

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

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

**FIFTH 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
SEPTEMBER 1, 2019 THROUGH SEPTEMBER 30, 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:	September 1, 2019 through September 30, 2019
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 561,316.80
Less 20% Holdback:	\$ (112,263.36)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 146.41
Total Fees and Expenses Due:	\$ 449,199.85

¹ 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' proposed 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: November 8, 2019

/s/ Howard Steinberg

Howard Steinberg

KPMG LLP

1350 Avenue of the Americas

New York, New York 10019

(212) 872-6562

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary Of Hours and Discounted Fees Incurred By Professional
September 1, 2019 through September 30, 2019

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	58.4	\$ 760	\$ 44,384.00
Adam Samber	Senior Manager - Tax	41.7	\$ 760	\$ 31,692.00
Andrew Nelson	Senior Associate - M&A Tax	4.5	\$ 520	\$ 2,340.00
Ashby Corum	Partner - Washington National Tax	2.4	\$ 875	\$ 2,100.00
Ashley Armfield	Associate - M&A Tax	16.2	\$ 420	\$ 6,804.00
Ben Cella	Managing Director - State & Local Tax	40.8	\$ 875	\$ 35,700.00
Bill Kudrle	Associate - M&A Tax	13.4	\$ 420	\$ 5,628.00
Brian Defliese	Paraprofessional - Tax Technician	4.2	\$ 275	\$ 1,155.00
Brittney Laukhuff	Senior Manager - M&A Tax	11.8	\$ 760	\$ 8,968.00
Caroline Stevens	Manager - State & Local Tax	7.3	\$ 650	\$ 4,745.00
Chris Nocito	Associate - M&A Tax	16.0	\$ 420	\$ 6,720.00
Daniel Williams	Associate - State & Local Tax	12.8	\$ 420	\$ 5,376.00
David Greaves	Principal - State & Local Tax	5.0	\$ 875	\$ 4,375.00
David Helenbrook	Principal - M&A Tax	15.3	\$ 875	\$ 13,387.50
Eric Albritton	Senior Associate - M&A Tax	64.5	\$ 520	\$ 33,540.00
Jeanette Partridge	Senior Manager - Tax	2.3	\$ 756	\$ 1,738.80
Jimmy Martinez	Associate - State & Local Tax	11.8	\$ 420	\$ 4,956.00
John Vann	Senior Manager - State & Local Tax	0.8	\$ 760	\$ 608.00
Katie Ford	Manager - State & Local Tax	10.5	\$ 650	\$ 6,825.00
Kevin Polli	Managing Director - State & Local Tax	9.3	\$ 875	\$ 8,137.50
Luis Carcamo	Paraprofessional - Tax Technician	7.1	\$ 275	\$ 1,952.50
Lydia Bull	Manager - M&A Tax	14.2	\$ 650	\$ 9,230.00
Marc Frediani	Partner - Tax	9.9	\$ 875	\$ 8,662.50
Mark Balistrieri	Senior Manager - State & Local Tax	0.5	\$ 760	\$ 380.00
Mark Hoffenberg	Principal - Washington National Tax	7.9	\$ 875	\$ 6,912.50
Mary Beth Turner	Associate - M&A Tax	56.2	\$ 420	\$ 23,604.00
Matthew Ams	Senior Manager - Tax	0.5	\$ 760	\$ 380.00
Michael Campagna	Senior Manager - M&A Tax	7.7	\$ 760	\$ 5,852.00
Monica Plangman	Associate Director - Bankruptcy	4.1	\$ 300	\$ 1,230.00
Morgan Giddens	Associate - State & Local Tax	9.9	\$ 420	\$ 4,158.00
Regina Gilinsky	Manager - M&A Tax	1.6	\$ 650	\$ 1,040.00
Richard Blumenreich	Principal - WNT	3.7	\$ 875	\$ 3,237.50
Rick Blattner	Principal - State & Local Tax	0.8	\$ 875	\$ 700.00
Robert Hyatt	Senior Associate - State & Local Tax	16.5	\$ 520	\$ 8,580.00
Ronald Dabrowski	Principal - Washington National Tax	0.5	\$ 875	\$ 437.50
Sam Chen	Managing Director - Washington National Tax	10.4	\$ 875	\$ 9,100.00
Sharon Williams	Manager - Tax	0.8	\$ 650	\$ 520.00
Son Nguyen	Associate - M&A Tax	13.5	\$ 420	\$ 5,670.00
Stephen Giordano	Principal - Washington National Tax	0.5	\$ 875	\$ 437.50

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary Of Hours and Discounted Fees Incurred By Professional
September 1, 2019 through September 30, 2019

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Tom Lopez	Senior Associate - State & Local Tax	1.1	\$ 520	\$ 572.00
Varoon Laddha	Senior Manager - State & Local Tax	21.6	\$ 760	\$ 16,416.00
Wendy Shaffer	Senior Associate - Bankruptcy	27.7	\$ 210	\$ 5,817.00
Will Wages	Associate - Tax	10.4	\$ 420	\$ 4,368.00
Hours and Discounted Fees		576.1		\$ 348,436.80
Fixed fees related to Tax Compliance - Transaction Tax Services (Exhibit C6)				\$ 175,380.00
Fixed fees related to Tax Compliance Services for EarthLink Implementation (Exhibit C7)				\$ 37,500.00
Net Requested Fees				\$ 561,316.80
Less Holdback Adjustment (20%)				\$ (112,263.36)
				\$ 449,053.44
Out of Pocket Expenses				\$ 146.41
Net Requested Fees & Out of Pocket Expenses				\$ 449,199.85
Blended Hourly Rate (Exclusive of Fixed Fees)			\$ 604.82	

EXHIBIT B

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary of Hours and Discounted Fees Incurred by Category
September 1, 2019 through September 30, 2019

Category	Exhibit	Total Billed Hours	Total Fees Requested
Tax Consulting Services	C1	542.0	\$ 339,651.00
Historic NOL Limitation Analysis	C2	0.0	\$ -
Retention Services	C3	0.8	\$ 240.00
Fee Application Preparation Services	C4	31.0	\$ 6,807.00
Non-Working Travel Time	C5	0.0	\$ -
Tax Compliance - Transaction Tax Services	C6	-	\$ 175,380.00
Tax Compliance Services (EarthLink Implementation)	C7	-	\$ 37,500.00
Tax Consulting Services (Related to Transaction Tax Services)	C8	2.3	\$ 1,738.80
Total		576.1	\$ 561,316.80

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Kevin Polli	09/03/19	Discussion with B. Cella (KPMG) of potential tax impacts to financial statements based on potential structuring scenarios	0.1	\$ 875	\$ 87.50
Ben Cella	09/03/19	(0.6) Comparing the latest bankruptcy claims report from Alvarez & Marsal to identify new tax claims and any changes to previously filed tax claims; and (0.1) Discussion with K. Polli (KPMG) of potential tax impacts to financial statements based on potential structuring scenarios	0.7	\$ 875	\$ 612.50
David Helenbrook	09/03/19	Call with S. Giordano, M. Ams, and D. Helenbrook (all KPMG) and A. Sexton, W. Levy (K&E) to discuss REIT qualification status of lease counterparty	0.5	\$ 875	\$ 437.50
Stephen Giordano	09/03/19	Call with S. Giordano, M. Ams, and D. Helenbrook (all KPMG) and A. Sexton, W. Levy (K&E) to discuss REIT qualification status of lease counterparty	0.5	\$ 875	\$ 437.50
Matthew Ams	09/03/19	Call with S. Giordano, M. Ams, and D. Helenbrook (all KPMG) and A. Sexton, W. Levy (K&E) to discuss REIT qualification status of lease counterparty	0.5	\$ 760	\$ 380.00
Marc Frediani	09/03/19	Meeting with M. Frediani and A. Samber (both KPMG) to discuss approach, methodology and information required to recalculate income tax provision	0.5	\$ 875	\$ 437.50
Adam Samber	09/03/19	Meeting with M. Frediani and A. Samber (both KPMG) to discuss approach, methodology and information required to recalculate income tax provision	0.5	\$ 760	\$ 380.00
Mary Beth Turner	09/03/19	Met with M. Turner and S. Nguyen (both KPMG) to discuss and concurrently allocate services to be performed and completed to facilitate the resolution of reference discrepancies in the Windstream Cash/Tax Model.	0.5	\$ 420	\$ 210.00
Son Nguyen	09/03/19	Met with M. Turner and S. Nguyen (both KPMG) to discuss and concurrently allocate services to be performed and completed to facilitate the resolution of reference discrepancies in the Windstream Cash/Tax Model.	0.5	\$ 420	\$ 210.00
Son Nguyen	09/03/19	Revised discrepancies found in Windstream Cash/Tax Model Debt Summary sheet to prevent multiple user links in the master version of the model.	0.9	\$ 420	\$ 378.00
Adam Bourque	09/03/19	Senior Manager review of "Windstream – Tax Attribute Reduction Model – DRAFT 5-27-19" in anticipation of modeling multiple variations of attribute reduction and anticipated receipt of new version of model.	1.6	\$ 760	\$ 1,216.00
Morgan Giddens	09/03/19	Assessed designated portion of tax claims as of 9/3/19 to determine their respective tax type to provide to Windstream's Management for them to make tax decisions for their company.	2.2	\$ 420	\$ 924.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Samber	09/03/19	Analyzed financial statement considerations including gross cumulative temporary differences, taxable income, disclosure (1.3); draft preliminary observations related to same to provide to KPMG project teams (1.2)	2.5	\$ 760	\$ 1,900.00
Eric Albritton	09/03/19	Continued (from 8/30/19) updating 1st interim fee application bankruptcy cost analysis schedules, with a focus on updating allocation workpapers to ensure proper tax treatment.	3.8	\$ 520	\$ 1,976.00
Bill Kudrle	09/03/19	Input yearly net operating loss acquisitions into the Net Operating Loss Allocation & Utilization model for purposes of the Windstream stock basis study	3.9	\$ 420	\$ 1,638.00
Bill Kudrle	09/03/19	Reconciled the Net Operating Loss Allocation & Utilization model with the tax returns for purposes of the Windstream stock basis study.	1.8	\$ 420	\$ 756.00
Mary Beth Turner	09/03/19	Updated Windstream attribute reduction model formulas with regards to referencing discrepancies (lengthy task as this is a very large model that contains information related to 207 entities).	3.9	\$ 420	\$ 1,638.00
Mary Beth Turner	09/03/19	Continue, from same day, to update Windstream attribute reduction model formulas with regards to referencing discrepancies (lengthy task as this is a very large model that contains information related to 207 entities).	3.9	\$ 420	\$ 1,638.00
Mary Beth Turner	09/03/19	Continue, from earlier in the day, to update Windstream attribute reduction model formulas with regards to referencing discrepancies (lengthy task as this is a very large model that contains information related to 207 entities).	0.9	\$ 420	\$ 378.00
Ashley Armfield	09/04/19	Review of outstanding items to be addressed related to attribute reduction model as of 9/4/19 - in preparation for discussion with project team (on same day).	0.1	\$ 420	\$ 42.00
Adam Samber	09/04/19	Documented next steps related to assessing the financial statement implications of the potential scenarios currently contemplated – as part of the ASC740 project	0.3	\$ 760	\$ 228.00
David Helenbrook	09/04/19	Call with D. Helenbrook, M. Frediani, A. Samber, K. Polli, and B. Cella (all KPMG) to discuss preparations for meeting with C. Robinson (Windstream) to discuss financial statement implications of potential scenarios currently contemplated.	0.2	\$ 875	\$ 175.00
Adam Samber	09/04/19	Call with D. Helenbrook, M. Frediani, A. Samber, K. Polli, and B. Cella (all KPMG) to discuss preparations for meeting with C. Robinson (Windstream) to discuss financial statement implications of potential scenarios currently contemplated.	0.2	\$ 760	\$ 152.00
Ben Cella	09/04/19	Call with D. Helenbrook, M. Frediani, A. Samber, K. Polli, and B. Cella (all KPMG) to discuss preparations for meeting with C. Robinson (Windstream) to discuss financial statement implications of potential scenarios currently contemplated.	0.2	\$ 875	\$ 175.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Kevin Polli	09/04/19	Call with D. Helenbrook, M. Frediani, A. Samber, K. Polli, and B. Cella (all KPMG) to discuss preparations for meeting with C. Robinson (Windstream) to discuss financial statement implications of potential scenarios currently contemplated.	0.2	\$ 875	\$ 175.00
Marc Frediani	09/04/19	Call with D. Helenbrook, M. Frediani, A. Samber, K. Polli, and B. Cella (all KPMG) to discuss preparations for meeting with C. Robinson (Windstream) to discuss financial statement implications of potential scenarios currently contemplated.	0.2	\$ 875	\$ 175.00
Chris Nocito	09/04/19	Finalized the Windstream bankruptcy cost analysis first interim fee application schedules in preparation for KPMG management review	0.2	\$ 420	\$ 84.00
David Helenbrook	09/04/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss 1.1502-21 calculation and reconciling outputs with the stock basis study.	0.3	\$ 875	\$ 262.50
Eric Albritton	09/04/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss 1.1502-21 calculation and reconciling outputs with the stock basis study.	0.3	\$ 520	\$ 156.00
Michael Campagna	09/04/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss 1.1502-21 calculation and reconciling outputs with the stock basis study.	0.3	\$ 760	\$ 228.00
Regina Gilinsky	09/04/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss 1.1502-21 calculation and reconciling outputs with the stock basis study.	0.3	\$ 650	\$ 195.00
Mary Beth Turner	09/04/19	Meeting with A. Armfield, M. Turner, B. Laukhuff, S. Nguyen, A. Nelson (all KPMG) to discuss changes to cash tax model since meeting last week	0.6	\$ 420	\$ 252.00
Brittney Laukhuff	09/04/19	Meeting with A. Armfield, M. Turner, B. Laukhuff, S. Nguyen, A. Nelson (all KPMG) to discuss changes to cash tax model since meeting last week	0.6	\$ 760	\$ 456.00
Son Nguyen	09/04/19	Meeting with A. Armfield, M. Turner, B. Laukhuff, S. Nguyen, A. Nelson (all KPMG) to discuss changes to cash tax model since meeting last week	0.6	\$ 420	\$ 252.00
Ashley Armfield	09/04/19	Meeting with A. Armfield, M. Turner, B. Laukhuff, S. Nguyen, A. Nelson (all KPMG) to discuss changes to cash tax model since meeting last week	0.6	\$ 420	\$ 252.00
Andrew Nelson	09/04/19	Meeting with A. Armfield, M. Turner, B. Laukhuff, S. Nguyen, A. Nelson (all KPMG) to discuss changes to cash tax model since meeting last week	0.6	\$ 520	\$ 312.00
Andrew Nelson	09/04/19	Meeting with B. Laukhuff, M. Turner, S. Nguyen, A. Nelson (all KPMG) regarding changes to debt inputs and Net Operating Loss's (NOLs) from previous week	0.4	\$ 520	\$ 208.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Mary Beth Turner	09/04/19	Meeting with B. Laukhuff, M. Turner, S. Nguyen, A. Nelson (all KPMG) regarding changes to debt inputs and Net Operating Loss's (NOLs) from previous week	0.4	\$ 420	\$ 168.00
Brittny Laukhuff	09/04/19	Meeting with B. Laukhuff, M. Turner, S. Nguyen, A. Nelson (all KPMG) regarding changes to debt inputs and Net Operating Loss's (NOLs) from previous week	0.4	\$ 760	\$ 304.00
Son Nguyen	09/04/19	Meeting with B. Laukhuff, M. Turner, S. Nguyen, A. Nelson (all KPMG) regarding changes to debt inputs and Net Operating Loss's (NOLs) from previous week	0.4	\$ 420	\$ 168.00
Bill Kudrle	09/04/19	Meeting with E. Albritton and W. Kudrle (all KPMG) to review the status of the net operating loss allocation and utilization model for purposes of the Windstream stock basis study	0.6	\$ 420	\$ 252.00
Eric Albritton	09/04/19	Meeting with E. Albritton and W. Kudrle (all KPMG) to review the status of the net operating loss allocation and utilization model for purposes of the Windstream stock basis study.	0.6	\$ 520	\$ 312.00
Mark Hoffenberg	09/04/19	Call with C. Robinson, S. Wheeler (both Windstream), A. Sexton (Kirkland) and D. Helenbrook, M. Hoffenberg (both KPMG) to discuss project status including state tax claims (NY, PA and TX), and the potential to restate financial statements based on a recently filed legal complaint	1.0	\$ 875	\$ 875.00
David Helenbrook	09/04/19	Call with C. Robinson, S. Wheeler (both Windstream), A. Sexton (Kirkland) and D. Helenbrook, M. Hoffenberg (both KPMG) to discuss project status including state tax claims (NY, PA and TX), and the potential to restate financial statements based on a recently filed legal complaint	1.0	\$ 875	\$ 875.00
David Greaves	09/04/19	Call with C. Robinson and S. Wheeler (both Windstream), D. Greaves, D. Helenbrook, M. Frediani, A. Samber, K. Polli, and B. Cella (all KPMG) to discuss financial statement implications of reclassifying payments under certain scenarios.	1.1	\$ 875	\$ 962.50
David Helenbrook	09/04/19	Call with C. Robinson and S. Wheeler (both Windstream), D. Greaves, D. Helenbrook, M. Frediani, A. Samber, K. Polli, and B. Cella (all KPMG) to discuss financial statement implications of reclassifying payments under certain scenarios.	1.1	\$ 875	\$ 962.50
Ben Cella	09/04/19	Call with C. Robinson and S. Wheeler (both Windstream), D. Greaves, D. Helenbrook, M. Frediani, A. Samber, K. Polli, and B. Cella (all KPMG) to discuss financial statement implications of reclassifying payments under certain scenarios.	1.1	\$ 875	\$ 962.50
Kevin Polli	09/04/19	Call with C. Robinson and S. Wheeler (both Windstream), D. Greaves, D. Helenbrook, M. Frediani, A. Samber, K. Polli, and B. Cella (all KPMG) to discuss financial statement implications of reclassifying payments under certain scenarios.	1.1	\$ 875	\$ 962.50

