

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

<hr/>)	
In re:	)	Chapter 11
)	
WINDSTREAM HOLDINGS, INC., et al.,¹)	Case No. 19-22312 (RDD)
)	
Debtors.)	(Jointly Administered)
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**FOURTH INTERIM FEE APPLICATION OF KPMG LLP
AS TAX CONSULTANTS TO THE DEBTORS
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM MARCH 1, 2020 THROUGH JUNE 26, 2020**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Debtors
Date of Retention:	June 20, 2019 <i>Nunc Pro Tunc</i> to April 12, 2019
Period for which Compensation and Expense Reimbursement is sought:	March 1, 2020 through June 26, 2020
Amount of Compensation sought as actual, reasonable and necessary:	\$ 2,566,785.00
Amount of Expense reimbursement sought as actual, reasonable and necessary:	\$ 44.24

This is a _____ Monthly X Interim _____ Final Application

This Application does not request compensation at this time for services rendered in preparing this Third Interim Fee Application. The Applicant intends to seek such compensation at a later date.

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.



Prior Fee Applications Filed:

Period Covered:	Monthly Fee Applications Totals:		Total Monthly Amount Requested:		Total Holdback fees Requested: (@20%)
	Fees (@100%)	Expenses (@100%)	Fees (@80%)	Expenses (@100%)	
3/1/2020 – 3/31/2020 Docket # 1785 (Eleventh Monthly)	\$758,950.50	\$0.00	\$607,160.40	\$0.00	\$151,790.10
4/1/2019 – 4/30/2020 Docket # 1999 (Twelfth Monthly)	\$632,722.50	\$0.00	\$506,178.00	\$0.00	\$126,544.50
5/1/2020 – 5/31/2020 Docket # 2248 (Thirteenth Monthly)	\$616,125.20	\$44.24	\$492,944.40	\$44.24	\$123,225.04
6/1/2020 – 6/26/2020 Docket # 2362* (Fourteenth Monthly)	\$558,986.80	\$0.00	\$447,189.44	\$0.00	\$111,797.36
Totals:	\$2,566,785.00	\$44.24	\$2,053,428.00	\$44.24	\$513,357.00

*The deadline to file objections to KPMG's fourteenth monthly fee application is August 14, 2020.

ATTACHMENT A TO FEE APPLICATION

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	481.0	\$ 760	\$ 365,560.00
Adam McLamb	Senior Manager - State & Local Tax	77.2	\$ 760	\$ 58,672.00
Adam Murphy	Manager - M&A Tax	351.0	\$ 650	\$ 228,150.00
Adam Samber	Senior Manager - Tax	0.5	\$ 760	\$ 380.00
Alexandra Zaunbrecher	Senior Associate - M&A Tax	20.9	\$ 520	\$ 10,868.00
Allison Laird	Managing Director - M&A Tax	2.4	\$ 875	\$ 2,100.00
Audra Mitchell	Managing Director - WNT State & Local Tax	0.5	\$ 875	\$ 437.50
Bela Unell	Senior Manager - Washington National Tax	1.0	\$ 760	\$ 760.00
Ben Cella	Managing Director - State & Local Tax	136.8	\$ 875	\$ 119,700.00
Bill Kudrle	Associate - M&A Tax	3.4	\$ 420	\$ 1,428.00
Bradley Wilhelmson	Senior Manager - WNT State & Local Tax	0.3	\$ 760	\$ 228.00
Brian Defliese	Paraprofessional - Tax Technician	43.1	\$ 275	\$ 11,852.50
Brittny Laukhuff	Senior Manager - M&A Tax	139.7	\$ 760	\$ 106,172.00
Bruce Dickson	Senior Manager - Tax	2.2	\$ 760	\$ 1,672.00
Caroline Stevens	Manager - State & Local Tax	85.5	\$ 650	\$ 55,575.00
Choyce Garcia	Senior Associate - M&A Tax	6.7	\$ 520	\$ 3,484.00
Chris Nocito	Associate - M&A Tax	189.0	\$ 420	\$ 79,380.00
David Greaves	Principal - State & Local Tax	3.4	\$ 875	\$ 2,975.00
David Helenbrook	Principal - M&A Tax	136.4	\$ 875	\$ 119,350.00
Eric Albritton	Senior Associate - M&A Tax	264.1	\$ 520	\$ 137,332.00
Jake Wight	Manager - M&A Tax	2.5	\$ 650	\$ 1,625.00
Jeff Vogel	Principal - Washington National Tax	0.5	\$ 875	\$ 437.50
Jimmy Martinez	Associate - State & Local Tax	339.6	\$ 420	\$ 142,632.00
Joey Mann	Associate - State & Local Tax	17.8	\$ 860	\$ 15,308.00
Joey Schwartz	Senior Associate - State & Local Tax	373.2	\$ 520	\$ 194,064.00
John Geracimos	Managing Director - WNT	7.0	\$ 875	\$ 6,125.00
John Vann	Senior Manager - State & Local Tax	126.9	\$ 760	\$ 96,444.00
Julie Wang	Manager - Washington National Tax	7.4	\$ 650	\$ 4,810.00
Katie Ford	Manager - State & Local Tax	30.5	\$ 650	\$ 19,825.00
Kevin Polli	Managing Director - State & Local Tax	25.5	\$ 875	\$ 22,312.50
Leanna Grantland	Associate - State & Local Tax	74.5	\$ 420	\$ 31,290.00
Luis Carcamo	Paraprofessional - Tax Technician	26.5	\$ 275	\$ 7,287.50
Luke Basha	Associate - M&A Tax	2.8	\$ 420	\$ 1,176.00
Lydia Bull	Senior Manager - M&A Tax	80.5	\$ 760	\$ 61,180.00
Mabel Zhang	Manager - State & Local Tax	53.6	\$ 650	\$ 34,840.00
Manan Shah	Managing Director - Tax	0.8	\$ 875	\$ 700.00
Marc Frediani	Partner - Tax	0.5	\$ 875	\$ 437.50
Mark Hoffenberg	Principal - Washington National Tax	49.1	\$ 875	\$ 42,962.50

ATTACHMENT A TO FEE APPLICATION, continued

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate	Total Compensation
Mary Beth Turner	Associate - M&A Tax	140.0	\$ 420	\$ 58,800.00
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	12.3	\$ 760	\$ 9,348.00
Michael Campagna	Senior Manager - M&A Tax	59.7	\$ 760	\$ 45,372.00
Molly Newell	Senior Associate - State & Local Tax	5.2	\$ 520	\$ 2,704.00
Monica Plangman	Associate Director - Bankruptcy	9.4	\$ 300	\$ 2,820.00
Nick Saye	Senior Manager - WNT State & Local Tax	38.3	\$ 520	\$ 19,916.00
Paula Torres	Manager - Tax	0.8	\$ 650	\$ 520.00
Rachel Loiacono	Associate - M&A Tax	15.3	\$ 420	\$ 6,426.00
Rebekah Viola Beard	Senior Manager - M&A Tax	1.9	\$ 760	\$ 1,444.00
Regina Gilinsky	Manager - M&A Tax	16.5	\$ 650	\$ 10,725.00
Richard Blumenreich	Principal - Washington National Tax	1.5	\$ 875	\$ 1,312.50
Rick Blattner	Principal - State & Local Tax	23.4	\$ 875	\$ 20,475.00
Rob Liquerman	Principal - Washington National Tax	1.0	\$ 875	\$ 875.00
Robert Hyatt	Senior Associate - State & Local Tax	55.8	\$ 520	\$ 29,016.00
Ryan Wheeler	Manager - M&A Tax	4.5	\$ 650	\$ 2,925.00
Sam Chen	Managing Director - Washington National Tax	21.9	\$ 875	\$ 19,162.50
Samantha Nartadam	Senior Associate - State & Local Tax	170.0	\$ 520	\$ 88,400.00
Scott Salmon	Partner - Washington National Tax	11.7	\$ 875	\$ 10,237.50
Sharon Williams	Manager - Tax	1.3	\$ 650	\$ 845.00
Stephen Metz	Senior Manager - State & Local Tax	1.6	\$ 760	\$ 1,216.00
Teresa Williams	Associate - Bankruptcy	19.4	\$ 105	\$ 2,037.00
Tim Nichols	Senior Manager - Washington National Tax	47.6	\$ 760	\$ 36,176.00
Varoon Laddha	Senior Manager - State & Local Tax	75.3	\$ 760	\$ 57,228.00
Wendy Shaffer	Manager - Bankruptcy	130.5	\$ 228	\$ 29,754.00
Will Covalt	Senior Associate - M&A Tax	1.0	\$ 520	\$ 520.00
Hours and Discounted Fees		4,030.9		\$ 2,448,365.00
Fixed fees related to Tax Compliance - Transaction Tax Services (Exhibit C6 of each monthly application)				\$ 115,920.00
Fixed fees related to Tax Compliance Services for EarthLink Implementation (Exhibit C7 of 13th monthly)				\$ 2,500.00
Total Fees				\$ 2,566,785.00
Net Requested Fees				\$ 2,566,785.00
Out of Pocket Expenses				\$ 44.24
Net Requested Fees & Out of Pocket Expenses				\$ 2,566,829.24
Blended Rate (Exclusive of Fixed Fees)		\$ 607.40		

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours Billed	Total Fees Requested
Tax Consulting Services	3,482.5	\$ 2,156,907.50
Historic NOL Limitation Analysis	0.0	\$ -
Retention Services	0.0	\$ -
Fee Application Preparation Services	168.0	\$ 41,223.00
Non-Working Travel Time	0.0	\$ -
Tax Compliance - Transaction Tax Services	0.0	\$ 115,920.00
Tax Compliance Services (EarthLink Implementation)	0.0	\$ 2,500.00
Tax Consulting Services (Related to Transaction Tax Services)	0.0	\$ -
Audit Defense Services	380.4	\$ 250,234.50
TOTAL	4,030.9	\$ 2,566,785.00

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

EXPENSE SUMMARY

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

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

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In re:)	Chapter 11
)	
WINDSTREAM HOLDINGS, INC., et al.,)	Case No. 19-22312 (RDD)
)	
Debtors.)	(Jointly Administered)
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**INDEX OF FOURTH INTERIM FEE APPLICATION OF KPMG LLP
AS TAX CONSULTANTS TO THE DEBTORS
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM MARCH 1, 2020 THROUGH JUNE 26, 2020**

INDEX

EXHIBIT 1	Copy of KPMG Eleventh Monthly Fee Application
EXHIBIT 2	Copy of KPMG Twelfth Monthly Fee Application
EXHIBIT 3	Copy of KPMG Thirteenth Monthly Fee Application
EXHIBIT 4	Copy of KPMG Fourteenth Monthly Fee Application
EXHIBIT 5	Copy of Retention Order
EXHIBIT 6	Certification of Professional

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

KPMG LLP, (“KPMG”), as Tax Consultants to the above captioned Debtors and Debtors-in-possession (the “Debtors”) files this Fourth Interim Fee Application (the “Application”) for Allowance of Compensation for Services Rendered and Reimbursement of Expenses pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. Section 330 issued by the Executive Office of the United States Trustee’s Guidelines (the “Guidelines”), and this Court’s Order Establishing Procedures for Interim and Reimbursement of Expenses for Retained Professionals dated April 22, 2019 (the “Interim Compensation Order”) [Docket No. 374]. By this Fourth Interim Application, KPMG seeks the allowance of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from March 1, 2020 through June 26, 2020 (the “Compensation Period”), in the amount of \$2,566,829.24 (the

“Compensation Amount”), and respectfully represents:

Background

1. On February 25, 2019 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code. The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On February 28, 2019, the Court entered an order directing the joint administration and procedural consolidation of the chapter 11 cases pursuant to Bankruptcy Rule 1015(b) [Docket No. 56].

2. On March 12, 2019, the Office of the United States Trustee (the “US Trustee”) filed a notice of appointment of the official committee of unsecured creditors (the “Creditors’ Committee”) pursuant to section 1102 (a) of title 11, United States Code [Docket No. 136]. No request for the appointment of a trustee or fee examiner has been made in these chapter 11 cases.

Jurisdiction and Venue

3. The United States Bankruptcy Court for the Southern District of New York (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated February 1, 2012.

4. Venue in this Court is proper under 28 U.S.C. §§ 1408 and 1409.

5. The bases for the relief requested herein are section 327(a), 330, and 331 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rules 2014(a) and 2016, and Rules 2014-1 and 2016-1 of the Local Rules for the Southern District of New York (“the LBR’s”).

Relief Requested

6. By this Court's Order, dated June 20, 2019, (the "Retention Order"), [Docket No. 513] the Debtors were authorized to retain KPMG as tax consultants *nunc pro tunc* to April 12, 2019. The Retention Order authorized the Debtors to compensate KPMG in accordance with the procedures set forth in section 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, the Retention Order and any order of this Court establishing procedures for compensation and reimbursement of expenses for retained professionals.

7. On October 9, 2019, the Debtors filed a Notice of Statement of Work notifying the Court that KPMG and the Debtors entered into a statement of work on August 26, 2019 for transaction tax compliance services and tax consulting services.

Summary of Application

8. During the Compensation Period, KPMG performed the services for which it is seeking compensation on behalf of or for the Debtors and their estates and not on behalf of any committee, creditor or other person. By this Application, KPMG requests interim allowance of and approval of compensation of professional fees totaling \$2,566,785.00 and reimbursement of necessary and actual out-of-pocket expenses in the amount of \$44.24.

Summary of Services During the Compensation Period

9. This Application is KPMG's fourth interim application for compensation and expense reimbursement filed in these chapter 11 cases as referenced in Attachment A. During the Compensation Period, KPMG provided professional services to the Debtors in their efforts to navigate their business through the chapter 11 process.

10. Set forth below is a summary of the significant professional services that KPMG rendered to the Debtors during the Compensation Period:

Tax Consulting Services

- i. Preparing cash tax modeling with respect to the bankruptcy and post-restructuring tax profile;
- ii. High level earnings and profits calculations;
- iii. Stock basis calculations;
- iv. Separate company tax attribute allocations;
- v. Section 382 limitation calculations for any historic or prospective “ownership changes” (including net unrealized built-in gain or loss and recognized built-in gain or loss considerations);
- vi. Transaction cost analysis;
- vii. State tax implications of any of the items referenced above or any other matters related to the Debtors’ Chapter 11 proceeding;
- viii. Assisted Windstream with initial state and local tax claim analysis;
- ix. Held weekly status calls with Windstream’s tax team to go through any changes to the status of tax claims, including preparing related reporting for Windstream tax leadership that is discussed on the weekly status calls; and
- x. Accounting for income tax analyses for financial statement considerations.

Fee Application Preparation Services

- i. The billing procedures required by the Local Rules and the Interim Compensation Order entered in these cases is different from KPMG’s normal billing procedures and as such, have required additional effort to inform the timekeepers of their responsibilities, compile detailed time entries, prepare detailed and summary schedules of fees incurred, and draft the narrative and schedules included in the monthly and interim applications.

Tax Compliance – Transaction Tax Services

- i. Preparation of state and local transaction tax returns, (based on revenue or cost), and supporting schedules for reporting periods March 2020 – June 26, 2020 for the entities identified in Appendix II of Statement of Work:
- ii. Electronic transmission of completed returns to the Payment Service Provider that have been reviewed and approved by Client for filing with the tax authorities using a format to be mutually agreed to with the Payment Service Provider;
- iii. Electronic tax return filing services in those states and local jurisdictions where electronic filing is required upon review and approval of the completed returns by the Client; and
- iv. Response to routine correspondence received from tax authorities associated with the tax returns prepared by KPMG. Routine notices include general questions from the taxing authority with respect to returns prepared by KPMG, such as providing copies of the returns, information on payments or mailings, and filing frequency changes.

Tax Consulting Services (Related to Transaction Tax Services)

- i. Annual technology fee (billed quarterly in advance) representing KPMG's software related costs incurred in providing these services.

Audit Defense Services

- i. Assisted Windstream with state and local indirect tax audits in the City and County of Denver, Colorado, the State of Georgia, and State of Wisconsin. Also, performed outreach to tax authorities related to tax bankruptcy claims in California and North Carolina.

11. All non-fixed fees billed by KPMG to the Debtors during the Compensation Period for time expended by professionals were based on hourly rates ranging from \$105 to \$875 per hour. The rates reflected in this Application represent a discount of up to 43% from KPMG's standard rates. Of the aggregate time expended, 227.5 hours were expended by partners and principals, 204.7 hours were expended by managing directors and associate directors, 1,146.3 hours were expended by senior managers, 684.1 hours were expended by managers, 896.9 hours were expended by senior associates, 801.8 hours were expended by associates and 69.6 hours were expended by paraprofessionals. KPMG's blended hourly rate for non-fixed fees services provided during the Compensation Period is \$607.40.

12. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." Id. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded...the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;

- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

13. In addition to Attachment A, copies of KPMG's eleventh, twelfth, thirteenth and fourteenth monthly fee applications filed with the Court are annexed hereto as Exhibits 1, 2, 3 and 4 respectively. KPMG maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with these chapter 11 cases and such records are maintained in the ordinary course of business.

14. KPMG charges its fees in these cases in accordance with the terms set forth in the retention application, the corresponding Steinberg declaration and the supplemental Steinberg declaration. The fees applied for herein are based on the usual and customary fees KPMG charges to tax clients and are commensurate with the usual and customary rates charged for services performed.

15. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in these cases to date are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at the time at which such

services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these chapter 11 cases.

16. The time and labor expended by KPMG during the Compensation Period has been commensurate with the size and complexity of these cases. In rendering these services, KPMG has made every effort to maximize the benefit to the Debtors' estates, to work efficiently with the other professionals employed in these cases, and to leverage staff appropriately in order to minimize duplication of effort.

17. Except as provided in section 504(b) of the Bankruptcy Code, KPMG has not shared, or agreed to share, any compensation received as a result of these cases with any person, firm or entity. Except as set forth in the Retention Order, no promises concerning compensation have been made to KPMG by any firm, person or entity.

Summary of Actual and Necessary Expenses During the Compensation Period

18. As set forth in Exhibits D and D1, in KPMG's eleventh, twelfth, thirteenth and fourteenth monthly fee applications KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period in the aggregate amount of \$44.24. These expenses are reasonable and necessary in light of the size and complexity of the Debtors' cases.

Reservation

19. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application. Furthermore, KPMG reserves the right to seek interim approval of the fees and expenses requested herein.

Conclusion

20. WHEREFORE, subject to the terms of the Interim Compensation Order, KPMG respectfully requests (a) approving and allowing, on an interim basis, compensation in the amount of \$2,566,785.00 for professional services performed on behalf of the Debtors during the Compensation Period of March 1, 2020 through June 26, 2020 and reimbursement of \$44.24 for actual and necessary expenses incurred during the Compensation Period; (b) authorizing and directing the Debtors to pay KPMG an amount equal to the sum of such allowed compensation and reimbursement; and (c) granting such other further relief as the Court deems just and proper.

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Dated: August 6, 2020

Respectfully submitted:

/s/ Howard Steinberg

Howard Steinberg
Partner, KPMG LLP
1350 Avenue of the Americas
New York, New York 10019

Exhibit 1

**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)
)	

**ELEVENTH 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
MARCH 1, 2020 THROUGH MARCH 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:	March 1, 2020 through March 31, 2020
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 758,950.50
Less 20% Holdback:	\$ (151,790.10)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 607,160.40

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: May 5, 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
March 1, 2020 through March 31, 2020

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	147.1	\$ 760	\$ 111,796.00
Adam McLamb	Senior Manager - State & Local Tax	1.3	\$ 760	\$ 988.00
Adam Murphy	Manager - M&A Tax	76.2	\$ 650	\$ 49,530.00
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Caroline Stevens	Manager - State & Local Tax	35.0	\$ 650	\$ 22,750.00
Choyce Garcia	Senior Associate - M&A Tax	6.7	\$ 520	\$ 3,484.00
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David Greaves	Principal - State & Local Tax	1.8	\$ 875	\$ 1,575.00
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Eric Albritton	Senior Associate - M&A Tax	74.0	\$ 520	\$ 38,480.00
Jake Wight	Manager - M&A Tax	2.5	\$ 650	\$ 1,625.00
Jimmy Martinez	Associate - State & Local Tax	55.7	\$ 420	\$ 23,394.00
Joey Schwartz	Senior Associate - State & Local Tax	103.0	\$ 520	\$ 53,560.00
John Geracimos	Managing Director - WNT	1.0	\$ 875	\$ 875.00
John Vann	Senior Manager - State & Local Tax	53.6	\$ 760	\$ 40,736.00
Katie Ford	Manager - State & Local Tax	8.5	\$ 650	\$ 5,525.00
Kevin Polli	Managing Director - State & Local Tax	8.0	\$ 875	\$ 7,000.00
Leanna Grantland	Associate - State & Local Tax	58.3	\$ 420	\$ 24,486.00
Luis Carcamo	Paraprofessional - Tax Technician	11.7	\$ 275	\$ 3,217.50
Lydia Bull	Senior Manager - M&A Tax	28.7	\$ 760	\$ 21,812.00
Mabel Zhang	Manager - State & Local Tax	4.3	\$ 650	\$ 2,795.00
Marc Frediani	Partner - Tax	0.5	\$ 875	\$ 437.50
Mark Hoffenberg	Principal - Washington National Tax	10.8	\$ 875	\$ 9,450.00
Mary Beth Turner	Associate - M&A Tax	57.2	\$ 420	\$ 24,024.00
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Michael Campagna	Senior Manager - M&A Tax	17.1	\$ 760	\$ 12,996.00
Monica Plangman	Associate Director - Bankruptcy	0.2	\$ 300	\$ 60.00
Nick Saye	Senior Manager - WNT State & Local Tax	21.4	\$ 520	\$ 11,128.00
Regina Gilinsky	Manager - M&A Tax	0.5	\$ 650	\$ 325.00
Rick Blattner	Principal - State & Local Tax	7.7	\$ 875	\$ 6,737.50
Robert Hyatt	Senior Associate - State & Local Tax	18.8	\$ 520	\$ 9,776.00
Ryan Wheeler	Manager - M&A Tax	4.5	\$ 650	\$ 2,925.00
Sam Chen	Managing Director - Washington National Tax	6.7	\$ 875	\$ 5,862.50
Samantha Nartadam	Senior Associate - State & Local Tax	41.7	\$ 520	\$ 21,684.00
Sharon Williams	Manager - Tax	0.8	\$ 650	\$ 520.00
Tim Nichols	Senior Manager - Washington National Tax	13.9	\$ 760	\$ 10,564.00

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

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

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Varoon Laddha	Senior Manager - State & Local Tax	16.8	\$ 760	\$ 12,768.00
Wendy Shaffer	Manager - Bankruptcy	32.5	\$ 228	\$ 7,410.00
Hours and Discounted Fees		1,192.2		\$ 729,970.50
Fixed fees related to Tax Compliance - Transaction Tax Services (Exhibit C6)				\$ 28,980.00
Total Fees				\$ 758,950.50
Less Holdback Adjustment (20%)				\$ (151,790.10)
Net Requested Fees				\$ 607,160.40
Out of Pocket Expenses				\$ -
Net Requested Fees & Out of Pocket Expenses				\$ 607,160.40
Blended Hourly Rate (Exclusive of Fixed Fees)			\$ 612.29	

EXHIBIT B**Windstream Holdings, Inc., et al.****Case No. 19-22312**

Summary of Hours and Discounted Fees Incurred by Category

March 1, 2020 through March 31, 2020

Category	Exhibit	Total Billed Hours	Total Fees Requested
Tax Consulting Services	C1	1,051.1	\$ 648,718.00
Historic NOL Limitation Analysis	C2	0.0	\$ -
Retention Services	C3	0.0	\$ -
Fee Application Preparation Services	C4	34.3	\$ 8,686.00
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	\$ -
Tax Consulting Services (Related to Transaction Tax Services)	C8	0.0	\$ -
Audit Defense Services	C9	106.8	\$ 72,566.50
Total		1,192.2	\$ 758,950.50

⁽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
March 1, 2020 through March 31, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	03/02/20	Communication with D. Helenbrook (KPMG) via email regarding final term settlement term sheet / bankruptcy plan support agreement	0.1	\$ 650	\$ 65.00
Ben Cella	03/02/20	Performed Managing Director review and concurrently revised the agenda related to upcoming weekly call with Windstream Tax prepared by C. Stevens (KPMG)	0.2	\$ 875	\$ 175.00
Ben Cella	03/02/20	Performed analysis of 2/28/20 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 Murphy	03/02/20	Review of a PBC document to determine amount of new debt and equity to be issued and the amount of CODI to result from bankruptcy emergence for attribute reduction modeling	0.6	\$ 650	\$ 390.00
Ben Cella	03/02/20	Revised the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 2/28/20 Register Report;	0.7	\$ 875	\$ 612.50
Caroline Stevens	03/02/20	Prepare a Schedule with a detailed listed of claims with \$0 amounts (requested by J. Franks - Windstream)	0.8	\$ 650	\$ 520.00
Adam Bourque	03/02/20	(.9) Meeting with D. Helenbrook and A. Bourque (both KPMG) discussing Windstream's March 2, 2020 term sheet in anticipation of updating attribute reductions schedules.	0.9	\$ 760	\$ 684.00
David Helenbrook	03/02/20	(.9) Meeting with D. Helenbrook and A. Bourque (both KPMG) discussing Windstream's March 2, 2020 term sheet in anticipation of updating attribute reductions schedules.	0.9	\$ 875	\$ 787.50
Mark Hoffenberg	03/02/20	Call with A. Sexton (Kirkland) regarding strategizing next steps on IRS ruling	1.0	\$ 875	\$ 875.00
Ben Cella	03/02/20	Revised the new \$0 claims spreadsheet prepared by C. Stevens (KPMG) at the request of Windstream Tax.	1.0	\$ 875	\$ 875.00
Joey Schwartz	03/02/20	Link consolidating balance sheet to by-entity attribute reduction tabs in state attribute reduction model to facilitate asset basis reduction calculation.	1.3	\$ 520	\$ 676.00
Chris Nocito	03/02/20	Meeting with E. Albritton and C. Nocito (all KPMG) to discuss review of the Q1-Q4 reconciliation to the general ledger for purposes of the bankruptcy cost analysis.	1.3	\$ 420	\$ 546.00
Eric Albritton	03/02/20	Meeting with E. Albritton and C. Nocito (all KPMG) to discuss review of the Q1-Q4 reconciliation to the general ledger for purposes of the bankruptcy cost analysis.	1.3	\$ 520	\$ 676.00
Ben Cella	03/02/20	Revised the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims and changes from Alvarez & Marsal (A&M)'s 2/28/20 Register Report	1.4	\$ 875	\$ 1,225.00
Brittney Laukhuff	03/02/20	Review of updated term sheet, as of 3/2/2020, for incorporation into bankruptcy planning model	1.5	\$ 760	\$ 1,140.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	03/02/20	Update the Q1-Q4 reconciliation to the general ledger per results of meeting with E. Albritton (KPMG) for purposes of the bankruptcy cost analysis.	1.6	\$420	\$ 672.00
Caroline Stevens	03/02/20	1.7 Updated the Windstream Bankruptcy Tax Claims Schedule (requested by C. Robinson - Windstream) based on the new tax claims / tax claim changes from the weekly Register Report and 0.1 send to B. Cella (KPMG) for review	1.8	\$650	\$ 1,170.00
Joey Schwartz	03/02/20	Created consolidating stock basis balance sheet function in state attribute reduction model	2.0	\$520	\$ 1,040.00
Caroline Stevens	03/02/20	Update agenda for use in weekly update call with client with regards to new claims/tax claim changes as of 3/2/2020.	2.3	\$650	\$ 1,495.00
Tim Nichols	03/02/20	Review precedents relevant to true lease opinion and concurrently review and revise analysis section of true lease opinion to reflect same	2.7	\$760	\$ 2,052.00
Adam Bourque	03/02/20	Review of new Windstream debt cancellation term sheet in anticipation of updating attribute reduction	3.2	\$760	\$ 2,432.00
Robert Hyatt	03/02/20	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 2/21/2020 while concurrently breaking-out the claims (by tax period) where claims were filed with amounts that covered multiple periods.	3.3	\$520	\$ 1,716.00
Ben Cella	03/03/20	Communication via email with V. Anger (Windstream) about Missouri tax bankruptcy claims that should be amended to \$0.00	0.1	\$875	\$ 87.50
Ben Cella	03/03/20	Communication via email with V. Anger (Windstream) about tax bankruptcy claims that should be withdrawn	0.1	\$875	\$ 87.50
Ben Cella	03/03/20	Communication via email with V. Anger and J. Franks (both Windstream) about whether the sales and income tax portions of claim 4125 can be rejected in whole or in part.	0.1	\$875	\$ 87.50
Ben Cella	03/03/20	Draft email to C. Stevens (KPMG) about C. Robinson (Windstream) request to create a plan to address the claims for less than 100,000.	0.1	\$875	\$ 87.50
Adam Bourque	03/03/20	Conference with A. Bourque and A. Murphy (all KPMG) to discuss terms of plan settlement agreement, and review of NOL expiration / utilization workbook for attribute reduction / utilization model	0.3	\$760	\$ 228.00
Adam Murphy	03/03/20	Conference with A. Bourque and A. Murphy (all KPMG) to discuss terms of plan settlement agreement, and review of NOL expiration / utilization workbook for attribute reduction / utilization model	0.3	\$650	\$ 195.00
Chris Nocito	03/03/20	(.4) Review workstream for A&M's 10th monthly fee statement for Accounting to ensure proper allocations in the bankruptcy cost analysis	0.4	\$420	\$ 168.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	03/03/20	(.4) Review workstream for Alix's 9th monthly fee statement for Business and Strategic Plan Analysis Assessment to ensure proper allocations in the bankruptcy cost analysis	0.4	\$420	\$ 168.00
Chris Nocito	03/03/20	(.5) Review workstream for A&M's 10th monthly fee statement for Business Plan to ensure proper allocations in the bankruptcy cost analysis	0.5	\$420	\$ 210.00
Chris Nocito	03/03/20	(.5) Review workstream for A&M's 10th monthly fee statement for Vendor Matters for proper allocations.	0.5	\$420	\$ 210.00
Brittany Laukhuff	03/03/20	Discussion with A. Zaunbrecher (KPMG) regarding new term sheet and adjustments that need to be made to the attribute reduction model (as a result of the changes to the term sheet).	0.5	\$760	\$ 380.00
Ben Cella	03/03/20	Telephone call with C. Robinson (Windstream), N. Tammerine (Alvarez & Marsal) to discuss the claims management process as of 3/3/2020.	0.5	\$875	\$ 437.50
Chris Nocito	03/03/20	(.6) Review workstream for A&M's 10th monthly fee statement for Cash Management and Collateral to ensure proper allocations in the bankruptcy cost analysis	0.6	\$420	\$ 252.00
Ben Cella	03/03/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, M. Andruchek, and R. Blattner (all KPMG) to discuss progress on Windstream tax claims as of 3/3/2020.	0.7	\$875	\$ 612.50
Caroline Stevens	03/03/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, M. Andruchek, and R. Blattner (all KPMG) to discuss progress on Windstream tax claims as of 3/3/2020.	0.7	\$650	\$ 455.00
Michael Andruchek	03/03/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, M. Andruchek, and R. Blattner (all KPMG) to discuss progress on Windstream tax claims as of 3/3/2020.	0.7	\$760	\$ 532.00
Rick Blattner	03/03/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, M. Andruchek, and R. Blattner (all KPMG) to discuss progress on Windstream tax claims as of 3/3/2020.	0.7	\$875	\$ 612.50
Chris Nocito	03/03/20	(.9) Review workstream for A&M's 10th monthly fee statement for Contracts to ensure proper allocations in the bankruptcy cost analysis	0.9	\$420	\$ 378.00
David Helenbrook	03/03/20	Call with C. Robinson (WS), A. Sexton (Kirkland), D. Helenbrook, and M. Hoffenberg (KPMG) to discuss settlement agreement	1.0	\$875	\$ 875.00
Mark Hoffenberg	03/03/20	Call with C. Robinson (WS), A. Sexton (Kirkland), D. Helenbrook, and M. Hoffenberg (KPMG) to discuss settlement agreement	1.0	\$875	\$ 875.00
Alexandra Zaunbrecher	03/03/20	Review rights offerings / backstop agreements to gain insight into tax consequences of the new Windstream term sheet, dated 3/2/2020.	1.0	\$520	\$ 520.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	03/03/20	Performed Associate level review of court document #1533, filing of Proposed Support Agreement while concurrently drafting summary to provide to project team detailing contemplated restructuring transactions of the contemplated plan of reorganization for purposes of the bankruptcy cost analysis.	1.8	\$420	\$ 756.00
Adam Murphy	03/03/20	Review schedule of NOLs (Net Operating Losses) (by entity expiring / available) as of 1/1/2020 for the attribute reduction / utilization model.	1.9	\$650	\$ 1,235.00
Eric Albritton	03/03/20	Senior Associate level review of plan support agreement (court docket #1553) with specific regards to the bankruptcy cost analysis.	2.0	\$520	\$ 1,040.00
Adam Murphy	03/03/20	Prepare spreadsheet summarizing terms of plan support agreement including its impact on cancellation of debt income	2.1	\$650	\$ 1,365.00
Caroline Stevens	03/04/20	Performed follow-up via email with A. Mitchell and S. Metz (both KPMG) regarding claim updates on City of Denver and Missouri	0.1	\$650	\$ 65.00
Ben Cella	03/04/20	Communication via email C. Stevens (KPMG) to provide feedback on her research regarding whether a government unit could still audit Windstream without a bankruptcy claim in before the bar date	0.2	\$875	\$ 175.00
Caroline Stevens	03/04/20	Prepared initial draft of email for B. Cella (KPMG) to send to C. Robinson (Windstream) with findings from research in order for him to respond to auditor at Revenue Discovery Systems (RDS).	0.2	\$650	\$ 130.00
Caroline Stevens	03/04/20	At the request of C. Robinson (Windstream), analyze the Alabama Code of 1975 in order to determine if Revenue Discovery Systems (RDS) can administer an audit during the bankruptcy period.	0.3	\$650	\$ 195.00
Lydia Bull	03/04/20	Senior Manager review of Shearman's invoices through December 2019 with focus on workstream for appropriate tax treatment for the general ledger to bankruptcy cost analysis reconciliation.	0.4	\$760	\$ 304.00
David Helenbrook	03/04/20	Call with D Helenbrook, R Gilinsky and M Campagna (all of KPMG) to discuss status and next steps related to the calculation of stock basis of the Windstream Subsidiaries for bankruptcy planning.	0.5	\$875	\$ 437.50
Michael Campagna	03/04/20	Call with D Helenbrook, R Gilinsky and M Campagna (all of KPMG) to discuss status and next steps related to the calculation of stock basis of the Windstream Subsidiaries for bankruptcy planning.	0.5	\$760	\$ 380.00
Regina Gilinsky	03/04/20	Call with D Helenbrook, R Gilinsky and M Campagna (all of KPMG) to discuss status and next steps related to the calculation of stock basis of the Windstream Subsidiaries for bankruptcy planning.	0.5	\$650	\$ 325.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Michael Andruchek	03/04/20	Communication via email/phone with C. Hull (Bankruptcy Attorney General) to discuss outstanding Texas claims and next steps to discuss global settlement.	0.6	\$760	\$ 456.00
Lydia Bull	03/04/20	Review of notice of the plan to determine tax consequences as appropriate for the bankruptcy cost analysis	0.7	\$760	\$ 532.00
Mark Hoffenberg	03/04/20	Call with A. Sexton of Kirkland and IRS corporate office regarding IRS questions on our ruling request	0.8	\$875	\$ 700.00
Varoon Laddha	03/04/20	(.4) Performed analysis of the impact of short period returns on the expiration of NOLs to be included in the state tax attribute reduction model	0.9	\$760	\$ 684.00
Brian Defliese	03/04/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Shearman & Sterling LLP - Invoice #1 (.5); Shearman & Sterling LLP - Invoice #2 (.4)	0.9	\$275	\$ 247.50
Adam Murphy	03/04/20	Call with D. Helenbrook, A. Bourque, A. Murphy (partial) and B. Laukhuff (all KPMG) regarding tax implications of new term sheet for incorporation into bankruptcy planning model.	0.4	\$650	\$ 260.00
Adam Bourque	03/04/20	Call with D. Helenbrook, A. Bourque, A. Murphy (partial) and B. Laukhuff regarding tax implications of new term sheet for incorporation into bankruptcy planning model	1.0	\$760	\$ 760.00
David Helenbrook	03/04/20	Call with D. Helenbrook, A. Bourque, A. Murphy (partial) and B. Laukhuff regarding tax implications of new term sheet for incorporation into bankruptcy planning model	1.0	\$875	\$ 875.00
Brittney Laukhuff	03/04/20	Call with D. Helenbrook, A. Bourque, A. Murphy (partial) and B. Laukhuff regarding tax implications of new term sheet for incorporation into bankruptcy planning model	1.0	\$760	\$ 760.00
Joey Schwartz	03/04/20	Update existing consolidated stock basis balance sheet in state attribute reduction model to include new information provided by KPMG federal team.	1.0	\$520	\$ 520.00
David Helenbrook	03/04/20	Call with C. Robinson, S. Wheeler (WS), A. Sexton (Kirkland), D. Helenbrook and M. Hoffenberg (both KPMG) to discuss project status including recent settlement, recovery analysis, cash tax projections, and true lease opinions	1.1	\$875	\$ 962.50
Mark Hoffenberg	03/04/20	Call with C. Robinson, S. Wheeler (WS), A. Sexton (Kirkland), D. Helenbrook and M. Hoffenberg (both KPMG) to discuss project status including recent settlement, recovery analysis, cash tax projections, and true lease opinions	1.1	\$875	\$ 962.50
Chris Nocito	03/04/20	Review of workstream for Kattens's 11th monthly fee statement for Charter Litigation to ensure proper allocations for the bankruptcy cost analysis.	1.3	\$420	\$ 546.00
Tim Nichols	03/04/20	Performed WNT Senior Manager review of updates to true lease opinion from D. Helenbrook and S. Chen (both KPMG) and contemporaneously revise same.	1.4	\$760	\$ 1,064.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Sam Chen	03/04/20	Performed WNT Managing Director review of updated version of true lease tax opinion prepared by T. Nichols (KPMG)	1.6	\$875	\$ 1,400.00
Chris Nocito	03/04/20	Review workstream for KPMG's 8th monthly fee statement for Tax Consulting Services to ensure proper allocations in the bankruptcy cost analysis.	1.6	\$420	\$ 672.00
Chris Nocito	03/04/20	Updating the first interim summary schedule (0.8), second interim summary schedule (0.9), and client deliverables (0.4) per manager updates for purposes of the bankruptcy cost analysis.	2.1	\$420	\$ 882.00
Caroline Stevens	03/04/20	Per the request of C. Robinson (Windstream) created a schedule to track claims/status of where the claims stand.	2.7	\$650	\$ 1,755.00
Eric Albritton	03/04/20	(3.1) Senior associate review and concurrently updating Q1-Q4 reconciliation to G/L for purposes of bankruptcy cost analysis.	3.1	\$520	\$ 1,612.00
Joey Schwartz	03/04/20	Continued (from 3/2) to create consolidating stock basis balance sheet function in state attribute reduction model	3.5	\$520	\$ 1,820.00
Eric Albritton	03/04/20	(3.9) Senior associate review and concurrently updating Q1-Q4 ordinary course analysis based on invoices provided by the client for purposes of bankruptcy cost analysis.	3.9	\$520	\$ 2,028.00
Ben Cella	03/05/20	Drafted email to C. Stevens and R. Hyatt (KPMG) with direction on updates to the Tax Register Report requested by V. Anger (Windstream).	0.2	\$875	\$ 175.00
Kevin Polli	03/05/20	(.4) Call with M. Zhang, J. Schwarz, K. Polli, and V. Laddha (all KPMG) regarding status and next steps related to state attribute modeling as of 3/5/2020.	0.4	\$875	\$ 350.00
Mabel Zhang	03/05/20	(.4) Call with M. Zhang, J. Schwarz, K. Polli, and V. Laddha (all KPMG) regarding status and next steps related to state attribute modeling as of 3/5/2020.	0.4	\$650	\$ 260.00
Varoon Laddha	03/05/20	(.4) Call with M. Zhang, J. Schwarz, K. Polli, and V. Laddha (all KPMG) regarding status and next steps related to state attribute modeling as of 3/5/2020.	0.4	\$760	\$ 304.00
Joey Schwartz	03/05/20	(.4) Call with M. Zhang, J. Schwarz, K. Polli, and V. Laddha (all KPMG) regarding status and next steps related to state attribute modeling as of 3/5/2020.	0.4	\$520	\$ 208.00
Varoon Laddha	03/05/20	(.4) Senior manager review and concurrently revise the Windstream tax claims report compiled by KPMG to provide to C. Robinson (Windstream)	0.4	\$760	\$ 304.00
Michael Campagna	03/05/20	(.5) Call with B. Laukhuff, M. Campagna and A. Bourque (KPMG) to discuss Windstream work streams updates and next steps as of 3/5/2020.	0.5	\$760	\$ 380.00
Adam Bourque	03/05/20	(.5) Call with B. Laukhuff, M. Campagna and A. Bourque (KPMG) to discuss Windstream work streams updates and next steps as of 3/5/2020.	0.5	\$760	\$ 380.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Brittney Laukhuff	03/05/20	(.5) Call with B. Laukhuff, M. Campagna and A. Bourque (KPMG) to discuss Windstream work streams updates and next steps as of 3/5/2020.	0.5	\$760	\$ 380.00
Brittney Laukhuff	03/05/20	(.5) Review of financial projections data provided by client for incorporation into bankruptcy planning model	0.5	\$760	\$ 380.00
Adam Murphy	03/05/20	(0.2) Review email communication between C. Robinson and J. Stopford (both Windstream) regarding pro forma financial forecast with regards to impacts to attribute reduction / utilization model; (0.3) review e-mail between T. Angelini (PJT), A. Sexton (K&E), and S. Mahoney (PJT) related to the summary of creditor recoveries under revised settlement plan with regards to next steps related to computing CODI.	0.5	\$650	\$ 325.00
David Helenbrook	03/05/20	Call with D. Helenbrook and V. Laddha (Both KPMG) to discuss project status as of 3/5/20 and next steps related to attribute modeling.	0.5	\$875	\$ 437.50
Varoon Laddha	03/05/20	Call with D. Helenbrook and V. Laddha (Both KPMG) to discuss project status as of 3/5/20 and next steps related to attribute modeling.	0.5	\$760	\$ 380.00
Ben Cella	03/05/20	Drafted email to C. Robinson (Windstream) with research findings about whether government units can audit a company in bankruptcy when no claim was filed prior to the bar date	0.6	\$875	\$ 525.00
Tim Nichols	03/05/20	Revise true lease opinion with regards to review comments received from M. Hoffenberg (KPMG WNT) and contemporaneous communication regarding same.	0.9	\$760	\$ 684.00
Caroline Stevens	03/05/20	Prepared instruction email to combine information in \$0 claim file and the Claims To Do Summary file to provide to R. Hyatt (KPMG) for the Register Report per request from V. Anger (Windstream).	1.2	\$650	\$ 780.00
Mark Hoffenberg	03/05/20	Performed Principal WNT review of draft true lease opinion	2.4	\$875	\$ 2,100.00
Eric Albritton	03/05/20	Performed Senior associate review of 10th monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: A&M - Accounting (0.7); A&M - Business Plan (0.6); A&M - Cash Management (0.6); A&M - Contracts (0.6); A&M - Vendor Management (0.6); and KPMG - Tax Consulting (0.9).	4.0	\$520	\$ 2,080.00
Adam Murphy	03/06/20	Per direction from A. Bourque and B. Laukhuff (KPMG), revised the Windstream attribute reduction model for updated summary of recoveries / underlying assumptions	0.2	\$650	\$ 130.00
Ben Cella	03/06/20	Prepared email to V. Anger (Windstream) about new amended claims that replace previously filed Missouri tax bankruptcy claims	0.2	\$875	\$ 175.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	03/06/20	Review correspondence between S. Wheeler (Windstream), A. Sexton (K&E), and D. Helenbrook (KPMG) regarding schedule of depreciation for existing assets, depreciation of capital expenditures with regards to next steps related to attribute reduction / utilization model.	0.2	\$ 650	\$ 130.00
Adam Murphy	03/06/20	Review e-mail communication between D. Helenbrook (KPMG) and A. Sexton (K&E) regarding assumptions about exercise of flex option for purposes of computation of CODI / attribute reduction model.	0.2	\$ 650	\$ 130.00
Lydia Bull	03/06/20	Analyzed the applicable transaction cost tax treatment of potential backstop payments made to creditors for the bankruptcy cost analysis.	0.6	\$ 760	\$ 456.00
Chris Nocito	03/06/20	(.7) Compiled the monthly fee statements filed for the week of March 2, 2020 for use in the bankruptcy cost analysis.	0.7	\$ 420	\$ 294.00
Chris Nocito	03/06/20	(0.6) Performed research related to backstop premium tax treatment in bankruptcy for purposes of the bankruptcy cost analysis and (0.2) drafted email to project team regarding same	0.8	\$ 420	\$ 336.00
Alexandra Zaunbrecher	03/06/20	(.8) Meeting with A. Zaunbrecher and B. Laukhuff (both KPMG) to discuss updates to the attribute reduction model with respect to the updated term sheet	0.8	\$ 520	\$ 416.00
Brittney Laukhuff	03/06/20	(.8) Meeting with A. Zaunbrecher and B. Laukhuff (both KPMG) to discuss updates to the attribute reduction model with respect to the updated term sheet	0.8	\$ 760	\$ 608.00
Adam Bourque	03/06/20	(0.9) Performed senior manager review of interest expense accruals in anticipation of updating attribute reduction modeling	0.9	\$ 760	\$ 684.00
Ben Cella	03/06/20	Updating the weekly Tax Bankruptcy schedule to create new tracking tabs for zero liability claims.	1.1	\$ 875	\$ 962.50
Alexandra Zaunbrecher	03/06/20	Review of updated term sheet in preparation fro upcoming meeting with B. Laukhuff (KPMG)	1.2	\$ 520	\$ 624.00
Adam Bourque	03/06/20	(1.3) Senior manager review of schedule reflecting future financial projections in anticipation of updating attribute reduction modeling	1.3	\$ 760	\$ 988.00
Adam Bourque	03/06/20	Phone conference with B. Laukhuff and A. Bourque (both KPMG) regarding updated documentation relating to future financial projections, debt interest accruals, and new recovery spreadsheet in preparation to update attribute reduction modeling.	1.3	\$ 760	\$ 988.00
Brittney Laukhuff	03/06/20	Phone conference with B. Laukhuff and A. Bourque (both KPMG) regarding updated documentation relating to future financial projections, debt interest accruals, and new recovery spreadsheet in preparation to update attribute reduction modeling.	1.3	\$ 760	\$ 988.00
Ben Cella	03/06/20	Updated the weekly Tax Bankruptcy schedule to reflect claim changes requested by V. Anger (Windstream)	1.4	\$ 875	\$ 1,225.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Brittney Laukhuff	03/06/20	(1.9) Review of updated term sheet along with financials for incorporation into attribute reduction model.	1.9	\$760	\$ 1,444.00
Adam Bourque	03/06/20	(2.1) Performed Senior Manager review of schedule reflecting new recovery spreadsheet in preparation of updating attribute reduction modeling	2.1	\$760	\$ 1,596.00
Adam Bourque	03/06/20	(2.3) Phone conference with D. Helenbrook and A. Bourque (both KPMG) to discuss updated documentation relating to future financial projections, debt interest accruals, and new recovery spreadsheet - with regards to updating attribute reduction modeling	2.3	\$760	\$ 1,748.00
David Helenbrook	03/06/20	(2.3) Phone conference with D. Helenbrook and A. Bourque (both KPMG) to discuss updated documentation relating to future financial projections, debt interest accruals, and new recovery spreadsheet - with regards to updating attribute reduction modeling	2.3	\$875	\$ 2,012.50
Robert Hyatt	03/06/20	Updated the Windstream Tax Claim schedule to include three additional columns to reflect the following: current estimated liability, status of claim in workflow, future action items (if any).	3.1	\$520	\$ 1,612.00
Adam Murphy	03/09/20	Review e-mail from A. Bourque (KPMG) regarding analysis of impact on tax attributes of proposed legal entity rationalization.	0.2	\$650	\$ 130.00
Chris Nocito	03/09/20	(.3) Review workstream for K&E's 10th monthly fee statement for Corporate and Securities Matters to ensure proper allocations in the Bankruptcy Cost Analysis.	0.3	\$420	\$ 126.00
Chris Nocito	03/09/20	(.3) Reviewed workstream for K&E's 10th monthly fee statement for Executory Contracts and Unexpired Leases to ensure proper allocations for the bankruptcy cost analysis.	0.3	\$420	\$ 126.00
Chris Nocito	03/09/20	(.4) Review of workstream for K&E's 10th monthly fee statement for Tax Matters to ensure proper allocations related to bankruptcy cost analysis.	0.4	\$420	\$ 168.00
David Helenbrook	03/09/20	Call between D. Helenbrook, J. Geracimos, and L. Bull (all KPMG) to discuss the underlying tax treatment of certain backstop payments and fees in connection with the proposed plan of reorganization	0.4	\$875	\$ 350.00
John Geracimos	03/09/20	Call between D. Helenbrook, J. Geracimos, and L. Bull (all KPMG) to discuss the underlying tax treatment of certain backstop payments and fees in connection with the proposed plan of reorganization	0.4	\$875	\$ 350.00
Lydia Bull	03/09/20	Call between D. Helenbrook, J. Geracimos, and L. Bull (all KPMG) to discuss the underlying tax treatment of certain backstop payments and fees in connection with the proposed plan of reorganization.	0.4	\$760	\$ 304.00

