

**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)
)	

**THIRTEENTH 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
MAY 1, 2020 THROUGH MAY 31, 2020**

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:	May 1, 2020 through May 31, 2020
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 616,125.20
Less 20% Holdback:	\$ (123,225.04)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 44.24
Total Fees and Expenses Due:	\$ 492,944.40

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: June 29, 2020

/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

May 1, 2020 through May 31, 2020

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	84.8	\$ 760	\$ 64,448.00
Adam McLamb	Senior Manager - State & Local Tax	36.0	\$ 760	\$ 27,360.00
Adam Murphy	Manager - M&A Tax	86.1	\$ 650	\$ 55,965.00
Allison Laird	Managing Director - M&A Tax	0.2	\$ 875	\$ 175.00
Bela Unell	Senior Manager - Washington National Tax	1.0	\$ 760	\$ 760.00
Ben Cella	Managing Director - State & Local Tax	31.7	\$ 875	\$ 27,737.50
Bill Kudrle	Associate - M&A Tax	3.4	\$ 420	\$ 1,428.00
Brian Defliese	Paraprofessional - Tax Technician	0.6	\$ 275	\$ 165.00
Brittney Laukhuff	Senior Manager - M&A Tax	12.3	\$ 760	\$ 9,348.00
Bruce Dickson	Senior Manager - Tax	0.1	\$ 760	\$ 76.00
Caroline Stevens	Manager - State & Local Tax	14.7	\$ 650	\$ 9,555.00
Chris Nocito	Associate - M&A Tax	18.3	\$ 420	\$ 7,686.00
David Greaves	Principal - State & Local Tax	0.5	\$ 875	\$ 437.50
David Helenbrook	Principal - M&A Tax	28.2	\$ 875	\$ 24,675.00
Eric Albritton	Senior Associate - M&A Tax	73.8	\$ 520	\$ 38,376.00
Jimmy Martinez	Associate - State & Local Tax	128.5	\$ 420	\$ 53,970.00
Joey Mann	Associate - State & Local Tax	17.8	\$ 860	\$ 15,308.00
Joey Schwartz	Senior Associate - State & Local Tax	132.5	\$ 520	\$ 68,900.00
John Vann	Senior Manager - State & Local Tax	19.0	\$ 760	\$ 14,440.00
Katie Ford	Manager - State & Local Tax	8.5	\$ 650	\$ 5,525.00
Kevin Polli	Managing Director - State & Local Tax	4.9	\$ 875	\$ 4,287.50
Leanna Grantland	Associate - State & Local Tax	1.6	\$ 420	\$ 672.00
Luis Carcamo	Paraprofessional - Tax Technician	0.4	\$ 275	\$ 110.00
Luke Basha	Associate - M&A Tax	2.8	\$ 420	\$ 1,176.00
Lydia Bull	Senior Manager - M&A Tax	8.1	\$ 760	\$ 6,156.00
Mabel Zhang	Manager - State & Local Tax	13.7	\$ 650	\$ 8,905.00
Manan Shah	Managing Director - Tax	0.8	\$ 875	\$ 700.00
Mark Hoffenberg	Principal - Washington National Tax	17.2	\$ 875	\$ 15,050.00
Mary Beth Turner	Associate - M&A Tax	28.2	\$ 420	\$ 11,844.00
Mary Fung	Senior Manager - M&A Tax	0.3	\$ 760	\$ 228.00
Maury Passman	Managing Director - Washington National Tax	0.4	\$ 875	\$ 350.00
Michael Andruchek	Senior Manager - State & Local Tax	1.9	\$ 760	\$ 1,444.00
Michael Campagna	Senior Manager - M&A Tax	18.8	\$ 760	\$ 14,288.00
Molly Newell	Senior Associate - State & Local Tax	2.7	\$ 520	\$ 1,404.00
Monica Plangman	Associate Director - Bankruptcy	3.3	\$ 300	\$ 990.00
Paula Torres	Manager - Tax	0.8	\$ 650	\$ 520.00
Regina Gilinsky	Manager - M&A Tax	6.9	\$ 650	\$ 4,485.00
Rick Blattner	Principal - State & Local Tax	2.7	\$ 875	\$ 2,362.50
Robert Hyatt	Senior Associate - State & Local Tax	12.0	\$ 520	\$ 6,240.00
Sam Chen	Managing Director - Washington National Tax	6.3	\$ 875	\$ 5,512.50
Samantha Nartadam	Senior Associate - State & Local Tax	45.1	\$ 520	\$ 23,452.00
Scott Salmon	Partner - Washington National Tax	3.8	\$ 875	\$ 3,325.00
Stephen Metz	Senior Manager - State & Local Tax	0.5	\$ 760	\$ 380.00

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary Of Hours and Discounted Fees Incurred By Professional
May 1, 2020 through May 31, 2020

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Teresa Williams	Associate - Bankruptcy	3.9	\$ 105	\$ 409.50
Tim Nichols	Senior Manager - Washington National Tax	26.8	\$ 760	\$ 20,368.00
Varoon Laddha	Senior Manager - State & Local Tax	22.0	\$ 760	\$ 16,720.00
Wendy Shaffer	Manager - Bankruptcy	30.4	\$ 228	\$ 6,931.20
Hours and Discounted Fees		964.3		\$ 584,645.20
Fixed fees related to Tax Compliance - Transaction Tax Services (Exhibit C6)				\$ 28,980.00
Fixed fees related to Tax Compliance Services for EarthLink Implementation (Exhibit C7)				\$ 2,500.00
Total Fees				\$ 616,125.20
Less Holdback Adjustment (20%)				\$ (123,225.04)
Net Requested Fees				\$ 492,900.16
Out of Pocket Expenses				\$ 44.24
Net Requested Fees & Out of Pocket Expenses				\$ 492,944.40
Blended Hourly Rate (Exclusive of Fixed Fees)			\$ 606.29	

EXHIBIT B

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary of Hours and Discounted Fees Incurred by Category
May 1, 2020 through May 31, 2020

Category	Exhibit	Total Billed Hours	Total Fees Requested
Tax Consulting Services	C1	833.2	\$ 514,513.00
Historic NOL Limitation Analysis	C2	0.0	\$ -
Retention Services	C3	0.0	\$ -
Fee Application Preparation Services	C4	39.2	\$ 9,546.70
Non-Working Travel Time	C5	0.0	\$ -
Tax Compliance - Transaction Tax Services	C6	0.0	\$ 28,980.00 ⁽¹⁾
Tax Compliance Services (EarthLink Implementation)	C7	0.0	\$ 2,500.00 ⁽¹⁾
Tax Consulting Services (Related to Transaction Tax Services)	C8	0.0	\$ -
Audit Defense Services	C9	91.9	\$ 60,585.50
Total		964.3	\$ 616,125.20

⁽¹⁾ Services are billed on fixed fee basis in accordance with Statement of Work.

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Ben Cella	05/01/20	(0.1) Reviewing Wisconsin billing data provided by S. Wagner (Windstream) for one of the Wisconsin tax bankruptcy claims.	0.1	\$ 875	\$ 87.50
Brittney Laukhuff	05/01/20	(1.5) Continued (from 4/30/2020) to perform Senior Manager review of Windstream liquidation planning attribute reduction model.	1.5	\$ 760	\$ 1,140.00
Lydia Bull	05/01/20	(0.7) Perform Senior manager review of PJT's 9th monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis; (0.9) Performed Senior manager review of PJT's 10th monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis.	1.6	\$ 760	\$ 1,216.00
Jimmy Martinez	05/01/20	Continued (from 4/30/20) Testing formulas to ensure it tied back to client provided apportionment data (0.8); Updating scenario tab calculations to ensure the denominator updates are properly being grouped/liquidated given certain scenarios (1.2).	2.0	\$ 420	\$ 840.00
Jimmy Martinez	05/01/20	(1.3) Revised the consolidated filing states cancellation of debt income & earnings calculations to properly include all entities in each consolidated group by state in the state post emergence model (1.0) Testing calculations in the state post emergence model to ensure cancellation of debt income and earnings tie back to input tabs.	2.3	\$ 420	\$ 966.00
Ben Cella	05/04/20	(0.1) Preparing an email to N. Tammerine (Alvarez & Marsal) with requested Claim Sub Type changes for this week's Register Report	0.1	\$ 875	\$ 87.50
David Helenbrook	05/04/20	(0.2) Conference call with A. Murphy (KPMG) regarding timing of mergers of non-de facto liquidated corporations and potential Excess loss account (ELA) in stock triggers.	0.2	\$ 875	\$ 175.00
Adam Murphy	05/04/20	(0.2) Conference call with D. Helenbrook (KPMG) regarding timing of mergers of non-de facto liquidated corporations and potential Excess loss account (ELA) in stock triggers.	0.2	\$ 650	\$ 130.00
Adam Murphy	05/04/20	(0.1) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) re: timing of mergers of non-de facto liquidated corporations and potential ELA triggers; (0.1) Reviewed e-mail from S. Wheeler (Windstream) re: no charge of interest expense on Broadview Networks intercompany accounts (for consideration in determination of whether intercompany accounts constitute debt or equity for purposes of determining solvency); (0.1) Reviewed e-mail from N. Warther (K&E) re: extent to which interest expense was charged on intercompany accounts (for consideration in determination of whether intercompany accounts constitute debt or equity for purposes of determining solvency).	0.3	\$ 650	\$ 195.00
Mary Beth Turner	05/04/20	0.3 Updates to the tax attribute reduction model in which all subsidiaries liquidate tax free by deleting one of the transaction scenarios - per request from A. Bourque (KPMG).	0.3	\$ 420	\$ 126.00

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Case No. 19-22312
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May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	05/04/20	(0.4) Meeting (continued from same day) with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to discuss next steps related to building the state earnings and profits and basis model for the state attribute reduction model.	0.4	\$ 420	\$ 168.00
Mabel Zhang	05/04/20	(0.4) Meeting (continued from same day) with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to discuss next steps related to building the state earnings and profits and basis model for the state attribute reduction model.	0.4	\$ 650	\$ 260.00
Joey Schwartz	05/04/20	(0.4) Meeting (continued from same day) with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to discuss next steps related to building the state earnings and profits and basis model for the state attribute reduction model.	0.4	\$ 520	\$ 208.00
Adam McLamb	05/04/20	(0.4) Meeting (continued from same day) with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to discuss next steps related to building the state earnings and profits and basis model for the state attribute reduction model.	0.4	\$ 760	\$ 304.00
Varoon Laddha	05/04/20	(.4) Meeting, continued from same day, for the KPMG State & Local Tax team to discuss building the state earnings and profits and basis model for the state attribute reduction model. Attendees: S. Salmon (Partner, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG).	0.4	\$ 760	\$ 304.00
Jimmy Martinez	05/04/20	(.4) Meeting, continued from same day, for the KPMG State & Local Tax team to discuss building the state earnings and profits and basis model for the state attribute reduction model. Attendees: S. Salmon (Partner, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG).	0.4	\$ 420	\$ 168.00
Scott Salmon	05/04/20	(.4) Meeting, continued from same day, for the KPMG State & Local Tax team to discuss building the state earnings and profits and basis model for the state attribute reduction model. Attendees: S. Salmon (Partner, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG).	0.4	\$ 875	\$ 350.00
Mabel Zhang	05/04/20	(.4) Meeting, continued from same day, for the KPMG State & Local Tax team to discuss building the state earnings and profits and basis model for the state attribute reduction model. Attendees: S. Salmon (Partner, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG).	0.4	\$ 650	\$ 260.00

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Joey Schwartz	05/04/20	(.4) Meeting, continued from same day, for the KPMG State & Local Tax team to discuss building the state earnings and profits and basis model for the state attribute reduction model. Attendees: S. Salmon (Partner, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG).	0.4	\$ 520	\$ 208.00
Adam McLamb	05/04/20	(.4) Meeting, continued from same day, for the KPMG State & Local Tax team to discuss building the state earnings and profits and basis model for the state attribute reduction model. Attendees: S. Salmon (Partner, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG).	0.4	\$ 760	\$ 304.00
Adam Murphy	05/04/20	(0.2) Review attribute reduction schedule reflecting impact of liquidation of Windstream subsidiaries in preparation for conference call to discuss potential legal entity rationalization and restructuring ownership of IP, ILEC entities, and fixed wireless assets; (0.1) Reviewed e-mail from D. Helenbrook (KPMG) re: request for most recent draft of PowerPoint slide deck re: proposed legal entity rationalization; (0.1) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) re: most recent draft of PowerPoint slide deck re: proposed legal entity rationalization;	0.4	\$ 650	\$ 260.00
Ben Cella	05/04/20	(0.4) Performed analysis of 5/4/20 Register Report from Alvarez & Marsal (A&M) to determine if there are new tax claims / any changes to existing tax claims.	0.4	\$ 875	\$ 350.00
Jimmy Martinez	05/04/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/4/2020.	0.4	\$ 420	\$ 168.00
Katie Ford	05/04/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/4/2020.	0.4	\$ 650	\$ 260.00
Varoon Laddha	05/04/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/4/2020.	0.4	\$ 760	\$ 304.00

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Tax Consulting Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	05/04/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/4/2020.	0.4	\$ 520	\$ 208.00
Mabel Zhang	05/04/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/4/2020.	0.4	\$ 650	\$ 260.00
Adam McLamb	05/04/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/4/2020.	0.4	\$ 760	\$ 304.00
Leanna Grantland	05/04/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/4/2020.	0.4	\$ 420	\$ 168.00
Kevin Polli	05/04/20	Performed Managing Director review of weekly tax claims file, as of 5/4/2020, to identify new or changed income tax claims.	0.4	\$ 875	\$ 350.00
Eric Albritton	05/04/20	(.5) Meeting with S. Salmon (Partner, KPMG), M. Campagna (Sr. Manager, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), R. Gilinsky (Manager, KPMG), M. Zhang (Manager, KPMG), E. Albritton (Sr. Associate, KPMG), J. Schwartz (Sr. Associate, KPMG) for KPMG Mergers & Acquisition team to perform walkthrough of their stock basis models with KPMG State and Local Tax team including details regarding implementation in the state attribute reduction model.	0.5	\$ 520	\$ 260.00
Michael Campagna	05/04/20	(.5) Meeting with S. Salmon (Partner, KPMG), M. Campagna (Sr. Manager, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), R. Gilinsky (Manager, KPMG), M. Zhang (Manager, KPMG), E. Albritton (Sr. Associate, KPMG), J. Schwartz (Sr. Associate, KPMG) for KPMG Mergers & Acquisition team to perform walkthrough of their stock basis models with KPMG State and Local Tax team including details regarding implementation in the state attribute reduction model.	0.5	\$ 760	\$ 380.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Regina Gilinsky	05/04/20	(.5) Meeting with S. Salmon (Partner, KPMG), M. Campagna (Sr. Manager, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), R. Gilinsky (Manager, KPMG), M. Zhang (Manager, KPMG), E. Albritton (Sr. Associate, KPMG), J. Schwartz (Sr. Associate, KPMG) for KPMG Mergers & Acquisition team to perform walkthrough of their stock basis models with KPMG State and Local Tax team including details regarding implementation in the state attribute reduction model.	0.5	\$ 650	\$ 325.00
Scott Salmon	05/04/20	(.5) Meeting with S. Salmon (Partner, KPMG), M. Campagna (Sr. Manager, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), R. Gilinsky (Manager, KPMG), M. Zhang (Manager, KPMG), E. Albritton (Sr. Associate, KPMG), J. Schwartz (Sr. Associate, KPMG) for KPMG Mergers & Acquisition team to perform walkthrough of their stock basis models with KPMG State and Local Tax team including details regarding implementation in the state attribute reduction model.	0.5	\$ 875	\$ 437.50
Varoon Laddha	05/04/20	(.5) Meeting with S. Salmon (Partner, KPMG), M. Campagna (Sr. Manager, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), R. Gilinsky (Manager, KPMG), M. Zhang (Manager, KPMG), E. Albritton (Sr. Associate, KPMG), J. Schwartz (Sr. Associate, KPMG) for KPMG Mergers & Acquisition team to perform walkthrough of their stock basis models with KPMG State and Local Tax team including details regarding implementation in the state attribute reduction model.	0.5	\$ 760	\$ 380.00
Joey Schwartz	05/04/20	(.5) Meeting with S. Salmon (Partner, KPMG), M. Campagna (Sr. Manager, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), R. Gilinsky (Manager, KPMG), M. Zhang (Manager, KPMG), E. Albritton (Sr. Associate, KPMG), J. Schwartz (Sr. Associate, KPMG) for KPMG Mergers & Acquisition team to perform walkthrough of their stock basis models with KPMG State and Local Tax team including details regarding implementation in the state attribute reduction model.	0.5	\$ 520	\$ 260.00
Mabel Zhang	05/04/20	(.5) Meeting with S. Salmon (Partner, KPMG), M. Campagna (Sr. Manager, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), R. Gilinsky (Manager, KPMG), M. Zhang (Manager, KPMG), E. Albritton (Sr. Associate, KPMG), J. Schwartz (Sr. Associate, KPMG) for KPMG Mergers & Acquisition team to perform walkthrough of their stock basis models with KPMG State and Local Tax team including details regarding implementation in the state attribute reduction model.	0.5	\$ 650	\$ 325.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam McLamb	05/04/20	(.5) Meeting with S. Salmon (Partner, KPMG), M. Campagna (Sr. Manager, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), R. Gilinsky (Manager, KPMG), M. Zhang (Manager, KPMG), E. Albritton (Sr. Associate, KPMG), J. Schwartz (Sr. Associate, KPMG) for KPMG Mergers & Acquisition team to perform walkthrough of their stock basis models with KPMG State and Local Tax team including details regarding implementation in the state attribute reduction model.	0.5	\$ 760	\$ 380.00
Adam Murphy	05/04/20	(0.2) Reviewed e-mail from C. Robinson (Windstream) regarding call to discuss potential legal entity rationalization and restructuring ownership of IP, ILEC entities, and fixed wireless assets; (0.1) Reviewed e-mail from A. Bourque (KPMG) regarding same (0.1) Drafted e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding call to discuss potential legal entity rationalization and restructuring ownership of IP, ILEC entities, and fixed wireless assets; (0.1) Reviewed e-mail from A. Bourque KPMG) regarding attribute reduction schedule reflecting impact of liquidation of Windstream subsidiaries;	0.5	\$ 650	\$ 325.00
Joey Schwartz	05/04/20	(.3) Create net operating loss template for the short period ending February 27, 2017 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income; (.4) Created apportionment template for the short period ending February 27, 2017 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income;	0.7	\$ 520	\$ 364.00
Joey Schwartz	05/04/20	(.3) Created a net operating loss template for the short period ending August 28, 2012 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income; (.4) Create apportionment template for the short period ending August 28, 2012 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income.	0.7	\$ 520	\$ 364.00
Ben Cella	05/04/20	(0.3) Performed Managing Director review and concurrently revise the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims and changes from Alvarez & Marsal's 5/4/20 Register Report; (0.4) Perform Managing Director review and concurrently revise the agenda materials for the weekly status call with Windstream Tax prepared by C. Stevens (KPMG).	0.7	\$ 875	\$ 612.50
Caroline Stevens	05/04/20	(0.6) Updated the Windstream Bankruptcy Tax Claims Schedule as of 5/2/2020 (requested by C. Robinson– Windstream) based on the new tax claims and tax claim changes from the weekly Register Report and (0.1) drafted email to send copy of same to B. Cella (KPMG) for review.	0.7	\$ 650	\$ 455.00

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Tax Consulting Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	05/04/20	(.8) Updating the combined 9th and 10th monthly fee statement schedule to include PJTs allocation workpapers.	0.8	\$ 420	\$ 336.00
Sam Chen	05/04/20	(0.8) Begin to draft document outlining facts for new true lease opinion.	0.8	\$ 875	\$ 700.00
Caroline Stevens	05/04/20	Update agenda for use in weekly update call with client with regards to new claims/tax claim changes as of 5/4/2020.	0.8	\$ 650	\$ 520.00
Joey Schwartz	05/04/20	(.4) Created net operating loss template for the short period ending November 30, 2011 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income; (.5) Created apportionment template for the short period ending November 30, 2011 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income	0.9	\$ 520	\$ 468.00
Adam Bourque	05/04/20	(1.0) Conference call with C. Robinson and S. Wheeler (both Windstream), N. Warther (K&E), and D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss potential legal entity rationalization and restructuring ownership of IP, ILEC entities, and fixed wireless assets.	1.0	\$ 760	\$ 760.00
Adam Murphy	05/04/20	(1.0) Conference call with C. Robinson and S. Wheeler (both Windstream), N. Warther (K&E), and D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss potential legal entity rationalization and restructuring ownership of IP, ILEC entities, and fixed wireless assets.	1.0	\$ 650	\$ 650.00
David Helenbrook	05/04/20	(1.0) Conference call with C. Robinson and S. Wheeler (both Windstream), N. Warther (K&E), and D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss potential legal entity rationalization and restructuring ownership of IP, ILEC entities, and fixed wireless assets.	1.0	\$ 875	\$ 875.00
Adam Bourque	05/04/20	(1.0) Conference call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss preparation for conference call to discuss potential legal entity rationalization and restructuring ownership of Intellectual Property (IP), incumbent local exchange carrier (ILEC) entities, and fixed wireless assets.	1.0	\$ 760	\$ 760.00
Adam Murphy	05/04/20	(1.0) Conference call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss preparation for conference call to discuss potential legal entity rationalization and restructuring ownership of Intellectual Property (IP), incumbent local exchange carrier (ILEC) entities, and fixed wireless assets.	1.0	\$ 650	\$ 650.00
David Helenbrook	05/04/20	(1.0) Conference call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss preparation for conference call to discuss potential legal entity rationalization and restructuring ownership of Intellectual Property (IP), incumbent local exchange carrier (ILEC) entities, and fixed wireless assets.	1.0	\$ 875	\$ 875.00

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Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Brittny Laukhuff	05/04/20	(1.0) Senior manager review of latest revisions to Windstream liquidation planning attribute reduction model in advance of sending to D. Helenbrook (KPMG Partner) for review	1.0	\$ 760	\$ 760.00
Sam Chen	05/04/20	Continue reviewing new Windstream/third party lease agreements (continuation from Thursday 4/30) (0.5); WNT Managing Director level review of asset purchase agreement and settlement agreement for the new true lease opinion (0.5).	1.0	\$ 875	\$ 875.00
Joey Schwartz	05/04/20	(1.3) Identify short period returns with net operating loss generation to include in the state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income	1.3	\$ 520	\$ 676.00
Adam McLamb	05/04/20	(1.5) Performed Manager review of Windstream state attribute reduction model review with focus on of state-NOL allocation methods and reduction.	1.5	\$ 760	\$ 1,140.00
Bill Kudrle	05/04/20	(0.7) Prepare schedule for Alltel initial basis study, to track whether initial basis was determined using stock basis rollforward or net inside asset basis; (1.1) Populated schedule for initial stock and paid in capital amounts for each entity.	1.8	\$ 420	\$ 756.00
Jimmy Martinez	05/04/20	(1.3) Analyzed apportionment factors / calculations from the state post emergence model in comparison to the tax attribute reduction model to ensure the information was accurate. (1.1) Review of historic sample subsidiary stock basis model in order to determine how to apply to Windstream.	2.4	\$ 420	\$ 1,008.00
Robert Hyatt	05/04/20	Update Windstream Tax Claim schedule to include newly filed tax claims with a register date of 5/4/2020 while concurrently breaking-out the claims by tax period (where claims were filed with amounts that covered multiple periods).	2.8	\$ 520	\$ 1,456.00
Adam Bourque	05/04/20	(3.1) Performed Senior manager review of May 4, 2020 version of attribute reduction modeling assuming all subsidiaries liquidate tax free.	3.1	\$ 760	\$ 2,356.00
Adam Murphy	05/05/20	(0.1) Reviewed e-mail from D. Helenbrook (KPMG) re: potential impact of legal entity rationalization on excess loss accounts of solvent and insolvent subsidiaries; (0.2) Reviewed e-mail from D. Helenbrook (KPMG) regarding email from N. Warther (K&E) related to A&M intercompany account analysis, potential impact of analysis on amounts / value of intercompany accounts and solvency of subsidiaries for legal entity rationalization.	0.3	\$ 650	\$ 195.00
Ben Cella	05/05/20	(0.3) Revising the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 5/4/20 Register Report;	0.3	\$ 875	\$ 262.50

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Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/05/20	(0.4) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) re: summary of A&M intercompany account analysis, potential impact of analysis on amounts / value of intercompany accounts and solvency of subsidiaries for legal entity rationalization; (0.1) Reviewed e-mail from D. Helenbrook (KPMG) regarding items to be discussed in upcoming conference call related to same.	0.5	\$ 650	\$ 325.00
John Vann	05/05/20	Call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, M. Andruchek, and J. Vann - partial attendance (all KPMG) to discuss progress on Windstream tax claims as of 5/5/2020.	0.4	\$ 760	\$ 304.00
David Greaves	05/05/20	Call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, M. Andruchek, and J. Vann - partial attendance (all KPMG) to discuss progress on Windstream tax claims as of 5/5/2020.	0.5	\$ 875	\$ 437.50
Varoon Laddha	05/05/20	Call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, M. Andruchek, and J. Vann - partial attendance (all KPMG) to discuss progress on Windstream tax claims as of 5/5/2020.	0.5	\$ 760	\$ 380.00
Ben Cella	05/05/20	Call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, M. Andruchek, and J. Vann - partial attendance (all KPMG) to discuss progress on Windstream tax claims as of 5/5/2020.	0.5	\$ 875	\$ 437.50
Caroline Stevens	05/05/20	Call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, M. Andruchek, and J. Vann - partial attendance (all KPMG) to discuss progress on Windstream tax claims as of 5/5/2020.	0.5	\$ 650	\$ 325.00
Kevin Polli	05/05/20	Call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, M. Andruchek, and J. Vann - partial attendance (all KPMG) to discuss progress on Windstream tax claims as of 5/5/2020.	0.5	\$ 875	\$ 437.50
Michael Andruchek	05/05/20	Call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, M. Andruchek, and J. Vann - partial attendance (all KPMG) to discuss progress on Windstream tax claims as of 5/5/2020.	0.5	\$ 760	\$ 380.00

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Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/05/20	(0.2) Review of e-mail communication from C. Robinson (Windstream) re: potential impact of legal entity rationalization on excess loss accounts of solvent and insolvent subsidiaries; (0.3) Conduct analysis regarding the potential impact of legal entity rationalization on excess loss accounts of solvent and insolvent subsidiaries; (0.2) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding results of analysis potential impact of legal entity rationalization on excess loss accounts of solvent and insolvent subsidiaries;	0.7	\$ 650	\$ 455.00
Mabel Zhang	05/05/20	(1.1) Manager review the current iteration of the state attribute reduction model, as of 5/5/2020, to ensure it functions as expected.	1.1	\$ 650	\$ 715.00
Joey Schwartz	05/05/20	.5 Create net operating loss template for Tax Year 2000 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income; .6 Create apportionment template for Tax Year 2000 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income.	1.1	\$ 520	\$ 572.00
Joey Schwartz	05/05/20	.5 Create net operating loss template for Tax Year 2003 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income; .6 Created apportionment template for Tax Year 2003 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income.	1.1	\$ 520	\$ 572.00
Joey Schwartz	05/05/20	.5 Create net operating loss template for Tax Year 2005 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income; .6 Create apportionment template for Tax Year 2005 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income.	1.1	\$ 520	\$ 572.00
Joey Schwartz	05/05/20	.5 Created a net operating loss template for Tax Year 2001 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income; .6 Create an apportionment template for Tax Year 2001 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income.	1.1	\$ 520	\$ 572.00
Joey Schwartz	05/05/20	.5 Created a net operating loss template for Tax Year 2002 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income; .6 Created an apportionment template for Tax Year 2002 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income.	1.1	\$ 520	\$ 572.00