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Samber	09/04/19	Call with C. Robinson and S. Wheeler (both Windstream), D. Greaves, D. Helenbrook, M. Frediani, A. Samber, K. Polli, and B. Cella (all KPMG) to discuss financial statement implications of reclassifying payments under certain scenarios.	1.1	\$ 760	\$ 836.00
Marc Frediani	09/04/19	Call with C. Robinson and S. Wheeler (both Windstream), D. Greaves, D. Helenbrook, M. Frediani, A. Samber, K. Polli, and B. Cella (all KPMG) to discuss financial statement implications of reclassifying payments under certain scenarios.	1.1	\$ 875	\$ 962.50
Adam Samber	09/04/19	(1.5) Updating agenda which highlighted potential financial statement implications of the historical scenarios currently contemplated to be used in upcoming discussion with Windstream and the KPMG team; (0.3) communication with various KPMG Team members to request feedback /input on the completeness / accuracy of the agenda items	1.8	\$ 760	\$ 1,368.00
Eric Albritton	09/04/19	Review of Windstream's net operating loss excel schedule to determine applicable yearly limits for purposes of utilization model.	2.2	\$ 520	\$ 1,144.00
Bill Kudrle	09/04/19	Add the acquired subsidiaries individual net operating losses into the net operating loss allocation and utilization model for purposes of the Windstream stock basis study.	2.8	\$ 420	\$ 1,176.00
Eric Albritton	09/04/19	Updating Q2 reconciliation along with related schedule of invoices provided by client for the bankruptcy cost analysis.	3.4	\$ 520	\$ 1,768.00
Mary Beth Turner	09/04/19	Revised the Windstream attribute reduction model using review notes from project team call (same day)	3.9	\$ 420	\$ 1,638.00
Mary Beth Turner	09/04/19	Continue, from earlier in the day, to revise the Windstream attribute reduction model using review notes from project team call (on same day)	3.5	\$ 420	\$ 1,470.00
Chris Nocito	09/05/19	Review of court docket to identify monthly / interim fee applications filed for the week of September 1, 2019 while concurrently recording provider fees/expenses to be used in bankruptcy cost analysis.	0.4	\$ 420	\$ 168.00
Jimmy Martinez	09/05/19	Performed detailed review of designated portion of Windstream claims assigned as of 9/5/19 in detail to identify tax, interest, penalty amounts as well as the corresponding jurisdiction while concurrently updating the Windstream Tax Claims Summary master spreadsheet	0.8	\$ 420	\$ 336.00
Mary Beth Turner	09/05/19	Call with M. Turner and A. Armfield (both KPMG) to discuss status of Windstream attribute reduction model next steps/updates to be performed as of 9/5/19.	1.5	\$ 420	\$ 630.00
Ashley Armfield	09/05/19	Call with M. Turner and A. Armfield (both KPMG) to discuss status of Windstream attribute reduction model next steps/updates to be performed as of 9/5/19.	1.5	\$ 420	\$ 630.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	09/05/19	Meeting with E. Albritton and W. Kudrle (all KPMG) to review and update the net operating loss allocation and utilization model for purposes of the Windstream stock basis study.	2.2	\$ 520	\$ 1,144.00
Bill Kudrle	09/05/19	Meeting with E. Albritton and W. Kudrle (all KPMG) to review and update the net operating loss allocation and utilization model for purposes of the Windstream stock basis study.	2.2	\$ 420	\$ 924.00
Son Nguyen	09/05/19	Researched stock basis flow through from subsidiary to parent to ensure cast tax model flows correctly.	2.5	\$ 420	\$ 1,050.00
Mary Beth Turner	09/05/19	Analyzed the bankruptcy code to determine the applicability of section 1.1502 for purposes of 1502-32, 1502-21, and 1502-28 -with regards to the Windstream tax attribute reduction model.	2.6	\$ 420	\$ 1,092.00
Adam Bourque	09/05/19	Senior Manager review of "Windstream – Tax Attribute Reduction model 9-05-09" in anticipation of modeling multiple variations of attribute reduction.	2.9	\$ 760	\$ 2,204.00
Eric Albritton	09/05/19	Review of Broadview historical tax returns to reconcile net operating losses reported compared to amounts listed in Windstream's 2018 net operating loss limitation schedule.	3.2	\$ 520	\$ 1,664.00
Jimmy Martinez	09/05/19	Continued (same day) to perform detailed review of designated portion of Windstream claims assigned as of 9/5/19 in detail to identify tax, interest, penalty amounts as well as the corresponding jurisdiction while concurrently updating the Windstream Tax Claims Summary master spreadsheet	3.9	\$ 420	\$ 1,638.00
Adam Samber	09/05/19	Preparation of information request templates to determine / request /track data required for use in ASC740 project for 2015 - 2019 (primarily 2015).	3.5	\$ 760	\$ 2,660.00
Jimmy Martinez	09/05/19	Continue (from earlier in the day) to perform detailed review of designated portion of Windstream claims assigned as of 9/5/19 in detail to identify tax, interest, penalty amounts as well as the corresponding jurisdiction while concurrently updating the Windstream Tax Claims Summary master spreadsheet	3.9	\$ 420	\$ 1,638.00
Mary Beth Turner	09/05/19	Updated the Windstream tax attribute reduction model to insert stock basis data provided by the client for all 207 entities.	3.9	\$ 420	\$ 1,638.00
Adam Bourque	09/06/19	Review correspondence from B. Laukhuff (KPMG) via email discussing attribute reduction model (version 9-05-09) and items related to finalization / delivery of same.	0.2	\$ 760	\$ 152.00
Marc Frediani	09/06/19	Meeting with M. Frediani and A. Samber (both KPMG) to discuss draft preliminary information request related to tax provision for ASC740 project	0.4	\$ 875	\$ 350.00
Adam Samber	09/06/19	Meeting with M. Frediani and A. Samber (both KPMG) to discuss draft preliminary information request related to tax provision for ASC740 project	0.4	\$ 760	\$ 304.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
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Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	09/06/19	Review of Treasury Regulation 1.1502-11 to build into the Windstream tax attribute reduction model.	1.7	\$ 420	\$ 714.00
Adam Samber	09/06/19	Continued (from 9/5) preparation of information request templates to determine / request / track data required for use in ASC740 project for 2015 - 2019 (primarily 2015)	1.9	\$ 760	\$ 1,444.00
Eric Albritton	09/06/19	Updating -21 Net Operating Loss Allocation & Utilization model to include linking to relevant schedules provided by client to ensure correct amounts being used.	2.4	\$ 520	\$ 1,248.00
Chris Nocito	09/06/19	(1.1) Revising category description of services language from A&M's first interim application for the bankruptcy cost analysis opinion; (1.6) revising category description of services language from K&E's first interim application for the bankruptcy cost analysis opinion	2.7	\$ 420	\$ 1,134.00
Chris Nocito	09/06/19	(1.3) Revising category description of services language from Katten's first interim application for the bankruptcy cost analysis opinion; (.2) updating the bankruptcy cost analysis service provides without interim fee applications section with Altman's employment application and order authorizing employment; (.4) revising category description of services language from KPMG's first interim application for the bankruptcy cost analysis opinion; (.1) revising description of services language from KCC's employment application for the bankruptcy cost analysis opinion; (.7) revising category description of services language from Morrison & Foerster's first interim application for the bankruptcy cost analysis opinion	2.7	\$ 420	\$ 1,134.00
Jimmy Martinez	09/06/19	Performed detailed review of designated portion of Windstream claims assigned as of 9/6/19 in detail to identify tax, interest, penalty amounts as well as the corresponding jurisdiction while concurrently updating Windstream Tax Claims Summary master spreadsheet.	3.2	\$ 420	\$ 1,344.00
Andrew Nelson	09/06/19	Performed Senior Associate review of latest round of updates to Windstream cash tax model.	2.5	\$ 520	\$ 1,300.00
Eric Albritton	09/06/19	Senior associate review of -21 net operating loss allocation and utilization model for purposes of stock basis study.	3.9	\$ 520	\$ 2,028.00
Chris Nocito	09/09/19	Meeting with E. Albritton and C. Nocito (all KPMG) to discuss revisions required to the 1st monthly fee statement bankruptcy cost analysis documentation.	0.3	\$ 420	\$ 126.00
Eric Albritton	09/09/19	Meeting with E. Albritton and C. Nocito (all KPMG) to discuss revisions required to the 1st monthly fee statement bankruptcy cost analysis documentation.	0.3	\$ 520	\$ 156.00
Adam Bourque	09/09/19	Review of current filings in bankruptcy case to determine updated agreed upon timeline for third party and Windstream's decision on certain tax characterizations	0.6	\$ 760	\$ 456.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	09/09/19	Partner review of information request related to financial statement reserves	0.6	\$ 875	\$ 525.00
Ashley Armfield	09/09/19	Tax attribute reduction model - updated model to implement Treasury Regulation 1.1502-32 adjustments	2.2	\$ 420	\$ 924.00
Chris Nocito	09/09/19	(.8) Revising category description of services language from Alix's first interim application for the bankruptcy cost analysis opinion; (.7) revising category description of services language from Perella's first interim application for the bankruptcy cost analysis opinion; (.4) revising category description of services language from PJT Partners LP (PJT) first interim application for the bankruptcy cost analysis opinion; (.6) revising category description of services language from PwC's first interim application for the bankruptcy cost analysis opinion; (.6) Review of work stream for KPMG – Tax Consulting Services with focus on time entries for proper allocations for the bankruptcy cost analysis of the 3rd monthly fee statement.	3.1	\$ 420	\$ 1,302.00
Eric Albritton	09/09/19	Updating 1502-21 NOL allocation model based on senior manager review comments for purposes of stock basis study.	3.1	\$ 520	\$ 1,612.00
Eric Albritton	09/09/19	(1.8) Senior associate review and concurrently updating 1st monthly fee statement bankruptcy cost analysis binder compiled to show all fees / expenses treated to substantiate KPMG's treatment of bankruptcy costs for the bankruptcy cost analysis. (1.7) Senior associate review of 3rd monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: KPMG - Tax Consulting Services.	3.5	\$ 520	\$ 1,820.00
Ashley Armfield	09/09/19	Updating tax attribute reduction model, specifically the cash tax scenario tabs with regards to Windstream data received to date.	3.9	\$ 420	\$ 1,638.00
Brittney Laukhuff	09/09/19	Performed Senior Manager review of Windstream Cash Tax model with regard to stock basis and attribute reduction	4.0	\$ 760	\$ 3,040.00
Michael Campagna	09/09/19	Senior Manager review of net operating loss allocation schedule prepared in accordance with Treas. Reg. Section 1.1502-21 used in computing the stock basis calculations for the Windstream subsidiaries used in connection with the Windstream Bankruptcy planning.	4.7	\$ 760	\$ 3,572.00
Robert Hyatt	09/09/19	Update tax claims summary report for Register Report 8-28-2019 for additional tax claims in order to provide updated report to C. Robinson (Windstream)	3.9	\$ 520	\$ 2,028.00
Robert Hyatt	09/09/19	Continue (same day) to update tax claims summary report for Register Report 8-28-2019 for additional tax claims in order to provide updated report to C. Robinson (Windstream)	1.1	\$ 520	\$ 572.00