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

Name	Date	Description	Hours	Rate	Amount
Mabel Zhang	03/09/20	Meeting to discuss progress of state attribute reduction model and client meeting in Little Rock, AR on Wed./Thurs. with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG) - partial attendance, C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.4	\$650	\$ 260.00
Katie Ford	03/09/20	Meeting to discuss progress of state attribute reduction model and client meeting in Little Rock, AR on Wed./Thurs. with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG) - partial attendance, C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.5	\$650	\$ 325.00
Kevin Polli	03/09/20	Meeting to discuss progress of state attribute reduction model and client meeting in Little Rock, AR on Wed./Thurs. with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG) - partial attendance, C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.5	\$875	\$ 437.50
Varoon Laddha	03/09/20	Meeting to discuss progress of state attribute reduction model and client meeting in Little Rock, AR on Wed./Thurs. with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG) - partial attendance, C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.5	\$760	\$ 380.00
Joey Schwartz	03/09/20	Meeting to discuss progress of state attribute reduction model and client meeting in Little Rock, AR on Wed./Thurs. with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG) - partial attendance, C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.5	\$520	\$ 260.00
Chris Nocito	03/09/20	(.3) Review workstream for K&E's 10th monthly fee statement for Vendor Matters to ensure proper allocations related to bankruptcy cost analysis; (0.3) reviewed workstream for K&E's 10th monthly fee statement for Cash Collateral/Cash Management/DIP Financing to ensure proper allocations related to bankruptcy cost analysis.	0.6	\$420	\$ 252.00
Ben Cella	03/09/20	Performed analysis of 3/6/20 Register Report from Alvarez & Marsal to determine if there are new tax claims / any changes to existing tax claims.	0.6	\$875	\$ 525.00
John Geracimos	03/09/20	Performed consideration related to backstop payment treatment with regards to Windstream tax matter.	0.6	\$875	\$ 525.00
Mary Beth Turner	03/09/20	Reviewed term sheet (provided by client's law firm) outlining the valuations for various transaction scenarios prior to meeting with project team - during which time we will discuss updates the recovery scenarios in the tax attribute reduction model	0.7	\$420	\$ 294.00
Mary Beth Turner	03/09/20	Updated the tax attribute reduction model with new depreciation / amortization information provided by the client as of 3/9/2020.	1.0	\$420	\$ 420.00

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Name	Date	Description	Hours	Rate	Amount
Alexandra Zaunbrecher	03/09/20	Meeting with A. Zaunbrecher, M. Turner, and B. Laukhuff (all KPMG) to discuss updates to the Windstream tax attribute model for new term sheet information - to accurately portray cancellation of debt income.	2.0	\$520	\$ 1,040.00
Brittney Laukhuff	03/09/20	Meeting with A. Zaunbrecher, M. Turner, and B. Laukhuff (all KPMG) to discuss updates to the Windstream tax attribute model for new term sheet information - to accurately portray cancellation of debt income.	2.0	\$760	\$ 1,520.00
Mary Beth Turner	03/09/20	Meeting with A. Zaunbrecher, M. Turner, and B. Laukhuff (all KPMG) to discuss updates to the Windstream tax attribute model for new term sheet information - to accurately portray cancellation of debt income.	2.0	\$420	\$ 840.00
Caroline Stevens	03/09/20	(2.1) Updated the Windstream Bankruptcy Tax Claims Schedule (as requested by C. Robinson - Windstream) based on the New Tax Claims / Tax Claim Changes from the weekly Register Report and (0.1) send to B. Cella (KPMG) for review	2.2	\$650	\$ 1,430.00
Caroline Stevens	03/09/20	Updated the agenda, for use in weekly update call with client, to include new claims/tax claim changes as of 3/9/2020.	2.3	\$650	\$ 1,495.00
Adam Bourque	03/09/20	(2.9) Senior Manager review of March 9, 2020 version of attribute reduction models scenarios in furtherance of gaining insight into how cancellation of indebtedness income will impact client's available tax attributes in multiple scenarios.	2.9	\$760	\$ 2,204.00
Adam Bourque	03/09/20	Creation of liquidation sheet analysis draft dated March 9, 2020 to assist in identifying which entities to liquidate / which entities should not be liquidated with regards to keeping net operating losses available.	3.2	\$760	\$ 2,432.00
Robert Hyatt	03/09/20	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 3/4/2020 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
Alexandra Zaunbrecher	03/09/20	Meeting with A. Zaunbrecher, M. Turner, and B. Laukhuff (all KPMG) to update tax attribute model to include flex option and non flex option scenarios - to accurately portray cancellation of debt income.	3.3	\$520	\$ 1,716.00
Brittney Laukhuff	03/09/20	Meeting with A. Zaunbrecher, M. Turner, and B. Laukhuff (all KPMG) to update tax attribute model to include flex option and non flex option scenarios - to accurately portray cancellation of debt income.	3.3	\$760	\$ 2,508.00
Mary Beth Turner	03/09/20	Meeting with A. Zaunbrecher, M. Turner, and B. Laukhuff (all KPMG) to update tax attribute model to include flex option and non flex option scenarios - to accurately portray cancellation of debt income.	3.3	\$420	\$ 1,386.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	03/10/20	Drafted email to J. Franks (Windstream) summarizing the changes performed (at her request) to the tax bankruptcy claims in the Weekly Tax Bankruptcy Report	0.1	\$875	\$ 87.50
Brittney Laukhuff	03/10/20	Communication with M. Turner (KPMG) to request updates to attribute reduction model for liability floor	0.2	\$760	\$ 152.00
Ben Cella	03/10/20	Follow-up meeting between B. Cella and C. Stevens (KPMG) to discuss the claims progress/updates given by Windstream Tax on weekly call to combine notes /determine go forward from the call.	0.2	\$875	\$ 175.00
Caroline Stevens	03/10/20	Follow-up meeting between B. Cella and C. Stevens (KPMG) to discuss the claims progress/updates given by Windstream Tax on weekly call to combine notes /determine go forward from the call.	0.2	\$650	\$ 130.00
Adam Murphy	03/10/20	Review e-mail communication between S. Mahoney (PJT) and A. Sexton (K&E) (forwarded by D. Helenbrook- KPMG) regarding potential modifications to plan settlement agreement.	0.2	\$650	\$ 130.00
Chris Nocito	03/10/20	(0.1) Updating the 1st and (0.1) 2nd interim summary schedules and (0.1) draft email to manager to review for client deliverables for purposes of the bankruptcy cost analysis.	0.3	\$420	\$ 126.00
Brittney Laukhuff	03/10/20	(.4) Review of accrued and unpaid interest schedule provided by client for purposes of incorporation into attribute reduction model	0.4	\$760	\$ 304.00
Chris Nocito	03/10/20	(.4) Draft email to team summarizing filed amendment to the Plan Support Agreement for purposes of the bankruptcy cost analysis	0.4	\$420	\$ 168.00
Brittney Laukhuff	03/10/20	Communication with A. Bourque (KPMG) regarding updated attribute reduction models and next steps as of 3/10/2020.	0.4	\$760	\$ 304.00
Mark Hoffenberg	03/10/20	Performed Principal Washington National tax analysis related to the continuity of interest implications of creditor recoveries with regards to Windstream tax matter	0.5	\$875	\$ 437.50
Mary Beth Turner	03/10/20	Revised the NOL allocations in the Windstream tax attribute reduction model per updated calculations provided by A. Bourque (KPMG).	0.5	\$420	\$ 210.00
Mark Hoffenberg	03/10/20	Performed Principal WNT level review of IRS supplemental submission - which provides an update on the Windstream settlement with a third party in connection with the private letter ruling request.	0.7	\$875	\$ 612.50
David Helenbrook	03/10/20	Review and concurrently analyze updated term sheet for purposes of preparing Windstream tax attribute models	0.7	\$875	\$ 612.50
Varoon Laddha	03/10/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, M. Andruchek, K. Polli, and V. Laddha (all KPMG) to discuss progress on Windstream tax claims as of 3/10/2020.	0.9	\$760	\$ 684.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	03/10/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, M. Andruchek, K. Polli, and V. Laddha (all KPMG) to discuss progress on Windstream tax claims as of 3/10/2020.	0.9	\$875	\$ 787.50
Caroline Stevens	03/10/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, M. Andruchek, K. Polli, and V. Laddha (all KPMG) to discuss progress on Windstream tax claims as of 3/10/2020.	0.9	\$650	\$ 585.00
Kevin Polli	03/10/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, M. Andruchek, K. Polli, and V. Laddha (all KPMG) to discuss progress on Windstream tax claims as of 3/10/2020.	0.9	\$875	\$ 787.50
Michael Andruchek	03/10/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, M. Andruchek, K. Polli, and V. Laddha (all KPMG) to discuss progress on Windstream tax claims as of 3/10/2020.	0.9	\$760	\$ 684.00
Ben Cella	03/10/20	Creating a reconciliation of the tax claims being addressed by KPMG compared to all tax claims in the Register Report at the request of N. Tammerine (Alvarez & Marsal).	1.2	\$875	\$ 1,050.00
Caroline Stevens	03/10/20	Revised next week's Agenda, used in weekly update call with client, to include progress made related to claims discussed on the weekly call (call on 3/10).	1.2	\$650	\$ 780.00
Adam Bourque	03/10/20	(1.3) Reviewed document provided by Kirkland & Ellis "PSA Comparison_Illustrative Recoveries (2020.03.09)" in anticipation of updating attribute reduction model	1.3	\$760	\$ 988.00
Lydia Bull	03/10/20	Senior manager review of Q4 Ordinary Course Professionals (OCP) schedules detailing invoices as well as applicable tax treatment for the bankruptcy cost analysis.	1.4	\$760	\$ 1,064.00
Adam Bourque	03/10/20	(1.6) Reviewed document provided by Kirkland & Ellis "WIN - PSA Amendment Slides KE DRAFT 3.7.20" in anticipation of updating attribute reduction model	1.6	\$760	\$ 1,216.00
Lydia Bull	03/10/20	Senior manager review of reconciliation between the general ledger and costs (analyzed as part of the bankruptcy costs analysis).	1.8	\$760	\$ 1,368.00
Ben Cella	03/10/20	Updated agenda materials for upcoming (weekly) status call with Windstream Tax prepared by C. Stevens (KPMG) detailing the changes to Windstream tax claims over the last week	1.8	\$875	\$ 1,575.00
Adam Bourque	03/10/20	(1.9) Review document provided by Kirkland & Ellis "Transaction Overview - Flex (Revised PSA 2020.03.09)" in anticipation of updating attribute reduction model	1.9	\$760	\$ 1,444.00
Adam Bourque	03/10/20	(2.2) Reviewed document provided by Kirkland & Ellis "Transaction Overview - <u>No</u> Flex Revised PSA 2020.03.09" in anticipation of updating attribute reduction model	2.2	\$760	\$ 1,672.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	03/10/20	Prepare material state tax return list and NOL generation (by entity, by year) in preparation for on-site client visit on 3/11 and 3/12.	2.3	\$520	\$ 1,196.00
Eric Albritton	03/10/20	Senior associate review of 10th monthly fee statement with focus on workstream / time entries for proper allocations in the bankruptcy cost analysis: K&E - Corporate and Securities Matters (0.4); K&E - Executory Contracts (0.6); K&E Tax Matters (0.6); and K&E - Vendor Matters (0.6). Senior associate review of allocation workpapers for purposes of 9th monthly fee statement bankruptcy cost analysis: A&M - Accounting (0.4)	2.6	\$520	\$ 1,352.00
Eric Albritton	03/10/20	Senior associate review of 10th monthly fee statement with focus on workstream / time entries for proper allocations in the bankruptcy cost analysis: A&M - Business Plan (0.4); A&M - Cash Management (0.6); A&M - Contracts (0.4); A&M - Vendor Matters (0.6); K&E - Vendor Matters (0.7); and Katten - Charter Litigation (0.7).	3.4	\$520	\$ 1,768.00
Chris Nocito	03/10/20	Preparing the combined 9th and 10th monthly summary schedules for purposes of the bankruptcy cost analysis	3.9	\$420	\$ 1,638.00
Adam Bourque	03/11/20	Conference with A. Bourque and A. Murphy (both KPMG) to discuss the impact of section 382(l)(5) on section 163(j) limitation carryforward	0.1	\$760	\$ 76.00
Adam Murphy	03/11/20	Conference with A. Bourque and A. Murphy (both KPMG) to discuss the impact of section 382(l)(5) on section 163(j) limitation carryforward	0.1	\$650	\$ 65.00
Adam Bourque	03/11/20	Discussion with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding history of entities to potentially be liquidated in legal entity rationalization, accrual of interest after bankruptcy filing for tax purposes, application of section 108(e)(2) to accrued unpaid interest after bankruptcy filing.	0.2	\$760	\$ 152.00
Adam Murphy	03/11/20	Discussion with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding history of entities to potentially be liquidated in legal entity rationalization, accrual of interest after bankruptcy filing for tax purposes, application of section 108(e)(2) to accrued unpaid interest after bankruptcy filing.	0.2	\$650	\$ 130.00
David Helenbrook	03/11/20	Discussion with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding history of entities to potentially be liquidated in legal entity rationalization, accrual of interest after bankruptcy filing for tax purposes, application of section 108(e)(2) to accrued unpaid interest after bankruptcy filing.	0.2	\$875	\$ 175.00
David Helenbrook	03/11/20	Phone conference with D. Helenbrook, A. Bourque (both KPMG), S. Tran and S. Wheeler (both Windstream) to discuss interest expense accrued but unpaid as of date of bankruptcy filing and remainder of 2020	0.2	\$875	\$ 175.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	03/11/20	Phone conference with D. Helenbrook, A. Bourque (both KPMG), S. Tran and S. Wheeler (both Windstream) to discuss interest expense accrued but unpaid as of date of bankruptcy filing and remainder of 2020	0.2	\$760	\$ 152.00
Adam Bourque	03/11/20	Discussion with A. Bourque and A. Murphy (both KPMG) regarding review of schedule related to projected Windstream taxable income, depreciation and amortization, section 163(j) limitation, section 163(j) limitation carryforward.	0.3	\$760	\$ 228.00
Adam Murphy	03/11/20	Discussion with A. Bourque and A. Murphy (both KPMG) regarding review of schedule related to projected Windstream taxable income, depreciation and amortization, section 163(j) limitation, section 163(j) limitation carryforward.	0.3	\$650	\$ 195.00
Mary Beth Turner	03/11/20	(.4) Call with B. Laukhuff (KPMG) regarding next round of updates required to the Windstream attribute reduction model	0.4	\$420	\$ 168.00
Brittny Laukhuff	03/11/20	(.4) Call with M. Turner (KPMG) regarding next round of updates required to the Windstream attribute reduction model	0.4	\$760	\$ 304.00
Adam Murphy	03/11/20	Draft e-mail to A. Bourque (KPMG) regarding suggested revisions to schedule related to projected Windstream taxable income, depreciation and amortization, section 163(j) limitation, section 163(j) limitation carryforward	0.4	\$650	\$ 260.00
Adam Bourque	03/11/20	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland), A. Bourque, D. Helenbrook, M. Hoffenberg (KPMG) to discuss current status of lease agreement and next steps related to modeling attribute reduction.	0.5	\$760	\$ 380.00
David Helenbrook	03/11/20	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland), A. Bourque, D. Helenbrook, M. Hoffenberg (KPMG) to discuss current status of lease agreement and next steps related to modeling attribute reduction.	0.5	\$875	\$ 437.50
Mark Hoffenberg	03/11/20	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland), A. Bourque, D. Helenbrook, M. Hoffenberg (KPMG) to discuss current status of lease agreement and next steps related to modeling attribute reduction.	0.5	\$875	\$ 437.50
Sam Chen	03/11/20	Discussion with R. Blumenreich (KPMG) to discussion questions related to his Partner review comments related to the true lease opinion.	0.6	\$875	\$ 525.00
Mary Beth Turner	03/11/20	Updated the Windstream tax attribute reduction model based on instructions received from A. Bourque and B. Laukhuff (all KPMG) per new term sheets.	0.6	\$420	\$ 252.00
Chris Nocito	03/11/20	(.7) Incorporating the 9th monthly workpapers in the combined 9th and 10th monthly fee statement schedule for purposes of the bankruptcy cost analysis.	0.7	\$420	\$ 294.00

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Name	Date	Description	Hours	Rate	Amount
Rick Blattner	03/11/20	Call with V. Anger (Windstream), R. Blattner - partial attendance and M. Andruchek (KPMG) to discuss outstanding Texas claims in bankruptcy and development of an action plan for settlement.	0.7	\$875	\$ 612.50
Michael Andruchek	03/11/20	Call with V. Anger (Windstream), R. Blattner and M. Andruchek (KPMG) to discuss outstanding Texas claims in bankruptcy and development of an action plan for settlement.	0.7	\$760	\$ 532.00
Brittney Laukhuff	03/11/20	Meeting with B. Laukhuff and M. Turner (all KPMG) to discuss updates to the tax attribute reduction model in accordance with the new term sheet received from client.	0.8	\$760	\$ 608.00
Mary Beth Turner	03/11/20	Meeting with B. Laukhuff and M. Turner (all KPMG) to discuss updates to the tax attribute reduction model in accordance with the new term sheet received from client.	0.8	\$420	\$ 336.00
Alexandra Zaunbrecher	03/11/20	Meeting with B. Laukhuff, M. Turner, and A. Zaunbrecher (KPMG) to discuss updates to the assumptions present in the client deliverable slideshow related to different structuring options and tax outcomes.	0.8	\$520	\$ 416.00
Brittney Laukhuff	03/11/20	Meeting with B. Laukhuff, M. Turner, and A. Zaunbrecher (KPMG) to discuss updates to the assumptions present in the client deliverable slideshow related to different structuring options and tax outcomes.	0.8	\$760	\$ 608.00
Mary Beth Turner	03/11/20	Meeting with B. Laukhuff, M. Turner, and A. Zaunbrecher (KPMG) to discuss updates to the assumptions present in the client deliverable slideshow related to different structuring options and tax outcomes.	0.8	\$420	\$ 336.00
Brittney Laukhuff	03/11/20	Senior Manager review of revised term sheets for incorporation into attribute reduction model.	1.0	\$760	\$ 760.00
Adam Bourque	03/11/20	Meeting with D. Helenbrook and A. Bourque (both KPMG) to discuss legal entity restructuring scenarios and modeling regarding same.	1.1	\$760	\$ 836.00
David Helenbrook	03/11/20	Meeting with D. Helenbrook and A. Bourque (both KPMG) to discuss legal entity restructuring scenarios and modeling regarding same.	1.1	\$875	\$ 962.50
Adam Murphy	03/11/20	Senior manager review and concurrently revise schedule related to projected Windstream taxable income, depreciation and amortization, section 163(j) limitation, section 163(j) limitation carryforward	1.7	\$650	\$ 1,105.00
Alexandra Zaunbrecher	03/11/20	Meeting with B. Laukhuff and A. Zaunbrecher (both KPMG) to discuss and concurrently perform live updates to the assumptions present in the client deliverable slideshow	2.0	\$520	\$ 1,040.00
Brittney Laukhuff	03/11/20	Meeting with B. Laukhuff and A. Zaunbrecher (both KPMG) to discuss and concurrently perform live updates to the assumptions present in the client deliverable slideshow	2.0	\$760	\$ 1,520.00

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Jimmy Martinez	03/11/20	Meeting with J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to analyze separate company apportionment of legacy IOWA returns at client site	2.0	\$420	\$ 840.00
Joey Schwartz	03/11/20	Meeting with J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to analyze separate company apportionment of legacy IOWA returns at client site	2.0	\$520	\$ 1,040.00
Jimmy Martinez	03/11/20	Meeting with J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to analyze separate company apportionment of legacy D&E (acquired group of Windstream entities) returns at the client site.	2.0	\$420	\$ 840.00
Joey Schwartz	03/11/20	Meeting with J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to analyze separate company apportionment of legacy D&E (acquired group of Windstream entities) returns at the client site.	2.0	\$520	\$ 1,040.00
Joey Schwartz	03/11/20	Meeting with J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to analyze separate company apportionment of legacy ELINK (acquired group of Windstream entities) returns at client site with J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG)	2.0	\$520	\$ 1,040.00
Jimmy Martinez	03/11/20	Meeting with J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to analyze separate company apportionment of legacy ELINK returns at client site with J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG)	2.0	\$420	\$ 840.00
Jimmy Martinez	03/11/20	Meeting with J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to analyze separate company apportionment of legacy PTC returns at client site	2.0	\$420	\$ 840.00
Joey Schwartz	03/11/20	Meeting with J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG) to analyze separate company apportionment of legacy PTC returns at client site	2.0	\$520	\$ 1,040.00
Adam Bourque	03/11/20	Meeting with D. Helenbrook and A. Bourque (both KPMG) to discuss updating attribute reduction model after having received updated term sheets	2.1	\$760	\$ 1,596.00
David Helenbrook	03/11/20	Meeting with D. Helenbrook and A. Bourque (both KPMG) to discuss updating attribute reduction model after having received updated term sheets	2.1	\$875	\$ 1,837.50
Adam Bourque	03/11/20	(2.2) Senior Manager review of March 11, 2020 version of attribute reduction model after having received updated recovery sheets	2.2	\$760	\$ 1,672.00
Adam Bourque	03/11/20	Preparing updated section 382(l)(5) schedules after having received updated recovery sheets	2.3	\$760	\$ 1,748.00
Chris Nocito	03/11/20	Updating the Q1-Q4 reconciliation schedule of the general ledger with manager comments for purposes of the bankruptcy cost analysis.	3.2	\$420	\$ 1,344.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	03/12/20	Conduct analysis related to organizational history of Windstream Network Services of the Midwest, Inc. for legal entity rationalization	0.6	\$ 650	\$ 390.00
Adam Murphy	03/12/20	Conduct research related to organizational history of PCS Licenses, Inc. for legal entity rationalization	0.7	\$ 650	\$ 455.00
Brittney Laukhuff	03/12/20	(.8) Draft email to A. Zaunbrecher (KPMG) regarding additional revisions to the structure deck based on discussion with A. Bourque (KPMG)	0.8	\$ 760	\$ 608.00
Adam Murphy	03/12/20	Conduct research related to organizational history of D&E Licenses, Inc. for legal entity rationalization	0.8	\$ 650	\$ 520.00
Adam Murphy	03/12/20	Conduct research related to organizational history of Windstream of the Midwest, Inc. for legal entity rationalization.	0.8	\$ 650	\$ 520.00
Adam Murphy	03/12/20	Conduct research related to organizational history of Windstream Lakedale Link, Inc. for legal entity rationalization.	0.9	\$ 650	\$ 585.00
Sam Chen	03/12/20	Updated the true lease opinion analysis to address review comments from R. Blumenreich (KPMG WNT Partner)	0.9	\$ 875	\$ 787.50
Mary Beth Turner	03/12/20	Revised the Windstream tax attribute reduction model per updated NOL figures calculated by A. Bourque (KPMG)	1.0	\$ 420	\$ 420.00
Adam Bourque	03/12/20	(1.1) Phone conference with A. Bourque and B. Laukhuff (both KPMG) to discuss changes / updates needed to restructuring scenarios deck based upon most recent information received from the client.	1.1	\$ 760	\$ 836.00
Brittney Laukhuff	03/12/20	(1.1) Phone conference with A. Bourque and B. Laukhuff (both KPMG) to discuss changes / updates needed to restructuring scenarios deck based upon most recent information received from the client.	1.1	\$ 760	\$ 836.00
Adam Bourque	03/12/20	(1.1) Preparing updated 163(j) calculations based on 2020-2030 taxable income projections	1.1	\$ 760	\$ 836.00
Alexandra Zaunbrecher	03/12/20	Updating client deliverable slideshow based on new assumptions from term sheet	1.5	\$ 520	\$ 780.00
Adam Bourque	03/12/20	(1.8) Analyzed taxable income utilization of net operating losses for 2018-2020 depending on various factors including section 382(l)(5) or (l)(6) and what version of newly released term sheets will be utilized.	1.8	\$ 760	\$ 1,368.00
Jimmy Martinez	03/12/20	Perform analysis of assigned portion of separate company apportionment of legacy ELINK (entity group) returns.	2.8	\$ 420	\$ 1,176.00
Joey Schwartz	03/12/20	Built designated portion of apportionment templates for Tax Year 2013-2014 based on client data pulled at client site (on March 11th and 12th).	2.0	\$ 520	\$ 1,040.00
Jimmy Martinez	03/12/20	Build assigned portion of apportionment templates for Tax Year 2013-2014 based on client data pulled at client site (on March 11th and 12th)	2.1	\$ 420	\$ 882.00

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Name	Date	Description	Hours	Rate	Amount
Brittny Laukhuff	03/12/20	Performed Senior Manager review of latest round of updates to Windstream structure deck / model as of 3/12/2020.	2.1	\$760	\$ 1,596.00
Jimmy Martinez	03/12/20	Perform analysis of assigned portion of separate company apportionment of legacy PTC (entity group) returns at client site.	2.9	\$420	\$ 1,218.00
Joey Schwartz	03/12/20	Performed analysis of designated portion of separate company apportionment of legacy ELINK (entity group) returns at client site.	2.9	\$520	\$ 1,508.00
Adam Bourque	03/12/20	Creating 2020-2030 taxable income projections based on financials, depreciation, interest expense, etc.	3.1	\$760	\$ 2,356.00
Joey Schwartz	03/12/20	Perform analysis of designated portion of separate company apportionment of legacy PTC (entity group) returns at client site.	3.1	\$520	\$ 1,612.00
Mary Beth Turner	03/12/20	Updated the Scenario Model to build in the new transaction options (of "flex" and "non-flex") as well as linking up new NOL calculations completed by A. Bourque (KPMG).	3.7	\$420	\$ 1,554.00
Adam Murphy	03/13/20	Review e-mail communication from M. Hoffenberg (KPMG WNT) and S. Wheeler (Windstream) regarding the deductibility of post-petition interest on pre-petition debt.	0.1	\$650	\$ 65.00
Luis Carcamo	03/13/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 10th Monthly Fee Statement - Corporate and Securities Matters	0.2	\$275	\$ 55.00
Luis Carcamo	03/13/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 10th Monthly Fee Statement - Vendor Matters	0.2	\$275	\$ 55.00
Adam Murphy	03/13/20	Review e-mail communication from D. Helenbrook (KPMG) regarding the deductibility of post-petition interest on pre-petition debt	0.2	\$650	\$ 130.00
Chris Nocito	03/13/20	(.3) Review of A&M 10th monthly fee statement Accounting workpaper (prepared for the 9th and 10th combined monthly fee schedule) for purposes of the bankruptcy cost analysis	0.3	\$420	\$ 126.00
Adam Murphy	03/13/20	Draft e-mail to D. Helenbrook (KPMG) regarding the deductibility of post-petition interest on pre-petition debt	0.3	\$650	\$ 195.00
Chris Nocito	03/13/20	(.4) Review A&M 10th monthly fee statement Vendor Management workpaper (prepared for the 9th and 10th combined monthly fee schedule) for purposes of the bankruptcy cost analysis	0.4	\$420	\$ 168.00
David Helenbrook	03/13/20	(0.4) Conference call with D. Helenbrook and A. Murphy (both KPMG) regarding deductibility of post-petition interest on pre-petition debt	0.4	\$875	\$ 350.00
Adam Murphy	03/13/20	(0.4) Conference call with D. Helenbrook and A. Murphy (both KPMG) regarding deductibility of post-petition interest on pre-petition debt	0.4	\$650	\$ 260.00

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Name	Date	Description	Hours	Rate	Amount
Luis Carcamo	03/13/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 10th Monthly Fee Statement - Executory Contracts and Unexpired Leases	0.4	\$275	\$ 110.00
Chris Nocito	03/13/20	(.5) Review A&M 10th monthly fee statement Contracts workpaper prepared for the 9th and 10th combined monthly fee schedule - for purposes of the bankruptcy cost analysis;	0.5	\$420	\$ 210.00
Chris Nocito	03/13/20	(.6) Compiled the monthly fee statements uploaded to the court docket for the week of March 9, 2020 for use in the bankruptcy cost analysis.	0.6	\$420	\$ 252.00
David Helenbrook	03/13/20	Analyzed the deductibility of post petition interest for purposes of tax provision.	0.6	\$875	\$ 525.00
Brittney Laukhuff	03/13/20	(.7) Senior manager review of revised structure deck tables, as of 3/13/20, with regarding to incorporation into Windstream structure deck	0.7	\$760	\$ 532.00
Adam Murphy	03/13/20	Conducted analysis regarding the organizational history of Equity Leasing, Inc. for legal entity rationalization.	0.7	\$650	\$ 455.00
Brittney Laukhuff	03/13/20	(.8) Discussion with M. Turner and B. Laukhuff (all KPMG) regarding additional updates required to the Windstream structure deck as of 3/13/2020.	0.8	\$760	\$ 608.00
Mary Beth Turner	03/13/20	(.8) Discussion with M. Turner and B. Laukhuff (all KPMG) regarding additional updates required to the Windstream structure deck as of 3/13/2020.	0.8	\$420	\$ 336.00
Adam Murphy	03/13/20	Conducted analysis regarding the deductibility of post-petition interest on pre-petition debt	0.8	\$650	\$ 520.00
Adam Murphy	03/13/20	Conducted analysis regarding the organizational history of MPX, Inc. for legal entity rationalization.	0.8	\$650	\$ 520.00
Adam Murphy	03/13/20	Conducted analysis regarding the organizational history of Xeta Technologies, Inc. for legal entity rationalization.	0.8	\$650	\$ 520.00
Adam Murphy	03/13/20	(0.9) Conducted analysis regarding the organizational history of Heart of the Lakes Cable Systems, Inc. for legal entity rationalization.	0.9	\$650	\$ 585.00
Adam Murphy	03/13/20	Conducted analysis regarding the organizational history of Windstream SHAL Networks, Inc. for legal entity rationalization.	1.0	\$650	\$ 650.00
Adam Bourque	03/13/20	Senior manager review of required revisions to March 12, 2020 attribute reduction restructuring deck	1.0	\$760	\$ 760.00
Lydia Bull	03/13/20	Performed Senior manager review of K&E's 10th monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis: (0.1) Corporate Securities; (0.1) Executory Contracts; (0.6) Tax Matters; and (0.4) Vendor Matters.	1.2	\$760	\$ 912.00

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Name	Date	Description	Hours	Rate	Amount
Luis Carcamo	03/13/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - A&M - 10th Monthly Fee Statement - Accounting	1.2	\$275	\$ 330.00
Luis Carcamo	03/13/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - A&M - 10th Monthly Fee Statement - Vendor Mgmt	1.4	\$275	\$ 385.00
Brittny Laukhuff	03/13/20	Senior manager review of most current version of the Windstream structure with focus on changes made by staff as of 3/13/2020.	1.5	\$760	\$ 1,140.00
Lydia Bull	03/13/20	Senior manager review of KPMG - Tax Consulting 8th monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis	1.6	\$760	\$ 1,216.00
Lydia Bull	03/13/20	Performed Senior manager review of A&M 10th monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis; (0.4) Vendor Management; (0.3) Cash Management; (0.6) Business Plan; and (0.8) Contracts.	2.1	\$760	\$ 1,596.00
Mary Beth Turner	03/13/20	Update the Scenario Model to create the structure deck charts with regards to the updated transaction scenarios.	2.9	\$420	\$ 1,218.00
Brian Defliese	03/13/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC. - Contracts (1.2) Kirkland & Ellis LLP - Tax Matters (1.4) KPMG - Tax Consulting (1.0)	3.6	\$275	\$ 990.00
Mary Beth Turner	03/13/20	Revised the Windstream structure deck deliverable per review comments from A. Bourque (KPMG) and B. Laukhuff (KPMG).	3.9	\$420	\$ 1,638.00
Sam Chen	03/15/20	Call with R. Blumenreich (KPMG) to discuss his additional comments related to his Partner review of the true lease opinion (0.5); Revised the true lease opinion based on additional comments during call (0.3).	0.8	\$875	\$ 700.00
Brian Defliese	03/15/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: KPMG - Tax Consulting (.8)	0.8	\$275	\$ 220.00
Caroline Stevens	03/15/20	Update agenda for use in weekly update call with client with regards to new claims/tax claim changes as of 3/15/2020.	1.4	\$650	\$ 910.00
Caroline Stevens	03/15/20	Updates to Windstream Bankruptcy Tax Claims Schedule based on the new tax claims / changes to existing tax claim from the weekly Register Report (1.4) and drafted email with copy/send copy of same to B. Cella (KPMG) for review (0.4)	1.8	\$650	\$ 1,170.00
Ben Cella	03/16/20	(0.1) Drafted response to V. Anger (Windstream) email regarding claim 7630.	0.1	\$875	\$ 87.50
Ben Cella	03/16/20	Draft response to email from V. Anger (Windstream) regarding tax claim 7927.	0.1	\$875	\$ 87.50
Ben Cella	03/16/20	Drafted response to email from V. Anger (Windstream) regarding tax claim 6992	0.1	\$875	\$ 87.50

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	03/16/20	Prepared email to V. Anger (Windstream) with additional ordinary course tax bankruptcy claims to investigate;	0.1	\$875	\$ 87.50
Adam Murphy	03/16/20	Communication with D. Helenbrook and A. Murphy (KPMG) regarding details to be discussed in upcoming conference call regarding deductibility of post-bankruptcy petition accrued unpaid interest	0.2	\$650	\$ 130.00
Adam Murphy	03/16/20	Draft email to D. Helenbrook and A. Bourque (both KPMG) regarding summary of organizational history of entities with ELAs for legal entity rationalization.	0.2	\$650	\$ 130.00
Adam Murphy	03/16/20	Drafted email to D. Helenbrook and A. Bourque (both KPMG) regarding whether section 108(e)(2) applies to unpaid interest that accrues during the taxable year of bankruptcy emergence	0.2	\$650	\$ 130.00
Ben Cella	03/16/20	Prepared email to V. Anger (Windstream) with support to show the liability for bankruptcy tax claim 6992 had been satisfied	0.2	\$875	\$ 175.00
Ben Cella	03/16/20	Prepared email to V. Anger (Windstream) with support to show the liability for bankruptcy tax claim 7630 had been satisfied	0.2	\$875	\$ 175.00
Ben Cella	03/16/20	Prepared email to V. Anger (Windstream) with support to show the liability for bankruptcy tax claim 7927 had been satisfied	0.2	\$875	\$ 175.00
Ben Cella	03/16/20	Prepared email to V. Anger (Windstream) with support to show the liability for bankruptcy tax claim 8029 had been satisfied	0.2	\$875	\$ 175.00
Ben Cella	03/16/20	Prepared email to V. Anger with support to show the liability for bankruptcy tax claim 3217 had been satisfied;	0.2	\$875	\$ 175.00
Ben Cella	03/16/20	Prepared email to V. Anger (Windstream) with support to show the liability for bankruptcy tax claim 585 had been satisfied	0.3	\$875	\$ 262.50
Chris Nocito	03/16/20	(.4) Reviewing workstream for K&E's 10th monthly fee statement for Employee and Labor Matters to ensure proper allocations related to bankruptcy cost analysis.	0.4	\$420	\$ 168.00
Chris Nocito	03/16/20	(.4) Reviewed workstream for KPMG's 8th monthly fee statement for Audit Defense Services to ensure proper allocations related to bankruptcy cost analysis.	0.4	\$420	\$ 168.00
Adam Bourque	03/16/20	(0.4) Communication via email with B. Laukhuff (KPMG) discussing comments regarding 3/13/20 version of scenario model	0.4	\$760	\$ 304.00
Lydia Bull	03/16/20	(0.4) Performed Senior manager review of 9th & 10th monthly fee statement tracker used to determine status of internal workstreams / coordination related to the bankruptcy cost analysis.	0.4	\$760	\$ 304.00
Lydia Bull	03/16/20	Performed Senior manager review of monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis; (0.2) KPMG - 8th Audit Defense Services, and (0.2) K&E - Employee and Labor Matters	0.4	\$760	\$ 304.00
Chris Nocito	03/16/20	(.5) Preparing the combined 9th and 10th workpaper for A&M Vendor Management for use in the bankruptcy cost analysis	0.5	\$420	\$ 210.00

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Name	Date	Description	Hours	Rate	Amount
Chris Nocito	03/16/20	(.5) Preparing the combined 9th and 10th workpaper for KPMG Tax Consulting Services for purposes of the bankruptcy cost analysis	0.5	\$420	\$ 210.00
Brittney Laukhuff	03/16/20	(.5) Revisions to attribute reduction model for various changes based on my review and A. Bourque's comments	0.5	\$760	\$ 380.00
Ben Cella	03/16/20	Analyzing what other ordinary course tax bankruptcy claims could be investigated to determine if they had already been satisfied for V. Anger (Windstream)	0.5	\$875	\$ 437.50
Katie Ford	03/16/20	Call with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), M. Zhang (Manager, KPMG) and J. Schwartz (Sr. Associate, KPMG) to discuss progress of state attribute reduction model, building of pre- and post-emergence models and next steps related to same.	0.5	\$650	\$ 325.00
Kevin Polli	03/16/20	Call with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), M. Zhang (Manager, KPMG) and J. Schwartz (Sr. Associate, KPMG) to discuss progress of state attribute reduction model, building of pre- and post-emergence models and next steps related to same.	0.5	\$875	\$ 437.50
Mabel Zhang	03/16/20	Call with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), M. Zhang (Manager, KPMG) and J. Schwartz (Sr. Associate, KPMG) to discuss progress of state attribute reduction model, building of pre- and post-emergence models and next steps related to same.	0.5	\$650	\$ 325.00
Varoon Laddha	03/16/20	Call with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), M. Zhang (Manager, KPMG) and J. Schwartz (Sr. Associate, KPMG) to discuss progress of state attribute reduction model, building of pre- and post-emergence models and next steps related to same.	0.5	\$760	\$ 380.00
Joey Schwartz	03/16/20	Call with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), M. Zhang (Manager, KPMG) and J. Schwartz (Sr. Associate, KPMG) to discuss progress of state attribute reduction model, building of pre- and post-emergence models and next steps related to same.	0.5	\$520	\$ 260.00
Ben Cella	03/16/20	Perform Managing Director review and concurrently revised the agenda related to upcoming weekly call with Windstream Tax prepared by C. Stevens (KPMG)	0.5	\$875	\$ 437.50
Chris Nocito	03/16/20	(.6) Preparing the combined 9th and 10th workpaper for K&E Cash Management for use in the bankruptcy cost analysis.	0.6	\$420	\$ 252.00
Chris Nocito	03/16/20	(.6) Preparing the combined 9th and 10th workpaper for K&E Corporate and Securities Matters for use in the bankruptcy cost analysis.	0.6	\$420	\$ 252.00
Chris Nocito	03/16/20	(.6) Preparing the combined 9th and 10th workpaper for K&E Vendor Matters for use in the bankruptcy cost analysis.	0.6	\$420	\$ 252.00