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Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	05/05/20	.5 Created a net operating loss template for Tax Year 2006 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income; .6 Created an apportionment template for Tax Year 2006 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income	1.1	\$ 520	\$ 572.00
Joey Schwartz	05/05/20	.5 Created net operating loss template for Tax Year 2004 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income; .6 Created apportionment template for Tax Year 2004 in state attribute reduction model to accurately reflect state net operating losses for reduction against cancellation of debt income;	1.1	\$ 520	\$ 572.00
Adam McLamb	05/05/20	(1.6) Perform Manager review of Windstream state attribute reduction model with specific regards to NOL reduction methodology and 1.1502-28 reduction	1.6	\$ 760	\$ 1,216.00
Brittney Laukhuff	05/05/20	(2.0) Review of tax scenarios structuring deck with respect to results under the various scenarios in anticipation of project team meeting to prepare for creditor call	2.0	\$ 760	\$ 1,520.00
Adam Bourque	05/05/20	(2.1) Senior manager review of May 5, 2020 version of attribute reduction model assuming all entities liquidate tax free into parent and related impact of same.	2.1	\$ 760	\$ 1,596.00
Varoon Laddha	05/05/20	2.1 Analyzed federal subsidiary stock basis reports with regards to how they tie into state subsidiary stock basis model	2.1	\$ 760	\$ 1,596.00
Adam Murphy	05/05/20	(2.3) Review A&M intercompany account analysis to determine potential impact of analysis on amounts / value of intercompany accounts and solvency of subsidiaries for legal entity rationalization.	2.3	\$ 650	\$ 1,495.00
Jimmy Martinez	05/05/20	(3.2) Updating summary tab in the subsidiary stock basis model to include all Windstream entitles.	3.2	\$ 420	\$ 1,344.00
Adam Bourque	05/05/20	(3.9) Senior Manager review of Windstream Intercompany Overview schedule as provided by Kirkland with focus on how intercompany accounts impact solvency.	3.9	\$ 760	\$ 2,964.00
Jimmy Martinez	05/05/20	1.3 Review formulas from a sample subsidiary stock basis model to determine how to efficiently incorporate Windstream provided data into the model. (2.9) Relinking of the Windstream entities to the federal basis spreadsheet provided by client.	4.2	\$ 420	\$ 1,764.00
Ben Cella	05/06/20	(0.1) Call between B. Cella and C. Stevens (both KPMG) to discuss tax claim request received from State of Georgia.	0.1	\$ 875	\$ 87.50
Caroline Stevens	05/06/20	(0.1) Call between B. Cella and C. Stevens (both KPMG) to discuss tax claim request received from State of Georgia.	0.1	\$ 650	\$ 65.00

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May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Ben Cella	05/06/20	(0.1) Preparing email to Windstream tax to summarize call between B. Cella (KPMG) and R. Barnes-Cate (Georgia Department of Revenue) to discuss progress on Windstream tax bankruptcy claims filed by Georgia.	0.1	\$ 875	\$ 87.50
Ben Cella	05/06/20	(0.2) Call with R. Barnes-Cate (Georgia Department of Revenue) to discuss progress on Windstream tax bankruptcy claims filed by Georgia as of 5/6/2020.	0.2	\$ 875	\$ 175.00
Adam Murphy	05/06/20	(0.2) Reviewed e-mail communication from D. Helenbrook (KPMG) and A. Bourque (KPMG) re: preparation of list of questions for proposed legal entity rationalization; (0.1) Communication via email with D. Helenbrook and A. Bourque (both KPMG) regarding preparation of list of questions for proposed legal entity rationalization.	0.3	\$ 650	\$ 195.00
John Vann	05/06/20	Perform Senior Manager review of 2014 client tax calendar to determine if total Wisconsin Sales and Sales Tax can be derived from the tax calendar as opposed to tax returns for purpose of reconciling billing files to tax returns.	0.3	\$ 760	\$ 228.00
Adam Murphy	05/06/20	(0.3) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) re: draft e-mail requesting discussion with A&M re: impact of intercompany account analysis on amount and value of intercompany accounts and solvency of entities for legal entity rationalization; (0.2) Review of e-mail communication from D. Helenbrook (KPMG) and N. Warther (K&E) regarding request for discussion with A&M related to impact of intercompany account analysis on amount and value of intercompany accounts and solvency of entities for legal entity rationalization.	0.5	\$ 650	\$ 325.00
Adam Bourque	05/06/20	(0.5) Call with M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) to discuss assumptions in tax structuring deck in advance of call with creditor advisors.	0.5	\$ 760	\$ 380.00
Adam Murphy	05/06/20	(0.5) Call with M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) to discuss assumptions in tax structuring deck in advance of call with creditor advisors.	0.5	\$ 650	\$ 325.00
David Helenbrook	05/06/20	(0.5) Call with M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) to discuss assumptions in tax structuring deck in advance of call with creditor advisors.	0.5	\$ 875	\$ 437.50
Brittney Laukhuff	05/06/20	(0.5) Call with M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) to discuss assumptions in tax structuring deck in advance of call with creditor advisors.	0.5	\$ 760	\$ 380.00
Mark Hoffenberg	05/06/20	(0.5) Call with M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) to discuss assumptions in tax structuring deck in advance of call with creditor advisors.	0.5	\$ 875	\$ 437.50

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Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	05/06/20	(0.5) Prepared files requested by State of Georgia for Windstream tax claims; (0.1) Prepared requested files in preparation to send to the State of Georgia.	0.6	\$ 650	\$ 390.00
Mabel Zhang	05/06/20	(.8) Manager review of updated version of the Windstream state attribute reduction model as of 5/6/2020 - to ensure it functions as expected.	0.8	\$ 650	\$ 520.00
Adam Bourque	05/06/20	(1.0) Call with M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG), A. Sexton, N. Warther, W. Levy (K&E), D. Mayo, M. Jordan, E. Terrell (Paul Weiss), and R. Kariyev, C. Rotblat (Debevoise) to discuss updated KPMG tax modeling regarding Windstream restructuring alternatives, including status of Private Letter Ruling (PLR);	1.0	\$ 760	\$ 760.00
Adam Murphy	05/06/20	(1.0) Call with M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG), A. Sexton, N. Warther, W. Levy (K&E), D. Mayo, M. Jordan, E. Terrell (Paul Weiss), and R. Kariyev, C. Rotblat (Debevoise) to discuss updated KPMG tax modeling regarding Windstream restructuring alternatives, including status of Private Letter Ruling (PLR);	1.0	\$ 650	\$ 650.00
David Helenbrook	05/06/20	(1.0) Call with M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG), A. Sexton, N. Warther, W. Levy (K&E), D. Mayo, M. Jordan, E. Terrell (Paul Weiss), and R. Kariyev, C. Rotblat (Debevoise) to discuss updated KPMG tax modeling regarding Windstream restructuring alternatives, including status of Private Letter Ruling (PLR);	1.0	\$ 875	\$ 875.00
Brittney Laukhuff	05/06/20	(1.0) Call with M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG), A. Sexton, N. Warther, W. Levy (K&E), D. Mayo, M. Jordan, E. Terrell (Paul Weiss), and R. Kariyev, C. Rotblat (Debevoise) to discuss updated KPMG tax modeling regarding Windstream restructuring alternatives, including status of Private Letter Ruling (PLR);	1.0	\$ 760	\$ 760.00
Mark Hoffenberg	05/06/20	(1.0) Call with M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG), A. Sexton, N. Warther, W. Levy (K&E), D. Mayo, M. Jordan, E. Terrell (Paul Weiss), and R. Kariyev, C. Rotblat (Debevoise) to discuss updated KPMG tax modeling regarding Windstream restructuring alternatives, including status of Private Letter Ruling (PLR);	1.0	\$ 875	\$ 875.00
Adam Bourque	05/06/20	(1.1) Conference with C. Robinson, S. Tran, and S. Wheeler (all Windstream), A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) re: feasibility of transferring ILEC, operating, fixed wireless asset, and IP entities under separate silos in legal entity rationalization, determination of value / amount of intercompany accounts and solvency of corporations to be liquidated in legal entity rationalization	1.1	\$ 760	\$ 836.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/06/20	(1.1) Conference with C. Robinson, S. Tran, and S. Wheeler (all Windstream), A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) re: feasibility of transferring ILEC, operating, fixed wireless asset, and IP entities under separate silos in legal entity rationalization, determination of value / amount of intercompany accounts and solvency of corporations to be liquidated in legal entity rationalization	1.1	\$ 650	\$ 715.00
David Helenbrook	05/06/20	(1.1) Conference with C. Robinson, S. Tran, and S. Wheeler (all Windstream), A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) re: feasibility of transferring ILEC, operating, fixed wireless asset, and IP entities under separate silos in legal entity rationalization, determination of value / amount of intercompany accounts and solvency of corporations to be liquidated in legal entity rationalization	1.1	\$ 875	\$ 962.50
Mark Hoffenberg	05/06/20	(1.1) Conference with C. Robinson, S. Tran, and S. Wheeler (all Windstream), A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) re: feasibility of transferring ILEC, operating, fixed wireless asset, and IP entities under separate silos in legal entity rationalization, determination of value / amount of intercompany accounts and solvency of corporations to be liquidated in legal entity rationalization	1.1	\$ 875	\$ 962.50
Joey Schwartz	05/06/20	1.7 Create net operating loss gross-up function in state attribute reduction model to facilitate computation of reduction in post-apportionment states for Tax Year 2004	1.7	\$ 520	\$ 884.00
Joey Schwartz	05/06/20	1.7 Create net operating loss gross-up function in state attribute reduction model to facilitate computation of reduction in post-apportionment states for Tax Year 2005.	1.7	\$ 520	\$ 884.00
Joey Schwartz	05/06/20	1.7 Created net operating loss gross-up function in state attribute reduction model to facilitate computation of reduction in post-apportionment states for Tax Year 2003.	1.7	\$ 520	\$ 884.00
Joey Schwartz	05/06/20	1.8 Create net operating loss gross-up function in state attribute reduction model to facilitate computation of reduction in post-apportionment states for Tax Year 2006.	1.8	\$ 520	\$ 936.00
Adam Bourque	05/06/20	(2.1) Performed Senior manager review of ILEX Sep Board Deck 2.2019 as provided by the client - in anticipation of considering tax ramifications of moving various different assets of Windstream under different silos.	2.1	\$ 760	\$ 1,596.00
Varoon Laddha	05/06/20	2.2 Senior Manager review of state subsidiary stock basis file updated by J. Martinez (KPMG) which will be used into the overall state tax attribution model.	2.2	\$ 760	\$ 1,672.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	05/06/20	Meeting with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss progress, changes and next steps related to the Windstream state attribute reduction model as of 5/6/2020.	2.4	\$ 520	\$ 1,248.00
Mabel Zhang	05/06/20	Meeting with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss progress, changes and next steps related to the Windstream state attribute reduction model as of 5/6/2020.	2.4	\$ 650	\$ 1,560.00
Adam McLamb	05/06/20	Meeting with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss progress, changes and next steps related to the Windstream state attribute reduction model as of 5/6/2020.	2.4	\$ 760	\$ 1,824.00
Jimmy Martinez	05/06/20	(.9) Testing formulas in subsidiary stock basis model to make sure information was properly pulling through the subsidiary stock basis model from the summary tab. (.8) Making adjustments to certain formulas on the summary tab of the subsidiary stock basis model to correct issues with information not properly flowing through the model. (1.0) Reviewing Windstream ownership breakdown for 2006 through 2018 and determining how to best incorporate that information into the subsidiary stock basis model.	2.7	\$ 420	\$ 1,134.00
Jimmy Martinez	05/06/20	(2.9) Mapping the Windstream 851 ownership schedule into the model to account for dividend tier-up and (to the extent applicable) distributions in excess of basis tier-up.	2.9	\$ 420	\$ 1,218.00
Adam McLamb	05/06/20	(2.9) Performed Manager review of latest version of the Windstream state attribute reduction model with specific regards to structure / build-out and concurrently drafted review comments.	2.9	\$ 760	\$ 2,204.00
Adam Murphy	05/07/20	(0.1) Review e-mail communication from N. Warther (K&E) and A. Bourque (KPMG) regarding next steps related to call with A&M to discuss determination of amount / value of intercompany accounts for determination of solvency of entities for legal entity rationalization; (0.1) Drafted e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding same.	0.3	\$ 650	\$ 195.00
Adam Murphy	05/07/20	(0.1) Review of email communication from D. Helenbrook (KPMG) regarding upcoming call with Windstream to discuss legal entity rationalization; (0.1) review e-mail from A. Bourque (KPMG) re: upcoming call with Windstream to discuss legal entity rationalization; (0.1) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding same.	0.3	\$ 650	\$ 195.00
David Helenbrook	05/07/20	(0.3) Conference with D. Helenbrook and A. Murphy (KPMG) to discuss updating draft information request list for legal entity rationalization to address proposed restructuring transactions indicated in Project Utopia slide deck prepared by Windstream;	0.3	\$ 875	\$ 262.50

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/07/20	(0.3) Conference with D. Helenbrook and A. Murphy (KPMG) to discuss updating draft information request list for legal entity rationalization to address proposed restructuring transactions indicated in Project Utopia slide deck prepared by Windstream;	0.3	\$ 650	\$ 195.00
Joey Schwartz	05/07/20	(0.2) Communication via email with KPMG Associates regarding next steps related to Treasury Regulation 1.1502-21 analysis for Tax Years 2006 to 2009 for the state attribute reduction model and (0.6) preparing related demonstration for Associates to follow	0.8	\$ 520	\$ 416.00
Adam Murphy	05/07/20	(0.6) Revise draft of information request list for legal entity rationalization to address revisions / questions of A. Bourque (KPMG); (0.1) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) re: revised draft of information request list for legal entity rationalization; (0.1) Reviewed e-mail from D. Helenbrook (KPMG) regarding copy of Project Utopia slide deck prepared by Windstream for legal entity rationalization.	0.8	\$ 650	\$ 520.00
Tim Nichols	05/07/20	0.8 Call with D. Helenbrook, T. Nichols - partial attendance and S. Chen (KPMG) regarding new lease agreements and considerations for new true lease opinion	0.5	\$ 760	\$ 380.00
David Helenbrook	05/07/20	0.8 Call with D. Helenbrook, T. Nichols - partial attendance and S. Chen (KPMG) regarding new lease agreements and considerations for new true lease opinion	0.8	\$ 875	\$ 700.00
Sam Chen	05/07/20	0.8 Call with D. Helenbrook, T. Nichols - partial attendance and S. Chen (KPMG) regarding new lease agreements and considerations for new true lease opinion	0.8	\$ 875	\$ 700.00
Jimmy Martinez	05/07/20	(1.5) Reviewing Internal Revenue Code (IRC) 1502-21 analysis spreadsheet to determine process of completing the additional years (2006-2010) needed for the tax attribute reduction model.	1.5	\$ 420	\$ 630.00
Joey Schwartz	05/07/20	1.8 Create net operating loss gross-up function in state attribute reduction model to facilitate computation of reduction in post-apportionment states for Tax Year 2000	1.8	\$ 520	\$ 936.00
Joey Schwartz	05/07/20	1.9 Create net operating loss gross-up function in state attribute reduction model to facilitate computation of reduction in post-apportionment states for Tax Year 2001	1.9	\$ 520	\$ 988.00
Joey Schwartz	05/07/20	1.9 Create net operating loss gross-up function in state attribute reduction model to facilitate computation of reduction in post-apportionment states for Tax Year 2002	1.9	\$ 520	\$ 988.00
Joey Schwartz	05/07/20	2.2 Performed Senior Associate review of subsidiary stock basis model prepared by Associate to incorporate in state attribute reduction model to accurately reduce state subsidiary stock basis in states which do not conform to I.R.C. section 1502	2.2	\$ 520	\$ 1,144.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/07/20	(0.8) Review new legal entity structure slide deck prepared by Windstream in 9/2019 and concurrently compare with organizational structure chart to prepare information request list for legal entity rationalization; (1.5) Prepare initial draft of information request list for legal entity rationalization; (0.3) Reviewed e-mail from A. Bourque (KPMG) re: revisions to / questions about initial draft of information request list for legal entity rationalization; (0.1) Draft e-mail to A. Bourque (KPMG) re: initial draft of information request list for legal entity rationalization.	2.7	\$ 650	\$ 1,755.00
Jimmy Martinez	05/07/20	(1.2) Extracted entities from 2009 federal tax return and matching them to 851 ownership piece based on FEIN to ensure proper entity name is used. (1.6) Updating total taxable income for each entity listed in the 2009 consolidated federal return to be plugged into the tax attribute model.	2.8	\$ 420	\$ 1,176.00
Adam Bourque	05/07/20	(3.1) Performed Senior manager review of client prepared schedule regarding organizational structuring.	3.1	\$ 760	\$ 2,356.00
Jimmy Martinez	05/07/20	1.5 Testing the functionality of the remapping to make sure information was properly being pushed through subsidiary stock basis model based on ownership. (2.4) Performing adjustments/corrections to the subsidiary stock basis model mapping so that information properly flows based on ownership.	3.9	\$ 420	\$ 1,638.00
Adam Bourque	05/08/20	(0.2) Call with D. Helenbrook, A Bourque and A. Murphy (KPMG) to discuss differences between Project Utopia slide deck and organizational structure chart to take into account elimination of entities in previously planned legal entity rationalization.	0.2	\$ 760	\$ 152.00
Adam Murphy	05/08/20	(0.2) Call with D. Helenbrook, A Bourque and A. Murphy (KPMG) to discuss differences between Project Utopia slide deck and organizational structure chart to take into account elimination of entities in previously planned legal entity rationalization.	0.2	\$ 650	\$ 130.00
David Helenbrook	05/08/20	(0.2) Call with D. Helenbrook, A Bourque and A. Murphy (KPMG) to discuss differences between Project Utopia slide deck and organizational structure chart to take into account elimination of entities in previously planned legal entity rationalization.	0.2	\$ 875	\$ 175.00
Adam Murphy	05/08/20	(0.1) Reviewed e-mail from A. Bourque (KPMG) regarding updating the draft information request list for legal entity rationalization to address proposed restructuring transactions indicated in Project Utopia slide deck prepared by Windstream; (0.1) Draft e-mail to A. Bourque (KPMG) regarding same; (0.1) Reviewed e-mail from C. Robinson (Windstream) regarding upcoming conference call to discuss legal entity rationalization; (0.2) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding the updated draft information request list for legal entity rationalization addressing proposed restructuring transactions indicated in Project Utopia slide deck prepared by Windstream	0.5	\$ 650	\$ 325.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	05/08/20	(.6) Compiling the monthly fees statements from the bankruptcy court docket for the week of May 4, 2020 for use in the bankruptcy cost analysis.	0.6	\$ 420	\$ 252.00
Adam Murphy	05/08/20	(0.2) Review of email communication from A. Bourque (KPMG) re: revisions to work plan for completion of tax items related to Project Lightweight legal entity rationalization; (0.2) Reviewed e-mail from D. Helenbrook (KPMG) regarding revisions to draft information request list for legal entity rationalization addressing proposed restructuring transactions indicated in Project Utopia slide deck prepared by Windstream (to clarify distinction from Project Lightweight); (0.2) Draft e-mail to C. Robinson and S. Wheeler (both Windstream) and D. Helenbrook and A. Bourque (both KPMG) regarding information request list for legal entity rationalization addressing proposed restructuring transactions indicated in Project Utopia slide deck prepared by Windstream.	0.6	\$ 650	\$ 390.00
Adam Bourque	05/08/20	(0.7) Call with E. Sooy (A&M), A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding determination of amount and value of intercompany accounts for purposes of determining solvency of entities for legal entity rationalization.	0.7	\$ 760	\$ 532.00
Adam Murphy	05/08/20	(0.7) Call with E. Sooy (A&M), A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding determination of amount and value of intercompany accounts for purposes of determining solvency of entities for legal entity rationalization.	0.7	\$ 650	\$ 455.00
David Helenbrook	05/08/20	(0.7) Call with E. Sooy (A&M), A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding determination of amount and value of intercompany accounts for purposes of determining solvency of entities for legal entity rationalization.	0.7	\$ 875	\$ 612.50
Mark Hoffenberg	05/08/20	(0.7) Call with E. Sooy (A&M), A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding determination of amount and value of intercompany accounts for purposes of determining solvency of entities for legal entity rationalization.	0.7	\$ 875	\$ 612.50

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/08/20	(0.2) Reviewed e-mail from C. Robinson (Windstream) regarding request for step plan for Project Utopia legal entity rationalization and work plan for completion of tax items related to Project Lightweight legal entity rationalization; (0.2) review email communication from D. Helenbrook (KPMG) related to preparation of step plan for Project Utopia legal entity rationalization and work plan for completion of tax items related to Project Lightweight legal entity rationalization; (0.6) communication via email with D. Helenbrook and A. Bourque (both KPMG) regarding work plan for completion of tax items related to Project Lightweight legal entity rationalization	1.0	\$ 650	\$ 650.00
Joey Schwartz	05/08/20	1.1 Senior Associate review of Associate prepared Treasury Regulation 1.1502-21 analysis for Tax Years 2006-2009 for the state attribute reduction model	1.1	\$ 520	\$ 572.00
Adam Murphy	05/08/20	(1.6) Prepare updated draft information request list for legal entity rationalization to address proposed restructuring transactions indicated in Project Utopia slide deck prepared by Windstream.	1.6	\$ 650	\$ 1,040.00
Jimmy Martinez	05/08/20	(1.6) Updating total taxable income for each entity listed in the 2006 consolidated federal return to be plugged into the tax attribute model.	1.6	\$ 420	\$ 672.00
Adam Murphy	05/08/20	(1.7) Reviewed the Project Utopia slide deck prepared by Windstream for legal entity rationalization.	1.7	\$ 650	\$ 1,105.00
Jimmy Martinez	05/08/20	(1.8) Updating total taxable income for each entity listed in the 2008 consolidated federal return to be plugged into the tax attribute model.	1.8	\$ 420	\$ 756.00
Joey Schwartz	05/08/20	2.4 Create Illinois-specific attribute reduction calculation in state attribute reduction to make the model comply with state regulations which require attribute reduction by cancellation of debt income on a post-apportionment basis;	2.4	\$ 520	\$ 1,248.00
Jimmy Martinez	05/08/20	(1.2) Pulling entities from 2008 federal tax return and matching them to 851 ownership piece based on Federal employment identification numbers (FEIN) to ensure proper entity name is used; (1.3) Pulling entities from 2007 federal tax return and matching them to 851 ownership piece based on FEIN to ensure proper entity name is used.	2.5	\$ 420	\$ 1,050.00
Joey Schwartz	05/08/20	2.6 Create Illinois-specific attribute reduction calculation in state attribute reduction to make the model comply with state regulations which require attribute reduction by cancellation of debt income on a post-apportionment basis;	2.6	\$ 520	\$ 1,352.00
Jimmy Martinez	05/08/20	(1.7) Updating total taxable income for each entity listed in the 2007 consolidated federal return to be plugged into the tax attribute model. (1.2) Pulling entities from 2006 federal tax return and concurrently matching them to 851 ownership piece based on FEIN to ensure proper entity name is used.	2.9	\$ 420	\$ 1,218.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	05/08/20	(0.6) Review of email from A. Murphy (KPMG) detailing questions regarding potential corporate restructuring; (.4) draft email to A. Murphy (KPMG) to respond to questions regarding same; (2.1) consideration of tax question timeline as requested by client considering future activity needed relating to liquidation of corporate entities.	3.1	\$ 760	\$ 2,356.00
Mark Hoffenberg	05/10/20	Call with B. Weiland, T. Cruikshank, A. Sexton, J. Luze, W. Levy, N. Warther (Kirkland) to discuss extent to which modeling can be released to Elliott	0.5	\$ 875	\$ 437.50
Adam Bourque	05/11/20	(0.1) Call with A. Bourque and A. Murphy (both KPMG) to discuss preparation of slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization).	0.1	\$ 760	\$ 76.00
Adam Murphy	05/11/20	(0.1) Call with A. Bourque and A. Murphy (both KPMG) to discuss preparation of slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization).	0.1	\$ 650	\$ 65.00
Adam Murphy	05/11/20	(0.1) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding details related to conference call to discuss preparation of slide deck for Project Utopia (legal entity rationalization) transaction steps; (0.1) communication via email with J. Mann (KPMG) regarding upcoming conference call to discuss preparation of slide deck for Project Utopia (legal entity rationalization) transaction steps.	0.2	\$ 650	\$ 130.00
Adam Murphy	05/11/20	(0.1) Drafted e-mail to L. Basha (KPMG) regarding latest revisions to initial draft of slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization); (0.1) Reviewed e-mail from L. Basha (KPMG) re: revised draft of slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization).	0.2	\$ 650	\$ 130.00
Allison Laird	05/11/20	(0.2) Performed Partner review of the cost analysis of USFIT treatment of PJT fees within the 9th and 10th fee application	0.2	\$ 875	\$ 175.00
Adam Murphy	05/11/20	(0.1) Draft e-mail to A. Bourque (KPMG) regarding upcoming call to discuss preparation of slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization); (0.1) Draft e-mail to L. Basha (KPMG) regarding Windstream organizational structure charts and Project Lightweight transaction steps for preparation of slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization); (0.1) Reviewed e-mail from L. Basha (KPMG) regarding initial draft of slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization)	0.3	\$ 650	\$ 195.00
Adam Murphy	05/11/20	(0.3) Call with L. Basha and A. Murphy (both KPMG) regarding preparation of slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization) as of 5/11/2020.	0.3	\$ 650	\$ 195.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Luke Basha	05/11/20	(0.3) Call with L. Basha and A. Murphy (both KPMG) regarding preparation of slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization) as of 5/11/2020.	0.3	\$ 420	\$ 126.00
Eric Albritton	05/11/20	(0.3) Call with M Campagna and E Albritton (all KPMG) to discuss the appropriate opening stock basis amounts to be used for state and local tax basis calculations.	0.3	\$ 520	\$ 156.00
Michael Campagna	05/11/20	Call with M Campagna and E Albritton to discuss the appropriate opening stock basis amounts to be used for state and local tax basis calculations.	0.3	\$ 760	\$ 228.00
Jimmy Martinez	05/11/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/11/2020.	0.5	\$ 420	\$ 210.00
Varoon Laddha	05/11/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/11/2020.	0.5	\$ 760	\$ 380.00
Katie Ford	05/11/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/11/2020.	0.5	\$ 650	\$ 325.00
Joey Schwartz	05/11/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/11/2020.	0.5	\$ 520	\$ 260.00
Mabel Zhang	05/11/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/11/2020.	0.5	\$ 650	\$ 325.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam McLamb	05/11/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/11/2020.	0.5	\$ 760	\$ 380.00
Leanna Grantland	05/11/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/11/2020.	0.5	\$ 420	\$ 210.00
Caroline Stevens	05/11/20	(0.5) Updated the Windstream Bankruptcy Tax Claims Schedule as of 5/11/2020 (requested by C. Robinson– Windstream) based on the new tax claims and tax claim changes from the weekly Register Report and (0.1) drafted email to send copy of same to B. Cella (KPMG) for review.	0.6	\$ 650	\$ 390.00
Joey Schwartz	05/11/20	Continue Senior Associate review (from 5/8) of Associate prepared Treasury Regulation 1.1502-21 analysis for Tax Years 2006-2009 for the state attribute reduction model.	0.7	\$ 520	\$ 364.00
Adam McLamb	05/11/20	(0.8) Manager review of Windstream state attribute reduction model review with focus on integration of assets	0.8	\$ 760	\$ 608.00
Adam Bourque	05/11/20	(0.9) Phone conference with A. Bourque, A. Murphy, M. Hoffenberg, D. Helenbrook (all KPMG), C. Robinson, K. Moody, M. Simpson, S. Wheeler, J. Eichler, and G. Nordin (all Windstream) to discuss potential corporate structuring modeling status and action steps as of 5/11/2020.	0.9	\$ 760	\$ 684.00
Adam Murphy	05/11/20	(0.9) Phone conference with A. Bourque, A. Murphy, M. Hoffenberg, D. Helenbrook (all KPMG), C. Robinson, K. Moody, M. Simpson, S. Wheeler, J. Eichler, and G. Nordin (all Windstream) to discuss potential corporate structuring modeling status and action steps as of 5/11/2020.	0.9	\$ 650	\$ 585.00
David Helenbrook	05/11/20	(0.9) Phone conference with A. Bourque, A. Murphy, M. Hoffenberg, D. Helenbrook (all KPMG), C. Robinson, K. Moody, M. Simpson, S. Wheeler, J. Eichler, and G. Nordin (all Windstream) to discuss potential corporate structuring modeling status and action steps as of 5/11/2020.	0.9	\$ 875	\$ 787.50
Mark Hoffenberg	05/11/20	(0.9) Phone conference with A. Bourque, A. Murphy, M. Hoffenberg, D. Helenbrook (all KPMG), C. Robinson, K. Moody, M. Simpson, S. Wheeler, J. Eichler, and G. Nordin (all Windstream) to discuss potential corporate structuring modeling status and action steps as of 5/11/2020.	0.9	\$ 875	\$ 787.50