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Windstream Holdings, Inc., et al.
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Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Michael Campagna	09/10/19	Senior manager review of updates to the net operating loss allocation schedules prepared in connection with the stock basis in subsidiaries calculations used in the Windstream Bankruptcy planning.	0.6	\$ 760	\$ 456.00
David Helenbrook	09/10/19	Call with M. Hoffenberg, D. Helenbrook, R. Blumenreich, A. Corum, A. Samber (all KPMG) to discuss the financial statement implications of a recently filed legal complaint, including the nature of tenant capital improvements and the necessity of financial statement reserves	0.7	\$ 875	\$ 612.50
Richard Blumenreich	09/10/19	Call with M. Hoffenberg, D. Helenbrook, R. Blumenreich, A. Corum, A. Samber (all KPMG) to discuss the financial statement implications of a recently filed legal complaint, including the nature of tenant capital improvements and the necessity of financial statement reserves	0.7	\$ 875	\$ 612.50
Ashby Corum	09/10/19	Call with M. Hoffenberg, D. Helenbrook, R. Blumenreich, A. Corum, A. Samber (all KPMG) to discuss the financial statement implications of a recently filed legal complaint, including the nature of tenant capital improvements and the necessity of financial statement reserves	0.7	\$ 875	\$ 612.50
Adam Samber	09/10/19	Call with M. Hoffenberg, D. Helenbrook, R. Blumenreich, A. Corum, A. Samber (all KPMG) to discuss the financial statement implications of a recently filed legal complaint, including the nature of tenant capital improvements and the necessity of financial statement reserves	0.7	\$ 760	\$ 532.00
Mark Hoffenberg	09/10/19	Call with M. Hoffenberg, D. Helenbrook, R. Blumenreich, A. Corum, A. Samber (all KPMG) to discuss the financial statement implications of a recently filed legal complaint, including the nature of tenant capital improvements and the necessity of financial statement reserves	0.7	\$ 875	\$ 612.50
Adam Samber	09/10/19	Drafted discussion points related to ASC740 project in preparation for upcoming call with KPMG project team.	0.2	\$ 760	\$ 152.00
Robert Hyatt	09/10/19	(.3) Continued (from 9/9) to update tax claims report for Register Report 8-28-2019 for additional tax claims in order to provide updated report to C. Robinson (Windstream); (.2) Prepare updated tax claims deliverable to send to C. Robinson (Windstream)	0.5	\$ 520	\$ 260.00
Richard Blumenreich	09/10/19	Review of specific Windstream lease agreement in preparation for call with D. Helenbrook and R. Blumenreich (both KPMG) to discuss certain tax characteristics for tax purposes	0.8	\$ 875	\$ 700.00
Ashley Armfield	09/10/19	Reviewed the manager review comments related to Windstream attribute reduction model in order to discuss/address comments during upcoming meeting with M. Turner (KPMG)	0.9	\$ 420	\$ 378.00

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Windstream Holdings, Inc., et al.
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Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Brittney Laukhuff	09/10/19	Call with A. Nelson, B. Laukhuff, A. Bourque, S. Nguyen, and M Turner (all KPMG) to discuss KPMG attribute reduction model for Windstream including a walkthrough (for A. Bourque) to address any questions he may have.	1.0	\$ 760	\$ 760.00
Adam Bourque	09/10/19	Call with A. Nelson, B. Laukhuff, A. Bourque, S. Nguyen, and M Turner (all KPMG) to discuss KPMG attribute reduction model for Windstream including a walkthrough (for A. Bourque) to address any questions he may have.	1.0	\$ 760	\$ 760.00
Mary Beth Turner	09/10/19	Call with A. Nelson, B. Laukhuff, A. Bourque, S. Nguyen, and M Turner (all KPMG) to discuss KPMG attribute reduction model for Windstream including a walkthrough (for A. Bourque) to address any questions he may have.	1.0	\$ 420	\$ 420.00
Andrew Nelson	09/10/19	Call with A. Nelson, B. Laukhuff, A. Bourque, S. Nguyen, and M Turner (all KPMG) to discuss KPMG attribute reduction model for Windstream including a walkthrough (for A. Bourque) to address any questions he may have.	1.0	\$ 520	\$ 520.00
Son Nguyen	09/10/19	Call with A. Nelson, B. Laukhuff, A. Bourque, S. Nguyen, and M Turner (all KPMG) to discuss KPMG attribute reduction model for Windstream including a walkthrough (for A. Bourque) to address any questions he may have.	1.0	\$ 420	\$ 420.00
Brittney Laukhuff	09/10/19	Senior Manager review of current version of Windstream attribute reduction model in advance of call with project team.	1.0	\$ 760	\$ 760.00
Marc Frediani	09/10/19	Call with D. Helenbrook, M. Hoffenberg, M. Frediani, A. Samber (all KPMG) and C. Robinson, S. Wheeler, S. Tran (all Windstream) to discuss mechanics of restating financial statements or setting up a reserve for financial statements, including the periods that may need to be restated and the information that would be necessary in order to compute the financial statement implications	1.1	\$ 875	\$ 962.50
Mark Hoffenberg	09/10/19	Call with D. Helenbrook, M. Hoffenberg, M. Frediani, A. Samber (all KPMG) and C. Robinson, S. Wheeler, S. Tran (all Windstream) to discuss mechanics of restating financial statements or setting up a reserve for financial statements, including the periods that may need to be restated and the information that would be necessary in order to compute the financial statement implications	1.1	\$ 875	\$ 962.50
Adam Samber	09/10/19	Call with D. Helenbrook, M. Hoffenberg, M. Frediani, A. Samber (all KPMG) and C. Robinson, S. Wheeler, S. Tran (all Windstream) to discuss mechanics of restating financial statements or setting up a reserve for financial statements, including the periods that may need to be restated and the information that would be necessary in order to compute the financial statement implications	1.1	\$ 760	\$ 836.00

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Windstream Holdings, Inc., et al.
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Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	09/10/19	Call with D. Helenbrook, M. Hoffenberg, M. Frediani, A. Samber (all KPMG) and C. Robinson, S. Wheeler, S. Tran (all Windstream) to discuss mechanics of restating financial statements or setting up a reserve for financial statements, including the periods that may need to be restated and the information that would be necessary in order to compute the financial statement implications	1.1	\$ 875	\$ 962.50
David Greaves	09/10/19	Meeting with D. Greaves, B. Cella and V. Laddha (all KPMG) to discuss tax claims and procedures to address material claims in preparation for meeting with Clay Robinson (Windstream) on 9/11.	1.0	\$ 875	\$ 875.00
Ben Cella	09/10/19	Meeting with D. Greaves, B. Cella and V. Laddha (all KPMG) to discuss tax claims and procedures to address material claims in preparation for meeting with Clay Robinson (Windstream) on 9/11.	1.0	\$ 875	\$ 875.00
Varoon Laddha	09/10/19	Meeting with D. Greaves, B. Cella and V. Laddha (all KPMG) to discuss tax claims and procedures to address material claims in preparation for meeting with Clay Robinson (Windstream) on 9/11.	1.0	\$ 760	\$ 760.00
Kevin Polli	09/10/19	Performed Managing Director review of tax claims file prior to providing to C. Robinson (Windstream)	1.2	\$ 875	\$ 1,050.00
Adam Bourque	09/10/19	Review of latest attribute reduction model inputs in preparation for call with A. Nelson, B. Laukhuff, A. Bourque, S. Nguyen, and M. Turner (all KPMG) to discuss KPMG attribute reduction model for Windstream	1.6	\$ 760	\$ 1,216.00
Mary Beth Turner	09/10/19	Revised the Windstream the tax attribution model based on review comments from B. Laukhuff (KPMG Senior Manager).	1.8	\$ 420	\$ 756.00
Mary Beth Turner	09/10/19	Call between A. Armfield and M. Turner (both KPMG) to discuss the tax attribute reduction model concepts such as Treasury Regulations 1.1502-32, 1.1502-21, 1.1502-28.	2.2	\$ 420	\$ 924.00
Ashley Armfield	09/10/19	Call between A. Armfield and M. Turner (both KPMG) to discuss the tax attribute reduction model concepts such as Treasury Regulations 1.1502-32, 1.1502-21, 1.1502-28.	2.2	\$ 420	\$ 924.00
Varoon Laddha	09/10/19	(2.2) Senior Manager review of updated tax claims report updated by R. Hyatt (KPMG) for Register Report 8-28-19; (.2) Send updated tax claims report for Register Report 8-28-19 via email to C. Robinson (Windstream) and N. Tammerine (A&M).	2.4	\$ 760	\$ 1,824.00
David Helenbrook	09/11/19	Meeting with C. Robinson (Windstream) to discuss overall project status including tax claims and potential for financial statement reserve.	0.3	\$ 875	\$ 262.50
David Helenbrook	09/11/19	Meeting with D. Helenbrook and A. Bourque (both KPMG) regarding treasury regulation section 1.1502-21 net operating loss schedule prepared by KPMG	0.3	\$ 875	\$ 262.50
Adam Bourque	09/11/19	Meeting with D. Helenbrook and A. Bourque (both KPMG) regarding treasury regulation section 1.1502-21 net operating loss schedule prepared by KPMG	0.3	\$ 760	\$ 228.00

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Windstream Holdings, Inc., et al.
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September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Samber	09/11/19	Updated information request list for ASC740 project based on results of call with project team on previous day.	0.5	\$ 760	\$ 380.00
Mary Beth Turner	09/11/19	Discussion with B. Laukhuff (KPMG) regarding Client 382 schedules and inputs for cash tax model	0.5	\$ 420	\$ 210.00
Brittney Laukhuff	09/11/19	Discussion with M. Turner (KPMG) regarding Client 382 schedules and inputs for cash tax model	0.5	\$ 760	\$ 380.00
Ashby Corum	09/11/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland) and M. Hoffenberg, R. Blumenreich, A. Corum, and D. Helenbrook (all KPMG) to discuss project status including the financial statement implications of a recently filed legal complaint and the appropriate tax treatment of tenant capital improvements.	0.8	\$ 875	\$ 700.00
Richard Blumenreich	09/11/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland) and M. Hoffenberg, R. Blumenreich, A. Corum, and D. Helenbrook (all KPMG) to discuss project status including the financial statement implications of a recently filed legal complaint and the appropriate tax treatment of tenant capital improvements.	0.8	\$ 875	\$ 700.00
Mark Hoffenberg	09/11/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland) and M. Hoffenberg, R. Blumenreich, A. Corum, and D. Helenbrook (all KPMG) to discuss project status including the financial statement implications of a recently filed legal complaint and the appropriate tax treatment of tenant capital improvements.	0.8	\$ 875	\$ 700.00
David Helenbrook	09/11/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland) and M. Hoffenberg, R. Blumenreich, A. Corum, and D. Helenbrook (all KPMG) to discuss project status including the financial statement implications of a recently filed legal complaint and the appropriate tax treatment of tenant capital improvements.	0.8	\$ 875	\$ 700.00
Bill Kudrle	09/11/19	Phone call with D. Helenbrook, M. Campagna, R. Gilinsky, E. Albritton, and W. Kudrle (all KPMG) to discuss the net operating loss allocation and utilization model for purposes of the Windstream stock basis study.	0.8	\$ 420	\$ 336.00
Michael Campagna	09/11/19	Phone call with D. Helenbrook, M. Campagna, R. Gilinsky, E. Albritton, and W. Kudrle (all KPMG) to discuss the net operating loss allocation and utilization model for purposes of the Windstream stock basis study.	0.8	\$ 760	\$ 608.00
Regina Gilinsky	09/11/19	Phone call with D. Helenbrook, M. Campagna, R. Gilinsky, E. Albritton, and W. Kudrle (all KPMG) to discuss the net operating loss allocation and utilization model for purposes of the Windstream stock basis study.	0.8	\$ 650	\$ 520.00

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Windstream Holdings, Inc., et al.
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Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	09/11/19	Phone call with D. Helenbrook, M. Campagna, R. Gilinsky, E. Albritton, and W. Kudrle (all KPMG) to discuss the net operating loss allocation and utilization model for purposes of the Windstream stock basis study.	0.8	\$ 520	\$ 416.00
David Helenbrook	09/11/19	Phone call with D. Helenbrook, M. Campagna, R. Gilinsky, E. Albritton, and W. Kudrle (all KPMG) to discuss the net operating loss allocation and utilization model for purposes of the Windstream stock basis study.	0.8	\$ 875	\$ 700.00
Kevin Polli	09/11/19	Review updated tax claims schedule along with specific material tax claim in preparation for meeting with C. Robinson (Windstream) to discuss plan for addressing material claims	1.0	\$ 875	\$ 875.00
Varoon Laddha	09/11/19	Meeting with C. Robinson (Windstream) and D. Greaves, B. Cella, K. Polli, and V. Laddha (all KPMG) to discuss tax claims and procedures to address material claims.	1.9	\$ 760	\$ 1,444.00
Kevin Polli	09/11/19	Meeting with C. Robinson (Windstream) and D. Greaves, B. Cella, K. Polli, and V. Laddha (all KPMG) to discuss tax claims and procedures to address material claims.	1.9	\$ 875	\$ 1,662.50
Ben Cella	09/11/19	Meeting with C. Robinson (Windstream) and D. Greaves, B. Cella, K. Polli, and V. Laddha (all KPMG) to discuss tax claims and procedures to address material claims.	1.9	\$ 875	\$ 1,662.50
David Greaves	09/11/19	Meeting with C. Robinson (Windstream) and D. Greaves, B. Cella, K. Polli, and V. Laddha (all KPMG) to discuss tax claims and procedures to address material claims.	1.9	\$ 875	\$ 1,662.50
Varoon Laddha	09/11/19	(1.1) During review, performed updates to tax claims report through register report 8-28 in order to prepare the report to be sent to Windstream. (.2) Call with N Tammerine (A&M) regarding zero dollar claims currently filed against Windstream. (1.7) Review tax claim report prior to meeting with C. Robinson (Windstream) and review file assembled by B. Cella (KPMG) regarding top dollar claims.	3.0	\$ 760	\$ 2,280.00
Adam Bourque	09/11/19	Performed initial review of treasury regulation section 1.1502-21 net operating loss schedule prepared by KPMG and concurrently analyze with regards to how it should layer in to the treasury regulation section 1.1502-28 modeling.	3.3	\$ 760	\$ 2,508.00
Mary Beth Turner	09/11/19	Updated Windstream attribute reduction model formulas as of 9/11/19 with regards to referencing discrepancies; this is a lengthy task as this is a very large model that contains information related to 207 entities).	3.9	\$ 420	\$ 1,638.00

