with V. Laddha (Senior Manager, KPMG) with regards to additional updates that need to made to the tax claims report - that will be sent to C. Robinson (Windstream).	0.2	\$ 520	\$ 104.00



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David Helenbrook	07/23/19	Email correspondence with A. Sexton and N. Warther (both Kirkland) regarding interest rates used on transaction modeling	0.3	\$ 875	\$ 262.50
Kevin Polli	07/23/19	Review schedule of specific claims sent by C. Robinson (Windstream) and concurrently provide commentary.	0.3	\$ 875	\$ 262.50
Adam Murphy	07/23/19	(0.1) review e-mail from N. Warther (K&E) regarding interest rates in characterization scenarios; (0.1) draft e-mail to D. Helenbrook (KPMG) regarding interest rates in various scenarios; (0.1) review response from D. Helenbrook (KPMG) regarding interest rates in various scenarios; (0.1) review e-mail from A. Sexton (K&E) regarding interest rates in various scenarios.	0.4	\$ 520	\$ 208.00
Ben Cella	07/23/19	Reviewed new claims included in A&M's claims report to determine which tax and non-tax claims needed to be reviewed by KPMG - to determine if the tax team was responsible for them.	0.6	\$ 875	\$ 525.00
Adam Bourque	07/23/19	Windstream analysis of various debt interest rates in recent modeling of taxable income under various scenarios	0.6	\$ 760	\$ 456.00
Ben Cella	07/23/19	(0.3) Additional review and concurrently revised 7/16 meeting notes in preparation to send to Windstream tax; (0.2) Communication via email with Windstream tax regarding follow-up item for expense data - to see how it appears for a multi-state entity, (0.1) draft email to the KPMG project team with an example of an issues log that we could use to track open tax issues related to the bankruptcy, and (0.1) email communication with J. Shain (KPMG) and S. Williams (KPMG) to request copy of McLeodUSA's June 2003 Florida sales/use tax return (if available)	0.7	\$ 875	\$ 612.50
Robert Hyatt	07/23/19	Reconciled A&M file with the tax claim file to balance the claims that have been marked for objection.	1.0	\$ 520	\$ 520.00
Varoon Laddha	07/23/19	(.6) Review of onsite meeting (7/16) notes distributed by B. Cella (Managing Director, KPMG) in order to see whether additional content was needed to be added before notes are sent to Windstream; (.2) Drafted comments to send back to B. Cella (Managing Director, KPMG) regarding onsite meeting notes to be sent to Windstream; (.5) Review email along with attachment sent by C. Robinson (Windstream) regarding certain claims requested by PwC to be reviewed.	1.3	\$ 760	\$ 988.00
Morgan Giddens	07/23/19	Assessed designated portion of claims received as of 7/23/19, including related support documentation, to determine the appropriate taxation type to provide to Windstream for the compilation of tax data.	1.5	\$ 420	\$ 630.00

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Joey Schwartz	07/23/19	(1.0) Import and concurrently classify raw apportionment data for Tax Year 2016 to extend relative presence analysis in attribute reduction model to prior year; (1.2) Build out Tax Year 2016 apportionment template in attribute reduction model for relative presence analysis of prior year	2.2	\$ 420	\$ 924.00
Eric Albritton	07/23/19	Review of Windstream NOL/382 file with focus on which entities have generated historical NOLs for purposes of stock basis study.	2.4	\$ 520	\$ 1,248.00
Lydia Bull	07/23/19	(2.2) Manager review of Q1 ordinary course provider schedule with applicable tax treatment for the bankruptcy cost analysis; (0.6) Manager review of A&M - Vendor Management - 3rd monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis.	2.8	\$ 650	\$ 1,820.00
Courtney Ashworth	07/23/19	Continue, from 7/22, researching state apportionment methods for tax years 2013 and 2014 for Windstream for states alphabetically Florida-Tennessee.	3.0	\$ 420	\$ 1,260.00
Brian Defliese	07/23/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kattan - Charter Litigation (1.4) Alvarez & Marsal North America, LLC - Cash Management & Collateral (1.2), Alvarez & Marsal North America, LLC - Vendor Management (0.6)	3.2	\$ 275	\$ 880.00
Robert Hyatt	07/23/19	Continued, from same day, to break-out the claims from 7/19/2019 by amounts (between tax, interest, penalty) while concurrently breaking-out the claims by tax period (where a claim was filed with an amount that covered multiple periods).	3.9	\$ 520	\$ 2,028.00
Robert Hyatt	07/23/19	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 7/19/19 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.9	\$ 520	\$ 2,028.00
Ben Cella	07/24/19	Draft email to M. Giddens (KPMG) to provide copies of new claim documentation provided by A&M.	0.1	\$ 875	\$ 87.50
Ben Cella	07/24/19	(0.6) Drafted detailed email to K. Polli (KPMG) to respond with regards to summary of his call with A&M regarding the claims report, which included non-tax claims to recategorize as tax claims in the claims report.	0.6	\$ 875	\$ 525.00
Eric Albritton	07/24/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss historical NOL allocations among acquired EarthLink subsidiaries for purposes of the stock basis study.	0.6	\$ 520	\$ 312.00
David Helenbrook	07/24/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss historical NOL allocations among acquired EarthLink subsidiaries for purposes of the stock basis study.	0.6	\$ 875	\$ 525.00