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Luke Basha	05/11/20	(.1) Drafted email to A. Murphy (KPMG) re: initial draft of slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization); (.8) Revisions to draft of slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization) based on A. Murphy's (KPMG) revisions / additions outlined in his response email; (.1) drafted email to A. Murphy (KPMG) regarding second draft of slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization).	1.0	\$ 420	\$ 420.00
Brittney Laukhuff	05/11/20	(1.0) Review of third party settlement document for purposes of gaining insight regarding tax structuring impacts	1.0	\$ 760	\$ 760.00
Ben Cella	05/11/20	(0.4) Performed analysis of 5/8/20 Register Report from Alvarez & Marsal to determine if there are new tax claims and any changes to existing tax claims; (0.7) Revised the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims and changes from Alvarez & Marsal's 5/8/20 Register Report.	1.1	\$ 875	\$ 962.50
Adam Murphy	05/11/20	(0.4) Review initial draft of slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization); (0.7) Revised draft of slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization); (0.1) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding updated draft of slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization)	1.2	\$ 650	\$ 780.00
Jimmy Martinez	05/11/20	(1.2) Continue, from earlier today, to prepare 1502-21 analysis for EarthLink Inc. and Subsidiaries by pulling total taxable income for each entity listed in consolidated federal return for several years (2014-2017) so it can be plugged into the tax attribute reduction model for more accurate NOL amounts.	1.2	\$ 420	\$ 504.00
Chris Nocito	05/11/20	(.6) Updating the combined 9th and 10th monthly fee schedule to ensure proper allocation for the bankruptcy cost analysis; (.7) updating the combined 2019 bankruptcy cost analysis with recently updated combined 9th and 10th monthly fee schedule.	1.3	\$ 420	\$ 546.00
Bill Kudrle	05/11/20	1.3 Prepare initial basis schedule based on Ernst and Young 2006 basis study.	1.3	\$ 420	\$ 546.00
Luke Basha	05/11/20	Draft slide deck outlining outstanding tax items for Project Lightweight (legal entity rationalization) based on a 100 day plan template.	1.5	\$ 420	\$ 630.00
Caroline Stevens	05/11/20	Updated agenda to be used in weekly update call with client with regards to new claims/tax claim changes as of 5/11/2020.	1.5	\$ 650	\$ 975.00
Tim Nichols	05/11/20	1.7 Performed Senior Manager Washington national tax review of final lease agreements as relevant to true lease opinion	1.7	\$ 760	\$ 1,292.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	05/11/20	1.7 Senior Associate review of Associate prepared subsidiary stock basis model and Internal Revenue Code 851 ownership map for the state attribute reduction model	1.7	\$ 520	\$ 884.00
Joey Schwartz	05/11/20	1.8 Senior Associate review of Associate prepared Treasury Regulation 1.1502-21 analysis for EarthLink filing group for the state attribute reduction model	1.8	\$ 520	\$ 936.00
Adam McLamb	05/11/20	(1.9) Began to perform manager review of subsidiary stock basis with specific regards to federal basis.	1.9	\$ 760	\$ 1,444.00
Adam Bourque	05/11/20	(2.2) Senior manager review of timeline documents relating to initial potential corporate structuring.	2.2	\$ 760	\$ 1,672.00
Jimmy Martinez	05/11/20	(2.8) Preparing 1502-21 analysis for Broadview Networks Inc. and subsidiaries by pulling total taxable income for each entity listed in consolidated federal return for several years (2000-2005) so it can be incorporated into the tax attribute reduction model for accurate NOL amounts.	2.8	\$ 420	\$ 1,176.00
Eric Albritton	05/11/20	(2.9) Senior associate review of updated 9th and 10th monthly bankruptcy cost analysis for PJT's 9th and 10th monthly fee statements.	2.9	\$ 520	\$ 1,508.00
Robert Hyatt	05/11/20	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 5/8/2020 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.1	\$ 520	\$ 1,612.00
Joey Schwartz	05/11/20	Continue, from 5/8, to create Illinois-specific attribute reduction calculation in state attribute reduction to make the model comply with state regulations which require attribute reduction by cancellation of debt income on a post-apportionment basis.	3.2	\$ 520	\$ 1,664.00
Jimmy Martinez	05/11/20	(3.9) Preparing 1502-21 analysis for EarthLink Inc. and subsidiaries by pulling total taxable income for each entity listed in consolidated federal return for several years (2006-2013) to facilitate incorporation into the tax attribute reduction model for more accurate NOL amounts. Cont. from earlier today.	3.9	\$ 420	\$ 1,638.00
Adam Murphy	05/12/20	(0.1) Drafted e-mail to A. Bourque (KPMG) re: whether schedules of tax attributes and stock basis in net tax equity calculation are up to date for input into Project Utopia (legal entity rationalization) slide deck; (0.1) reviewed email communication from A. Bourque (KPMG) re: schedule of tax attribute carryforwards for Project Utopia (legal entity rationalization) slide deck;	0.2	\$ 650	\$ 130.00
Joey Mann	05/12/20	(0.2) Call with A. Murphy and J. Mann (both KPMG) regarding whether corporations to be liquidated for US tax purposes in Project Utopia (legal entity rationalization) will convert to LLCs or be merged for preparation of slide deck.	0.2	\$ 860	\$ 172.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/12/20	(0.2) Call with A. Murphy and J. Mann (both KPMG) regarding whether corporations to be liquidated for US tax purposes in Project Utopia (legal entity rationalization) will convert to LLCs or be merged for preparation of slide deck.	0.2	\$ 650	\$ 130.00
Ben Cella	05/12/20	(0.4) Revised the agenda materials to be utilized in weekly status call with Windstream Tax - initially prepared by C. Stevens (KPMG)	0.4	\$ 875	\$ 350.00
Brittney Laukhuff	05/12/20	(.5) Email correspondence with M. Turner and A. Bourque (both KPMG) regarding updates to the liquidation of subs attribute model	0.5	\$ 760	\$ 380.00
Adam Murphy	05/12/20	(0.1) Reviewed e-mail from C. Robinson (Windstream) regarding the Windstream organizational chart for Project Utopia (legal entity rationalization); (0.2) communication via email with J. Mann (KPMG) regarding upcoming discussion related to preparation of slide deck for Project Utopia (legal entity rationalization); (0.1) additional email communication with J. Mann re: draft of Project Lightweight (legal entity rationalization) slide deck and Windstream organizational chart for preparation of Project Utopia (legal entity rationalization) slide deck; (0.1) Reviewed e-mail from N. Warther (K&E) regarding the A&M analysis of intercompany accounts for determination of solvency for legal entity rationalizations.	0.5	\$ 650	\$ 325.00
Adam Murphy	05/12/20	(0.3) Drafted e-mail to C. Robinson, S. Wheeler, and S. Tran (all Windstream), and M. Hoffenberg, D. Helenbrook, and A. Bourque (all KPMG) with a list of follow-up questions for Windstream regarding plans for Project Utopia (legal entity rationalization); (0.2) correspondence via email with J. Mann (KPMG) regarding list of items to be determined in slide for Project Utopia (legal entity rationalization) pending follow-up questions for Windstream.	0.5	\$ 650	\$ 325.00
Caroline Stevens	05/12/20	(0.5) Additional updates to claim meeting agenda for weekly update call with regards to new claims/tax claim changes as of 5/12/2020.	0.5	\$ 650	\$ 325.00
Michael Andruchek	05/12/20	(0.5) Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek - partial attendance, and R. Blattner (all KPMG) to discuss progress related to Windstream tax claims as of 5/12/2020.	0.5	\$ 760	\$ 380.00
Ben Cella	05/12/20	(0.6) Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek - partial attendance, and R. Blattner (all KPMG) to discuss progress related to Windstream tax claims as of 5/12/2020.	0.6	\$ 875	\$ 525.00

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Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	05/12/20	(0.6) Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek - partial attendance, and R. Blattner (all KPMG) to discuss progress related to Windstream tax claims as of 5/12/2020.	0.6	\$ 650	\$ 390.00
Kevin Polli	05/12/20	(0.6) Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek - partial attendance, and R. Blattner (all KPMG) to discuss progress related to Windstream tax claims as of 5/12/2020.	0.6	\$ 875	\$ 525.00
Rick Blattner	05/12/20	(0.6) Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek - partial attendance, and R. Blattner (all KPMG) to discuss progress related to Windstream tax claims as of 5/12/2020.	0.6	\$ 875	\$ 525.00
Ben Cella	05/12/20	(0.6) Revising the Tax Register Report prepared by R. Hyatt (KPMG) based on new data in the Alvarez & Marsal's 5/8/20 Register Report.	0.6	\$ 875	\$ 525.00
Adam Murphy	05/12/20	(0.8) Call with A. Murphy and J. Mann (both KPMG) to discuss preparation of slide deck for Project Utopia (legal entity rationalization).	0.8	\$ 650	\$ 520.00
Joey Mann	05/12/20	(0.8) Call with A. Murphy and J. Mann (both KPMG) to discuss preparation of slide deck for Project Utopia (legal entity rationalization).	0.8	\$ 860	\$ 688.00
Adam Bourque	05/12/20	(0.8) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss revisions to proposed list of follow-up questions for Windstream regarding plans for Project Utopia (legal entity rationalization), determination of whether corporations to be liquidated in Project Utopia (legal entity rationalization) previously de facto liquidated, have ELAs in stock, and/or have tax attribute carryforwards for slide deck.	0.8	\$ 760	\$ 608.00
Adam Murphy	05/12/20	(0.8) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss revisions to proposed list of follow-up questions for Windstream regarding plans for Project Utopia (legal entity rationalization), determination of whether corporations to be liquidated in Project Utopia (legal entity rationalization) previously de facto liquidated, have ELAs in stock, and/or have tax attribute carryforwards for slide deck.	0.8	\$ 650	\$ 520.00
David Helenbrook	05/12/20	(0.8) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss revisions to proposed list of follow-up questions for Windstream regarding plans for Project Utopia (legal entity rationalization), determination of whether corporations to be liquidated in Project Utopia (legal entity rationalization) previously de facto liquidated, have ELAs in stock, and/or have tax attribute carryforwards for slide deck.	0.8	\$ 875	\$ 700.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	05/12/20	(0.9) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding preparation of slide deck for Project Utopia (legal entity rationalization).	0.9	\$ 760	\$ 684.00
Adam Murphy	05/12/20	(0.9) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding preparation of slide deck for Project Utopia (legal entity rationalization).	0.9	\$ 650	\$ 585.00
David Helenbrook	05/12/20	(0.9) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding preparation of slide deck for Project Utopia (legal entity rationalization).	0.9	\$ 875	\$ 787.50
Mary Beth Turner	05/12/20	1.1 Finalized integration of an entity-level liquidation toggle in the capitalized intercompany tax attribute reduction model in order to calculate tax consequences of liquidating some legal entities.	1.1	\$ 420	\$ 462.00
Adam Murphy	05/12/20	(0.8) Drafted detailed e-mail to D. Helenbrook and A. Bourque (both KPMG) re: proposed list of follow-up questions for Windstream regarding plans for Project Utopia (legal entity rationalization); (0.4) Drafted e-mail to D. Helenbrook and A. Bourque (both KPMG) re: determination of whether corporations to be liquidated in Project Utopia (legal entity rationalization) previously de facto liquidated, have ELAs in stock, and/or have tax attribute carryforwards for slide deck.	1.2	\$ 650	\$ 780.00
Tim Nichols	05/12/20	0.8 Senior manager WNT review of final lease agreements as relevant to true lease opinion; 0.4 draft summary related to same; 0.2 Communication via email with S. Chen and D. Helenbrook (KPMG) related to same.	1.4	\$ 760	\$ 1,064.00
Joey Schwartz	05/12/20	(1.6) Create net operating loss input template in the state attribute reduction model for legacy Windstream filing group Tax Year 2006 to expand the attribute reduction calculation to all years in which legacy Windstream entities existed	1.6	\$ 520	\$ 832.00
Joey Schwartz	05/12/20	(1.6) Create net operating loss input template in the state attribute reduction model for legacy Windstream filing group Tax Year 2007 to expand the attribute reduction calculation to all years in which legacy Windstream entities existed;	1.6	\$ 520	\$ 832.00
Joey Schwartz	05/12/20	(1.6) Create net operating loss input template in the state attribute reduction model for legacy Windstream filing group Tax Year 2008 to expand the attribute reduction calculation to all years in which legacy Windstream entities existed;	1.6	\$ 520	\$ 832.00
Joey Schwartz	05/12/20	(1.6) Create net operating loss input template in the state attribute reduction model for legacy Windstream filing group Tax Year 2009 to expand the attribute reduction calculation to all years in which legacy Windstream entities existed;	1.6	\$ 520	\$ 832.00
Joey Schwartz	05/12/20	(1.8) Senior Associate review of Associate prepared Treasury Regulation 1.1502-21 analysis for Broadview Networks filing group for the state attribute reduction model.	1.8	\$ 520	\$ 936.00

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Name	Date	Description	Hours	Rate	Amount
Joey Mann	05/12/20	(2.0) Preparation of slide deck for Project Utopia (legal entity rationalization)	2.0	\$ 860	\$ 1,720.00
Adam Bourque	05/12/20	(2.3) Senior manager analysis of attribute reduction modeling to determine how to update model to liquidate selected entities tax-free.	2.3	\$ 760	\$ 1,748.00
Eric Albritton	05/12/20	(3.4) Reviewing Alltel historical basis study to determine opening basis amounts for SALT purposes.	3.4	\$ 520	\$ 1,768.00
Jimmy Martinez	05/12/20	(2.4) Preparing 1502-21 analysis for Broadview Networks Inc. and Subs. by pulling total taxable income for each entity listed in consolidated federal return for several years (2012-2017) so it can be plugged into the tax attribute reduction model for more accurate NOL amounts. (1.5) Reviewing Post NOL generated amount spreadsheets to determine how to best calculate apportionment estimates for entities where we have no data.	3.9	\$ 420	\$ 1,638.00
Jimmy Martinez	05/12/20	(3.9) Preparing 1502-21 analysis for Broadview Networks Inc. and Subsidiaries by pulling total taxable income for each entity listed in consolidated federal return for several years (2006-2011) - so it can be plugged into the tax attribute reduction model to ensure accurate NOL amounts.	3.9	\$ 420	\$ 1,638.00
Mary Beth Turner	05/12/20	3.9 Integrated an entity-level liquidation toggle in the capitalized intercompany tax attribute reduction model in order to calculate tax consequences of liquidating some legal entities, but not all.	3.9	\$ 420	\$ 1,638.00
Adam Bourque	05/13/20	(0.1) Call with A. Bourque and A. Murphy (both KPMG) to discuss reconciliation of schedules of NOL carryforwards for preparation of Project Utopia (legal entity rationalization) slide deck.	0.1	\$ 760	\$ 76.00
Adam Murphy	05/13/20	(0.1) Call with A. Bourque and A. Murphy (both KPMG) to discuss reconciliation of schedules of NOL carryforwards for preparation of Project Utopia (legal entity rationalization) slide deck.	0.1	\$ 650	\$ 65.00
Adam Murphy	05/13/20	(0.3) Call with A. Murphy and J. Mann (KPM) to discuss ordering of transaction steps in slide deck for entities with assets that need to be separated for Project Utopia (legal entity rationalization)	0.3	\$ 650	\$ 195.00
Joey Mann	05/13/20	(0.3) Call with A. Murphy and J. Mann (KPM) to discuss ordering of transaction steps in slide deck for entities with assets that need to be separated for Project Utopia (legal entity rationalization)	0.3	\$ 860	\$ 258.00
Eric Albritton	05/13/20	(0.3) Meeting with M. Campagna, E. Albritton, and W. Kudrle (all KPMG) to discuss the Windstream acquired subsidiary net inside asset basis estimates schedule for state and local tax purposes.	0.3	\$ 520	\$ 156.00
Bill Kudrle	05/13/20	(0.3) Meeting with M. Campagna, E. Albritton, and W. Kudrle (all KPMG) to discuss the Windstream acquired subsidiary net inside asset basis estimates schedule for state and local tax purposes.	0.3	\$ 420	\$ 126.00
Michael Campagna	05/13/20	(0.3) Meeting with M. Campagna, E. Albritton, and W. Kudrle (all KPMG) to discuss the Windstream acquired subsidiary net inside asset basis estimates schedule for state and local tax purposes.	0.3	\$ 760	\$ 228.00

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Name	Date	Description	Hours	Rate	Amount
Bela Unell	05/13/20	Analysis of potential argument that a business purpose for a recapitalization is sufficient business purpose for an asset reorganization	0.3	\$ 760	\$ 228.00
Tim Nichols	05/13/20	Call with T. Nichols and B Unell (both KPMG WNT) regarding technical basis for applying business purpose for 368(a)(1)(E) reorganization to 368(a)(1)(G) reorganization	0.3	\$ 760	\$ 228.00
Bela Unell	05/13/20	Call with T. Nichols and B Unell (both KPMG WNT) regarding technical basis for applying business purpose for 368(a)(1)(E) reorganization to 368(a)(1)(G) reorganization	0.3	\$ 760	\$ 228.00
Adam Murphy	05/13/20	(0.2) Correspondence via email to D. Helenbrook, A. Bourque, and J. Mann (all KPMG) regarding how to group identical ILEC / CLEC transactions in Project Utopia (legal entity rationalization) slide deck; (0.2) Reviewed email communication from D. Helenbrook (KPMG) re: how to group identical ILEC / CLEC transactions in Project Utopia (legal entity rationalization) slide deck; (0.1) drafted e-mail from J. Mann (KPMG) regarding same.	0.5	\$ 650	\$ 325.00
Adam Murphy	05/13/20	(0.4) Prepare schedule of NOL carryforwards and stock basis / ELAs in stock, of corporations to be liquidated in Project Utopia (legal entity rationalization) as of 12/31/2019; (0.1) drafted e-mail to J. Mann (KPMG) regarding updating Project Utopia (legal entity rationalization) slide deck for schedule of NOL carryforwards and stock basis / ELAs in stock of corporations to be liquidation.	0.5	\$ 650	\$ 325.00
Adam Murphy	05/13/20	(0.5) Call with A. Murphy and J. Mann (both KPMG) to discuss next steps to update Project Utopia (legal entity rationalization) slide deck for Windstream responses to question list for Project Utopia (legal entity rationalization) slide deck;	0.5	\$ 650	\$ 325.00
Joey Mann	05/13/20	(0.5) Call with A. Murphy and J. Mann (both KPMG) to discuss next steps to update Project Utopia (legal entity rationalization) slide deck for Windstream responses to question list for Project Utopia (legal entity rationalization) slide deck;	0.5	\$ 860	\$ 430.00
Chris Nocito	05/13/20	(.6) Updating the combined 9th and 10th monthly fee schedule documentation to include PJT's allocation workpapers.	0.6	\$ 420	\$ 252.00
Adam Murphy	05/13/20	(0.1) Reviewed e-mail from C. Robinson (Windstream) regarding next steps related to call to discuss question list for Project Utopia (legal entity rationalization) slide deck; (0.1) e-mail communication D. Helenbrook and A. Bourque (both KPMG) regarding same; (0.1) drafted e-mail to C. Robinson, S. Wheeler, and S. Tran (all Windstream), and M. Hoffenberg, D. Helenbrook, and A. Bourque (all KPMG) regarding upcoming call to discuss question list for Project Utopia (legal entity rationalization) slide deck; (0.3) reviewed e-mail from C. Robinson (Windstream) re: Windstream responses to question list for Project Utopia (legal entity rationalization) slide deck;	0.7	\$ 650	\$ 455.00

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Name	Date	Description	Hours	Rate	Amount
Adam McLamb	05/13/20	(0.7) Perform Manager review of Windstream state attribute reduction model review with specific regards to integration of basis	0.7	\$ 760	\$ 532.00
Adam Murphy	05/13/20	(0.3) communication via e-mail with D. Helenbrook, A. Bourque, and J. Mann (all KPMG) re: Windstream responses to question list for Project Utopia (legal entity rationalization) slide deck; (0.1) reviewed e-mail from D. Helenbrook (KPMG) regarding whether intercompany account schedule provided by A&M indicates anticipated recoveries for purposes of determining solvency of corporations to be liquidated in legal entity rationalizations; (0.1) reviewed e-mail from A. Bourque (both KPMG) re: whether intercompany account schedule provided by A&M indicates anticipated recoveries for purposes of determining solvency of corporations to be liquidated in legal entity rationalizations; (0.2) review schedule of NOL carryforwards provided by A. Bourque (KPMG) for Project Utopia (legal entity rationalization) slide deck; (0.1) drafted e-mail to A. Bourque (KPMG) re: discrepancy between schedule of NOL carryforwards provided and in stock basis study for preparation of Project Utopia (legal entity rationalization) slide deck.	0.8	\$ 650	\$ 520.00
Michael Campagna	05/13/20	(0.8) Performed Senior manager review of estimated initial opening stock basis schedule to be used in connection with the state and local tax bankruptcy stock basis and attribute reduction modelling.	0.8	\$ 760	\$ 608.00
Joey Mann	05/13/20	(0.8) Updates to Project Utopia slide deck based on new responses from client (legal entity rationalization)	0.8	\$ 860	\$ 688.00
David Helenbrook	05/13/20	(1.0) Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland) and M. Hoffenberg, D. Helenbrook (KPMG) to discuss project status including tax attribute modeling and distribution of same to interested parties and restructuring structure considerations	1.0	\$ 875	\$ 875.00
Mark Hoffenberg	05/13/20	(1.0) Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland) and M. Hoffenberg, D. Helenbrook (KPMG) to discuss project status including tax attribute modeling and distribution of same to interested parties and restructuring structure considerations	1.0	\$ 875	\$ 875.00
Adam Bourque	05/13/20	(1.0) Phone conference with A. Bourque, A. Murphy (both KPMG) C. Robinson, S. Wheeler, S Tran (all Windstream) to discuss status of potential structuring of corporate entities and next steps regarding same.	1.0	\$ 760	\$ 760.00
Adam Murphy	05/13/20	(1.0) Phone conference with A. Bourque, A. Murphy (both KPMG) C. Robinson, S. Wheeler, S Tran (all Windstream) to discuss status of potential structuring of corporate entities and next steps regarding same.	1.0	\$ 650	\$ 650.00

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Name	Date	Description	Hours	Rate	Amount
Brittney Laukhuff	05/13/20	(1.0) Senior manager review of updated selective liquidation model with regards to updates - based on A. Bourque (KPMG) email comments.	1.0	\$ 760	\$ 760.00
Jimmy Martinez	05/13/20	(0.7) Review of calculations to ensure that formulas are properly estimating apportionment the way intended for the tax attribute reduction model. (0.9) Reviewing formulas to determine accurate calculations regarding estimated combined/consolidated apportionment figures in the tax attribute reduction model.	1.6	\$ 420	\$ 672.00
Adam McLamb	05/13/20	(1.7) Continued (from 5/13) to perform manager review of subsidiary stock basis with specific regards to federal basis.	1.7	\$ 760	\$ 1,292.00
Tim Nichols	05/13/20	1.5 Performed WNT research regarding technical interpretation of business purpose requirement required to make proposed restructuring transaction feasible; 0.4 drafted email to send research materials to Kirkland & Ellis to assist in potential submission for IRS ruling request	1.9	\$ 760	\$ 1,444.00
Adam Bourque	05/13/20	(2.1) Performed Senior manager review of 5/13/20 version of attribute reduction model after initial incorporation of liquidation of entities into model.	2.1	\$ 760	\$ 1,596.00
Joey Mann	05/13/20	(2.5) Preparation of slide deck for Project Utopia (legal entity rationalization).	2.5	\$ 860	\$ 2,150.00
Mary Beth Turner	05/13/20	2.5 Updates to the selective liquidation tax attribute reduction model based on comments from A. Bourque (KPMG) to ensure that this scenario was functionally working in the same manner as the intercompany capitalization model where none of the subsidiaries are liquidated for tax purposes.	2.5	\$ 420	\$ 1,050.00
Joey Schwartz	05/13/20	(2.7) Create net operating loss input template in the state attribute reduction model for the acquisition EarthLink filing group to expand the attribute reduction calculation to all years in which acquisition EarthLink entities existed	2.7	\$ 520	\$ 1,404.00
Jimmy Martinez	05/13/20	(1.5) Calculating apportionment estimates for 2007 Windstream Corp. & Sub. entities by state based on Post-NOL generated amounts divided by 1502-21 Windstream analysis figures previously determined and updating the template that will be linked to the state tax attribute model. (1.5) Calculating apportionment estimates for 2006 Windstream Corp. & Sub. entities by state based on Post-NOL generated amounts divided by 1502-21 Windstream analysis figures previously determined and updating the template that will be linked to the state tax attribute model.	3.0	\$ 420	\$ 1,260.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	05/13/20	(1.5) Calculating apportionment estimates for 2009 Windstream Corp. & Sub. entities by state based on Post-NOL generated amounts divided by 1502-21 Windstream analysis figures previously determined and updating the template that will be linked to the state tax attribute model (1.5) Calculating apportionment estimates for 2008 Windstream Corp. & Sub. entities by state based on Post-NOL generated amounts divided by 1502-21 Windstream analysis figures previously determined and updating the template that will be linked to the state tax attribute model.	3.0	\$ 420	\$ 1,260.00
Joey Mann	05/13/20	(3.0) Updates to Project Utopia slide deck based on new responses from client (legal entity rationalization) as of 5/13/2020.	3.0	\$ 860	\$ 2,580.00
Eric Albritton	05/13/20	(3.9) Senior associate review of schedule calculating net inside asset basis for historical subsidiaries based on Alltel basis study for purposes of SALT basis study.	3.9	\$ 520	\$ 2,028.00
Tim Nichols	05/14/20	0.2 Teleconference with D. Helenbrook (KPMG M&A Partner) to discuss project status and draft representations and assumptions as of 5/14/2020.	0.2	\$ 760	\$ 152.00
David Helenbrook	05/14/20	0.2 Teleconference with T. Nichols (KPMG Senior Manager WNT) to discuss project status and draft representations and assumptions as of 5/14/2020;	0.2	\$ 875	\$ 175.00
Tim Nichols	05/14/20	0.3 Teleconference with S. Chen (KPMG Managing Director - WNT) to discuss project status and draft representations and assumptions as of 5/14/2020	0.3	\$ 760	\$ 228.00
Sam Chen	05/14/20	0.3 Teleconference with T. Nichols (KPMG Senior Manager - WNT) to discuss project status and draft representations and assumptions as of 5/14/2020	0.3	\$ 875	\$ 262.50
Adam Murphy	05/14/20	(0.1) Reviewed e-mail from J. Mann (KPMG) regarding initial draft of Project Utopia (legal entity rationalization) slide deck; (0.1) draft e-mail to J. Mann (KPMG) to request revisions to initial draft of Project Utopia (legal entity rationalization) slide deck; (0.1) Review e-mail from D. Helenbrook (KPMG) regarding entities for which solvency must be determined for Project Lightweight (legal entity rationalization); (0.2) Drafted e-mail response to D. Helenbrook (KPMG) regarding same.	0.5	\$ 650	\$ 325.00
Scott Salmon	05/14/20	Meeting with S. Salmon (Partner, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to discuss the Windstream Holdings, Inc. tabs of the subsidiary stock basis model	0.5	\$ 875	\$ 437.50
Jimmy Martinez	05/14/20	Meeting with S. Salmon (Partner, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to discuss the Windstream Holdings, Inc. tabs of the subsidiary stock basis model	0.5	\$ 420	\$ 210.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	05/14/20	Meeting with S. Salmon (Partner, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to discuss the Windstream Holdings, Inc. tabs of the subsidiary stock basis model	0.5	\$ 520	\$ 260.00
Mabel Zhang	05/14/20	Meeting with S. Salmon (Partner, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to discuss the Windstream Holdings, Inc. tabs of the subsidiary stock basis model	0.5	\$ 650	\$ 325.00
Adam McLamb	05/14/20	Meeting with S. Salmon (Partner, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to discuss the Windstream Holdings, Inc. tabs of the subsidiary stock basis model	0.5	\$ 760	\$ 380.00
Adam McLamb	05/14/20	(0.8) Performed manager review of Subsidiary stock basis with respect to federal basis and its incorporation into state basis.	0.8	\$ 760	\$ 608.00
Adam McLamb	05/14/20	(0.8) Perform Manager review of State attribute reduction model as of 5/14/2020 with focus on asset basis	0.8	\$ 760	\$ 608.00
Mary Beth Turner	05/14/20	1.0 Analyzed potential calculation discrepancy in the tax attribute reduction model per direction from A. Bourque (KPMG)	1.0	\$ 420	\$ 420.00
Mary Beth Turner	05/14/20	1.0 Reduced the file size of the tax attribute reduction model in an effort to have it run more efficiently.	1.0	\$ 420	\$ 420.00
Joey Schwartz	05/14/20	(1.1) Meeting with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss progress and changes to the Windstream state attribute reduction model as of 5/14/2020.	1.1	\$ 520	\$ 572.00
Mabel Zhang	05/14/20	(1.1) Meeting with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss progress and changes to the Windstream state attribute reduction model as of 5/14/2020.	1.1	\$ 650	\$ 715.00
Adam McLamb	05/14/20	(1.1) Meeting with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss progress and changes to the Windstream state attribute reduction model as of 5/14/2020.	1.1	\$ 760	\$ 836.00
Tim Nichols	05/14/20	0.9 Continue (from 5/13) to perform research regarding technical interpretation of business purpose requirement required to make proposed restructuring transaction feasible; 0.3 communications to M. Hoffenberg (KPMG) and N. Warther (Kirkland & Ellis) regarding research results	1.2	\$ 760	\$ 912.00
Mabel Zhang	05/14/20	1.3 Perform manager review of the state post emergence model to ensure apportionment presents correctly in various scenarios.	1.3	\$ 650	\$ 845.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	05/14/20	(1.6) Updating subsidiary stock basis model based on suggestions provided by S. Salmon (Partner, KPMG) in our meeting on 5/14/20.	1.6	\$ 420	\$ 672.00
Joey Schwartz	05/14/20	0.4 Create net operating loss input template in the state attribute reduction model for Broadview Networks filing group for Tax Year 2014 to expand the attribute reduction calculation to all years in which Broadview Networks entities existed; 0.4 Create net operating loss input template in the state attribute reduction model for Broadview Networks filing group for Tax Year 2013 to expand the attribute reduction calculation to all years in which Broadview Networks entities existed; 0.4 Create net operating loss input template in the state attribute reduction model for Broadview Networks filing group for Tax Year 2012 to expand the attribute reduction calculation to all years in which Broadview Networks entities existed; 0.4 Create net operating loss input template in the state attribute reduction model for Broadview Networks filing group for Tax Year 2010 to expand the attribute reduction calculation to all years in which Broadview Networks entities existed.	1.6	\$ 520	\$ 832.00
Joey Mann	05/14/20	(1.9) Update Project Utopia Slide deck changes requested by A. Murphy (KPMG) related to legal entity rationalization.	1.9	\$ 860	\$ 1,634.00
Joey Schwartz	05/14/20	0.4 Create net operating loss input template in the state attribute reduction model for Broadview Networks filing group for Tax Year 2008 to expand the attribute reduction calculation to all years in which Broadview Networks entities existed; 0.4 Create net operating loss input template in the state attribute reduction model for Broadview Networks filing group for Tax Year 2007 to expand the attribute reduction calculation to all years in which Broadview Networks entities existed; 0.4 Create net operating loss input template in the state attribute reduction model for Broadview Networks filing group for Tax Year 2006 to expand the attribute reduction calculation to all years in which Broadview Networks entities existed; 0.4 Create net operating loss input template in the state attribute reduction model for Broadview Networks filing group for Tax Year 2005 to expand the attribute reduction calculation to all years in which Broadview Networks entities existed; 0.4 Create net operating loss input template in the state attribute reduction model for Broadview Networks filing group for Tax Year 2004 to expand the attribute reduction calculation to all years in which Broadview Networks entities existed.	2.0	\$ 520	\$ 1,040.00
Jimmy Martinez	05/14/20	(1.2) Updated the apportionment estimate template calculation for Windstream tax years (2006-2009). (1.4) Calculating apportionment estimates for 2006-2007 EarthLink Corp. & Sub. entities by state based on Post-NOL generated amounts divided by 1502-21 EarthLink analysis figures previously determined and updating the template that will be linked to the state tax attribute model.	2.6	\$ 420	\$ 1,092.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	05/14/20	1.4 Senior Associate review of Associate prepared apportionment estimation method for Windstream entities for which client did not provide apportionment data to facilitate the inclusion of historic net operation losses from Tax Years prior to 2010 in the state attribute reduction model; 0.4 Create net operating loss input template in the state attribute reduction model for Broadview Networks filing group for Tax Year 2017 to expand the attribute reduction calculation to all years in which Broadview Networks entities existed; 0.4 Create net operating loss input template in the state attribute reduction model for Broadview Networks filing group for Tax Year 2016 to expand the attribute reduction calculation to all years in which Broadview Networks entities existed; 0.4 Create net operating loss input template in the state attribute reduction model for Broadview Networks filing group for Tax Year 2015 to expand the attribute reduction calculation to all years in which Broadview Networks entities existed;	2.6	\$ 520	\$ 1,352.00
Adam Murphy	05/14/20	(2.8) Manager review of initial draft of Project Utopia (legal entity rationalization) slide deck while concurrently updating, drafting review comments and questions related to same.	2.8	\$ 650	\$ 1,820.00
Joey Mann	05/14/20	(2.8) Updates to Project Utopia slide deck based on new Responses from client, as of 5/14/2020, related to legal entity rationalization	2.8	\$ 860	\$ 2,408.00
Jimmy Martinez	05/14/20	(.8) Calculating apportionment estimates for 2013-2015 EarthLink Corp. & Sub. entities by state based on Post-NOL generated amounts divided by IRC 1502-21 EarthLink analysis figures previously determined for the tax attribute reduction model (.8) Updating the template that will be linked to the state tax attribute model. (.7) Calculating apportionment estimates for 2016-2017 EarthLink Corp. & Sub. entities by state based on Post-NOL generated amounts divided by 1502-21 EarthLink analysis figures previously determined for the tax attribute reduction model (.7) Updating the template that will be linked to the state tax attribute model.	3.0	\$ 420	\$ 1,260.00
Joey Mann	05/14/20	(3.0) Update Project Utopia Slide deck per changes requested by A. Murphy (KPMG) as of 5/14/2020 - related legal entity rationalization)	3.0	\$ 860	\$ 2,580.00
Adam Bourque	05/14/20	(3.1) Senior manager review of 5/14/20 version of attribute reduction model incorporating selective liquidations of entities.	3.1	\$ 760	\$ 2,356.00
Tim Nichols	05/15/20	0.2 Reviewed documentation related to valuation issues relevant to true lease opinion - to prepare for upcoming call with Grant Thornton.	0.2	\$ 760	\$ 152.00