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Windstream Holdings, Inc., et al.
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Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Ben Cella	09/11/19	Performed detailed review of largest Windstream tax claims to prepare for upcoming meeting with C. Robinson (Windstream); there are approximately 100 tax claims that were filed that need to be reviewed / categorized in order to be able to could speak to the details during upcoming onsite meeting with C. Robinson (Windstream's VP of Tax).	3.6	\$ 875	\$ 3,150.00
Varoon Laddha	09/11/19	(1.2) Updated the Tax Claims summary report to include a threshold summary for claims currently filed to determine how many claims are under certain dollar thresholds - to be used by Windstream. (2.6) Incorporated by state claim data into the Tax Claims summary report in order to track claims amounts by state - to be used by Windstream	3.8	\$ 760	\$ 2,888.00
Mary Beth Turner	09/11/19	Continued, from same day, to update Windstream attribute reduction model formulas with regards to referencing discrepancies; this is a lengthy task as this is a very large model that contains information related to 207 entities).	3.2	\$ 420	\$ 1,344.00
Kevin Polli	09/12/19	Managing Director review of Pennsylvania claims tracking document to provide to Windstream tax to assist with monitoring status of reconciliations.	0.4	\$ 875	\$ 350.00
Brittney Laukhuff	09/12/19	Phone conference with B. Laukhuff and A. Bourque (both KPMG) regarding treasury regulation 1.502-21 allocation of Windstream net operating losses and application of section 382 to such allocation.	0.4	\$ 760	\$ 304.00
Adam Bourque	09/12/19	Phone conference with B. Laukhuff and A. Bourque (both KPMG) regarding treasury regulation 1.502-21 allocation of Windstream net operating losses and application of section 382 to such allocation.	0.4	\$ 760	\$ 304.00
Mark Balistrieri	09/12/19	Call with M. Balistrieri, B. Cella, V. Laddha, and K. Polli (all KPMG) to discuss Pennsylvania tax claims and the process for reconciling these claims	0.5	\$ 760	\$ 380.00
Ben Cella	09/12/19	Call with M. Balistrieri, B. Cella, V. Laddha, and K. Polli (all KPMG) to discuss Pennsylvania tax claims and the process for reconciling these claims	0.5	\$ 875	\$ 437.50
Kevin Polli	09/12/19	Call with M. Balistrieri, B. Cella, V. Laddha, and K. Polli (all KPMG) to discuss Pennsylvania tax claims and the process for reconciling these claims	0.5	\$ 875	\$ 437.50
Varoon Laddha	09/12/19	Call with M. Balistrieri, B. Cella, V. Laddha, and K. Polli (all KPMG) to discuss Pennsylvania tax claims and the process for reconciling these claims	0.5	\$ 760	\$ 380.00
Mary Beth Turner	09/12/19	Discussion with B. Laukhuff (KPMG) regarding cash tax model NOLs and the 1.1502-21 calculation of NOLs	0.6	\$ 420	\$ 252.00
Brittney Laukhuff	09/12/19	Discussion with M. Turner (KPMG) regarding cash tax model NOLs and the 1.1502-21 calculation of NOLs	0.6	\$ 760	\$ 456.00

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Tax Consulting Services
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Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	09/12/19	Responded to questions posed by M. Turner (KPMG) via email relating to the Windstream tax attribute reduction model.	0.9	\$ 420	\$ 378.00
Adam Bourque	09/12/19	Review of schedule entitled "NOLs Used" in spreadsheet entitled "Windstream Consolidated NOL Allocation and Utilization -21 Analysis" with focus on amounts of net operating losses utilized by each individual Windstream entity including how it applied to remaining net operating losses per entity	1.3	\$ 760	\$ 988.00
Adam Bourque	09/12/19	Review of schedule entitled "Carryover" in spreadsheet entitled "Windstream Consolidated NOL Allocation and Utilization -21 Analysis" with focus on amounts of net operating losses still in existence for each individual Windstream entity	1.4	\$ 760	\$ 1,064.00
Ben Cella	09/12/19	Continued (same day) to create a questionnaire form for Pennsylvania tax claims to enable the Windstream tax team to provide more details regarding the tax claims.	1.8	\$ 875	\$ 1,575.00
Adam Bourque	09/12/19	Review of schedule entitled "NOLs by Entity" in spreadsheet entitled "Windstream Consolidated NOL Allocation and Utilization -21 Analysis" to determine how each Windstream entity generated net operating losses / how it applied to remaining net operating losses per entity	2.3	\$ 760	\$ 1,748.00
Varoon Laddha	09/12/19	(2.0) Perform updates to tax claims file based on meeting with C. Robinson (Windstream) that took place on 9/11/19; (.6) Senior Manager review and concurrently draft comments on tax form claim summary file created by B. Cella (KPMG).	2.6	\$ 760	\$ 1,976.00
Adam Bourque	09/12/19	Review of schedules entitled "12-31-2006" through "12-31-2012" in spreadsheet entitled "Windstream Consolidated NOL Allocation and Utilization -21 Analysis" with specific regards to amounts of net operating losses generated, utilized, and available for carryover by each individual Windstream entity in order to determine how it applied to remaining net operating losses per entity	3.3	\$ 760	\$ 2,508.00
Adam Bourque	09/12/19	Review of schedules entitled "12-31-1999" through "12-31-2005" in spreadsheet entitled "Windstream Consolidated NOL Allocation and Utilization -21 Analysis" with specific regards to amounts of net operating losses generated, utilized, and available for carryover by each individual Windstream entity in order to determine how it applied to remaining net operating losses per entity	3.4	\$ 760	\$ 2,584.00
Ben Cella	09/12/19	Created a questionnaire form for Pennsylvania tax claims so that the Windstream tax team can provide more details about the tax claims.	3.9	\$ 875	\$ 3,412.50

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Name	Date	Description	Hours	Rate	Amount
Mary Beth Turner	09/12/19	Continued, from same day, to update Windstream attribute reduction model formulas with regards to referencing discrepancies; this is a lengthy task as this is a very large model that contains information related to 207 entities.	0.6	\$ 420	\$ 252.00
Mary Beth Turner	09/12/19	Updated Windstream attribute reduction model formulas as of 9/12/19 with regards to referencing discrepancies; this is a lengthy task as this is a very large model that contains information related to 207 entities.	4.5	\$ 420	\$ 1,890.00
Ashley Armfield	09/13/19	Call between A. Armfield and M. Turner (both KPMG) for purposes of discussing attribute reduction model revisions performed previously and deciding how to best proceed with clearing discrepancies	0.2	\$ 420	\$ 84.00
Mary Beth Turner	09/13/19	Call between A. Armfield and M. Turner (both KPMG) for purposes of discussing attribute reduction model revisions performed previously and deciding how to best proceed with clearing discrepancies	0.2	\$ 420	\$ 84.00
Ben Cella	09/13/19	Draft email to C. Robinson (Windstream) to provide a data gathering questionnaire for his team to answer related to Pennsylvania gross receipts and sales and use taxes.	0.6	\$ 875	\$ 525.00
Rick Blattner	09/13/19	Call with B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss Illinois and Wisconsin tax claims and the process for reconciling these claims	0.8	\$ 875	\$ 700.00
John Vann	09/13/19	Call with B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss Illinois and Wisconsin tax claims and the process for reconciling these claims	0.8	\$ 760	\$ 608.00
Ben Cella	09/13/19	Call with B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss Illinois and Wisconsin tax claims and the process for reconciling these claims	0.8	\$ 875	\$ 700.00
Adam Bourque	09/13/19	Review of schedule entitled "taxable income" in spreadsheet entitled "Windstream Consolidated NOL Allocation and Utilization -21 Analysis" with focus on amounts of net operating losses generated, utilized, and available for carryover by each individual Windstream entity as well as how it applied to remaining net operating losses per entity under treasury regulation 1.1502-21	1.2	\$ 760	\$ 912.00
Lydia Bull	09/13/19	Manager review of KPMG - Tax Consulting 3rd monthly fee statement with focus on workstreams/ time entries for proper allocations for the bankruptcy cost analysis.	1.4	\$ 650	\$ 910.00
Adam Bourque	09/13/19	Review of schedule entitled "2017 NOL changes" in spreadsheet entitled "Windstream Consolidated NOL Allocation and Utilization - 21 Analysis" with focus on amounts of net operating losses generated, utilized, and available for carryover by each individual Windstream entity including how it applied to remaining net operating losses per entity	1.6	\$ 760	\$ 1,216.00

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Windstream Holdings, Inc., et al.
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Tax Consulting Services
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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	09/13/19	Review of client provided schedule entitled "Windstream Legal Organization Chart 12-31-18" to identify which entities have liquidated since acquisition by Windstream to assist in identifying where net operating losses are located within the consolidated group in anticipation of attribute reduction	1.9	\$ 760	\$ 1,444.00
Adam Bourque	09/13/19	Additional analysis of client provided schedule entitled "WS Sub NOL Detail" to identify net operating losses generated per entity in order to compare same to KPMG's treasury regulation section 1.1502-21 allocation of net operating losses as it related to upcoming attribute reduction	2.3	\$ 760	\$ 1,748.00
Adam Bourque	09/13/19	Review of KPMG provided schedule entitled "Windstream Available NOLs 7_2_19" to identify which net operating losses will be subject to 382 limitations in analysis of potential upcoming attribute reduction	2.4	\$ 760	\$ 1,824.00
Adam Bourque	09/13/19	Review of schedules entitled "12-31-20013" through "12-31-2018" in spreadsheet entitled "Windstream Consolidated NOL Allocation and Utilization -21 Analysis" with regards to amounts of net operating losses generated, utilized, and available for carryover by each individual Windstream entity including how it applied to remaining net operating losses per entity	2.9	\$ 760	\$ 2,204.00
Mary Beth Turner	09/13/19	Updated Windstream attribute reduction model formulas as of 9/13/19 with regards to referencing discrepancies; this is a lengthy task as this is a very large model that contains information related to 207 entities.	4.3	\$ 420	\$ 1,806.00
Ben Cella	09/16/19	Analyzed newest claim report dated 9/13 from Alvarez & Marsal in comparison to prior report dated 8/30 to identify new tax claims / changes to existing tax claims.	0.7	\$ 875	\$ 612.50
Brian Defliese	09/16/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: KPMG 3rd Monthly - Tax Consulting - Capitalize Asset Analysis and Recovery	0.9	\$ 275	\$ 247.50
Mary Beth Turner	09/16/19	Meeting with M. Turner and A. Armfield (both KPMG) to discuss how Treasury Regulation section 1.1502-11 flows through the attribute reduction model to clear discrepancies in current version of model.	1.5	\$ 420	\$ 630.00
Ashley Armfield	09/16/19	Meeting with M. Turner and A. Armfield (both KPMG) to discuss how Treasury Regulation section 1.1502-11 flows through the attribute reduction model to clear discrepancies in current version of model.	1.5	\$ 420	\$ 630.00
Luis Carcamo	09/16/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - KPMG - 3rd Monthly Fee Statement - Cap - Claims - Tax Consulting Services	1.7	\$ 275	\$ 467.50
Brittany Laukhuff	09/16/19	Senior Manager review of attribute reduction model with regards to updates by M. Turner and A. Armfield (both KPMG)	2.0	\$ 760	\$ 1,520.00

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Name	Date	Description	Hours	Rate	Amount
Mary Beth Turner	09/16/19	2.4 Cleared remaining flow through discrepancies in the data model in order to produce a working, dynamic bankruptcy model applicable for several different scenarios; 0.9 Updated the Windstream tax attribute reduction model based on latest round of review comments from B. Laukhuff (KPMG)	3.3	\$ 420	\$ 1,386.00
Mary Beth Turner	09/17/19	Discussion with B. Laukhuff (KPMG) regarding assumptions in the Windstream Attribute reduction model and additional updates to be performed.	0.2	\$ 420	\$ 84.00
Brittney Laukhuff	09/17/19	Discussion with M. Turner (KPMG) regarding assumptions in the Windstream Attribute reduction model and additional updates to be performed.	0.2	\$ 760	\$ 152.00
Tom Lopez	09/17/19	Added text boxes / check boxes to Wisconsin Tax Claim Forms as part of preparing custom made tax forms (at the request of the client) to help facilitate claims moving forward.	0.5	\$ 520	\$ 260.00
Kevin Polli	09/17/19	Performed Managing Director review of updated weekly tax claims tracker as of 9/17/19 prior to providing to Windstream and A&M for review.	0.6	\$ 875	\$ 525.00
Marc Frediani	09/17/19	Partner review of information requests / timeline for ASC740 project (0.3) including communication with A. Samber (KPMG) and D. Helenbrook (KPMG) related to same (0.3)	0.6	\$ 875	\$ 525.00
Brittney Laukhuff	09/17/19	(.7) Senior Manager review of attribute reduction model for incorporation of comments from 9/16 (.1) draft email correspondence to D. Helenbrook (KPMG) regarding draft attribute reduction model and next steps	0.8	\$ 760	\$ 608.00
David Helenbrook	09/17/19	(0.7) Partner review of restatement project timeline and concurrently revised (as needed); (0.4) perform initial Partner review of Broadview NOL schedule provided by client.	1.1	\$ 875	\$ 962.50
Robert Hyatt	09/17/19	Continued, from same day, to break-out the claims from 9/13/19 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)	1.1	\$ 520	\$ 572.00
Morgan Giddens	09/17/19	Assessed claims received as of 9/17 to determine the appropriate tax type in order to relay this information to the VP of Tax for making tax decisions for Windstream.	1.2	\$ 420	\$ 504.00
Caroline Stevens	09/17/19	Compare and concurrently update Audit & Reserve Tracker in comparison to claim list to see whether items in the audit list have a corresponding bankruptcy claim (transaction taxes only - does not include property tax) per C. Robinson (Windstream) email on 9/17/2019	1.5	\$ 650	\$ 975.00