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Regina Gilinsky	07/24/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss historical NOL allocations among acquired EarthLink subsidiaries for purposes of the stock basis study.	0.6	\$ 650	\$ 390.00
Michael Campagna	07/24/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss historical NOL allocations among acquired EarthLink subsidiaries for purposes of the stock basis study.	0.6	\$ 760	\$ 456.00
David Helenbrook	07/24/19	Meeting with C. Robinson and S. Wheeler (both Windstream), A. Sexton and N. Warther (both Kirkland) to discuss project status including claims, allegations in complaint, stock basis work and upcoming board meeting.	0.7	\$ 875	\$ 612.50
Morgan Giddens	07/24/19	Assessed designated portion of Windstream claims (including support documentation) received as of 7/24/19 to determine the respective tax types to provide to our client Windstream for making tax decisions.	0.8	\$ 420	\$ 336.00
Lydia Bull	07/24/19	Performed Manager review of Q1 reconciliation schedule comparing bankruptcy costs analyzed to the general ledger for the BCA.	0.9	\$ 650	\$ 585.00
Joey Schwartz	07/24/19	(.4) Import and concurrently classify raw apportionment data for Tax Year 2015 to extend relative presence analysis in attribute reduction model to prior year; (.5) Build out Tax Year 2015 apportionment template in attribute reduction model for relative presence analysis of prior year; (.5) Import and concurrently classify raw apportionment data for Tax Year 2014 to extend relative presence analysis in attribute reduction model to prior year; (.6) Build out Tax Year 2014 apportionment template in attribute reduction model for relative presence analysis of prior year	2.0	\$ 420	\$ 840.00
Eric Albritton	07/24/19	Reviewing EarthLink's pre-acquisition tax returns to determine scope of acquired NOLs by Windstream for stock basis study.	2.1	\$ 520	\$ 1,092.00
Courtney Ashworth	07/24/19	Continued (from 7/23) to research state apportionment methods for tax years 2013 and 2014 for Windstream for states alphabetically Texas-Wisconsin.	3.8	\$ 420	\$ 1,596.00
Eric Albritton	07/24/19	Preparing calculation based on EarthLink's returns to determine whether the 1502-21 calculation used in the tax returns are correct for purposes of the stock basis study.	3.9	\$ 520	\$ 2,028.00
Varoon Laddha	07/25/19	Communication with R. Hyatt (KPMG) regarding updates to claim register report for other potential tax claims that have been categorized as legal or regulatory by A&M/KCC.	0.4	\$ 760	\$ 304.00
Michael Campagna	07/25/19	Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss draft calculation of historical NOL allocations, including calculating carryover NOLs, among Windstream and its subsidiaries for purposes of the stock basis study.	0.5	\$ 760	\$ 380.00