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Name	Date	Description	Hours	Rate	Amount
Chris Nocito	03/16/20	(.6) Preparing the combined 9th and 10th workpaper for Katten Charter Litigation for use in the bankruptcy cost analysis.	0.6	\$420	\$ 252.00
Adam Bourque	03/16/20	Phone conference between A. Bourque and B. Laukhuff regarding 3/13/20 version of model workpaper in anticipation of providing updated attribute reduction scenario slides to client	0.6	\$760	\$ 456.00
Brittney Laukhuff	03/16/20	Phone conference between A. Bourque and B. Laukhuff regarding 3/13/20 version of model workpaper in anticipation of providing updated attribute reduction scenario slides to client	0.6	\$760	\$ 456.00
Ben Cella	03/16/20	Revised the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims and changes from Alvarez & Marsal's 3/13/20 Register Report.	0.6	\$875	\$ 525.00
Chris Nocito	03/16/20	(.7) Preparing the combined 9th and 10th workpaper for A&M Contracts for use in the bankruptcy cost analysis.	0.7	\$420	\$ 294.00
Chris Nocito	03/16/20	(.7) Preparing the combined 9th and 10th workpaper for A&M Business Plan for use in the bankruptcy cost analysis.	0.7	\$420	\$ 294.00
Adam Murphy	03/16/20	Conducted analysis regarding the organizational history of EarthLink Shared Services LLC for legal entity rationalization.	0.7	\$650	\$ 455.00
Joey Schwartz	03/16/20	Import Tax Year 2011 apportionment data (0.1) and build pivot inputs for state attribute reduction model (0.6)	0.7	\$520	\$ 364.00
Ben Cella	03/16/20	Performed analysis of 3/13/20 Register Report from Alvarez & Marsal to determine if there are new tax claims / any changes to existing tax claims	0.7	\$875	\$ 612.50
Luis Carcamo	03/16/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - KPMG - 8th Monthly Fee Statement - Audit Defense Services	0.7	\$275	\$ 192.50
Chris Nocito	03/16/20	(.8) Preparing the combined 9th and 10th workpaper for A&M Accounting for use in the bankruptcy cost analysis.	0.8	\$420	\$ 336.00
Joey Schwartz	03/16/20	(0.8) Incorporated Tax Year 2010 apportionment data and build pivot inputs for state attribute reduction model	0.8	\$520	\$ 416.00
Joey Schwartz	03/16/20	(0.8) Incorporated Tax Year 2012 apportionment data and build pivot inputs for state attribute reduction model	0.8	\$520	\$ 416.00
Adam Murphy	03/16/20	Conducted analysis regarding the organizational history of CT Telephone & Communications Systems, Inc. for legal entity rationalization.	0.8	\$650	\$ 520.00
Adam Murphy	03/16/20	Conducted analysis regarding the organizational history of US Xchange, Inc. for legal entity rationalization.	0.8	\$650	\$ 520.00
Chris Nocito	03/16/20	(.9) Preparing the combined 9th and 10th workpaper for K&E Tax Matters for use in the bankruptcy cost analysis.	0.9	\$420	\$ 378.00
Adam Murphy	03/16/20	Conducted analysis regarding the organizational history of Choice One Communications of Vermont, Inc. for legal entity rationalization.	0.9	\$650	\$ 585.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	03/16/20	Conducted analysis regarding the organizational history of Conversent Communications of MA, Inc. for legal entity rationalization.	0.9	\$650	\$ 585.00
Mary Beth Turner	03/16/20	Revised the Windstream Scenario Model to include updated numbers related to new transaction figures in which the tax attribute reduction model now capitalizes intercompany accounts.	0.9	\$420	\$ 378.00
Brittney Laukhuff	03/16/20	(1.0) Performed final senior manager review of the Windstream structure deck prior to sending to D. Helenbrook (KPMG Partner) for discussion on 3/17.	1.0	\$760	\$ 760.00
Brittney Laukhuff	03/16/20	Phone call with B. Laukhuff and M. Turner (all KPMG) to discuss and concurrently make live updates to the client deliverable scenario charts per comments received from A. Bourque (KPMG).	1.1	\$760	\$ 836.00
Mary Beth Turner	03/16/20	Phone call with B. Laukhuff and M. Turner (all KPMG) to discuss and concurrently make live updates to the client deliverable scenario charts per comments received from A. Bourque (KPMG).	1.1	\$420	\$ 462.00
Adam Murphy	03/16/20	Conducted analysis regarding whether section 108(e)(2) applies to unpaid interest that accrues during the taxable year of bankruptcy emergence	1.2	\$650	\$ 780.00
Lydia Bull	03/16/20	(1.3) Senior manager review of deliverables for the Q4 Reconciliation to the General Ledger (GL) and Ordinary course provider schedules to ensure revisions requested have been completed.	1.3	\$760	\$ 988.00
Brittney Laukhuff	03/16/20	(1.4) Senior manager review of revised scenario tables for incorporation into the structure deck	1.4	\$760	\$ 1,064.00
Caroline Stevens	03/16/20	Updated the Active Claim spreadsheet tracker to include status of outstanding claims as of 3/16/2020 (as requested by C. Robinson – Windstream)	1.4	\$650	\$ 910.00
Alexandra Zaunbrecher	03/16/20	Updated the Windstream structure deck per review comments provided by B. Laukhuff (KPMG).	1.5	\$520	\$ 780.00
Chris Nocito	03/16/20	Updating the Q1-Q4 reconciliation to the general ledger schedule for use in the bankruptcy cost analysis.	1.6	\$420	\$ 672.00
Adam Bourque	03/16/20	(1.7) Senior manager review of updated 3/16/20 version of scenario model workpaper in anticipation of providing updated attribute reduction scenario slides to client	1.7	\$760	\$ 1,292.00
Varoon Laddha	03/16/20	Performed analysis to determine the potential structure of model to determine the state tax impact of possible emergence.	1.7	\$760	\$ 1,292.00
Luis Carcamo	03/16/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - A&M - 10th Monthly Fee Statement - Business Plan	1.7	\$275	\$ 467.50

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	03/16/20	Revised the new spreadsheet prepared by C. Stevens (KPMG) at the request of C. Robinson (Windstream) to help Windstream track progress on the smaller tax bankruptcy claims	1.7	\$875	\$ 1,487.50
Eric Albritton	03/16/20	(2.3) Senior associate review and concurrently updating Q1-Q4 ordinary course provider schedule and Q4 reconciliation to G/L draft deliverable.	2.3	\$520	\$ 1,196.00
Brian Defliese	03/16/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC - Cash Management & Collateral (1.2); Kirkland & Ellis LLP - Employee and Labor Matters (1.1)	2.3	\$275	\$ 632.50
Lydia Bull	03/16/20	Review of monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (0.4) Alix Partners - 7th monthly; and (1.1) K&E - 10th monthly; (0.6) KPMG - 8th monthly; (0.3) Soloman - 7th monthly; (0.2); Morrison Forrester - 10th monthly.	2.6	\$760	\$ 1,976.00
Eric Albritton	03/16/20	Senior associate review of 10th monthly fee statement going through workstream reviewing time entries for proper allocations for purposes of bankruptcy cost analysis: KPMG - Audit Defense (0.8); and K&E - Employee Matters (0.6); (1.3) Performed Senior associate preliminary review of 9th and 10th monthly combined bankruptcy cost analysis schedule footnotes and concurrently draft review comments/ request for updates	2.7	\$520	\$ 1,404.00
Robert Hyatt	03/16/20	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 3/11/2020 while concurrently breaking-out the claims (by tax period) where claims were filed with amounts that covered multiple periods.	3.3	\$520	\$ 1,716.00
Adam Bourque	03/16/20	Senior Manager review of 3/13/20 version of scenario model workpaper in anticipation of providing updated attribute reduction scenario slides to client.	3.4	\$760	\$ 2,584.00
Ben Cella	03/17/20	Draft email to V. Anger (Windstream) regarding tax bankruptcy claim 6403	0.1	\$875	\$ 87.50
David Helenbrook	03/17/20	(0.2) Call with D. Helenbrook and A. Murphy (both KPMG) to discuss tax implications of interest accruals	0.2	\$875	\$ 175.00
Adam Murphy	03/17/20	(0.2) Call with D. Helenbrook and A. Murphy (both KPMG) to discuss tax implications of interest accruals	0.2	\$650	\$ 130.00
Brittney Laukhuff	03/17/20	(.3) Draft email to project team regarding next steps for changes to the attribute reduction model	0.3	\$760	\$ 228.00
Michael Campagna	03/17/20	Call with A. Bourque and M. Campagna (both KPMG) to discuss treatment of stock basis of subsidiaries upon capitalization of intercompanies and modeling thereof	0.3	\$760	\$ 228.00
Adam Bourque	03/17/20	Call with A. Bourque and M. Campagna (both KPMG) to discuss treatment of stock basis of subsidiaries upon capitalization of intercompanies and modeling thereof	0.3	\$760	\$ 228.00

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

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	03/17/20	Call with A. Bourque, B. Laukhuff - partial attendance, and D. Helenbrook (all KPMG) to discuss treatment of intercompany payables and receivables for purposes of the model	0.6	\$760	\$ 456.00
David Helenbrook	03/17/20	Call with A. Bourque, B. Laukhuff - partial attendance, and D. Helenbrook (all KPMG) to discuss treatment of intercompany payables and receivables for purposes of the model	0.6	\$875	\$ 525.00
Brittney Laukhuff	03/17/20	Call with A. Bourque, B. Laukhuff - partial attendance, and D. Helenbrook (all KPMG) to discuss treatment of intercompany payables and receivables for purposes of the model	0.3	\$760	\$ 228.00
Varoon Laddha	03/17/20	(.4) Review email communication as well as attached files from B. Cella (KPMG) and N. Tammerine (A&M) regarding updates related to Windstream tax claims as of 3/17/2020.	0.4	\$760	\$ 304.00
Joey Schwartz	03/17/20	0.1 Create the Tax Year 2012 NOL template in state attribute reduction model to calculate net operating loss reduction; 0.2 Create the Tax Year 2011 NOL template in state attribute reduction model to calculate net operating loss reduction; 0.2 Create the Tax Year 2010 NOL template in state attribute reduction model to calculate net operating loss reduction	0.5	\$520	\$ 260.00
Michael Andruchek	03/17/20	(.7) Call with C. Hull (Bankruptcy Attorney General) to discuss TX Settlement and status of audits as of 3/17/2020.	0.7	\$760	\$ 532.00
David Greaves	03/17/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, C. Stevens, V. Laddha, K. Polli, J. Vann and R. Blattner (all KPMG) to discuss progress on Windstream tax claims as of 3/17/2020.	0.8	\$875	\$ 700.00
Varoon Laddha	03/17/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, C. Stevens, V. Laddha, K. Polli, J. Vann and R. Blattner (all KPMG) to discuss progress on Windstream tax claims as of 3/17/2020.	0.8	\$760	\$ 608.00
Ben Cella	03/17/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, C. Stevens, V. Laddha, K. Polli, J. Vann and R. Blattner (all KPMG) to discuss progress on Windstream tax claims as of 3/17/2020.	0.8	\$875	\$ 700.00
Caroline Stevens	03/17/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, C. Stevens, V. Laddha, K. Polli, J. Vann and R. Blattner (all KPMG) to discuss progress on Windstream tax claims as of 3/17/2020.	0.8	\$650	\$ 520.00
John Vann	03/17/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, C. Stevens, V. Laddha, K. Polli, J. Vann and R. Blattner (all KPMG) to discuss progress on Windstream tax claims as of 3/17/2020.	0.8	\$760	\$ 608.00
Kevin Polli	03/17/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, C. Stevens, V. Laddha, K. Polli, J. Vann and R. Blattner (all KPMG) to discuss progress on Windstream tax claims as of 3/17/2020.	0.8	\$875	\$ 700.00

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Name	Date	Description	Hours	Rate	Amount
Rick Blattner	03/17/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, C. Stevens, V. Laddha, K. Polli, J. Vann and R. Blattner (all KPMG) to discuss progress on Windstream tax claims as of 3/17/2020.	0.8	\$875	\$ 700.00
David Helenbrook	03/17/20	Call with A. Bourque and B. Laukhuff (KPMG) to discuss updates to attribute reduction model and next steps as of 3/17/2020.	1.0	\$875	\$ 875.00
Brittney Laukhuff	03/17/20	Call with A. Bourque and B. Laukhuff (KPMG) to discuss updates to attribute reduction model and next steps as of 3/17/2020.	1.0	\$760	\$ 760.00
Adam Bourque	03/17/20	Call with A. Bourque and B. Laukhuff (KPMG) to discuss updates to attribute reduction model and next steps as of 3/17/2020.	1.0	\$760	\$ 760.00
Adam Bourque	03/17/20	Call with D. Helenbrook, A. Bourque, A. Murphy, and B. Laukhuff (all KPMG), and C. Wheeler, S. Tran, C. Robinson (all Windstream) to discuss tax implications of interest accruals and intercompany debt.	1.0	\$760	\$ 760.00
Adam Murphy	03/17/20	Call with D. Helenbrook, A. Bourque, A. Murphy, and B. Laukhuff (all KPMG), and C. Wheeler, S. Tran, C. Robinson (all Windstream) to discuss tax implications of interest accruals and intercompany debt.	1.0	\$650	\$ 650.00
David Helenbrook	03/17/20	Call with D. Helenbrook, A. Bourque, A. Murphy, and B. Laukhuff (all KPMG), and C. Wheeler, S. Tran, C. Robinson (all Windstream) to discuss tax implications of interest accruals and intercompany debt.	1.0	\$875	\$ 875.00
Brittney Laukhuff	03/17/20	Call with D. Helenbrook, A. Bourque, A. Murphy, and B. Laukhuff (all KPMG), and C. Wheeler, S. Tran, C. Robinson (all Windstream) to discuss tax implications of interest accruals and intercompany debt.	1.0	\$760	\$ 760.00
Allison Laird	03/17/20	Perform Partner review of US federal income tax treatment of Windstream professional fees for providers not filing with the court for Q4 through 12-31-19	1.0	\$875	\$ 875.00
Joey Schwartz	03/17/20	0.3 Created Tax Year 2012 entity list in cancellation of debt income input tab of the Windstream state attribute reduction model to allocate net operating losses for reduction calculation; 0.3 Created Tax Year 2011 entity list in cancellation of debt income input tab of the Windstream state attribute reduction model to allocate net operating losses for reduction calculation; 0.3 Created Tax Year 2010 entity list in cancellation of debt income input tab of the Windstream state attribute reduction model to allocate net operating losses for reduction calculation; 0.3 Created Tax Year 2009 entity list in cancellation of debt income input tab of the Windstream state attribute reduction model to allocate net operating losses for reduction calculation	1.2	\$520	\$ 624.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	03/17/20	0.3 Created Tax Year 2012 Treas. Reg. 1.1502-21 contribution to the loss analysis in state attribute reduction model to allocate net operating losses in states which follow the federal regulations; 0.3 Created Tax Year 2011 Treas. Reg. 1.1502-21 contribution to the loss analysis in state attribute reduction model to allocate net operating losses in states which follow the federal regulations; 0.4 Created Tax Year 2010 Treas. Reg. 1.1502-21 contribution to the loss analysis in state attribute reduction model to allocate net operating losses in states which follow the federal regulations; 0.3 Created Tax Year 2009 Treas. Reg. 1.1502-21 contribution to the loss analysis in state attribute reduction model to allocate net operating losses in states which follow the federal regulations	1.3	\$520	\$ 676.00
Ben Cella	03/17/20	Continue, from earlier in the day, to perform analysis of secure versus unsecure priority versus unsecure general tax bankruptcy claims at the request of C. Robinson (Windstream).	1.3	\$875	\$ 1,137.50
Chris Nocito	03/17/20	Preparing the combined 9th and 10th monthly fee statement schedule for use in the bankruptcy cost analysis..	1.3	\$420	\$ 546.00
Brittney Laukhuff	03/17/20	Senior manager review of attribute reduction model prepared by KPMG staff with respect to intercompany receivables/payables impact on the model	1.3	\$760	\$ 988.00
Adam Bourque	03/17/20	Call with D. Helenbrook, A. Bourque, A. Zaunbrecher, M. Turner and B. Laukhuff (all KPMG) to discuss updates to tax scenario structure deck based on latest term sheet.	1.5	\$760	\$ 1,140.00
David Helenbrook	03/17/20	Call with D. Helenbrook, A. Bourque, A. Zaunbrecher, M. Turner and B. Laukhuff (all KPMG) to discuss updates to tax scenario structure deck based on latest term sheet.	1.5	\$875	\$ 1,312.50
Alexandra Zaunbrecher	03/17/20	Call with D. Helenbrook, A. Bourque, A. Zaunbrecher, M. Turner and B. Laukhuff (all KPMG) to discuss updates to tax scenario structure deck based on latest term sheet.	1.5	\$520	\$ 780.00
Brittney Laukhuff	03/17/20	Call with D. Helenbrook, A. Bourque, A. Zaunbrecher, M. Turner and B. Laukhuff (all KPMG) to discuss updates to tax scenario structure deck based on latest term sheet.	1.5	\$760	\$ 1,140.00
Mary Beth Turner	03/17/20	Call with D. Helenbrook, A. Bourque, A. Zaunbrecher, M. Turner and B. Laukhuff (all KPMG) to discuss updates to tax scenario structure deck based on latest term sheet.	1.5	\$420	\$ 630.00
Mark Hoffenberg	03/17/20	Performed Principal Washington National Tax review of tax disclosure statement	1.5	\$875	\$ 1,312.50
Brittney Laukhuff	03/17/20	Review of notes from call with D. Helenbrook in order to draft next steps email to staff regarding updates to attribute reduction model and scenario structure deck	1.6	\$760	\$ 1,216.00

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Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	03/17/20	Continue, from previous day, to perform analysis to determine the potential structure of model to determine the state tax impact of possible emergence.	1.6	\$760	\$ 1,216.00
Eric Albritton	03/17/20	(2.0) Reviewing 2019 tax basis balance to determine allocable amounts of intercompany payables/receivables for each subsidiary for purposes of updating stock basis study.	2.0	\$520	\$ 1,040.00
Joey Schwartz	03/17/20	0.6 Created Tax Year 2012 apportionment template for NOL gross-up function in Windstream state attribute reduction model; 0.7 Created Tax Year 2011 apportionment template for NOL gross-up function in Windstream state attribute reduction model; 0.7 Created Tax Year 2010 apportionment template for NOL gross-up function in Windstream state attribute reduction model	2.0	\$520	\$ 1,040.00
Ben Cella	03/17/20	Updating the Tax Register Report for Windstream Tax (initially prepared by R. Hyatt - KPMG) to reflect revisions to the tax claims over the last 2 weeks.	2.4	\$875	\$ 2,100.00
Adam Bourque	03/17/20	Senior Manager analysis of impact of capitalizing intercompanies (2.1) and treatment of intercompany accounts (0.8) and impact of preparing new models reflecting capitalization of intercompany accounts (0.6).	3.6	\$760	\$ 2,736.00
Ben Cella	03/17/20	Performed analysis of secure versus unsecure priority versus unsecure general tax bankruptcy claims at the request of C. Robinson (Windstream).	3.9	\$875	\$ 3,412.50
Ben Cella	03/18/20	Call with N. Tammerine (Alvarez & Marsal) to discuss no liability claims	0.1	\$875	\$ 87.50
Ben Cella	03/18/20	Communication via email with V. Anger (Windstream) and N. Tammerine (Alvarez & Marsal) about claim 1152	0.1	\$875	\$ 87.50
Adam Murphy	03/18/20	Updated analysis of tax implications of liquidations for legal entity rationalization per email received from A. Bourque (KPMG).	0.1	\$650	\$ 65.00
Mary Beth Turner	03/18/20	(.2) Call with A. Bourque, B. Laukhuff and M. Turner (all KPMG) to discuss changes to recovery amounts based on WNT email regarding 1L creditor recovery	0.2	\$420	\$ 84.00
Adam Bourque	03/18/20	(.2) Call with D. Helenbrook, A. Bourque, B. Laukhuff and M. Turner (all KPMG) to discuss changes to recovery amounts based on WNT email regarding 1L creditor recovery	0.2	\$760	\$ 152.00
David Helenbrook	03/18/20	(.2) Call with D. Helenbrook, A. Bourque, B. Laukhuff and M. Turner (all KPMG) to discuss changes to recovery amounts based on WNT email regarding 1L creditor recovery	0.2	\$875	\$ 175.00
Brittney Laukhuff	03/18/20	(.2) Call with D. Helenbrook, A. Bourque, B. Laukhuff and M. Turner (all KPMG) to discuss changes to recovery amounts based on WNT email regarding 1L creditor recovery	0.2	\$760	\$ 152.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	03/18/20	(0.1) Review e-mail from N. Warther (K&E) regarding amount drawn on DIP facility with regards to the CODI calculation; (0.1) Review e-mail from D. Helenbrook (KPMG) regarding amount drawn on DIP facility for CODI calculation	0.2	\$650	\$ 130.00
Ben Cella	03/18/20	Draft email to C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (all Windstream tax) regarding updated Tax Register Report.	0.2	\$875	\$ 175.00
Adam Murphy	03/18/20	(0.1) Communication with A. Bourque (KPMG) and M. Campagna (both KPMG) regarding adjustments to stock basis calculations for tax expense; (0.1) Communication with S. Tran (Windstream) regarding amount drawn on DIP facility for CODI calculation; (0.1) Review e-mail communication from A. Bourque (KPMG) and E. Albritton (both KPMG) regarding most recent updates to the Windstream stock basis calculations; (0.1) Reviewed OTP report for 2019 Q4 provision provided by S. Tran (Windstream).	0.4	\$650	\$ 260.00
David Helenbrook	03/18/20	(.5) Call with B. Laukhuff, D. Helenbrook and M. Turner (KPMG) to discuss necessary updates to the attribute reduction model based on call with KPMG M&A project team	0.5	\$875	\$ 437.50
Mary Beth Turner	03/18/20	(.5) Call with B. Laukhuff, D. Helenbrook and M. Turner (KPMG) to discuss necessary updates to the attribute reduction model based on call with KPMG M&A project team	0.5	\$420	\$ 210.00
Brittney Laukhuff	03/18/20	(.5) Call with B. Laukhuff, D. Helenbrook and M. Turner (KPMG) to discuss necessary updates to the attribute reduction model based on call with KPMG M&A project team	0.5	\$760	\$ 380.00
Brittney Laukhuff	03/18/20	(.5) Draft email to M. Turner (KPMG) regarding revisions to attribute reduction model with respect to reduction to intercompany receivables and edits to recoveries based on email from WNT.	0.5	\$760	\$ 380.00
Adam Murphy	03/18/20	Conducted analysis regarding the organizational history of Choice One Communications of New York, Inc. for legal entity rationalization.	0.6	\$650	\$ 390.00
Adam Murphy	03/18/20	Conducted analysis regarding the organizational history of D&E Management Services, Inc. for legal entity rationalization.	0.7	\$650	\$ 455.00
David Helenbrook	03/18/20	Call with A. Bourque, D. Helenbrook, and M. Hoffenberg (all KPMG) A. Sexton (Kirkland), C. Robinson, S. Tran, and S. Wheeler (all Windstream) to discuss current status of tax aspects of restructuring.	0.8	\$875	\$ 700.00
Adam Bourque	03/18/20	Call with A. Bourque, D. Helenbrook, and M. Hoffenberg (all KPMG) A. Sexton (Kirkland), C. Robinson, S. Tran, and S. Wheeler (all Windstream) to discuss current status of tax aspects of restructuring.	0.8	\$760	\$ 608.00

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Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	03/18/20	Call with A. Bourque, D. Helenbrook, and M. Hoffenberg (all KPMG) A. Sexton (Kirkland), C. Robinson, S. Tran, and S. Wheeler (all Windstream) to discuss current status of tax aspects of restructuring.	0.8	\$875	\$ 700.00
Adam Murphy	03/18/20	Conducted analysis regarding the organizational history of Buffalo Valley Management Services, Inc. for legal entity rationalization.	0.8	\$650	\$ 520.00
Adam Murphy	03/18/20	Conducted analysis regarding the organizational history of Conestoga Management Services, Inc. for legal entity rationalization.	0.8	\$650	\$ 520.00
Joey Schwartz	03/18/20	Created the apportionment research input tab for Tax Year 2012 in state tax attribute reduction model	0.8	\$520	\$ 416.00
Lydia Bull	03/18/20	Performed analysis regarding the treatment of discounted value for tax purposes in connection with a backstop agreement.	0.8	\$760	\$ 608.00
Joey Schwartz	03/18/20	Created relative presence analysis for Tax Year 2010 in state attribute reduction model	0.9	\$520	\$ 468.00
Leanna Grantland	03/18/20	Researched state apportionment method for LA, ME, MD, MA, MI, MN for tax year 2012 and concurrently entered the formula into the "Apportionment Detail" spreadsheet in order to identify statutes that were in effect for the relevant tax year.	0.9	\$420	\$ 378.00
Joey Schwartz	03/18/20	Created relative presence analysis for Tax Year 2011 in state attribute reduction model	1.0	\$520	\$ 520.00
Joey Schwartz	03/18/20	Created relative presence analysis for Tax Year 2012 in state attribute reduction model	1.0	\$520	\$ 520.00
Jake Wight	03/18/20	Manager review of current version of proposed restructuring structure slide deck (.7) and communication with B. Laukhuff (KPMG) regarding next steps related to same (0.3).	1.0	\$650	\$ 650.00
Brittney Laukhuff	03/18/20	Performed analysis of the attribute reduction model and the proper adjustment necessary for intercompany receivable reduction	1.0	\$760	\$ 760.00
Joey Schwartz	03/18/20	Performed Senior Associate review and concurrently validate initial state apportionment formula research for Tax Year 2012 completed by associates for state attribute reduction model	1.0	\$520	\$ 520.00
Adam Bourque	03/18/20	(1.1) Review of current Windstream attribute reduction modeling in anticipation of providing updated slide deck to client regarding same.	1.1	\$760	\$ 836.00
Joey Schwartz	03/18/20	Create the apportionment research input tab for Tax Year 2011 in state tax attribute reduction model	1.1	\$520	\$ 572.00
Chris Nocito	03/18/20	Prepared final versions of the: (0.3) Q1-Q4 reconciliation schedule, (0.3) 1st interim schedule, and (0.3) second interim schedule, and (0.2) drafting email to be sent to project team regarding same.	1.1	\$420	\$ 462.00

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Leanna Grantland	03/18/20	Researched state apportionment method for CT, DE, DC, FL, GA, HI for tax year 2012 and concurrently entered the formula into the "Apportionment Detail" spreadsheet in order to identify statutes that were in effect for the relevant tax year.	1.1	\$420	\$ 462.00
Leanna Grantland	03/18/20	Researched state apportionment method for ID, IL, IN, IA, KS, and KY for tax year 2012 and concurrently entered the formula into the "Apportionment Detail" spreadsheet in order to identify statutes that were in effect for the relevant tax year.	1.1	\$420	\$ 462.00
Leanna Grantland	03/18/20	Researched state apportionment methods for AL, AK, AZ, AR, CA, CO for tax year 2012 and concurrently entered the formula into the "Apportionment Detail" spreadsheet in order to identify statutes that were in effect for the relevant tax year.	1.1	\$420	\$ 462.00
Chris Nocito	03/18/20	Updating the Q1-Q4 reconciliation to the general ledger with regards to manager review comments received as of 3/18 - for purposes of the bankruptcy cost analysis	1.1	\$420	\$ 462.00
Joey Schwartz	03/18/20	Created the apportionment research input tab for Tax Year 2010 in state tax attribute reduction model	1.2	\$520	\$ 624.00
Leanna Grantland	03/18/20	Researched state apportionment method for MS, MO, MT, NE, NH, NJ, NM, NY for tax year 2012 and concurrently entered the formula into the "Apportionment Detail" spreadsheet in order to identify statutes that were in effect for the relevant tax year.	1.2	\$420	\$ 504.00
Varoon Laddha	03/18/20	Review information provided by client to date to be utilized for the state tax attribute reduction model with focus on what additional items are needed from the client to include in the state tax attribute reduction model.	1.2	\$760	\$ 912.00
Brittney Laukhuff	03/18/20	(1.5) Senior Manager review of revisions to scenario structure deck prepared by A. Zaunbrecher (KPMG) with focus on incorporation of comments based yesterday's M&A project team call	1.5	\$760	\$ 1,140.00
Ben Cella	03/18/20	Continue (same day) to preparing a spreadsheet with over 100 tax bankruptcy claims for Windstream tax to review to determine if they agree the claims can be rejected because there is no liability.	1.7	\$875	\$ 1,487.50
Jimmy Martinez	03/18/20	Reviewed a sample post restructure model that will be leveraged / adapted for Windstream's post restructure model.	2.0	\$420	\$ 840.00
Ryan Wheeler	03/18/20	(.5) Reviewing correspondence from A. Zaunbrecher (KPMG) regarding status of project as of 3/18/2020 (2.0) Review of current proposed step plan options for bankruptcy emergence.	2.5	\$650	\$ 1,625.00
Adam Bourque	03/18/20	Call with D. Helenbrook, A. Bourque, A. Murphy, A. Zaunbrecher, B. Laukhuff (all KPMG) to discuss updates and next steps related to structure deck, model updates, and intercompany planning.	2.5	\$760	\$ 1,900.00

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David Helenbrook	03/18/20	Call with D. Helenbrook, A. Bourque, A. Murphy, A. Zaunbrecher, B. Laukhuff (all KPMG) to discuss updates and next steps related to structure deck, model updates, and intercompany planning.	2.5	\$875	\$ 2,187.50
Adam Murphy	03/18/20	Call with D. Helenbrook, A. Bourque, A. Murphy, A. Zaunbrecher, B. Laukhuff (all KPMG) to discuss updates and next steps related to structure deck, model updates, and intercompany planning.	2.5	\$650	\$ 1,625.00
Alexandra Zaunbrecher	03/18/20	Call with D. Helenbrook, A. Bourque, A. Murphy, A. Zaunbrecher, B. Laukhuff (all KPMG) to discuss updates and next steps related to structure deck, model updates, and intercompany planning.	2.5	\$520	\$ 1,300.00
Brittny Laukhuff	03/18/20	Call with D. Helenbrook, A. Bourque, A. Murphy, A. Zaunbrecher, B. Laukhuff (all KPMG) to discuss updates and next steps related to structure deck, model updates, and intercompany planning.	2.5	\$760	\$ 1,900.00
Chris Nocito	03/18/20	Updated the 9th and 10th combined monthly fee statement schedule to include footnotes describing allocations for the bankruptcy cost analysis.	3.7	\$420	\$ 1,554.00
Ben Cella	03/18/20	Preparing a spreadsheet with over 100 tax bankruptcy claims for Windstream tax to review to determine if they agree the claims can be rejected because there is no liability.	3.9	\$875	\$ 3,412.50
Eric Albritton	03/18/20	(3.4) Updating stock basis study to account for potential capitalization of intercompany payables/receivables in 2020. (0.6) Reconciling same to prior version of basis study.	4.0	\$520	\$ 2,080.00
Brittny Laukhuff	03/19/20	(.2) Review of email correspondence with A. Bourque (KPMG) regarding latest round of updates to Windstream attribute reduction model	0.2	\$760	\$ 152.00
Mary Beth Turner	03/19/20	Communication with B. Laukhuff and M. Turner (KPMG) regarding a client deliverable assumption pertaining to the rights offering equity premium for first lien creditors	0.2	\$420	\$ 84.00
Ben Cella	03/19/20	Draft email to C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (all Windstream) with final draft schedule of tax bankruptcy claims to reject with no liability.	0.2	\$875	\$ 175.00
Ben Cella	03/19/20	Draft email to N. Tammerine (Alvarez & Marsal) with final draft schedule of tax bankruptcy claims Windstream would like to reject with no liability.	0.2	\$875	\$ 175.00
Jake Wight	03/19/20	Prepare for call with project team by reviewing 03/18 KPMG updates to the Windstream attribute model and related structure deck.	0.2	\$650	\$ 130.00
Chris Nocito	03/19/20	(.4) Review of workstream for A&M's 11th monthly fee statement for Vendor Management for proper allocations.	0.4	\$420	\$ 168.00
Chris Nocito	03/19/20	(.4) Reviewed workstream for A&M's 11th monthly fee statement for Accounting for proper allocations.	0.4	\$420	\$ 168.00

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Ben Cella	03/19/20	Telephone call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) to discuss tax bankruptcy claims where there is no liability	0.4	\$875	\$ 350.00
Chris Nocito	03/19/20	(.5) Review of workstream for A&M's 11th monthly fee statement for Cash Management & Collateral to ensure proper allocations related to bankruptcy cost analysis.	0.5	\$420	\$ 210.00
Chris Nocito	03/19/20	(.5) Reviewed workstream for KPMG's 7th monthly fee statement for Audit Defense Services to ensure proper allocations related to bankruptcy cost analysis.	0.5	\$420	\$ 210.00
Mabel Zhang	03/19/20	Call with M. Zhang and J. Martinez (both KPMG) regarding go forward related to state post-emergence modeling.	0.5	\$650	\$ 325.00
Jimmy Martinez	03/19/20	Call with M. Zhang and J. Martinez (both KPMG) regarding go forward related to state post-emergence modeling.	0.5	\$420	\$ 210.00
Joey Schwartz	03/19/20	Communication via email to provide instruction to KPMG staff regarding pre-acquisition return review for apportionment for relative presence analysis in state attribute reduction model	0.5	\$520	\$ 260.00
Joey Schwartz	03/19/20	Complied filing calendar to provide to KPMG staff to be utilized in pre- and post-emergence models	0.5	\$520	\$ 260.00
Joey Schwartz	03/19/20	Performed Senior Associate review to validate phase II of apportionment methodology research - as prepared by associates for state attribute reduction model	0.5	\$520	\$ 260.00
Leanna Grantland	03/19/20	Researched state apportionment methods for TN, TX, UT, VT, VA, WV, and WI for tax year 2011 and concurrently entered the formula into the "Apportionment Detail" spreadsheet in order to identify statutes that were in effect for the relevant tax year.	0.5	\$420	\$ 210.00
Chris Nocito	03/19/20	(.6) Review of workstream for A&M's 11th monthly fee statement for Business Plan to ensure proper allocations in the bankruptcy cost analysis.	0.6	\$420	\$ 252.00
Chris Nocito	03/19/20	(.6) Reviewed KPMG's 8th monthly workpaper for Audit Defense Services and concurrently updating the combined 9th and 10th monthly fee statement schedule with regards to same;	0.6	\$420	\$ 252.00
Chris Nocito	03/19/20	(.6) Reviewing K&E's 10th monthly workpaper for Employee and labor matters and concurrently updating the combined 9th and 10th monthly fee statement schedule with regards to same	0.6	\$420	\$ 252.00
Adam Murphy	03/19/20	Conducted analysis regarding the organizational history of Info-Highway International, Inc. for legal entity rationalization.	0.6	\$650	\$ 390.00
Mary Beth Turner	03/19/20	Revised the Windstream scenario model - per email communication received from A. Bourque (KPMG)	0.6	\$420	\$ 252.00
Chris Nocito	03/19/20	(.7) Review of workstream for A&M's 11th monthly fee statement for Contracts to ensure proper allocations in the bankruptcy cost analysis	0.7	\$420	\$ 294.00
Adam Murphy	03/19/20	Conducted analysis regarding the organizational history of Eureka Broadband Corporation for legal entity rationalization.	0.7	\$650	\$ 455.00

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

Name	Date	Description	Hours	Rate	Amount
Alexandra Zaunbrecher	03/19/20	Call with B. Laukhuff, R. Wheeler, A. Zaunbrecher and J. Wight (all KPMG) to discuss Windstream's tax attribute model and structure deck with regards to overview of bankruptcy and next steps.	0.8	\$520	\$ 416.00
Jake Wight	03/19/20	Call with B. Laukhuff, R. Wheeler, A. Zaunbrecher and J. Wight (all KPMG) to discuss Windstream's tax attribute model and structure deck with regards to overview of bankruptcy and next steps.	0.8	\$650	\$ 520.00
Brittney Laukhuff	03/19/20	Call with B. Laukhuff, R. Wheeler, A. Zaunbrecher and J. Wight (all KPMG) to discuss Windstream's tax attribute model and structure deck with regards to overview of bankruptcy and next steps.	0.8	\$760	\$ 608.00
Ryan Wheeler	03/19/20	Call with B. Laukhuff, R. Wheeler, A. Zaunbrecher and J. Wight (all KPMG) to discuss Windstream's tax attribute model and structure deck with regards to overview of bankruptcy and next steps.	0.8	\$650	\$ 520.00
Adam Murphy	03/19/20	Conducted analysis regarding the organizational history of Bridgecom International, Inc. for legal entity rationalization.	0.8	\$650	\$ 520.00
Leanna Grantland	03/19/20	Researched state apportionment methods for RI, SC, TN, TX, UT, VT, VA, WV, and WI for tax year 2012 and concurrently entered the formula into the "Apportionment Detail" spreadsheet in order to identify statutes that were in effect for the relevant tax year.	0.8	\$420	\$ 336.00
Eric Albritton	03/19/20	Senior associate review of allocation workpapers for purposes of 9th monthly fee statement bankruptcy cost analysis: KPMG - Tax Consulting (0.8).	0.8	\$520	\$ 416.00
Adam Murphy	03/19/20	Updated spreadsheet related to summary of organizational history of entities with projected ELAs for legal entity rationalization	0.8	\$650	\$ 520.00
Adam Murphy	03/19/20	Conducted analysis regarding the organizational history of InfoHighway Communication Corporation for legal entity rationalization.	0.9	\$650	\$ 585.00
Adam Murphy	03/19/20	Conducted analysis regarding the organizational history of Nex-I.com, Inc. For legal entity rationalization.	0.9	\$650	\$ 585.00
Adam Murphy	03/19/20	Conducted analysis regarding the organizational history of Open Support Systems, LLC for legal entity rationalization.	0.9	\$650	\$ 585.00
Leanna Grantland	03/19/20	Researched state apportionment methods for IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO for tax year 2011 and concurrently entered the formula into the "Apportionment Detail" spreadsheet in order to identify statutes that were in effect for the relevant tax year.	0.9	\$420	\$ 378.00

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Name	Date	Description	Hours	Rate	Amount
Leanna Grantland	03/19/20	Researched state apportionment methods for NYC, NC, ND, OK, OR, and PA for tax year 2012 and concurrently entered the formula into the "Apportionment Detail" spreadsheet in order to identify statutes that were in effect for the relevant tax year.	0.9	\$420	\$ 378.00
Joey Schwartz	03/19/20	Re-build (with regards to changes in client structure) and concurrently validate relative presence analysis for Tax Year 2016 in state attribute reduction model	1.0	\$520	\$ 520.00
Leanna Grantland	03/19/20	Researched state apportionment methods for AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, and IL for tax year 2011 and concurrently entered the formula into the "Apportionment Detail" spreadsheet in order to identify statutes that were in effect for the relevant tax year.	1.1	\$420	\$ 462.00
Leanna Grantland	03/19/20	Researched state apportionment methods for AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, and ME for tax year 2010 and concurrently entered the formula into the "Apportionment Detail" spreadsheet in order to identify statutes that were in effect for the relevant tax year.	1.1	\$420	\$ 462.00
Ryan Wheeler	03/19/20	(1.2) Reviewing latest version of the Windstream structure deck options - in preparation for call with project team (on same day) related to same.	1.2	\$650	\$ 780.00
Leanna Grantland	03/19/20	Researched state apportionment methods for MD, MA, MI, MN, MS, MO, MT, NE, NH, NJ, NM, NY, NYC, NC, ND, OK, OR, and PA for tax year 2010 and concurrently entered the formula into the "Apportionment Detail" spreadsheet in order to identify statutes that were in effect for the relevant tax year.	1.2	\$420	\$ 504.00
Leanna Grantland	03/19/20	Researched state apportionment methods for MT, NE, NH, NJ, NM, NY, NYC, NC, ND, OK, OR, PA, RI, and SC for tax year 2011 and concurrently entered the formula into the "Apportionment Detail" spreadsheet in order to identify statutes that were in effect for the relevant tax year.	1.2	\$420	\$ 504.00
Joey Schwartz	03/19/20	Re-build (with regards to changes in client structure) and concretely validate relative presence analysis for Tax Year 2017 in state attribute reduction model.	1.5	\$520	\$ 780.00
Joey Schwartz	03/19/20	Re-build (with regards to changes in client structure) and concurrently validate relative presence analysis for Tax Year 2015 in state attribute reduction model.	1.5	\$520	\$ 780.00
Joey Schwartz	03/19/20	Re-build (with regards to changes in client structure) and concurrently validate relative presence analysis for Tax Year 2018 in state attribute reduction model.	1.5	\$520	\$ 780.00
Adam Bourque	03/19/20	Senior Manager review and concurrently draft comments regarding 3/19/20 version of attribute reduction model to incorporate section 163(j) carryforwards into model as well as including consolidated (not consolidating) tax attributes.	1.6	\$760	\$ 1,216.00

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

Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	03/19/20	Updated to the Windstream Bankruptcy Tax Claims Schedule based on the new tax claims / changes to existing tax claim from information sent from V. Anger and J. Franks (both Windstream) as of 3/19/2020.	1.6	\$650	\$ 1,040.00
Lydia Bull	03/19/20	Review of monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (0.8) A&M - 11th monthly; (0.6) KPMG - 9th monthly; and (0.3) Solomon - 8th monthly; (0.2); Morrison Forrester - 10th monthly; (0.2) Senior manager review of KPMG 7th month fee statement - Audit Defense Services going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis.	1.9	\$760	\$ 1,444.00
Alexandra Zaunbrecher	03/19/20	Revised the Windstream structure deck based on review comments received from B. Laukhuff (KPMG) as of 3/19/2020.	2.0	\$520	\$ 1,040.00
Mary Beth Turner	03/19/20	Performed applicable updates to the tax attribute reduction model for a new scenario approach / comments resulting from project team call on 3/18	2.7	\$420	\$ 1,134.00
Jimmy Martinez	03/19/20	(3.4) Building out the preliminary post emergence model template to begin incorporating Windstream Inc. data.	3.4	\$420	\$ 1,428.00
Adam Bourque	03/20/20	(0.2) Email correspondence with B. Laukhuff, M. Hoffenberg, D. Helenbrook, and A. Murphy (KPMG) regarding stimulus plan/impact on 163(j) modeling	0.2	\$760	\$ 152.00
Ben Cella	03/20/20	(0.3) performed analysis of no liability claims compared to claims that were satisfied at the request of C. Robinson (Windstream).	0.3	\$875	\$ 262.50
David Helenbrook	03/20/20	Conference with D. Helenbrook and A. Murphy (both KPMG) to discuss the calculation of net tax equity of all Windstream Holdings, Inc. direct subsidiaries to identify ELAs for legal entity rationalization.	0.3	\$875	\$ 262.50
Adam Murphy	03/20/20	Conference with D. Helenbrook and A. Murphy (both KPMG) to discuss the calculation of net tax equity of all Windstream Holdings, Inc. direct subsidiaries to identify ELAs for legal entity rationalization.	0.3	\$650	\$ 195.00
Lydia Bull	03/20/20	Performed Senior manager review of Katten 11th monthly fee statement - Charter Litigation with focus on workstream / time entries to ensure proper allocations for the bankruptcy cost analysis.	0.3	\$760	\$ 228.00
Katie Ford	03/20/20	Reviewed the 2018 ASC740 changes for state & local tax purposes including 163j limitation.	0.4	\$650	\$ 260.00
Joey Schwartz	03/20/20	(0.5) Build relative presence analysis for Tax Year 2010 in the Windstream state attribute reduction model.	0.5	\$520	\$ 260.00
Joey Schwartz	03/20/20	(0.5) Build relative presence analysis for Tax Year 2011 in the Windstream state attribute reduction model.	0.5	\$520	\$ 260.00