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May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Ben Cella	05/15/20	(0.1) Reviewing proof of claim for new Windstream tax claim 8142; (0.1) Preparing email to J. Franks (Windstream) about new tax claim 8142 with details about it amending claim 8097; (0.1) Preparing email to N. Tammerine (Alvarez & Marsal) about Windstream claims to reject for the week of 5/11/20.	0.3	\$ 875	\$ 262.50
Adam Bourque	05/15/20	(0.3) Call with M. Turner, B. Laukhuff and A. Bourque all KPMG) to discuss selective liquidation attribute model with regards to comments on tax basis (from A. Bourque).	0.3	\$ 760	\$ 228.00
Mary Beth Turner	05/15/20	(0.3) Call with M. Turner, B. Laukhuff and A. Bourque all KPMG) to discuss selective liquidation attribute model with regards to comments on tax basis (from A. Bourque).	0.3	\$ 420	\$ 126.00
Brittany Laukhuff	05/15/20	(0.3) Call with M. Turner, B. Laukhuff and A. Bourque all KPMG) to discuss selective liquidation attribute model with regards to comments on tax basis (from A. Bourque).	0.3	\$ 760	\$ 228.00
Jimmy Martinez	05/15/20	0.4 Call with M. Zhang (Manager, KPMG) and J. Martinez (Associate, KPMG) to discuss the state post-emergence model and apportionment calculation issue.	0.4	\$ 420	\$ 168.00
Mabel Zhang	05/15/20	0.4 Call with M. Zhang (Manager, KPMG) and J. Martinez (Associate, KPMG) to discuss the state post-emergence model and apportionment calculation issue.	0.4	\$ 650	\$ 260.00
Adam McLamb	05/15/20	(0.5) Continued (from 5/14) to perform Manager review of Windstream subsidiary stock basis, with specific regards to federal basis and incorporation into state basis.	0.5	\$ 760	\$ 380.00
Adam Murphy	05/15/20	(0.5) Review and concurrently revise transfers to IP asset HoldCo (WIPS) section of Project Utopia (legal entity rationalization) slide deck.	0.5	\$ 650	\$ 325.00
Adam Murphy	05/15/20	(0.6) Revise draft of Project Utopia (legal entity rationalization) slide deck for Windstream of the Midwest, Inc., LLC conversion, Xeta Technologies, Inc., stock basis, Windstream Direct, LLC contribution to Windstream Enterprise Holdings, LLC;	0.6	\$ 650	\$ 390.00

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Tax Consulting Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/15/20	(0.1) Review e-mail from J. Mann (KPMG) re: revised draft of Project Utopia (legal entity rationalization) slide deck; (0.1) communication via email with D. Helenbrook, A. Bourque, and J. Mann (all KPMG) re: revised draft of Project Utopia (legal entity rationalization) slide deck; (0.2) Review e-mail from A. Bourque (KPMG) with questions about / revisions to draft of Project Utopia (legal entity rationalization) slide deck for Windstream of the Midwest, Inc., LLC conversion, Xeta Technologies, Inc., stock basis, Windstream Direct, LLC contribution to Windstream Enterprise Holdings, LLC; (0.2) Drafted e-mail to A. Bourque and D. Helenbrook (both KPMG) re: responses to questions about / revisions to draft of Project Utopia (legal entity rationalization) slide deck for Windstream of the Midwest, Inc., LLC conversion, Xeta Technologies, Inc., stock basis, Windstream Direct, LLC contribution to Windstream Enterprise Holdings, LLC; (0.1) Drafted e-mail to D. Helenbrook and A. Bourque (both KPMG) re: revised draft of Project Utopia (legal entity rationalization) slide deck to address revisions / questions of A. Bourque (KPMG).	0.7	\$ 650	\$ 455.00
Adam Murphy	05/15/20	(0.7) Performed manager review and concurrently revised entities subject to further research sections of Project Utopia (legal entity rationalization) slide deck.	0.7	\$ 650	\$ 455.00
Adam Murphy	05/15/20	(0.7) Performed manager review and concurrently revised transfers to Fiber asset HoldCo (WFN) section of Project Utopia (legal entity rationalization) slide deck	0.7	\$ 650	\$ 455.00
Sam Chen	05/15/20	0.7 Call with Windstream and Grant Thornton teams to discuss valuation for new true lease opinion. KPMG attendees: D. Helenbrook, M. Hoffenberg, T. Nichols and S. Chen.	0.7	\$ 875	\$ 612.50
David Helenbrook	05/15/20	0.7 Call with Windstream and Grant Thornton teams to discuss valuation for new true lease opinion. KPMG attendees: D. Helenbrook, M. Hoffenberg, T. Nichols and S. Chen.	0.7	\$ 875	\$ 612.50
Tim Nichols	05/15/20	0.7 Call with Windstream and Grant Thornton teams to discuss valuation for new true lease opinion. KPMG attendees: D. Helenbrook, M. Hoffenberg, T. Nichols and S. Chen.	0.7	\$ 760	\$ 532.00
Mark Hoffenberg	05/15/20	0.7 Call with Windstream and Grant Thornton teams to discuss valuation for new true lease opinion. KPMG attendees: D. Helenbrook, M. Hoffenberg, T. Nichols and S. Chen.	0.7	\$ 875	\$ 612.50
Adam Murphy	05/15/20	Performed manager review and concurrently revised the background, assumptions & key considerations section of Project Utopia (legal entity rationalization) slide deck.	0.8	\$ 650	\$ 520.00
Adam McLamb	05/15/20	(0.9) Performed manager level review of the Windstream State attribute reduction model with regards to state-specific reductions	0.9	\$ 760	\$ 684.00
Mark Hoffenberg	05/15/20	(1.2) Performed Principal WNT review of latest version of Utopia structure deck and concurrently draft comments.	1.2	\$ 875	\$ 1,050.00

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Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/15/20	(1.3) Performed manager review and concurrently revised liquidation of corporations section of Project Utopia (legal entity rationalization) slide deck.	1.3	\$ 650	\$ 845.00
Adam Murphy	05/15/20	(1.5) Performed manager review and concurrently revised transfers to CLEC HoldCo (WEH) section of Project Utopia (legal entity rationalization) slide deck	1.5	\$ 650	\$ 975.00
Joey Schwartz	05/15/20	1.6 Senior Associate review of Associate prepared apportionment estimation method for EarthLink entities for which client did not provide apportionment data to facilitate the inclusion of historic net operation losses in the state attribute reduction model.	1.6	\$ 520	\$ 832.00
Adam Murphy	05/15/20	(1.8) Performed manager review and concurrently revised transfers to ILEC HoldCo section of Project Utopia (legal entity rationalization) slide deck;	1.8	\$ 650	\$ 1,170.00
Joey Schwartz	05/15/20	1.8 Performed Senior Associate Review of Associate prepared subsidiary stock basis model.	1.8	\$ 520	\$ 936.00
Jimmy Martinez	05/15/20	(0.7) Calculating apportionment estimates for 2004-2008 Broadview Networks & Sub. entities by state based on Post-NOL generated amounts divided by 1502-21 Broadview analysis figures previously determined for the tax attribute reduction model (0.7) Updating the template that will be linked to the state tax attribute model; (0.3) Calculating apportionment estimates for 2010 Broadview Networks & Sub. entities by state based on Post-NOL generated amounts divided by 1502-21 Broadview analysis figures previously determined for the tax attribute reduction model (0.2) Updating the template that will be linked to the state tax attribute model.	1.9	\$ 420	\$ 798.00
Joey Schwartz	05/15/20	1.9 Create dividend distribution tier-up calculation in subsidiary stock basis model to facilitate calculation of state stock basis for attribute reduction in states which do not conform to federal basis	1.9	\$ 520	\$ 988.00
Jimmy Martinez	05/15/20	(1.6) Reviewing current calculations in the state post emergence model to determine most efficient way to correct separate apportionment calculation issue brought to attention by M. Zhang (Manager, KPMG). (1.0) Testing formulas in the state post emergence model to ensure they will work and correct the apportionment issues.	2.6	\$ 420	\$ 1,092.00
Adam Bourque	05/15/20	(2.6) Senior manager review of 5/15/20 slide deck detailing potential movement of corporate structures.	2.6	\$ 760	\$ 1,976.00
Adam Bourque	05/15/20	(3.2) Senior manager review of 5/15/20 version of attribute reduction model which incorporates selective liquidation of corporations.	3.2	\$ 760	\$ 2,432.00
Mary Beth Turner	05/15/20	3.6 Troubleshooting the selective liquidation tax attribute reduction model in order to determine why the data calculation is not updating properly throughout the excel file.	3.6	\$ 420	\$ 1,512.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	05/15/20	(1.9) Calculating apportionment estimates for 2012-2014 Broadview Networks & Sub. entities by state based on Post-NOL generated amounts divided by 1502-21 Broadview analysis figures previously determined and updating the template that will be linked to the state tax attribute model; (1.8) Calculating apportionment estimates for 2013-2017 Broadview Networks & Sub. entities by state based on Post-NOL generated amounts divided by 1502-21 Broadview analysis figures previously determined and updating the template that will be linked to the state tax attribute model.	3.7	\$ 420	\$ 1,554.00
Adam Murphy	05/16/20	(0.6) Revise Project Utopia (legal entity rationalization) slide deck to address revisions requested by D. Helenbrook (KPMG).	0.6	\$ 650	\$ 390.00
Adam Murphy	05/16/20	(0.2) Review e-mail from D. Helenbrook (KPMG) re: revisions to Project Utopia (legal entity rationalization) slide deck to address post-emergence debt structure, solvency of liquidating corporations, analysis of stock basis pre-acquisition; (0.1) Drafted e-mail to M. Hoffenberg, D. Helenbrook, and A. Bourque (all KPMG) re: revised draft of Project Utopia (legal entity rationalization) slide deck; (0.2) Review e-mail from M. Hoffenberg (KPMG) re: revisions to Project Utopia (legal entity rationalization) slide deck to address section 332 analysis of liquidating corporations, ELA in stock of Broadview Networks, Inc., potential re-characterization due to emergence under section 368(a)(1)(G), precautionary language; (0.2) Drafted e-mail to D. Helenbrook and A. Bourque (both KPMG) re: how to address M. Hoffenberg's (KPMG) requested revisions to Project Utopia (legal entity rationalization) slide deck.	0.7	\$ 650	\$ 455.00
Adam Bourque	05/16/20	(2.1) Senior manager review of 5/16/20 slide deck detailing potential movement of corporate structures.	2.1	\$ 760	\$ 1,596.00
Adam Murphy	05/17/20	(0.2) Review of e-mail from A. Bourque (KPMG) regarding how to address M. Hoffenberg's (KPMG) requested revisions to Project Utopia (legal entity rationalization) slide deck; (0.2) Reviewed e-mail from D. Helenbrook (KPMG) regarding how to address M. Hoffenberg's (KPMG) requested revisions to Project Utopia (legal entity rationalization) slide deck; (0.1) communication via email with D. Helenbrook and A. Bourque (KPMG) regarding next steps related to addressing M. Hoffenberg (KPMG) requested revisions to Project Utopia (legal entity rationalization) slide deck; (0.1) drafted e-mail to C. Robinson, S. Wheeler, and S. Tran (all Windstream) and M. Hoffenberg, D. Helenbrook, and A. Bourque re: draft of Project Utopia (legal entity rationalization) slide deck.	0.6	\$ 650	\$ 390.00

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Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/17/20	(0.8) Revise Project Utopia (legal entity rationalization) slide deck to address M. Hoffenberg's (KPMG) requested revisions to section 332 analysis of liquidating corporations, ELA in stock of Broadview Networks, Inc., potential re-characterization due to emergence under section 368(a)(1)(G), precautionary language.	0.8	\$ 650	\$ 520.00
Adam Bourque	05/17/20	(2.1) Senior manager review of 5/17/20 slide deck detailing potential movement of corporate structures.	2.2	\$ 760	\$ 1,672.00
Ben Cella	05/18/20	(0.1) Preparing email to N. Tammerine (Alvarez & Marsal) with V. Anger's (Windstream) feedback on the responsible tax team for certain tax claims.	0.1	\$ 875	\$ 87.50
Ben Cella	05/18/20	(0.2) Performed Managing Director review and concurrently revise agenda materials for the weekly status call with Windstream Tax prepared by C. Stevens (KPMG).	0.2	\$ 875	\$ 175.00
Ben Cella	05/18/20	(0.2) Preparing email to V. Anger (Windstream) with a spreadsheet of claims to review to determine which Windstream tax group is responsible for them.	0.2	\$ 875	\$ 175.00
Adam Murphy	05/18/20	(0.2) Review e-mail from D. Helenbrook (KPMG) regarding email received from C. Robinson (Windstream) related to bankruptcy emergence plan, preparation of executive summary of Project Utopia (legal entity rationalization) slide deck, E&P study;	0.2	\$ 650	\$ 130.00
Adam Murphy	05/18/20	(0.2) Reviewed email communication from C. Robinson (Windstream) regarding receipt of Project Utopia (legal entity rationalization) slide deck and items to discuss on call scheduled regarding slide deck.	0.2	\$ 650	\$ 130.00
Ben Cella	05/18/20	(0.2) Revising the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims / changes from Alvarez & Marsal's 5/15/20 Register Report.	0.2	\$ 875	\$ 175.00
Adam Murphy	05/18/20	(0.1) Review of e-mail communication from C. Savage (DWT) and B. Gunderman (Windstream) related to upcoming call to discuss updated bankruptcy emergence plan; (0.1) Drafted e-mail to G. Nordin (Windstream) regarding upcoming call to discuss updated bankruptcy emergence plan.	0.2	\$ 650	\$ 130.00
Ben Cella	05/18/20	(0.3) Analyzing Windstream tax claims from N. Tammerine (Alvarez & Marsal) to determine tax type and responsible tax group at Windstream	0.3	\$ 875	\$ 262.50
Adam Bourque	05/18/20	(0.3) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss next step to prepare executive summary of Project Utopia (legal entity rationalization) slide deck as of 5/18/2020.	0.3	\$ 760	\$ 228.00
Adam Murphy	05/18/20	(0.3) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss next step to prepare executive summary of Project Utopia (legal entity rationalization) slide deck as of 5/18/2020.	0.3	\$ 650	\$ 195.00

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	05/18/20	(0.3) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss next step to prepare executive summary of Project Utopia (legal entity rationalization) slide deck as of 5/18/2020.	0.3	\$ 875	\$ 262.50
Mabel Zhang	05/18/20	(0.3) Review future taxable income projections that are provided by the client for state post-emergence model input.	0.3	\$ 650	\$ 195.00
Mary Fung	05/18/20	Call with M Campagna and M Fung (KPMG) to discuss implications of separate company deficit pools in calculating the earnings & profits of Windstream Corporation that are relevant to the proposed bankruptcy emergence restructuring.	0.3	\$ 760	\$ 228.00
Michael Campagna	05/18/20	Call with M Campagna and M Fung (KPMG) to discuss implications of separate company deficit pools in calculating the earnings & profits of Windstream Corporation that are relevant to the proposed bankruptcy emergence restructuring.	0.3	\$ 760	\$ 228.00
Adam Murphy	05/18/20	(0.1) Review e-mail from N. Warther (K&E) re: bankruptcy emergence plan slide deck prepared by K&E; (0.1) Review e-mail from N. Warther (K&E) regarding upcoming call to discuss updated bankruptcy emergence plan; (0.1) Review e-mail from M. Zhang (KPMG) regarding request for Windstream separate company taxable income projections and 2019 provision; (0.2) Review e-mail communication from M. Campagna (KPMG) re: stock basis calculation methodology for purposes of evaluating stock basis / ELA in stock of Windstream Holdings of the Midwest, Inc., and Windstream of the Midwest, Inc., for Project Utopia (legal entity rationalization).	0.5	\$ 650	\$ 325.00
Bela Unell	05/18/20	(0.4) Begin Director Washington National Tax (WNT) review of PLR write-up of business purpose analysis	0.4	\$ 760	\$ 304.00
Maury Passman	05/18/20	(0.4) Call with M. Passman and T. Nichols (KPMG) to discuss tax treatment of proposed LLC conversion as part of restructuring	0.4	\$ 875	\$ 350.00
Tim Nichols	05/18/20	(0.4) Call with M. Passman and T. Nichols (KPMG) to discuss tax treatment of proposed LLC conversion as part of restructuring	0.4	\$ 760	\$ 304.00
Varoon Laddha	05/18/20	(0.4) Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/18/2020 and next steps.	0.4	\$ 760	\$ 304.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	05/18/20	(0.4) Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/18/2020 and next steps.	0.4	\$ 420	\$ 168.00
Katie Ford	05/18/20	(0.4) Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/18/2020 and next steps.	0.4	\$ 650	\$ 260.00
Joey Schwartz	05/18/20	(0.4) Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/18/2020 and next steps.	0.4	\$ 520	\$ 208.00
Mabel Zhang	05/18/20	(0.4) Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/18/2020 and next steps.	0.4	\$ 650	\$ 260.00
Adam McLamb	05/18/20	(0.4) Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/18/2020 and next steps.	0.4	\$ 760	\$ 304.00
Leanna Grantland	05/18/20	(0.4) Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss status of state attribute reduction and pre-/post-emergence models as of 5/18/2020 and next steps.	0.4	\$ 420	\$ 168.00
Ben Cella	05/18/20	(0.4) Performed analysis of 5/15/20 Register Report from Alvarez & Marsal to determine if there are new tax claims / any changes to existing tax claims	0.4	\$ 875	\$ 350.00
Adam McLamb	05/18/20	(0.4) Performed Manager level review of Windstream Subsidiary stock basis with focus on investment adjustments.	0.4	\$ 760	\$ 304.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/18/20	(0.4) Review of bankruptcy emergence plan slide deck prepared by K&E for consideration of impact of emergence plan on legal entity rationalizations	0.4	\$ 650	\$ 260.00
Mabel Zhang	05/18/20	Follow-up meeting with V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Martinez (Associate, KPMG) to discuss details related to status / next steps related to post-emergence model as of 5/18/2020.	0.4	\$ 650	\$ 260.00
Jimmy Martinez	05/18/20	Follow-up meeting with V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Martinez (Associate, KPMG) to discuss details related to status / next steps related to post-emergence model as of 5/18/2020.	0.4	\$ 420	\$ 168.00
Varoon Laddha	05/18/20	Follow-up meeting with V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Martinez (Associate, KPMG) to discuss details related to status / next steps related to post-emergence model as of 5/18/2020.	0.4	\$ 760	\$ 304.00
Mark Hoffenberg	05/18/20	Performed Principal Washington National tax level review of Kirkland's transaction structure deck	0.4	\$ 875	\$ 350.00
Eric Albritton	05/18/20	(0.7) Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss consolidated earnings & profits and impact of SRLY amounts for purposes of potential restructuring transactions.	0.7	\$ 520	\$ 364.00
David Helenbrook	05/18/20	(0.7) Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss consolidated earnings & profits and impact of SRLY amounts for purposes of potential restructuring transactions.	0.7	\$ 875	\$ 612.50
Michael Campagna	05/18/20	(0.7) Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss consolidated earnings & profits and impact of SRLY amounts for purposes of potential restructuring transactions.	0.7	\$ 760	\$ 532.00
Regina Gilinsky	05/18/20	(0.7) Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss consolidated earnings & profits and impact of SRLY amounts for purposes of potential restructuring transactions.	0.7	\$ 650	\$ 455.00
Caroline Stevens	05/18/20	(0.8) Updated the Windstream Bankruptcy Tax Claims Schedule as of 5/18/2020 (requested by C. Robinson- Windstream) based on the new tax claims and tax claim changes from the weekly Register Report and (0.1) drafted email to send copy of same to B. Cella (KPMG) for review.	0.9	\$ 650	\$ 585.00
Sam Chen	05/18/20	(0.9) Drafted the representations & assumptions for new true lease opinion	0.9	\$ 875	\$ 787.50

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Tim Nichols	05/18/20	Senior Manager WNT level review of correspondence with Kirkland & Ellis regarding draft structure deck and related technical tax issues relevant to same (.9)	0.9	\$ 760	\$ 684.00
Adam Bourque	05/18/20	(1.1) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding preparation for upcoming call with Windstream and K&E to discuss Project Utopia (legal entity rationalization) slide deck, important tax issues to highlight, entities subject to further consideration.	1.1	\$ 760	\$ 836.00
Adam Murphy	05/18/20	(1.1) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding preparation for upcoming call with Windstream and K&E to discuss Project Utopia (legal entity rationalization) slide deck, important tax issues to highlight, entities subject to further consideration.	1.1	\$ 650	\$ 715.00
David Helenbrook	05/18/20	(1.1) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding preparation for upcoming call with Windstream and K&E to discuss Project Utopia (legal entity rationalization) slide deck, important tax issues to highlight, entities subject to further consideration.	1.1	\$ 875	\$ 962.50
Joey Schwartz	05/18/20	(1.1) Continue (from 5/15) creating dividend distribution tier-up calculation from 5/15 in subsidiary stock basis model to facilitate calculation of state stock basis for attribute reduction in states which do not conform to federal basis;	1.1	\$ 520	\$ 572.00
Tim Nichols	05/18/20	Performed research regarding complex technical issue regarding deemed construct applicable to F reorganizations for tax purposes relevant to restructuring alternatives (1.1)	1.1	\$ 760	\$ 836.00
Adam Bourque	05/18/20	(1.2) Call with G. Nordin, C. Robinson, K. Moody, M. Simpson, S. Wheeler, and J. Eichler (all Windstream), A. Sexton, W. Levy, and N. Warther (all K&E), and D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss Project Utopia (legal entity rationalization) slide deck, tax issues, entities subject to further consideration, preparation of executive summary.	1.2	\$ 760	\$ 912.00
Adam Murphy	05/18/20	(1.2) Call with G. Nordin, C. Robinson, K. Moody, M. Simpson, S. Wheeler, and J. Eichler (all Windstream), A. Sexton, W. Levy, and N. Warther (all K&E), and D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss Project Utopia (legal entity rationalization) slide deck, tax issues, entities subject to further consideration, preparation of executive summary.	1.2	\$ 650	\$ 780.00
David Helenbrook	05/18/20	(1.2) Call with G. Nordin, C. Robinson, K. Moody, M. Simpson, S. Wheeler, and J. Eichler (all Windstream), A. Sexton, W. Levy, and N. Warther (all K&E), and D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss Project Utopia (legal entity rationalization) slide deck, tax issues, entities subject to further consideration, preparation of executive summary.	1.2	\$ 875	\$ 1,050.00