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Regina Gilinsky	07/25/19	Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss draft calculation of historical NOL allocations, including calculating carryover NOLs, among Windstream and its subsidiaries for purposes of the stock basis study.	0.5	\$ 650	\$ 325.00
Mark Hoffenberg	07/25/19	Principal (Washington National Tax) review of board presentation regarding potential tax exposures from third party characterization of certain items.	0.7	\$ 875	\$ 612.50
Kevin Polli	07/25/19	Performed Managing Director review of latest version of Windstream claims schedule (0.9) and correspondence with N. Tammerine (A&M) regarding property tax claims as well as other various reconciled/unreconciled claims (0.2)	1.1	\$ 875	\$ 962.50
Eric Albritton	07/25/19	Review Broadview's pre-acquisition tax returns to determine the scope of their NOLs as it affects Windstream's stock basis study.	2.3	\$ 520	\$ 1,196.00
Robert Hyatt	07/25/19	Updated Windstream claim file for tax claims that were misidentified as property tax claims and updated to the correct tax type (specifically, claims 15 through 4526).	2.6	\$ 520	\$ 1,352.00
Robert Hyatt	07/25/19	Updated tax claim file for non-tax claims that were identified as either falling under the tax department and/or were similar to a tax (example: Business License Fees).	3.4	\$ 520	\$ 1,768.00
Joey Schwartz	07/25/19	(.2) Import and concurrently classify raw apportionment data for Tax Year 2013 to extend relative presence analysis in attribute reduction model to prior year; (.3) Build out Tax Year 2013 apportionment template in attribute reduction model for relative presence analysis of prior year; (1.0) import and concurrently review associate research related to 2013 / 2014 apportionment methods for attribute reduction model; (.7) Build out relative presence analysis function for Tax Years 2015 in attribute reduction model to properly spread NOLs across Windstream entities; (.7) Build out relative presence analysis function for Tax Years 2016 in attribute reduction model to properly spread NOLs across Windstream entities; (.7) Build out relative presence analysis function for Tax Years 2017 in attribute reduction model to properly spread NOLs across Windstream entities	3.6	\$ 420	\$ 1,512.00
Eric Albritton	07/25/19	Preparing schedule to track NOL carryover amounts per subsidiary based on historical returns before acquisition by Windstream for purposes of stock basis study.	3.6	\$ 520	\$ 1,872.00
Ben Cella	07/26/19	Review email as well as claims schedule provided by V. Laddha (KPMG) with focus on ensuring it included all non-tax claims that are the responsibility of the tax department.	0.1	\$ 875	\$ 87.50

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Eric Albritton	07/26/19	Reviewing Xeta Inc, a subsidiary of Windstream, pre-acquisition return to determine amount of NOL carryovers acquired by Windstream for purposes of correctly reflecting stock basis study adjustments used in connection with the Windstream bankruptcy planning.	0.4	\$ 520	\$ 208.00
David Helenbrook	07/26/19	Partner level review of quarterly bankruptcy cost analysis.	0.6	\$ 875	\$ 525.00
Ben Cella	07/26/19	Created a Windstream issues log to track open / closed tax issues related to bankruptcy in general, transaction taxes, state income taxes, federal income taxes, and process/technology issues.	1.2	\$ 875	\$ 1,050.00
Varoon Laddha	07/26/19	Perform Senior Manager review of latest tax claims report (that was updated by R. Hyatt (KPMG)) to include property tax classification for certain claims marked as tax by KCC as well as claims that were marked something other than tax that may be a tax claim, specifically, review included claims 1 through 6913.	1.6	\$ 760	\$ 1,216.00
Robert Hyatt	07/26/19	(1.9) Reconciled amounts within tax claim file for non-tax claims that were identified as either falling under the tax department and/or were similar to a tax (example: Business License Fees); (0.6) Tested and concurrently verified the amounts reported as tax / non-tax but falling under the tax departments responsibility.	2.5	\$ 520	\$ 1,300.00
Lydia Bull	07/26/19	Review of 2nd monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for the following: (0.4) KPMG; (0.2) Perella; (0.7) Alix Partners; (0.1) Morrison & Foerster. Review of Alix Partner's 3rd monthly fee statement to determine appropriate tax treatment of fees for the bankruptcy cost analysis (0.7); Review Katten's 4th monthly fee statement documentation to determine appropriate tax treatment of fees for the bankruptcy cost analysis (0.8).	2.9	\$ 650	\$ 1,885.00
Eric Albritton	07/26/19	Reconciling Broadview subsidiary NOL carryover amounts per returns for purposes of the stock basis study.	3.1	\$ 520	\$ 1,612.00
Eric Albritton	07/26/19	Reconciling EarthLink subsidiary NOL carryover amounts per returns with Windstream's 2017 NOL/382 calculation for purposes of stock basis study.	3.6	\$ 520	\$ 1,872.00
Joey Schwartz	07/26/19	(.7) Build out relative presence analysis function for Tax Years 2014 in attribute reduction model to properly spread NOLs across Windstream entities; (.7) Build out relative presence analysis function for Tax Years 2013 in attribute reduction model to properly spread NOLs across Windstream entities; (2.6) Build out NOL spread function in the NOL allocation tab in the attribute reduction model for states that utilize a relative presence analysis	4.0	\$ 420	\$ 1,680.00