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Name	Date	Description	Hours	Rate	Amount
Chris Nocito	09/17/19	(.6) Review work stream for A&M – Cash Management and Collateral with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement; (.4) review work stream for A&M – Contracts with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement; (.2) review workstream for A&M – Vendor Management with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement; (.4) review work stream for A&M – Accounting with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement.	1.6	\$ 420	\$ 672.00
Adam Samber	09/17/19	Prepare timeline for ASC740 project including communication with M. Frediani and D. Helenbrook (both KPMG) on an as-needed basis.	2.0	\$ 760	\$ 1,520.00
Robert Hyatt	09/17/19	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 9/13/19 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
Daniel Williams	09/17/19	Created a fillable PDF for claims by manually adding the required fields - as part of custom design for Windstream to facilitate Windstream completion of claims data (approximately 100 templates in total were created at the request of C. Robinson -Windstream)	3.9	\$ 420	\$ 1,638.00
Daniel Williams	09/17/19	Continue, same day, to create fillable PDF for claims by manually adding the required fields - as part of custom design for Windstream to facilitate Windstream completion of claims data (approximately 100 templates in total were created at the request of C. Robinson - Windstream)	1.6	\$ 420	\$ 672.00
Ben Cella	09/17/19	Preparing information requests for WI tax claims by creating custom forms in Microsoft Access to account for all of the tax types / periods to ensure consistent data gathering template related to largest 100 tax bankruptcy claims.	2.3	\$ 875	\$ 2,012.50
Ben Cella	09/17/19	Prepared information requests for PA tax claims by creating custom forms in Microsoft Access to account for all of the tax types / periods to ensure consistent data gathering template related to largest 100 tax bankruptcy claims.	5.1	\$ 875	\$ 4,462.50
Michael Campagna	09/18/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updating 1502-21 calculation for additional Broadview historical tax returns provided by Windstream for purposes of the stock basis study.	0.2	\$ 760	\$ 152.00
David Helenbrook	09/18/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updating 1502-21 calculation for additional Broadview historical tax returns provided by Windstream for purposes of the stock basis study.	0.2	\$ 875	\$ 175.00

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Name	Date	Description	Hours	Rate	Amount
Regina Gilinsky	09/18/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updating 1502-21 calculation for additional Broadview historical tax returns provided by Windstream for purposes of the stock basis study.	0.2	\$ 650	\$ 130.00
Eric Albritton	09/18/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updating 1502-21 calculation for additional Broadview historical tax returns provided by Windstream for purposes of the stock basis study.	0.2	\$ 520	\$ 104.00
Adam Samber	09/18/19	Senior Manager review of documents uploaded in shared site to facilitate ASC740 Project with regard to restatement of financial statements	0.5	\$ 760	\$ 380.00
Tom Lopez	09/18/19	Added text boxes / check boxes to various Tax Claim Forms as part of preparing custom made tax forms (at the request of the client) to help facilitate claims moving forward.	0.6	\$ 520	\$ 312.00
Richard Blumenreich	09/18/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland) and M. Hoffenberg, R. Blumenreich, A. Corum, D. Helenbrook (all KPMG) to discuss project status including potential for financial statement restatement and potential tax positions related to the necessary replacement of leased assets.	0.9	\$ 875	\$ 787.50
Mark Hoffenberg	09/18/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland) and M. Hoffenberg, R. Blumenreich, A. Corum, D. Helenbrook (all KPMG) to discuss project status including potential for financial statement restatement and potential tax positions related to the necessary replacement of leased assets.	0.9	\$ 875	\$ 787.50
David Helenbrook	09/18/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland) and M. Hoffenberg, R. Blumenreich, A. Corum, D. Helenbrook (all KPMG) to discuss project status including potential for financial statement restatement and potential tax positions related to the necessary replacement of leased assets.	0.9	\$ 875	\$ 787.50
Ashby Corum	09/18/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland) and M. Hoffenberg, R. Blumenreich, A. Corum, D. Helenbrook (all KPMG) to discuss project status including potential for financial statement restatement and potential tax positions related to the necessary replacement of leased assets.	0.9	\$ 875	\$ 787.50
Lydia Bull	09/18/19	Manager review of 5th monthly fee statement with focus on workstreams / time entries for proper allocations for the bankruptcy cost analysis: (0.6 hours) A&M - Contracts; (0.3 hours) A&M - Accounting.	0.9	\$ 650	\$ 585.00
Kevin Polli	09/18/19	Call with C. Robinson, V. Anger, C. Wheeler, J. Franks, A. Tankersley (all Windstream), D. Greaves, B. Cella, and K. Polli (KPMG) - partial attendance to discuss largest tax bankruptcy claims and data gathering forms to start reconciliation process.	0.8	\$ 875	\$ 700.00

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Name	Date	Description	Hours	Rate	Amount
David Greaves	09/18/19	Call with C. Robinson, V. Anger, C. Wheeler, J. Franks, A. Tankersley (all Windstream), D. Greaves, B. Cella, and K. Polli (KPMG) to discuss largest tax bankruptcy claims and data gathering forms to start reconciliation process.	1.0	\$ 875	\$ 875.00
Ben Cella	09/18/19	Call with C. Robinson, V. Anger, C. Wheeler, J. Franks, A. Tankersley (all Windstream), D. Greaves, B. Cella, and K. Polli (KPMG) to discuss largest tax bankruptcy claims and data gathering forms to start reconciliation process.	1.0	\$ 875	\$ 875.00
Adam Bourque	09/18/19	Create schedule reflecting net operating losses per year generated, which net operating losses were now located in the parent entity due to liquidations, and which net operating losses were still located in the subsidiaries as well as how section 382 limitations apply to limit the availability to gain insight regarding benefit of liquidating other subsidiaries prior to attribute reduction - focusing primarily on historical Broadview entities	2.1	\$ 760	\$ 1,596.00
Adam Bourque	09/18/19	Created schedule reflecting net operating losses per year generated, which net operating losses were now located in the parent entity due to liquidations, and which net operating losses were still located in the subsidiaries as well as how section 382 limitations apply to limit the availability to gain insight regarding benefit of liquidating other subsidiaries prior to attribute reduction - focusing primarily on historical Nuvox and MassComm entities	2.2	\$ 760	\$ 1,672.00
Adam Bourque	09/18/19	Created schedule reflecting net operating losses per year generated, which net operating losses were now located in the parent entity due to liquidations, and which net operating losses were still located in the subsidiaries, as well as how section 382 limitations apply to limit the availability to gain insight regarding benefit of liquidating other subsidiaries prior to attribute reduction - focusing primarily on historical EarthLink entities	2.4	\$ 760	\$ 1,824.00
Morgan Giddens	09/18/19	Continue, same day, to assess claims received as of 9/18 to determine the appropriate tax type in order to relay this information to the VP of Tax for making tax decisions for Windstream.	2.6	\$ 420	\$ 1,092.00
Robert Hyatt	09/18/19	(2.5) Reconciled the tax claim file to the A&M file to tie out claims that had been withdrawn or marked for objection; (.5) Prepared updated tax claims report deliverable for C. Robinson (Windstream) for use in upcoming client meeting.	3.0	\$ 520	\$ 1,560.00
Caroline Stevens	09/18/19	Reviewed and concurrently consolidated PA claim documentation (Tax claim Report, Tax Claim Forms, Tax Claims) (0.5); Reviewed and concurrently consolidated WI claim documentation (Tax claim Report, Tax Claim Forms, Tax Claims) (0.5); updated Tax Claim Form PDF documents for Tier 1 States (2.3)	3.3	\$ 650	\$ 2,145.00

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Name	Date	Description	Hours	Rate	Amount
Eric Albritton	09/18/19	Senior associate review of 5th monthly fee statement with focus on workstream / time entries to ensure proper allocations for purposes of bankruptcy cost analysis: (1.1) KPMG (3rd Monthly)- Tax Consulting Services; (0.8) A&M - Accounting; (0.6) A&M - Cash Management; (0.6) A&M - Contracts; and (0.3) A&M - Vendor Management	3.4	\$ 520	\$ 1,768.00
Adam Bourque	09/18/19	Created schedule reflecting net operating losses per year generated, which net operating losses were now located in the parent entity due to liquidations, and which net operating losses were still located in the subsidiaries as well as how section 382 limitations apply to limit the availability to gain insight regarding benefit of liquidating other subsidiaries prior to attribute reduction - focusing primarily on historical Valor, Paetec, Iowa, and Q-Comm entities	3.8	\$ 760	\$ 2,888.00
Morgan Giddens	09/18/19	Assessed claims received as of 9/18 to determine the appropriate tax type in order to relay this information to the VP of Tax for making tax decisions for Windstream.	3.9	\$ 420	\$ 1,638.00
Adam Bourque	09/18/19	Creation of schedule reflecting net operating losses per year generated, which net operating losses were now located in the parent entity due to liquidations, and which net operating losses were still located in the subsidiaries as well as how section 382 limitations apply to limit the availability to gain insight regarding benefit of liquidating other subsidiaries prior to attribute reduction - focusing primarily on historical Windstream entities	3.9	\$ 760	\$ 2,964.00
Daniel Williams	09/18/19	Continue, from 9/17, to create fillable PDF's for claims by manually adding the required fields - as part of custom design for Windstream to facilitate Windstream completion of claims data (approximately 100 templates in total were created at the request of C. Robinson - Windstream)	3.0	\$ 420	\$ 1,260.00
Daniel Williams	09/18/19	Extracted and concurrently saved off copies of TX claims as PDFs - per request from C. Robinson (Windstream) (1.8); Combined TX claims forms/documents to create separate PDFs per claim (1.0).	2.8	\$ 420	\$ 1,176.00
Ben Cella	09/18/19	Preparing information requests for City of Denver (0.7), FL (0.9), GA (0.9), IL (0.8)	3.3	\$ 875	\$ 2,887.50
Ben Cella	09/18/19	Preparing information requests for City of Denver MO (0.6), NY (1.2), NYC (1.2), and TN (0.4) tax claims.	3.4	\$ 875	\$ 2,975.00
Michael Campagna	09/19/19	Call with R Gilinsky, E Albritton and M Campagna (all KPMG) to discuss Broadview net operating loss information provided by client and updates to be made to KPMG net operating loss allocations used in connection with the Windstream Bankruptcy planning.	0.2	\$ 760	\$ 152.00

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Name	Date	Description	Hours	Rate	Amount
Regina Gilinsky	09/19/19	Call with R Gilinsky, E Albritton and M Campagna (all KPMG) to discuss Broadview net operating loss information provided by client and updates to be made to KPMG net operating loss allocations used in connection with the Windstream Bankruptcy planning.	0.2	\$ 650	\$ 130.00
Eric Albritton	09/19/19	Call with R Gilinsky, E Albritton and M Campagna (all KPMG) to discuss Broadview net operating loss information provided by client and updates to be made to KPMG net operating loss allocations used in connection with the Windstream Bankruptcy planning.	0.2	\$ 520	\$ 104.00
Brittney Laukhuff	09/19/19	Call with B Laukhuff, A Bourque and M Campagna (all of KPMG) to discuss status of Windstream Bankruptcy work streams and next steps as of 9/19/19.	0.3	\$ 760	\$ 228.00
Michael Campagna	09/19/19	Call with B Laukhuff, A Bourque and M Campagna (all of KPMG) to discuss status of Windstream Bankruptcy work streams and next steps as of 9/19/19.	0.3	\$ 760	\$ 228.00
Adam Bourque	09/19/19	Call with B Laukhuff, A Bourque and M Campagna (all of KPMG) to discuss status of Windstream Bankruptcy work streams and next steps as of 9/19/19.	0.3	\$ 760	\$ 228.00
Mary Beth Turner	09/19/19	Performed analysis to determine best approach to create schedule of Windstream's tax credits on an entity-by-entity, year-over-year basis for purposes of tax attribute reduction	0.5	\$ 420	\$ 210.00
Mary Beth Turner	09/19/19	Call with A. Armfield and M. Turner (all KPMG) to discuss inserting a data table for purposes of displaying all active tax attribute reduction model scenario outcomes at once.	0.5	\$ 420	\$ 210.00
Ashley Armfield	09/19/19	Call with A. Armfield and M. Turner (all KPMG) to discuss inserting a data table for purposes of displaying all active tax attribute reduction model scenario outcomes at once.	0.5	\$ 420	\$ 210.00
Sharon Williams	09/19/19	Updated Mercury (shared drive used to view and download returns, correspondences, license documents, report and upload data files used by KPMG and our clients) per direction from L. Roberts and B. Cella (both KPMG) to include 104 Windstream refund claims to facilitate review by V. Anger and C. Robinson (both Windstream)	0.8	\$ 650	\$ 520.00
Lydia Bull	09/19/19	Manager review of 5th monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis: (0.8 hours) A&M - Vendor Management; and (0.5 hours) A&M - Cash Management.	1.3	\$ 650	\$ 845.00
Daniel Williams	09/19/19	Continued (from previous day) to compile PDFs of claims so the claim documents and forms were all in one PDF by claim - per request from C. Robinson (Windstream).	1.5	\$ 420	\$ 630.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	09/19/19	Review of Windstream - Tax Attribute Reduction Model 09-17-19 "Post attribute reduction tbbs" schedule in preparation of upcoming modeling of attribute reduction	1.6	\$ 760	\$ 1,216.00
Adam Bourque	09/19/19	(0.9) Review of Windstream - Tax Attribute Reduction Model 09-17-19 "assumptions" schedule in preparation of upcoming modeling of attribute reduction; (1.4) review of Windstream - Tax Attribute Reduction Model 09-17-19 "Summary Structure Chart" schedule in preparation of upcoming modeling of attribute reduction	2.5	\$ 760	\$ 1,900.00
Caroline Stevens	09/19/19	Continue (from 9/17) to analyze and concurrently update Audit & Reserve Tracker in comparison to claim list to see whether items in the audit list have a corresponding bankruptcy claim (transaction taxes only - does not include property tax) per C. Robinson (Windstream) email on 9/17/2019	2.5	\$ 650	\$ 1,625.00
Adam Samber	09/19/19	Review of documents uploaded in shared site to facilitate ASC740 Project with regards to restatement of financial statements	3.3	\$ 760	\$ 2,508.00
Adam Bourque	09/19/19	(.9) Review of Windstream - Tax Attribute Reduction Model 09-17-19 "Summary" schedule in preparation of upcoming modeling of attribute reduction; (.6) review of Windstream - Tax Attribute Reduction Model 09-17-19 "CODI Summary" schedule in preparation of upcoming modeling of attribute reduction (2.2) review of Windstream - Tax Attribute Reduction Model 09-17-19 "attribute Reduction" schedule in preparation of upcoming modeling of attribute reduction	3.7	\$ 760	\$ 2,812.00
Ben Cella	09/19/19	(1.3) Managing Director review of comparison between ASC 450 reserves and tax bankruptcy claims (initially prepared by C. Stevens - KPMG) and concurrently revised as needed based on additional notes and associate additional claims; (3.6) preparing information requests for TX tax claims.	4.9	\$ 875	\$ 4,287.50
Brian Defliese	09/20/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC - 5th Monthly - Contracts (.8)	0.8	\$ 275	\$ 220.00
David Helenbrook	09/20/19	Consider application of tenant capital improvements to useful lives of leased assets for purposes of assessing validity of lease arrangement with counterparty	1.1	\$ 875	\$ 962.50
Sam Chen	09/20/19	Per client request, began to perform complex analysis related to "evergreen" argument for taking maintenance/capex into account for true lease analysis purposes	1.3	\$ 875	\$ 1,137.50
Marc Frediani	09/20/19	Partner review of 2015 documentation uploaded in shared site as of 9/20/19 to facilitate ASC740 Project to identify potential impact on current and deferred income tax calculations	1.2	\$ 875	\$ 1,050.00
Luis Carcamo	09/20/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: - A&M - 5th Monthly Fee Statement - Vendor Management	1.7	\$ 275	\$ 467.50