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Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	05/18/20	(1.2) Review federal subsidiary stock basis with focus on what could be utilized for state subsidiary stock basis as well as best approach to incorporate into state tax attribute reduction model	1.2	\$ 760	\$ 912.00
Caroline Stevens	05/18/20	(1.2) Review list of tax claims sent by N. Tammerine (Alvarez & Marsal) to determine who the best contact at Windstream would be to assist in reconciling these tax claims	1.2	\$ 650	\$ 780.00
Adam McLamb	05/18/20	(1.3) Performed Manager review of Windstream state attribute reduction model with focus on apportionment estimations	1.3	\$ 760	\$ 988.00
Caroline Stevens	05/18/20	(1.5) Updated the agenda for weekly update call with client to include new claims/tax claim changes as of 5/18/2020.	1.5	\$ 650	\$ 975.00
Joey Schwartz	05/18/20	(1.6) Senior Associate review of Associate prepared apportionment estimation method for Broadview Networks entities for which client did not provide apportionment data to facilitate the inclusion of historic net operation losses in the state attribute reduction model.	1.6	\$ 520	\$ 832.00
Tim Nichols	05/18/20	Perform Senior Manager WNT review and concurrently revised the draft structure deck prepared for creditors (1.8);	1.8	\$ 760	\$ 1,368.00
Tim Nichols	05/18/20	Performed Senior Manager WNT review of draft structure deck (0.7) and draft submission to IRS PLR request received (1.2)	1.9	\$ 760	\$ 1,444.00
Mark Hoffenberg	05/18/20	(1.3) Performed Principal WNT review of Kirkland's supplemental submission on business purpose requirement for the G reorganization; (0.8) drafted review comments on same.	2.1	\$ 875	\$ 1,837.50
Joey Schwartz	05/18/20	(2.3) Create I.R.C. section 301(c)(3) calculation in subsidiary stock basis model to facilitate calculation of state stock basis in cases where distributions are made in excess of basis for attribute reduction in states which do not conform to federal basis	2.3	\$ 520	\$ 1,196.00
Robert Hyatt	05/18/20	Updated Windstream Tax Claim schedule to include newly filed tax claims with a register date of 5/15/2020 while concurrently breaking-out the claims by tax period (where claims were filed with amounts that covered multiple periods).	2.9	\$ 520	\$ 1,508.00
Eric Albritton	05/18/20	(3.2) Reviewing schedule of E&P from acquired subsidiaries provided by client in order to determine Section 381 E&P and deficit pools includable by Windstream for purposes of consolidated E&P calculation rollforward through 2020.	3.2	\$ 520	\$ 1,664.00
Jimmy Martinez	05/18/20	(2.9) Updating the formulas throughout the state post emergence model to properly allow separate state apportionment to calculate once entities are grouped/liquidated. (0.5) Tested updates to ensure proper flow.	3.4	\$ 420	\$ 1,428.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	05/18/20	(2.1) Reviewing EarthLink E&P calculation provided by client in order to determine Section 381 E&P and deficit pools includable by Windstream for purposes of consolidated E&P calculation rollforward through 2020. (1.6) Reviewing assumptions in Windstream E&P calculation through 2018 provided by the client for purposes of consolidated E&P calculation rollforward through 2020.	3.7	\$ 520	\$ 1,924.00
Jimmy Martinez	05/18/20	(2.7) Additional adjustments to the formulas in state post emergence model after encountering issue associated with calculation. (1.2) Consideration to determine best way to account for nexus consolidated states - including how to calculate liability properly.	3.9	\$ 420	\$ 1,638.00
Ben Cella	05/19/20	(0.1) Call with C. Stevens and B. Cella (all KPMG) to discuss updates identified on weekly Tax Claims call with Windstream.	0.1	\$ 875	\$ 87.50
Caroline Stevens	05/19/20	(0.1) Call with C. Stevens and B. Cella (all KPMG) to discuss updates identified on weekly Tax Claims call with Windstream.	0.1	\$ 650	\$ 65.00
Adam Murphy	05/19/20	(0.1) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) re: initial draft of executive summary of Project Utopia (legal entity rationalization) slide deck; (0.1) Draft e-mail to C. Robinson, S. Wheeler, and S. Tran (all Windstream), and M. Hoffenberg, D. Helenbrook, and A. Bourque (all KPMG) re: draft of executive summary of Project Utopia (legal entity rationalization) slide deck.	0.2	\$ 650	\$ 130.00
Adam Murphy	05/19/20	(0.1) Review email communication from N. Warther (K&E) regarding call to discuss updated bankruptcy emergence plan; (0.1) review email communication from C. Robinson (Windstream) regarding review of Project Utopia (legal entity rationalization) slide deck;	0.2	\$ 650	\$ 130.00
Ben Cella	05/19/20	(0.2) Additional revisions to the agenda materials for the weekly status call with Windstream Tax - prepared by C. Stevens (KPMG);	0.2	\$ 875	\$ 175.00
Ben Cella	05/19/20	(0.2) Additional revisions to the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims and changes from Alvarez & Marsal's 5/15/20 Register Report;	0.2	\$ 875	\$ 175.00
Ben Cella	05/19/20	(0.2) Prepared email to N. Tammerine (Alvarez & Marsal) with questions / requested updates for 4 Windstream tax bankruptcy claims.	0.2	\$ 875	\$ 175.00
Adam Murphy	05/19/20	(0.1) Reviewed e-mail from M. Hoffenberg (KPMG) regarding upcoming call to discuss updated bankruptcy emergence plan slide deck prepared by K&E; (0.1) Reviewed e-mail from A. Bourque re: discrepancies between schedules of NOLs by entity for net tax equity calculation; (0.1) Reviewed e-mail from D. Helenbrook (KPMG) re: revisions to assumptions for executive summary of Project Utopia (legal entity rationalization) slide deck;	0.3	\$ 650	\$ 195.00

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Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/19/20	(0.2) Communication with M. Campagna, D. Helenbrook, and A. Bourque regarding upcoming call to discuss net tax equity calculation for inside / outside basis reconciliation and determination of ELAs in stock for legal entity rationalization; (0.1) Review e-mail from A. Bourque (KPMG) re: response to request of M. Zhang (KPMG) for separate entity taxable income projections and 2019 provision	0.3	\$ 650	\$ 195.00
Adam Murphy	05/19/20	(0.3) Call with D. Helenbrook and A. Murphy (both KPMG) to discuss scope of prior review of intercompany balances and book balance sheets for legal entity rationalization.	0.3	\$ 650	\$ 195.00
David Helenbrook	05/19/20	(0.3) Call with D. Helenbrook and A. Murphy (both KPMG) to discuss scope of prior review of intercompany balances and book balance sheets for legal entity rationalization.	0.3	\$ 875	\$ 262.50
Adam Murphy	05/19/20	(0.2) Correspondence with A. Bourque (KPMG) regarding discrepancies between schedules of NOLs by entity for net tax equity calculation; (0.2) Reviewed e-mail from A. Bourque (KPMG) regarding revisions requested to glossary of entities for executive summary of Project Utopia (legal entity rationalization) slide deck;	0.4	\$ 650	\$ 260.00
Adam Bourque	05/19/20	(0.4) Call with A. Bourque (KPMG) and D. Helenbrook (KPMG) to discuss scope of prior review of intercompany balances and book balance sheets for legal entity rationalization	0.4	\$ 760	\$ 304.00
David Helenbrook	05/19/20	(0.4) Call with A. Bourque (KPMG) and D. Helenbrook (KPMG) to discuss scope of prior review of intercompany balances and book balance sheets for legal entity rationalization	0.4	\$ 875	\$ 350.00
Adam Murphy	05/19/20	(0.4) Drafted background / assumptions for executive summary of Project Utopia (legal entity rationalization) slide deck	0.4	\$ 650	\$ 260.00
Caroline Stevens	05/19/20	(0.4) Updated Meeting Agenda for upcoming weekly update call to include new claims/tax claim changes as of 5/19/2020.	0.4	\$ 650	\$ 260.00
Caroline Stevens	05/19/20	(0.4) Updated the Windstream Bankruptcy Tax Claims Schedule as of 5/19/2020 (requested by C. Robinson– Windstream) based on results of weekly tax claims call with client.	0.4	\$ 650	\$ 260.00
Mary Beth Turner	05/19/20	(0.5) Updating the liability floor of the parent company in the attribute reduction model to properly match the one listed in the summary table calculations	0.5	\$ 420	\$ 210.00
Tim Nichols	05/19/20	Perform Senior Manager WNT review and concurrently revise latest draft of assumptions & representations for true lease opinion (.5)	0.5	\$ 760	\$ 380.00
Adam Murphy	05/19/20	(0.6) Revised the executive summary of Project Utopia (legal entity rationalization) slide deck to address requested revisions of A. Bourque and D. Helenbrook (both KPMG)	0.6	\$ 650	\$ 390.00

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Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Ben Cella	05/19/20	(0.6) Telephone call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek, and J. Vann (all KPMG) to discuss progress on Windstream tax claims as of 5/19/2020.	0.6	\$ 875	\$ 525.00
Caroline Stevens	05/19/20	(0.6) Telephone call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek, and J. Vann (all KPMG) to discuss progress on Windstream tax claims as of 5/19/2020.	0.6	\$ 650	\$ 390.00
John Vann	05/19/20	(0.6) Telephone call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek, and J. Vann (all KPMG) to discuss progress on Windstream tax claims as of 5/19/2020.	0.6	\$ 760	\$ 456.00
Kevin Polli	05/19/20	(0.6) Telephone call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek, and J. Vann (all KPMG) to discuss progress on Windstream tax claims as of 5/19/2020.	0.6	\$ 875	\$ 525.00
Michael Andruchek	05/19/20	(0.6) Telephone call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek, and J. Vann (all KPMG) to discuss progress on Windstream tax claims as of 5/19/2020.	0.6	\$ 760	\$ 456.00
Adam Murphy	05/19/20	(0.8) Created glossary of entities for use in the executive summary of Project Utopia (legal entity rationalization) slide deck.	0.8	\$ 650	\$ 520.00
Adam Murphy	05/19/20	(0.8) Update net tax equity calculation for updated schedule of stock basis and NOLs by entity as of 12/31/2019 for inside / outside basis reconciliation and determination of ELAs in stock for legal entity rationalization.	0.8	\$ 650	\$ 520.00
David Helenbrook	05/19/20	Teleconference with D. Helenbrook, S. Chen and T. Nichols KPMG) regarding revised assumptions & representations for true lease opinion (.8);	0.8	\$ 875	\$ 700.00
Sam Chen	05/19/20	Teleconference with D. Helenbrook, S. Chen and T. Nichols KPMG) regarding revised assumptions & representations for true lease opinion (.8);	0.8	\$ 875	\$ 700.00
Tim Nichols	05/19/20	Teleconference with D. Helenbrook, S. Chen and T. Nichols KPMG) regarding revised assumptions & representations for true lease opinion (.8);	0.8	\$ 760	\$ 608.00
Adam Bourque	05/19/20	(1.1) Call with G. Nordin, B. Gunderman, K. Moody, K. Carol, M. Simpson, D. Frappier, C. Savage, D. Eichler, C. Robinson, and S. Wheeler (all Windstream), A. Sexton, W. Levy, and N. Warther (all K&E), and M. Hoffenberg, D. Helenbrook, A. Murphy and A. Bourque (all KPMG) to discuss updated bankruptcy emergence plan slide deck prepared by K&E.	1.1	\$ 760	\$ 836.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/19/20	(1.1) Call with G. Nordin, B. Gunderman, K. Moody, K. Carol, M. Simpson, D. Frappier, C. Savage, D. Eichler, C. Robinson, and S. Wheeler (all Windstream), A. Sexton, W. Levy, and N. Warther (all K&E), and M. Hoffenberg, D. Helenbrook, A. Murphy and A. Bourque (all KPMG) to discuss updated bankruptcy emergence plan slide deck prepared by K&E.	1.1	\$ 650	\$ 715.00
David Helenbrook	05/19/20	(1.1) Call with G. Nordin, B. Gunderman, K. Moody, K. Carol, M. Simpson, D. Frappier, C. Savage, D. Eichler, C. Robinson, and S. Wheeler (all Windstream), A. Sexton, W. Levy, and N. Warther (all K&E), and M. Hoffenberg, D. Helenbrook, A. Murphy and A. Bourque (all KPMG) to discuss updated bankruptcy emergence plan slide deck prepared by K&E.	1.1	\$ 875	\$ 962.50
Mark Hoffenberg	05/19/20	(1.1) Call with G. Nordin, B. Gunderman, K. Moody, K. Carol, M. Simpson, D. Frappier, C. Savage, D. Eichler, C. Robinson, and S. Wheeler (all Windstream), A. Sexton, W. Levy, and N. Warther (all K&E), and M. Hoffenberg, D. Helenbrook, A. Murphy and A. Bourque (all KPMG) to discuss updated bankruptcy emergence plan slide deck prepared by K&E.	1.1	\$ 875	\$ 962.50
Michael Campagna	05/19/20	(1.3) Senior manager review of earnings & profits schedules of acquired entities (that liquidated or merged with and into Windstream Holdings) - to determine the earnings & profits that may have carried over to Windstream Holdings.	1.3	\$ 760	\$ 988.00
Joey Schwartz	05/19/20	(1.4) Create apportionment rate calculation based on estimated apportionment factors for legacy Windstream entities to facilitate the net operating loss gross-up function in the state attribute reduction model.	1.4	\$ 520	\$ 728.00
Michael Campagna	05/19/20	(1.4) Senior manager review of excess loss account analysis prepared for the Windstream Corporation subsidiaries.	1.4	\$ 760	\$ 1,064.00
Jimmy Martinez	05/19/20	(1.5) Reviewing Windstream Tax Basis in Subsidiary Stock memo / Appendix provided by the KPMG M&A team to determine process of incorporating the information into the state subsidiary stock basis model.	1.5	\$ 420	\$ 630.00
Joey Schwartz	05/19/20	(1.9) Create apportionment rate calculation based on estimated apportionment factors for acquired EarthLink entities to facilitate the net operating loss gross-up function in the state attribute reduction model.	1.9	\$ 520	\$ 988.00
Joey Schwartz	05/19/20	(2.1) Create apportionment rate calculation based on estimated apportionment factors for acquired Broadview Networks entities to facilitate the net operating loss gross-up function in the state attribute reduction model	2.1	\$ 520	\$ 1,092.00
Mary Beth Turner	05/19/20	(2.1) Revised formulas in the selective liquidity tax attribute reduction model to attribute subsidiary assets, liabilities, and stock basis to the proper entity when a middle tier entity is liquidated.	2.1	\$ 420	\$ 882.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/19/20	Drafted executive summary of Project Utopia (legal entity rationalization) slide deck	2.3	\$ 650	\$ 1,495.00
Jimmy Martinez	05/19/20	(3.9) Perform necessary manual adjustments and notes (KPMG # 160-198) to the stock basis model in order to properly account for all liquidations/mergers that have occurred since the inception of the Windstream group in 2006.	3.9	\$ 420	\$ 1,638.00
Jimmy Martinez	05/19/20	(3.9) Performed necessary manual adjustments and notes (KPMG # 115-159) to the stock basis model in order to properly account for all liquidations/mergers that have occurred since the inception of the Windstream group in 2006.	3.9	\$ 420	\$ 1,638.00
Eric Albritton	05/19/20	(3.9) Preparing calculation schedule of Broadview's accumulated E&P through 2017 for purposes of Windstream E&P calculation.	3.9	\$ 520	\$ 2,028.00
Eric Albritton	05/19/20	(3.9) Preparing support file from Broadview returns 2000-2017 for purposes of calculating Broadview's E&P absorbed by Windstream in 2018.	3.9	\$ 520	\$ 2,028.00
Adam Bourque	05/19/20	(3.1) Senior manager review of 5_19_20 version of attribute reduction model reflecting ability to liquidate any and all subsidiaries (2.2) senior manager review of executive summary slide deck detailing potential corporate structuring	5.3	\$ 760	\$ 4,028.00
Adam Murphy	05/20/20	(0.1) Draft e-mail to C. Robinson and S. Wheeler (both Windstream, and D. Helenbrook and A. Bourque (both KPMG) regarding the revised draft of Project Utopia (legal entity rationalization) executive summary and transaction steps slide decks;	0.1	\$ 650	\$ 65.00
Adam Murphy	05/20/20	(0.1) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding N. Warther's (K&E) question about NOL profile and attribute reduction for executive summary of K&E bankruptcy emergence slide deck;	0.1	\$ 650	\$ 65.00
Adam Murphy	05/20/20	(0.1) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding revised draft of Project Utopia (legal entity rationalization) executive summary and transaction steps slide decks;	0.1	\$ 650	\$ 65.00
Adam Murphy	05/20/20	(0.1) Drafted e-mail to M. Campagna, E. Albritton, D. Helenbrook, and A. Bourque (all KPMG) regarding upcoming call with M. Campagna and E. Albritton (both KPMG) to discuss inside / outside basis reconciliation for determination of ELAs for legal entity rationalization;	0.1	\$ 650	\$ 65.00
Adam Murphy	05/20/20	(0.1) Drafted e-mail to N. Warther (K&E) to pose question related to the NOL profile and attribute reduction for executive summary of K&E bankruptcy emergence slide deck;	0.1	\$ 650	\$ 65.00
Adam Murphy	05/20/20	(0.1) Review e-mail communication from C. Robinson (Windstream) regarding review of Project Utopia (legal entity rationalization) executive summary and transaction steps slide decks.	0.1	\$ 650	\$ 65.00

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Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/20/20	(0.1) Revise Project Utopia (legal entity rationalization) executive summary slide deck to correct spelling error entity name;	0.1	\$ 650	\$ 65.00
Adam Murphy	05/20/20	(0.1) Revised the Project Utopia (legal entity rationalization) transaction steps slide deck to correct spelling error in in entity name;	0.1	\$ 650	\$ 65.00
Adam Murphy	05/20/20	(0.1) Reviewed e-mail from D. Helenbrook (KPMG) forwarding e-mail from S. Makovy (Solomon Edwards) regarding agenda to be utilized call to discuss tax, legal, and regulatory issues related to elimination of intercompany balances; (0.1) Reviewed e-mail from D. Helenbrook (KPMG) regarding next steps related to call to discuss revisions to Project Utopia (legal entity rationalization) slide deck;	0.2	\$ 650	\$ 130.00
Adam Murphy	05/20/20	(0.2) Review e-mail from C. Robinson (Windstream) re: requested revisions to Project Utopia (legal entity rationalization) transaction steps and executive summary slide decks for elimination of separate holding company for fiber assets and request for call to discuss revisions to Project Utopia (legal entity rationalization) slide deck;	0.2	\$ 650	\$ 130.00
Adam Murphy	05/20/20	(0.2) Reviewed email communication from K. Moody (Windstream) re: regulatory issues relating to legal organizational structure at emergence;	0.2	\$ 650	\$ 130.00
Adam Murphy	05/20/20	(0.1) Review e-mail from C. Robinson (Windstream) forwarding copy of Project Utopia (legal entity rationalization) executive summary slide deck with requested revisions of D. Smith (Windstream); (0.1) Review e-mail from A. Bourque re: draft attribute reduction model for E&P analysis; (0.1) Review e-mail from A. Bourque (KPMG) re: revision to Project Utopia (legal entity rationalization) executive summary and transaction steps slide decks to address typo in entity name;	0.3	\$ 650	\$ 195.00
Adam Murphy	05/20/20	(0.1) Review e-mail from C. Savage (DWT) regarding regulatory issues relating to legal organizational structure at emergence; (0.1) Review e-mail from D. Helenbrook re: no additional revisions to revised draft of Project Utopia (legal entity rationalization) executive summary and transaction steps slide decks to Windstream; (0.1) Review e-mail from M. Campagna (KPMG) re: initial information request list for E&P analysis;	0.3	\$ 650	\$ 195.00
Adam Murphy	05/20/20	(0.1) Review e-mail from N. Warther (K&E) re: executive summary of K&E bankruptcy emergence slide deck; (0.1) Review e-mail from N. Warther (K&E) re: question about NOL profile and attribute reduction for executive summary of K&E bankruptcy emergence slide deck; (0.1) Review e-mail from N. Warther (K&E) re: revised draft of K&E bankruptcy emergence slide deck.	0.3	\$ 650	\$ 195.00

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Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	05/20/20	(0.3) Meeting with D. Helenbrook, A. Bourque, M. Campagna, A. Murphy, and E. Albritton (all KPMG) to discuss calculation of E&P rollforward for Windstream through 2020 based on various restructuring scenarios;	0.3	\$ 520	\$ 156.00
Adam Bourque	05/20/20	(0.3) Meeting with D. Helenbrook, A. Bourque, M. Campagna, A. Murphy, and E. Albritton (all KPMG) to discuss calculation of E&P rollforward for Windstream through 2020 based on various restructuring scenarios;	0.3	\$ 760	\$ 228.00
Adam Murphy	05/20/20	(0.3) Meeting with D. Helenbrook, A. Bourque, M. Campagna, A. Murphy, and E. Albritton (all KPMG) to discuss calculation of E&P rollforward for Windstream through 2020 based on various restructuring scenarios;	0.3	\$ 650	\$ 195.00
David Helenbrook	05/20/20	(0.3) Meeting with D. Helenbrook, A. Bourque, M. Campagna, A. Murphy, and E. Albritton (all KPMG) to discuss calculation of E&P rollforward for Windstream through 2020 based on various restructuring scenarios;	0.3	\$ 875	\$ 262.50
Michael Campagna	05/20/20	(0.3) Meeting with D. Helenbrook, A. Bourque, M. Campagna, A. Murphy, and E. Albritton (all KPMG) to discuss calculation of E&P rollforward for Windstream through 2020 based on various restructuring scenarios;	0.3	\$ 760	\$ 228.00
Adam Murphy	05/20/20	(0.3) Performed Manager review of executive summary of K&E bankruptcy emergence slide deck as of 5/20/2020.	0.3	\$ 650	\$ 195.00
Adam Murphy	05/20/20	(0.2) Reviewed e-mail from N. Warther (K&E) regarding draft language about impact of bankruptcy emergence structure on tax attributes and E&P; (0.2) Reviewed e-mail from S. Wheeler (Windstream) re: responses to initial information request list for E&P analysis.	0.4	\$ 650	\$ 260.00
Adam Murphy	05/20/20	(0.4) Reviewed copy of Project Utopia (legal entity rationalization) executive summary slide deck with requested revisions of D. Smith (Windstream)	0.4	\$ 650	\$ 260.00
Adam Murphy	05/20/20	(0.4) Review of e-mail exchange between M. Hoffenberg, T. Nichols, and M. Coakley (all KPMG) re: whether there is a deemed asset transfer in a reorganization under section 368(a)(1)(F) for purposes of bankruptcy emergence plan	0.4	\$ 650	\$ 260.00
Ben Cella	05/20/20	(0.5) Revising the Tax Register Report prepared by R. Hyatt (KPMG) based on new data in Alvarez & Marsal's 5/15/20 Register Report	0.5	\$ 875	\$ 437.50
Sam Chen	05/20/20	(0.6) Call with D. Helenbrook, S. Chen and T. Nichols (all KPMG) to discuss updates related to representations for new true lease tax opinion as of 5/20/2020.	0.6	\$ 875	\$ 525.00
David Helenbrook	05/20/20	(0.6) Call with D. Helenbrook, S. Chen and T. Nichols (all KPMG) to discuss updates related to representations for new true lease tax opinion.	0.6	\$ 875	\$ 525.00

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Windstream Holdings, Inc., et al.
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Tax Consulting Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Tim Nichols	05/20/20	(0.6) Call with D. Helenbrook, S. Chen and T. Nichols (all KPMG) to discuss updates related to representations for new true lease tax opinion.	0.6	\$ 760	\$ 456.00
Tim Nichols	05/20/20	Continue (from 5/19) to perform WNT Senior Manager review and concurrently revise draft assumptions & representations for true lease opinion.	0.6	\$ 760	\$ 456.00
Adam Murphy	05/20/20	(0.7) Revised Project Utopia (legal entity rationalization) executive summary slide deck to eliminate separate holding company for fiber assets and address requested revisions of D. Smith (Windstream)	0.7	\$ 650	\$ 455.00
Eric Albritton	05/20/20	(0.8) Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss next steps for calculating E&P rollforward for Windstream through 2020.	0.8	\$ 520	\$ 416.00
Michael Campagna	05/20/20	(0.8) Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss next steps for calculating E&P rollforward for Windstream through 2020.	0.8	\$ 760	\$ 608.00
Regina Gilinsky	05/20/20	(0.8) Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss next steps for calculating E&P rollforward for Windstream through 2020.	0.8	\$ 650	\$ 520.00
Adam Murphy	05/20/20	(0.9) Revised Project Utopia (legal entity rationalization) transaction steps slide deck to eliminate separate holding company for fiber assets;	0.9	\$ 650	\$ 585.00
Adam Bourque	05/20/20	(1.0) Call with C. Robinson, S. Wheeler, S. Tran, and W. Levy (all Windstream), A. Sexton and N. Warther (both K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss revisions to Project Utopia (legal entity rationalization) slide decks and preparation of executive summary of K&E bankruptcy emergence slide deck;	1.0	\$ 760	\$ 760.00
Adam Murphy	05/20/20	(1.0) Call with C. Robinson, S. Wheeler, S. Tran, and W. Levy (all Windstream), A. Sexton and N. Warther (both K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss revisions to Project Utopia (legal entity rationalization) slide decks and preparation of executive summary of K&E bankruptcy emergence slide deck;	1.0	\$ 650	\$ 650.00
David Helenbrook	05/20/20	(1.0) Call with C. Robinson, S. Wheeler, S. Tran, and W. Levy (all Windstream), A. Sexton and N. Warther (both K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss revisions to Project Utopia (legal entity rationalization) slide decks and preparation of executive summary of K&E bankruptcy emergence slide deck;	1.0	\$ 875	\$ 875.00

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Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	05/20/20	(1.0) Call with C. Robinson, S. Wheeler, S. Tran, and W. Levy (all Windstream), A. Sexton and N. Warther (both K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss revisions to Project Utopia (legal entity rationalization) slide decks and preparation of executive summary of K&E bankruptcy emergence slide deck;	1.0	\$ 875	\$ 875.00
Adam Bourque	05/20/20	(1.0) Call with M. Stribling, S. Makovy, and M. Fleming (all Solomon Edwards), D. Vargo, J. Moline, S. Sumler, S. Tran, and M. Antoine (all Windstream), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss tax, legal, and regulatory issues related to elimination of intercompany balances	1.0	\$ 760	\$ 760.00
Adam Murphy	05/20/20	(1.0) Call with M. Stribling, S. Makovy, and M. Fleming (all Solomon Edwards), D. Vargo, J. Moline, S. Sumler, S. Tran, and M. Antoine (all Windstream), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss tax, legal, and regulatory issues related to elimination of intercompany balances	1.0	\$ 650	\$ 650.00
David Helenbrook	05/20/20	(1.0) Call with M. Stribling, S. Makovy, and M. Fleming (all Solomon Edwards), D. Vargo, J. Moline, S. Sumler, S. Tran, and M. Antoine (all Windstream), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss tax, legal, and regulatory issues related to elimination of intercompany balances	1.0	\$ 875	\$ 875.00
Mark Hoffenberg	05/20/20	(1.0) Call with M. Stribling, S. Makovy, and M. Fleming (all Solomon Edwards), D. Vargo, J. Moline, S. Sumler, S. Tran, and M. Antoine (all Windstream), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss tax, legal, and regulatory issues related to elimination of intercompany balances	1.0	\$ 875	\$ 875.00
Tim Nichols	05/20/20	(1.0) Drafted summary e-mail memorializing results of research (related to complex technical issue regarding deemed construct applicable to F reorganizations) including related recommendations in preparation for Partner review	1.0	\$ 760	\$ 760.00
Ben Cella	05/20/20	(1.2) Preparing a full list of bankruptcy claims being worked by Windstream's Transaction Tax and Income Tax teams for N. Tammerine (Alvarez & Marsal).	1.2	\$ 875	\$ 1,050.00
Varoon Laddha	05/20/20	(1.5) Review of entity merger liquidation narrative to determine impact on state stock basis determinations to be utilized in the state tax attribute reduction model.	1.5	\$ 760	\$ 1,140.00
Joey Schwartz	05/20/20	(1.7) Create net operating loss allocation calculation in the state attribute reduction model for legacy Windstream entities for Tax Year 2006 to facilitate reduction of attributes at the proper entities	1.7	\$ 520	\$ 884.00
Joey Schwartz	05/20/20	(1.8) Create net operating loss allocation calculation in the state attribute reduction model for legacy Windstream entities for Tax Year 2007 to facilitate reduction of attributes at the proper entities	1.8	\$ 520	\$ 936.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	05/20/20	(1.9) Create net operating loss allocation calculation in the state attribute reduction model for legacy Windstream entities for Tax Year 2008 to facilitate reduction of attributes at the proper entities	1.9	\$ 520	\$ 988.00
Joey Schwartz	05/20/20	(2.1) Create net operating loss allocation calculation in the state attribute reduction model for legacy Windstream entities for Tax Year 2009 to facilitate reduction of attributes at the proper entities	2.1	\$ 520	\$ 1,092.00
Mary Beth Turner	05/20/20	(2.1) Revised the selective liquidation tax attribute reduction model to allow the for lower tier stock basis to flow up to the parent to, in turn, accurately push down excess cancellation of indebtedness across the appropriate entities.	2.1	\$ 420	\$ 882.00
Adam McLamb	05/20/20	(2.3) Performed Manager review of Windstream state attribute reduction model with specific regards to NOL / asset basis reductions.	2.3	\$ 760	\$ 1,748.00
Michael Campagna	05/20/20	(2.6) Senior manager review of earnings & profits calculation prepared by the company for use in calculating high level estimate of earnings & profits of Windstream Corporation that is relevant to the proposed bankruptcy emergence planning.	2.6	\$ 760	\$ 1,976.00
Eric Albritton	05/20/20	(1.6) Updating EarthLink E&P calculation provided by the client based on 2017 EarthLink return. (1.2) Updating Broadview E&P calculation to account for Section 312(l) reduction in 2012.	2.8	\$ 520	\$ 1,456.00
Eric Albritton	05/20/20	(2.8) Updating Windstream E&P calculation to account for 2019 provision.	2.8	\$ 520	\$ 1,456.00
Jimmy Martinez	05/20/20	(2.9) Performing necessary manual adjustments and notes (KPMG # 1-85) to the stock basis model in order to properly account for all liquidations/mergers that have occurred since the inception of the Windstream group in 2006.	2.9	\$ 420	\$ 1,218.00
Jimmy Martinez	05/20/20	(2.5) Reviewing all adjustments to the post emergence model, including related notes, to ensure the information has been accurately input in the correct tab. (1.0) Updating the way the state post emergence model calculates consolidated post-apportionment liability for certain states (Arkansas, Iowa, etc.).	3.5	\$ 420	\$ 1,470.00
Tim Nichols	05/20/20	Continued (from 5/14) to perform research related to complex technical issue regarding deemed construct applicable to F reorganizations for tax purposes relevant to restructuring alternatives.	3.5	\$ 760	\$ 2,660.00
Jimmy Martinez	05/20/20	Continue, from 5/19/20, to perform necessary manual adjustments and notes (KPMG # 86-115) to the stock basis model in order to properly account for all liquidations/mergers that have occurred since the inception of the Windstream group in 2006.	3.9	\$ 420	\$ 1,638.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	05/20/20	(1.9) Senior manager review of May 21, 2020 version of attribute reduction model with added feature of liquidating any corporation (that might be chosen); (1.7) Senior manager review of executive summary slide deck on potential structuring (2.1) preparing section 382 modeling schedules to be provided to client relating to 2020 ownership change	5.7	\$ 760	\$ 4,332.00
Adam Murphy	05/21/20	(0.1) Review e-mail from D. Helenbrook (KPMG) with responses to questions of N. Warther (K&E) regarding impact of emergence structure on attribute reduction / tax attributes.	0.1	\$ 650	\$ 65.00
Adam Murphy	05/21/20	(0.1) Review e-mail from K. Moody (Windstream) re: revisions to executive summary of K&E bankruptcy emergence slide deck for Intellectual Property / Information Technology contract issues.	0.1	\$ 650	\$ 65.00
Adam Murphy	05/21/20	(0.1) Reviewed e-mail from B. Weiland (K&E) regarding whether statement regarding material non-public information should be included in executive summary of K&E bankruptcy emergence slide deck.	0.1	\$ 650	\$ 65.00
Adam Murphy	05/21/20	(0.1) Reviewed e-mail communication from K. Moody (Windstream) re: whether statement regarding material non-public information should be included in executive summary of K&E bankruptcy emergence slide deck. (0.1) Reviewed e-mail from B. Gunderman (Windstream) re: revisions to executive summary of K&E bankruptcy emergence slide deck for IP/IT contract issues;	0.2	\$ 650	\$ 130.00
Adam Murphy	05/21/20	(0.1) Review e-mail from N. Warther (K&E) regarding whether statement regarding material non-public information should be included in executive summary of K&E bankruptcy emergence slide deck; (0.1) Review e-mail from N. Warther re: revised draft of executive summary of K&E bankruptcy emergence slide deck; (0.1) Reviewed e-mail from B. Gunderman (Windstream) re: review of executive summary of K&E bankruptcy emergence slide deck;	0.3	\$ 650	\$ 195.00
Adam Bourque	05/21/20	(0.3) Call with A. Bourque and A. Murphy (KPMG) regarding identification of high priority entities for inside / outside basis reconciliation for attribute reduction modeling and legal entity rationalization.	0.3	\$ 760	\$ 228.00
Adam Murphy	05/21/20	(0.3) Call with A. Bourque and A. Murphy (KPMG) regarding identification of high priority entities for inside / outside basis reconciliation for attribute reduction modeling and legal entity rationalization.	0.3	\$ 650	\$ 195.00
Paula Torres	05/21/20	Call with D. Helenbrook (KPMG), M. Shah (KPMG) and P. Torres (KPMG) to discuss payroll tax considerations related to Windstream emergence	0.3	\$ 650	\$ 195.00
David Helenbrook	05/21/20	Call with D. Helenbrook (KPMG), M. Shah (KPMG) and P. Torres (KPMG) to discuss payroll tax considerations related to Windstream emergence	0.3	\$ 875	\$ 262.50