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Devin Eager	07/26/19	(2.9) Prepared Q2 invoice summary schedule for ordinary course providers for the bankruptcy cost analysis. (1.7) Updating summary schedule listing providers that have filed monthly fee statements for the week of 7/20/2019 – 7/26/2019 for the bankruptcy cost analysis.	4.6	\$ 420	\$ 1,932.00
Joey Schwartz	07/29/19	Meeting with K. Polli (KPMG), A. Grace (KPMG), V. Laddha (KPMG) and M. Zhang (KPMG) to discuss claims tracking, PBC documents, and progress to date related to the state attribute reduction model.	0.4	\$ 420	\$ 168.00
Mabel Zhang	07/29/19	Meeting with K. Polli (KPMG), A. Grace (KPMG), V. Laddha (KPMG) and M. Zhang (KPMG) to discuss claims tracking, PBC documents, and progress to date related to the state attribute reduction model.	0.4	\$ 650	\$ 260.00
Andrew Grace	07/29/19	Meeting with K. Polli (KPMG), A. Grace (KPMG), V. Laddha (KPMG) and M. Zhang (KPMG) to discuss claims tracking, PBC documents, and progress to date related to the state attribute reduction model.	0.4	\$ 650	\$ 260.00
Varoon Laddha	07/29/19	Meeting with K. Polli (KPMG), A. Grace (KPMG), V. Laddha (KPMG) and M. Zhang (KPMG) to discuss claims tracking, PBC documents, and progress to date related to the state attribute reduction model.	0.4	\$ 760	\$ 304.00
Ben Cella	07/29/19	Meeting with K. Polli, B. Cella, R. Hyatt and V. Laddha (all KPMG) to discuss the reassignment of certain claims identified as Legal, Other, Customer, or Trade that should be classified as Tax as well as Tax claims that should be classified to another category in order to provide C. Robinson (Windstream) a summary of claims under his jurisdiction.	0.4	\$ 875	\$ 350.00
Kevin Polli	07/29/19	Meeting with K. Polli, B. Cella, R. Hyatt and V. Laddha (all KPMG) to discuss the reassignment of certain claims identified as Legal, Other, Customer, or Trade that should be classified as Tax as well as Tax claims that should be classified to another category in order to provide C. Robinson (Windstream) a summary of claims under his jurisdiction.	0.4	\$ 875	\$ 350.00
Varoon Laddha	07/29/19	Meeting with K. Polli, B. Cella, R. Hyatt and V. Laddha (all KPMG) to discuss the reassignment of certain claims identified as Legal, Other, Customer, or Trade that should be classified as Tax as well as Tax claims that should be classified to another category in order to provide C. Robinson (Windstream) a summary of claims under his jurisdiction.	0.4	\$ 760	\$ 304.00

**EXHIBIT C1**

**Windstream Holdings, Inc., et al.**  
**Case No. 19-22312**  
Tax Consulting Services  
July 1, 2019 through July 31, 2019