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Name	Date	Description	Hours	Rate	Amount
Eric Albritton	09/20/19	Updating -21 NOL allocation schedule based on updated breakout of Broadview acquired NOLs among subsidiary members based on tax returns provided for purposes of stock basis study.	2.3	\$ 520	\$ 1,196.00
Ben Cella	09/20/19	(0.6) Revising information requests for two TX tax claims with regards to tax periods and notes - to tie to the claims to the ASC 450 reserves (1.3) Managing Director review of bankruptcy updated tax claim report before sending to Windstream, (0.3) email communication with V. Anger (Windstream) about Hawaii Public Service Company tax return (HI PSC) tax return claim, (0.2) communication via email with V. Anger (Windstream) about missing information gathering form for PA.	2.4	\$ 875	\$ 2,100.00
Adam Samber	09/20/19	Review of documents uploaded in shared site to facilitate ASC740 Project with regard to restatement of financial statements (1.0) and develop plan for analysis format (1.5)	2.5	\$ 760	\$ 1,900.00
Varoon Laddha	09/20/19	(3.1) Senior manager review of updated tax claims report for register report 9-11-19. (.1) Send updated tax claims report to Windstream (C. Robinson, V. Anger, S. Wheeler); (.3) Communication via email with A&M regarding details related to certain claims to be reclassified.	3.5	\$ 760	\$ 2,660.00
Eric Albritton	09/20/19	Reviewing new Broadview returns provided by Windstream (2000-2010) for purposes of -21 NOL allocation schedule for purposes of stock basis study.	3.9	\$ 520	\$ 2,028.00
Ben Cella	09/21/19	Analyzed the new 9/20/19 A&M bankruptcy claim report to prior tax claims in order to identify changes	0.9	\$ 875	\$ 787.50
Adam Samber	09/22/19	Developed excel files for ASC740 project to reflect prior year financials under new technical approach	2.0	\$ 760	\$ 1,520.00
David Helenbrook	09/23/19	Review email correspondence regarding ASC 740 restatement considerations	0.3	\$ 875	\$ 262.50
Sam Chen	09/23/19	Continue, from 9/20, to perform complex analysis related to "evergreen" argument for taking maintenance/capex into account for true lease analysis purposes	1.0	\$ 875	\$ 875.00
Luis Carcamo	09/23/19	Review and concurrently convert PJT 5th monthly fee statement timesheets from PDF into excel to ensure work streams can be reviewed for proper allocations for the bankruptcy cost analysis	1.1	\$ 275	\$ 302.50
Marc Frediani	09/23/19	Partner review of 2015 documents uploaded in shared site as of 9/23/19 to facilitate ASC740 Project to identify potential impact on current and deferred income tax calculations for Windstream	1.4	\$ 875	\$ 1,225.00
Mary Beth Turner	09/23/19	Began to create a schedule for Alternative Minimum Tax (AMT) credits reported on the tax returns on a per-entity basis for purposes of the tax attribute reduction model.	1.8	\$ 420	\$ 756.00

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Name	Date	Description	Hours	Rate	Amount
Chris Nocito	09/23/19	(1.1) Review time entries for proper allocation of PJT's 5th monthly fee statement for May for the bankruptcy cost analysis; (2.1) preparing the Q3 bankruptcy cost provision with invoices up to August 31, 2019.	3.2	\$ 420	\$ 1,344.00
Eric Albritton	09/23/19	Senior associate review of allocation workpapers for purposes of 3rd monthly fee statement bankruptcy cost analysis: (0.8) KPMG (3rd Monthly)- Tax Consulting Services; (0.6) A&M - Accounting; (0.5) A&M - Cash Management; (0.4) A&M - Contracts; (0.3) A&M - Vendor Management; and (0.6) Katten - Charter Litigation.	3.2	\$ 520	\$ 1,664.00
Adam Samber	09/23/19	Continued (from previous day) to develop excel files for ASC740 project to reflect prior year financials under new technical approach	3.5	\$ 760	\$ 2,660.00
Brian Defliese	09/24/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal - Cash Management & Collateral	1.2	\$ 275	\$ 330.00
Bill Kudrle	09/24/19	Updating net operating loss carryforward model for subsidiary net operating loss carryforwards for purposes of the Windstream stock basis study.	1.3	\$ 420	\$ 546.00
Kevin Polli	09/24/19	Discussion with M. Frediani, A. Samber, D. Helenbrook - partial attendance, K. Polli - partial attendance and V. Laddha (all KPMG) regarding the 2015 information received from company to be used to recalculate the income tax provision under the new technical approach	1.5	\$ 875	\$ 1,312.50
Varoon Laddha	09/24/19	Discussion with M. Frediani, A. Samber, D. Helenbrook - partial attendance, K. Polli - partial attendance and V. Laddha (all KPMG) regarding the 2015 information received from company to be used to recalculate the income tax provision under the new technical approach	1.8	\$ 760	\$ 1,368.00
David Helenbrook	09/24/19	Discussion with M. Frediani, A. Samber, D. Helenbrook - partial attendance, K. Polli - partial attendance and V. Laddha (all KPMG) regarding the 2015 information received from company to be used to recalculate the income tax provision under the new technical approach	1.0	\$ 875	\$ 875.00
Marc Frediani	09/24/19	Discussion with M. Frediani, A. Samber, D. Helenbrook - partial attendance, K. Polli - partial attendance and V. Laddha (all KPMG) regarding the 2015 information received from company to be used to recalculate the income tax provision under the new technical approach	1.8	\$ 875	\$ 1,575.00
Adam Samber	09/24/19	Discussion with M. Frediani, A. Samber, D. Helenbrook - partial attendance, K. Polli - partial attendance and V. Laddha (all KPMG) regarding the 2015 information received from company to be used to recalculate the income tax provision under the new technical approach	1.8	\$ 760	\$ 1,368.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Lydia Bull	09/24/19	Manager review of summary schedule cataloging invoices received and open items for the Q3 ordinary course provider analysis	2.2	\$ 650	\$ 1,430.00
Sam Chen	09/24/19	Continued (from 9/23) to perform complex analysis related to specific tax characterization and "evergreen" argument	2.2	\$ 875	\$ 1,925.00
Adam Samber	09/24/19	Review data received to date Windstream related to ASC740 information requests and concurrently develop approach / follow up questions related to the ASC 740 Project.	2.2	\$ 760	\$ 1,672.00
Eric Albritton	09/24/19	Reviewing Q3 service provider invoices provided by Windstream for purposes of preparing schedule analyzing the proper tax treatment of the fees.	3.9	\$ 520	\$ 2,028.00
David Helenbrook	09/25/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updates to 1502-21 calculation based on Broadview historical tax returns and finalizing the stock basis study deliverables.	0.1	\$ 875	\$ 87.50
Eric Albritton	09/25/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updates to 1502-21 calculation based on Broadview historical tax returns and finalizing the stock basis study deliverables.	0.1	\$ 520	\$ 52.00
Regina Gilinsky	09/25/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updates to 1502-21 calculation based on Broadview historical tax returns and finalizing the stock basis study deliverables.	0.1	\$ 650	\$ 65.00
Michael Campagna	09/25/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updates to 1502-21 calculation based on Broadview historical tax returns and finalizing the stock basis study deliverables.	0.1	\$ 760	\$ 76.00
Will Wages	09/25/19	Discussion with A. Samber (KPMG) regarding best approach to analyze and document the impact of the revised tax technical position for 2014	0.5	\$ 420	\$ 210.00
Adam Samber	09/25/19	Discussion with W. Wages (KPMG) regarding best approach to analyze and document the impact of the revised tax technical position for 2015	0.5	\$ 760	\$ 380.00
Marc Frediani	09/25/19	Drafted follow up question regarding 2015 information provided by the company (to be used to recalculate the income tax provision under the new technical approach)	0.6	\$ 875	\$ 525.00
Katie Ford	09/25/19	Call with V. Laddha (KPMG) to discuss next steps related to process of restating financials for 2015.	0.4	\$ 650	\$ 260.00
Varoon Laddha	09/25/19	Call with K. Ford (KPMG) to discuss next steps related to process of restating financials for 2015.	0.4	\$ 760	\$ 304.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	09/25/19	(.2) Email response to N. Tammerine (A&M) regarding claim timing. (.3) Identify and concurrently extract files from Central site related to the 2015 restatement.	0.5	\$ 760	\$ 380.00
Lydia Bull	09/25/19	Manager review of information request list for the Q2 / Q3 ordinary course provider invoices received along with relevant open items for the bankruptcy cost analysis.	0.9	\$ 650	\$ 585.00
Chris Nocito	09/25/19	(.3) Review of Kilpatrick's third quarter invoice with focus on time entries for proper allocations for the bankruptcy cost analysis; (.4) Review of Norton's third quarter invoice with focus on time entries for proper allocations for the bankruptcy cost analysis; (.4) Review Sherman's third quarter invoice with focus on time entries for proper allocations for the bankruptcy cost analysis.	1.1	\$ 420	\$ 462.00
Katie Ford	09/25/19	Analyzed third party spin-off memo and related provision workpapers as they relate to state changes for provision and apportionment impact	1.1	\$ 650	\$ 715.00
Luis Carcamo	09/25/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - Katten - 5th Monthly Fee Statement - Charter Litigation	1.4	\$ 275	\$ 385.00
Sam Chen	09/25/19	Continued (from 9/24) to perform complex analysis related to specific tax characterization and "evergreen" argument	2.0	\$ 875	\$ 1,750.00
Eric Albritton	09/25/19	Preparing information request list with respect to the Q3 invoices provided for additional detail necessary to determine proper tax treatment.	2.1	\$ 520	\$ 1,092.00
Adam Samber	09/25/19	Created list of Phase I (2015) follow up questions to discuss with client in meeting on 9/26 related to ASC740 project.	2.3	\$ 760	\$ 1,748.00
Son Nguyen	09/25/19	(1.0) Created and concurrently implemented new formula for Windstream Cash/Tax Model Alternative Minimum Tax ("AMT") page of the Windstream Cash Tax Model to determine the carryforward of tax attributes that will survive through bankruptcy filing or be lost; (2.1) filled in the AMT page in descending order for 2017-2016 on the Windstream Cash Tax Model to determine the carryforward of tax attributes that will survive through bankruptcy filing or be lost.	3.1	\$ 420	\$ 1,302.00
Ronald Dabrowski	09/26/19	Call with M. Hoffenberg, R. Blumenreich and R. Dabrowski (all KPMG) to determine comfort level with the tax characterization of a transaction for US tax purposes	0.5	\$ 875	\$ 437.50
Richard Blumenreich	09/26/19	Call with M. Hoffenberg, R. Blumenreich and R. Dabrowski (all KPMG) to determine comfort level with the tax characterization of a transaction for US tax purposes	0.5	\$ 875	\$ 437.50
Mark Hoffenberg	09/26/19	Call with M. Hoffenberg, R. Blumenreich and R. Dabrowski (all KPMG) to determine comfort level with the tax characterization of a transaction for US tax purposes	0.5	\$ 875	\$ 437.50