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Name	Date	Description	Hours	Rate	Amount
Manan Shah	05/21/20	Call with D. Helenbrook (KPMG), M. Shah (KPMG) and P. Torres (KPMG) to discuss payroll tax considerations related to Windstream emergence	0.3	\$ 875	\$ 262.50
Joey Schwartz	05/21/20	(0.4) Create net operating loss allocation calculation in the state attribute reduction model for acquired EarthLink entities for short period Tax Year 2012 to facilitate reduction of attributes at the proper entities.	0.4	\$ 520	\$ 208.00
David Helenbrook	05/21/20	(0.4) Phone call with A. Bourque and D. Helenbrook (all KPMG) to discuss status and next steps related to attribute reduction model and emergence structure as of 5/21/2020.	0.4	\$ 875	\$ 350.00
Adam Bourque	05/21/20	(0.4) Phone call with A. Bourque and D. Helenbrook (all KPMG) to discuss status and next steps related to attribute reduction model and emergence structure as of 5/21/2020.	0.4	\$ 760	\$ 304.00
Adam Bourque	05/21/20	(0.5) Call with Gunderman, C. Robinson, K. Moodi (Windstream), A. Sexton, Levy (Kirkland), D. Helenbrook and M. Hoffenberg, A. Bourque (KPMG) to discuss attribute reduction model and the emergence structure	0.5	\$ 760	\$ 380.00
David Helenbrook	05/21/20	(0.5) Call with Gunderman, Robinson, Moodi (Windstream), A. Sexton, Levy (Kirkland), D. Helenbrook and M. Hoffenberg, A. Bourque (KPMG) to discuss attribute reduction model and the emergence structure	0.5	\$ 875	\$ 437.50
Mark Hoffenberg	05/21/20	(0.5) Call with Gunderman, Robinson, Moodi (Windstream), A. Sexton, Levy (Kirkland), D. Helenbrook and M. Hoffenberg, A. Bourque (KPMG) to discuss attribute reduction model and the emergence structure	0.5	\$ 875	\$ 437.50
Paula Torres	05/21/20	(0.5) Discussion with M. Kennedy, T. Nance, B. Aldridge, C. Robinson, and S. Wheeler (all Windstream) regarding the employment tax implications of transferring employees from an existing entity to a new entity.	0.5	\$ 650	\$ 325.00
Manan Shah	05/21/20	Call with M. Kennedy, T. Nance, and C. Robinson (all Windstream) to discuss payroll tax considerations related to emergence.	0.5	\$ 875	\$ 437.50
Adam Bourque	05/21/20	(0.6) Meeting with D. Helenbrook, A. Bourque, M. Campagna, A. Murphy, and E. Albritton (all KPMG) to discuss reconciliation of inside-outside tax basis variances.	0.6	\$ 760	\$ 456.00
David Helenbrook	05/21/20	(0.6) Meeting with D. Helenbrook, A. Bourque, M. Campagna, A. Murphy, and E. Albritton (all KPMG) to discuss reconciliation of inside-outside tax basis variances.	0.6	\$ 875	\$ 525.00
Adam Murphy	05/21/20	(0.6) Meeting with D. Helenbrook, A. Bourque, M. Campagna, A. Murphy, and E. Albritton (all KPMG) to discuss reconciliation of inside-outside tax basis variances.	0.6	\$ 650	\$ 390.00
Eric Albritton	05/21/20	(0.6) Meeting with D. Helenbrook, A. Bourque, M. Campagna, A. Murphy, and E. Albritton (all KPMG) to discuss reconciliation of inside-outside tax basis variances.	0.6	\$ 520	\$ 312.00

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Name	Date	Description	Hours	Rate	Amount
Michael Campagna	05/21/20	(0.6) Meeting with D. Helenbrook, A. Bourque, M. Campagna, A. Murphy, and E. Albritton (all KPMG) to discuss reconciliation of inside-outside tax basis variances.	0.6	\$ 760	\$ 456.00
Joey Schwartz	05/21/20	(0.9) Create net operating loss allocation calculation in the state attribute reduction model for acquired EarthLink entities for Tax Year 2013 to facilitate reduction of attributes at the proper entities	0.9	\$ 520	\$ 468.00
Joey Schwartz	05/21/20	(0.9) Create net operating loss allocation calculation in the state attribute reduction model for acquired EarthLink entities for Tax Year 2014 to facilitate reduction of attributes at the proper entities	0.9	\$ 520	\$ 468.00
Joey Schwartz	05/21/20	(1.1) Created net operating loss allocation calculation in the state attribute reduction model for acquired EarthLink entities for Tax Year 2015 to facilitate reduction of attributes at the proper entities;	1.1	\$ 520	\$ 572.00
Joey Schwartz	05/21/20	(1.2) Created net operating loss allocation calculation in the state attribute reduction model for acquired EarthLink entities for Tax Year 2016 to facilitate reduction of attributes at the proper entities;	1.2	\$ 520	\$ 624.00
Joey Schwartz	05/21/20	(1.4) Created net operating loss allocation calculation in the state attribute reduction model for acquired EarthLink entities for short period Tax Year 2017 to facilitate reduction of attributes at the proper entities;	1.4	\$ 520	\$ 728.00
Joey Schwartz	05/21/20	(1.6) Create net operating loss allocation calculation in the state attribute reduction model for acquired EarthLink entities for Tax Year 2006 to facilitate reduction of attributes at the proper entities	1.4	\$ 520	\$ 728.00
Joey Schwartz	05/21/20	(1.6) Create net operating loss allocation calculation in the state attribute reduction model for acquired EarthLink entities for Tax Year 2007 to facilitate reduction of attributes at the proper entities;	1.6	\$ 520	\$ 832.00
Adam Bourque	05/21/20	(2.2) Senior manager review of 5_21_20 version of liquidation structuring attribute reduction model in preparation of creating fully dynamic model which can handle any or all structuring requests.	2.2	\$ 760	\$ 1,672.00
Eric Albritton	05/21/20	(3.2) Begin inside asset basis - outside stock basis reconciliation process for entities acquired during 2007 for purposes of tax attribute reduction and legal entity rationalization.	3.9	\$ 520	\$ 2,028.00
Adam Murphy	05/22/20	(0.1) Drafted e-mail to A. Bourque (KPMG) regarding question related to attribute reduction at EarthLink Business, LLC.	0.1	\$ 650	\$ 65.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/22/20	(0.1) Drafted e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding utilization of non-flex option, intercompany account capitalization scenario of attribute reduction model for preparation of workbook evaluating priority of inside / outside basis reconciliation, potential impact of inside / outside disparities on attribute reduction, potential taxable liquidations, potential ELA triggers; (0.1) Drafted e-mail to D. Helenbrook and A. Bourque (both KPMG) re: draft workbook evaluating priority of inside / outside basis reconciliation, potential impact of inside / outside disparities on attribute reduction, potential taxable liquidations, potential ELA triggers;	0.2	\$ 650	\$ 130.00
Adam Murphy	05/22/20	(0.1) Review e-mail from B. Gunderman (Windstream) related to request for revised draft of executive summary of K&E bankruptcy emergence slide deck; (0.1) Review e-mail from A. Bourque (KPMG) regarding whether attribute reduction at EarthLink Business, LLC is accurate.	0.2	\$ 650	\$ 130.00
Adam Murphy	05/22/20	(0.1) Review e-mail from D. Helenbrook (KPMG) regarding the utilization of non-flex option, intercompany account capitalization scenario of attribute reduction model for preparation of workbook evaluating priority of inside / outside basis reconciliation, potential impact of inside / outside disparities on attribute reduction, potential taxable liquidations, potential ELA triggers; (0.1) Review e-mail from N. Warther (K&E) regarding status of revised draft of executive summary of K&E bankruptcy emergence slide deck.	0.2	\$ 650	\$ 130.00
Tim Nichols	05/22/20	(0.4) Call with Eichler (Windstream), A. Sexton (Kirkland), B. Benoit (Grant Thornton) and D. Helenbrook, T. Nichols - partial attendance, M. Hoffenberg and S. Chen, (KPMG) to discuss valuation workstream	0.3	\$ 760	\$ 228.00
Sam Chen	05/22/20	(0.4) Call with Eichler (Windstream), A. Sexton (Kirkland), B. Benoit (Grant Thornton) and D. Helenbrook, T. Nichols - partial attendance, M. Hoffenberg and S. Chen, (KPMG) to discuss valuation workstream	0.4	\$ 875	\$ 350.00
Mark Hoffenberg	05/22/20	(0.4) Call with Eichler (Windstream), A. Sexton (Kirkland), B. Benoit (Grant Thornton) and D. Helenbrook, T. Nichols - partial attendance, M. Hoffenberg and S. Chen, (KPMG) to discuss valuation workstream	0.4	\$ 875	\$ 350.00
David Helenbrook	05/22/20	(0.4) Call with Eichler (Windstream), A. Sexton (Kirkland), B. Benoit (Grant Thornton) and D. Helenbrook, T. Nichols - partial attendance, M. Hoffenberg and S. Chen, (KPMG) to discuss valuation workstream	0.4	\$ 875	\$ 350.00
Tim Nichols	05/22/20	Continue (from 5/19) to perform WNT Senior Manager review and concurrently revise draft representations for true lease opinion.	0.7	\$ 760	\$ 532.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/22/20	(0.8) Incorporate data from legal entity rationalization (LER) entity history schedule into workbook evaluating priority of inside / outside basis reconciliation, potential impact of inside / outside disparities on attribute reduction, potential taxable liquidations, potential ELA triggers;	0.8	\$ 650	\$ 520.00
Adam Murphy	05/22/20	(0.8) Incorporated net tax equity calculation into workbook evaluating priority of inside / outside basis reconciliation, potential impact of inside / outside disparities on attribute reduction, potential taxable liquidations, potential ELA triggers	0.8	\$ 650	\$ 520.00
Joey Schwartz	05/22/20	(1.2) Create net operating loss allocation calculation in the state attribute reduction model for acquired Paetec Communications entities for short period Tax Year 2011 to facilitate reduction of attributes at Xeta Technologies Inc.	1.2	\$ 520	\$ 624.00
Adam Murphy	05/22/20	(1.2) Incorporate data from attribute reduction model (non-flex option, intercompany account capitalization scenario) into workbook evaluating priority of inside / outside basis reconciliation, potential impact of inside / outside disparities on attribute reduction, potential taxable liquidations, potential ELA triggers;	1.2	\$ 650	\$ 780.00
Adam Murphy	05/22/20	(1.2) incorporate data from book balance sheets of entities to be liquidated into workbook evaluating priority of inside / outside basis reconciliation, potential impact of inside / outside disparities on attribute reduction, potential taxable liquidations, potential ELA triggers.	1.2	\$ 650	\$ 780.00
Mark Hoffenberg	05/22/20	(1.4) Performed Principal WNT review of revised private letter ruling supplemental submission	1.4	\$ 875	\$ 1,225.00
Adam Murphy	05/22/20	(1.8) Prepare schedule prioritizing inside / outside basis reconciliation for each corporation with descriptions of potential impact of inside / outside disparities on attribute reduction, potential taxable liquidations, potential ELA triggers	1.8	\$ 650	\$ 1,170.00
Regina Gilinsky	05/22/20	(2.3) Manager review of first draft related to calculating E&P rollforward for Windstream - prepared by E. Albritton (KPMG), specifically, the high level calculation of Broadview E&P based on the returns from 2000-2017.	2.3	\$ 650	\$ 1,495.00
Mary Beth Turner	05/22/20	(2.5) Updating the data flow of assets and liabilities in the tax attribute reduction model so that mid-tier entity attributes would flow up to their direct parent instead of the Windstream holdings ultimate parent for purposes of reducing the attributes.	2.5	\$ 420	\$ 1,050.00
Joey Schwartz	05/22/20	(2.7) Create net operating loss allocation calculation in the state attribute reduction model for acquired Paetec Communications entities for short period Tax Year 2011 to facilitate reduction of attributes at Windstream Holding Inc.	2.7	\$ 520	\$ 1,404.00

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Name	Date	Description	Hours	Rate	Amount
Eric Albritton	05/22/20	(3.2) Begin inside asset basis - outside stock basis reconciliation process for entities acquired during 2010 for purposes of tax attribute reduction and legal entity rationalization.	3.2	\$ 520	\$ 1,664.00
Eric Albritton	05/22/20	(3.6) Begin inside asset basis - outside stock basis reconciliation process for entities acquired during 2009 for purposes of tax attribute reduction and legal entity rationalization.	3.6	\$ 520	\$ 1,872.00
Adam Bourque	05/22/20	(3.1) Senior manager review of 5_21_20 version of liquidation structuring attribute reduction model in preparation of creating fully dynamic model which can handle any or all structuring requests. (1.1) Senior manager review of corporate group's stock basis schedules to gain insight into which entities are in excess loss account positions. (1.0) Senior manager review of 5_22_20 version of attribute reduction model in which any entity could be liquidated.	5.2	\$ 760	\$ 3,952.00
Joey Schwartz	05/23/20	(1.2) Create net operating loss allocation calculation in the state attribute reduction model for acquired D&E Communications entities to facilitate reduction of attributes at Windstream Holding Inc.;	1.2	\$ 520	\$ 624.00
Joey Schwartz	05/23/20	(1.9) Create net operating loss allocation calculation in the state attribute reduction model for acquired Broadview Networks entities to facilitate reduction of attributes at Windstream Holding Inc.	1.9	\$ 520	\$ 988.00
Joey Schwartz	05/23/20	2.3 Create net operating loss calculation in the state attribute reduction model to consolidated net operating losses from legacy Windstream and acquired EarthLink, Paetec, D&E Communications, and Broadview Networks entities to facilitate reduction of attributes at Windstream Holding Inc.	2.3	\$ 520	\$ 1,196.00
Tim Nichols	05/24/20	(0.4) Review correspondence from Kirkland & Ellis regarding most recent updates to IRS PLR submissions as of 5/24/2020.	0.4	\$ 760	\$ 304.00
Joey Schwartz	05/24/20	(1.2) Continue, from 5/23, creating net operating loss calculation in the state attribute reduction model to consolidated net operating losses from legacy Windstream and acquired EarthLink, Paetec, D&E Communications, and Broadview Networks entities to facilitate reduction of attributes at Windstream Holding Inc.;	1.2	\$ 520	\$ 624.00
Tim Nichols	05/24/20	(2.4) Revised IRS PLR submission to reflect current structuring, technical analysis; (0.5) review of technical authority relevant to same.	2.9	\$ 760	\$ 2,204.00
Joey Schwartz	05/24/20	(3.4) Create consolidated attribute reduction calculation in state attribute reduction model for Windstream Holding Inc. to facilitate the primary calculation of the state attribute reduction model	3.4	\$ 520	\$ 1,768.00
Joey Schwartz	05/25/20	(1.4) Continue, from 5/24, creating consolidated attribute reduction calculation in state attribute reduction model for Windstream Holding Inc. to facilitate the primary calculation of the state attribute reduction model.	1.4	\$ 520	\$ 728.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	05/25/20	(2.4) Create "fan-out" calculation for legacy Windstream and acquired EarthLink, Paetec, D&E Communications, and Broadview Networks entities - in short period tax years and tax years prior to 2010 to facilitate accurate attribute reduction at Windstream subsidiaries	2.4	\$ 520	\$ 1,248.00
Adam Murphy	05/26/20	(0.1) Draft e-mail to A. Bourque (KPMG) regarding call to discuss impact of intercompany account capitalization on attribute reduction, stock basis, and net tax equity for schedule prioritizing inside / outside basis reconciliation.	0.1	\$ 650	\$ 65.00
Ben Cella	05/26/20	(0.1) Drafted email to C. Stevens (KPMG) with notes about tax bankruptcy claim updates resulting from the weekly tax claims call with Windstream.	0.1	\$ 875	\$ 87.50
Ben Cella	05/26/20	(0.1) Revising the agenda materials for upcoming weekly status call with Windstream Tax - initially prepared by C. Stevens (KPMG);	0.1	\$ 875	\$ 87.50
Ben Cella	05/26/20	(0.1) Revising the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims / changes from Alvarez & Marsal's 5/22/20 Register Report;	0.1	\$ 875	\$ 87.50
Adam Bourque	05/26/20	(0.2) Call with A. Bourque and A. Murphy (both KPMG) to discuss impact of intercompany account capitalization on attribute reduction, stock basis, and net tax equity for schedule prioritizing inside / outside basis reconciliations;	0.2	\$ 760	\$ 152.00
Adam Murphy	05/26/20	(0.2) Call with A. Bourque and A. Murphy (both KPMG) to discuss impact of intercompany account capitalization on attribute reduction, stock basis, and net tax equity for schedule prioritizing inside / outside basis reconciliations;	0.2	\$ 650	\$ 130.00
Adam Murphy	05/26/20	(0.2) Draft e-mail to D. Helenbrook and A. Bourque (KPMG) to coordinate call to discuss impact of intercompany account capitalization on attribute reduction, stock basis, and net tax equity for schedule prioritizing inside / outside basis reconciliation;	0.2	\$ 650	\$ 130.00
Eric Albritton	05/26/20	(0.2) Meeting with M. Campagna (KPMG) and E. Albritton (KPMG) to discuss initial assumptions for draft Windstream accumulated E&P calculation.	0.2	\$ 520	\$ 104.00
Michael Campagna	05/26/20	(0.2) Meeting with M. Campagna (KPMG) and E. Albritton (KPMG) to discuss initial assumptions for draft Windstream accumulated E&P calculation.	0.2	\$ 760	\$ 152.00
Michael Campagna	05/26/20	(0.2) Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updates to draft Windstream accumulated E&P calculation.	0.2	\$ 760	\$ 152.00
Regina Gilinsky	05/26/20	(0.2) Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updates to draft Windstream accumulated E&P calculation.	0.2	\$ 650	\$ 130.00

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Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	05/26/20	(0.2) Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updates to draft Windstream accumulated E&P calculation.	0.2	\$ 520	\$ 104.00
Adam Murphy	05/26/20	(0.1) Review e-mail from E. Albritton (KPMG) related to draft high-level E&P calculation; (0.2) review e-mail communication from A. Bourque (KPMG) re: impact of intercompany account capitalization on attribute reduction, stock basis, and net tax equity for schedule prioritizing inside / outside basis reconciliation;	0.3	\$ 650	\$ 195.00
Ben Cella	05/26/20	(0.3) Perform analysis of 5/22/20 Register Report from Alvarez & Marsal to determine if there are new tax claims / any changes to existing tax claims	0.3	\$ 875	\$ 262.50
Varoon Laddha	05/26/20	(0.3) Telephone call with J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek, and V. Laddha (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 5/26/2020.	0.3	\$ 760	\$ 228.00
Ben Cella	05/26/20	(0.3) Telephone call with J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek, and V. Laddha (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 5/26/2020.	0.3	\$ 875	\$ 262.50
Caroline Stevens	05/26/20	(0.3) Telephone call with J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek, and V. Laddha (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 5/26/2020.	0.3	\$ 650	\$ 195.00
Kevin Polli	05/26/20	(0.3) Telephone call with J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek, and V. Laddha (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 5/26/2020.	0.3	\$ 875	\$ 262.50
Michael Andruchek	05/26/20	(0.3) Telephone call with J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek, and V. Laddha (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 5/26/2020.	0.3	\$ 760	\$ 228.00
Katie Ford	05/26/20	Meeting to discuss status Manager review of subsidiary stock basis model with C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG)	0.3	\$ 650	\$ 195.00
Jimmy Martinez	05/26/20	Meeting to discuss status Manager review of subsidiary stock basis model with C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG)	0.3	\$ 420	\$ 126.00
Joey Schwartz	05/26/20	Meeting to discuss status Manager review of subsidiary stock basis model with C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG)	0.3	\$ 520	\$ 156.00

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Name	Date	Description	Hours	Rate	Amount
Adam McLamb	05/26/20	Meeting to discuss status of state attribute reduction and pre-/ post-emergence models with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG);	0.3	\$ 760	\$ 228.00
Jimmy Martinez	05/26/20	Meeting to discuss status of state attribute reduction and pre-/post-emergence models with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG);	0.3	\$ 420	\$ 126.00
Varoon Laddha	05/26/20	Meeting to discuss status of state attribute reduction and pre-/post-emergence models with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG);	0.3	\$ 760	\$ 228.00
Katie Ford	05/26/20	Meeting to discuss status of state attribute reduction and pre-/post-emergence models with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG);	0.3	\$ 650	\$ 195.00
Joey Schwartz	05/26/20	Meeting to discuss status of state attribute reduction and pre-/post-emergence models with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG);	0.3	\$ 520	\$ 156.00
Mabel Zhang	05/26/20	Meeting to discuss status of state attribute reduction and pre-/post-emergence models with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG);	0.3	\$ 650	\$ 195.00
Leanna Grantland	05/26/20	Meeting to discuss status of state attribute reduction and pre-/post-emergence models with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG);	0.3	\$ 420	\$ 126.00
Mark Hoffenberg	05/26/20	(0.7) Perform Principal WNT review of revisions to supplemental PLR submission performed by T. Nichols (KPMG).	0.7	\$ 875	\$ 612.50
Kevin Polli	05/26/20	(0.7) Performed Managing Director review of weekly claims file sent by A&M to identify updates / changes to tax claims as of 5/26/2020.	0.7	\$ 875	\$ 612.50
Joey Schwartz	05/26/20	Create apportionment estimation calculation for Choice One entities for Tax Year 2011 to facilitate net operating loss gross-up calculation in the state attribute reduction model	0.9	\$ 520	\$ 468.00

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Windstream Holdings, Inc., et al.

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May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Tim Nichols	05/26/20	Revised the draft IRS PLR submission to reflect comments from M. Hoffenberg (KPMG) on certain technical points (.8); review e-mail correspondence from N. Warther, A. Sexton (Kirkland & Ellis) regarding same (.2)	1.0	\$ 760	\$ 760.00
Joey Schwartz	05/26/20	1.1 Create apportionment estimation calculation for Choice One entities for Tax Year 2012 to facilitate net operating loss gross-up calculation in the state attribute reduction model	1.1	\$ 520	\$ 572.00
Katie Ford	05/26/20	1.2 Performed State & Local tax (SALT) manager level review of Basis and E&P calculation tabs (which show a description and the impact to basis and E&P related to the liquidation and merger history for the 198 Windstream entities) within the Windstream Subsidiary Stock Basis Model - initially prepared by KPMG SALT local tax associate.	1.2	\$ 650	\$ 780.00
Regina Gilinsky	05/26/20	(1.3) Manager review of first draft related to calculating E&P rollforward for Windstream through 2020 - prepared by E. Albritton (KPMG) EarthLink – Consolidated E&P” / “Windstream E&P” file	1.3	\$ 650	\$ 845.00
Adam Bourque	05/26/20	(1.4) Senior manager review of May 26,2020 version of attribute reduction which allows selective entity structuring model.	1.4	\$ 760	\$ 1,064.00
Joey Schwartz	05/26/20	1.6 Create apportionment estimation calculation for legacy Windstream entities to facilitate net operating loss gross-up calculation in the state attribute reduction model;	1.6	\$ 520	\$ 832.00
Eric Albritton	05/26/20	(1.8) Calculation of pre-affiliated E&P and deficit pools in order to determine Section 381 E&P and deficit pools includable by Windstream for purposes of consolidated E&P calculation rollforward through 2020	1.8	\$ 520	\$ 936.00
Joey Schwartz	05/26/20	1.8 Create apportionment estimation calculation for EarthLink entities to facilitate net operating loss gross-up calculation in the state attribute reduction model	1.8	\$ 520	\$ 936.00
Michael Campagna	05/26/20	(2.1) Senior manager review of inside asset basis and outside stock basis in J Crew International, Inc. for purposes of evaluating the accuracy of the stock and asset basis calculations.	2.1	\$ 760	\$ 1,596.00
Adam McLamb	05/26/20	(2.3) Performed Manager review of State attribute reduction model including pushdown Cancellation of Debt (COD) and reductions.	2.3	\$ 760	\$ 1,748.00
Michael Campagna	05/26/20	(2.3) Performed Senior manager review of estimated earnings & profits calculations including the computation and adjustment of separate return limitation year earnings & profits that were transferred to Windstream Corporation for purposes of estimating the impact on the Windstream Bankruptcy planning.	2.3	\$ 760	\$ 1,748.00
Joey Schwartz	05/26/20	2.4 Create apportionment estimation calculation for Broadview Networks entities to facilitate net operating loss gross-up calculation in the state attribute reduction model.	2.4	\$ 520	\$ 1,248.00

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Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	05/26/20	Updating the Windstream bankruptcy cost analysis opinion with 2nd and 3rd interim service providers material for the following: (.4) A&M; (.3) Altman; (.3) Solomon; (.4) Alix; (.3) K&E; (.3) KPMG; (.2) MoFo; (.2) Perella; (.1) PJT; and (.2) PwC.	2.7	\$ 420	\$ 1,134.00
Jimmy Martinez	05/26/20	(2.9) Updating the way the state post emergence model calculated consolidated post apportionment liability for certain states.	2.9	\$ 420	\$ 1,218.00
Robert Hyatt	05/26/20	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 5/22/2020 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.2	\$ 520	\$ 1,664.00
Mary Beth Turner	05/26/20	(3.6) Updating the selective liquidation attribute reduction model to allow for the liquidation of mid-tier entities allowing their tax attributes to flow to their direct parent.	3.6	\$ 420	\$ 1,512.00
Jimmy Martinez	05/26/20	(2.4) Reviewing 2019 tax provision reports provided by Windstream to determine which information/state adjustments can be used to calculate tax liability in the state post emergence model; (1.3) Creating the 2019 yearly tab template for the state post emergence model to include 2019 tax provision information.	3.7	\$ 420	\$ 1,554.00
Eric Albritton	05/26/20	(3.8) Updating Windstream E&P calculation for revised assumptions as of 5/26/2020.	3.8	\$ 520	\$ 1,976.00
Adam Murphy	05/27/20	(0.1) Drafted e-mail to M. Campagna, E. Albritton, R. Gilinsky, D. Helenbrook, and A. Bourque (all KPMG) regarding the taxable income projection schedule for future E&P projections;	0.1	\$ 650	\$ 65.00
Ben Cella	05/27/20	(0.1) Preparing withdrawal form for claim 3673 for Windstream tax to send to the creditor at the creditor's request.	0.1	\$ 875	\$ 87.50
Adam Murphy	05/27/20	(0.1) Review e-mail from S. Wheeler (Windstream) regarding draft of 2019 E&P depreciation expense calculation.	0.1	\$ 650	\$ 65.00
Chris Nocito	05/27/20	(.3) Drafting the 12th monthly service provider track to ensure proper allocation for the bankruptcy cost analysis;	0.3	\$ 420	\$ 126.00
Adam Murphy	05/27/20	(0.1) Draft e-mail to M. Campagna, E. Albritton, D. Helenbrook, and A. Bourque (all KPMG) regarding revised schedule prioritizing inside / outside basis reconciliations; (0.1) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) re: upcoming call to discuss historical E&P calculation; (0.1) Draft e-mail to M. Campagna, E. Albritton, R. Gilinsky, D. Helenbrook, and A. Bourque (all KPMG) re: scheduling call to discuss historical E&P calculation;	0.3	\$ 650	\$ 195.00
David Helenbrook	05/27/20	(0.5) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss next steps related to prioritizing inside / outside basis reconciliations, revisions for stock basis adjustments due to capitalization of intercompany accounts;	0.5	\$ 875	\$ 437.50