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

Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	03/20/20	(0.5) Build relative presence analysis for Tax Year 2012 in state attribute reduction model.	0.5	\$520	\$ 260.00
Brittny Laukhuff	03/20/20	(0.5) Review of multiple emails from A. Bourque (KPMF) regarding updates to the Windstream attribute reduction model	0.5	\$760	\$ 380.00
Joey Schwartz	03/20/20	(0.5) Validate associate apportionment methodology research for state attribute reduction model.	0.5	\$520	\$ 260.00
David Helenbrook	03/20/20	Call with D. Helenbrook, A. Samber and M. Frediani (KPMG) to discuss recent developments and the effect / implication on financial statement	0.5	\$875	\$ 437.50
Marc Frediani	03/20/20	Call with D. Helenbrook, A. Samber and M. Frediani (KPMG) to discuss recent developments and the effect / implication on financial statement	0.5	\$875	\$ 437.50
Adam Samber	03/20/20	Call with D. Helenbrook, A. Samber and M. Frediani (KPMG) to discuss recent developments and the effect / implication on financial statement	0.5	\$760	\$ 380.00
Jake Wight	03/20/20	Manager review of KPMG updates to structure slide deck and corresponding bankruptcy tax model as of 3/20/2020.	0.5	\$650	\$ 325.00
Brittny Laukhuff	03/20/20	Phone conference with A. Bourque(KPMG) regarding updates to attribute reduction model as of 3/20/2020	0.5	\$760	\$ 380.00
Adam Bourque	03/20/20	Phone conference with B. Laukhuff (KPMG) regarding updates to attribute reduction model as of 3/20/2020	0.5	\$760	\$ 380.00
Brian Defliese	03/20/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: KPMG - Audit Defense Services (.7)	0.7	\$275	\$ 192.50
Mary Beth Turner	03/20/20	(0.8) Incorporated intercompany payables into the Windstream attribute reduction file	0.8	\$420	\$ 336.00
Leanna Grantland	03/20/20	Researched state apportionment methods for RI, SC, TN, TX, UT, VT, VA, WV, and WI for tax year 2010 and concurrently entered the formula into the "Apportionment Detail" spreadsheet in order to identify statutes that were in effect for the relevant tax year.	0.8	\$420	\$ 336.00
Leanna Grantland	03/20/20	0.9 Reviewing the state apportionment methods in the Apportionment Detail worksheet to ensure completeness / accuracy and concurrently verify that all of the relevant statutes / code sections had been saved (for future reference).	0.9	\$420	\$ 378.00
Leanna Grantland	03/20/20	Transferring PBC data (filing entity, filing jurisdiction, tax year, apportionment percentage, sales numerator, property numerator, payroll numerator) from digital returns that is compiled in the Paetec Corp (PTC) tab of the 2000+ WHI_NOL_Updated.xlsx worksheet into the Pre-Acquisition Apportionment.xlsx template for Kentucky (0.4) and Louisiana (0.5) to facilitate incorporation into the Windstream tax attribute reduction model	0.9	\$420	\$ 378.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	03/20/20	(1.0) Conference with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) re: calculation of net tax equity of subsidiaries with projected ELAs for legal entity rationalization.	1.0	\$760	\$ 760.00
Adam Murphy	03/20/20	(1.0) Conference with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) re: calculation of net tax equity of subsidiaries with projected ELAs for legal entity rationalization.	1.0	\$650	\$ 650.00
David Helenbrook	03/20/20	(1.0) Conference with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) re: calculation of net tax equity of subsidiaries with projected ELAs for legal entity rationalization.	1.0	\$875	\$ 875.00
Joey Schwartz	03/20/20	(1.0) Re-build (with regards to changes in client structure /new data) and concurrently validate relative presence analysis for Tax Year 2013 in the Windstream state attribute reduction model.	1.0	\$520	\$ 520.00
Joey Schwartz	03/20/20	(1.0) Re-build (with regards to changes in client structure /new data) and concurrently validate relative presence analysis for Tax Year 2014 in the Windstream state attribute reduction model.	1.0	\$520	\$ 520.00
Joey Schwartz	03/20/20	(1.0) Updated the NOL summary sheet in the Windstream state attribute reduction model for all Tax Years - based on changes in client structure /new data.	1.0	\$520	\$ 520.00
Leanna Grantland	03/20/20	Transferring PBC data (filing entity, filing jurisdiction, tax year, apportionment percentage, sales numerator, property numerator, payroll numerator) from digital returns that is compiled in the PTC tab of the 2000+ WHI_NOL_Updated.xlsx worksheet into the Pre-Acquisition Apportionment.xlsx template for Georgia (0.5) and Illinois (0.5) to facilitate incorporation into the Windstream tax attribute reduction model	1.0	\$420	\$ 420.00
Leanna Grantland	03/20/20	Transferring PBC data (filing entity, filing jurisdiction, tax year, apportionment percentage, sales numerator, property numerator, payroll numerator) from digital returns that is compiled in the PTC tab of the 2000+ WHI_NOL_Updated.xlsx worksheet into the Pre-Acquisition Apportionment.xlsx template for Alabama (0.5) and Arkansas (0.6) to facilitate incorporation into the Windstream tax attribute reduction model	1.1	\$420	\$ 462.00
Leanna Grantland	03/20/20	Transferring PBC data (filing entity, filing jurisdiction, tax year, apportionment percentage, sales numerator, property numerator, payroll numerator) from digital returns that is compiled in the PTC tab of the 2000+ WHI_NOL_Updated.xlsx worksheet into the Pre-Acquisition Apportionment.xlsx template for California (0.6) and Florida (0.5) to facilitate incorporation into the Windstream tax attribute reduction model	1.1	\$420	\$ 462.00
Jimmy Martinez	03/20/20	(0.7) Researching state tax rates for any changes that will go in effect over the tax years covered in the model (2020 - 2030) and (0.5) incorporating the state rates into model.	1.2	\$420	\$ 504.00

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

Name	Date	Description	Hours	Rate	Amount
Leanna Grantland	03/20/20	Transferring PBC data (filing entity, filing jurisdiction, tax year, apportionment percentage, sales numerator, property numerator, payroll numerator) from digital returns that is compiled in the PTC tab of the 2000+ WHI_NOL_Updated.xlsx worksheet into the Pre-Acquisition Apportionment.xlsx template for North Carolina (0.6) and Oklahoma (0.6) to facilitate incorporation into the Windstream tax attribute reduction model	1.2	\$420	\$ 504.00
David Helenbrook	03/20/20	Phone conference with D. Helenbrook and A. Bourque (all KPMG) discussing steps to take to update modeling for 2019 stock basis/reduction of stock basis for Net operating loss elimination.	1.3	\$875	\$ 1,137.50
Adam Bourque	03/20/20	Phone conference with D. Helenbrook and A. Bourque (all KPMG) discussing steps to take to update modeling for 2019 stock basis/reduction of stock basis for Net operating loss elimination.	1.3	\$760	\$ 988.00
Chris Nocito	03/20/20	(1.3) Review of workstream for KPMG's 9th monthly fee statement for Tax Consulting Services to ensure proper allocations in the bankruptcy cost analysis (.2) going through workstream for KPMG's 9th monthly fee statement for Audit Defense Services to ensure proper allocations in the bankruptcy cost analysis (.5) compiled the monthly fee statements filed for the week of March 16, 2020 to facilitate review - as part of the bankruptcy cost analysis.	2.0	\$420	\$ 840.00
Adam Bourque	03/20/20	(2.1) Senior manager review of March 20, 2020 version of attribute reduction while concurrently providing comments on updates regarding liability floor calculation and intercompany receivables calculation.	2.1	\$760	\$ 1,596.00
Adam Murphy	03/20/20	(2.2) Prepare workbook computing net tax equity of all Windstream Holdings, Inc. direct subsidiaries to identify ELAs for legal entity rationalization.	2.2	\$650	\$ 1,430.00
Eric Albritton	03/20/20	(2.4) Updating stock basis study to account for 2019 provision amounts	2.4	\$520	\$ 1,248.00
Chris Nocito	03/20/20	(.8) Review workpaper prepared for KPMG's 7th monthly Audit Defense allocations and concurrently updating 9th and 10th combined schedule with regards to same; (1.8) preparing combined first & second interim combined summary schedule for purposes of the bankruptcy cost analysis.	2.6	\$420	\$ 1,092.00
Adam Murphy	03/20/20	(2.8) Prepare workbook computing net tax equity of subsidiaries with projected ELAs for legal entity rationalization	2.8	\$650	\$ 1,820.00
Adam Bourque	03/20/20	(2.9) Performed Senior manager review of 2018 stock basis study/net operating losses to formulate plan to reduce stock basis for expiring net operating losses once updated information is provided.	2.9	\$760	\$ 2,204.00

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March 1, 2020 through March 31, 2020

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	03/20/20	(3.6) Preparing entity mapping to determine amounts per 2019 provision are allocable to each subsidiary for purposes of stock basis study.	3.6	\$520	\$ 1,872.00
Michael Campagna	03/20/20	Senior Manager review of stock basis updates for revised federal income tax allocation calculations used in calculation the tax basis in the stock of Windstream Corporation subsidiaries for purposes of assisting with the Windstream Corporation Bankruptcy planning	3.6	\$760	\$ 2,736.00
Brittney Laukhuff	03/21/20	Performed Senior Manager review of most recent version of the Windstream attribute reduction model as of 3/21/20.	1.0	\$760	\$ 760.00
Eric Albritton	03/21/20	(2.6) Updating the 1502-21 NOL utilization calculation to account for expiration of NOLs.	2.6	\$520	\$ 1,352.00
Mary Beth Turner	03/21/20	(2.8) Revised the tax attribute reduction model and scenario model (related changes) for updated stock basis figures provided by the client.	2.8	\$420	\$ 1,176.00
Adam Bourque	03/21/20	(3.6) Performed senior manager review of 3/21/20 version of Windstream attribute reduction model scenarios.	3.6	\$760	\$ 2,736.00
Eric Albritton	03/21/20	(3.9) Revising 1502-21 NOL utilization calculation based on 2019 tax provision updates.	3.9	\$520	\$ 2,028.00
Adam Bourque	03/21/20	(2.8) Performed senior manager review of deck tables detailing data to be placed into updated slide deck regarding attribute reduction model scenarios (1.1) drafting comments regarding review of deck tables.	3.9	\$760	\$ 2,964.00
Adam Bourque	03/22/20	(1.1) Performed Senior manager review and concurrently comment on base restructuring data tables dated March 22, 2020 detailing significant modeling numbers for "taxable asset sale with nonrecourse debt" scenario	1.1	\$760	\$ 836.00
Adam Bourque	03/22/20	(1.1) Performed Senior manager review and concurrently comments on base restructuring data tables dated March 22, 2020 detailing significant modeling numbers for "nonrecourse section 368(a)(1)(G) reorganization" scenario	1.1	\$760	\$ 836.00
Adam Bourque	03/22/20	(1.0) Performed Senior manager review and concurrently comment on base restructuring data tables dated March 22, 2020 detailing significant modeling numbers for "restructuring in place" scenario; (2) Call with B. Laukhuff (KPMG) to discuss attribute reduction model comments	1.2	\$760	\$ 912.00
Brittney Laukhuff	03/22/20	(1.0) Senior Manager review of M. Turner (KPMG) updates to attribute reduction model and related deck tables - based on B. Laukhuff and A. Bourque senior manager review comments; (2) Call with A. Bourque (KPMG) to discuss attribute reduction model comments	1.2	\$760	\$ 912.00

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Name	Date	Description	Hours	Rate	Amount
Michael Campagna	03/22/20	Performed Senior Manager review of updated stock basis in Windstream Corporation subsidiaries as of December 31, 2019 for use in the bankruptcy modelling / planning.	1.3	\$760	\$ 988.00
Adam Bourque	03/22/20	(1.6) Performed Senior Manager review and concurrently comment on base restructuring data tables dated March 22, 2020 detailing significant modeling numbers for "restructuring Bruno's transaction scenario"	1.6	\$760	\$ 1,216.00
Eric Albritton	03/22/20	(1.6) Updated the Windstream stock basis study to reflect expiration of NOLs by entity.	1.6	\$520	\$ 832.00
Mary Beth Turner	03/22/20	(1.9) Revised the scenario model deck tables per review comments received from B. Laukhuff and A. Bourque (both KPMG)	1.9	\$420	\$ 798.00
Michael Campagna	03/22/20	Senior manager review of revised net operating loss allocation schedules for the Windstream Corporation and its Subsidiaries used in the attribute reduction bankruptcy models.	2.9	\$760	\$ 2,204.00
Eric Albritton	03/22/20	(3.9) Updating Windstream basis study to reflect updated NOL allocations.	3.9	\$520	\$ 2,028.00
Ben Cella	03/23/20	(0.1) Drafted email to V. Anger (Windstream) about payment details needed for certain tax bankruptcy claims so that Alvarez & Marsal can file Notices of Satisfaction for the claims	0.1	\$875	\$ 87.50
Ben Cella	03/23/20	(0.1) Drafted email to Windstream Tax team to provide updated weekly Tax Register Report.	0.1	\$875	\$ 87.50
Adam Murphy	03/23/20	(0.2) Communication via email with D. Helenbrook, A. Bourque, B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) regarding updated calculation of net tax equity / updated summary of organizational history of Windstream subsidiaries for potential legal entity rationalization.	0.2	\$650	\$ 130.00
Adam Murphy	03/23/20	(0.2) Correspondence with M. Campagna (KPMG) regarding 2011 purchase price stock basis for Xeta Technologies, Inc.	0.2	\$650	\$ 130.00
Ben Cella	03/23/20	(0.2) Preparing email to Windstream Tax team about the lack of changes initiated by the jurisdictions in the latest Register Report from Alvarez & Marsal.	0.2	\$875	\$ 175.00
Adam Murphy	03/23/20	Updated the stock basis calculation per direction from M. Campagna (KPMG).	0.2	\$650	\$ 130.00
Adam Murphy	03/23/20	Updated the Windstream NOL allocation schedule per email received from A. Bourque (KPMG).	0.2	\$650	\$ 130.00
Adam Bourque	03/23/20	Call with A. Bourque, D. Helenbrook, B. Laukhuff and M. Turner (all KPMG) regarding format of summary tables in the tax scenarios structure deck to be discussed on call on 3/24.	0.3	\$760	\$ 228.00
David Helenbrook	03/23/20	Call with A. Bourque, D. Helenbrook, B. Laukhuff and M. Turner (all KPMG) regarding format of summary tables in the tax scenarios structure deck to be discussed on call on 3/24.	0.3	\$875	\$ 262.50

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Name	Date	Description	Hours	Rate	Amount
Brittney Laukhuff	03/23/20	Call with A. Bourque, D. Helenbrook, B. Laukhuff and M. Turner (all KPMG) regarding format of summary tables in the tax scenarios structure deck to be discussed on call on 3/24.	0.3	\$760	\$ 228.00
Mary Beth Turner	03/23/20	Call with A. Bourque, D. Helenbrook, B. Laukhuff and M. Turner (all KPMG) regarding format of summary tables in the tax scenarios structure deck to be discussed on call on 3/24.	0.3	\$420	\$ 126.00
Ben Cella	03/23/20	(0.5) Performed analysis of 3/20/20 Register Report from Alvarez & Marsal to identify new tax claims / changes to existing tax claims	0.5	\$875	\$ 437.50
Adam Murphy	03/23/20	(0.1) Reviewed e-mail from B. Laukhuff (KPMG) related to 2020 taxable income calculation; (0.1) Review e-mail from D. Helenbrook (KPMG) re: book / tax differences resulting from deduction of post-petition accrued interest; (0.1) Review e-mail from M. Campagna (KPMG) regarding utilization of inside asset basis on acquisition date as beginning stock basis for acquired subsidiaries; (0.1) Review e-mail from M. Turner (KPMG) regarding most recent updates to attribute reduction model; (0.1) Review e-mail from S. Wheeler (Windstream) re: book / tax differences resulting from deduction of post-petition accrued interest	0.5	\$650	\$ 325.00
Brittney Laukhuff	03/23/20	(0.5) Draft email to M. Turner (KPMG) regarding necessary updates to summary tables based on results of review.	0.5	\$760	\$ 380.00
Jimmy Martinez	03/23/20	Meeting with K. Polli, J. Schwartz, V. Laddha, M. Zhang, C. Ford, J. Martinez, L. Grantland (all KPMG) to discuss progress of state attribute reduction, pre- and post-emergence, and restructuring models as of 3/23/2020.	0.5	\$420	\$ 210.00
Katie Ford	03/23/20	Meeting with K. Polli, J. Schwartz, V. Laddha, M. Zhang, C. Ford, J. Martinez, L. Grantland (all KPMG) to discuss progress of state attribute reduction, pre- and post-emergence, and restructuring models as of 3/23/2020.	0.5	\$650	\$ 325.00
Kevin Polli	03/23/20	Meeting with K. Polli, J. Schwartz, V. Laddha, M. Zhang, C. Ford, J. Martinez, L. Grantland (all KPMG) to discuss progress of state attribute reduction, pre- and post-emergence, and restructuring models as of 3/23/2020.	0.5	\$875	\$ 437.50
Leanna Grantland	03/23/20	Meeting with K. Polli, J. Schwartz, V. Laddha, M. Zhang, C. Ford, J. Martinez, L. Grantland (all KPMG) to discuss progress of state attribute reduction, pre- and post-emergence, and restructuring models as of 3/23/2020.	0.5	\$420	\$ 210.00
Mabel Zhang	03/23/20	Meeting with K. Polli, J. Schwartz, V. Laddha, M. Zhang, C. Ford, J. Martinez, L. Grantland (all KPMG) to discuss progress of state attribute reduction, pre- and post-emergence, and restructuring models as of 3/23/2020.	0.5	\$650	\$ 325.00

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

Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	03/23/20	Meeting with K. Polli, J. Schwartz, V. Laddha, M. Zhang, C. Ford, J. Martinez, L. Grantland (all KPMG) to discuss progress of state attribute reduction, pre- and post-emergence, and restructuring models as of 3/23/2020.	0.5	\$760	\$ 380.00
Joey Schwartz	03/23/20	Meeting with K. Polli, J. Schwartz, V. Laddha, M. Zhang, C. Ford, J. Martinez, L. Grantland (all KPMG) to discuss progress of state attribute reduction, pre- and post-emergence, and restructuring models as of 3/23/2020.	0.5	\$520	\$ 260.00
Joey Schwartz	03/23/20	Review of client provided data in the state attribute reduction model in order to match Tax Year 2010 pre-acquisition, pre-apportionment net operating losses to legacy entities	0.6	\$520	\$ 312.00
Joey Schwartz	03/23/20	Review of client provided data in the state attribute reduction model in order to match Tax Year 2011 pre-acquisition, pre-apportionment net operating losses to legacy entities	0.6	\$520	\$ 312.00
Joey Schwartz	03/23/20	Review of client provided data in the state attribute reduction model in order to match Tax Year 2012 pre-acquisition, pre-apportionment net operating losses to legacy entities	0.6	\$520	\$ 312.00
Joey Schwartz	03/23/20	Review of client provided data in the state attribute reduction model in order to match Tax Year 2013 pre-acquisition, pre-apportionment net operating losses to legacy entities	0.6	\$520	\$ 312.00
Joey Schwartz	03/23/20	Review of client provided data in the state attribute reduction model in order to match Tax Year 2014 pre-acquisition, pre-apportionment net operating losses to legacy entities	0.6	\$520	\$ 312.00
Joey Schwartz	03/23/20	Review of client provided data in the state attribute reduction model in order to match Tax Year 2015 pre-acquisition, pre-apportionment net operating losses to legacy entities	0.6	\$520	\$ 312.00
Joey Schwartz	03/23/20	Review of client provided data in the state attribute reduction model in order to match Tax Year 2016 pre-acquisition, pre-apportionment net operating losses to legacy entities	0.6	\$520	\$ 312.00
Joey Schwartz	03/23/20	Review of client provided data in the state attribute reduction model in order to match Tax Year 2017 pre-acquisition, pre-apportionment net operating losses to legacy entities	0.6	\$520	\$ 312.00
Joey Schwartz	03/23/20	Review of client provided data in the state attribute reduction model in order to match Tax Year 2018 pre-acquisition, post-apportionment net operating losses to legacy entities in state attribute reduction model.	0.6	\$520	\$ 312.00
Joey Schwartz	03/23/20	Review of client provided data in the state attribute reduction model in order to match Tax Year 2018 pre-acquisition, pre-apportionment net operating losses to legacy entities	0.6	\$520	\$ 312.00
Chris Nocito	03/23/20	(.7) Review of workstream for Katten's 12th monthly fee statement for Charter Litigation to ensure proper allocations in the bankruptcy cost analysis	0.7	\$420	\$ 294.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	03/23/20	(0.7) Conducted analysis related to organizational history of Choice One Networks of PA, Inc. for potential legal entity rationalization	0.7	\$650	\$ 455.00
Adam Murphy	03/23/20	(0.8) Conducted analysis related to organizational history of Broadview Networks, Inc. for potential legal entity rationalization	0.8	\$650	\$ 520.00
Adam Murphy	03/23/20	(0.8) Conducted analysis related to organizational history of D&E Networks, Inc. for potential legal entity rationalization	0.8	\$650	\$ 520.00
Ben Cella	03/23/20	(0.9) Revising the Tax Register Report prepared by R. Hyatt (KPMG) based on new data in the Alvarez & Marsal's 3/20/20 Register Report.	0.9	\$875	\$ 787.50
Adam Bourque	03/23/20	(1.0) Call with A. Bourque, D. Helenbrook and B. Laukhuff (KPMG) to discuss 2019 stock basis and summary tables specifically the necessary data that needs to be included	1.0	\$760	\$ 760.00
David Helenbrook	03/23/20	(1.0) Call with A. Bourque, D. Helenbrook and B. Laukhuff (KPMG) to discuss 2019 stock basis and summary tables specifically the necessary data that needs to be included	1.0	\$875	\$ 875.00
Brittney Laukhuff	03/23/20	(1.0) Call with A. Bourque, D. Helenbrook and B. Laukhuff (KPMG) to discuss 2019 stock basis and summary tables specifically the necessary data that needs to be included	1.0	\$760	\$ 760.00
Brittney Laukhuff	03/23/20	(1.0) Call with D. Helenbrook, M. Turner and B. Laukhuff (all KPMG) to discuss updates to summary tables as of 3/23/20	1.0	\$760	\$ 760.00
Mary Beth Turner	03/23/20	(1.0) Call with D. Helenbrook, M. Turner and B. Laukhuff (all KPMG) to discuss updates to summary tables as of 3/23/20	1.0	\$420	\$ 420.00
David Helenbrook	03/23/20	(1.0) Call with D. Helenbrook, M. Turner and B. Laukhuff (all KPMG) to discuss updates to summary tables as of 3/23/20	1.0	\$875	\$ 875.00
Mary Beth Turner	03/23/20	(1.0) Created draft standalone summary tables (without the PowerPoint deliverable) to prepare for phone discussion with the client / lawyers highlighting the key findings and tax exposure calculations of the two scenarios being focused at this time.	1.0	\$420	\$ 420.00
Leanna Grantland	03/23/20	Aggregated PBC data (filing entity, filing jurisdiction, tax year, apportionment percentage, sales numerator, property numerator, payroll numerator) from digital returns that is compiled in the Delaware and Iowa tabs of the 2000+ WHI_NOL_Updated.xlsx worksheet into the Pre-Acquisition Apportionment.xlsx template to facilitate incorporation into the Windstream tax attribute reduction model.	1.0	\$420	\$ 420.00

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Name	Date	Description	Hours	Rate	Amount
Leanna Grantland	03/23/20	Aggregated PBC data (filing entity, filing jurisdiction, tax year, apportionment percentage, sales numerator, property numerator, payroll numerator) from digital returns that is compiled in the EarthLink tab of the 2000+ WHI_NOL_Updated.xlsx worksheet into the Pre-Acquisition Apportionment.xlsx template for Alabama, Florida, and Georgia to facilitate incorporation into the Windstream tax attribute reduction model.	1.0	\$420	\$ 420.00
Adam Murphy	03/23/20	(1.1) Conduct analysis related to the organizational history of CTC Communications Corporation for potential legal entity rationalization	1.1	\$650	\$ 715.00
Jimmy Martinez	03/23/20	(1.0) Continued, from earlier the same day, determining the most effective way to incorporate filing entities into model to create a dynamic list.	1.0	\$420	\$ 420.00
Lydia Bull	03/23/20	Senior manager review of monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (0.9 hours) Katten - 12th monthly; and (0.2 hours) Perella - 11th monthly.	1.1	\$760	\$ 836.00
Leanna Grantland	03/23/20	Aggregated PBC data (filing entity, filing jurisdiction, tax year, apportionment percentage, sales numerator, property numerator, payroll numerator) from digital returns that is compiled in the EarthLink tab of the 2000+ WHI_NOL_Updated.xlsx worksheet into the Pre-Acquisition Apportionment.xlsx template for Mississippi, Pennsylvania, and South Carolina to facilitate incorporation into the Windstream tax attribute reduction model.	1.2	\$420	\$ 504.00
Leanna Grantland	03/23/20	Aggregated PBC data (filing entity, filing jurisdiction, tax year, apportionment percentage, sales numerator, property numerator, payroll numerator) from digital returns that is compiled in the Paetec Communications tab of the 2000+ WHI_NOL_Updated.xlsx worksheet into the Pre-Acquisition Apportionment.xlsx template for Pennsylvania and Wisconsin to facilitate incorporation into the Windstream tax attribute reduction model.	1.2	\$420	\$ 504.00
Katie Ford	03/23/20	(1.3) Continue (from 3/20) with reviewing the 2018 ASC740 SALT impact calculations while concurrently making corrections to NOL calculation.	1.3	\$650	\$ 845.00
Adam Murphy	03/23/20	(1.3) Update schedule related to the summary of organizational history of entities for potential legal entity rationalization	1.3	\$650	\$ 845.00
Adam Bourque	03/23/20	(1.4) Review of stock basis team's updated 12/31/19 stock basis modeling version assuming net tax equity equaled stock basis in anticipation of modeling.	1.4	\$760	\$ 1,064.00
Adam Murphy	03/23/20	(1.8) Update calculation of net tax equity of Windstream subsidiaries for potential legal entity rationalization	1.8	\$650	\$ 1,170.00

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Name	Date	Description	Hours	Rate	Amount
Mary Beth Turner	03/23/20	(1.5) Linked in the newly-received stock basis figures into the tax attribute reduction model to update transaction scenario outcomes.	1.5	\$420	\$ 630.00
Mary Beth Turner	03/23/20	Call with A. Bourque, A. Murphy (partial attendance), M. Turner (partial attendance), D. Helenbrook, and B. Laukhuff (all KPMG) to discuss updates to attribute reduction model including 2019 stock basis / preparation of summary tables for call with advisors tomorrow.	1.3	\$420	\$ 546.00
Adam Murphy	03/23/20	Call with A. Bourque, A. Murphy (partial attendance), M. Turner (partial attendance), D. Helenbrook, and B. Laukhuff (all KPMG) to discuss updates to attribute reduction model including 2019 stock basis / preparation of summary tables for call with advisors tomorrow.	1.5	\$650	\$ 975.00
Adam Bourque	03/23/20	Call with A. Bourque, A. Murphy (partial attendance), M. Turner (partial attendance), D. Helenbrook, and B. Laukhuff (all KPMG) to discuss updates to attribute reduction model including 2019 stock basis / preparation of summary tables for call with advisors tomorrow.	1.8	\$760	\$ 1,368.00
David Helenbrook	03/23/20	Call with A. Bourque, A. Murphy (partial attendance), M. Turner (partial attendance), D. Helenbrook, and B. Laukhuff (all KPMG) to discuss updates to attribute reduction model including 2019 stock basis / preparation of summary tables for call with advisors tomorrow.	1.8	\$875	\$ 1,575.00
Brittney Laukhuff	03/23/20	Call with A. Bourque, A. Murphy (partial attendance), M. Turner (partial attendance), D. Helenbrook, and B. Laukhuff (all KPMG) to discuss updates to attribute reduction model including 2019 stock basis / preparation of summary tables for call with advisors tomorrow.	1.8	\$760	\$ 1,368.00
Eric Albritton	03/23/20	(2.1) Updating stock basis study to reflect additional opening basis amounts based on net inside asset basis.	2.1	\$520	\$ 1,092.00
Varoon Laddha	03/23/20	(2.2) Review of intercompany payables with focus on potential state tax impact at separate return states as a result of IRC 108, 311, and 1502 rules.	2.2	\$760	\$ 1,672.00
Brittney Laukhuff	03/23/20	(2.5) Senior Manager review of updates to summary tables in the tax scenarios structure deck in preparation for call with M&A project team on 3/24.	2.5	\$760	\$ 1,900.00
Mary Beth Turner	03/23/20	Revised the contents / structure of the summary tables used as a standalone deliverable for client and law firm discussion per comments from A. Bourque and B. Laukhuff (both KPMG).	2.5	\$420	\$ 1,050.00
Ben Cella	03/23/20	(2.6) Revised the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims/changes from Alvarez & Marsal's 3/20/20 Register Report.	2.6	\$875	\$ 2,275.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	03/23/20	(2.8) Review of stock basis team's updated 12/31/19 stock basis calculations in anticipation of updating attribute reduction modeling	2.8	\$760	\$ 2,128.00
Adam Bourque	03/23/20	(2.9) Senior Manager review of March 23, 2020 summary schedules in anticipation of provided to client.	2.9	\$760	\$ 2,204.00
Robert Hyatt	03/23/20	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 3/20/2020 while concurrently breaking-out the claims (by tax period) where claims were filed with amounts that covered multiple periods.	3.0	\$520	\$ 1,560.00
Michael Campagna	03/23/20	Performed Senior manager review of calculation of initial opening stock basis of the EarthLink subsidiary group members still included in the Windstream Corporation consolidated group for purposes of bankruptcy planning.	3.1	\$760	\$ 2,356.00
Adam Bourque	03/23/20	(3.3) Senior manager review of March 23, 2020 version of attribute reduction models in anticipation of providing to client.	3.3	\$760	\$ 2,508.00
Michael Campagna	03/23/20	Performed Senior manager review of calculation of initial opening stock basis of the Broadview subsidiary group members still included in the Windstream Corporation consolidated group for purposes of bankruptcy planning.	3.3	\$760	\$ 2,508.00
Jimmy Martinez	03/23/20	(3.9) Analyzing Windstream Inc. 2018 filing list spreadsheet in order to determine the most effective way to incorporate filing entities into model to create a dynamic list.	3.9	\$420	\$ 1,638.00
Eric Albritton	03/23/20	(3.9) Updating stock basis study to reflect senior manager review comments.	3.9	\$520	\$ 2,028.00
Caroline Stevens	03/23/20	(2.2) Perform updates to Windstream Bankruptcy Tax Claims Schedule (Requested by C. Robinson- Windstream) based on the New Tax Claims and Tax Claim Changes from the weekly Register Report and send to B. Cella (KPMG) for review; (1.8) Update Meeting Agenda for Weekly update call for new claims/tax claim changes	4.0	\$650	\$ 2,600.00
Mabel Zhang	03/24/20	(.2) Reviewed 2018 filing list and 2018 apportionment provided by the client concurrently in order to determine the corresponding input into the post emergence model.	0.2	\$650	\$ 130.00
Adam Murphy	03/24/20	(0.1) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding revisions required to net tax equity calculations for updates to stock basis calculation for beginning stock basis; (0.1) analyzed historical organizational structure of entities for potential legal entity rationalization with regards to same.	0.2	\$650	\$ 130.00
Adam Murphy	03/24/20	(0.2) Communication via email with C. Garcia and A. Murphy (both KPMG) re: preparation of projected taxable income schedules taking into adjustments to interest expense for the exercise of the Flex Option and/or account potential bonus depreciation.	0.2	\$650	\$ 130.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	03/24/20	(0.2) Review e-email communication from A. Bourque (KPMG) and S. Wheeler (Windstream) regarding next steps to discuss adjustments to historical asset depreciation for transfer of assets to third party.	0.2	\$650	\$ 130.00
David Helenbrook	03/24/20	Call with D. Helenbrook, A. Bourque and B. Laukhuff (all KPMG), C. Robinson, S. Wheeler, N. Warther (all Windstream) to discuss tax modeling scenarios in advance of call with PJT	0.5	\$875	\$ 437.50
Brittny Laukhuff	03/24/20	Call with D. Helenbrook, A. Bourque and B. Laukhuff (all KPMG), C. Robinson, S. Wheeler, N. Warther (all Windstream) to discuss tax modeling scenarios in advance of call with PJT	0.5	\$760	\$ 380.00
Adam Bourque	03/24/20	Call with D. Helenbrook, A. Bourque and B. Laukhuff (all KPMG), C. Robinson, S. Wheeler, N. Warther (all Windstream) to discuss tax modeling scenarios in advance of call with PJT	0.5	\$760	\$ 380.00
Adam Bourque	03/24/20	Call with A. Bourque and A. Murphy (both KPMG) re: preparation of projected taxable income schedules taking into adjustments to interest expense for the exercise of the Flex Option and/or account potential bonus depreciation.	0.6	\$760	\$ 456.00
Adam Murphy	03/24/20	Call with A. Bourque and A. Murphy (both KPMG) re: preparation of projected taxable income schedules taking into adjustments to interest expense for the exercise of the Flex Option and/or account potential bonus depreciation.	0.6	\$650	\$ 390.00
Chris Nocito	03/24/20	Updated the master notes for (.3) 9th and (.3) 10th Master Notes with proper allocation from the monthly fee statement schedules.	0.6	\$420	\$ 252.00
Brittny Laukhuff	03/24/20	(0.7) Review of revised summary tables in advance of calls with Windstream and PJT	0.7	\$760	\$ 532.00
David Helenbrook	03/24/20	(.8) Call with D. Helenbrook, A. Bourque and B. Laukhuff (all KPMG) to discuss Attribute reduction modeling summary tables and suggested revisions in anticipation of call with advisors today.	0.8	\$875	\$ 700.00
Adam Bourque	03/24/20	(.8) Call with D. Helenbrook, A. Bourque and B. Laukhuff (all KPMG) to discuss Attribute reduction modeling summary tables and suggested revisions in anticipation of call with advisors today.	0.8	\$760	\$ 608.00
Brittny Laukhuff	03/24/20	(.8) Call with D. Helenbrook, A. Bourque and B. Laukhuff (all KPMG) to discuss Attribute reduction modeling summary tables and suggested revisions in anticipation of call with advisors today.	0.8	\$760	\$ 608.00
Varoon Laddha	03/24/20	(.8) Continued (from 3/23) to review intercompany payables with focus on potential state tax impact at separate return states as a result of IRC 108, 311, and 1502 rules.	0.8	\$760	\$ 608.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	03/24/20	(0.8) Analyzed attribute reduction models relating to utilization of stock basis of subsidiaries using net tax equity.	0.8	\$760	\$ 608.00
Adam Bourque	03/24/20	(0.8) Call with C. Robinson, S. Wheeler, N. Warther (all Windstream), S. Mahoney (PJT), and A. Sexton (K&E), D. Helenbrook, A. Bourque and B. Laukhuff (all KPMG) to discuss tax implications of PJT financial modeling	0.8	\$760	\$ 608.00
David Helenbrook	03/24/20	(0.8) Call with C. Robinson, S. Wheeler, N. Warther (all Windstream), S. Mahoney (PJT), and A. Sexton (K&E), D. Helenbrook, A. Bourque and B. Laukhuff (all KPMG) to discuss tax implications of PJT financial modeling	0.8	\$875	\$ 700.00
Brittney Laukhuff	03/24/20	(0.8) Call with C. Robinson, S. Wheeler, N. Warther (all Windstream), S. Mahoney (PJT), and A. Sexton (K&E), D. Helenbrook, A. Bourque and B. Laukhuff (all KPMG) to discuss tax implications of PJT financial modeling	0.8	\$760	\$ 608.00
David Greaves	03/24/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, C. Stevens, V. Laddha, K. Polli, J. Vann and M. Andruchek (all KPMG) to discuss progress on tax claims as of 3/24/2020.	1.0	\$875	\$ 875.00
Varoon Laddha	03/24/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, C. Stevens, V. Laddha, K. Polli, J. Vann and M. Andruchek (all KPMG) to discuss progress on tax claims as of 3/24/2020.	1.0	\$760	\$ 760.00
Ben Cella	03/24/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, C. Stevens, V. Laddha, K. Polli, J. Vann and M. Andruchek (all KPMG) to discuss progress on tax claims as of 3/24/2020.	1.0	\$875	\$ 875.00
Caroline Stevens	03/24/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, C. Stevens, V. Laddha, K. Polli, J. Vann and M. Andruchek (all KPMG) to discuss progress on tax claims as of 3/24/2020.	1.0	\$650	\$ 650.00
John Vann	03/24/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, C. Stevens, V. Laddha, K. Polli, J. Vann and M. Andruchek (all KPMG) to discuss progress on tax claims as of 3/24/2020.	1.0	\$760	\$ 760.00
Kevin Polli	03/24/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, C. Stevens, V. Laddha, K. Polli, J. Vann and M. Andruchek (all KPMG) to discuss progress on tax claims as of 3/24/2020.	1.0	\$875	\$ 875.00
Michael Andruchek	03/24/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, C. Stevens, V. Laddha, K. Polli, J. Vann and M. Andruchek (all KPMG) to discuss progress on tax claims as of 3/24/2020.	1.0	\$760	\$ 760.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	03/24/20	(0.3) Revising the agenda materials for the weekly status call with Windstream Tax prepared by C. Stevens (KPMG); (0.2) Preparing email to Windstream tax about the 19 tax bankruptcy claims to focus on for California, Kentucky, and Michigan for next week; (0.1) Preparing email to Windstream tax about late filed claims marked for objection by Alvarez & Marsal in the latest Register Report; (0.1) Preparing email to V. Anger (Windstream) about Michigan tax bankruptcy claim 7678; (0.2) Preparing email to S. Williams (KPMG) about tax return filing issues related to Michigan tax bankruptcy claim 7678; (0.1) Preparing email to V. Anger (Windstream) about Michigan tax bankruptcy claims 2300 and 3427 and Kentucky tax bankruptcy claim 1949; and (0.1) Updating the weekly Tax Register Report for tax bankruptcy claim 2300 based on feedback about the tax type from Windstream tax.	1.1	\$875	\$ 962.50
Kevin Polli	03/24/20	Performed Managing Director review of California and Kentucky income tax proofs of claim to assist Windstream with the proper response to the state taxing jurisdictions.	1.1	\$875	\$ 962.50
Adam Bourque	03/24/20	Call with B. Laukhuff, A. Bourque (partial attendance), and M. Turner (all KPMG) to discuss how to fix a stock basis attribute reduction error in the tax attribute reduction model used to calculate tax exposures.	0.5	\$760	\$ 380.00
Brittney Laukhuff	03/24/20	Call with B. Laukhuff, A. Bourque (partial attendance), and M. Turner (all KPMG) to discuss how to fix a stock basis attribute reduction error in the tax attribute reduction model used to calculate tax exposures.	1.2	\$760	\$ 912.00
Mary Beth Turner	03/24/20	Call with B. Laukhuff, A. Bourque (partial attendance), and M. Turner (all KPMG) to discuss how to fix a stock basis attribute reduction error in the tax attribute reduction model used to calculate tax exposures.	1.2	\$420	\$ 504.00
Mary Beth Turner	03/24/20	(1.5) Created a duplicate version of the attribute reduction model and used different stock basis figures to compare the scenario outcomes for acquired subsidiaries.	1.5	\$420	\$ 630.00
Katie Ford	03/24/20	(.4) Continue (from 3/23) with review of 2018 ASC740 SALT impact calculations (.8) Updates to the 163j and (.8) and the NOL schedules with regards to the ASC740 changes	2.0	\$650	\$ 1,300.00
Joey Schwartz	03/24/20	1.1 Identified entities which either no longer exist or existed prior to being acquired by Windstream Tax Year 2011 pre-acquisition, post-apportionment net operating losses to legacy entities in state attribute reduction model; 0.9 Identified Tax Year 2010 pre-acquisition, post-apportionment net operating losses to legacy entities in state attribute reduction model; 0.3 Begin standardization of entity names across functionalities in state attribute reduction model	2.3	\$520	\$ 1,196.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	03/24/20	1.0 Identified Tax Year 2017 pre-acquisition, post-apportionment net operating losses to legacy entities in state attribute reduction model; 1.0 Identified Tax Year 2016 pre-acquisition, post-apportionment net operating losses to legacy entities in state attribute reduction model; 0.9 Identified Tax Year 2015 pre-acquisition, post-apportionment net operating losses to legacy entities in state attribute reduction model	2.9	\$520	\$ 1,508.00
Joey Schwartz	03/24/20	1.1 Identified Tax Year 2014 pre-acquisition, post-apportionment net operating losses to legacy entities in state attribute reduction model; 0.9 Identified Tax Year 2013 pre-acquisition, post-apportionment net operating losses to legacy entities in state attribute reduction model; 0.9 Identified Tax Year 2012 pre-acquisition, post-apportionment net operating losses to legacy entities in state attribute reduction model;	2.9	\$520	\$ 1,508.00
Adam Bourque	03/24/20	(3.1) Review of March 24, 2020 version of attribute reduction modeling in anticipation of upcoming client call	3.1	\$760	\$ 2,356.00
Jimmy Martinez	03/24/20	(3.3) Reviewing Windstream Inc. apportionment data for all entities in order to determine the most effective way to design/incorporate the apportionment data to properly pull throughout the model based on filing methodology (separate, consolidated, unitary).	3.3	\$420	\$ 1,386.00
Eric Albritton	03/24/20	(3.4) Senior associate review of footnotes for 9th and 10th monthly combined bankruptcy cost analysis schedule describing tax treatments of each allocated fee category.	3.4	\$520	\$ 1,768.00
Adam Bourque	03/24/20	(2.1) Preparing slide deck detailing section (1)(6) no-flex scenario attribute reduction impact and (1.3) 2020-2030 taxable income projections - in preparation to provide to client	3.4	\$760	\$ 2,584.00
Eric Albritton	03/24/20	(3.8) Senior associate review of combined allocation workpapers including formula linking in 9th and 10th monthly combined bankruptcy cost analysis schedule.	3.8	\$520	\$ 1,976.00
Adam Murphy	03/25/20	Conference with A. Bourque and A. Murphy (both KPMG) re: revisions to projected taxable income schedule for potential section 168(k) bonus depreciation, Flex / non-Flex Option interest expense, adjustments to estimated capital expenditures, adjustments to historical depreciation for transfer of assets, and amendments to section 163(j) for COVID-19	0.3	\$650	\$ 195.00
Adam Bourque	03/25/20	Conference with A. Bourque and A. Murphy (both KPMG) re: revisions to projected taxable income schedule for potential section 168(k) bonus depreciation, Flex / non-Flex Option interest expense, adjustments to estimated capital expenditures, adjustments to historical depreciation for transfer of assets, and amendments to section 163(j) for COVID-19	0.3	\$760	\$ 228.00

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

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	03/25/20	Phone conference with D. Helenbrook and A. Bourque (both KPMG) to discuss adjustments to future depreciation as a result of historical tenant capital improvements	0.3	\$875	\$ 262.50
Adam Bourque	03/25/20	Phone conference with D. Helenbrook and A. Bourque (both KPMG) to discuss adjustments to future depreciation as a result of historical tenant capital improvements	0.3	\$760	\$ 228.00
Katie Ford	03/25/20	Drafted email to KPMG Senior Manager (V. Laddha) with questions related to the rollforward of prior years to 2018 and outstanding items for prior years.	0.4	\$650	\$ 260.00
Mark Hoffenberg	03/25/20	Performed analysis (from Washington National tax perspective) regarding scope of Grant Thornton engagement letter to support lease analysis.	0.5	\$875	\$ 437.50
Adam Murphy	03/25/20	(0.1) Review e-mail from D. Helenbrook (KPMG) forwarding e-mail from C. Robinson (Windstream) re: updated estimate of capital expenditures; (0.1) draft e-mail to C. Garcia (KPMG) re: updated estimate of capital expenditures, revisions to projected taxable income schedule for same; (0.3) draft e-mail to C. Garcia (KPMG) re: revisions to projected taxable income schedule for amendments to section 163(j) for COVID-19, annual repair costs for capital expenditures, method of computing section 168(k) bonus depreciation; (0.1) draft e-mail to C. Garcia (KPMG) re: revisions to projected taxable income schedule for NOL deduction and tax liability; (0.1) review e-mail from C. Garcia (KPMG) re: revisions to projected taxable income schedule for repair costs for capital expenditures	0.7	\$650	\$ 455.00
Sam Chen	03/25/20	Performed Washington National Tax analysis related to landlord paid improvements to determine whether that can be taken into account in economic life and residual value analysis for new true lease opinion.	0.7	\$875	\$ 612.50
Adam Murphy	03/25/20	(0.1) Draft e-mail to C. Garcia (KPMG) re: revisions to projected taxable income schedule for repair costs for capital expenditures; (0.1) review e-mail from A. Bourque (KPMG) re: scheduling conference call with S. Wheeler (Windstream) re: adjustments to historical depreciation for transfer of assets; (0.1) review e-mail from S. Wheeler (Windstream) re: scheduling conference call re: adjustment to historical depreciation for asset transfer; (0.1) review e-mail from A. Bourque (KPMG) re: amendments to section 163(j) for COVID-19; (0.3) review amendments to section 163(j) for COVID-19; (0.1) draft e-mail to D. Helenbrook, A. Bourque, and C. Garcia (all KPMG) re: amendments to section 163(j) for COVID-19.	0.8	\$650	\$ 520.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	03/25/20	(0.3) review e-mail from A. Bourque (KPMG) re: revisions to projected taxable income schedule for potential section 168(k) bonus depreciation, Flex / non-Flex Option interest expense, adjustments to estimated capital expenditures, adjustments to historical depreciation for transfer of assets, and amendments to section 163(j) for COVID-19; (0.2) review e-mail from D. Helenbrook (KPMG) re: revisions to projected taxable income schedule for potential section 168(k) bonus depreciation, Flex / non-Flex Option interest expense, adjustments to estimated capital expenditures, adjustments to historical depreciation for transfer of assets, and amendments to section 163(j) for COVID-19; (0.3) draft e-mail to D. Helenbrook, A. Bourque, and C. Garcia (all KPMG) re: revisions to projected taxable income schedule for potential section 168(k) bonus depreciation, Flex / non-Flex Option interest expense, adjustments to estimated capital expenditures, adjustments to historical depreciation for transfer of assets, and amendments to section 163(j) for COVID-19	0.8	\$650	\$ 520.00
Joey Schwartz	03/25/20	Create and concurrently populate acquired entities Tax Year 2016 NOL input sheet to link acquisition NOLs to legacy entities and apportionment for gross-up function in state attribute reduction model	0.8	\$520	\$ 416.00
Sharon Williams	03/25/20	Performed research related to notice received by client indicating there is a 24K outstanding balance for the December 2016 filing period for Michigan - per request from V. Anger (Windstream); research indicates the December 2016 return filings and payments were timely.	0.8	\$650	\$ 520.00
Joey Schwartz	03/25/20	Build and concurrently acquired entities Tax Year 2017 NOL input sheet to link acquisition NOLs to legacy entities and apportionment for gross-up function in state attribute reduction model;	1.0	\$520	\$ 520.00
Joey Schwartz	03/25/20	Build and concurrently acquired entities Tax Year 2018 NOL input sheet to link acquisition NOLs to legacy entities and apportionment for gross-up function in state attribute reduction model;	1.0	\$520	\$ 520.00
Lydia Bull	03/25/20	(1.1) Senior manager review of summary schedule detailing fees and expenses by provider for the 2019 FY (i.e., 1st and 2nd interim fee applications, and 9th and 10th monthly fee statements) for the bankruptcy cost analysis.	1.1	\$760	\$ 836.00
Adam Murphy	03/25/20	Conference with A. Murphy and C. Garcia (both KPMG) to discuss revisions to projected taxable income schedule for potential section 168(k) bonus depreciation, Flex / non-Flex Option interest expense, adjustments to estimated capital expenditures, adjustments to historical depreciation for transfer of assets, and amendments to section 163(j) for COVID-20	1.2	\$650	\$ 780.00