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	09/26/19	Draft email to R. Dabrowski (KPMG) and M. Corwin (KPMG) regarding results of discussion with R. Blumenreich (KPMG) related to true lease characterization	0.7	\$ 875	\$ 612.50
Will Wages	09/26/19	Call with M. Frediani, A. Samber, W. Wages, D. Helenbrook - partial attendance, V. Laddha (all KPMG), S. Tran and S. Wheeler (both Windstream) to discuss preliminary questions regarding Phase I of the ASC740 Project deliverables	1.0	\$ 420	\$ 420.00
Adam Samber	09/26/19	Call with M. Frediani, A. Samber, W. Wages, D. Helenbrook - partial attendance, V. Laddha (all KPMG), S. Tran and S. Wheeler (both Windstream) to discuss preliminary questions regarding Phase I of the ASC740 Project deliverables	1.0	\$ 760	\$ 760.00
David Helenbrook	09/26/19	Call with M. Frediani, A. Samber, W. Wages, D. Helenbrook - partial attendance, V. Laddha (all KPMG), S. Tran and S. Wheeler (both Windstream) to discuss preliminary questions regarding Phase I of the ASC740 Project deliverables	0.7	\$ 875	\$ 612.50
Marc Frediani	09/26/19	Call with M. Frediani, A. Samber, W. Wages, D. Helenbrook - partial attendance, V. Laddha (all KPMG), S. Tran and S. Wheeler (both Windstream) to discuss preliminary questions regarding Phase I of the ASC740 Project deliverables	1.0	\$ 875	\$ 875.00
Will Wages	09/26/19	Meeting with A. Samber (KPMG) to discuss approach to prepare initial workpapers based on deliverables and results of discussion with client for ASC 740 Project.	1.1	\$ 420	\$ 462.00
Adam Samber	09/26/19	Meeting with W. Wages (KPMG) to discuss approach to prepare initial workpapers based on deliverables and results of discussion with client for ASC 740 Project.	1.1	\$ 760	\$ 836.00
Sam Chen	09/26/19	Continue, from previous day, to perform analysis related to specific tax characterization and "evergreen" argument	1.8	\$ 875	\$ 1,575.00
Eric Albritton	09/26/19	Reviewing Q2 / Q3 invoices and concurrently allocating timesheet detail based on proper tax treatment for purposes of the bankruptcy cost analysis.	2.1	\$ 520	\$ 1,092.00
Adam Samber	09/26/19	Analysis of data provided by client data in determining the revised provision under the ASC740 Project	2.2	\$ 760	\$ 1,672.00
Eric Albritton	09/26/19	Senior associate review of allocation workpapers for purposes of 3rd monthly fee statement bankruptcy cost analysis: (1.3) PJT Partners. (0.9) Reviewing previously provided allocation letters based on Q1 invoices to determine which fees need to be included in updated versions to account for both Q2 and Q3.	2.2	\$ 520	\$ 1,144.00
Eric Albritton	09/26/19	Updating Q2 analysis of service provider invoices summary schedules based on manager review comments	3.2	\$ 520	\$ 1,664.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Lydia Bull	09/26/19	(0.6) Manager review of Shearman's Q2 invoices going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis; (3.2 hours) Manager review of revised Q2 schedule listing out each provider and applicable tax treatment for the bankruptcy cost analysis for ordinary course providers.	3.8	\$ 650	\$ 2,470.00
Katie Ford	09/26/19	(.4) Analyzed "Tax 18_ETR 2015 - Final" as it relates to third party spin-off state changes to provision (if needed) as well as the related impact on apportionment (.5) Analyzed "Tax 18_Components of Net Deferred Tax Liability 2015_Final_2015 4Q Prov..." as it relates to third party spin-off state changes to provision (if needed) as well as the related impact on apportionment	0.9	\$ 650	\$ 585.00
Katie Ford	09/26/19	(.6) Analyzed "Tax 18_2015 10 K Footnote-Federal and State Tax Attributes with Supporting..." as it relates to third party spin-off state changes to provision (if needed) as well as related impact on apportionment (.4) Analyzed "Tax 15_2016_01_19 - Windstream - Deferred State ETR Model" as it relates to third Spin-off state changes to provision (if needed) as well as related impact on apportionment	1.0	\$ 650	\$ 650.00
Katie Ford	09/26/19	(.3) Analyzed "Tax 15_2016_01_19 – Windstream – 2015 State Effective Rate Model " as it relates to third party spin-off state changes to provision (if needed) as well as related impact on apportionment (.3) Analyzed "Tax 13_ Windstream – Q4-2015 State NOL Valuation Allowances Analysis – Rev..." as it relates to third party spin-off state changes to provision (if needed) as well as related impact on apportionment (.6) Analyzed "Tax 13_2015 4Q Federal Valuation Analysis_Final" as it relates to third party spin-off state changes to provision (if needed) as well as related impact on apportionment	1.2	\$ 650	\$ 780.00
Katie Ford	09/26/19	(.4) Analyzed "Tax 10_2015 4Q T77A REIT LOL Amort schedule-Rent Pymt" as it relates to third party spin-off state changes to provision (if needed) as well as related impact on apportionment (.4) Analyzed "Tax 09_PP—E Transfer to __Tax Basis as it relates to third party spin-off state changes to provision (if needed) as well as related impact on apportionment (.5) Analyzed "Tax 09_case 8109 – state depr 2015-2019" as it relates to third party spin-off state changes to provision (if needed) as well as related impact on apportionment	1.3	\$ 650	\$ 845.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Katie Ford	09/26/19	(.3) Analyzed "Tax 09_case 8109 – fed depr 2015-2019" as it relates to third party spin-off state changes to provision (if needed) as well as related impact on apportionment (.4) Analyzed "Tax 04_2015 Current Payable Reconciliation_Final" as it relates to third party spin-off state changes to provision (if needed) as well as related impact on apportionment (.4) Analyzed "Tax 01-2015 4Q 02-17_OTP Report Package_V1" as it relates to third party spin-off state changes to provision (if needed) as well as related impact on apportionment	1.1	\$ 650	\$ 715.00
David Helenbrook	09/27/19	Call with D. Helenbrook and M. Campagna (both of KPMG) to discuss draft net operating loss by entity summary schedule to be provided to Windstream Bankruptcy legal team for use in the Windstream Bankruptcy planning.	0.2	\$ 875	\$ 175.00
Michael Campagna	09/27/19	Call with D. Helenbrook and M. Campagna (both of KPMG) to discuss draft net operating loss by entity summary schedule to be provided to Windstream Bankruptcy legal team for use in the Windstream Bankruptcy planning.	0.2	\$ 760	\$ 152.00
Ben Cella	09/27/19	Compiled WI information gathering forms (0.1), signed Power of Attorney and audit workpapers (0.1) and send to KPMG Wisconsin sales tax experts (R. Blattner - KPMG SALT Partner) and J. Vann - KPMG Senior Manager) to request additional information about the statute of limitation waivers utilized by Wisconsin to file the tax claims for certain entities back to 2005. (0.1).	0.3	\$ 875	\$ 262.50
Michael Campagna	09/27/19	Prepare summary excel workbook illustrating the net operating loss carry forward amounts (by entity and by vintage year for the Windstream subsidiaries) to be provided to Windstream Bankruptcy legal team for use in the Windstream Bankruptcy planning.	0.3	\$ 760	\$ 228.00
Ben Cella	09/27/19	Analyzed the new 9/27/19 A&M bankruptcy claim report in comparison to prior tax claims to identify changes	0.4	\$ 875	\$ 350.00
Sam Chen	09/27/19	Call with D. Helenbrook (KPMG) to discuss position of using replacement of leased assets with new assets to qualify as extending the useful life of leased assets	0.4	\$ 875	\$ 350.00
David Helenbrook	09/27/19	Call with S. Chen (KPMG) to discuss position of using replacement of leased assets with new assets to qualify as extending the useful life of leased assets	0.4	\$ 875	\$ 350.00
Will Wages	09/27/19	Updated Orion to include client files from SharePoint to be utilized in 2015 ASC 740 Project Analysis.	0.5	\$ 420	\$ 210.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	09/27/19	(.4) Review of court docket to identify monthly / interim fee applications filed for the week of September 21, 2019 while concurrently recording provider fees/expenses to be used n bankruptcy cost analysis; preparing allocation letters for the Q3 bankruptcy cost analysis for: (.1) Paul Weiss; (.1) Simpson; (.1) FTI.	0.7	\$ 420	\$ 294.00
David Helenbrook	09/27/19	Consideration of appropriate principal and interest related to potential financing arrangement between Windstream and lease counterparty for purposes of adjusting financial statements under ASC 740 principles	0.7	\$ 875	\$ 612.50
Son Nguyen	09/27/19	Updated and concurrently populated the Alternative Minimum Tax (AMT) page in descending order for 2015-2014 on the Windstream Cash Tax Model to determine the carryforward of tax attributes that will survive through bankruptcy filing or be lost.	1.2	\$ 420	\$ 504.00
Brian Defliese	09/27/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Shearman-Sterling - Q2 (.7) Shearman-Sterling - Q3 (.6)	1.3	\$ 275	\$ 357.50
Mark Hoffenberg	09/27/19	Communication via email with M. Corwin and D. Helenbrook and R. Blumenreich (all of KPMG) related to certain tax characterizations	1.3	\$ 875	\$ 1,137.50
Katie Ford	09/27/19	Continued, from 9/25/19, to analyze third party spin-off memo and related provision workpapers as they relate to state changes for provision and apportionment impact	1.5	\$ 650	\$ 975.00
Sam Chen	09/27/19	0.8 Performed additional analysis regarding specific tax characterization issue and "evergreen" argument; 0.7 review E&Y appraisal for lease transaction; 0.2 respond to email communication from M. Hoffenberg and D. Helenbrook (both KPMG) related to true lease analysis.	1.7	\$ 875	\$ 1,487.50
Will Wages	09/27/19	Conducted 2015 ASC 740 adjustment analysis on the client's ONESOURCE Tax Provision (OTP) file, which is tax provision software, while concurrently compiling relevant tabs for analysis	1.8	\$ 420	\$ 756.00
Adam Samber	09/27/19	Continue (from previous day) analysis of data provided probed by client in determining the revised provision under the ASC740 Project	2.1	\$ 760	\$ 1,596.00
Lydia Bull	09/27/19	Manager review of allocation letters based on Q2 / Q3 invoices provided for ordinary course providers for the bankruptcy cost analysis: (0.7 hours) Paul Weiss; (0.3 hours) FTI; and (0.4 hours) Simpson Thachter; (1.1 hours) Manager review of revised Q2 ordinary course provider bankruptcy cost analysis schedule; (0.4 hours) Manager review of Shearman's Q3 invoices going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis.	2.9	\$ 650	\$ 1,885.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Robert Hyatt	09/29/19	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 9/25/19 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.0	\$ 520	\$ 1,560.00
Will Wages	09/29/19	ASC 740 2015 OTP Analysis - Concurrently reviewed and revised ASC 740-effected accounts in client's ONESOURCE Tax Provision excel sheets for 2015 while noting outstanding questions (as needed).	3.1	\$ 420	\$ 1,302.00
Katie Ford	09/30/19	Continued, from 9/30/19, to analyze third party spin-off memo and related provision workpapers as they relate to state changes for provision and apportionment impact	0.2	\$ 650	\$ 130.00
Mark Hoffenberg	09/30/19	Call with D. Helenbrook (KPMG) to discuss ASC 740 financial statement positions including using multiple arguments to establish a MLTN level of comfort and the ability to replace lease assets with newly acquired assets for purposes of establishing useful lives	0.4	\$ 875	\$ 350.00
David Helenbrook	09/30/19	Call with M. Hoffenberg (KPMG) to discuss ASC 740 financial statement positions including using multiple arguments to establish a MLTN level of comfort and the ability to replace lease assets with newly acquired assets for purposes of establishing useful lives	0.4	\$ 875	\$ 350.00
Mark Hoffenberg	09/30/19	Call with D. Helenbrook (KPMG), C. Robinson, S. Wheeler (Windstream) and A. Sexton (Kirkland) to discuss ASC 740 financial statement positions including using multiple arguments to establish a MLTN level of comfort and the ability to replace lease assets with newly acquired assets for purposes of establishing useful lives	0.5	\$ 875	\$ 437.50
David Helenbrook	09/30/19	Call with M. Hoffenberg (KPMG), C. Robinson, S. Wheeler (Windstream) and A. Sexton (Kirkland) to discuss ASC 740 financial statement positions including using multiple arguments to establish a MLTN level of comfort and the ability to replace lease assets with newly acquired assets for purposes of establishing useful lives	0.5	\$ 875	\$ 437.50
Eric Albritton	09/30/19	Senior associate review of allocation workpapers for Q3 invoices provided by Windstream for purposes of the bankruptcy cost analysis.	0.7	\$ 520	\$ 364.00
Lydia Bull	09/30/19	Email communication for ordinary course providers to provide allocation letters for client (0.5) and draft response to same (0.3).	0.8	\$ 650	\$ 520.00
Luis Carcamo	09/30/19	Review and concurrently convert PJT 6th monthly fee statement timesheets from PDF into excel to ensure work streams can be reviewed for proper allocations for the bankruptcy cost analysis	1.2	\$ 275	\$ 330.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Katie Ford	09/30/19	Discussion with V. Laddha (KPMG) summarizing client call from 9.25.19 (.2); detailed review of the 9/25 email discussion notes sent by V. Laddha (KPMG) with regards to restatement of 2015 provision for federal and state tax purposes including additional analysis of workpapers to determine state concerns with regard to the proper adjustments / modifications needed for state purposes (1.6)	1.8	\$ 650	\$ 1,170.00
Varoon Laddha	09/30/19	Discussion with K. Ford (KPMG) summarizing client call from 9.25.19	0.2	\$ 760	\$ 152.00
Will Wages	09/30/19	ASC 740 2015 OTP Analysis: review responses from A. Samber (KPMG) on questions posed related to how numbers relate between the various tabs from different files (for client provided data), what changes were to be put into effect as well as the impacts these changes would have on the tax provision, effective tax rates, deferral balances, etc.) (1.3); review of "Tax 16 Memo for Spin-off or Leaseback Accounting Considerations" to with focus on leaseback transaction (1.1).	2.4	\$ 420	\$ 1,008.00
Son Nguyen	09/30/19	Updated and concurrently populated the Alternative Minimum Tax page in descending order for 2013-2012 on the Windstream Cash Tax Model to determine the carryforward of tax attributes that will survive through bankruptcy filing or be lost.	3.3	\$ 420	\$ 1,386.00
Eric Albritton	09/30/19	Preparing combined Q3 reconciliation to Windstream's General Ledger to account for Q2 / Q3 invoices provided.	3.6	\$ 520	\$ 1,872.00
Eric Albritton	09/30/19	Preparing bankruptcy cost analysis summary schedules for Q3 invoices provided by Windstream.	3.7	\$ 520	\$ 1,924.00
Total Tax Consulting Services			542.0		\$ 339,651.00

EXHIBIT C2

Windstream Holdings, Inc., et al.
Case No. 19-22312
Historic NOL Limitation Analysis
September 1, 2019 through September 30, 2019

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

EXHIBIT C3

Windstream Holdings, Inc., et al.
Case No. 19-22312
Retention Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Monica Plangman	09/30/19	Conference call with J. Shain, B. Dickson, S. Carlin and W. Shaffer regarding executed engagement letter, services performed and timing of same in order to reflect in supplemental request for approval of services (0.7); perform research regarding objection deadline and transmit update to J. Shain and B. Dickson (0.1).	0.8	\$ 300	\$ 240.00
Total Retention Services			<u>0.8</u>		<u>\$ 240.00</u>