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Robert Hyatt	07/29/19	Meeting with K. Polli, B. Cella, R. Hyatt and V. Laddha (all KPMG) to discuss the reassignment of certain claims identified as Legal, Other, Customer, or Trade that should be classified as Tax as well as Tax claims that should be classified to another category in order to provide C. Robinson (Windstream) a summary of claims under his jurisdiction.	0.4	\$ 520	\$ 208.00
Ben Cella	07/29/19	(0.6) Updating E911 Legal claims spreadsheet in preparation to send to Windstream with changes to Filed Amounts; and (.2) preparing email to C. Robinson and V. Anger (Windstream) about new E911 claim and USF claim to determine if the Claim Type should be changed from Tax (or if Tax is responsible for these claims).	0.8	\$ 875	\$ 700.00
Ben Cella	07/29/19	Analysis of new claims report from A&M to determine any newly filed claims, changes in Filed Amount, and changes in Claim Type.	1.1	\$ 875	\$ 962.50
Eric Albritton	07/29/19	Reviewing stock basis model reports to determine amount of NOLs remaining in group as of 2018 and comparing to Windstream's 382 calculation file	1.1	\$ 520	\$ 572.00
Lydia Bull	07/29/19	Review of K&E's 3rd monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis	1.7	\$ 650	\$ 1,105.00
Chris Nocito	07/29/19	(.2) Review of workstream for K&E – Business Operations with focus on time entries to ensure proper allocation for the bankruptcy cost analysis of the 3rd monthly fee statement; (.5) Review of workstream for K&E – Employee & Labor Matters with focus on time entries to ensure proper allocation for the bankruptcy cost analysis of the 3rd monthly fee statement; (.6) Review of workstream for K&E – Executory Contracts & Unexpired Leases with focus on time entries to ensure proper allocation for the bankruptcy cost analysis of the 3rd monthly fee statement; (.3) Review of workstream for K&E – Tax Matters with focus on time entries to ensure proper allocation for the bankruptcy cost analysis of the 3rd monthly fee statement; (.2) Review of workstream for K&E – Utilities with focus on time entries to ensure proper allocation for the bankruptcy cost analysis of the 3rd monthly fee statement; (.3) Review of workstream for K&E – Vendor Matters with focus on time entries to ensure proper allocation for the bankruptcy cost analysis of the 3rd monthly fee statement.	2.1	\$ 420	\$ 882.00
Adam Bourque	07/29/19	Analysis of various rules relating to attribute reduction, along with other debt cancellation items, to facilitate understanding related to Windstream attribute reduction model.	2.1	\$ 760	\$ 1,596.00

**EXHIBIT C1**

**Windstream Holdings, Inc., et al.**  
**Case No. 19-22312**  
Tax Consulting Services  
July 1, 2019 through July 31, 2019

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Eric Albritton	07/29/19	(1.1) Updating stock basis model to account for zero opening basis for historical subsidiaries that had an ELA per the historical stock basis study. (0.6) Updating stock basis model to account for 2007 spin transaction. (0.6) Updating stock basis model to account for other acquired NOL utilization per Windstream's tax returns. (0.9) Calculating updated stock basis model.	3.2	\$ 520	\$ 1,664.00
Eric Albritton	07/29/19	(1.1) Updating stock basis model for NOL carryover amounts for acquired subsidiaries. (0.9) Calculating stock basis model for updated inputs. (1.4) Updating deemed contributions/distributions schedule based on updated stock basis model outputs; (0.4) updating model with regards to same.	3.8	\$ 520	\$ 1,976.00
Joey Schwartz	07/30/19	Review tax basis balance sheet documents provided by M&A for incorporation into state tax attribute reduction model for asset basis reduction purposes	0.3	\$ 420	\$ 126.00
Eric Albritton	07/30/19	(0.4) Updating 2nd monthly master notes and (0.7) 3rd monthly master notes based on discussions with manager to ensure proper tax treatment for the bankruptcy cost analysis.	1.1	\$ 520	\$ 572.00
Devin Eager	07/30/19	Analyzing the 3rd monthly fee statement time entries for appropriate tax treatment for the bankruptcy cost analysis: (0.7 hours) K&E – Cash Mgmt/Cash Coll/DIP Financing; (1.4 hours) K&E – Adversary Proceeding, Contested Matters.	2.1	\$ 420	\$ 882.00
David Helenbrook	07/31/19	Review of board deck provided by Kirkland with focus on specific tax matters contained within the deck.	0.9	\$ 875	\$ 787.50
Eric Albritton	07/31/19	Senior associate review of 1st monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: KPMG - Tax Consulting Services.	1.2	\$ 520	\$ 624.00
Lydia Bull	07/31/19	(1.4) Review of Docket #847 to determine applicability to the bankruptcy cost analysis; (0.4) Perform Manager review of updates made to Q1 Reconciliation to the General Ledger (GL) for the bankruptcy costs analyzed based on first partner comments.	1.8	\$ 650	\$ 1,170.00
Robert Hyatt	07/31/19	Continued, from same day, to break-out the claims from 7/24/19 by amounts (between tax, interest, penalty) and concurrently break-out the claims by tax period (where a claim was filed with an amount that covered multiple periods).	2.2	\$ 520	\$ 1,144.00
Robert Hyatt	07/31/19	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 7/24/19 while concurrently breaking-out the claims by tax period (where claims were filed with amounts that covered multiple periods).	3.9	\$ 520	\$ 2,028.00
<b>Total Tax Consulting Services</b>			<b><u>412.8</u></b>		<b><u>\$ 242,653.00</u></b>