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Name	Date	Description	Hours	Rate	Amount
Choyce Garcia	03/25/20	Conference with A. Murphy and C. Garcia (both KPMG) to discuss revisions to projected taxable income schedule for potential section 168(k) bonus depreciation, Flex / non-Flex Option interest expense, adjustments to estimated capital expenditures, adjustments to historical depreciation for transfer of assets, and amendments to section 163(j) for COVID-19	1.2	\$520	\$ 624.00
Leanna Grantland	03/25/20	Reviewed the 2011 Florida (0.8) and Colorado (0.6) returns for EarthLink, Inc. & Subsidiaries and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.4	\$420	\$ 588.00
Leanna Grantland	03/25/20	Reviewed the 2011 returns for EarthLink, Inc. (AL return) (0.4), New Edge Network, Inc.(AL return) (0.5), and EarthLink, Inc. & Subsidiaries (CA return) (0.4) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.4	\$420	\$ 588.00
Leanna Grantland	03/25/20	Reviewed the 2011 Illinois (0.8) and Missouri (0.7) returns for EarthLink, Inc. & Subsidiaries and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.5	\$420	\$ 630.00
Eric Albritton	03/25/20	(1.6) Senior associate review of combined bankruptcy cost analysis schedules detailing all fees analyzed for tax year 2019 (1st and 2nd interim fee applications and 9th and 10th monthly fee statements).	1.6	\$520	\$ 832.00
Leanna Grantland	03/25/20	Reviewed the 2011 returns for Deltacom, Inc. (GA return) (0.2), EarthLink, Inc. (GA return) (0.2), EarthLink, Inc. & Subsidiaries (IA return) (0.6), and EarthLink, Inc. & Subsidiaries (KY return) (0.6) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.6	\$420	\$ 672.00
Choyce Garcia	03/25/20	2.0 Updates to the flex/no-flex options of the taxable income projects with regards to NOL usage, Taxable Liability, and cash interest.	2.0	\$520	\$ 1,040.00

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Name	Date	Description	Hours	Rate	Amount
Katie Ford	03/25/20	Review of 2018 ACS740 workpapers with focus on the NOL utilization calculation	2.0	\$650	\$ 1,300.00
Adam Bourque	03/25/20	(1.1) Review of 2020-2030 taxable income projections, including assumptions therein, to determine questions regarding bonus depreciation assumptions and modeling (1.3) Analysis of new COVID-19 senate bill to understand impact on 163(j) calculations and impacts of same on modeling.	2.4	\$760	\$ 1,824.00
Choyce Garcia	03/25/20	(2.5) Updates to bonus depreciation in the flex/no-flex options of the taxable income projections to make the projections more accurate for multiple scenarios	2.5	\$520	\$ 1,300.00
Chris Nocito	03/25/20	(.9) Updating the 9th & 10th combined summary schedule per manager comments - as part of the bankruptcy cost analysis; (.3) updating the combined interims schedule with the 9th & 10th summary figures, to have a combined total of all fees analyzed by KPMG for the bankruptcy cost analysis; (.6) updating the 2nd interim schedule deliverables per updates from the combined schedule; (.9) updating the combined interim / monthly schedule per manager comments received.	2.7	\$420	\$ 1,134.00
Jimmy Martinez	03/25/20	Continued, from 3/24/20, determining the most effective way to design/incorporate the apportionment data to properly pull throughout the model based on filing methodology (separate, consolidated, unitary).	3.2	\$420	\$ 1,344.00
Lydia Bull	03/25/20	(3.6) Senior manager review of most recent version of 9th & 10th monthly fee statement schedule, including descriptions of services provided by each provider.	3.6	\$760	\$ 2,736.00
Joey Schwartz	03/25/20	Test standardization of entity names / entity attributes across functionalities in state attribute reduction model	3.7	\$520	\$ 1,924.00
Ben Cella	03/26/20	(0.1) Drafted email to A. Mitchell, C. Stevens, and N. Saye (all KPMG) to provide direction for sales tax research needed for the pending asset sale to a Windstream creditor.	0.1	\$875	\$ 87.50
Adam Murphy	03/26/20	Draft e-mail to A. Bourque and C. Garcia (both KPMG) regarding the revised draft of taxable income projection schedule	0.1	\$650	\$ 65.00
Adam Murphy	03/26/20	Review e-mail from A. Bourque (KPMG) regarding revision to draft taxable income projection schedule for updated capital expenditure amounts	0.1	\$650	\$ 65.00
Adam Murphy	03/26/20	Review e-mail from C. Garcia (KPMG) regarding updated draft of taxable income projection schedule	0.1	\$650	\$ 65.00
Adam Murphy	03/26/20	Review e-mail from D. Helenbrook (KPMG) regarding next steps to discuss impact of transfer of lease TCI's on depreciation for tax attribute / taxable income modeling with S. Chen (KPMG).	0.1	\$650	\$ 65.00
Adam Murphy	03/26/20	Updated the Windstream attribute reduction model / alternative structuring options slide deck for updated NOL calculations provided by A. Bourque (KPMG).	0.1	\$650	\$ 65.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	03/26/20	0.1 Reviewed e-mail from S. Chen (KPMG) regarding the impact of transfer of lease TCI's on depreciation with regards to tax attribute / taxable income modeling; 0.1 Review e-mail from S. Wheeler (Windstream) regard impact of transfer of lease TCI's on depreciation for tax attribute / taxable income modeling.	0.2	\$ 650	\$ 130.00
Adam Murphy	03/26/20	Communication via email with A. Bourque (KPMG) regarding 2020 taxable income projections for attribute reduction model	0.2	\$ 650	\$ 130.00
Adam Murphy	03/26/20	Communication with A. Bourque (KPMG) via email regarding next steps related to 2020 taxable income projections for attribute reduction model.	0.2	\$ 650	\$ 130.00
Adam Murphy	03/26/20	Communication with M. Turner (KPMG) regarding most recent draft of Windstream attribute reduction model, alternative structuring options slide deck and next steps.	0.2	\$ 650	\$ 130.00
Brittney Laukhuff	03/26/20	Communication with M. Turner (KPMG) regarding updates required to the Windstream attribute reduction model based on call with A. Bourque (KPMG) on same day.	0.2	\$ 760	\$ 152.00
Adam Murphy	03/26/20	Correspondence with A. Bourque (KPMG) discussing the impact of transfer of lease TCI's on depreciation for tax attribute / taxable income modeling, including assumptions about same.	0.2	\$ 650	\$ 130.00
Ben Cella	03/26/20	Telephone call between C. Robinson (Windstream) discuss sales tax research needed for the pending asset sale to a Windstream creditor	0.2	\$ 875	\$ 175.00
Adam Murphy	03/26/20	Updated the Windstream attribute reduction model / alternative structuring options slide deck for 2020 taxable income projections - based on email received from A. Bourque (KPMG).	0.2	\$ 650	\$ 130.00
Adam Murphy	03/26/20	0.1) Communication with D. Helenbrook (KPMG) regarding assumptions related to impact of transfer of lease TCI's on depreciation for tax attribute / taxable income modeling, including related assumptions; and (0.2) review of email communication (between S. Wheeler and S. Tran - both Windstream) regarding impact of transfer of lease TCI's on depreciation with regards to next steps related to tax attribute / taxable income modeling	0.3	\$ 650	\$ 195.00
Brittney Laukhuff	03/26/20	Call with A. Bourque (KPMG) to discuss updates to be made to attribute reduction model and structure deck based on results of his discussion with D. Helenbrook (KPMG)	0.3	\$ 760	\$ 228.00
Adam Bourque	03/26/20	Call with B. Laukhuff (KPMG) to discuss updates to be made to attribute reduction model and structure deck based on results of discussion with D. Helenbrook (KPMG)	0.3	\$ 760	\$ 228.00
Joey Schwartz	03/26/20	Continue (from 3/25) building and populating acquired entities Tax Year 2016 NOL input sheet to link acquisition NOLs to legacy entities and apportionment for gross-up function in state attribute reduction model	0.3	\$ 520	\$ 156.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	03/26/20	Revised the draft of taxable income projection schedule for updated capital expenditure amounts	0.3	\$650	\$ 195.00
Brittney Laukhuff	03/26/20	(.5) Review of updated NOL schedule provided by A. Bourque (KPMG)	0.5	\$760	\$ 380.00
Sam Chen	03/26/20	(0.5) Conference call with S. Chen, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding the impact of transfer of lease TCI's on depreciation for tax attribute / taxable income modeling	0.5	\$875	\$ 437.50
David Helenbrook	03/26/20	(0.5) Conference call with S. Chen, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding the impact of transfer of lease TCI's on depreciation for tax attribute / taxable income modeling	0.5	\$875	\$ 437.50
Adam Bourque	03/26/20	(0.5) Conference call with S. Chen, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding the impact of transfer of lease TCI's on depreciation for tax attribute / taxable income modeling	0.5	\$760	\$ 380.00
Adam Murphy	03/26/20	(0.5) Conference call with S. Chen, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding the impact of transfer of lease TCI's on depreciation for tax attribute / taxable income modeling	0.5	\$650	\$ 325.00
David Helenbrook	03/26/20	Conference call with S. Wheeler (Windstream), D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) re: impact of transfer of lease TCI's on depreciation for tax attribute / taxable income modeling	0.5	\$875	\$ 437.50
Brittney Laukhuff	03/26/20	Conference call with S. Wheeler (Windstream), D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) re: impact of transfer of lease TCI's on depreciation for tax attribute / taxable income modeling	0.5	\$760	\$ 380.00
Adam Murphy	03/26/20	Conference call with S. Wheeler (Windstream), D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) re: impact of transfer of lease TCI's on depreciation for tax attribute / taxable income modeling;	0.5	\$650	\$ 325.00
Adam Bourque	03/26/20	Conference call with S. Wheeler (Windstream), D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) to discuss impact of transfer of lease TCI's on depreciation for tax attribute / taxable income modeling	0.5	\$760	\$ 380.00
Adam Bourque	03/26/20	Conference call with D. Helenbrook, A. Bourque and A. Murphy (KPMG) to discuss revisions to draft taxable income projection schedule for adjustments to section 163(j) calculation for repair cost deduction, adjustment to interest expense in non-Flex Option scenarios and assumptions.	0.6	\$760	\$ 456.00

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	03/26/20	Conference call with D. Helenbrook, A. Bourque and A. Murphy (KPMG) to discuss revisions to draft taxable income projection schedule for adjustments to section 163(j) calculation for repair cost deduction, adjustment to interest expense in non-Flex Option scenarios and assumptions.	0.6	\$875	\$ 525.00
Adam Murphy	03/26/20	Conference call with D. Helenbrook, A. Bourque and A. Murphy (KPMG) to discuss revisions to draft taxable income projection schedule for adjustments to section 163(j) calculation for repair cost deduction, adjustment to interest expense in non-Flex Option scenarios and assumptions.	0.6	\$650	\$ 390.00
Joey Schwartz	03/26/20	Build Tax Year 2018 NOL input sheet to link acquisition NOLs to legacy entities and apportionment for gross-up function in state attribute reduction model	0.7	\$520	\$ 364.00
Allison Laird	03/26/20	Performed Partner review of US federal income tax treatment of Windstream professional fees for 9th and 10th fee statements filed with the court through 12-31-19	0.7	\$875	\$ 612.50
Mary Beth Turner	03/26/20	Revised the PowerPoint transaction deck to remove all references to section 382(l)(5) after determining that would not be included in the next round of client deliverable files.	0.7	\$420	\$ 294.00
Varoon Laddha	03/26/20	Senior manager review of most current version of the Windstream state tax attribute reduction model - (with focus on changes made by J. Schwartz (KPMG))	0.8	\$760	\$ 608.00
Joey Schwartz	03/26/20	Build Tax Year 2010 NOL input sheet to link acquisition NOLs to legacy entities and apportionment for gross-up function in state attribute reduction model	1.0	\$520	\$ 520.00
Joey Schwartz	03/26/20	Build Tax Year 2011 NOL input sheet to link acquisition NOLs to legacy entities and apportionment for gross-up function in state attribute reduction model	1.0	\$520	\$ 520.00
Joey Schwartz	03/26/20	Build Tax Year 2012 NOL input sheet to link acquisition NOLs to legacy entities and apportionment for gross-up function in state attribute reduction model	1.0	\$520	\$ 520.00
Joey Schwartz	03/26/20	Build Tax Year 2013 NOL input sheet to link acquisition NOLs to legacy entities and apportionment for gross-up function in state attribute reduction model	1.0	\$520	\$ 520.00
Joey Schwartz	03/26/20	Build Tax Year 2014 NOL input sheet to link acquisition NOLs to legacy entities and apportionment for gross-up function in state attribute reduction model	1.0	\$520	\$ 520.00
Joey Schwartz	03/26/20	Build Tax Year 2015 NOL input sheet to link acquisition NOLs to legacy entities and apportionment for gross-up function in state attribute reduction model	1.0	\$520	\$ 520.00
Choyce Garcia	03/26/20	Updating future taxable income model for placement of the repair deduction in the model as well as tweaking NOL usage formulas to be dynamic for additional scenarios.	1.0	\$520	\$ 520.00

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Name	Date	Description	Hours	Rate	Amount
Leanna Grantland	03/26/20	Reviewed the 2011 South Carolina (0.6) and Wisconsin (0.6) returns for EarthLink, Inc. &Subsidiaries and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.2	\$420	\$ 504.00
Adam Murphy	03/26/20	Revise draft of taxable income projection schedule for adjustments to section 163(j) calculation for repair cost deduction (0.5) and adjustment to interest expense in non-Flex Option scenarios (0.7)	1.2	\$650	\$ 780.00
Michael Campagna	03/26/20	Senior manager review of tax basis balance sheet calculations for subsidiary group members of the Windstream Corporation for use in the bankruptcy modelling and planning.	1.3	\$760	\$ 988.00
Adam Bourque	03/26/20	(1.4) Performed senior manager review of updated Windstream 10 year plan financials to assist in updating 2020-2030 taxable income projections.	1.4	\$760	\$ 1,064.00
Leanna Grantland	03/26/20	Reviewed the 2011 returns for DeltaCom, Inc. (MS return) (0.2), New Edge Network, Inc. (MS return) (0.2), DeltaCom, Inc. (NC return) (0.1), EarthLink, Inc. (NC return) (0.1), New Edge Network, Inc. (NC return) (0.1), EarthLink, Inc.& Subsidiaries (OK return) (0.3), Choice One Communications of PA, Inc. (PA return) (0.1), DeltaCom, Inc. (PA return) (0.1), EarthLink, Inc. (PA return) (0.1), and New Edge Network, Inc. (PA return) (0.1) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.4	\$420	\$ 588.00
Leanna Grantland	03/26/20	Reviewed the 2012 returns for DeltaCom, Inc. (AL return) (0.2), EarthLink, Inc. (AL return) (0.2), Interstate Fibernet, Inc. (AL return) (0.2), ITC^DeltaCom, Inc. (AL return) (0.2), New Edge Network, Inc. (AL return) (0.2), and Earthlink,Inc. & Subsidiaries (CA return) (0.4) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.4	\$420	\$ 588.00

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Name	Date	Description	Hours	Rate	Amount
Leanna Grantland	03/26/20	Reviewed the 2012 returns for Mississippi (0.3), North Carolina (0.2), Oklahoma (0.2), Pennsylvania (0.2), South Carolina (0.3), and Wisconsin (0.3) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model	1.5	\$420	\$ 630.00
Tim Nichols	03/26/20	Research relevant case (case law relevant to a technical issue for true lease classification) on impact of improvements to leased property for new true lease opinion on revised lease	1.6	\$760	\$ 1,216.00
Leanna Grantland	03/26/20	Reviewed the 2012 returns for EarthLink, Inc. & Subsidiaries (IA return) (0.4), EarthLink, Inc. & Subsidiaries (IL return) (0.4), EarthLink, Inc. & Subsidiaries (KY return) (0.4), and EarthLink, Inc. & Subsidiaries (MO return) (0.4) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.6	\$420	\$ 672.00
Mary Beth Turner	03/26/20	Updated the attribute reduction model for new net operating loss carryforward projections and section 163(j) projections.	1.6	\$420	\$ 672.00
Leanna Grantland	03/26/20	Reviewed the 2012 returns for EarthLink, Inc. & Subsidiaries (CO return) (0.4), EarthLink, Inc. & Subsidiaries (FL return) (0.4), DeltaCom, Inc. (GA return) (0.1), EarthLink, Inc. (GA return) (0.1), Business Telecom, Inc. (GA return) (0.1), CTC Comm. Corp. (GA return) (0.1), DeltaCom Information Systems (GA return) (0.1), Interstate Fibernet (GA return) (0.1), ITC DeltaCom (GA return) (0.1), New Edge Network (GA return) (0.1), and EarthLink Shared Services (GA return) (0.1) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.7	\$420	\$ 714.00
Adam Murphy	03/26/20	Performed manager review and concurrently revised updated draft of taxable income projection schedule	1.8	\$650	\$ 1,170.00
Adam Bourque	03/26/20	(2.4) Performed senior manager review of taxable income projection calculations for 2020-2030 with bonus depreciation as well as assumptions underlying same	2.4	\$760	\$ 1,824.00
Adam Bourque	03/26/20	(2.6) Senior manager review of taxable income projection calculations for 2020-2030 without bonus depreciation as well as assumptions underlying same	2.6	\$760	\$ 1,976.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	03/26/20	(3.6) Developing, concurrently testing, different formulas in the original data file to allow us to properly pull the apportionment data to the correct filing entity based on methodology.	3.6	\$420	\$ 1,512.00
Varoon Laddha	03/27/20	(.1) Update call with J. Schwartz and V. Laddha (both KPMG) on the current state of the state tax attribute reduction model.	0.1	\$760	\$ 76.00
Joey Schwartz	03/27/20	(.1) Update call with J. Schwartz and V. Laddha (both KPMG) on the current state of the state tax attribute reduction model.	0.1	\$520	\$ 52.00
Adam Murphy	03/27/20	Communication via email with M. Turner (KPMG) regarding updated draft of Windstream attribute reduction model.	0.1	\$650	\$ 65.00
Adam Murphy	03/27/20	Communication with A. Bourque (KPMG) regarding next steps related to calculation of RBIG for tax modeling purposes, including related assumptions.	0.1	\$650	\$ 65.00
Adam Murphy	03/27/20	Draft e-mail to A. Bourque (KPMG) regarding revision to projected taxable income schedule for assumption related to no adjustments to historical depreciation for transfer to third party	0.1	\$650	\$ 65.00
Adam Murphy	03/27/20	Draft e-mail to A. Bourque (KPMG) related to calculation of RBIG for tax modeling purposes - including related assumptions	0.1	\$650	\$ 65.00
Adam Murphy	03/27/20	Draft email to D. Helenbrook, A. Bourque, and B. Laukhuff (all KPMG) to provide the projected taxable income schedule (in Excel and PDF) for review.	0.1	\$650	\$ 65.00
Ben Cella	03/27/20	Draft email to N. Tammerine (Alvarez & Marsal) about Claim Type changes / new claims Windstream would like to reject with no liability for the weekly Register Report	0.1	\$875	\$ 87.50
Adam Murphy	03/27/20	Review e-mail from A. Bourque (KPMG) regarding amount of reduction to Cap Ex for GCI rent for tax modeling	0.1	\$650	\$ 65.00
Adam Murphy	03/27/20	Review e-mail from J. Stopford (Windstream) regarding TCI / GCI payments should reduce Cap Ex (contra capital) for tax modeling purposes.	0.1	\$650	\$ 65.00
Adam Murphy	03/27/20	Revised the projected taxable income schedule (per email from A. Bourque - KPMG) for assumption related to no adjustments to historical depreciation for transfer to third party.	0.1	\$650	\$ 65.00
Adam Murphy	03/27/20	0.1 Review e-mail from A. Bourque (KPMG) regarding next steps to determine whether pre-2021 depreciation should be reduced due to transfer to third party, whether TCI / GCI payments are taken into account in both net third party rent and net Cap Ex calculations, adjustments to cash interest amounts in projected financials for tax modeling; 0.1 Communication with A. Bourque (KPMG) regarding revisions to taxable income projection schedule for impact of repair deductions on section 163(j) calculation, section 108(b) reduction to pre-emergence NOL carryforwards, assumption re: application of section 382(l)(6);	0.2	\$650	\$ 130.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	03/27/20	Finalized (PDF) initial draft of the taxable income projection schedules in preparation to send deliverable to the client.	0.2	\$ 650	\$ 130.00
Adam Murphy	03/27/20	Per direction from A. Bourque (KPMG) revised the projected taxable income schedule for pre-emergence NOL carryforwards not reduced under section 108(b), bankruptcy emergence section 382 limitation	0.2	\$ 650	\$ 130.00
Adam Murphy	03/27/20	Reviewed e-mail from C. Robinson (Windstream) regarding updated Cap Ex calculations for tax modeling	0.2	\$ 650	\$ 130.00
Bradley Wilhelmson	03/27/20	(.3) Call with B. Wilhelmson, K. Polli, and V. Laddha (all KPMG) to discuss Wisconsin receipts reported on Windstream Holdings income tax return to determine validity of tax claim filed by Wisconsin	0.3	\$ 760	\$ 228.00
Kevin Polli	03/27/20	(.3) Call with B. Wilhelmson, K. Polli, and V. Laddha (all KPMG) to discuss Wisconsin receipts reported on Windstream Holdings income tax return to determine validity of tax claim filed by Wisconsin	0.3	\$ 875	\$ 262.50
Varoon Laddha	03/27/20	(.3) Call with B. Wilhelmson, K. Polli, and V. Laddha (all KPMG) to discuss Wisconsin receipts reported on Windstream Holdings income tax return to determine validity of tax claim filed by Wisconsin	0.3	\$ 760	\$ 228.00
Ben Cella	03/27/20	(0.3) Analysis of 3/27/20 Register Report from Alvarez & Marsal to determine if there are new tax claims and any changes to existing tax claims.	0.3	\$ 875	\$ 262.50
David Helenbrook	03/27/20	(0.3) Conference call with D. Helenbrook, A. Bourque and A. Murphy (KPMG) regarding revisions to projected taxable income schedule for pre-emergence NOL carryforwards not reduced under section 108(b), bankruptcy emergence section 382 limitation	0.3	\$ 875	\$ 262.50
Adam Bourque	03/27/20	(0.3) Conference call with D. Helenbrook, A. Bourque and A. Murphy (KPMG) regarding revisions to projected taxable income schedule for pre-emergence NOL carryforwards not reduced under section 108(b), bankruptcy emergence section 382 limitation	0.3	\$ 760	\$ 228.00
Adam Murphy	03/27/20	(0.3) Conference call with D. Helenbrook, A. Bourque and A. Murphy (KPMG) regarding revisions to projected taxable income schedule for pre-emergence NOL carryforwards not reduced under section 108(b), bankruptcy emergence section 382 limitation	0.3	\$ 650	\$ 195.00
David Helenbrook	03/27/20	Call with A. Bourque, D. Helenbrook and A. Murphy (all KPMG) regarding revisions to projected taxable income schedule for gross third party rent expense, assumptions re: TCI / GCI payments and attribute reduction under section 108(b)	0.3	\$ 875	\$ 262.50

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	03/27/20	Call with A. Bourque, D. Helenbrook and A. Murphy (all KPMG) regarding revisions to projected taxable income schedule for gross third party rent expense, assumptions re: TCI / GCI payments and attribute reduction under section 108(b)	0.3	\$760	\$ 228.00
Adam Murphy	03/27/20	Call with A. Bourque, D. Helenbrook and A. Murphy (all KPMG) regarding revisions to projected taxable income schedule for gross third party rent expense, assumptions re: TCI / GCI payments and attribute reduction under section 108(b)	0.3	\$650	\$ 195.00
Brittney Laukhuff	03/27/20	(.4) Draft email to M. Turner (KPMG) regarding updates to summary tables that need to be made based on results of review	0.4	\$760	\$ 304.00
Brittney Laukhuff	03/27/20	Call with A. Bourque (KPMG) to discuss updates required to the taxable income calculations	0.5	\$760	\$ 380.00
Adam Bourque	03/27/20	Call with B. Laukhuff (KPMG) to discuss updates required to the taxable income calculations	0.5	\$760	\$ 380.00
Jimmy Martinez	03/27/20	Call with M. Zhang and J. Martinez (both KPMG) regarding state post-emergence modeling progress as of 3/27/2020.	0.5	\$420	\$ 210.00
Mabel Zhang	03/27/20	Call with M. Zhang and J. Martinez (both KPMG) regarding state post-emergence modeling progress as of 3/27/2020.	0.5	\$650	\$ 325.00
Joey Schwartz	03/27/20	Create and concurrently populate acquired entities Tax Year 2010 apportionment input sheet to link acquired entities to legacy entities for gross-up function in state attribute reduction model.	0.5	\$520	\$ 260.00
Joey Schwartz	03/27/20	Create and concurrently populate acquired entities Tax Year 2011 apportionment input sheet to link acquired entities to legacy entities for gross-up function in state attribute reduction model.	0.5	\$520	\$ 260.00
Joey Schwartz	03/27/20	Create and concurrently populate acquired entities Tax Year 2012 apportionment input sheet to link acquired entities to legacy entities for gross-up function in state attribute reduction model.	0.5	\$520	\$ 260.00
Joey Schwartz	03/27/20	Create and concurrently populate acquired entities Tax Year 2013 apportionment input sheet to link acquired entities to legacy entities for gross-up function in state attribute reduction model.	0.5	\$520	\$ 260.00
Joey Schwartz	03/27/20	Create and concurrently populate acquired entities Tax Year 2014 apportionment input sheet to link acquired entities to legacy entities for gross-up function in state attribute reduction model.	0.5	\$520	\$ 260.00
Joey Schwartz	03/27/20	Create and concurrently populate acquired entities Tax Year 2015 apportionment input sheet to link acquired entities to legacy entities for gross-up function in state attribute reduction model.	0.5	\$520	\$ 260.00
Joey Schwartz	03/27/20	Create and concurrently populate acquired entities Tax Year 2016 apportionment input sheet to link acquired entities to legacy entities for gross-up function in state attribute reduction model.	0.5	\$520	\$ 260.00
Joey Schwartz	03/27/20	Create and concurrently populate acquired entities Tax Year 2017 apportionment input sheet to link acquired entities to legacy entities for gross-up function in state attribute reduction model.	0.5	\$520	\$ 260.00

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Name	Date	Description	Hours	Rate	Amount
Chris Nocito	03/27/20	(.6) Updated the Q4 OCP schedule per client comments received as of 3/23/2020 for use on the bankruptcy cost analysis.	0.6	\$420	\$ 252.00
Adam Murphy	03/27/20	Revise projected taxable income schedule for assumption related to no adjustments to historical depreciation for transfer to third party.	0.6	\$650	\$ 390.00
Mary Beth Turner	03/27/20	Updated the attribute reduction model for new net operating loss carryforward and section 163(j) figures.	0.7	\$420	\$ 294.00
Brittney Laukhuff	03/27/20	(.8) Call with B. Laukhuff and M. Turner (all KPMG) regarding updates to attribute reduction model based on changes to NOL	0.8	\$760	\$ 608.00
Mary Beth Turner	03/27/20	(.8) Call with B. Laukhuff and M. Turner (all KPMG) regarding updates to attribute reduction model based on changes to NOL	0.8	\$420	\$ 336.00
Adam Murphy	03/27/20	Prepare bankruptcy emergence section 382 limitation calculation for taxable income projection schedule	0.8	\$650	\$ 520.00
Joey Schwartz	03/27/20	Call to discuss progress, timeline, and open items in the state attribute reduction model with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), L. Grantland (Associate, KPMG)	0.9	\$520	\$ 468.00
Mabel Zhang	03/27/20	Call to discuss progress, timeline, and open items in the state attribute reduction model with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), L. Grantland (Associate, KPMG)	0.9	\$650	\$ 585.00
Leanna Grantland	03/27/20	Call to discuss progress, timeline, and open items in the state attribute reduction model with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), L. Grantland (Associate, KPMG)	0.9	\$420	\$ 378.00
Adam McLamb	03/27/20	Call to discuss progress, timeline, and open items in the state attribute reduction model with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), L. Grantland (Associate, KPMG)	0.9	\$760	\$ 684.00
Adam Bourque	03/27/20	Conference call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss whether pre-2021 depreciation should be reduced due to transfer to third party, whether TCI / GCI payments are taken into account in both net third party rent and net Cap Ex calculations, adjustments to cash interest amounts in projected financials for tax modeling	0.9	\$760	\$ 684.00
David Helenbrook	03/27/20	Conference call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss whether pre-2021 depreciation should be reduced due to transfer to third party, whether TCI / GCI payments are taken into account in both net third party rent and net Cap Ex calculations, adjustments to cash interest amounts in projected financials for tax modeling	0.9	\$875	\$ 787.50

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	03/27/20	Conference call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss whether pre-2021 depreciation should be reduced due to transfer to third party, whether TCI / GCI payments are taken into account in both net third party rent and net Cap Ex calculations, adjustments to cash interest amounts in projected financials for tax modeling	0.9	\$650	\$ 585.00
Leanna Grantland	03/27/20	Reviewed the 2011 Georgia (0.2) and North Carolina (0.2) returns for Allworx and the Arizona return for Cavalier Telephone Corp. & Subs (0.5) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	0.9	\$420	\$ 378.00
Brittney Laukhuff	03/27/20	Call with M. Turner and B. Laukhuff (both KPMG) to discuss updates to summary tables for structure deck based on changes to attribute reduction model	1.0	\$760	\$ 760.00
Mary Beth Turner	03/27/20	Call with M. Turner and B. Laukhuff (both KPMG) to discuss updates to summary tables for structure deck based on changes to attribute reduction model	1.0	\$420	\$ 420.00
Adam Murphy	03/27/20	Revised projected taxable income schedule for gross third party rent expense as well as assumptions related to TCI / GCI payments and attribute reduction under section 108(b)	1.1	\$650	\$ 715.00
Leanna Grantland	03/27/20	Review the 2013 returns for North Carolina (0.3), Oklahoma (0.2), Pennsylvania (0.2), South Carolina (0.3), and Wisconsin (0.3) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.3	\$420	\$ 546.00
Leanna Grantland	03/27/20	Reviewed the 2013 returns for Alabama (0.3), California (0.3), Colorado (0.2), Florida (0.2), Georgia (0.2), and Iowa (0.2) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model	1.4	\$420	\$ 588.00

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Name	Date	Description	Hours	Rate	Amount
Leanna Grantland	03/27/20	Reviewed the 2013 returns for Illinois (0.2), Kentucky (0.3), Louisiana (0.3), Missouri (0.3), and Mississippi (0.3) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.4	\$420	\$ 588.00
Leanna Grantland	03/27/20	Reviewed the 2014 returns for Oklahoma (0.3), Pennsylvania (0.3), South Carolina (0.4), and Wisconsin (0.4) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.4	\$420	\$ 588.00
Adam Bourque	03/27/20	(1.5) Senior manager review of no flex bonus depreciation 3_27_20 version of 2020-2030 taxable income schedules prepared by KPMG	1.5	\$760	\$ 1,140.00
Leanna Grantland	03/27/20	Reviewed the 2014 returns for Alabama (0.3), Colorado (0.4), Georgia (0.4), and Iowa (0.4) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.5	\$420	\$ 630.00
Brittney Laukhuff	03/27/20	Senior manager review of summary tables prepared by M. Turner (KPMG) for incorporation into structure decks	1.5	\$760	\$ 1,140.00
Brittney Laukhuff	03/27/20	Updates to Windstream structure deck based on removal of L5 scenario as well as new assumptions regarding taxable income	1.5	\$760	\$ 1,140.00
Leanna Grantland	03/27/20	Reviewed the 2014 returns for Illinois (0.3), Kentucky (0.3), Missouri (0.3), Mississippi (0.4), and North Carolina (0.3) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.6	\$420	\$ 672.00
Adam Bourque	03/27/20	(1.7) Senior manager review of flex bonus depreciation 3_27_20 version of 2020-2030 taxable income schedules prepared by KPMG	1.7	\$760	\$ 1,292.00
Adam Murphy	03/27/20	Revised the taxable income projection schedule for impact of repair deductions on section 163(j) calculation (0.4), section 108(b) reduction to pre-emergence NOL carryforwards (1.1) and assumption related to the application of section 382(l)(6) (0.2)	1.7	\$650	\$ 1,105.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	03/27/20	(2.2) Senior manager review of no flex no bonus depreciation 3_27_20 version of 2020-2030 taxable income schedules prepared by KPMG	2.2	\$760	\$ 1,672.00
Jimmy Martinez	03/27/20	(2.6) Analyzing intercompany debt PBC file in order to determine which aspect will need to be incorporated into the post emergence model to determine capitalization amount.	2.6	\$420	\$ 1,092.00
Adam Bourque	03/27/20	(2.6) Senior manager review of flex no bonus depreciation 3_27_20 version of 2020-2030 taxable income schedules prepared by KPMG	2.6	\$760	\$ 1,976.00
Tim Nichols	03/27/20	Continue (from 3/26) researching relevant case (case law relevant to a technical issue for true lease classification) on impact of improvements to leased property for new true lease opinion on revised lease	2.8	\$760	\$ 2,128.00
Mary Beth Turner	03/27/20	Updated and concurrently linked the attribute reduction summary tables to new excel figures per updated guidance from A. Bourque and B. Laukhuff.	3.0	\$420	\$ 1,260.00
Nick Saye	03/27/20	Continue, from earlier in the day, to prepare the sales & use taxability matrix for Windstream's sale and lease of telecom cable to third party as part of settlement agreement while concurrently compiling all support authority documentation for file; Note: this is a lengthy tasks as the taxability matrix if for 39 states and includes the sales tax treatment (with research as needed) for telecom equipment, occasional sales, and whether the state treats underground telecom cable as tangible personal property or real property.	3.3	\$520	\$ 1,716.00
Nick Saye	03/27/20	Began to prepare the sales & use taxability matrix for Windstream's sale and lease of telecom cable to third party as part of settlement agreement while concurrently compiling all support authority documentation for file; Note: this is a lengthy tasks as the taxability matrix if for 39 states and includes the sales tax treatment (with research as needed) for telecom equipment, occasional sales, and whether the state treats underground telecom cable as tangible personal property or real property.	3.9	\$520	\$ 2,028.00
Jimmy Martinez	03/27/20	Building the state post emergence model cancellation of debt income section based on the intercompany debt information that will be reported by each filing entity.	3.9	\$420	\$ 1,638.00
Brittney Laukhuff	03/28/20	Drafted email to M. Turner (KPMG) regarding additional comments related to the Windstream attribute reduction model	0.5	\$760	\$ 380.00
Mary Beth Turner	03/28/20	Revised the tax attribute reduction model with regards to review comments received from A. Bourque and B. Laukhuff (KPMG)	1.1	\$420	\$ 462.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	03/28/20	Review of Windstream's historical general business credits (0.6) and alternative minimum tax credits (0.6) and performed analysis as to how same will be impacted by attribute reduction (0.4)	1.6	\$760	\$ 1,216.00
Adam Murphy	03/29/20	Draft e-mail to A. Bourque (KPMG) regarding ordering of NOL reduction under Treas. Reg. 1.1502-28(a)(4) for attribute reduction model.	0.1	\$650	\$ 65.00
Adam Murphy	03/29/20	Review e-mail from A. Bourque (KPMG) regarding ordering of NOL reduction under Treas. Reg. 1.1502-28(a)(4) for attribute reduction model	0.1	\$650	\$ 65.00
Brittny Laukhuff	03/29/20	(.4) Drafted email to M. Turner (KPMG) regarding required changes to structure deck and summary tables related to addition of general business credits to attribute reduction model	0.4	\$760	\$ 304.00
Mary Beth Turner	03/29/20	Additional updates to the standalone client deliverable charts prepared for a phone call with client and law firm per review comments received from B. Laukhuff and A. Bourque (both KPMG)	0.5	\$420	\$ 210.00
Adam Murphy	03/29/20	Conducted analysis regarding the ordering of NOL reduction under Treas. Reg. 1.1502-28(a)(4) for attribute reduction model.	0.6	\$650	\$ 390.00
Adam Bourque	03/29/20	Phone conference with B. Laukhuff and A. Bourque (both KPMG) to discuss 3_29_20 attribute reduction model, availability of net operating losses after attribute reduction, black hole cancellation of indebtedness, and fan out cancellation of indebtedness.	1.1	\$760	\$ 836.00
Brittny Laukhuff	03/29/20	Phone conference with B. Laukhuff and A. Bourque (both KPMG) to discuss 3_29_20 attribute reduction model, availability of net operating losses after attribute reduction, blackhole cancellation of indebtedness, and fan out cancellation of indebtedness.	1.1	\$760	\$ 836.00
Brittny Laukhuff	03/29/20	Senior manager review of revised summary tables incorporating the general business credits and edits from senior manager reviews.	1.5	\$760	\$ 1,140.00
Adam Bourque	03/29/20	(1.6) Preparation of fan out cancellation of indebtedness impact on consolidated net operating losses per entity as a result of 3_29_20 attribute reduction model.	1.6	\$760	\$ 1,216.00
Adam Bourque	03/29/20	(1.9) Performed Senior Manager review of 3_29_20 attribute reduction model in anticipation of providing schedules to client	1.9	\$760	\$ 1,444.00
Adam Murphy	03/30/20	Communication via email with D. Helenbrook and A. Bourque (both KPMG) regarding the revised draft of taxable income projection schedules	0.1	\$650	\$ 65.00
Ben Cella	03/30/20	Managing Director review and concurrently revised the agenda related to upcoming weekly call with Windstream Tax prepared by C. Stevens (KPMG)	0.1	\$875	\$ 87.50

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	03/30/20	Prepared email to V. Anger (Windstream) about City of Bremerton tax bankruptcy claim 316	0.1	\$875	\$ 87.50
Adam Murphy	03/30/20	Reviewed e-mail from B. Laukhuff (KPMG) regarding updated draft of bankruptcy emergence structuring alternatives slide deck	0.1	\$650	\$ 65.00
Adam Murphy	03/30/20	(0.1) Updated the taxable income projection schedules to include updated / additional client provided data (0.1) Finalized (PDF) the updated schedules to send the updated draft deliverable to the client.	0.2	\$650	\$ 130.00
Adam Murphy	03/30/20	Communication via email with A. Bourque (KPMG) regarding revision to taxable income projection schedules presentation format.	0.2	\$650	\$ 130.00
Adam Murphy	03/30/20	Review e-mail communication from A. Sexton (K&E) and A. Bourque (KPMG) regarding next steps related to conference call with C. Robinson, S. Wheeler, and S. Tran (all Windstream), A. Sexton, N. Warther, and W. Levy (all K&E), and D. Helenbrook, A. Bourque, and B. Laukhuff (all KPMG) to discuss draft taxable income projection schedules.	0.2	\$650	\$ 130.00
Varoon Laddha	03/30/20	(.3) Review email communication sent by Windstream regarding income tax claims for CA, KY, and MI.	0.3	\$760	\$ 228.00
Chris Nocito	03/30/20	(.3) Updated the Q4 OCP schedule per client comments received as of 3/30/2020 for use on the bankruptcy cost analysis.	0.3	\$420	\$ 126.00
Adam Murphy	03/30/20	(0.4) Revised the taxable income projection schedules assumptions and presentation structure.	0.4	\$650	\$ 260.00
Jimmy Martinez	03/30/20	Meeting to discuss progress and timelines of state attribute reduction and pre-/post-emergence models with V. Laddha (Sr. Manager, KPMG), L. Grantland (Associate, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG).	0.4	\$420	\$ 168.00
Katie Ford	03/30/20	Meeting to discuss progress and timelines of state attribute reduction and pre-/post-emergence models with V. Laddha (Sr. Manager, KPMG), L. Grantland (Associate, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG).	0.4	\$650	\$ 260.00
Mabel Zhang	03/30/20	Meeting to discuss progress and timelines of state attribute reduction and pre-/post-emergence models with V. Laddha (Sr. Manager, KPMG), L. Grantland (Associate, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG).	0.4	\$650	\$ 260.00