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	05/27/20	(0.5) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss next steps related to prioritizing inside / outside basis reconciliations, revisions for stock basis adjustments due to capitalization of intercompany accounts;	0.5	\$ 760	\$ 380.00
Adam Murphy	05/27/20	(0.5) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss next steps related to prioritizing inside / outside basis reconciliations, revisions for stock basis adjustments due to capitalization of intercompany accounts;	0.5	\$ 650	\$ 325.00
Adam Bourque	05/27/20	(0.5) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss review of historical E&P calculation.	0.5	\$ 760	\$ 380.00
Adam Murphy	05/27/20	(0.5) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss review of historical E&P calculation.	0.5	\$ 650	\$ 325.00
David Helenbrook	05/27/20	(0.5) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss review of historical E&P calculation.	0.5	\$ 875	\$ 437.50
Adam Murphy	05/27/20	(0.8) review historical E&P calculation in order to determine whether E&P is calculated correctly / evaluate reasonableness of assumptions.	0.8	\$ 650	\$ 520.00
David Helenbrook	05/27/20	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton, N. Warther (Kirkland) and D. Helenbrook, M. Hoffenberg (both KPMG) to discuss project status including E&P calculations, lease opinion, and legal entity simplifications as of 5/27/2020.	1.0	\$ 875	\$ 875.00
Mark Hoffenberg	05/27/20	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton, N. Warther (Kirkland) and D. Helenbrook, M. Hoffenberg (both KPMG) to discuss project status including E&P calculations, lease opinion, and legal entity simplifications as of 5/27/2020.	1.0	\$ 875	\$ 875.00
Chris Nocito	05/27/20	(1.6) Updating the plan of reorganization section of Windstream's bankruptcy cost analysis opinion, specifically the section reflecting the Debtors' plan for emergence.	1.6	\$ 420	\$ 672.00
Eric Albritton	05/27/20	(1.8) Begin inside-outside reconciliation process for entities acquired during 2011.	1.8	\$ 520	\$ 936.00
Jimmy Martinez	05/27/20	(1.4) Updating the taxable income input template in the state post emergence model to include 2019 tax provision taxable income figures by filing entity. (.5) Researching 2019 state tax rates to incorporate into the state post emergence model.	1.9	\$ 420	\$ 798.00
Mary Beth Turner	05/27/20	(2.2) Updating the selective liquidation attribute reduction model to allow for the liquidation of mid-tier entities allowing their tax attributes to flow to their direct parent.	2.2	\$ 420	\$ 924.00
Joey Schwartz	05/27/20	2.2 Create attribute reduction calculation for acquired EarthLink entities for Tax Year 2011 in state attribute reduction model to facilitate calculation of attribute reduction at Windstream Holdings Inc.	2.2	\$ 520	\$ 1,144.00

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May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	05/27/20	2.2 Created attribute reduction calculation for acquired EarthLink entities for Tax Year 2012 in state attribute reduction model to facilitate calculation of attribute reduction at Windstream Holdings Inc.	2.2	\$ 520	\$ 1,144.00
Adam McLamb	05/27/20	(2.3) Performed manager state attribute reduction model review with focus on formulas for build-out	2.3	\$ 760	\$ 1,748.00
Varoon Laddha	05/27/20	(2.3) Performed Senior Manager review of most recent version of the Windstream State Tax attribute reduction model	2.3	\$ 760	\$ 1,748.00
Joey Schwartz	05/27/20	2.3 Create "Black Hole" summary calculation in state attribute reduction model to facilitate calculation of Internal Revenue Code section 1245 recapture related to states not conforming to the Internal Revenue Code section 1502 regulations	2.3	\$ 520	\$ 1,196.00
Adam Murphy	05/27/20	(2.4) Revise schedule prioritizing inside /outside basis reconciliations for stock basis adjustments due to capitalization of intercompany accounts.	2.4	\$ 650	\$ 1,560.00
Jimmy Martinez	05/27/20	(1.4) Creating a bonus depreciation input template for the state post emergence model in order to pull information from provision reports. (1.3) Linking the bonus depreciation template to the yearly tabs in the state post emergence model.	2.7	\$ 420	\$ 1,134.00
Chris Nocito	05/27/20	Review of workstreams for the service provider A&M's 12th monthly fee statement to ensure proper allocation for the bankruptcy cost analysis: (.5) Accounting; (.3) Business Plan; (.4) Cash Management; (1.1) Contracts and (.6) Vendor Management.	2.9	\$ 420	\$ 1,218.00
Adam Bourque	05/27/20	(2.1) Senior manager review of earnings & profits high level calculations through 2020 schedule (1.1) senior manager review of May 27, 2020 version of attribute reduction modeling incorporating selective structuring of entities.	3.2	\$ 760	\$ 2,432.00
Katie Ford	05/27/20	Continued, from previous day, to perform State & Local tax (SALT) manager level review of Basis and E&P calculation tabs (which show a description and the impact to basis and E&P related to the liquidation and merger history for the 198 Windstream entities) within the Windstream Subsidiary Stock Basis Model - initially prepared by KPMG SALT local tax associate.	3.2	\$ 650	\$ 2,080.00
Eric Albritton	05/27/20	(3.9) Begin inside-outside reconciliation process for Broadview entities acquired during 2017.	3.9	\$ 520	\$ 2,028.00
Eric Albritton	05/27/20	(3.9) Begin inside-outside reconciliation process for EarthLink entities acquired during 2017.	3.9	\$ 520	\$ 2,028.00

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Name	Date	Description	Hours	Rate	Amount
Lydia Bull	05/27/20	Reviewed monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (0.3) A&M – 12th monthly fee statement; (0.1) Alix's 11th monthly fee statement; (0.4) KPMG's 10th monthly fee statement; (0.2) MoFo's 11th monthly fee statement; (0.6) PwC's 11th monthly fee statement; (0.1) Soloman's 9th monthly fee statement; (1.3) K&E's 12th monthly fee statement; (0.2) Alix's 12th monthly fee statement; (0.4) A&M's 13th monthly fee statement; and (0.3) Katten's 13th monthly fee statement.	3.9	\$ 760	\$ 2,964.00
Ben Cella	05/28/20	(0.1) Preparing email to N. Tammerine (Alvarez & Marsal) with the completed withdrawal form for Windstream tax claim 3673.	0.1	\$ 875	\$ 87.50
Varoon Laddha	05/28/20	(.3) Communication with A. McLamb (KPMG) regarding next steps, based on conversation with D. Helenbrook - KPMG Partner, regarding state subsidiary stock basis model	0.3	\$ 760	\$ 228.00
Adam Murphy	05/28/20	(0.1) Reviewed e-mail from A. Bourque (KPMG) re: schedule of ELAs in stock for SALT considerations; (0.1) Reviewed e-mail from D. Helenbrook (KPMG) re: SALT considerations relating to ELA triggers, capitalization of intercompany accounts, legal entity rationalization projects; (0.1) Reviewed e-mail from V. Laddha (KPMG) re: scheduling call to discuss SALT considerations relating to ELA triggers, capitalization of intercompany accounts, legal entity rationalization projects;	0.3	\$ 650	\$ 195.00
luis Carcamo	05/28/20	(0.4) Converting PJT 12th monthly fee statement timesheets from PDF into excel to ensure work streams can be reviewed for proper allocations for the bankruptcy cost analysis - Document #1675	0.4	\$ 275	\$ 110.00
Adam Murphy	05/28/20	(0.4) Drafted e-mail to M. Campagna, E. Albritton, R. Gilinsky, D. Helenbrook, and A. Bourque (all KPMG) regarding determination of entities to be liquidated that may have separate company E&P for purposes of E&P study.	0.4	\$ 650	\$ 260.00
Eric Albritton	05/28/20	(0.4) Meeting with M. Campagna and E. Albritton (all KPMG) to discuss reconciliation of outside stock basis with net inside asset basis.	0.4	\$ 520	\$ 208.00
Michael Campagna	05/28/20	(0.4) Meeting with M. Campagna and E. Albritton (all KPMG) to discuss reconciliation of outside stock basis with net inside asset basis.	0.4	\$ 760	\$ 304.00
Brittney Laukhuff	05/28/20	(.5) Call with A. Bourque (KPMG) to discuss status of liquidation planning and related attribute reduction model items as of 5/28/2020.	0.5	\$ 760	\$ 380.00
Adam Bourque	05/28/20	(.5) Call with B. Laukhuff (KPMG) to discuss status of liquidation planning and related attribute reduction model items as of 5/28/2020.	0.5	\$ 760	\$ 380.00
David Helenbrook	05/28/20	(.5) Call with D. Helenbrook, V. Laddha and A. McLamb (all KPMG) to discuss updates to bankruptcy for state tax purposes as of 5/28/2020.	0.5	\$ 875	\$ 437.50

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May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	05/28/20	(.5) Call with D. Helenbrook, V. Laddha and A. McLamb (all KPMG) to discuss updates to bankruptcy for state tax purposes as of 5/28/2020.	0.5	\$ 760	\$ 380.00
Adam McLamb	05/28/20	(.5) Call with D. Helenbrook, V. Laddha and A. McLamb (all KPMG) to discuss updates to bankruptcy for state tax purposes as of 5/28/2020.	0.5	\$ 760	\$ 380.00
Brian Defliese	05/28/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: PJT PARTNERS LP - 11th Monthly (.6)	0.6	\$ 275	\$ 165.00
Chris Nocito	05/28/20	(1.1) Review of PJT's 11th monthly fee statement to ensure proper allocations for the bankruptcy cost analysis.	1.1	\$ 420	\$ 462.00
Adam Bourque	05/28/20	(1.1) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to walkthrough draft Windstream E&P calculation based on various restructuring scenarios	1.1	\$ 760	\$ 836.00
David Helenbrook	05/28/20	(1.1) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to walkthrough draft Windstream E&P calculation based on various restructuring scenarios	1.1	\$ 875	\$ 962.50
Adam Murphy	05/28/20	(1.1) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to walkthrough draft Windstream E&P calculation based on various restructuring scenarios	1.1	\$ 650	\$ 715.00
Eric Albritton	05/28/20	(1.1) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to walkthrough draft Windstream E&P calculation based on various restructuring scenarios	1.1	\$ 520	\$ 572.00
Michael Campagna	05/28/20	(1.1) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to walkthrough draft Windstream E&P calculation based on various restructuring scenarios	1.1	\$ 760	\$ 836.00
Regina Gilinsky	05/28/20	(1.1) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to walkthrough draft Windstream E&P calculation based on various restructuring scenarios	1.1	\$ 650	\$ 715.00
Michael Campagna	05/28/20	(1.2) Senior manager review of earnings & profits calculation with regards to most recent updates.	1.2	\$ 760	\$ 912.00
Varoon Laddha	05/28/20	(1.5) Review of Intercompany balances to determine impact on Windstream state taxes.	1.5	\$ 760	\$ 1,140.00
Brittney Laukhuff	05/28/20	(1.5) Review of updated attribute reduction model with respect to liquidation planning scenarios	1.5	\$ 760	\$ 1,140.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	05/28/20	(1.6) Senior manager review of stock basis calculation schedules in anticipation of further analysis of inside/outside reconciliation.	1.6	\$ 760	\$ 1,216.00
Chris Nocito	05/28/20	(1.6) Updating the third party Section of Windstream's bankruptcy cost analysis memo to reflect the order approving the settlement.	1.6	\$ 420	\$ 672.00
Eric Albritton	05/28/20	(1.9) Updating Windstream E&P calculation based on partner review comments received as of 5/28/2020.	1.9	\$ 520	\$ 988.00
Adam McLamb	05/28/20	(2.1) Performed Manager review of the structure of the potential reorganization options, including possible implications from capitalization of intercompanies	2.1	\$ 760	\$ 1,596.00
Katie Ford	05/28/20	Finalized State & Local tax (SALT) manager level review of Basis and E&P calculation tabs (which show a description and the impact to basis and E&P related to the liquidation and merger history for the 198 Windstream entities) within the Windstream Subsidiary Stock Basis Model - initially prepared by KPMG SALT local tax associate.	2.2	\$ 650	\$ 1,430.00
Lydia Bull	05/28/20	Review of monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (0.6) Katten's 14th monthly fee statement; (0.3) KPMG's 11th monthly fee statement; (0.1) Soloman's 10th monthly fee statement; (0.2) PwC's 12th monthly fee statement; (0.3) Perrella's 12th monthly fee statement; and (1.1) K&E's 13th monthly fee statement.	2.6	\$ 760	\$ 1,976.00
Eric Albritton	05/28/20	(3.4) Updating Windstream E&P calculation to account for projections through 2030.	3.4	\$ 520	\$ 1,768.00
Jimmy Martinez	05/28/20	(.9) Updating the formulas in the 2019 tab of the state post emergence model to pull from the correct input templates. (1.1) Reviewing subsidiary stock basis model review comments left by C. Ford (KPMG, Manager) regarding manual adjustments made to zero out E&P amounts and make any additional corrections needed. (.8) Testing bonus depreciation template in the state post emergence model to ensure information is properly pulling to the appropriate yearly tabs. (.8) Reviewing 2019 yearly tab taxable income formulas in the state post emergence model to ensure information is properly pulling to the appropriate cells based on filing methodology.	3.6	\$ 420	\$ 1,512.00
Chris Nocito	05/28/20	Review of the following workstreams for the service provider K&E's 12th monthly fee statement to ensure proper allocation for the bankruptcy cost analysis: (.3) Cash Collateral and DIP Financing; (.4) Employee and Labor Matters; (1.7) Corporate and Securities Matters; (.6) Executory Contracts and Unexpired Leases. (.9) Reviewing PJT's 11th monthly fee statement to ensure proper allocations for the bankruptcy cost analysis.	3.9	\$ 420	\$ 1,638.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/29/20	(0.1) Reviewed e-mail from A. Bourque (KPMG) to discuss next steps to prepare for upcoming call with Windstream to discuss Project Utopia (legal entity rationalization);	0.1	\$ 650	\$ 65.00
Adam Murphy	05/29/20	(0.1) Reviewed e-mail from A. Bourque (KPMG) with response to request of M. Zhang (KPMG) for separate company taxable income projections for SALT purposes;	0.1	\$ 650	\$ 65.00
Adam Murphy	05/29/20	(0.1) Reviewed e-mail from C. Robinson (Windstream) regarding upcoming call to discuss Project Utopia (legal entity rationalization).	0.1	\$ 650	\$ 65.00
Adam Murphy	05/29/20	(0.1) Reviewed e-mail from D. Helenbrook (KPMG) requesting revisions to historical E&P calculation for projected emergence date and allocation of 2020 items pre and post emergence	0.1	\$ 650	\$ 65.00
Ben Cella	05/29/20	(0.1) Revising the Tax Register Report prepared by R. Hyatt (KPMG) based on new data in Alvarez & Marsal's 5/22/20 Register Report.	0.1	\$ 875	\$ 87.50
Adam Murphy	05/29/20	(0.1) Reviewed e-mail from M. Campagna (KPMG) re: section 312(l)(2) adjustment to historical E&P calculation, assumptions underlying calculation; (0.1) Reviewed e-mail from A. Albritton (KPMG) re: revised draft of historical E&P calculation;	0.2	\$ 650	\$ 130.00
Ben Cella	05/29/20	(0.2) Preparing email to N. Tammerine (Alvarez & Marsal) with requested changes for the 5/29/20 Windstream Register Report	0.2	\$ 875	\$ 175.00
Adam Murphy	05/29/20	(0.1) Reviewed e-mail from M. Campagna (KPMG) regarding request for allocation of 2020 items pre- and post-emergence for revision to historical E&P calculation; (0.1) review e-mail from D. Helenbrook (KPMG) related to the section 312(l)(2) adjustment to historical E&P calculation, assumptions underlying calculation; (0.1) Reviewed e-mail from M. Zhang (KPMG) re: request for separate company taxable income projections for SALT purposes;	0.3	\$ 650	\$ 195.00
Scott Salmon	05/29/20	(0.2) Performed research and (0.1) drafted response to email from M. Zheng regarding the potential COD and disallowed loss that could be realized by the parent upon an assumed elimination of I/C accounts through contribution/distribution	0.3	\$ 875	\$ 262.50
David Helenbrook	05/29/20	(0.3) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss conducting research into history of entities that de facto liquidated or that may be liquidated in Project Lightweight or Utopia (legal entity rationalizations) to determine tax consequences of liquidations;	0.3	\$ 875	\$ 262.50
Adam Bourque	05/29/20	(0.3) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss conducting research into history of entities that de facto liquidated or that may be liquidated in Project Lightweight or Utopia (legal entity rationalizations) to determine tax consequences of liquidations;	0.3	\$ 760	\$ 228.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	05/29/20	(0.3) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss conducting research into history of entities that de facto liquidated or that may be liquidated in Project Lightweight or Utopia (legal entity rationalizations) to determine tax consequences of liquidations;	0.3	\$ 650	\$ 195.00
Scott Salmon	05/29/20	(0.3) Continued meeting (same day) to discuss modeling of state impact of intercompany capitalization with S. Salmon (Partner, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG).	0.3	\$ 875	\$ 262.50
Varoon Laddha	05/29/20	(0.3) Continued meeting (same day) to discuss modeling of state impact of intercompany capitalization with S. Salmon (Partner, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG).	0.3	\$ 760	\$ 228.00
Joey Schwartz	05/29/20	(0.3) Continued meeting (same day) to discuss modeling of state impact of intercompany capitalization with S. Salmon (Partner, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG).	0.3	\$ 520	\$ 156.00
Mabel Zhang	05/29/20	(0.3) Continued meeting (same day) to discuss modeling of state impact of intercompany capitalization with S. Salmon (Partner, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG).	0.3	\$ 650	\$ 195.00
Adam McLamb	05/29/20	(0.3) Continued meeting (same day) to discuss modeling of state impact of intercompany capitalization with S. Salmon (Partner, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG).	0.3	\$ 760	\$ 228.00
Adam Murphy	05/29/20	(0.3) Drafted e-mail to M. Campagna, E. Albritton, R. Gilinsky, D. Helenbrook, and A. Bourque (all KPMG) regarding allocation of 2020 items pre- and post-emergence for revision to historical E&P calculation.	0.3	\$ 650	\$ 195.00
Adam Murphy	05/29/20	(0.4) Conduct analysis regarding the history of Windstream Intellectual Property Services, Inc., to determine tax consequences of de facto liquidation	0.4	\$ 650	\$ 260.00
Varoon Laddha	05/29/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open questions and plan of action with regards to the state attribute reduction model as of 5/29/2020.	0.4	\$ 760	\$ 304.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	05/29/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open questions and plan of action with regards to the state attribute reduction model as of 5/29/2020.	0.4	\$ 520	\$ 208.00
Mabel Zhang	05/29/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open questions and plan of action with regards to the state attribute reduction model as of 5/29/2020.	0.4	\$ 650	\$ 260.00
Adam McLamb	05/29/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open questions and plan of action with regards to the state attribute reduction model as of 5/29/2020.	0.4	\$ 760	\$ 304.00
David Helenbrook	05/29/20	Meeting to discuss state impact of intercompany capitalization with D. Helenbrook (Partner, KPMG), S. Salmon (Partner, KPMG), K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG);	0.5	\$ 875	\$ 437.50
Kevin Polli	05/29/20	Meeting to discuss state impact of intercompany capitalization with D. Helenbrook (Partner, KPMG), S. Salmon (Partner, KPMG), K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG);	0.5	\$ 875	\$ 437.50
Scott Salmon	05/29/20	Meeting to discuss state impact of intercompany capitalization with D. Helenbrook (Partner, KPMG), S. Salmon (Partner, KPMG), K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG);	0.5	\$ 875	\$ 437.50
Varoon Laddha	05/29/20	Meeting to discuss state impact of intercompany capitalization with D. Helenbrook (Partner, KPMG), S. Salmon (Partner, KPMG), K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG);	0.5	\$ 760	\$ 380.00
Joey Schwartz	05/29/20	Meeting to discuss state impact of intercompany capitalization with D. Helenbrook (Partner, KPMG), S. Salmon (Partner, KPMG), K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG);	0.5	\$ 520	\$ 260.00
Mabel Zhang	05/29/20	Meeting to discuss state impact of intercompany capitalization with D. Helenbrook (Partner, KPMG), S. Salmon (Partner, KPMG), K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG);	0.5	\$ 650	\$ 325.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam McLamb	05/29/20	Meeting to discuss state impact of intercompany capitalization with D. Helenbrook (Partner, KPMG), S. Salmon (Partner, KPMG), K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG);	0.5	\$ 760	\$ 380.00
David Helenbrook	05/29/20	Phone conference with A. Bourque and D. Helenbrook (both KPMG) and C. Robinson and S. Wheeler (both Windstream) to discuss status of legal entity rationalization project, earnings & profits project, and other projects as of 5/29/2020.	0.5	\$ 875	\$ 437.50
Adam Bourque	05/29/20	Phone conference with A. Bourque and D. Helenbrook (both KPMG) and C. Robinson and S. Wheeler (both Windstream) to discuss status of legal entity rationalization project, earnings & profits project, and other projects as of 5/29/2020.	0.5	\$ 760	\$ 380.00
Adam Bourque	05/29/20	(0.6) Performed senior manager review of May 29, 2020 version of attribute reduction modeling.	0.6	\$ 760	\$ 456.00
Adam Murphy	05/29/20	(0.6) Prepare schedule for research into history of entities that de facto liquidated or that may be liquidated in Project Lightweight or Utopia (legal entity rationalizations) to determine tax consequences of liquidations	0.6	\$ 650	\$ 390.00
Chris Nocito	05/29/20	(.9) Compiling the interim fee applications and monthly fee statement for the week of May 25, 2020 for use in bankruptcy cost analysis.	0.9	\$ 420	\$ 378.00
David Helenbrook	05/29/20	(1.0) Phone conference with A. Bourque and D. Helenbrook (both KPMG) to discuss status of legal entity rationalization project, earnings & profits project and other Windstream projects as of 5/29/2020 - in preparation fro upcoming client call.	1.0	\$ 875	\$ 875.00
Adam Bourque	05/29/20	(1.0) Phone conference with A. Bourque and D. Helenbrook (both KPMG) to discuss status of legal entity rationalization project, earnings & profits project and other Windstream projects as of 5/29/2020 - in preparation fro upcoming client call.	1.0	\$ 760	\$ 760.00
Varoon Laddha	05/29/20	(1.1) Meeting between J. Schwartz and V. Laddha (both KPMG) to perform walkthrough of latest version of the Windstream state tax attribution reduction model and related questions	1.1	\$ 760	\$ 836.00
Joey Schwartz	05/29/20	(1.1) Meeting between J. Schwartz and V. Laddha (both KPMG) to perform walkthrough of latest version of the Windstream state tax attribution reduction model and related questions	1.1	\$ 520	\$ 572.00
Adam McLamb	05/29/20	(1.3) Manager review of federal calculation of Excess Loss Accounts (ELA's) and potential implications for state purposes	1.3	\$ 760	\$ 988.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Kevin Polli	05/29/20	Meeting with S. Salmon (Partner, KPMG), K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open questions on state impact of discharge of intercompany debt, liquidating entities and potential of triggering excess loss accounts as a result of reorganization.	1.3	\$ 875	\$ 1,137.50
Scott Salmon	05/29/20	Meeting with S. Salmon (Partner, KPMG), K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open questions on state impact of discharge of intercompany debt, liquidating entities and potential of triggering excess loss accounts as a result of reorganization.	1.3	\$ 875	\$ 1,137.50
Varoon Laddha	05/29/20	Meeting with S. Salmon (Partner, KPMG), K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open questions on state impact of discharge of intercompany debt, liquidating entities and potential of triggering excess loss accounts as a result of reorganization.	1.3	\$ 760	\$ 988.00
Joey Schwartz	05/29/20	Meeting with S. Salmon (Partner, KPMG), K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open questions on state impact of discharge of intercompany debt, liquidating entities and potential of triggering excess loss accounts as a result of reorganization.	1.3	\$ 520	\$ 676.00
Mabel Zhang	05/29/20	Meeting with S. Salmon (Partner, KPMG), K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open questions on state impact of discharge of intercompany debt, liquidating entities and potential of triggering excess loss accounts as a result of reorganization.	1.3	\$ 650	\$ 845.00
Adam McLamb	05/29/20	Meeting with S. Salmon (Partner, KPMG), K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open questions on state impact of discharge of intercompany debt, liquidating entities and potential of triggering excess loss accounts as a result of reorganization.	1.3	\$ 760	\$ 988.00
Michael Campagna	05/29/20	(1.4) Senior manager review of updates to E&P calculation including the calculation of allocation of pre and post emergence current year E&P.	1.4	\$ 760	\$ 1,064.00
Mary Beth Turner	05/29/20	(1.5) Updating the selective liquidation attribute reduction model to allow for the liquidation of mid-tier entities allowing their tax attributes to flow to their direct parent.	1.5	\$ 420	\$ 630.00
Jimmy Martinez	05/29/20	(2.1) Updated the state post emergence model with regards to issues encountered after following in depth review.	2.1	\$ 420	\$ 882.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	05/29/20	(2.1) Updating Windstream E&P calculation based on senior manager review comments received as of 5/29.	2.1	\$ 520	\$ 1,092.00
Jimmy Martinez	05/29/20	(2.3) Revising the scenario tab of the state post emergence model for ease of navigation / improve functionality.	2.3	\$ 420	\$ 966.00
Jimmy Martinez	05/29/20	Performed in depth review of the state post emergence model to ensure formulas are properly appropriately including how they should be linked to the correct entities.	3.0	\$ 420	\$ 1,260.00
Varoon Laddha	05/29/20	(3.1) Senior Manager review of state tax attribution model in light of determining impact of capitalizing intercompany debt and the triggering of ELAs.	3.1	\$ 760	\$ 2,356.00
Eric Albritton	05/29/20	Senior associate review of 12th monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: A&M - Accounting (0.8); A&M - Business Plan (0.4); A&M - Cash Management (0.7); A&M - Contracts (1.1); A&M - Vendor Management (0.8); and Katten - Charter Litigation (0.8).	4.6	\$ 520	\$ 2,392.00
Total Tax Consulting Services			<u>833.2</u>		<u>\$ 514,513.00</u>

EXHIBIT C2

Windstream Holdings, Inc., et al.
Case No. 19-22312
Historic NOL Limitation Analysis
May 1, 2020 through May 31, 2020

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

EXHIBIT C3

Windstream Holdings, Inc., et al.
Case No. 19-22312
Retention Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
<i>no fees billed for these services in current month</i>					
Total Retention Services			<u>0.0</u>		<u>\$ -</u>