**EXHIBIT C2**

**Windstream Holdings, Inc., et al.**

**Case No. 19-22312**

Historic NOL Limitation Analysis

July 1, 2019 through July 31, 2019

Name	Date	Description	Hours	Rate	Amount
		<i>no fees billed for these services in current month</i>			
		<b>Total Historic NOL Limitation Analysis Services</b>			<b>\$ -</b>

**EXHIBIT C3**

**Windstream Holdings, Inc., et al.**  
**Case No. 19-22312**  
Retention Services  
July 1, 2019 through July 31, 2019

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Monica Plangman	07/08/19	Send disclosure email language to confirm for disinterestedness purposes.	0.1	\$ 300	\$ 30.00
Monica Plangman	07/30/19	Review Statement of Work provided by B Cella (KPMG) and concurrently respond to questions regarding required documents to be filed with the Court and timing of approval.	0.3	\$ 300	\$ 90.00
<b>Total Retention Services</b>			<u><u><b>0.4</b></u></u>		<u><u><b>\$ 120.00</b></u></u>

**EXHIBIT C4**

**Windstream Holdings, Inc., et al.**  
**Case No. 19-22312**  
Fee Application Preparation Services  
July 1, 2019 through July 31, 2019

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Wendy Shaffer	07/01/19	(0.1) draft email to T. Smith (Kirkland) to request filing and service of KPMG's 1st monthly fee application in Windstream matter; (0.1) email to D. Helenbrook (KPMG) re go forward related to providing summaries of fee applications to the client prior to filing fee applications; (0.6) created estimate for Windstream for week ending 6/29 and send to D. Helenbrook (KPMG).	0.8	\$ 210	\$ 168.00
Wendy Shaffer	07/01/19	Updated exhibit C1 of Windstream 2nd monthly fee application to include data received from professionals as of 7/5/19.	3.8	\$ 210	\$ 798.00
Wendy Shaffer	07/01/19	Continued, from earlier in the day, to update exhibit C1 of Windstream 2nd monthly fee application to include data received from professionals as of 7/5/19.	0.5	\$ 210	\$ 105.00
Wendy Shaffer	07/08/19	0.5 Prepare Windstream estimate of fees and expenses for week ending 7/19 to send to D. Helenbrook (KPMG Partner); 0.2 Prepared exhibit D/ D1 of Windstream 2nd monthly fee application; 0.6 Finalized exhibit C4 of Windstream 2nd monthly fee application to include data received from professionals as of 7/8/19; 2.0 Updated exhibit C1 of Windstream 2nd monthly fee application to include data received from professionals as of 7/8/19.	3.3	\$ 210	\$ 693.00
Wendy Shaffer	07/11/19	0.1 call with T. Smith (K&E) regarding comments related to draft of KPMG's 1st monthly fee application; 0.1 Updated Windstream 1st monthly fee application documents per request from T. Smith (K&E); 0.1 Finalized (PDF) updated version of Windstream 1st fee application in preparation to send for filing and service., 0.1 send copy of same to T. Smith (K&E) to request filing.	0.5	\$ 210	\$ 105.00
Wendy Shaffer	07/12/19	(0.1) Reviewed court's docket to confirm filing of KPMG's 1st monthly fee application; (0.1) saved off copy of same to provide in email to KPMG Partners along with deadline to object.	0.2	\$ 210	\$ 42.00
Wendy Shaffer	07/15/19	0.4 Prepared Windstream estimate for week ending 7/13/19 as requested by A&M and send to D. Helenbrook (KPMG); 1.8 Updated exhibit C1 of Windstream 3rd monthly fee application to include data received from professionals as of 7/15/19	2.2	\$ 210	\$ 462.00
Wendy Shaffer	07/16/19	(0.1) Reviewed email re new services to be provided to Windstream including related SOW; (0.1) updated Windstream exhibits to include data related to same to facilitate billings in the bankruptcy court.	0.2	\$ 210	\$ 42.00
Wendy Shaffer	07/18/19	Updated exhibit C1 of Windstream 2nd monthly fee application to include data received from professionals as of 7/19/19.	1.3	\$ 210	\$ 273.00
Wendy Shaffer	07/18/19	Drafted follow-up email with B. Cella (KPMG) regarding new services to provide to Windstream (0.1); review related response and follow-up communication with M. Plangman (KPMG) re same (0.1)	0.2	\$ 210	\$ 42.00
Wendy Shaffer	07/19/19	0.1 create cover sheet related to Windstream 2nd monthly fee application; 3.1 updated exhibit C1 of Windstream 2nd monthly fee application to include data received from professionals as of 7/19/19.	3.2	\$ 210	\$ 672.00