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Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	03/30/20	Meeting to discuss progress and timelines of state attribute reduction and pre-/post-emergence models with V. Laddha (Sr. Manager, KPMG), L. Grantland (Associate, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG).	0.4	\$760	\$ 304.00
Joey Schwartz	03/30/20	Meeting to discuss progress and timelines of state attribute reduction and pre-/post-emergence models with V. Laddha (Sr. Manager, KPMG), L. Grantland (Associate, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG).	0.4	\$520	\$ 208.00
Adam McLamb	03/30/20	Meeting to discuss progress and timelines of state attribute reduction and pre-/post-emergence models with V. Laddha (Sr. Manager, KPMG), L. Grantland (Associate, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG).	0.4	\$760	\$ 304.00
Leanna Grantland	03/30/20	Meeting to discuss progress and timelines of state attribute reduction and pre-/post-emergence models with V. Laddha (Sr. Manager, KPMG), L. Grantland (Associate, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG).	0.4	\$420	\$ 168.00
Brittney Laukhuff	03/30/20	(.5) Correspondence via email with M. Turner (KPMG) regarding revisions to structure deck	0.5	\$760	\$ 380.00
Adam Bourque	03/30/20	(0.6) Phone conference with A. Bourque and A. Murphy (both KPMG) to discuss updated taxable income projections and revisions to same.	0.6	\$760	\$ 456.00
Adam Murphy	03/30/20	(0.6) Phone conference with A. Bourque and A. Murphy (both KPMG) to discuss updated taxable income projections and revisions to same.	0.6	\$650	\$ 390.00
Adam Bourque	03/30/20	Senior Manager review of updated 3-30-20 taxable income projections for 2020-2030	0.6	\$760	\$ 456.00
Ben Cella	03/30/20	(0.8) Senior manager review and concurrently revised the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 3/27/20 Register Report.	0.8	\$875	\$ 700.00
Chris Nocito	03/30/20	(.9) Updating A&M's 11th monthly fee statement for Contracts redaction to ensure proper allocations in the bankruptcy cost analysis	0.9	\$420	\$ 378.00
Mary Beth Turner	03/30/20	Revised the assumption slides in the client deliverable deck per review comments received from A. Bourque (KPMG)	0.9	\$420	\$ 378.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	03/30/20	Built a tracing function in NOL lead sheet for Tax Year 2017 in state attribute reduction model to apply Treasury Regulation section 1.1502-21, consolidated net operating loss ratio and relative presence ratio from acquired and dissolved entities to current entities	1.0	\$520	\$ 520.00
Joey Schwartz	03/30/20	Built a tracing function in NOL lead sheet for Tax Year 2018 in state attribute reduction model to apply Treasury Regulation section 1.1502-21, consolidated net operating loss ratio and relative presence ratio from acquired and dissolved entities to current entities	1.0	\$520	\$ 520.00
Mary Beth Turner	03/30/20	Revised the client deliverable charts for additional change requests from the KPMG management team as of 3/30/20	1.0	\$420	\$ 420.00
Brittny Laukhuff	03/30/20	Senior manager review of Updated Windstream structure deck with focus on updates performed by M. Turner (KPMG) - as requested by A. Bourque including revisions thereto related to additional assumptions	1.0	\$760	\$ 760.00
Adam Bourque	03/30/20	(1.1) Senior Manager review of 3_30_20 version of summary charts reflecting multiple attribute reduction versions of bankruptcy restructuring.	1.1	\$760	\$ 836.00
Kevin Polli	03/30/20	Performed Managing Director review of most current version of the Windstream tax claims file in preparation for telephone call with Windstream Tax team.	1.1	\$875	\$ 962.50
Luis Carcamo	03/30/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - Katten - 11th Monthly Fee Statement - Charter Litigation	1.1	\$275	\$ 302.50
Sam Chen	03/30/20	Review authorities regarding tax consequences of tenant improvements reverting to landlord with regards to new Windstream/third party lease.	1.2	\$875	\$ 1,050.00
Leanna Grantland	03/30/20	Reviewed the 2011 returns for Cavalier Telephone Corp. (0.1), Intellifiber Networks, Inc. (0.2), Network Telephone Corp. (0.2), Paetec Communications of Virginia (0.2), Paetec Corp (0.2), Paetec Holding Corp. & Subs (FL) (0.3) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.2	\$420	\$ 504.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Leanna Grantland	03/30/20	Reviewed the 2011 returns for Paetec Holding Corp. & Subs (AK return) (0.2), (CA return) (0.2) and Paetec Communications Inc. & Subs (IL return) (0.2), (ME return) (0.2), (OR return) (0.2), (VT return) (0.2) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.2	\$420	\$ 504.00
Leanna Grantland	03/30/20	Reviewed the 2011 returns for Paetec Communications Inc. (0.4), Paetec Holding Corp. & Subs (MN) (0.5), and Pyramid Communications, Inc. (0.4) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.3	\$420	\$ 546.00
Leanna Grantland	03/30/20	Reviewed the 2011 returns for Paetec Holding Corp. & Subs (MA return) (0.3), (MI return) (0.3), (NY return) (0.4), and (WV return) (0.3) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.3	\$420	\$ 546.00
Leanna Grantland	03/30/20	Reviewed the 2011 returns for Allworx (0.2) and Cavalier Telephone Corp. & Subs. (AZ return) (0.3), (CO return) (0.3), (MT return) (0.3), (NH return) (0.3), and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.4	\$420	\$ 588.00
Leanna Grantland	03/30/20	Reviewed the 2011 returns for Quagga Corp. (0.5), Talk America, Inc. (0.5), and Xeta Technologies, Inc. (0.4) and concurrently entered entity name, filing jurisdiction, tax year, property factor numerator, sales factor numerator, payroll factor numerator, and total apportionment of the entity and subsidiaries into the Pre-Acquisition Apportionment worksheet to facilitate incorporation into the Windstream tax attribute reduction model.	1.4	\$420	\$ 588.00
Caroline Stevens	03/30/20	(1.5) Updates to the Windstream Bankruptcy Tax Claims Schedule (requested by C. Robinson– Windstream) based on the new tax claims / changes to existing tax claim from the weekly Register Report and (0.1) send to B. Cella (KPMG) for review	1.6	\$650	\$ 1,040.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	03/30/20	(1.9) Perform Senior manager review of 3_30_20 version of attribute reduction model in anticipation of providing updated slide deck to client	1.9	\$760	\$ 1,444.00
Ben Cella	03/30/20	Revised the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims / changes from Alvarez & Marsal's 3/27/20 Register Report.	1.9	\$875	\$ 1,662.50
Joey Schwartz	03/30/20	Built a tracing function in relative presence tab of state attribution reduction model to link acquired while concurrently dissolving entity apportionment numerators and relative presence ratio to current entities.	2.0	\$520	\$ 1,040.00
Joey Schwartz	03/30/20	Created tracing function in -21 consolidated net operating loss allocation ratio tab to link acquired and dissolved entity ratio to current entities	2.0	\$520	\$ 1,040.00
Joey Schwartz	03/30/20	Created tracing function in apportionment rates tab of state attribute reduction model to link acquired and dissolved entity apportionment factors to current entities	2.0	\$520	\$ 1,040.00
Eric Albritton	03/30/20	Senior associate review of 11th monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: A&M - Accounting (0.7); A&M - Cash Management (0.7); A&M - Vendor Management (0.7).	2.1	\$520	\$ 1,092.00
Jimmy Martinez	03/30/20	(2.2) Researching Internal revenue Code (IRC) conformity to sections 108, 311, 1502-13 for all states in Windstream Inc. (WSI) filing footprint to incorporate into post emergence model.	2.2	\$420	\$ 924.00
Nick Saye	03/30/20	Continue, same day, to prepare the sales & use taxability matrix for Windstream's sale and lease of telecom cable to third party as part of settlement agreement while concurrently compiling all support authority documentation for file; Note: this is a lengthy tasks as the taxability matrix if for 39 states and includes the sales tax treatment (with research as needed) for telecom equipment, occasional sales, and whether the state treats underground telecom cable as tangible personal property or real property.	2.9	\$520	\$ 1,508.00
Chris Nocito	03/30/20	Continued, from earlier in the day, to prepare the combined 9th and 10th summary fee schedule binder for purposes of the bankruptcy cost analysis	2.9	\$420	\$ 1,218.00
Robert Hyatt	03/30/20	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 3/27/2020 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

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	03/30/20	Senior associate review of 11th monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: KPMG - Tax Consulting (1.1); KPMG - Audit Defense (0.8); A&M - Business Plan (0.6); and A&M - Contracts (0.6).	3.1	\$520	\$ 1,612.00
Caroline Stevens	03/30/20	Updated the agenda, for use in weekly update call with client, to include new claims/tax claim changes as of 3/30/2020.	3.2	\$650	\$ 2,080.00
Lydia Bull	03/30/20	Senior manager review of KPMG's 9th monthly fee statement with focus on time entries to ensure proper allocations for the bankruptcy cost analysis: (1.2) Tax Consulting and (0.2) Audit Defense Services and Senior manager review of A&M 11th monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis: (0.7) Vendor Management; (0.3) Cash Management; (0.4) Business Plan; (0.1) Accounting; and (0.8) Contracts.	3.7	\$760	\$ 2,812.00
Jimmy Martinez	03/30/20	Designing the summary section for the state post emergence model that collects the tax liability, net operating losses, and net operating loss utilization amounts by filing entity and year on one tab.	3.8	\$420	\$ 1,596.00
Adam Bourque	03/30/20	(3.9) Senior Manager review of 3_30_20 version of the attribute reduction model slide deck	3.9	\$760	\$ 2,964.00
Tim Nichols	03/30/20	Continued (from 3/27) to research relevant case (case law relevant to a technical issue for true lease classification) on impact of improvements to leased property for new true lease opinion on revised lease	3.9	\$760	\$ 2,964.00
Nick Saye	03/30/20	Continue, from 3/27, to prepare the sales & use taxability matrix for Windstream's sale and lease of telecom cable to third party as part of settlement agreement while concurrently compiling all support authority documentation for file; Note: this is a lengthy tasks as the taxability matrix if for 39 states and includes the sales tax treatment (with research as needed) for telecom equipment, occasional sales, and whether the state treats underground telecom cable as tangible personal property or real property.	3.9	\$520	\$ 2,028.00
Adam Murphy	03/31/20	Reviewed e-mail from A. Bourque (KPMG) regarding the tax impact of elimination of intercompany accounts to be addressed in modeling.	0.1	\$650	\$ 65.00
Adam Murphy	03/31/20	Reviewed e-mail from C. Robinson (Windstream) regarding tax impact of elimination of intercompany accounts.	0.1	\$650	\$ 65.00
Katie Ford	03/31/20	(.2) Revised the 163(j) calculation for 2018 ASC740 changes based on results of call with V. Laddha (KPMG)	0.2	\$650	\$ 130.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Tim Nichols	03/31/20	Performed WNT Senior manager review of term sheet with specific regards to revised lease provisions	0.2	\$760	\$ 152.00
Brittney Laukhuff	03/31/20	(.3) Draft email to M. Turner (KPMG) regarding modeling for capitalization of intercompany accounts.	0.3	\$760	\$ 228.00
Michael Campagna	03/31/20	Call with A Bourque and M Campagna, both KPMG to discuss the impact of the planned intercompany account balance forgiveness or cancellation on the subsidiary stock basis calculations used in the Windstream Corporation bankruptcy planning models.	0.3	\$760	\$ 228.00
Adam Bourque	03/31/20	Call with A Bourque and M Campagna, both KPMG, to discuss the impact of the planned intercompany account balance forgiveness or cancellation on the subsidiary stock basis calculations used in the Windstream Corporation bankruptcy planning models.	0.3	\$760	\$ 228.00
Katie Ford	03/31/20	Call with C. Ford and V. Laddha (KPMG) to discuss the potential state tax impact of financial statement implications for 2018.	0.3	\$650	\$ 195.00
Varoon Laddha	03/31/20	Call with C. Ford and V. Laddha (KPMG) to discuss the potential state tax impact of financial statement implications for 2018.	0.3	\$760	\$ 228.00
Adam Bourque	03/31/20	Phone conference with A. Bourque (KPMG) and B. Laukhuff (KPMG) to discuss steps to be taken as of 3/31/2020 for modeling attribute reduction assuming capitalization of intercompany accounts	0.3	\$760	\$ 228.00
Brittney Laukhuff	03/31/20	Phone conference with A. Bourque (KPMG) and B. Laukhuff (KPMG) to discuss steps to be taken as of 3/31/2020 for modeling attribute reduction assuming capitalization of intercompany accounts	0.3	\$760	\$ 228.00
Rick Blattner	03/31/20	Call with J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, K. Polli, J. Vann, M. Andruchek and R. Blattner - partial attendance (all KPMG) to discuss progress on Windstream tax claims as of 3/31/2020.	0.2	\$875	\$ 175.00
David Helenbrook	03/31/20	Conference call with S. Chen, D. Helenbrook, A. Murphy (all KPMG) regarding the impact of transfer of TCI assets to third party on depreciation for taxable income projection schedules and tax attribute utilization model	0.4	\$875	\$ 350.00
Sam Chen	03/31/20	Conference call with S. Chen, D. Helenbrook, A. Murphy (all KPMG) regarding the impact of transfer of TCI assets to third party on depreciation for taxable income projection schedules and tax attribute utilization model	0.4	\$875	\$ 350.00
Adam Murphy	03/31/20	Conference call with S. Chen, D. Helenbrook, A. Murphy (all KPMG) regarding the impact of transfer of TCI assets to third party on depreciation for taxable income projection schedules and tax attribute utilization model	0.4	\$650	\$ 260.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Tim Nichols	03/31/20	Teleconference with D. Helenbrook (KPMG) regarding negotiation of revisions to lease, related status points relevant to new true lease opinion.	0.4	\$760	\$ 304.00
David Helenbrook	03/31/20	Teleconference with T. Nichols (KPMG) regarding negotiation of revisions to lease, related status points relevant to new true lease opinion.	0.5	\$875	\$ 437.50
Caroline Stevens	03/31/20	Call with J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, K. Polli, J. Vann, M. Andruchek and R. Blattner - partial attendance (all KPMG) to discuss progress on Windstream tax claims as of 3/31/2020.	0.6	\$650	\$ 390.00
John Vann	03/31/20	Call with J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, K. Polli, J. Vann, M. Andruchek and R. Blattner - partial attendance (all KPMG) to discuss progress on Windstream tax claims as of 3/31/2020.	0.6	\$760	\$ 456.00
Kevin Polli	03/31/20	Call with J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, K. Polli, J. Vann, M. Andruchek and R. Blattner - partial attendance (all KPMG) to discuss progress on Windstream tax claims as of 3/31/2020.	0.6	\$875	\$ 525.00
Michael Andruchek	03/31/20	Call with J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, K. Polli, J. Vann, M. Andruchek and R. Blattner - partial attendance (all KPMG) to discuss progress on Windstream tax claims as of 3/31/2020.	0.6	\$760	\$ 456.00
Ben Cella	03/31/20	Call with J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, K. Polli, J. Vann, M. Andruchek and R. Blattner - partial attendance (all KPMG) to discuss progress on Windstream tax claims as of 3/31/2020.	0.6	\$875	\$ 525.00
Brittney Laukhuff	03/31/20	(.7) Review of intercompany balance sheet data provided by C. Robinson (Windstream) related to the capitalization of intercompany accounts	0.7	\$760	\$ 532.00
Jimmy Martinez	03/31/20	(1.0) Testing formulas being used throughout the model to ensure the information is properly pulling to the summary / yearly tabs.	1.0	\$420	\$ 420.00
Joey Schwartz	03/31/20	Built a tracing function in NOL lead sheet for Tax Year 2010 in state attribute reduction model to apply Treasury Regulation section 1.1502-21, consolidated net operating loss ratio and relative presence ratio (from acquired and dissolved entities) to current entities	1.1	\$520	\$ 572.00
Joey Schwartz	03/31/20	Built a tracing function in NOL lead sheet for Tax Year 2011 in state attribute reduction model to apply Treasury Regulation section 1.1502-21, consolidated net operating loss ratio and relative presence ratio (from acquired and dissolved entities) to current entities	1.1	\$520	\$ 572.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	03/31/20	Built a tracing function in NOL lead sheet for Tax Year 2012 in state attribute reduction model to apply Treasury Regulation section 1.1502-21, consolidated net operating loss ratio and relative presence ratio (from acquired and dissolved entities) to current entities	1.1	\$520	\$ 572.00
Joey Schwartz	03/31/20	Built a tracing function in NOL lead sheet for Tax Year 2013 in state attribute reduction model to apply Treasury Regulation section 1.1502-21, consolidated net operating loss ratio and relative presence ratio (from acquired and dissolved entities) to current entities	1.1	\$520	\$ 572.00
Joey Schwartz	03/31/20	Built a tracing function in NOL lead sheet for Tax Year 2014 in state attribute reduction model to apply Treasury Regulation section 1.1502-21, consolidated net operating loss ratio and relative presence ratio (from acquired and dissolved entities) to current entities	1.1	\$520	\$ 572.00
Joey Schwartz	03/31/20	Built a tracing function in NOL lead sheet for Tax Year 2016 in state attribute reduction model to apply Treasury Regulation section 1.1502-21, consolidated net operating loss ratio and relative presence ratio (from acquired and dissolved entities) to current entities	1.1	\$520	\$ 572.00
Joey Schwartz	03/31/20	Built the tracing function in NOL lead sheet for Tax Year 2015 in state attribute reduction model to apply Treasury Regulation section 1.1502-21, consolidated net operating loss ratio and relative presence ratio (from acquired and dissolved entities) to current entities	1.1	\$520	\$ 572.00
Chris Nocito	03/31/20	Updating 9th and 10th summary fee schedule documentation (from previous day) with allocation workpapers for purposes of the bankruptcy cost analysis.	1.1	\$420	\$ 462.00
Luis Carcamo	03/31/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - A&M - 11th Monthly Fee Statement - Business Plan	1.2	\$275	\$ 330.00
Luis Carcamo	03/31/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - A&M - 11th Monthly Fee Statement - Vendor Management	1.2	\$275	\$ 330.00
Lydia Bull	03/31/20	Review of K&E's 11th monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis.	1.3	\$760	\$ 988.00
Adam Bourque	03/31/20	(2.1) Perform Senior Manager review of attribute reduction model to game plan update to attribute reduction model assuming capitalization of intercompany accounts.	2.1	\$760	\$ 1,596.00
Luis Carcamo	03/31/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - A&M - 11th Monthly Fee Statement - Contracts	2.4	\$275	\$ 660.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Brian Defliese	03/31/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC - Cash Management & Collateral - 11th Monthly (.4) Alvarez & Marsal North America, LLC - Accounting - 11th Monthly (.9) KPMG - Tax Consulting Services - 9th Monthly (1.3)	2.6	\$275	\$ 715.00
Jimmy Martinez	03/31/20	Continue (from 3/30/20) to research IRC conformity to section 108, 311, 1502-13 for all states in WSI filing footprint to build into post emergence model.	2.9	\$420	\$ 1,218.00
Nick Saye	03/31/20	Continued (same day) to prepare the sales & use taxability matrix for Windstream's sale and lease of telecom cable to third party as part of settlement agreement while concurrently compiling all support authority documentation for file; Note: this is a lengthy tasks as the taxability matrix if for 39 states and includes the sales tax treatment (with research as needed) for telecom equipment, occasional sales, and whether the state treats underground telecom cable as tangible personal property or real property.	3.5	\$520	\$ 1,820.00
Eric Albritton	03/31/20	(3.9) Senior associate review of 9th and 10th monthly combined bankruptcy cost analysis documentation compiled to show all fees / expenses treated with support to substantiate KPMG's treatment of bankruptcy costs for the bankruptcy cost analysis.	3.9	\$520	\$ 2,028.00
Nick Saye	03/31/20	Continued, from 3/30, to prepare the sales & use taxability matrix for Windstream's sale and lease of telecom cable to third party as part of settlement agreement while concurrently compiling all support authority documentation for file; Note: this is a lengthy tasks as the taxability matrix if for 39 states and includes the sales tax treatment (with research as needed) for telecom equipment, occasional sales, and whether the state treats underground telecom cable as tangible personal property or real property.	3.9	\$520	\$ 2,028.00
Total Tax Consulting Services			<u>1,051.1</u>		<u>\$ 648,718.00</u>

EXHIBIT C2

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

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

EXHIBIT C3

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	03/02/20	0.7 Prepared Windstream estimate for week ending 2/29 and 0.1 drafted email to D. Helenbrook (KPMG) to provide copy of same including related support	0.8	\$ 228	\$ 182.40
Wendy Shaffer	03/02/20	Updates to exhibit C1 of Windstream January fee application to include data received from professionals as of 3/2/2020	3.9	\$ 228	\$ 889.20
Wendy Shaffer	03/03/20	Updated exhibit C1 of Windstream January fee application to include data received from professionals as of 3/3/20	1.3	\$ 228	\$ 296.40
Wendy Shaffer	03/04/20	Finalized exhibit C4 of Windstream January fee application in preparation for management review	0.1	\$ 228	\$ 22.80
Wendy Shaffer	03/04/20	0.2 Updated Transaction tax service exhibits in Windstream January fee application to include data received from B. Dickson (KPMG)	0.2	\$ 228	\$ 45.60
Wendy Shaffer	03/04/20	Finalized exhibit C9 of Windstream January fee application in preparation for management review	0.2	\$ 228	\$ 45.60
Wendy Shaffer	03/04/20	Finalized exhibit C1 of Windstream January fee application in preparation for management review	0.3	\$ 228	\$ 68.40
Wendy Shaffer	03/04/20	Updated exhibit C1 of Windstream January fee application to include data received from professionals as of 3/4/20	1.9	\$ 228	\$ 433.20
Wendy Shaffer	03/06/20	Communication with B. Dickson (KPMG) regarding technology fee to be billed in upcoming fee application.	0.1	\$ 228	\$ 22.80
Bruce Dickson	03/06/20	0.1 Senior Manager review of Windstream monthly fee application and 0.1 email to provide approval to W. Shaffer KPMG regarding same.	0.2	\$ 760	\$ 152.00
Wendy Shaffer	03/06/20	Begin to create Windstream exhibits for February	0.2	\$ 228	\$ 45.60
Wendy Shaffer	03/09/20	Begin to prepared cover sheet for Windstream 9th monthly fee application (task not completed).	0.1	\$ 228	\$ 22.80
Wendy Shaffer	03/09/20	Draft email to KPMG Partners / team leads to request approval of Windstream 9th monthly fee application (once finalized)	0.1	\$ 228	\$ 22.80
Wendy Shaffer	03/09/20	Prepared Windstream estimate for week ending 3/6 to provide to D. Helenbrook (KPMG Partner).	0.5	\$ 228	\$ 114.00
Wendy Shaffer	03/09/20	Revised the Windstream 9th monthly fee application per direction from M. Plangman (KPMG)	1.1	\$ 228	\$ 250.80
Wendy Shaffer	03/10/20	Updates to Windstream 9th monthly fee application per direction from B. Laukhuff (KPMG)	0.2	\$ 228	\$ 45.60
Brittney Laukhuff	03/10/20	Performed Senior Manager review of Windstream monthly fee application and concurrently draft comments to provide to W. Shaffer (KPMG).	1.0	\$ 760	\$ 760.00
Bruce Dickson	03/10/20	Senior Manager review and approval of transaction tax exhibits in Windstream monthly fee application.	0.2	\$ 760	\$ 152.00
Wendy Shaffer	03/11/20	Updates to Windstream 9th monthly to include data received from professionals as of 3/11/2020.	1.0	\$ 228	\$ 228.00
Wendy Shaffer	03/12/20	Updated Windstream 9th monthly fee application per direction from B. Cella (KPMG) an follow-up communication related to same.	0.3	\$ 228	\$ 68.40
Wendy Shaffer	03/12/20	0.4 Finalized Windstream 9th monthly fee application exhibits and 0.1 cover sheet and 0.1 send email to M. Plangman (KPMG) to request management review/approval of same	0.6	\$ 228	\$ 136.80

EXHIBIT C4

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	03/13/20	Drafted email to D. Helenbrook to provide copies of final draft of Windstream 9th monthly fee application (KPMG) to request approval of same	0.1	\$ 228	\$ 22.80
Monica Plangman	03/13/20	Final associate director review of and approval of monthly draft fee statement.	0.2	\$ 300	\$ 60.00
Wendy Shaffer	03/16/20	0.5 Prepared Windstream estimate for week ending 3/13; 0.1 draft email to send copy of same to D. Helenbrook (KPMG); 0.1 Finalized (PDF) Windstream the monthly fee application in preparation to send to M. Plangman (KPMG) for final approval prior to sending for filing	0.7	\$ 228	\$ 159.60
Wendy Shaffer	03/17/20	0.1 Draft email to K. Moodi (Windstream) and A. Gasbarra (A&M) to provide copy of filed version of KPMG's 9th monthly fee as required per Windstream billing procedures.	0.1	\$ 228	\$ 22.80
Wendy Shaffer	03/18/20	1.1 Updated exhibit C9 of Windstream February monthly fee application to include data received from professionals as of 3/20/2020.	1.1	\$ 228	\$ 250.80
Wendy Shaffer	03/18/20	Continued (same day) to update exhibit C1 of Windstream February monthly fee application to include data received from professionals as of 3/20/2020.	2.0	\$ 228	\$ 456.00
Wendy Shaffer	03/18/20	Updated exhibit C1 of Windstream February monthly fee application to include data received from professionals as of 3/20/2020.	3.9	\$ 228	\$ 889.20
Wendy Shaffer	03/23/20	0.1 Drafted email to B. Dickson (KPMG) to request estimate for transaction tax services to include in Windstream estimate for week ending 3/21; 0.8 Prepared estimate of fees and expense for Windstream for week ending 3/21; 0.1 draft email to D. Helenbrook (KPMG) to provide copy of same including related to support for fees and expenses; 0.5 updated exhibit C1 of Windstream February fee application to include data received from professionals as of 3/23/2020; 0.1 send out Judges email to new Windstream team members sent by J. Schwartz (KPMG)	1.6	\$ 228	\$ 364.80
Wendy Shaffer	03/24/20	Updates to exhibit C1 of Winstream February fee application to include data received from professionals as of 3/24/2020.	1.1	\$ 228	\$ 250.80
Wendy Shaffer	03/26/20	Updates to exhibit C9 of Windstream February fee application to include data received from professionals as of 3/26/2020	0.4	\$ 228	\$ 91.20
Wendy Shaffer	03/26/20	Updates to exhibit C1 of Windstream February fee application to include data received from professionals as of 3/26/2020	2.9	\$ 228	\$ 661.20
Wendy Shaffer	03/27/20	Updates to exhibit C9 of Windstream February fee application to include data received from professionals as of 3/26/2020	0.3	\$ 228	\$ 68.40
Wendy Shaffer	03/27/20	Updates to exhibit C1 of Windstream February fee application to include data received from professionals as of 3/26/2020	1.3	\$ 228	\$ 296.40
Bruce Dickson	03/30/20	Email to W. Shaffer (KPMG) to provide weekly estimate (for week ending 3/28) related to transaction tax services to be included in estimate to be provided to A&M.	0.1	\$ 760	\$ 76.00
Wendy Shaffer	03/30/20	0.9 Prepared Windstream estimate for week ending 3/28 and 0.1 draft email to D. Helenbrook KPMG) to provide copy of same including related support	1.0	\$ 228	\$ 228.00

EXHIBIT C4

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	03/30/20	Updated exhibit C1 of Windstream February fee application to include data received from professionals as of 3/30/2020	1.3	\$ 228	\$ 296.40
Wendy Shaffer	03/31/20	Draft email to D. Helenbrook (KPMG Partner) regarding status of Windstream February fee application as of 3/31/2020.	0.1	\$ 228	\$ 22.80
Bruce Dickson	03/31/20	Respond to question from W. Shaffer (KPMG) regarding transaction tax service to be included in monthly fee application.	0.1	\$ 760	\$ 76.00
Wendy Shaffer	03/31/20	Begin to prepare the Windstream March monthly fee application to include data received from professionals as of 3/31/2020	0.8	\$ 228	\$ 182.40
Wendy Shaffer	03/31/20	0.8 Finalized Windstream February exhibits in preparation for management review; 0.1 draft email to M. Plangman (KPMG) to request review/approval of same	0.9	\$ 228	\$ 205.20
Total Fee Application Preparation Services			34.3		\$ 8,686.00

EXHIBIT C5

Windstream Holdings, Inc., et al.

Case No. 19-22312

Non-Working Travel Time

March 1, 2020 through March 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
March 1, 2020 through March 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
March 1, 2020 through March 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: March 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 3/1/2020 through 3/31/2020 for the entities listed above.

EXHIBIT C7

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

Name	Hours	Total
<i>no fees billed for these services in current month</i>		
Total Tax Compliance Services (EarthLink Implementation)	0.0	\$ -

EXHIBIT C8

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services (Related to Transaction Tax Services)

March 1, 2020 through March 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
March 1, 2020 through March 31, 2020

Name	Date	Description	Hours	Rate	Amount
Ben Cella	03/03/20	Draft email to J. Vann (KPMG) about progress on the Wisconsin tax bankruptcy claims as of 3/3/2020.	0.1	\$ 875	\$ 87.50
Ben Cella	03/03/20	Draft email to S. Metz (KPMG) about progress on the City of Denver tax bankruptcy claim as of 3/3/2020.	0.1	\$ 875	\$ 87.50
Ben Cella	03/03/20	Telephone call with C. Robinson, V. Anger, S. Wagner (Windstream) and B. Cella, and R. Blattner (KPMG) to discuss progress on the Wisconsin tax audits for the related bankruptcy claims - as of 3/3/2020.	0.3	\$ 875	\$ 262.50
Rick Blattner	03/03/20	Telephone call with C. Robinson, V. Anger, S. Wagner (Windstream) and B. Cella, and R. Blattner (KPMG) to discuss progress on the Wisconsin tax audits for the related bankruptcy claims - as of 3/3/2020.	0.3	\$ 875	\$ 262.50
Ben Cella	03/03/20	Prepared email communication to send to the Georgia sales tax auditor for the Windstream Communications tax bankruptcy claim.	0.6	\$ 875	\$ 525.00
Ben Cella	03/04/20	Updating Windstream Supply notes in tax audit workpapers with additional information supplied by J. Marchal (Windstream) for the Georgia auditor.	0.1	\$ 875	\$ 87.50
Ben Cella	03/04/20	Prepared email to Georgia Department of Revenue auditor with updated workpapers for Windstream Supply	0.2	\$ 875	\$ 175.00
Ben Cella	03/06/20	Telephone call between B. Cella (partial attendance), R. Blattner, and J. Vann (all KPMG) to discuss progress on Wisconsin tax bankruptcy claims.	0.2	\$ 875	\$ 175.00
John Vann	03/06/20	Telephone call between B. Cella (partial attendance), R. Blattner, and J. Vann (all KPMG) to discuss progress on Wisconsin tax bankruptcy claims.	0.5	\$ 760	\$ 380.00
Rick Blattner	03/06/20	Telephone call between B. Cella (partial attendance), R. Blattner, and J. Vann (all KPMG) to discuss progress on Wisconsin tax bankruptcy claims.	0.5	\$ 875	\$ 437.50
John Vann	03/08/20	Draft email to B. Cella (KPMG) summarizing which entities make up the Windstream Holdings, Inc. and Windstream Services, LLC claims.	0.2	\$ 760	\$ 152.00
John Vann	03/09/20	Meeting between S. Nartadam and J. Vann (all KPMG) to discuss progress on Wisconsin tax bankruptcy claims as of 3/9/2020.	0.7	\$ 760	\$ 532.00
Samantha Nartadam	03/09/20	Meeting between S. Nartadam and J. Vann (all KPMG) to discuss progress on Wisconsin tax bankruptcy claims as of 3/9/2020.	0.7	\$ 520	\$ 364.00
Samantha Nartadam	03/09/20	(1.4) Review master list of the returns the client already provided / what returns we will be requesting while concurrently verifying that the list matches up with the audit periods in the assessments.	1.4	\$ 520	\$ 728.00
Ben Cella	03/10/20	Draft email to C. Robinson (Windstream) about waivers requested by the Wisconsin resolution officer for the tax bankruptcy claims as of 3/10/2020.	0.1	\$ 875	\$ 87.50

EXHIBIT C9

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

Name	Date	Description	Hours	Rate	Amount
Ben Cella	03/10/20	Telephone call with V. Anger and S. Wagner (Windstream) and B. Cella and J. Vann (KPMG) to discuss progress on the Wisconsin tax bankruptcy claims as of 3/10/2020.	0.2	\$ 875	\$ 175.00
John Vann	03/10/20	Telephone call with V. Anger and S. Wagner (Windstream) and B. Cella and J. Vann (KPMG) to discuss progress on the Wisconsin tax bankruptcy claims as of 3/10/2020.	0.2	\$ 760	\$ 152.00
Samantha Nartadam	03/10/20	Communication with J. Vann (KPMG) regarding the sales tax returns we will need to request in order to reconcile the amounts to the franchise tax returns	0.3	\$ 520	\$ 156.00
Caroline Stevens	03/10/20	Updated Orion to include Wisconsin related documentation (income tax returns and supporting documentation) provided by V. Anger (Windstream) at the request of J. Vann and R. Blattner (KPMG)	0.4	\$ 650	\$ 260.00
Samantha Nartadam	03/10/20	Performed analysis to confirm the returns that are required in order to reduce the WI assessments and (in turn) must additionally be requested by the client.	0.7	\$ 520	\$ 364.00
John Vann	03/10/20	(0.8) Analyzed Wisconsin assessment for Windstream Holdings, Inc. and (1.8) created multiple scenarios projecting the tax assessment for potential negotiation with the Wisconsin auditor.	2.6	\$ 760	\$ 1,976.00
Ben Cella	03/16/20	(0.1) Drafted email to R. Blattner (KPMG) about auditor's request for Wisconsin bankruptcy tax claims	0.1	\$ 875	\$ 87.50
Ben Cella	03/16/20	Telephone call with C. Robinson (Windstream) to discuss auditor's request for Wisconsin bankruptcy tax claims	0.1	\$ 875	\$ 87.50
Ben Cella	03/16/20	Call between R. Blattner and B. Cella (both KPMG) to discuss action items related to Wisconsin bankruptcy tax claims and next steps as of 3/16/2020.	0.2	\$ 875	\$ 175.00
Rick Blattner	03/16/20	Call between R. Blattner and B. Cella (both KPMG) to discuss action items related to Wisconsin bankruptcy tax claims and next steps as of 3/16/2020.	0.2	\$ 875	\$ 175.00
Samantha Nartadam	03/16/20	(0.3) Review of new documentation provided by the client for Norlight Telecommunications, LLC in preparation to reconcile same to the sales & use tax returns.	0.3	\$ 520	\$ 156.00
John Vann	03/16/20	Meeting between S. Nartadam and J. Vann (all KPMG) to discuss progress and next steps related to Wisconsin tax bankruptcy claims as of 3/16/2020.	0.3	\$ 760	\$ 228.00
Samantha Nartadam	03/16/20	Meeting between S. Nartadam and J. Vann (all KPMG) to discuss progress and next steps related to Wisconsin tax bankruptcy claims as of 3/16/2020.	0.3	\$ 520	\$ 156.00
Ben Cella	03/17/20	Draft email to R. Blattner (KPMG) about waivers requested by the Wisconsin resolution officer for the tax bankruptcy claims.	0.1	\$ 875	\$ 87.50
Caroline Stevens	03/17/20	Performed follow-up via phone with State of California representative regarding Ordinary Course claim that should be withdrawn/amended to \$0.	0.1	\$ 650	\$ 65.00

EXHIBIT C9

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

Name	Date	Description	Hours	Rate	Amount
Ben Cella	03/17/20	Drafted email to C. Robinson (Windstream) about waivers requested by the Wisconsin resolution officer for the tax bankruptcy claims as of 3/17/2020.	0.2	\$ 875	\$ 175.00
Caroline Stevens	03/17/20	Performed follow-up via phone with State of North Carolina representative regarding Ordinary Course claim that should be withdrawn/amended to \$0.	0.2	\$ 650	\$ 130.00
Rick Blattner	03/17/20	(0.4) Prepared and (0.1) send (via e-mail) a summary of audit assessments and claim amounts to C. Robinson and S. Wagner (both Windstream) for review.	0.5	\$ 875	\$ 437.50
Samantha Nartadam	03/17/20	Review May 2005 support files for Windstream Norlight LLC provided by the client (approx. 500 pages of files to review) in order to find the support documents to tie the number to the amounts on the sales tax returns and back up summary.	0.7	\$ 520	\$ 364.00
Samantha Nartadam	03/17/20	Reviewed June 2005 support files for Windstream Norlight LLC provided by the client (approx. 500 pages of files to review) in order to find the support documents to tie the number to the amounts on the sales tax returns and back up summary.	0.8	\$ 520	\$ 416.00
Samantha Nartadam	03/17/20	Meeting with S. Nartadam and J. Vann (both KPMG) to discuss progress on WI Windstream claims and determine approach for review of sales tax support files provided by client on March 9, 2020.	1.0	\$ 520	\$ 520.00
John Vann	03/17/20	Meeting with S. Nartadam and J. Vann (both KPMG) to discuss progress on WI Windstream claims and determine approach for review of sales tax support files provided by client on March 9, 2020.	1.0	\$ 760	\$ 760.00
John Vann	03/17/20	(1.1) Prepare Wisconsin claim summary, by legal entity, for client (C. Robinson of Windstream).	1.1	\$ 760	\$ 836.00
John Vann	03/17/20	Analyzed the 2005 Wisconsin sales tax return data provided by client to determine methodology to summarize the data for purposes of Wisconsin audit defense	1.3	\$ 760	\$ 988.00
John Vann	03/17/20	Analyzed the June 2005 Wisconsin sales tax return for Windstream NTI and concurrently summarize return / supporting documentation into a new workbook.	1.5	\$ 760	\$ 1,140.00
John Vann	03/18/20	Draft email to S. Wagner and V. Anger (both Windstream) requesting additional supporting documentation for the Windstream NTI, Inc. Wisconsin audit.	0.3	\$ 760	\$ 228.00
Ben Cella	03/18/20	Call between R. Blattner, B. Cella, and J. Vann (all KPMG) to discuss action items and next steps related to Wisconsin bankruptcy tax claims as of 3/18/2020.	0.9	\$ 875	\$ 787.50
John Vann	03/18/20	Call between R. Blattner, B. Cella, and J. Vann (all KPMG) to discuss action items and next steps related to Wisconsin bankruptcy tax claims as of 3/18/2020.	0.9	\$ 760	\$ 684.00

EXHIBIT C9

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

Name	Date	Description	Hours	Rate	Amount
Rick Blattner	03/18/20	Call between R. Blattner, B. Cella, and J. Vann (all KPMG) to discuss action items and next steps related to Wisconsin bankruptcy tax claims as of 3/18/2020.	0.9	\$ 875	\$ 787.50
Samantha Nartadam	03/18/20	Continued review, from the previous day, of the May 2005 files (approx. 500 pages) for Windstream Norlight LLC in order to tie all the amounts on the return.	0.9	\$ 520	\$ 468.00
Samantha Nartadam	03/18/20	(1.0) Continued review, from the previous day, of the June 2005 files (approx. 500 pages) for Windstream Norlight LLC in order to tie all the amounts on the return	1.0	\$ 520	\$ 520.00
Samantha Nartadam	03/18/20	Review of an additional month of April 2005 files (approx. 350 pages) for Windstream Norlight LLC in order to tie all the support files to the amounts on the return and return backup files.	1.1	\$ 520	\$ 572.00
John Vann	03/18/20	(1.5) Analyze and concurrently reconcile 2014 Windstream Norlight, Inc. billings, franchise tax return, and trial balance (concurrently) for the Wisconsin audit.	1.5	\$ 760	\$ 1,140.00
John Vann	03/18/20	(1.6) Analyze June 2005 Wisconsin Sales and Use tax return (along with supporting workpapers) for the Wisconsin audit of Windstream NTI, Inc.	1.6	\$ 760	\$ 1,216.00
John Vann	03/18/20	(2.8) Analyze and concurrently reconcile March 2005 Wisconsin Sales & Use tax return to supporting workpapers for the Wisconsin audit of Windstream NTI, Inc.	2.8	\$ 760	\$ 2,128.00
John Vann	03/19/20	(0.4) Finalized the Wisconsin audit waivers in preparation for client review.	0.4	\$ 760	\$ 304.00
Ben Cella	03/19/20	Telephone call with C. Robinson, V. Anger and S. Wagner (Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 3/19/2020.	0.4	\$ 875	\$ 350.00
John Vann	03/19/20	Telephone call with C. Robinson, V. Anger and S. Wagner (Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 3/19/2020.	0.4	\$ 760	\$ 304.00
Rick Blattner	03/19/20	Telephone call with C. Robinson, V. Anger and S. Wagner (Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 3/19/2020.	0.4	\$ 875	\$ 350.00
John Vann	03/19/20	Meeting with S. Nartadam and J. Vann (both KPMG) to discuss progress on WI Windstream claims and analyze sales tax support files for the period of March 2005.	0.5	\$ 760	\$ 380.00
Samantha Nartadam	03/19/20	Meeting with S. Nartadam and J. Vann (both KPMG) to discuss progress on WI Windstream claims and analyze sales tax support files for the period of March 2005.	0.5	\$ 520	\$ 260.00

EXHIBIT C9

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

Name	Date	Description	Hours	Rate	Amount
John Vann	03/19/20	(0.8) Drafted Wisconsin statute of limitations waiver letter for the client to provide to the Wisconsin Department of Revenue.	0.8	\$ 760	\$ 608.00
Samantha Nartadam	03/19/20	Concurrently summarizing (in a spreadsheet) the amounts on the carrier customer type reports / commercial type reports along with the page numbers on which the amounts match up to the interstate, reseller, and exempt portions of the commercial and carrier data on the return back up summary file for January 2005 and February 2005 for the Windstream Norlight, LLC audit claim.	1.5	\$ 520	\$ 780.00
Samantha Nartadam	03/19/20	(2.5) Concurrently reviewing January and February 2005 support files for Windstream Norlight LLC (provided by the client) in order to search for support files to reconcile the amounts on the sales tax return and return back up summary files.	2.5	\$ 520	\$ 1,300.00
John Vann	03/19/20	(2.9) Analyzed the 2014 Windstream Norlight Wisconsin sales & use tax return documentation and concurrently reconcile to 2014 billing file.	2.9	\$ 760	\$ 2,204.00
Ben Cella	03/20/20	(0.1) Senior Manager review of document that would be attached to each Wisconsin tax audit waiver.	0.1	\$ 875	\$ 87.50
Rick Blattner	03/20/20	(0.2) Reviewed statute waivers (and related to cover letter) provided by the Wisconsin Department of Revenue, for all open Wisconsin claims, to execute in order to extend the period of time to review the claims and make adjustments and forward to client.	0.2	\$ 875	\$ 175.00
John Vann	03/20/20	(0.4) Meeting with S. Nartadam and J. Vann (both KPMG) to discuss progress on WI Windstream claims/analyze sales tax support files for the period of February 2005.	0.4	\$ 760	\$ 304.00
Samantha Nartadam	03/20/20	(0.4) Meeting with S. Nartadam and J. Vann (both KPMG) to discuss progress on WI Windstream claims/analyze sales tax support files for the period of February 2005.	0.4	\$ 520	\$ 208.00
Samantha Nartadam	03/20/20	(0.5) Continued, from same day, reviewing February 2005 support files (approx. 1700 pages) for Windstream Norlight LLC/comparing to the customer listing separately provided by the client by picking 10 customers to look for in the customer/carrier reports.	0.5	\$ 520	\$ 260.00
John Vann	03/20/20	(0.4) Finalized revised Wisconsin waivers / letters in preparation to send to client; (1.1) Performed Senior Manager review of sales and use tax return analysis of supporting workpapers for Wisconsin claims.	1.5	\$ 760	\$ 1,140.00
Samantha Nartadam	03/20/20	(3.8) Reviewing February 2005 support files (approx. 1700 pages) for Windstream Norlight LLC/comparing to the customer listing separately provided by the client by picking 10 customers to look for in the customer/carrier reports.	3.8	\$ 520	\$ 1,976.00
Samantha Nartadam	03/23/20	(0.2) Meeting with S. Nartadam and J. Vann (both KPMG) to discuss February 2005 sales tax return supporting workpapers.	0.2	\$ 520	\$ 104.00
John Vann	03/23/20	(0.2) Meeting with S. Nartadam and J. Vann (both KPMG) to discuss February 2005 sales tax return supporting workpapers.	0.2	\$ 760	\$ 152.00

EXHIBIT C9

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

Name	Date	Description	Hours	Rate	Amount
Ben Cella	03/23/20	(0.3) Call between B. Cella and J. Vann (all KPMG) to discuss progress on estimated amounts due for the Wisconsin bankruptcy tax claims.	0.3	\$ 875	\$ 262.50
John Vann	03/23/20	(0.3) Call between B. Cella and J. Vann (all KPMG) to discuss progress on estimated amounts due for the Wisconsin bankruptcy tax claims.	0.3	\$ 760	\$ 228.00
John Vann	03/23/20	(0.5) Meeting with S. Nartadam and J. Vann (both KPMG) to discuss process for analyzing September 2011 billing report for purposes of Wisconsin audit defense.	0.5	\$ 760	\$ 380.00
Samantha Nartadam	03/23/20	(0.5) Meeting with S. Nartadam and J. Vann (both KPMG) to discuss process for analyzing September 2011 billing report for purposes of Wisconsin audit defense.	0.5	\$ 520	\$ 260.00
Ben Cella	03/23/20	(0.5) Perform Senior Manager review of Georgia sales tax audit reserve estimates prepared by C. Stevens (KPMG) for Windstream tax	0.5	\$ 875	\$ 437.50
Samantha Nartadam	03/23/20	(0.5) Preparing a summary of the calculated gross receipts, exemptions, adjustment/calculated taxable sales by Market for the entity, Windstream KDL, Inc.	0.5	\$ 520	\$ 260.00
John Vann	03/23/20	(0.6) Analyze September 2011 billing file, provided by client on 3/19/20, for purposes of determining if the file may be used for Wisconsin audit defense.	0.6	\$ 760	\$ 456.00
John Vann	03/23/20	(0.7) Senior Manager review of February 2005 sales tax return reconciliation.	0.7	\$ 760	\$ 532.00
John Vann	03/23/20	(0.8) Perform Senior Manager review of January 2005 sales tax return reconciliation.	0.8	\$ 760	\$ 608.00
John Vann	03/23/20	(0.9) Analyzed WI auditor's gross receipts reconciliation in comparison to Wisconsin Franchise Tax returns to determine accuracy.	0.9	\$ 760	\$ 684.00
John Vann	03/24/20	(0.1) Draft email to R. Blattner and B. Cella (both KPMG) summarizing the content of the 2005-2009 revised Wisconsin sales tax calculation for Windstream NTI, LLC.	0.1	\$ 760	\$ 76.00
John Vann	03/24/20	(0.5) Call between R. Blattner and J. Vann (all KPMG) to discuss action items and next steps related to Wisconsin bankruptcy tax claims as of 3/24/2020.	0.5	\$ 760	\$ 380.00
Rick Blattner	03/24/20	(0.5) Call between R. Blattner and J. Vann (all KPMG) to discuss action items and next steps related to Wisconsin bankruptcy tax claims as of 3/24/2020.	0.5	\$ 875	\$ 437.50
Samantha Nartadam	03/24/20	(0.5) Prepared summary email to send to J. Vann (KPMG) regarding the Windstream NTI pivot summary report and the updated workbook related WI returns for Jan- June 2005 reports	0.5	\$ 520	\$ 260.00
Ben Cella	03/24/20	(0.9) Call between B. Cella and J. Vann (all KPMG) to discuss progress on estimated amounts due for the Wisconsin bankruptcy tax claims as of 3/24/2020.	0.9	\$ 875	\$ 787.50