EXHIBIT C4

Windstream Holdings, Inc., et al.
Case No. 19-22312
Fee Application Preparation Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	05/01/20	0.2 Began to create Windstream 12th monthly fee application exhibits.	0.2	\$ 228	\$ 45.60
Wendy Shaffer	05/01/20	0.6 Updated Windstream exhibits based on additional data received from professionals as of 5/1/2020	0.6	\$ 228	\$ 136.80
Brittney Laukhuff	05/01/20	(1.0) Continue Senior Manager review of March Monthly fee application and concurrently draft review comments to W. Shaffer (KPMG)	1.0	\$ 760	\$ 760.00
Wendy Shaffer	05/01/20	1.1 Finalized Windstream 11th monthly fee application documents and send to M. Plangman (KPMG) for management review.	1.1	\$ 228	\$ 250.80
Bruce Dickson	05/04/20	(0.1) Communication to provide weekly estimate to W. Shaffer (KPMG) for Windstream related to transaction tax services	0.1	\$ 760	\$ 76.00
Wendy Shaffer	05/04/20	0.2 Drafted email to H. Steinberg (KPMG) to request approval of Windstream 11th monthly fee application and include final drafts of documentation related to same	0.2	\$ 228	\$ 45.60
Teresa Williams	05/04/20	2.0 Updated assigned portion of exhibit C1 of Windstream April monthly fee application to include data received from professionals as of 5/4/20.	2.0	\$ 105	\$ 210.00
Wendy Shaffer	05/05/20	0.1 Drafted email to T. Smith (K&E) to request filing/services of KPMG's Windstream 11th monthly fee application.	0.1	\$ 228	\$ 22.80
Wendy Shaffer	05/05/20	0.3 Began to prepare exhibits related to Windstream 4th Interim fee application;	0.3	\$ 228	\$ 68.40
Wendy Shaffer	05/05/20	0.3 Finalized (PDF) Windstream 11th monthly and send to M. Plangman KPMG for final approval before sending to counsel for filing;	0.3	\$ 228	\$ 68.40
Monica Plangman	05/05/20	Associate director final review of monthly fee statement and approve prior to finalization	0.2	\$ 300	\$ 60.00
Wendy Shaffer	05/05/20	0.3 Updates to exhibit C9 of Windstream 12th monthly fee application to include data received from professionals as of 5/5/2020.	0.3	\$ 228	\$ 68.40
Wendy Shaffer	05/07/20	0.1 Drafted email to K. Moodi (Windstream) and A. Gasbarra (A&M) to provide copy of Windstream 11th monthly fee application per billing procedure requirements	0.1	\$ 228	\$ 22.80
Wendy Shaffer	05/07/20	1.0 Updates to exhibit C1 of Windstream 12th monthly fee application to include data received from professionals as of 5/7/2020.	1.0	\$ 228	\$ 228.00
Wendy Shaffer	05/11/20	0.4 Prepared estimate for Windstream through 5/9/2020 and 0.1 draft email to provide copy of same to D. Helenbrook	0.5	\$ 228	\$ 114.00
Wendy Shaffer	05/11/20	2.2 Updated exhibit C1 of Windstream 12th monthly fee application to include data received from professionals as of 5/11/2020	2.2	\$ 228	\$ 501.60
Wendy Shaffer	05/12/20	1.0 Updated exhibit C1 of Windstream 12th monthly fee application to include data received from professionals as of 5/12/2020	1.0	\$ 228	\$ 228.00
Wendy Shaffer	05/14/20	2.5 Updated exhibit C1 of Windstream 12th monthly fee application to include data received from professionals as of 5/14/2020	2.5	\$ 228	\$ 570.00

EXHIBIT C4

Windstream Holdings, Inc., et al.
Case No. 19-22312
Fee Application Preparation Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	05/18/20	(0.5) Created estimate for Windstream for week ending 5/16 and 0.1 drafted email to D. Helenbrook to provide copy of same including related support	0.6	\$ 228	\$ 136.80
Wendy Shaffer	05/18/20	Updated exhibit C1 of Windstream April monthly fee application to include data received from professionals as of 5/18/2020.	2.3	\$ 228	\$ 524.40
Wendy Shaffer	05/19/20	Begin to create exhibits for Windstream May monthly fee application.	0.2	\$ 228	\$ 45.60
Wendy Shaffer	05/19/20	Updated exhibit C9 of Windstream April monthly fee application to include data received from professionals as of 5/19/2020.	0.2	\$ 228	\$ 45.60
Teresa Williams	05/19/20	1.9 Updates to assigned portion of May - exhibit C1 monthly fee application to include data received from professionals as of 5/19/2020.	1.9	\$ 105	\$ 199.50
Wendy Shaffer	05/19/20	Updated exhibit C1 of Windstream April monthly fee application to include data received from professionals as of 5/19/2020.	1.0	\$ 228	\$ 228.00
Wendy Shaffer	05/22/20	(4.6) Updated exhibit C1 of Windstream April monthly fee application to include data received from professionals as of 5/22/2020	4.6	\$ 228	\$ 1,048.80
Wendy Shaffer	05/26/20	(0.5) Created Windstream estimate for week ending 5/23 and (0.1) drafted email to D. Helenbrook (KPMG) to provide copy of same including related support	0.6	\$ 228	\$ 136.80
Wendy Shaffer	05/26/20	(4.0) Updated exhibit C1 of Windstream April monthly fee application to include data received from professionals as of 5/26/2020	4.0	\$ 228	\$ 912.00
Wendy Shaffer	05/27/20	(0.1) Reviewed court docket for updates related to Windstream bankruptcy - noted Confirmation Hearing as June 24th and forward to Partner/team leads.	0.1	\$ 228	\$ 22.80
Wendy Shaffer	05/27/20	(0.5) Begin to create Narrative / Certification for Windstream 4th Interim fee application	0.5	\$ 228	\$ 114.00
Wendy Shaffer	05/27/20	(0.7) Updates to Windstream April monthly fee application to include data received from professionals as of 5/27/2020	0.7	\$ 228	\$ 159.60
Wendy Shaffer	05/27/20	(1.0) Updated exhibit C1 of Windstream April monthly fee application to include data received from professionals as of 5/27/2020	1.0	\$ 228	\$ 228.00
Brittney Laukhuff	05/27/20	Review and concurrently respond to questions posed by W. Shaffer (KPMG) related to services to be billed in exhibit C1 of Windstream monthly fee application.	0.50	\$ 760	\$ 380.00
Wendy Shaffer	05/28/20	(0.1) Drafted email to D. Helenbrook KPMG) regarding status of Windstream April monthly fee application and next steps to completion.	0.1	\$ 228	\$ 22.80
Wendy Shaffer	05/28/20	(0.5) Finalized exhibit C4 of Windstream April monthly fee application in preparation for management review	0.5	\$ 228	\$ 114.00

EXHIBIT C4

Windstream Holdings, Inc., et al.
Case No. 19-22312
Fee Application Preparation Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	05/28/20	(1.0) Finalized Windstream April exhibits and (0.1) drafted email to send copy of same to M. Plangman (KPMG) to request review/approval; (0.2) Updated exhibit C1 of Windstream May monthly fee application to include data received from professionals as of 5/29/2020.	1.3	\$ 228	\$ 296.40
Wendy Shaffer	05/28/20	(1.4) Finalized exhibit C9 of Windstream April monthly fee application in preparation for management review	1.4	\$ 228	\$ 319.20
Monica Plangman	05/30/20	(0.5) Associate director review of April fee statement and concurrently provide comments.	0.5	\$ 300	\$ 150.00
Wendy Shaffer	05/31/20	0.8 Updates to Windstream April monthly fee application per direction from M. Plangman (KPMG) and 0.1 draft email to KPMG Partner / team leads to request approval of same.	0.9	\$ 228	\$ 205.20
Monica Plangman	05/31/20	(2.6) Continue, from 5/30/20, associate director review of April fee statement and concurrently provide comments.	2.6	\$ 300	\$ 780.00
Total Fee Application Preparation Services			39.2		\$ 9,546.70

EXHIBIT C5

Windstream Holdings, Inc., et al.

Case No. 19-22312

Non-Working Travel Time

May 1, 2020 through May 31, 2020

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

EXHIBIT C6

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Compliance - Transaction Tax Services
May 1, 2020 through May 31, 2020

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
May 1, 2020 through May 31, 2020

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: May 2020 returns – 73 entities/month	\$ 28,980.00
Total Tax Compliance Transaction Services	\$ 28,980.00 ⁽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 5/1/2020 through 5/31/2020 for the entities listed above.

EXHIBIT C7

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Compliance Services (EarthLink Implementation)
May 1, 2020 through May 31, 2020

Name	Hours	Total
Hours related to Tax Compliance Services (EarthLink Implementation)	0.0	\$ -
Technology fee for May - July 2020		\$ 2,500.00 ⁽¹⁾
Total Tax Compliance Services (EarthLink Implementation)		\$ 2,500.00

⁽¹⁾ 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)

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
<i>no fees billed for these services in current month</i>					
Total Tax Consulting Services (Related to Transaction Tax Services)			<u>0.0</u>		<u>\$ -</u>

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
John Vann	05/01/20	0.7 Performed Senior Manager concurrent review of revised Wisconsin claim sales tax proposals (provided by S. Nartadam - KPMG) for Xeta Technologies, Inc. and Paetec Communications, Inc. for the purpose of providing to the Wisconsin Dept. of Revenue.	0.7	\$ 760	\$ 532.00
John Vann	05/01/20	0.8 Analyze 2014 Windstream Norlight billing file to determine if charges can be isolated to the Wisconsin Franchise Tax return for purpose of determining correct liability for the Wisconsin Sales Tax claim.	0.8	\$ 760	\$ 608.00
John Vann	05/01/20	1.2 Analyze Windstream Norlight 2015 billing file to determine if it reconciles to the 2015 Wisconsin Franchise Tax Return and to Wisconsin Dept. of Revenue's audit assessment.	1.2	\$ 760	\$ 912.00
Samantha Nartadam	05/01/20	Preparing a 2014 sales tax return summary for Windstream Norlight, Inc. and concurrently comparing the amounts to the 2014 billing file	2.0	\$ 520	\$ 1,040.00
Samantha Nartadam	05/01/20	2.2 Performing final revisions to the Paetec Communications and Xeta Technologies audit assessment proposals based on the requested changes to the presentation, footnotes, and headers.	2.2	\$ 520	\$ 1,144.00
Samantha Nartadam	05/04/20	0.2 Drafted email to B. Cella (KPMG) to request outstanding sales tax returns	0.2	\$ 520	\$ 104.00
Samantha Nartadam	05/04/20	0.6 Updating the Windstream Norlight, Inc. 2014 sales tax summary in order to reconcile the 2014 billing file.	0.6	\$ 520	\$ 312.00
John Vann	05/04/20	Performed Senior Manager review of Windstream Norlight 2014 billing file to sales tax return comparison prepared by S. Nartadam (KPMG)	0.6	\$ 760	\$ 456.00
Ben Cella	05/05/20	(0.1) Preparing email to the Georgia Department of Revenue tax auditor with questions about the 2013 period for one of the tax bankruptcy claims; (0.3) Analyzing availability of Wisconsin sales tax returns for Windstream tax bankruptcy claims.	0.4	\$ 875	\$ 350.00
Samantha Nartadam	05/05/20	0.8 Reviewing the supplemental 2014 reports provided by B. Cella (KPMG) in order to provide assistance with the Windstream Norlight, Inc. sales tax reconciliation.	0.8	\$ 520	\$ 416.00
Samantha Nartadam	05/06/20	1.0 Concurrently, taking the average total sales in other 2014 periods in order to estimate the total sales tax reported on each return for April 2014 (as those returns are missing for each entity) to determine the breakdown of sales tax for Windstream Norlight, McLeod Telecommunications, Inc., Paetec Communications, Inc.	1.0	\$ 520	\$ 520.00
Samantha Nartadam	05/07/20	0.6 Updates to the Paetec Communications, Inc. sales tax reconciliation, using the additional returns provided by the client as of 5/7/2020.	0.2	\$ 520	\$ 104.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
John Vann	05/07/20	Draft agenda for use in May 7, 2020 meeting with V. Anger and S. Wagner (both Windstream) and R. Blattner and B. Cella (both KPMG) incorporating May 6, 2020 email from C. Stephenson (Wisconsin DOR).	0.3	\$ 760	\$ 228.00
Ben Cella	05/07/20	(.5) Telephone call with V. Anger and S. Wagner (all Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims.	0.5	\$ 875	\$ 437.50
John Vann	05/07/20	(.5) Telephone call with V. Anger and S. Wagner (all Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims.	0.5	\$ 760	\$ 380.00
Rick Blattner	05/07/20	(.5) Telephone call with V. Anger and S. Wagner (all Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims.	0.5	\$ 875	\$ 437.50
Samantha Nartadam	05/07/20	0.6 Updated the Windstream Norlight, Inc. sales tax reconciliation with the additional returns provided by the client in order to fill the missing gaps on the full 2014 sales tax reconciliation to determine whether there is a variance between what was reported on the returns and what is in the full 2014 billing file.	0.6	\$ 520	\$ 312.00
John Vann	05/07/20	Performed Senior Manager concurrent review of updated Paetec Communications, Inc. and Windstream Norlight, Inc. Wisconsin sales tax return to sales tax billed reconciliation for the Wisconsin sales tax claim.	0.8	\$ 760	\$ 608.00
Ben Cella	05/07/20	(0.4) Review revised sales tax audit workpapers received from the Georgia Department of Revenue for one of the Windstream tax bankruptcy claims filed by Georgia; (0.1) Preparing an email to the Georgia Department of Revenue with questions about the revised sales tax audit workpapers received for one of the Windstream tax bankruptcy claims filed by Georgia; (0.4) Preparing an email to Windstream tax with a summary of the revised sales tax audit workpapers received from the Georgia Department of Revenue for one of the tax bankruptcy claims filed by Georgia.	0.9	\$ 875	\$ 787.50
Samantha Nartadam	05/08/20	(.5) Begin to prepare the Windstream Norlight summary comparing the billing file to the franchise tax return and sales tax	0.5	\$ 520	\$ 260.00
Ben Cella	05/08/20	(0.9) Continued, from earlier in the day, to match credits to identify sales tax assessment reductions for the years 2008 - 2011 in the workpapers received from the Georgia Department of Revenue for one of the tax bankruptcy claims;	0.9	\$ 875	\$ 787.50
John Vann	05/08/20	1.0 Call with J. Vann and S. Nartadam (both KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 5/8/2020.	1.0	\$ 760	\$ 760.00
Samantha Nartadam	05/08/20	1.0 Call with J. Vann and S. Nartadam (both KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 5/8/2020.	1.0	\$ 520	\$ 520.00

EXHIBIT C9

Windstream Holdings, Inc., et al.

Case No. 19-22312

Audit Defense Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Ben Cella	05/08/20	(3.9) Matching credits to identify sales tax assessment reductions for the years 2008 - 2011 in the workpapers received from the Georgia Department of Revenue for one of the tax bankruptcy claims.	3.9	\$ 875	\$ 3,412.50
Ben Cella	05/08/20	(3.9) Pulling in applicable sales tax rates by Georgia County and period for the years 2008 - 2011 in the workpapers received from the Georgia Department of Revenue for one of the tax bankruptcy claims.	3.9	\$ 875	\$ 3,412.50
Ben Cella	05/11/20	(0.2) Call between B. Cella and C. Stevens (both KPMG) to discuss consolidation of Georgia auditors yearly workpapers into a single spreadsheet for one of the tax bankruptcy claims.	0.2	\$ 875	\$ 175.00
Caroline Stevens	05/11/20	(0.2) Call between B. Cella and C. Stevens (both KPMG) to discuss consolidation of Georgia auditors yearly workpapers into a single spreadsheet for one of the tax bankruptcy claims.	0.2	\$ 650	\$ 130.00
Samantha Nartadam	05/11/20	0.8 Updating Windstream Norlight, LLC analysis which includes the full 2014 billing file, the full 2014 sales tax return reconciliation, the summary of the billing file by product description, charge type, and total amount in order to compare each tab to the Wisconsin 2014 Franchise tax returns to pinpoint where the variance exists as well as which transactions are not taxable.	0.8	\$ 520	\$ 416.00
Ben Cella	05/11/20	(0.9) Matching credits to identify sales tax assessment reductions for the years 2012 - 2013 in the workpapers received from the Georgia Department of Revenue for one of the tax bankruptcy claims; (0.7) Incorporating applicable sales tax rates by Georgia County and period for the years 2012 - 2013 in the workpapers received from the Georgia Department of Revenue for one of the tax bankruptcy claims.	1.6	\$ 875	\$ 1,400.00
Ben Cella	05/11/20	(2.3) Aggregated applicable sales tax rates by Georgia County and period for the years 2014 - 2018 in the workpapers received from the Georgia Department of Revenue for one of the tax bankruptcy claims.	2.3	\$ 875	\$ 2,012.50
Caroline Stevens	05/11/20	(3.2) Consolidate Georgia auditors yearly workpapers into single spreadsheet for one of the tax bankruptcy claims for ease of Windstream and auditor review.	3.2	\$ 650	\$ 2,080.00
Ben Cella	05/11/20	(3.4) Creating spreadsheet to project interest owed on a Georgia sales tax audit for the years 2008 - 2018 for a specific tax bankruptcy claims.	3.4	\$ 875	\$ 2,975.00
Ben Cella	05/12/20	(0.1) Call with R. Barnes-Cate (Georgia Department of Revenue) to discuss progress on Windstream tax bankruptcy claims filed by Georgia	0.1	\$ 875	\$ 87.50
John Vann	05/12/20	(0.3) Call with J. Vann and S. Nartadam (both KPMG) to discuss progress and next steps related to Wisconsin bankruptcy tax claims as of 5/12/2020.	0.3	\$ 760	\$ 228.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	05/12/20	(0.3) Call with J. Vann and S. Nartadam (both KPMG) to discuss progress and next steps related to Wisconsin bankruptcy tax claims as of 5/12/2020.	0.3	\$ 520	\$ 156.00
Ben Cella	05/12/20	(0.3) Preparing email to Windstream tax to summarize call between B. Cella (KPMG) and R. Barnes-Cate (Georgia Department of Revenue) discussing progress on Windstream tax bankruptcy claims filed by Georgia.	0.3	\$ 875	\$ 262.50
Samantha Nartadam	05/12/20	1.5 Finalizing the Windstream Norlight, LLC workbook in preparation to send to J. Vann (KPMG) for upcoming discussion	1.5	\$ 520	\$ 780.00
Ben Cella	05/13/20	(0.1) Draft email to Windstream tax with a summary of the revised sales tax audit workpapers received from the Georgia Department of Revenue for one of the tax bankruptcy claims filed by Georgia.	0.1	\$ 875	\$ 87.50
Ben Cella	05/13/20	(0.2) Review of revised sales tax audit workpapers received from the Georgia Department of Revenue for one of the Windstream tax bankruptcy claims filed by Georgia.	0.2	\$ 875	\$ 175.00
John Vann	05/13/20	0.2 Drafted email to R. Blattner and B. Cella (both KPMG) summarizing findings of Windstream Norlight billing file to franchise tax return and filed sales tax returns for 2014 for the Wisconsin sales tax claims.	0.2	\$ 760	\$ 152.00
John Vann	05/13/20	1.2 Analyze charges in 2014 Windstream Norlight billing file to distinguish revenue items from non-revenue items for the purpose of reconciling to the 2014 Wisconsin franchise tax return in regard to the Wisconsin sales tax claim.	1.2	\$ 760	\$ 912.00
John Vann	05/14/20	1.3 Call with S. Nartadam and J. Vann (both KPMG) to analyze the Windstream Norlight 2014 billing file in order to determine the approach for determining non-taxed items (based on feedback from email received from V. Anger -Windstream on May 14, 2020 for the Wisconsin sales tax claim.	1.3	\$ 760	\$ 988.00
Samantha Nartadam	05/14/20	1.3 Call with S. Nartadam and J. Vann (both KPMG) to analyze the Windstream Norlight 2014 billing file in order to determine the approach for determining non-taxed items (based on feedback from email received from V. Anger -Windstream on May 14, 2020 for the Wisconsin sales tax claim.	1.3	\$ 520	\$ 676.00
Samantha Nartadam	05/14/20	(1.0) Summarize the 2014 Windstream Norlight Billing file (by invoice number and amount) in order to determine the top 25; (1.9) Began process of reviewing each invoice line items (about 75 line items each) in order to determine non-taxed line items.	2.9	\$ 520	\$ 1,508.00
Samantha Nartadam	05/15/20	(0.6) Continued (from 5/14) completing the Norlight 25 invoice analysis review for the non-taxed items (reviewing about 75 line items each); (3.0) Apply the product key and transaction type to the entire 2014 billing file in order to determine the non-taxed items.	3.6	\$ 520	\$ 1,872.00
Samantha Nartadam	05/15/20	(3.9) Completing the Norlight 25 invoice analysis review for the non-taxed items (reviewing about 75 line items each).	3.9	\$ 520	\$ 2,028.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Molly Newell	05/18/20	(0.9) Review of credit detail provided by S. Wagner (Windstream) to confirm if it was enough support for Denver auditor	0.9	\$ 520	\$ 468.00
John Vann	05/18/20	Performed Senior Manager review of 2014 Windstream Norlight customer sampling for non-taxed transactions review prepared by S. Nartadam (KPMG) for the Wisconsin sales tax claims.	1.3	\$ 760	\$ 988.00
John Vann	05/18/20	2.6 Analyzed October 2014 charges to determine which items were not subjected to Wisconsin sales tax for the Wisconsin sales tax claims.	2.6	\$ 760	\$ 1,976.00
Samantha Nartadam	05/19/20	(0.2) Adding in the September transaction amounts for the product keys in the Windstream Norlight, LLC analysis that were missing in the month of October to get a full estimate of the October 2014 billing data in order to ultimately pinpoint which customers and types of transactions were consistently not taxable across the year of 2014.	0.2	\$ 520	\$ 104.00
Samantha Nartadam	05/19/20	(0.4) Preparing a color coded example of one of the top 5 product keys in order to differentiate between the charge, the tax, other charges in the Windstream Norlight, LLC billing file analysis as a way to ultimately pinpoint which customers / types of transactions were consistently not taxable.	0.4	\$ 520	\$ 208.00
John Vann	05/19/20	(0.9) Senior Manager review of quantification of October and September 2014 Windstream Norlight non-taxed items prepared by S. Nartadam (KPMG) for the Wisconsin Sales Tax claims.	0.9	\$ 760	\$ 684.00
Samantha Nartadam	05/19/20	(1.0) As part of the Windstream Norlight, LLC billing analysis, summarizing the total amounts charged for the list of each product key selected by J. Vann (KPMG) in the month of October 2014 in order to ultimately pinpoint which customers / types of transactions were not taxable.	1.0	\$ 520	\$ 520.00
Samantha Nartadam	05/19/20	(1.8) Reviewing the top 5 items of the Windstream Norlight, LLC billing analysis in order to confirm whether there is tax for the product keys in question	1.8	\$ 520	\$ 936.00
John Vann	05/20/20	(0.4) Analyze October 2014 charges to determine which items were not subjected to Wisconsin sales tax for the Wisconsin sales tax claims.	0.4	\$ 760	\$ 304.00
John Vann	05/20/20	(0.4) Call with S. Nartadam and J. Vann (both KPMG) to discuss progress of the Wisconsin sales tax claim as of 5/20/2019	0.4	\$ 760	\$ 304.00
Samantha Nartadam	05/20/20	(0.4) Call with S. Nartadam and J. Vann (both KPMG) to discuss progress of the Wisconsin sales tax claim as of 5/20/2020	0.4	\$ 520	\$ 208.00

EXHIBIT C9

Windstream Holdings, Inc., et al.

Case No. 19-22312

Audit Defense Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	05/20/20	(2.5) Preparation of the Windstream Norlight, LLC billing file analysis for September 2014 which includes 10-15 customers for the product descriptions starting with "LD-FREE MINUTES..." (2.2) Preparation of the Windstream Norlight, LLC billing file analysis for September 2014 which includes 10 customers for the product descriptions starting with "BILLING RESALE USG- LD..."	4.7	\$ 520	\$ 2,444.00
John Vann	05/21/20	(0.1) Drafted agenda for use weekly call with client (C. Robinson, V. Anger, S. Wagoner-all Windstream) to discuss status of Wisconsin bankruptcy tax claims.	0.1	\$ 760	\$ 76.00
John Vann	05/21/20	(0.2) Draft proposed versus actual Wisconsin Sales Tax claim summary for C. Robinson (Windstream).	0.2	\$ 760	\$ 152.00
Samantha Nartadam	05/21/20	(0.5) Updated the Xeta Technologies, Inc. proposed audit assessment to include the calculated interest amount	0.5	\$ 520	\$ 260.00
Ben Cella	05/21/20	(0.6) Call with V. Anger and S. Wagner (all Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 5/21/2020.	0.6	\$ 875	\$ 525.00
John Vann	05/21/20	(0.6) Call with V. Anger and S. Wagner (all Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 5/21/2020.	0.6	\$ 760	\$ 456.00
Rick Blattner	05/21/20	(0.6) Call with V. Anger and S. Wagner (all Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 5/21/2020.	0.6	\$ 875	\$ 525.00
John Vann	05/21/20	Telephone call with J. Vann and R. Blattner (both KPMG) to discuss progress on the Wisconsin bankruptcy tax claim for Windstream Norlight as of 5/21/2020.	1.0	\$ 760	\$ 760.00
Rick Blattner	05/21/20	Telephone call with J. Vann and R. Blattner (both KPMG) to discuss progress on the Wisconsin bankruptcy tax claim for Windstream Norlight as of 5/21/2020.	1.0	\$ 875	\$ 875.00
Ben Cella	05/22/20	(0.1) Preparing email to a Georgia Department of Revenue auditor with answers from J. Marchal (Windstream) about one of the tax bankruptcy claims.	0.1	\$ 875	\$ 87.50
Ben Cella	05/22/20	(0.1) Preparing email to J. Marchal (Windstream) with questions from a Georgia Department of Revenue auditor about a specific tax bankruptcy claim.	0.1	\$ 875	\$ 87.50
John Vann	05/22/20	(0.2) Senior Manager review of sample Windstream Norlight customer invoice to billing reconciliation analysis.	0.2	\$ 760	\$ 152.00
Samantha Nartadam	05/22/20	4.5 Reconciling 7 invoices line by line to the 2014 Windstream Norlight billing file and concurrently adding labels to match up to the invoice for ease of review in order to ultimately pinpoint which customers / types of transactions were not taxable.	4.5	\$ 520	\$ 2,340.00
John Vann	05/26/20	(0.7) Senior Manager review of sample invoice reconciliations provided by S. Nartadam (KPMG) for the Windstream Norlight 2014 Wisconsin sales tax claim.	0.7	\$ 760	\$ 532.00

EXHIBIT C9

Windstream Holdings, Inc., et al.

Case No. 19-22312

Audit Defense Services

May 1, 2020 through May 31, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	05/26/20	2.2 Finalizing the invoice review analysis to reconcile the validity of the 2014 Billing file for Windstream Norlight, Inc.	2.2	\$ 520	\$ 1,144.00
Molly Newell	05/27/20	(0.5) Call with M. Newell (KPMG), S. Metz (KPMG) and S. Wagner (Windstream) to discuss City of Denver double collected sales tax credit calculation with S. Wagner and how to explain the issue to the Denver auditor to receive credit for the tax credited back to customers	0.5	\$ 520	\$ 260.00
Stephen Metz	05/27/20	(0.5) Call with M. Newell (KPMG), S. Metz (KPMG) and S. Wagner (Windstream) to discuss City of Denver double collected sales tax credit calculation with S. Wagner and how to explain the issue to the Denver auditor to receive credit for the tax credited back to customers	0.5	\$ 760	\$ 380.00
Molly Newell	05/27/20	(1.3) Draft of email to J. Bryant (City of Denver) explaining the documentation supporting the issuing of credits paid back to Windstream customers who were overcharged tax per his request for further explanation to understand the double credit issue	1.3	\$ 520	\$ 676.00
John Vann	05/28/20	0.1 Draft agenda for use in weekly status meeting with C. Robinson, V. Anger, S. Wagner (all Windstream) regarding status of Wisconsin bankruptcy tax claims.	0.1	\$ 760	\$ 76.00
John Vann	05/28/20	(0.3) Telephone call with V. Anger, C. Robinson and S. Wagner (all Windstream) to discuss progress on the Wisconsin bankruptcy tax claims as of 5/28/2020.	0.3	\$ 760	\$ 228.00
Samantha Nartadam	05/28/20	2.5 Reviewing invoices provided by the client in order to determine if there were any charges present related to private line or long distance to determine whether the appropriate tax was charged.	2.5	\$ 520	\$ 1,300.00
Ben Cella	05/29/20	(0.2) Preparing email to J. Marchal (Windstream) with questions about data she provided for three years for one of the tax bankruptcy claims.	0.2	\$ 875	\$ 175.00
Ben Cella	05/29/20	(0.7) Review of data provided by J. Marchal (Windstream) for three years for one of the tax bankruptcy claims;	0.7	\$ 875	\$ 612.50
Samantha Nartadam	05/29/20	3.5 Review Windstream Norlight, Inc.'s 2014 billing file to review the private line and the long distance charges in order to pick transactions where there was no tax or reduced tax charged.	3.5	\$ 520	\$ 1,820.00
Total Audit Defense Services			91.9		\$ 60,585.50

EXHIBIT D

Windstream Holdings, Inc., et al.
Case No. 19-22312
Summary of Out of Pocket Expenses
May 1, 2020 through May 31, 2020

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ 44.24
Total	\$ 44.24

EXHIBIT D1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Detail of Out of Pocket Expenses
May 1, 2020 through May 31, 2020

Name	Date	Description	Amount
		Air Fare Subtotal	\$ -
		Lodging Subtotal	\$ -
		Meals Subtotal	\$ -
		Ground Transportation Subtotal	\$ -
Caroline Stevens	05/07/20	United Parcel Service fee to send compact disc overnight to Georgia auditor (R. Barnes) which included workpapers related to the Georgia tax claims that were too large to send electronically.	\$ 44.24
		Miscellaneous Subtotal	\$ 44.24
		Total Out of Pocket Expenses	\$ 44.24