**EXHIBIT C4**

**Windstream Holdings, Inc., et al.**  
**Case No. 19-22312**  
Fee Application Preparation Services  
July 1, 2019 through July 31, 2019

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Wendy Shaffer	07/22/19	(0.7) finalized Windstream 2nd monthly fee application in preparation to send to M. Plangman (KPMG) for initial review; (0.4) Prepared estimate for Windstream services performed for week ending 7/20/19 and (0.1) send to D. Helenbrook (KPMG) for review; (0.4) updates to Exhibit A of Windstream 3rd monthly fee application to include new team members (including corresponding rates/ titles as of 7/22/19; (1.5) updated exhibit C1 of Windstream 3rd monthly fee application to include data received from professionals as of 7/22/19.	3.1	\$ 210	\$ 651.00
Wendy Shaffer	07/23/19	(0.6) Updated exhibit C1 of Windstream 3rd monthly fee application to include data received from professionals as of 7/23/19. (0.2) create email to new Windstream team members re bankruptcy timekeeping protocols.	0.8	\$ 210	\$ 168.00
Wendy Shaffer	07/24/19	Review detailed email forwarded by D. Helenbrook (KPMG Partner) re updated Windstream billing / invoicing procedures sent by A&M (0.1) and draft response regarding go forward (0.1)	0.2	\$ 210	\$ 42.00
Wendy Shaffer	07/26/19	Begin to draft Narrative for 1st Interim fee application for Windstream (task not completed).	2.0	\$ 210	\$ 420.00
Monica Plangman	07/29/19	Associate director review of second monthly fee application and concurrently provide comments (3.5); transmit file to W. Shaffer (KPMG) (0.1).	3.6	\$ 300	\$ 1,080.00
Wendy Shaffer	07/29/19	(0.5) created Windstream estimate for week ending 7/27 to provide to D. Helenbrook (KPMG) to provide to A&M as required; (0.5) Updated exhibit C1 of Windstream July monthly fee application to include data received from professionals as of 7/29/19.	1.0	\$ 210	\$ 210.00
Wendy Shaffer	07/30/19	(1.4) updates to Windstream 2nd monthly fee application per review comments received from M. Plangman (KPMG); (0.1) call with M. Plangman (KPMG) regarding questions related to review comments.	1.5	\$ 210	\$ 315.00
<b>Total Fee Application Preparation Services</b>			<b>28.4</b>		<b>\$ 6,288.00</b>

EXHIBIT D

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary of Out of Pocket Expenses

July 1, 2019 through July 31, 2019

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

**EXHIBIT D1**

**Windstream Holdings, Inc., et al.**

**Case No. 19-22312**

Detail of Out of Pocket Expenses

July 1, 2019 through July 31, 2019

*(includes expense not previously billed)*

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