EXHIBIT C9

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

Name	Date	Description	Hours	Rate	Amount
John Vann	03/24/20	(0.9) Call between B. Cella and J. Vann (all KPMG) to discuss progress on estimated amounts due for the Wisconsin bankruptcy tax claims as of 3/24/2020.	0.9	\$ 760	\$ 684.00
John Vann	03/24/20	(1.0) Meeting with S. Nartadam and J. Vann (both KPMG) to review final reconciliation of 2005 Wisconsin sales and use tax returns for Windstream NTI, LLC	1.0	\$ 760	\$ 760.00
Samantha Nartadam	03/24/20	(1.0) Meeting with S. Nartadam and J. Vann (both KPMG) to review final reconciliation of 2005 Wisconsin sales and use tax returns for Windstream NTI, LLC	1.0	\$ 520	\$ 520.00
Samantha Nartadam	03/24/20	(1.1) Reconciling May / June 2005 reports to tie to the sales and use tax returns by identifying which pages have the same support files found in the January and February 2005 support files while concurrently confirming that the same type of reports can be found for May and June.	1.1	\$ 520	\$ 572.00
Samantha Nartadam	03/24/20	(2.0) Reviewing Windstream NTI, LLC sales & use tax return documentation along with related support files) for Jan 2005 / Feb 2005 and reconciled the reports that will be provided to the auditor.	2.0	\$ 520	\$ 1,040.00
John Vann	03/24/20	(3.2) Draft a revised Wisconsin sales tax assessment calculation for Windstream NTI, LLC (audit period 2005-2009) for audit defense - based on 2005 data.	3.2	\$ 760	\$ 2,432.00
John Vann	03/25/20	(0.2) Senior Manager review of Windstream NTI sales tax return supporting data to be provided to the Wisconsin Department of Revenue.	0.2	\$ 760	\$ 152.00
John Vann	03/25/20	Call between S. Nartadam and J. Vann (all KPMG) to discuss action items related to Wisconsin bankruptcy tax claims as of 3/25/2020.	0.3	\$ 760	\$ 228.00
Samantha Nartadam	03/25/20	Call between S. Nartadam and J. Vann (all KPMG) to discuss action items related to Wisconsin bankruptcy tax claims as of 3/25/2020.	0.3	\$ 520	\$ 156.00
Rick Blattner	03/25/20	Performed Principal State & Local tax review of schedule of adjustment to auditor to reduce proposed assessments for Windstream NTI and Windstream Holdings - provided by J. Vann (KPMG)	0.3	\$ 875	\$ 262.50
John Vann	03/25/20	Meeting with S. Nartadam and J. Vann (both KPMG) to review final reconciliation of 2005 Wisconsin sales and use tax returns for Windstream NTI, LLC	1.0	\$ 760	\$ 760.00
Samantha Nartadam	03/25/20	Meeting with S. Nartadam and J. Vann (both KPMG) to review final reconciliation of 2005 Wisconsin sales and use tax returns for Windstream NTI, LLC	1.0	\$ 520	\$ 520.00
Samantha Nartadam	03/25/20	Updated the sales & use tax return summary workpaper by adding January, February, and March 2005 carrier & commercial detail concurrently to mirror the format of the 2003 workpaper for Norlight Telecommunications LLC	1.0	\$ 520	\$ 520.00

EXHIBIT C9

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

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	03/25/20	Updated the Norlight Telecommunications LLC support files to exclude irrelevant pages - in order to only include files that help tie amounts to the sales & use tax returns for March 2005 (going through approx. 1500 pages) and concurrently preparing summary explanation file about pages that were included (this data may be provided to the auditor).	1.2	\$ 520	\$ 624.00
Samantha Nartadam	03/25/20	Updated the Norlight Telecommunications LLC support files to exclude irrelevant pages - in order to only include files that help tie amounts to the sales and use tax returns for January 2005 (going through approx. 1600 pages) and concurrently preparing summary explanation file about pages that were included (which may be provided to the auditor)	1.4	\$ 520	\$ 728.00
Samantha Nartadam	03/25/20	Updated the Norlight Telecommunications LLC support files to exclude irrelevant pages - in order to only include files that help tie amounts to the sales and use tax returns for Feb 2005 (going through approx. 1700 pages) and concurrently preparing summary explanation file about pages that were included (this data may be provided to the auditor).	1.8	\$ 520	\$ 936.00
John Vann	03/25/20	(2.2) Draft Windstream NTI Wisconsin 2005 to 2009 revised assessment based on a prior audit for the purpose of presenting to the Wisconsin Department of Revenue.	2.2	\$ 760	\$ 1,672.00
John Vann	03/25/20	Draft the WI sales and use tax assessment for Windstream Holdings, Inc. 2015, 2016, 2017 audit years for the purpose of presenting to the Wisconsin Department of Revenue.	3.4	\$ 760	\$ 2,584.00
Samantha Nartadam	03/26/20	Prepared summary of client meeting notes related to Windstream KDL to provide to J. Vann (KPMG)	0.2	\$ 520	\$ 104.00
John Vann	03/26/20	(0.3) Call between R. Blattner and J. Vann (all KPMG) to discuss action items related to Wisconsin bankruptcy tax claims as of 3/26/2020.	0.3	\$ 760	\$ 228.00
Rick Blattner	03/26/20	(0.3) Call between R. Blattner and J. Vann (all KPMG) to discuss action items related to Wisconsin bankruptcy tax claims as of 3/26/2020.	0.3	\$ 875	\$ 262.50
John Vann	03/26/20	Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss estimated amounts due for the Wisconsin bankruptcy tax claims.	0.5	\$ 760	\$ 380.00
Rick Blattner	03/26/20	Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss estimated amounts due for the Wisconsin bankruptcy tax claims.	0.5	\$ 875	\$ 437.50
Ben Cella	03/26/20	Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss estimated amounts due for the Wisconsin bankruptcy tax claims.	0.5	\$ 875	\$ 437.50

EXHIBIT C9

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

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	03/26/20	Meeting with J. Vann (KPMG) to discuss Windstream NTI interest calculation.	0.5	\$ 520	\$ 260.00
John Vann	03/26/20	Meeting with S. Nartadam (KPMG) to discuss Windstream NTI interest calculation.	0.5	\$ 760	\$ 380.00
Ben Cella	03/26/20	(0.7) Telephone call with C. Robinson and S. Wagner (Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress and next steps related to the Wisconsin bankruptcy tax claims as of 3/26/2020.	0.7	\$ 875	\$ 612.50
John Vann	03/26/20	(0.7) Telephone call with C. Robinson and S. Wagner (Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress and next steps related to the Wisconsin bankruptcy tax claims as of 3/26/2020.	0.7	\$ 760	\$ 532.00
Rick Blattner	03/26/20	(0.7) Telephone call with C. Robinson and S. Wagner (Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress and next steps related to the Wisconsin bankruptcy tax claims as of 3/26/2020.	0.7	\$ 875	\$ 612.50
Samantha Nartadam	03/26/20	Preparation of the adjusted interest calculation for the WI Windstream NTI additional sales tax assessment	0.8	\$ 520	\$ 416.00
John Vann	03/26/20	Revised, concurrently, the Windstream Holdings, Inc. proposed Wisconsin assessment and the Windstream NTI, LLC proposed assessment for presentation to the client.	2.1	\$ 760	\$ 1,596.00
Ben Cella	03/27/20	(0.1) Performed Managing Director review of Wisconsin sales tax audit reserve estimate prepared by J. Vann (KPMG) for Windstream tax.	0.1	\$ 875	\$ 87.50
John Vann	03/27/20	Meeting between S. Nartadam and J. Vann (both KPMG) to discuss Windstream NTI, LLC Wisconsin audit interest calculation requested by client.	0.2	\$ 760	\$ 152.00
Samantha Nartadam	03/27/20	Meeting between S. Nartadam and J. Vann (both KPMG) to discuss Windstream NTI, LLC Wisconsin audit interest calculation requested by client.	0.2	\$ 520	\$ 104.00
Ben Cella	03/27/20	Telephone call between B. Cella, K. Polli, J. Vann, and V. Laddha (KPMG) to discuss relation of income tax apportionment for the Wisconsin franchise tax returns to the Wisconsin sales tax returns that were audited for the tax bankruptcy claims.	0.3	\$ 875	\$ 262.50
John Vann	03/27/20	Telephone call between B. Cella, K. Polli, J. Vann, and V. Laddha (KPMG) to discuss relation of income tax apportionment for the Wisconsin franchise tax returns to the Wisconsin sales tax returns that were audited for the tax bankruptcy claims.	0.3	\$ 760	\$ 228.00
Kevin Polli	03/27/20	Telephone call between B. Cella, K. Polli, J. Vann, and V. Laddha (KPMG) to discuss relation of income tax apportionment for the Wisconsin franchise tax returns to the Wisconsin sales tax returns that were audited for the tax bankruptcy claims.	0.3	\$ 875	\$ 262.50

EXHIBIT C9

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

Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	03/27/20	Telephone call between B. Cella, K. Polli, J. Vann, and V. Laddha (KPMG) to discuss relation of income tax apportionment for the Wisconsin franchise tax returns to the Wisconsin sales tax returns that were audited for the tax bankruptcy claims.	0.3	\$ 760	\$ 228.00
Samantha Nartadam	03/27/20	Reconciling the total annual amount from the sum of all the sales tax returns with the 2015 billing file for Paetec Communications to determine whether they tie.	0.5	\$ 520	\$ 260.00
Samantha Nartadam	03/27/20	Updating the Windstream NTI, LLC audit interest calculation using the final assessments, not the preliminary assessments, in order to provide Windstream with the most accurate estimate liability	0.6	\$ 520	\$ 312.00
John Vann	03/27/20	(0.7) Senior manager review and concurrently modify Windstream NTI interest calculation for Wisconsin claim of sales and use tax.	0.7	\$ 760	\$ 532.00
Samantha Nartadam	03/27/20	Drafted summary of all 2015 sales tax return for Paetec Communications for the 12 months in order to eventually tie total and monthly amounts to the billing files in order to confirm what the client filed with the Wisconsin Department of Revenue	0.7	\$ 520	\$ 364.00
John Vann	03/27/20	Meeting between S. Nartadam and J. Vann (both KPMG) to perform walkthrough of the Paetec Communications 2015 billing file to 2015 Wisconsin sales and use tax return reconciliation process and methodology for summarizing the findings to the client. This included attempting to reconcile the billing file by several different data points (sales tax billed at state level, at county level, total charges, exempt charges etc.) concurrently. The purpose of this effort was to determine completeness and accuracy of client provided files in comparison to what the client filed with the Wisconsin Department of Revenue.	1.5	\$ 760	\$ 1,140.00
Samantha Nartadam	03/27/20	Meeting between S. Nartadam and J. Vann (both KPMG) to perform walkthrough of the Paetec Communications 2015 billing file to 2015 Wisconsin sales and use tax return reconciliation process and methodology for summarizing the findings to the client. This included attempting to reconcile the billing file by several different data points (sales tax billed at state level, at county level, total charges, exempt charges etc.) concurrently. The purpose of this effort was to determine completeness and accuracy of client provided files in comparison to what the client filed with the Wisconsin Department of Revenue.	1.5	\$ 520	\$ 780.00
John Vann	03/31/20	Draft email to R. Blattner and B. Cella (both KPMG) summarizing call with client on 3/31/2020 pertaining to Wisconsin apportionment methodology for purposes of WI audit claim defense.	0.1	\$ 760	\$ 76.00
John Vann	03/31/20	Meeting with J. Vann (KPMG) to discuss taking inventory of the Windstream Holdings entity billing files	0.3	\$ 760	\$ 228.00

EXHIBIT C9

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

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	03/31/20	Meeting with S. Nartadam (KPMG) to discuss taking inventory of the Windstream Holdings entity billing files	0.3	\$ 520	\$ 156.00
Samantha Nartadam	03/31/20	Performed procedures to verify that the Paetec Communications LLC billing file used in the reconciliation is the latest file provided by the client.	0.3	\$ 520	\$ 156.00
John Vann	03/31/20	Analyze client provided 2017 Wisconsin apportionment file in advance of meeting with client for the purpose of having a baseline understanding of the data.	0.5	\$ 760	\$ 380.00
John Vann	03/31/20	Senior manager review of Paetec Communications, LLC 2015 Wisconsin Sales Tax reported to billing file reconciliation.	0.7	\$ 760	\$ 532.00
John Vann	03/31/20	Call with J. Franks, V. Anger and S. Wagner (Windstream) and J. Vann, S. Nartadam (all KPMG) to discuss Wisconsin apportionment process for the purpose of Wisconsin sales tax claim defense.	0.8	\$ 760	\$ 608.00
Samantha Nartadam	03/31/20	Call with J. Franks, V. Anger and S. Wagner (Windstream) and J. Vann, S. Nartadam (all KPMG) to discuss Wisconsin apportionment process for the purpose of Wisconsin sales tax claim defense.	0.8	\$ 520	\$ 416.00
Samantha Nartadam	03/31/20	Call with J. Vann and S. Nartadam (all KPMG) to discuss progress on Wisconsin sales tax claims pertaining to Windstream Holdings, Inc. and Windstream KDL, LLC.	0.8	\$ 520	\$ 416.00
John Vann	03/31/20	Call with J. Vann and S. Nartadam (all KPMG) to discuss progress on Wisconsin sales tax claims pertaining to Windstream Holdings, Inc. and Windstream KDL, LLC.	0.8	\$ 760	\$ 608.00
Samantha Nartadam	03/31/20	Finalizing the Paetec Communications LLC reconciliation between the 2015 monthly sales tax returns and the 2015 annual billing file in order to confirm the accuracy of what was remitted to the WI Department of Revenue.	0.8	\$ 520	\$ 416.00
Samantha Nartadam	03/31/20	Call with J. Vann (KPMG) and S. Nartadam (KPMG) to jointly analyze Windstream KDL, LLC property tax return to asset to invoice schedule for the purposes of reconciling data for Wisconsin sales tax claim defense.	1.0	\$ 520	\$ 520.00
John Vann	03/31/20	Call with J. Vann (KPMG) and S. Nartadam (KPMG) to jointly analyze Windstream KDL, LLC property tax return to asset to invoice schedule for the purposes of reconciling data for Wisconsin sales tax claim defense.	1.0	\$ 760	\$ 760.00
Samantha Nartadam	03/31/20	Inventories of all the billing files (total of 21) provided to KPMG and concurrently identified files required exempt, wholesale, and tax to charge line indicators in order to determine which files we will need to review / which files we will need to request from the auditor to ultimately reconcile to the sales tax returns	1.8	\$ 520	\$ 936.00
Total Audit Defense Services			106.8		\$ 72,566.50

EXHIBIT D

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary of Out of Pocket Expenses
March 1, 2020 through March 31, 2020

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

EXHIBIT D1

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

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

Exhibit 2

**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)
)	

**TWELFTH 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
APRIL 1, 2020 THROUGH APRIL 30, 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:	April 1, 2020 through April 30, 2020
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 632,722.50
Less 20% Holdback:	\$ (126,544.50)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 506,178.00

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 9, 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

April 1, 2020 through April 30, 2020

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	159.5	\$ 760	\$ 121,220.00
Adam McLamb	Senior Manager - State & Local Tax	23.0	\$ 760	\$ 17,480.00
Adam Murphy	Manager - M&A Tax	73.8	\$ 650	\$ 47,970.00
Allison Laird	Managing Director - M&A Tax	0.5	\$ 875	\$ 437.50
Audra Mitchell	Managing Director - WNT State & Local Tax	0.5	\$ 875	\$ 437.50
Ben Cella	Managing Director - State & Local Tax	31.1	\$ 875	\$ 27,212.50
Brian Defliese	Paraprofessional - Tax Technician	2.8	\$ 275	\$ 770.00
Brittney Laukhuff	Senior Manager - M&A Tax	42.0	\$ 760	\$ 31,920.00
Bruce Dickson	Senior Manager - Tax	0.9	\$ 760	\$ 684.00
Caroline Stevens	Manager - State & Local Tax	21.3	\$ 650	\$ 13,845.00
Chris Nocito	Associate - M&A Tax	16.9	\$ 420	\$ 7,098.00
David Greaves	Principal - State & Local Tax	1.1	\$ 875	\$ 962.50
David Helenbrook	Principal - M&A Tax	38.5	\$ 875	\$ 33,687.50
Eric Albritton	Senior Associate - M&A Tax	20.7	\$ 520	\$ 10,764.00
Jimmy Martinez	Associate - State & Local Tax	114.9	\$ 420	\$ 48,258.00
Joey Schwartz	Senior Associate - State & Local Tax	104.2	\$ 520	\$ 54,184.00
John Vann	Senior Manager - State & Local Tax	37.3	\$ 760	\$ 28,348.00
Katie Ford	Manager - State & Local Tax	11.0	\$ 650	\$ 7,150.00
Kevin Polli	Managing Director - State & Local Tax	9.0	\$ 875	\$ 7,875.00
Leanna Grantland	Associate - State & Local Tax	3.3	\$ 420	\$ 1,386.00
Luis Carcamo	Paraprofessional - Tax Technician	3.2	\$ 275	\$ 880.00
Lydia Bull	Senior Manager - M&A Tax	2.8	\$ 760	\$ 2,128.00
Mabel Zhang	Manager - State & Local Tax	10.7	\$ 650	\$ 6,955.00
Mark Hoffenberg	Principal - Washington National Tax	12.6	\$ 875	\$ 11,025.00
Mary Beth Turner	Associate - M&A Tax	41.1	\$ 420	\$ 17,262.00
Michael Andruchek	Senior Manager - State & Local Tax	2.6	\$ 760	\$ 1,976.00
Michael Campagna	Senior Manager - M&A Tax	12.5	\$ 760	\$ 9,500.00
Molly Newell	Senior Associate - State & Local Tax	0.2	\$ 520	\$ 104.00
Monica Plangman	Associate Director - Bankruptcy	3.5	\$ 300	\$ 1,050.00
Nick Saye	Senior Manager - WNT State & Local Tax	16.9	\$ 520	\$ 8,788.00
Rebekah Viola Beard	Senior Manager - M&A Tax	1.9	\$ 760	\$ 1,444.00
Regina Gilinsky	Manager - M&A Tax	5.5	\$ 650	\$ 3,575.00
Richard Blumenreich	Principal - Washington National Tax	1.5	\$ 875	\$ 1,312.50
Rick Blattner	Principal - State & Local Tax	6.4	\$ 875	\$ 5,600.00
Robert Hyatt	Senior Associate - State & Local Tax	13.0	\$ 520	\$ 6,760.00
Sam Chen	Managing Director - Washington National Tax	4.9	\$ 875	\$ 4,287.50
Samantha Nartadam	Senior Associate - State & Local Tax	57.4	\$ 520	\$ 29,848.00
Scott Salmon	Partner - Washington National Tax	2.4	\$ 875	\$ 2,100.00
Sharon Williams	Manager - Tax	0.5	\$ 650	\$ 325.00
Teresa Williams	Associate - Bankruptcy	5.8	\$ 105	\$ 609.00
Tim Nichols	Senior Manager - Washington National Tax	3.8	\$ 760	\$ 2,888.00

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary Of Hours and Discounted Fees Incurred By Professional

April 1, 2020 through April 30, 2020

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Varoon Laddha	Senior Manager - State & Local Tax	19.1	\$ 760	\$ 14,516.00
Wendy Shaffer	Manager - Bankruptcy	40.0	\$ 228	\$ 9,120.00
Hours and Discounted Fees		980.6		\$ 603,742.50
Fixed fees related to Tax Compliance - Transaction Tax Services (Exhibit C6)				\$ 28,980.00
Total Fees				\$ 632,722.50
Less Holdback Adjustment (20%)				\$ (126,544.50)
Net Requested Fees				\$ 506,178.00
Out of Pocket Expenses				\$ -
Net Requested Fees & Out of Pocket Expenses				\$ 506,178.00
Blended Hourly Rate (Exclusive of Fixed Fees)			\$ 615.69	

EXHIBIT B

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary of Hours and Discounted Fees Incurred by Category
April 1, 2020 through April 30, 2020

Category	Exhibit	Total Billed Hours	Total Fees Requested
Tax Consulting Services	C1	822.1	\$ 522,534.00
Historic NOL Limitation Analysis	C2	0.0	\$ -
Retention Services	C3	0.0	\$ -
Fee Application Preparation Services	C4	51.3	\$ 12,299.00
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	\$ -
Tax Consulting Services (Related to Transaction Tax Services)	C8	0.0	\$ -
Audit Defense Services	C9	107.2	\$ 68,909.50
Total		980.6	\$ 632,722.50

⁽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
April 1, 2020 through April 30, 2020
(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	03/16/20	Call with C. Robinson (Windstream) and D. Helenbrook (KPMG) and M. Hoffenberg (KPMG) to discuss project status including approach to lease opinion.	0.5	\$ 875	\$ 437.50
David Helenbrook	03/16/20	Call with C. Robinson (Windstream) and D. Helenbrook (KPMG) and M. Hoffenberg (KPMG) to discuss project status including approach to lease opinion.	0.5	\$ 875	\$ 437.50
David Helenbrook	03/25/20	Call with C. Robinson (Windstream), A. Sexton (Kirkland) and D. Helenbrook, M. Hoffenberg (KPMG) to discuss project status including attribute reduction results and related structuring presentation	0.9	\$ 875	\$ 787.50
Mark Hoffenberg	03/25/20	Call with C. Robinson (Windstream), A. Sexton (Kirkland) and D. Helenbrook, M. Hoffenberg (KPMG) to discuss project status including attribute reduction results and related structuring presentation	0.9	\$ 875	\$ 787.50
Mark Hoffenberg	03/25/20	Call with C. Robinson (Windstream), A. Sexton (Kirkland), D. Helenbrook, M. Hoffenberg and R. Blumenreich (KPMG) to discuss project status including attribute reduction modeling and lease treatment for tax	0.9	\$ 875	\$ 787.50
David Helenbrook	03/25/20	Call with C. Robinson (Windstream), A. Sexton (Kirkland), D. Helenbrook, M. Hoffenberg and R. Blumenreich (KPMG) to discuss project status including attribute reduction modeling and lease treatment for tax	0.9	\$ 875	\$ 787.50
Richard Blumenreich	03/25/20	Call with C. Robinson (Windstream), A. Sexton (Kirkland), D. Helenbrook, M. Hoffenberg and R. Blumenreich (KPMG) to discuss project status including attribute reduction modeling and lease treatment for tax	0.9	\$ 875	\$ 787.50
Adam Murphy	04/01/20	0.1 Review e-mail from C. Robinson (Windstream) regarding preparation of taxable income projection for PLR scenario.	0.1	\$ 650	\$ 65.00
Brittney Laukhuff	04/01/20	(.2) Draft email to M. Turner (KPMG) regarding requested changes to capitalized intercompany attribute model	0.2	\$ 760	\$ 152.00
Chris Nocito	04/01/20	(.2) Review of workstream for K&E's 11th monthly fee statement for Plan/Disclosure Statement/Confirmation to ensure proper allocations in the bankruptcy cost analysis	0.2	\$ 420	\$ 84.00
Chris Nocito	04/01/20	(.4) Review of workstream for K&E's 11th monthly fee statement for Tax Matters to ensure proper allocations in the bankruptcy cost analysis.	0.2	\$ 420	\$ 84.00
Ben Cella	04/01/20	(0.2) Additional revisions to the Tax Register Report prepared by R. Hyatt (KPMG) based on Alvarez & Marsal's 3/27/20 Register Report.	0.2	\$ 875	\$ 175.00
Ben Cella	04/01/20	Call between N. Saye and B. Cella (both KPMG) to discuss asset sale tax implication research.	0.2	\$ 875	\$ 175.00
Nick Saye	04/01/20	Call between N. Saye and B. Cella (both KPMG) to discuss asset sale tax implication research.	0.2	\$ 520	\$ 104.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
April 1, 2020 through April 30, 2020
(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	04/01/20	Phone conference with A. Bourque, D. Helenbrook and R. Beard (all KPMG) discussing prior models prepared for allocating section 163(j) limitation when a section 382 ownership change has occurred	0.3	\$ 875	\$ 262.50
Rebekah Viola Beard	04/01/20	Phone conference with A. Bourque, D. Helenbrook and R. Beard (all KPMG) discussing prior models prepared for allocating section 163(j) limitation when a section 382 ownership change has occurred	0.3	\$ 760	\$ 228.00
Adam Bourque	04/01/20	Phone conference with A. Bourque, D. Helenbrook and R. Beard (all KPMG) discussing prior models prepared for allocating section 163(j) limitation when a section 382 ownership change has occurred	0.3	\$ 760	\$ 228.00
Adam Murphy	04/01/20	0.4 Communication via email with A. Bourque and D. Helenbrook (both KPMG) regarding interaction of section 163(j) with section 382 under proposed regulations and interaction of section 163(j) with section 172 for taxable income projections and attribute reduction modeling.	0.4	\$ 650	\$ 260.00
Tim Nichols	04/01/20	Finalized outline summarizing research relevant to new true lease opinion (.4).	0.4	\$ 760	\$ 304.00
Tim Nichols	04/01/20	Performed analysis of proposed rent calculation in new lease including potential impact on true lease opinion (.4)	0.4	\$ 760	\$ 304.00
Brittney Laukhuff	04/01/20	(.5) Performed initial review of capitalized intercompany attribute reduction model with regards to changes made by M. Turner KPMG)	0.5	\$ 760	\$ 380.00
Brittney Laukhuff	04/01/20	(.5) Review of revised capitalized intercompany attribute reduction model to ensure all my comments were incorporated by M. Turner (KPMG).	0.5	\$ 760	\$ 380.00
Adam Murphy	04/01/20	Phone conference with A. Bourque, D. Helenbrook and A. Murphy (all KPMG) to discuss proposed section 163(j) regulations and how such regulations would impact the interplay of a section 382 limitation	0.5	\$ 650	\$ 325.00
David Helenbrook	04/01/20	Phone conference with A. Bourque, D. Helenbrook and A. Murphy (all KPMG) to discuss proposed section 163(j) regulations and how such regulations would impact the interplay of a section 382 limitation	0.5	\$ 875	\$ 437.50
Adam Bourque	04/01/20	Phone conference with A. Bourque, D. Helenbrook and A. Murphy (all KPMG) to discuss proposed section 163(j) regulations and how such regulations would impact the interplay of a section 382 limitation	0.5	\$ 760	\$ 380.00
Adam Bourque	04/01/20	Phone conference with A. Bourque, D. Helenbrook, and M. Hoffenberg (KPMG) discussing availability of section 163(j) carryforwards to offset taxable income in year of section 382 ownership change	0.5	\$ 760	\$ 380.00

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Windstream Holdings, Inc., et al.
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Tax Consulting Services
April 1, 2020 through April 30, 2020
(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	04/01/20	Phone conference with A. Bourque, D. Helenbrook, and M. Hoffenberg (KPMG) discussing availability of section 163(j) carryforwards to offset taxable income in year of section 382 ownership change	0.5	\$ 875	\$ 437.50
Mark Hoffenberg	04/01/20	Phone conference with A. Bourque, D. Helenbrook, and M. Hoffenberg (KPMG) discussing availability of section 163(j) carryforwards to offset taxable income in year of section 382 ownership change	0.5	\$ 875	\$ 437.50
Tim Nichols	04/01/20	Teleconference with S. Chen (KPMG) regarding new true lease opinion, technical issues and status of same (.5)	0.5	\$ 760	\$ 380.00
Sam Chen	04/01/20	Teleconference with T. Nichols (KPMG) regarding new true lease opinion, technical issues and status of same (.5)	0.5	\$ 875	\$ 437.50
Brittny Laukhuff	04/01/20	Call with B. Laukhuff and M. Turner (all KPMG) to update the new transaction scenarios in the tax attribute reduction model for capitalizing intercompany accounts.	0.6	\$ 760	\$ 456.00
Mary Beth Turner	04/01/20	Call with B. Laukhuff and M. Turner (all KPMG) to update the new transaction scenarios in the tax attribute reduction model for capitalizing intercompany accounts.	0.6	\$ 420	\$ 252.00
Tim Nichols	04/01/20	Performed Senior Manager WNT level review of term sheet for new lease to assess issues relevant to new lease opinion (.7).	0.7	\$ 760	\$ 532.00
Joey Schwartz	04/01/20	Continue, from 3/31, creating computation to identify acquired entity apportionment data in state attribute reduction model to facilitate relative presence ratio computation for Tax Year 2015.	0.9	\$ 520	\$ 468.00
Mark Hoffenberg	04/01/20	Call with A. Bourque, D. Helenbrook, M. Hoffenberg, A. Murphy (all KPMG) C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton, N. Warther, and W. Levy (all Kirkland) discussing status of bankruptcy case and taxable income projection calculations prepared by KPMG	1.0	\$ 875	\$ 875.00
David Helenbrook	04/01/20	Call with A. Bourque, D. Helenbrook, M. Hoffenberg, A. Murphy (all KPMG) C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton, N. Warther, and W. Levy (all Kirkland) discussing status of bankruptcy case and taxable income projection calculations prepared by KPMG	1.0	\$ 875	\$ 875.00
Adam Bourque	04/01/20	Call with A. Bourque, D. Helenbrook, M. Hoffenberg, A. Murphy (all KPMG) C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton, N. Warther, and W. Levy (all Kirkland) discussing status of bankruptcy case and taxable income projection calculations prepared by KPMG	1.0	\$ 760	\$ 760.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/01/20	Call with A. Bourque, D. Helenbrook, M. Hoffenberg, A. Murphy (all KPMG) C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton, N. Warther, and W. Levy (all Kirkland) discussing status of bankruptcy case and taxable income projection calculations prepared by KPMG	1.0	\$ 650	\$ 650.00
Robert Hyatt	04/01/20	Identified tax claims with a discrepancy between the claim totals reported by A&M and KPMG and concurrently completed a reconciliation of same.	1.0	\$ 520	\$ 520.00
Adam Murphy	04/01/20	1.2 Conduct analysis regarding interaction of section 163(j) with section 382 under proposed regulations and interaction of section 163(j) with section 172 for taxable income projections and attribute reduction modeling.	1.2	\$ 650	\$ 780.00
Tim Nichols	04/01/20	Performed analysis related to potential impact of improvements on true lease opinion (1.2)	1.2	\$ 760	\$ 912.00
Sam Chen	04/01/20	1.3 Performed analysis related to whether true lease residual value factor can take into account landlord paid improvements	1.3	\$ 875	\$ 1,137.50
Joey Schwartz	04/01/20	Creating computation to identify acquired entity apportionment data in state attribute reduction model to facilitate relative presence ratio computation for Tax Year 2014.	1.3	\$ 520	\$ 676.00
Joey Schwartz	04/01/20	Created computation to identify acquired entity apportionment data in state attribute reduction model to facilitate relative presence ratio computation for Tax Year 2013.	1.4	\$ 520	\$ 728.00
Eric Albritton	04/01/20	1.5 Concurrent reviewing of plan of reorganization (Doc. #1631) and disclosure statement (Doc. #1632) filed on the docket to determine scope of restructuring for impact to bankruptcy cost analysis.	1.5	\$ 520	\$ 780.00
Mary Beth Turner	04/01/20	Created a tax attribute reduction model scenario in which the client would capitalize intercompany accounts for the purposes of calculating consequences for bankruptcy emergence.	1.7	\$ 420	\$ 714.00
Chris Nocito	04/01/20	(.6) Going through workstream for K&E's 11th monthly fee statement for Employee and Labor Matters to ensure proper allocations in the bankruptcy cost analysis; (.6) Review of workstream for K&E's 11th monthly fee statement for Executory Contracts and Unexpired Leases to ensure proper allocations in the bankruptcy cost analysis; and (.6) Review of workstream for K&E's 11th monthly fee statement for Vendor Matters to ensure proper allocations in the bankruptcy cost analysis.	1.8	\$ 420	\$ 756.00
Katie Ford	04/01/20	1.8 Modifying ASC740 workpaper to account with regards to presentation changes discussed with V. Laddha (KPMG) in 3.31.20 meeting.	1.8	\$ 650	\$ 1,170.00

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	04/01/20	Phone conference with A. Bourque and D. Helenbrook (both KPMG) discussing treatment of 163(j) limitations in the year of a section 382 ownership change and potential impacts to attribute reduction and taxable income projection models regarding same.	2.1	\$ 875	\$ 1,837.50
Adam Bourque	04/01/20	Phone conference with A. Bourque and D. Helenbrook (both KPMG) discussing treatment of 163(j) limitations in the year of a section 382 ownership change and potential impacts to attribute reduction and taxable income projection models regarding same.	2.1	\$ 760	\$ 1,596.00
Jimmy Martinez	04/01/20	(1.6) Continue (from 3/31/20) to perform research on Internal Revenue Code (IRC) conformity to section 108, 311, 1502-13 for Windstream Inc. for the following states - MD, ME, MI, MN, MO, MS, MT, NC, NE, & NH. (1.0) Incorporating the information researched for the following states - MD, ME, MI, MN, MO, MS, MT, NC, NE, & NH - into the state post emergence model.	2.6	\$ 420	\$ 1,092.00
Adam Bourque	04/01/20	(3.6) Performed analysis related to proposed section 163(j) regulations to determine interplay of 163(j) calculation for year in which section 382 ownership change occurs.	3.6	\$ 760	\$ 2,736.00
Ben Cella	04/02/20	(0.1) Draft email to C. Robinson (Windstream) posing questions about the new Indefeasible Right to Use (IRU) research for the transfer of IRUs to one of the creditors.	0.1	\$ 875	\$ 87.50
Adam Murphy	04/02/20	0.1 Draft e-mail to A. Bourque (KPMG) regarding 2020 taxable income projections	0.1	\$ 650	\$ 65.00
Adam Murphy	04/02/20	0.1 Draft e-mail to A. Bourque (KPMG) regarding difference in RBIG between Flex and non-Flex options for purposes of computing 2020 section 382 limitation for taxable income projection schedule.	0.1	\$ 650	\$ 65.00
Adam Murphy	04/02/20	0.1 Draft e-mail to B. Laukhuff and A. Bourque (both KPMG) regarding calculations supporting 2020 taxable income projections.	0.1	\$ 650	\$ 65.00
Caroline Stevens	04/02/20	0.1 Updates to Windstream Bankruptcy Tax Claims Schedule (Requested by C. Robinson- Windstream) based on emails received from J. Franks Windstream)	0.1	\$ 650	\$ 65.00
Mary Beth Turner	04/02/20	(.2) Call with M. Turner and B. Laukhuff (both KPMG) regarding next steps related to taxable income updates for the attribute reduction models.	0.2	\$ 420	\$ 84.00
Brittney Laukhuff	04/02/20	(.2) Call with M. Turner and B. Laukhuff (both KPMG) regarding next steps related to taxable income updates for the attribute reduction models.	0.2	\$ 760	\$ 152.00
Adam Murphy	04/02/20	0.1 Draft e-mail to M. Hoffenberg, D. Helenbrook, A. Bourque, and B. Laukhuff (all KPMG) regarding interaction of section 163(j) and 382 for taxable income projection schedule and attribute reduction model; 0.1 review e-mail from A. Bourque (KPMG) regarding 2020 taxable income projections	0.2	\$ 650	\$ 130.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/02/20	0.1 Review e-mail from A. Bourque (KPMG) regarding difference in RBIG between Flex and non-Flex options for purposes of computing 2020 section 382 limitation for taxable income projection schedule; 0.1 review e-mail from B. Laukhuff (KPMG) regarding request for calculations supporting 2020 taxable income projections.	0.2	\$ 650	\$ 130.00
Adam Murphy	04/02/20	Conference call with D. Helenbrook, A. Bourque and A. Murphy (KPMG) to discuss updating of taxable income projections for 2020-2030.	0.2	\$ 650	\$ 130.00
David Helenbrook	04/02/20	Conference call with D. Helenbrook, A. Bourque and A. Murphy (KPMG) to discuss updating of taxable income projections for 2020-2030.	0.2	\$ 875	\$ 175.00
Adam Bourque	04/02/20	Conference call with D. Helenbrook, A. Bourque and A. Murphy (KPMG) to discuss updating of taxable income projections for 2020-2030.	0.2	\$ 760	\$ 152.00
Adam Murphy	04/02/20	0.3 Review e-mail communication from M. Hoffenberg (KPMG WNT) regarding interaction of section 163(j) and 382 for taxable income projection schedule and attribute reduction model	0.3	\$ 650	\$ 195.00
Brittney Laukhuff	04/02/20	(.5) Review of capitalized attribute reduction model with respect to review comments received from A. Bourque (KPMG) as of 4/2/2020.	0.5	\$ 760	\$ 380.00
Brittney Laukhuff	04/02/20	(.5) Review of non-capitalized attribute reduction model with respect to review comments received from A. Bourque (KPMG) as of 4/2/2020.	0.5	\$ 760	\$ 380.00
Adam Murphy	04/02/20	0.5 Review e-mail communication from A. Bourque (KPMG) regarding interaction of section 163(j) and 382 for taxable income projection schedule and attribute reduction model.	0.5	\$ 650	\$ 325.00
Brittney Laukhuff	04/02/20	Call with A. Bourque and B. Laukhuff (both KPMG) regarding taxable income updates for incorporation into the model	0.6	\$ 760	\$ 456.00
Adam Bourque	04/02/20	Call with A. Bourque and B. Laukhuff (both KPMG) regarding taxable income updates for incorporation into the model	0.6	\$ 760	\$ 456.00
Mary Beth Turner	04/02/20	Ran new net operating loss figures through the attribute reduction model (0.5) and inserted the updated numerical tables into the client deck deliverable (0.1)	0.6	\$ 420	\$ 252.00
Richard Blumenreich	04/02/20	Teleconference with M. Hoffenberg, T. Nichols, D. Helenbrook, S. Chen, and R. Blumenreich (KPMG) to discuss technical issues for new true lease opinion and timeline to complete opinion	0.6	\$ 875	\$ 525.00
Sam Chen	04/02/20	Teleconference with M. Hoffenberg, T. Nichols, D. Helenbrook, S. Chen, and R. Blumenreich (KPMG) to discuss technical issues for new true lease opinion and timeline to complete opinion	0.6	\$ 875	\$ 525.00
David Helenbrook	04/02/20	Teleconference with M. Hoffenberg, T. Nichols, D. Helenbrook, S. Chen, and R. Blumenreich (KPMG) to discuss technical issues for new true lease opinion and timeline to complete opinion	0.6	\$ 875	\$ 525.00

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Mark Hoffenberg	04/02/20	Teleconference with M. Hoffenberg, T. Nichols, D. Helenbrook, S. Chen, and R. Blumenreich (KPMG) to discuss technical issues for new true lease opinion and timeline to complete opinion	0.6	\$ 875	\$ 525.00
Tim Nichols	04/02/20	Teleconference with M. Hoffenberg, T. Nichols, D. Helenbrook, S. Chen, and R. Blumenreich (KPMG) to discuss technical issues for new true lease opinion and timeline to complete opinion	0.6	\$ 760	\$ 456.00
Katie Ford	04/02/20	Performed Manager review of NC (0.3) and PA (0.5) depreciation modification workpapers for ACS740 changes	0.8	\$ 650	\$ 520.00
David Helenbrook	04/02/20	Phone conference between A. Bourque and D. Helenbrook (both KPMG) discussing updates to taxable income projections and attribute reduction models given interplay of section 163(j) carryforwards and section 382 on taxable income	0.8	\$ 875	\$ 700.00
Adam Bourque	04/02/20	Phone conference between A. Bourque and D. Helenbrook (both KPMG) discussing updates to taxable income projections and attribute reduction models given interplay of section 163(j) carryforwards and section 382 on taxable income	0.8	\$ 760	\$ 608.00
Chris Nocito	04/02/20	(.9) Updating the 9th and 10th monthly fee statement schedule data per senior associate comments received as of 4/2/2020.	0.9	\$ 420	\$ 378.00
Joey Schwartz	04/02/20	0.9 Continue, from 3/31, creating computation to identify acquired entity apportionment data in state attribute reduction model to facilitate relative presence ratio computation for Tax Year 2010	0.9	\$ 520	\$ 468.00
Brittney Laukhuff	04/02/20	(1.0) Review of updates to Windstream structure deck as of 4/2/2020 - based on review comments received from A. Bourque (KPMG).	1.0	\$ 760	\$ 760.00
Mary Beth Turner	04/02/20	1.0 Revised the Windstream client deck deliverable per received comments from A. Bourque (KPMG) as of 4/2/2020.	1.0	\$ 420	\$ 420.00
Ben Cella	04/02/20	(1.1) Performed Senior Manager review of sales tax research, prepared by N. Saye (KPMG), for the proposed Windstream asset sale	1.1	\$ 875	\$ 962.50
Mark Hoffenberg	04/02/20	1.1 Performed Washington National Tax analysis related to interaction of Section 163(j) and 382.	1.1	\$ 875	\$ 962.50
Adam Murphy	04/02/20	1.1 Updated the 2020 taxable income projections for section 382 limitation on utilization of section 163(j) carryforwards.	1.1	\$ 650	\$ 715.00
Adam Bourque	04/02/20	(1.3) Senior manager review of latest version of April 2, 2020 non-capitalization of intercompany account attribute reduction models with regards to updated 2020 projected taxable income	1.3	\$ 760	\$ 988.00
Brittney Laukhuff	04/02/20	(.4) Draft email to M. Turner (KPMG) regarding additional changes that need to be performed to the attribute reduction models and the slide deck (1.0) Updating attribute reduction models for taxable income changes, and section 163(j) changes	1.4	\$ 760	\$ 1,064.00

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Joey Schwartz	04/02/20	0.7 Continue, from 3/31, to create computation to identify acquired entity apportionment data in state attribute reduction model to facilitate relative presence ratio computation for Tax Year 2012; 0.8 Continue, from 3/31, to create computation to identify acquired entity apportionment data in state attribute reduction model to facilitate relative presence ratio computation for Tax Year 2011	1.5	\$ 520	\$ 780.00
Adam Murphy	04/02/20	1.6 Prepare schedule calculating allocation of current-year business interest expense deduction, 2019 section 163(j) carryforward, and taxable income in pre- and post-ownership change periods in 2020 for purposes of computing 2020 section 382 limitation on utilization of section 163(j) carryforwards for taxable income projection schedule.	1.6	\$ 650	\$ 1,040.00
Adam Bourque	04/02/20	(1.7) Senior Manager review of April 2, 2020 updated taxable income projections for 2020-2030 with regards to incorporation of 163(j) limitations under section 382.	1.7	\$ 760	\$ 1,292.00
Adam Bourque	04/02/20	Continued (from 4/1) to perform analysis (1.4) and correspondence (0.4) regarding interplay of section 163(j) carryforwards and section 382 limitations on taxable income projections	1.8	\$ 760	\$ 1,368.00
Chris Nocito	04/02/20	2.2 Cataloging the monthly fee statements filed for the week of March 23, 2020 while concurrently summarizing the Debtors' Plan of Reorganization and Disclosure Statement for purposes of the bankruptcy cost analysis.	2.2	\$ 420	\$ 924.00
Adam Bourque	04/02/20	(2.6) Performed senior manager review of updated April 2, 2020 capitalization of intercompany account attribute reduction models	2.6	\$ 760	\$ 1,976.00
Adam Bourque	04/02/20	(2.8) Review of updated April 2, 2020 attribute reduction slide deck with regards to updates related to capitalization of intercompany accounts updated taxable income.	2.8	\$ 760	\$ 2,128.00
Brittney Laukhuff	04/03/20	(.2) Call with A. Bourque (KPMG) regarding revisions required to assumptions in structure deck as of 4/3/2020.	0.2	\$ 760	\$ 152.00
Adam Bourque	04/03/20	(.2) Call with B. Laukhuff (KPMG) regarding revisions required to assumptions in structure deck as of 4/3/2020.	0.2	\$ 760	\$ 152.00
Adam Murphy	04/03/20	0.1 Draft e-mail to A. Bourque (KPMG) regarding draft projected taxable income schedules assuming no phase-out of section 168(k) bonus depreciation and determination of section 163(j) limitation without depreciation and amortization; 0.1 Draft e-mail to A. Bourque (KPMG) regarding draft projected taxable income schedules taking into account section 382 limitation on utilization of section 163(j) carryforwards;	0.2	\$ 650	\$ 130.00
Adam Bourque	04/03/20	0.2 Phone call with A. Bourque and A. Murphy (both KPMG) regarding preparation of projected taxable income schedules assuming no phase-out of section 168(k) bonus depreciation and determination of section 163(j) limitation without depreciation and amortization;	0.2	\$ 760	\$ 152.00