EXHIBIT C4

Windstream Holdings, Inc., et al.
Case No. 19-22312
Fee Application Preparation Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	09/02/19	0.6 Created Windstream estimate for week ending 8/31 to provide to D. Helenbrook (KPMG); 0.2 Updated exhibit A of Windstream July fee application to include new team members including titles and corresponding rates; 0.3 updated exhibit C1 of August monthly fee application to include data received from professionals as of 9/1/19	1.1	\$ 210	\$ 231.00
Wendy Shaffer	09/03/19	0.3 Reviewed Work in Progress reports to confirm billable hours for Windstream through 8/31; 1.4 Updated exhibit C1 of Windstream August monthly fee application to include data received from professionals as of 9/3/19; 0.4 Updated exhibit C3 of Windstream August monthly fee application to include data received from professionals as of 9/3/19.	2.1	\$ 210	\$ 441.00
Wendy Shaffer	09/09/19	Continue (same day) to update Windstream August monthly fee application to include data received from professionals as of 9/9/20	0.4	\$ 210	\$ 84.00
Wendy Shaffer	09/09/19	Prepared estimate for week ending 9/7 to provide to D. Helenbrook (KPMG Partner)	0.5	\$ 210	\$ 105.00
Wendy Shaffer	09/09/19	Updates to Windstream August monthly fee application to include data received from professionals as of 9/9/19	3.9	\$ 210	\$ 819.00
Wendy Shaffer	09/10/19	Created exhibit C4 of Windstream 4th monthly fee application.	0.2	\$ 210	\$ 42.00
Wendy Shaffer	09/12/19	Prepare and send email to new Windstream team members to provide bankruptcy time / expense keeping requirement in the bankruptcy court.	0.1	\$ 210	\$ 21.00
Wendy Shaffer	09/16/19	Updates to exhibit C1 of Windstream August monthly fee application to include data received from professionals as of 9/16/19	3.1	\$ 210	\$ 651.00
Wendy Shaffer	09/16/19	0.5 Prepared estimate for Windstream for week ending 9/13 and 0.1 draft email to D. Helenbrook (KPMG) to provide copy of same including support; 1.0 Updated exhibit C1 of Windstream September monthly fee application to include data received from professionals as of 9/16/19	1.6	\$ 210	\$ 336.00
Wendy Shaffer	09/17/19	2.3 Updated exhibit C1 of Windstream 4th monthly to include data received from professionals as of 9/17/19; 0.6 updated exhibit C4 of Windstream 4th monthly fee application monthly to include data received from professionals as of 9/17/1	2.9	\$ 210	\$ 609.00
Wendy Shaffer	09/18/19	3.1 Updates to exhibit C1 of Windstream August monthly fee application to include data received from professionals as of 9/18/19; 0.1 updated exhibit C1 of Windstream September monthly fee application to include data received from professionals as of 9/18/18; 0.3 Updated exhibit D/D1 of Windstream August monthly fee application to include expense data received as of 9/18/19; 0.3 updated exhibit A of Windstream September fee application to include new team members including corresponding titles/rates as of 9/18/19.	3.8	\$ 210	\$ 798.00

EXHIBIT C4

Windstream Holdings, Inc., et al.
Case No. 19-22312
Fee Application Preparation Services
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	09/23/19	0.6 Created Windstream estimate for week ending 9/21/19; 0.1 draft email to provide copy of estimate to D. Helenbrook (KPMG); 0.3 updated exhibit A of Windstream September monthly fee application to include new team members as of 9/23/19 including titles and corresponding rates; 1.2 updated exhibit C1 of Windstream September monthly fee application to include data received from professionals as of 9/23/19; 0.2 Reviewed work in progress report to confirm billable hours for Windstream projects through week ending 9/20.	2.4	\$ 210	\$ 504.00
Wendy Shaffer	09/24/19	Review court docket to confirm objection deadline passed re Windstream 3rd monthly fee application and advise Partners/ team leads of same.	0.1	\$ 210	\$ 21.00
Wendy Shaffer	09/25/19	0.1 send Bank timekeeping requirements to new team member C. Ford (KPMG) per request from V. Laddha (KPMG); 0.5 Begin to draft Narrative and Certification for Windstream 2nd Interim Application., 0.1 Begin to prepare cover sheet to be used with Windstream 4th monthly fee application.	0.7	\$ 210	\$ 147.00
Wendy Shaffer	09/26/19	1.9 Updates to Exhibit C1 of Windstream September monthly fee application to include data received from professionals as of 9/26/19; 0.1 email to KPMG Partner/ team leads regarding status of Windstream 4th monthly fee application and next steps to finalize	2.0	\$ 210	\$ 420.00
Monica Plangman	09/27/19	Performed Associate Director review of August fee statement and concurrently provide comments	1.2	\$ 300	\$ 360.00
Monica Plangman	09/28/19	Continued to perform associate director review of monthly August fee statement and concurrently provide comments, specifically Exhibit C1.	1.1	\$ 300	\$ 330.00
Monica Plangman	09/29/19	Finalize associate director review of all exhibits and concurrently provide comments (0.9) transmit document to W. Shaffer (0.1).	1.0	\$ 300	\$ 300.00
Wendy Shaffer	09/30/19	1.1 Updated exhibit C1 of Windstream 5th monthly fee application to include data received from professionals as of 9/27/19; 0.8 Updates to WS 4th monthly exhibits per direction from M. Plangman (KPMG)., 0.5 created Windstream estimate through w/e 9/28 and send to D. Helenbrook (KPMG Partner) as required by A&M; 0.1 draft email with updated Windstream estimate to send to D. Helenbrook (KPMG Partner) with regards to new transaction tax services to billed in September monthly fee application; 0.1 draft email to KPMG Partner /Team leads to request review approval of Windstream 4th monthly fee application exhibits., 0.2 Updated exhibit A of Windstream 5th monthly fee application to include new team members including titles and corresponding rates.	2.8	\$ 210	\$ 588.00
Total Fee Application Preparation Services			31.0		\$ 6,807.00

EXHIBIT C5

Windstream Holdings, Inc., et al.
Case No. 19-22312
Non-Working Travel Time
September 1, 2019 through September 30, 2019

Name	Date	Description	Hours	Rate	Amount
<i>no fees billed for these services in current month</i>					
Total Non-Working Travel Time					<u><u>\$ -</u></u>

EXHIBIT C6

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Compliance - Transaction Tax Services
September 1, 2019 through September 30, 2019
(includes services not previously billed)

Windstream Entity Names	Total
American Telephone Company, LLC	
BOB, LLC	
Boston Retail Partners, LLC	
Broadview Networks, Inc.	
Business Telecom LLC	
Cavalier Telephone LLC	
Cavalier Telephone Mid-Atlantic LLC	
Choice One Communications of Connecticut Inc.	
Choice One Communications of Maine Inc.	
Choice One Communications of Massachusetts Inc	
Choice One Communications of New York Inc.	
Choice One Communications of Ohio Inc	
Choice One Communications of Pennsylvania Inc	
Choice One Communications of Rhode Island Inc	
Choice One Communications Resale LLC	
Choice One of New Hampshire, LLC	
Cinergy Communications Company of Virginia	
Connecticut Broadband LLC	
Conversent Communications Resale LLC	
Conversent Communications of Connecticut LLC	
Conversent Communications of Maine	
Conversent Communications of Massachusetts	
Conversent Communications of New Hampshire LLC	
Conversent Communications of New Jersey, LLC	
Conversent Communications of New York LLC	
Conversent Communications of Pennsylvania LLC	
Conversent Communications of Rhode Island LLC	
Conversent Communications of Vermont LLC	
CTC Communications Corp	
Deltacom LLC	
Earthlink Business LLC	
Earthlink Carrier LLC	
LDMI Telecommunications, Inc.	
Lightship Telecom LLC	
MASSCOMM, Inc.	
McLeodUSA Telecommunications Services, LLC	
Network Telephone Corporation	
Norlight Telecommunications of Virginia Inc	
PAETEC Communications Inc.	
PAETEC Communications of Virginia, Inc	
Talk America, Inc.	
The Other Phone Company, Inc	
US LEC Communications LLC	
US LEC of Alabama LLC	
US LEC of Florida LLC	
US LEC of Georgia LLC	
US LEC of Maryland LLC	

EXHIBIT C6

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Compliance - Transaction Tax Services
September 1, 2019 through September 30, 2019
(includes services not previously billed)

Windstream Entity Names	Total
US LEC of North Carolina LLC	
US LEC of Pennsylvania LLC	
US LEC of South Carolina LLC	
US LEC of Tennessee LLC	
US LEC of Virginia LLC	
US Xchange of Illinois, L.L.C.	
US Xchange of Indiana LLC	
US Xchange of Michigan, L.L.C.	
US Xchange of Wisconsin LLC	
Windstream Holdings, Inc	
Windstream KDL Inc.	
Windstream KDL-VA Inc	
Windstream Norlight Inc.	
Windstream NTI Inc.	
Windstream Nuvox Ohio, Inc	
Windstream Nuvox Arkansas, Inc	
Windstream NuVox Illinois, Inc	
Windstream NuVox Inc.	
Windstream NuVox Indiana, Inc	
Windstream NuVox Kansas, Inc	
Windstream NuVox Missouri, Inc	
Windstream NuVox Oklahoma, Inc	
Windstream Supply, LLC	
XETA Technologies, Inc.	
Broadview Networks, Inc. (Canada)	
EarthLink Business, LLC (Canada)	

SUMMARY OF SERVICES PERFORMED DURING MONTHLY FEE PERIOD:

Transaction Tax Compliance Services: April – June 2019 returns – 73 entities/month	\$ 88,440.00
Transaction Tax Compliance Services: July 2019 returns – 73 entities/month	\$ 28,980.00
Transaction Tax Compliance Services: August 2019 returns – 73 entities/month	\$ 28,980.00
Transaction Tax Compliance Services: September 2019 returns – 73 entities/month	\$ 28,980.00
Total Tax Compliance Transaction Services	\$ 175,380.00 ⁽¹⁾

⁽¹⁾ Services included preparation of state and local transaction tax returns, (based on revenue or cost), and supporting schedules for the reporting periods beginning 04/2019 through 09/2019 for the entities listed above.

EXHIBIT C7

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Compliance Services (EarthLink Implementation)
September 1, 2019 through September 30, 2019
(includes services not previously billed)

SUMMARY OF SERVICES PERFORMED DURING MONTHLY FEE PERIOD	Hours	Total
• Compliance system and data import rule setup activities including creating initial data translation rules, setting up entities, and tax returns.	50.1	
• Review results on initial compliance system and data import rules, including review of tax returns and reports	69.2	
• Revise compliance system setup and data import rules based on review results and additional client information, includes updating account number, filing frequencies, and filing methodologies.	108.2	
• Finalize compliance system setup and data import rules based on additional review and client input, includes updating account numbers, filing frequencies, and filing methodologies.	18.1	
	245.6	

SUMMARY OF PROFESSIONALS PERFORMING SERVICES

	Hours	
Bruce Dickson	11.0	
Jeanette Partridge	2.5	
Sharon Williams	176.2	
Paul Okune	2.0	
Toni Washington	40.1	
Liz Kamau	5.3	
Jermaine Dorsey	8.5	
Hours related to Tax Compliance Services (EarthLink Implementation)	245.6	\$ 32,500.00 ⁽¹⁾
Technology fee for April – June 2019		\$ 2,500.00 ⁽²⁾
Technology fee for July – September 2019		\$ 2,500.00
Total Tax Compliance Services (EarthLink Implementation)		\$ 37,500.00

⁽¹⁾ Fixed fees billed in accordance with statement of Work dated August 26, 2019.

⁽²⁾ The technology fee invoiced to Windstream is related to the internal costs to develop and maintain software and systems to efficiently provide transaction tax compliance services. The software and systems include the collaboration tools with Windstream and software to communicate with their third party payment provider.

EXHIBIT C8

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services (Related to Transaction Tax Services)

September 1, 2019 through September 30, 2019

(includes services not previously billed)

Name	Date	Description	Hours	Rate	Amount
Jeanette Partridge	08/02/19	Updated data translation rules new Broadview Network data files to move files to Windstream ME beginning in 7/2019 - per PT 170775; Note: PT refers to an internal project tracking system (Perfect Tracker) used with the compliance center to manage system and client issues and projects.	0.5	\$ 756	\$ 378.00
Jeanette Partridge	08/06/19	Updated data translation rules new Broadview Network data files to move files to Windstream ME beginning in 7/2019 - per PT 170775	0.2	\$ 756	\$ 151.20
Jeanette Partridge	08/07/19	Updated data translation rules new Broadview Network data files to move files to Windstream ME beginning in 7/2019 - per PT 170775	1.6	\$ 756	\$ 1,209.60
Total Tax Consulting Services (Related to Transaction Tax Services)			2.3		\$ 1,738.80

EXHIBIT D

Windstream Holdings, Inc., et al.
Case No. 19-22312
Summary of Out of Pocket Expenses
September 1, 2019 through September 30, 2019

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ 41.76
Ground Transportation	\$ 96.65
Miscellaneous	\$ 8.00
Total	\$ 146.41

EXHIBIT D1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Detail of Out of Pocket Expenses
September 1, 2019 through September 30, 2019
(includes expenses not previously billed)

Name	Date	Description	Amount
Air Fare Subtotal			\$ -
Lodging Subtotal			\$ -
Ashley Armfield	08/26/19	Out of town breakfast meal incurred in Dallas, TX for self only while traveling to perform services for Windstream.	\$ 13.11
Ashley Armfield	08/26/19	Out of town lunch incurred in Dallas, TX for self only while traveling to perform services for Windstream.	\$ 13.60
Ashley Armfield	08/27/19	Out of town lunch meal incurred in Dallas, TX for self only while traveling to perform services for Windstream.	\$ 5.79
Ashley Armfield	08/27/19	Out of town dinner meal incurred in Dallas, TX for self only while traveling to perform services for Windstream.	\$ 9.26
Meals Subtotal			\$ 41.76
Ashley Armfield	08/26/19	Uber fee incurred for travel from airport in Dallas, TX to hotel	\$ 25.38
Ashley Armfield	08/27/19	Uber fee for travel from hotel in Dallas, TX to client office in Dallas, TX	\$ 8.34
Ashley Armfield	08/27/19	Uber fee for travel from client site to airport to catch return flight to New York.	\$ 16.74
Ashley Armfield	08/27/19	Uber fee incurred for travel from airport to home in New York, NY upon return flight from Dallas, TX	\$ 46.19
Ground Transportation Subtotal			\$ 96.65
Ashley Armfield	08/27/19	Inflight WiFi Charges to perform services for Windstream	\$ 8.00
Miscellaneous Subtotal			\$ 8.00
Total Out of Pocket Expenses			\$ 146.41