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Adam Murphy	04/03/20	0.2 phone call with A. Bourque and A. Murphy (both KPMG) regarding preparation of projected taxable income schedules assuming no phase-out of section 168(k) bonus depreciation and determination of section 163(j) limitation without depreciation and amortization;	0.2	\$ 650	\$ 130.00
Adam Murphy	04/03/20	0.2 Finalize versions of projected taxable income schedules assuming no phase-out of section 168(k) bonus depreciation and determination of section 163(j) limitation without depreciation and amortization - in preparation to send for client review.	0.2	\$ 650	\$ 130.00
Adam Murphy	04/03/20	0.2 Reviewed email communication from A. Bourque (KPMG) regarding how election out of section 168(k) bonus depreciation is made / impact of election for purposes of taxable income projections	0.2	\$ 650	\$ 130.00
Adam Murphy	04/03/20	Review of e-mail from D. Helenbrook (KPMG) forwarding e-mail from S. Mahoney (PJT) regarding determination of post-emergence liabilities for purposes of attribute reduction model.	0.2	\$ 650	\$ 130.00
Adam Murphy	04/03/20	Revised format of projected taxable income schedules assuming no phase-out of section 168(k) bonus depreciation and determination of section 163(j) limitation without depreciation and amortization.	0.2	\$ 650	\$ 130.00
Ben Cella	04/03/20	(0.3) Analysis of 4/03/20 Register Report from Alvarez & Marsal to determine if there are new tax claims and any changes to existing tax claims	0.3	\$ 875	\$ 262.50
Ben Cella	04/03/20	(0.3) Performed Managing Director review of additional business reorganization research prepared by N. Saye (KPMG) for the proposed Windstream asset sale	0.3	\$ 875	\$ 262.50
Adam Murphy	04/03/20	0.1 Draft e-mail to D. Helenbrook and A. Bourque (KPMG) regarding projected taxable income schedules assuming no phase-out of section 168(k) bonus depreciation and determination of section 163(j) limitation without depreciation and amortization, .pdf versions of same; 0.1 review e-mail from A. Bourque (KPMG) regarding request for formatting revisions to projected taxable income schedules assuming no phase-out of section 168(k) bonus depreciation and determination of section 163(j) limitation without depreciation and amortization, preparation of .pdf versions of schedules; 0.1 reviewed e-mail from D. Helenbrook (KPMG) regarding transmission to client of projected taxable income schedules assuming no phase-out of section 168(k) bonus depreciation and determination of section 163(j) limitation without depreciation and amortization.	0.3	\$ 650	\$ 195.00
Kevin Polli	04/03/20	0.4 Performed Managing Director review of Windstream weekly claims report	0.4	\$ 875	\$ 350.00

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Brittney Laukhuff	04/03/20	(.5) Concurrently incorporated new review comments received from A. Bourque (KPMG), as of 4/3/3030, into Windstream reduction model and tax structuring deck	0.5	\$ 760	\$ 380.00
Adam Murphy	04/03/20	0.6 Conducted analysis related to how election out of section 168(k) bonus depreciation is made/ impact of election for purposes of taxable income projections.	0.6	\$ 650	\$ 390.00
Brittney Laukhuff	04/03/20	(.5) Review of financial projections provided by the client to determine amount of liabilities surviving for purposes of attribute reduction models (.3) Draft email to D. Helenbrook (KPMG) regarding most recent changes to Windstream structure deck	0.8	\$ 760	\$ 608.00
Katie Ford	04/03/20	0.8 Continuing (from 4/1) to modify 2018 ASC740 workpapers with regards to presentation changes discussed with V. Laddha (KPMG) in 3.31.20 meeting.	0.8	\$ 650	\$ 520.00
Adam Murphy	04/03/20	0.9 Prepare projected taxable income schedules assuming no phase-out of section 168(k) bonus depreciation and determination of section 163(j) limitation without depreciation and amortization	0.9	\$ 650	\$ 585.00
Adam Bourque	04/03/20	(1.0) Phone conference with A. Bourque, D. Helenbrook, (both KPMG) C. Robinson, B. Gunderman, S. Wheeler, J. Stopford, and D. Smith (all Windstream) and A. Sexton (Kirkland) to discuss current status of attribute reduction models and taxable income projections	1.0	\$ 760	\$ 760.00
David Helenbrook	04/03/20	(1.0) Phone conference with A. Bourque, D. Helenbrook, (both KPMG) C. Robinson, B. Gunderman, S. Wheeler, J. Stopford, and D. Smith (all Windstream) and A. Sexton (Kirkland) to discuss current status of attribute reduction models and taxable income projections	1.0	\$ 875	\$ 875.00
David Helenbrook	04/03/20	(1.0) Phone conference with D. Helenbrook and A. Bourque (both KPMG) to prepare for upcoming client call discussing attribute reduction and taxable income projections	1.0	\$ 875	\$ 875.00
Adam Bourque	04/03/20	(1.0) Phone conference with D. Helenbrook and A. Bourque (both KPMG) to prepare for upcoming client call discussing attribute reduction and taxable income projections	1.0	\$ 760	\$ 760.00
Brittney Laukhuff	04/03/20	1.0 Performed detailed Senior manager review and concurrently revise Windstream structure deck including related updates to taxable income tables.	1.0	\$ 760	\$ 760.00
Adam Bourque	04/03/20	(1.1) Senior manager review of additional taxable income projections for 2020-2030 assuming bonus depreciation will not be phased out and 163(j) limitation will always be based on earnings before depreciation and amortization.	1.1	\$ 760	\$ 836.00
Joey Schwartz	04/03/20	1.6 Senior Associate review of Associate-prepared state apportionment template for apportionment data of pre-acquisition entity returns and short period returns provided in scanned copy form from Windstream during meeting in Little Rock.	1.6	\$ 520	\$ 832.00

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Nick Saye	04/03/20	Adding sales & use tax exemption taxability to taxability matrix for 9 states (1.5) and preparation of all supporting authority documentation related to same (0.3)	1.8	\$ 520	\$ 936.00
Adam Bourque	04/03/20	(1.9) Performed Senior manager review of April 3, 2020 version of attribute reduction slide deck prior to providing to KPMG Partner	1.9	\$ 760	\$ 1,444.00
Adam Bourque	04/03/20	Senior manager review (2.4) and correspondence to C. Robinson and S. Wheeler (both Windstream) and D. Helenbrook KPMG) (0.4) regarding April 3, 2020 version of taxable income projections for 2020-2030	2.8	\$ 760	\$ 2,128.00
Adam Murphy	04/03/20	3.2 Prepare projected taxable income schedules taking into account section 382 limitation on utilization of section 163(j) carryforwards	3.2	\$ 650	\$ 2,080.00
Jimmy Martinez	04/03/20	(2.6) Researching Internal Revenue Code (IRC) conformity to section 108, 311, 1502-13 for Windstream Inc. for the following states - NJ, NM, NY, NYC, ND, OK, OR, PA, & RI; (1.0) Incorporating the research for the following states - NJ, NM, NY, NYC, ND, OK, OR, PA, & RI - into state post emergence model.	3.6	\$ 420	\$ 1,512.00
Adam Murphy	04/06/20	0.1 Review e-mail from A. Bourque (KPMG) regarding determination of post-emergence liabilities / impact of post-emergence liabilities on tax modeling.	0.1	\$ 650	\$ 65.00
Michael Andruchek	04/06/20	Call between B. Cella and M. Andruchek (both KPMG) to discuss progress on Texas tax bankruptcy claims as of 4/6/20 and next steps.	0.2	\$ 760	\$ 152.00
Ben Cella	04/06/20	Call between B. Cella and M. Andruchek (both KPMG) to discuss progress on Texas tax bankruptcy claims as of 4/6/20 and next steps.	0.2	\$ 875	\$ 175.00
Audra Mitchell	04/06/20	0.5 Review research documentation and concurrently gather state guidance related to the state specific treatment of dark fiber to assist with asset sale taxability guidance.	0.5	\$ 875	\$ 437.50
Jimmy Martinez	04/06/20	Call with M. Zhang (Manager, KPMG) and J. Martinez (Associate, KPMG) regarding state post-emergence modeling progress.	0.5	\$ 420	\$ 210.00
Mabel Zhang	04/06/20	Call with M. Zhang (Manager, KPMG) and J. Martinez (Associate, KPMG) regarding state post-emergence modeling progress.	0.5	\$ 650	\$ 325.00
David Helenbrook	04/06/20	Conference with D. Helenbrook (partial attendance), A. Bourque, B. Laukhuff, and A. Murphy (partial attendance) (all KPMG) to discuss determination of post-emergence liabilities and impact of post-emergence liabilities on tax modeling	0.2	\$ 875	\$ 175.00
Adam Murphy	04/06/20	Conference with D. Helenbrook (partial attendance), A. Bourque, B. Laukhuff, and A. Murphy (partial attendance) (all KPMG) to discuss determination of post-emergence liabilities and impact of post-emergence liabilities on tax modeling	0.2	\$ 650	\$ 130.00

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Name	Date	Description	Hours	Rate	Amount
Brittney Laukhuff	04/06/20	Conference with D. Helenbrook (partial attendance), A. Bourque, B. Laukhuff, and A. Murphy (partial attendance) (all KPMG) to discuss determination of post-emergence liabilities and impact of post-emergence liabilities on tax modeling	0.5	\$ 760	\$ 380.00
Adam Bourque	04/06/20	Conference with D. Helenbrook (partial attendance), A. Bourque, B. Laukhuff, and A. Murphy (partial attendance) (all KPMG) to discuss determination of post-emergence liabilities and impact of post-emergence liabilities on tax modeling	0.5	\$ 760	\$ 380.00
Jimmy Martinez	04/06/20	Meeting with K. Polli (TMD, KPMG), K. Ford (KPMG SALT Manager), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss progress and timeline related to state attribute reduction and pre-/post-emergence models as of 4/6/2020.	0.5	\$ 420	\$ 210.00
Mabel Zhang	04/06/20	Meeting with K. Polli (TMD, KPMG), K. Ford (KPMG SALT Manager), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss progress and timeline related to state attribute reduction and pre-/post-emergence models as of 4/6/2020.	0.5	\$ 650	\$ 325.00
Adam McLamb	04/06/20	Meeting with K. Polli (TMD, KPMG), K. Ford (KPMG SALT Manager), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss progress and timeline related to state attribute reduction and pre-/post-emergence models as of 4/6/2020.	0.5	\$ 760	\$ 380.00
Katie Ford	04/06/20	Meeting with K. Polli (TMD, KPMG), K. Ford (KPMG SALT Manager), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss progress and timeline related to state attribute reduction and pre-/post-emergence models as of 4/6/2020.	0.5	\$ 650	\$ 325.00
Joey Schwartz	04/06/20	Meeting with K. Polli (TMD, KPMG), K. Ford (KPMG SALT Manager), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss progress and timeline related to state attribute reduction and pre-/post-emergence models as of 4/6/2020.	0.5	\$ 520	\$ 260.00

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Name	Date	Description	Hours	Rate	Amount
Kevin Polli	04/06/20	Meeting with K. Polli (TMD, KPMG), K. Ford (KPMG SALT Manager), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss progress and timeline related to state attribute reduction and pre-/post-emergence models as of 4/6/2020.	0.5	\$ 875	\$ 437.50
Leanna Grantland	04/06/20	Meeting with K. Polli (TMD, KPMG), K. Ford (KPMG SALT Manager), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss progress and timeline related to state attribute reduction and pre-/post-emergence models as of 4/6/2020.	0.5	\$ 420	\$ 210.00
Varoon Laddha	04/06/20	Meeting with K. Polli (TMD, KPMG), K. Ford (KPMG SALT Manager), V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss progress and timeline related to state attribute reduction and pre-/post-emergence models as of 4/6/2020.	0.5	\$ 760	\$ 380.00
Ben Cella	04/06/20	0.6 Perform Managing Director review and concurrently revise the agenda materials for the weekly status call with Windstream Tax prepared by C. Stevens (KPMG).	0.6	\$ 875	\$ 525.00
Ben Cella	04/06/20	0.8 Performed Managing Director review and concurrently revise the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims / changes from Alvarez & Marsal's 4/3/20 Register Report.	0.8	\$ 875	\$ 700.00
Mabel Zhang	04/06/20	Call with V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG) - partial attendance and J. Martinez (Associate, KPMG) to review state post-emergence model progress and address additional items that need to be incorporated into model as of 4/6/2020.	0.7	\$ 650	\$ 455.00
Jimmy Martinez	04/06/20	Call with V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG) - partial attendance and J. Martinez (Associate, KPMG) to review state post-emergence model progress and address additional items that need to be incorporated into model as of 4/6/2020.	0.8	\$ 420	\$ 336.00
Varoon Laddha	04/06/20	Call with V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG) - partial attendance and J. Martinez (Associate, KPMG) to review state post-emergence model progress and address additional items that need to be incorporated into model as of 4/6/2020.	0.8	\$ 760	\$ 608.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	04/06/20	(1.0) Incorporating the information researched for the following states (SC,TN,TX,UT,VA,VT,WV,WI) into the state post emergence model.	1.0	\$ 420	\$ 420.00
Leanna Grantland	04/06/20	1.1 Analyzing the pre / post acquisition net operating loss (NOL) details to determine the last taxable year an entity was in existence that both originally generated relevant NOL and still exists as a state filing entity and concurrently entering that date into a Windstream acquisition quick reference document.	1.1	\$ 420	\$ 462.00
Joey Schwartz	04/06/20	1.1 Continue (from 4/3) to perform Senior Associate review from 4/3 of Associate-prepared template of pre-acquisition entity apportionment for state attribute reduction model.	1.1	\$ 520	\$ 572.00
Joey Schwartz	04/06/20	Create computation to associate pre-acquisition entity apportionment with current entities in state attribute reduction model for Tax Year 2012.	1.1	\$ 520	\$ 572.00
Joey Schwartz	04/06/20	Create computation to associate pre-acquisition entity apportionment with current entities in state attribute reduction model for Tax Year 2010	1.1	\$ 520	\$ 572.00
Joey Schwartz	04/06/20	Created computation to associate pre-acquisition entity apportionment with current entities in state attribute reduction model for Tax Year 2011	1.1	\$ 520	\$ 572.00
Joey Schwartz	04/06/20	Created computation to associate pre-acquisition entity apportionment with current entities in state attribute reduction model for Tax Year 2013	1.1	\$ 520	\$ 572.00
Joey Schwartz	04/06/20	Created computation to associate pre-acquisition entity apportionment with current entities in state attribute reduction model for Tax Year 2014	1.1	\$ 520	\$ 572.00
Joey Schwartz	04/06/20	1.2 Create acquisition narrative framework to assign to KPMG staff to research the last taxable year of existence of entities merged or liquidated into Windstream Holdings, Inc. for use in the state attribute reduction model.	1.2	\$ 520	\$ 624.00
Katie Ford	04/06/20	1.2 Updating 2018 ASC740 calculation with regards to changes requested by V. Laddha (KPMG) related to the utilization and generation of net operating loss	1.2	\$ 650	\$ 780.00
Adam Bourque	04/06/20	(1.6) Reviewed PJT provided schedule reflecting post-emergence liabilities in anticipation of creating liability floor update to attribute reduction models	1.6	\$ 760	\$ 1,216.00
Caroline Stevens	04/06/20	2.0 Update the Windstream Bankruptcy Tax Claims Schedule (requested by C. Robinson - Windstream) based on the new tax claims / tax claim changes from the weekly Register Report and 0.1 send to B. Cella (KPMG) for review	2.1	\$ 650	\$ 1,365.00
Caroline Stevens	04/06/20	Update agenda for use in weekly update call with client with regards to new claims/tax claim changes as of 4/6/2020.	2.2	\$ 650	\$ 1,430.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	04/06/20	(1.0) Updating prior state research information after new information emerged pertaining to Windstream filings. (1.9) Researching internal Revenue Code (IRC) conformity to section 108, 311, 1502-13 for Windstream Inc. for the following states - SC, TN, TX, UT, VA, VT, WV, WI.	2.9	\$ 420	\$ 1,218.00
Robert Hyatt	04/06/20	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 4/3/2020, concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.0	\$ 520	\$ 1,560.00
Adam Murphy	04/07/20	0.1 Draft e-mail to A. Bourque (KPMG) regarding updated draft scenario 4 (non-flex option with bonus depreciation) taxable income projections with and without section 382 limitation.	0.1	\$ 650	\$ 65.00
Ben Cella	04/07/20	0.1 Performed Managing Director review of email prepared by C. Stevens (KPMG) for tax bankruptcy claims for Windstream tax to focus on this coming week.	0.1	\$ 875	\$ 87.50
Ben Cella	04/07/20	0.1 Preparing email to J. Franks (Windstream) about process to withdraw tax bankruptcy claims	0.1	\$ 875	\$ 87.50
Adam Murphy	04/07/20	Review correspondence from A. Bourque (KPMG) regarding whether term sheet and other bankruptcy filings indicate whether third party cash payment under settlement arrangement constitutes RBIG for purposes of section 382 / taxable income projections.	0.1	\$ 650	\$ 65.00
Adam Murphy	04/07/20	Review e-mail from D. Helenbrook (KPMG) regarding the allocation of current-year interest expense between pre- and post-ownership change periods under proposed regulations for purposes of section 382, section 163(j), and taxable income projections.	0.1	\$ 650	\$ 65.00
Ben Cella	04/07/20	0.2 Additional revisions to the agenda materials for the weekly status call with Windstream Tax prepared by C. Stevens (KPMG) based on new data received.	0.2	\$ 875	\$ 175.00
Adam Murphy	04/07/20	0.2 Finalized versions of scenario 4 (non-flex option with bonus depreciation) taxable income projections as of 4/7/2020 - in preparation to send for client review.	0.2	\$ 650	\$ 130.00
Adam Murphy	04/07/20	0.2 Review e-mail communication from A. Bourque (KPMG) forwarding e-mail communication from J. Stopford (Windstream) related to updated board financial forecast.	0.2	\$ 650	\$ 130.00
Ben Cella	04/07/20	(0.3) Preparing email to N. Tammerine (Alvarez & Marsal) regarding the tax bankruptcy claims Windstream would like to reject because there is no liability.	0.3	\$ 875	\$ 262.50
Scott Salmon	04/07/20	0.3 Draft email to M. Zhang (KPMG) regarding SALT issues involved in combined and separate states in cleaning up intercompany accounts through contribution/distribution while the group is in bankruptcy.	0.3	\$ 875	\$ 262.50

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Name	Date	Description	Hours	Rate	Amount
Brian Defliese	04/07/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland & Ellis LLP - Vendor Matters - 11th Monthly (.3)	0.3	\$ 275	\$ 82.50
Adam Murphy	04/07/20	Review e-mail communication from D. Helenbrook (KPMG), A. Bourque (KPMG) and M. Hoffenberg (KPMG) re: whether third party cash payment under settlement arrangement constitutes RBIG for purposes of section 382 / taxable income projections.	0.3	\$ 650	\$ 195.00
Adam Murphy	04/07/20	0.2 Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) re: allocation of current-year interest expense between pre- and post-ownership change periods under proposed regulations for purposes of section 382, section 163(j), and taxable income projections; 0.2 Correspondence via email with A. Bourque (KPMG) regarding how election out of section 168(k) bonus depreciation is made / impact of election for purposes of taxable income projections	0.4	\$ 650	\$ 260.00
Adam Murphy	04/07/20	0.4 Manager level review of updated board financial forecast for taxable income projections.	0.4	\$ 650	\$ 260.00
Ben Cella	04/07/20	0.4 Perform Managing Director review and concurrently revised the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 4/3/20 Register Report.	0.4	\$ 875	\$ 350.00
Adam Bourque	04/07/20	(0.5) Phone conference with D. Helenbrook and A. Bourque (both KPMG) to prepare for client call to discuss 2020-2030 taxable income projection schedules	0.5	\$ 760	\$ 380.00
David Helenbrook	04/07/20	(0.5) Phone conference with D. Helenbrook and A. Bourque (both KPMG) to prepare for client call to discuss 2020-2030 taxable income projection schedules	0.5	\$ 875	\$ 437.50
David Helenbrook	04/07/20	(0.5) Phone conference with D. Helenbrook, A. Bourque (both KPMG), C. Robinson, J. Stopford (both Windstream), and A. Sexton discussing 2020-2030 taxable income projection schedules and revisions to be performed to same	0.5	\$ 875	\$ 437.50
Adam Bourque	04/07/20	(0.5) Phone conference with D. Helenbrook, A. Bourque (both KPMG), C. Robinson, J. Stopford (both Windstream), and A. Sexton discussing 2020-2030 taxable income projection schedules and revisions to be performed to same	0.5	\$ 760	\$ 380.00
Katie Ford	04/07/20	(.6) Bifurcate the Big State calculation from the total NOL utilization and generation calculations within the 2018 ASC740 analysis workbook to tie out to the federal & state attributes tab within the 2018 ASC740 changings workbook	0.6	\$ 650	\$ 390.00
Adam Bourque	04/07/20	(0.6) Phone conference with D. Helenbrook and A. Bourque (both KPMG) to discuss updates to be performed to 2020-2030 taxable income projection schedules	0.6	\$ 760	\$ 456.00

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	04/07/20	(0.6) Phone conference with D. Helenbrook and A. Bourque (both KPMG) to discuss updates to be performed to 2020-2030 taxable income projection schedules	0.6	\$ 875	\$ 525.00
Adam Murphy	04/07/20	0.6 Conduct analysis related to mechanics of utilization of section 163(j) carryforward in ownership change year subject to section 382 limitation for taxable income projections	0.6	\$ 650	\$ 390.00
Rick Blattner	04/07/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, K. Polli, R. Blattner - partial attendance, V. Laddha, C. Stevens and M. Andruchek (all KPMG) to discuss progress and next steps related to tax claims as of 4/7/2020.	0.5	\$ 875	\$ 437.50
Caroline Stevens	04/07/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, K. Polli, R. Blattner - partial attendance, V. Laddha, C. Stevens and M. Andruchek (all KPMG) to discuss progress and next steps related to tax claims as of 4/7/2020.	0.6	\$ 650	\$ 390.00
David Greaves	04/07/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, K. Polli, R. Blattner - partial attendance, V. Laddha, C. Stevens and M. Andruchek (all KPMG) to discuss progress and next steps related to tax claims as of 4/7/2020.	0.6	\$ 875	\$ 525.00
Varoon Laddha	04/07/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, K. Polli, R. Blattner - partial attendance, V. Laddha, C. Stevens and M. Andruchek (all KPMG) to discuss progress and next steps related to tax claims as of 4/7/2020.	0.6	\$ 760	\$ 456.00
Ben Cella	04/07/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, K. Polli, R. Blattner - partial attendance, V. Laddha, C. Stevens and M. Andruchek (all KPMG) to discuss progress and next steps related to tax claims as of 4/7/2020.	0.6	\$ 875	\$ 525.00
Kevin Polli	04/07/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, K. Polli, R. Blattner - partial attendance, V. Laddha, C. Stevens and M. Andruchek (all KPMG) to discuss progress and next steps related to tax claims as of 4/7/2020.	0.6	\$ 875	\$ 525.00
Michael Andruchek	04/07/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, K. Polli, R. Blattner - partial attendance, V. Laddha, C. Stevens and M. Andruchek (all KPMG) to discuss progress and next steps related to tax claims as of 4/7/2020.	0.6	\$ 760	\$ 456.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	04/07/20	(0.7) Phone conference with A. Bourque and A. Murphy (both KPMG) to discuss revisions to be performed to 2020-2030 taxable income projection schedules	0.7	\$ 760	\$ 532.00
Adam Murphy	04/07/20	(0.7) Phone conference with A. Bourque and A. Murphy (both KPMG) to discuss revisions to be performed to 2020-2030 taxable income projection schedules	0.7	\$ 650	\$ 455.00
David Helenbrook	04/07/20	0.8 Follow-up phone conference with A. Bourque and D. Helenbrook (KPMG) to discuss technical items relating to 2020-2030 taxable income projection schedule update	0.8	\$ 875	\$ 700.00
Adam Bourque	04/07/20	0.8 Follow-up phone conference with A. Bourque and D. Helenbrook (KPMG) to discuss technical items relating to 2020-2030 taxable income projection schedule update	0.8	\$ 760	\$ 608.00
Adam Murphy	04/07/20	Follow-up discussion with A. Bourque and A. Murphy (both KPMG) to discuss technical items relating to 2020-2030 taxable income projection schedules update (mechanics of utilization of section 163(j) carryforward in ownership change year subject to section 382 limitation for taxable income projections)	0.8	\$ 650	\$ 520.00
Adam Bourque	04/07/20	Follow-up discussion with A. Bourque and A. Murphy (both KPMG) to discuss technical items relating to 2020-2030 taxable income projection schedules update (mechanics of utilization of section 163(j) carryforward in ownership change year subject to section 382 limitation for taxable income projections)	0.8	\$ 760	\$ 608.00
Joey Schwartz	04/07/20	0.9 Completed Senior Associate review from 4/3 of Associate-prepared template of pre-acquisition entity apportionment for state attribute reduction model (continued from 4/6).	0.9	\$ 520	\$ 468.00
Leanna Grantland	04/07/20	0.9 Performed search of the pre / post acquisition net operating loss (NOL) details to determine the last taxable year an entity was in existence that both originally generated relevant NOL and still exists as a state filing entity and concurrently entering that date into a Windstream acquisition quick reference document in order to create a Windstream acquisition narrative framework.	0.9	\$ 420	\$ 378.00
Katie Ford	04/07/20	(.6) Updating several formulas for accuracy within the analysis summary_big states tab for 2018 ASC740 calculation (.4) Adding in the Separate Xeta & Broadview NOL detail to separate tab & 2018 State net operating loss Update tab in 2018 ASC740 calculation workbook	1.0	\$ 650	\$ 650.00
Jimmy Martinez	04/07/20	(1.0) Creating a master entity list including all entities in Windstream organization chart	1.0	\$ 420	\$ 420.00
Adam Murphy	04/07/20	1.2 Review term sheet in conjunction with other bankruptcy filings for information with regards to whether third party cash payment under settlement arrangement constitutes RBIG for purposes of section 382 / taxable income projections.	1.2	\$ 650	\$ 780.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	04/07/20	Updating/relinking formulas from prior tabs completed throughout the state post emergence model to incorporate the KPMG assigned numbering system which will allow the state post emergence model to become more dynamic and easily track all entities.	1.3	\$ 420	\$ 546.00
Jimmy Martinez	04/07/20	(1.5) Reviewed summary of information discussed on 4/6/20 call between V. Laddha, M. Zhang, and J. Martinez (all KPMG) on additional updates/considerations and information that should be incorporated into state post emergence model.	1.5	\$ 420	\$ 630.00
Katie Ford	04/07/20	1.8 Creating new NOL summary tab to provide a more clear summary of NOL changes for 2018 ASC740 calculation that shows both the original generation and utilization of NOLs as well as the updated NOL generation and utilization	1.8	\$ 650	\$ 1,170.00
Adam Murphy	04/07/20	Revise 2020 section 382 / 163(j) limitation calculation for assumed closing-of-the-books election for purposes of section 382, allocation of 2020 items pre- and post-ownership change.	2.1	\$ 650	\$ 1,365.00
Eric Albritton	04/07/20	Senior associate review of 11th monthly fee statement reviewing workstream time entries for proper allocations for purposes of bankruptcy cost analysis: K&E - Executory Contracts (0.9); K&E - Tax Matters (1.3); and K&E - Employee and Labor Matter (0.8).	3.0	\$ 520	\$ 1,560.00
Lydia Bull	04/07/20	Performed Senior manager review of K&E 11th monthly fee statement reviewing workstreams time entries for proper allocations for the bankruptcy cost analysis: (0.8 hours) Executory Contracts; (0.1 hours) Vendor Matters; (0.2 hours) Plan of Reorganization; (0.9 hours) Tax Matters; and (0.3 hours) Employee and Labor Matters.	2.3	\$ 760	\$ 1,748.00
Adam Murphy	04/07/20	Revise scenario 4 (non-flex option with bonus depreciation) taxable income projections for estimate of gain recognized from third party asset transfer (0.6); Revise scenario 4 (non-flex option with bonus depreciation) taxable income projections for updated board financial forecast (0.8), Revise scenario 4 (non-flex option with bonus depreciation) taxable income projections for adjustments to repair costs deduction (0.4), Revise scenario 4 (non-flex option with bonus depreciation) taxable income projections for adjustments to restructuring costs (0.6).	2.4	\$ 650	\$ 1,560.00
Eric Albritton	04/07/20	Senior associate review of 11th monthly fee statement reviewing workstream time entries for proper allocations for purposes of bankruptcy cost analysis: K&E - Plan and Disclosure Statement (1.2); K&E - Vendor Matters (0.9)	2.1	\$ 520	\$ 1,092.00
Adam Bourque	04/07/20	(2.1) Senior manager review of updated 4_7_20 version of 2020-2030 taxable income projection schedules (1.4) senior manager review of updated 4_7_20 version of closing of the books election allocation of 2020 taxable income for section 382 purposes.	3.5	\$ 760	\$ 2,660.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/08/20	0.1 Draft e-mail to A. Bourque (KPMG) regarding preparation of updated taxable income projection scenario 2 (Flex option with bonus depreciation) with section 382 limitation.	0.1	\$ 650	\$ 65.00
Adam Murphy	04/08/20	0.1 Review e-mail from A. Bourque (KPMG) re: revision to taxable income projections scenarios 2 and 4 (Flex / non-Flex option with bonus depreciation) for section 163(j) carryforward in 2019 tax provision; 0.1 communication with A. Bourque (KPMG) regarding whether to treat settlement payment as RBIG for purposes of taxable income projections.	0.2	\$ 650	\$ 130.00
Adam Murphy	04/08/20	0.1 Reviewed e-mail from M. Turner (KPMG) re: updating attribute reduction model for 2020 taxable income projections scenarios 2 and 4 (Flex / non-Flex option with bonus depreciation);	0.1	\$ 650	\$ 65.00
Adam Bourque	04/08/20	Call with A. Bourque and A. Murphy (both KPMG) re: revisions to section 382 limitation calculations for taxable income projections for updated estimates of asset value.	0.1	\$ 760	\$ 76.00
Adam Murphy	04/08/20	Call with A. Bourque and A. Murphy (both KPMG) re: revisions to section 382 limitation calculations for taxable income projections for updated estimates of asset value.	0.1	\$ 650	\$ 65.00
Adam Murphy	04/08/20	Communication with A. Bourque (KPMG) regarding revised draft of taxable income projection scenario 4 (non-Flex option with bonus depreciation) to account for gain from third party asset transfer in 2020 section 163(j) calculation, assumptions about section 382 limitation.	0.1	\$ 650	\$ 65.00
Adam Murphy	04/08/20	Review e-mail from A. Bourque (KPMG) regarding next steps related to preparation of updated taxable income projection scenario 2 (Flex option with bonus depreciation) with section 382 limitation.	0.1	\$ 650	\$ 65.00
Adam Murphy	04/08/20	Updated the taxable income projection scenario 4 (non-Flex option with bonus depreciation) to account for gain from third party asset transfer in 2020 section 163(j) calculation, assumptions about section 382 limitation - based on e-mail from A. Bourque (KPMG).	0.1	\$ 650	\$ 65.00
Adam Murphy	04/08/20	0.1 Draft e-mail to A. Bourque re: revised draft taxable income projection scenarios 2 and 4 (Flex / non-Flex option with bonus depreciation); 0.1 draft e-mail to D. Helenbrook and A. Bourque (both KPMG) re: differences between 2019 tax provision and prior 2019 taxable income / section 163(j) calculations;	0.2	\$ 650	\$ 130.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/08/20	0.1 Drafted e-mail to A. Bourque (KPMG) regarding revision to taxable income projection scenario 4 (non-Flex option with bonus depreciation) for assumption that settlement payment is not RBIG, presentational revisions; 0.1 Draft e-mail to A. Bourque (KPMG) re: revision to taxable income projection scenario 4 (non-Flex option with bonus depreciation) to account for gain from third party asset transfer in 2020 section 163(j) calculation, assumptions about section 382 limitation.	0.2	\$ 650	\$ 130.00
Adam Murphy	04/08/20	0.1 Review e-mail from D. Helenbrook (KPMG) regarding whether third party settlement payment relates to new or old lease; 0.1 Review e-mail from M. Turner (KPMG) regarding most recent updates to Windstream attribute reduction model as of 4/8/2020.	0.2	\$ 650	\$ 130.00
Adam Murphy	04/08/20	0.1 Review e-mail from A. Bourque (KPMG) forwarding e-mail from S. Tran (Windstream) re: copy of 2019 tax provision for taxable income projection / attribute modeling; 0.1 Review e-mail from A. Bourque (KPMG) re: calculation of liability floor for attribute reduction model; 0.1 Review e-mail from A. Bourque (KPMG) re: differences between 2019 tax provision and prior 2019 taxable income / section 163(j) calculations	0.3	\$ 650	\$ 195.00
Adam Murphy	04/08/20	0.1 Updates to alternative structuring options slide deck per email received from B. Laukhuff (KPMG); 0.1 review e-mail from B. Laukhuff (KPMG) regarding updating attribute reduction model for 2020 taxable income projections scenarios 2 and 4 (Flex / non-Flex option with bonus depreciation); 0.1 review e-mail from D. Helenbrook (KPMG) regarding differences between 2019 tax provision and prior 2019 taxable income / section 163(j) calculations	0.3	\$ 650	\$ 195.00
Adam Murphy	04/08/20	0.2 Performed presentational revisions to taxable income projection scenario 4 (non-Flex option with bonus depreciation) based on e-mail received from A. Bourque (KPMG); 0.1 revised taxable income projection scenario 4 (non-Flex option with bonus depreciation) for assumption that settlement payment is not RBIG per direction from A. Bourque (KPMG)	0.3	\$ 650	\$ 195.00
Adam Murphy	04/08/20	0.3 Finalized versions of taxable income projection scenarios 2 and 4 (Flex / non-Flex option with bonus depreciation) as of 4/8/2020 - in preparation to send for client review.	0.3	\$ 650	\$ 195.00
Adam Murphy	04/08/20	0.2 Performed Senior manager review 2019 tax provision for taxable income projections; 0.2 review e-mail from A. Bourque (KPMG) re: updating attribute reduction model for 2020 taxable income projections scenarios 2 and 4 (Flex / non-Flex option with bonus depreciation);	0.4	\$ 650	\$ 260.00
Adam Murphy	04/08/20	0.4 Revise taxable income projection scenarios 2 and 4 (Flex / non-Flex option with bonus depreciation) for updated section 382 limitation calculations	0.4	\$ 650	\$ 260.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/08/20	0.4 Revised taxable income projection scenario 4 (non-Flex option with bonus depreciation) for assumption that settlement payment is not Recognized Built-in Gain (RBIG).	0.4	\$ 650	\$ 260.00
Mabel Zhang	04/08/20	Call with D. Helenbrook, A. Bourque, S. Salmon, V. Laddha, J. Martinez and M. Zhang (KPMG) regarding state impact of intercompany COD.	0.4	\$ 650	\$ 260.00
Scott Salmon	04/08/20	Call with D. Helenbrook, A. Bourque, S. Salmon, V. Laddha, J. Martinez and M. Zhang (KPMG) regarding state impact of intercompany COD.	0.4	\$ 875	\$ 350.00
Jimmy Martinez	04/08/20	Call with D. Helenbrook, A. Bourque, S. Salmon, V. Laddha, J. Martinez and M. Zhang (KPMG) regarding state impact of intercompany COD.	0.4	\$ 420	\$ 168.00
Varoon Laddha	04/08/20	Call with D. Helenbrook, A. Bourque, S. Salmon, V. Laddha, J. Martinez and M. Zhang (KPMG) regarding state impact of intercompany COD.	0.4	\$ 760	\$ 304.00
David Helenbrook	04/08/20	Call with D. Helenbrook, A. Bourque, S. Salmon, V. Laddha, J. Martinez and M. Zhang (KPMG) regarding state impact of intercompany COD.	0.4	\$ 875	\$ 350.00
Adam Bourque	04/08/20	Call with D. Helenbrook, A. Bourque, S. Salmon, V. Laddha, J. Martinez and M. Zhang (KPMG) regarding state impact of intercompany COD.	0.4	\$ 760	\$ 304.00
Adam Bourque	04/08/20	Call with A. Bourque, M. Turner, and B. Laukhuff (KPMG) to discuss calculation of liability floor for purposes of incorporation into the attribute reduction model.	0.5	\$ 760	\$ 380.00
Brittney Laukhuff	04/08/20	Call with A. Bourque, M. Turner, and B. Laukhuff (KPMG) to discuss calculation of liability floor for purposes of incorporation into the attribute reduction model.	0.5	\$ 760	\$ 380.00
Mary Beth Turner	04/08/20	Call with A. Bourque, M. Turner, and B. Laukhuff (KPMG) to discuss calculation of liability floor for purposes of incorporation into the attribute reduction model.	0.5	\$ 420	\$ 210.00
Joey Schwartz	04/08/20	Create Tax Year 2019 net operating loss analysis function to apply relative presence or consolidated net operating loss allocation ratios to available net operating losses in state attribute reduction model	0.6	\$ 520	\$ 312.00
Joey Schwartz	04/08/20	Create Tax Year 2020 net operating loss analysis function to apply relative presence or consolidated net operating loss allocation ratios to available net operating losses in state attribute reduction model	0.6	\$ 520	\$ 312.00
Joey Schwartz	04/08/20	Create Tax Year 2020 Treas. Reg. 1.1502-21 consolidated net operating loss allocation ratio analysis in state attribute reduction model to facilitate net operating loss allocation when the client provides KPMG Tax Year 2020 estimated data.	0.6	\$ 520	\$ 312.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	04/08/20	Created Tax Year 2019 Treas. Reg. 1.1502-21 consolidated net operating loss allocation ratio analysis in state attribute reduction model to facilitate net operating loss allocation when the client provides KPMG Tax Year 2019 data.	0.6	\$ 520	\$ 312.00
Adam Murphy	04/08/20	Revise taxable income projections scenarios 2 and 4 (Flex / non-Flex option with bonus depreciation) for section 163(j) carryforward in 2019 tax provision.	0.6	\$ 650	\$ 390.00
Jimmy Martinez	04/08/20	(0.7) Preparing detailed notes from call with D. Helenbrook, A. Bourque, S. Salmon, V. Laddha, J. Martinez and M. Zhang (all KPMG) regarding state impact of intercompany cancelation of debt to disburse to KPMG professional who did not attend meeting (cont. from 4/7/20).	0.7	\$ 420	\$ 294.00
Joey Schwartz	04/08/20	0.3 Create Tax Year 2020 apportionment rate computation in state attribute reduction model to facilitate net operating loss gross-up calculation when the client provides KPMG Tax Year 2020 estimated data; 0.3 Create Tax Year 2020 NOL input templates in state attribute reduction model to facilitate net operating loss allocation calculations when the client provides KPMG Tax Year 2020 estimated data; 0.3 Create Tax Year 2019 apportionment input templates in state attribute reduction model to facilitate relative presence ratio calculation when the client provides KPMG Tax Year 2019 data.	0.9	\$ 520	\$ 468.00
Joey Schwartz	04/08/20	0.3 Created Tax Year 2019 apportionment rate computation in state attribute reduction model to facilitate net operating loss gross-up calculation when the client provides KPMG Tax Year 2019 data; 0.3 Create Tax Year 2019 NOL input templates in state attribute reduction model to facilitate net operating loss allocation calculations when the client provides KPMG Tax Year 2019 data; 0.3 Create Tax Year 2020 apportionment input templates in state attribute reduction model to facilitate relative presence ratio calculation when the client provides KPMG Tax Year 2020 estimated data.	0.9	\$ 520	\$ 468.00
Joey Schwartz	04/08/20	0.9 Create Tax Year 2019 relative presence analysis calculation in state attribute reduction model to facilitate net operating loss allocation when the client provides KPMG Tax Year 2019 data.	0.9	\$ 520	\$ 468.00
Joey Schwartz	04/08/20	Create Tax Year 2020 relative presence analysis calculation in state attribute reduction model to facilitate net operating loss allocation when the client provides KPMG Tax Year 2020 estimated data;	0.9	\$ 520	\$ 468.00
Adam Murphy	04/08/20	Prepare updated taxable income projection scenario 2 (Flex option with bonus depreciation) to account for scenario 4 (non-Flex option with bonus depreciation) updates	0.9	\$ 650	\$ 585.00

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Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	04/08/20	Status call with D. Helenbrook, A. Bourque, M. Hoffenberg (all KPMG) C. Robinson, S. Wheeler, S. Tran, (all Windstream) A. Sexton, N. Warther, W. Levy (all Kirkland) discussing status of attribute reduction models, taxable income models, and bankruptcy proceedings.	1.0	\$ 875	\$ 875.00
David Helenbrook	04/08/20	Status call with D. Helenbrook, A. Bourque, M. Hoffenberg (all KPMG) C. Robinson, S. Wheeler, S. Tran, (all Windstream) A. Sexton, N. Warther, W. Levy (all Kirkland) discussing status of attribute reduction models, taxable income models, and bankruptcy proceedings.	1.0	\$ 875	\$ 875.00
Adam Bourque	04/08/20	Status call with D. Helenbrook, A. Bourque, M. Hoffenberg (all KPMG) C. Robinson, S. Wheeler, S. Tran, (all Windstream) A. Sexton, N. Warther, W. Levy (all Kirkland) discussing status of attribute reduction models, taxable income models, and bankruptcy proceedings.	1.0	\$ 760	\$ 760.00
Luis Carcamo	04/08/20	1.1 Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 11th Monthly Fee Statement - Tax Matters	1.1	\$ 275	\$ 302.50
Adam Murphy	04/08/20	0.6 Revise Flex / non-Flex option section 382 limitation calculations for updated estimates of asset value for taxable income projections; 0.6 revise taxable income projection scenario 4 (non-Flex option with bonus depreciation) to account for gain from third party asset transfer in 2020 section 163(j) calculation, assumptions about section 382 limitation	1.2	\$ 650	\$ 780.00
Adam Murphy	04/08/20	1.3 Prepare updated Flex option section 382 limitation calculation for taxable income projection scenario 2 (Flex option with bonus depreciation)	1.3	\$ 650	\$ 845.00
Jimmy Martinez	04/08/20	(.4) Updated the yearly breakdown tabs in the state post emergence model to include KPMG assigned numbering system. (1.0) Testing formulas in excel to ensure the numbering system is working and information is flowing properly.	1.4	\$ 420	\$ 588.00
Adam Bourque	04/08/20	(1.4) Preparing updates to net operating loss schedules after incorporating new liability floor, taxable income projections, and recognized built in gain amounts.	1.4	\$ 760	\$ 1,064.00
Brian Defliese	04/08/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland & Ellis LLP - Employee and Labor Matters - 11th Monthly (.9) Kirkland & Ellis LLP - Plan/Disclosure Statement/Confirmation - 11th Monthly (.5)	1.4	\$ 275	\$ 385.00
David Helenbrook	04/08/20	Call with D. Helenbrook (KPMG) and A. Bourque (KPMG) to discuss updated assumptions to utilize in attribute reduction model, taxable income model, and net operating loss model	1.4	\$ 875	\$ 1,225.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	04/08/20	Call with D. Helenbrook (KPMG) and A. Bourque (KPMG) to discuss updated assumptions to utilize in attribute reduction model, taxable income model, and net operating loss model	1.4	\$ 760	\$ 1,064.00
Varoon Laddha	04/08/20	(1.1) Review NOLs from prior year acquisitions to be incorporated into state tax attribute reduction model. (.6) Review email from S. Salmon (Partner KPMG WNT) regarding potential state issues with capitalizing intercompany leases.	1.7	\$ 760	\$ 1,292.00
Katie Ford	04/08/20	(.3) Updating the state provision tabs within the 2018 ASC740 restatement files for the Net Operating Loss (NOL) Deferred Tax Asset (DTA) adjustment (1.6) performed manager review and concurrently update comments related to the State Tax Provision, Fed & State Attributes, and Def State 10K calculations within the tab for the 2018 ASC740 calculation	1.9	\$ 650	\$ 1,235.00
Adam Bourque	04/08/20	(1.9) Performed senior manager review of 4_9_20 versions of taxable income projections.	1.9	\$ 760	\$ 1,444.00
Jimmy Martinez	04/08/20	(2.0) Relinking everything throughout the state post emergence model using a KPMG assigned numbering system.	2.0	\$ 420	\$ 840.00
Luis Carcamo	04/08/20	2.1 Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 11th Monthly Fee Statement - Executory Contracts and Unexpired Leases	2.1	\$ 275	\$ 577.50
Mary Beth Turner	04/08/20	Call with M. Turner and B. Laukhuff (both KPMG) to perform walk through of changes to taxable income and liability floor in the model performed by A. Bourque (KPMG).	2.5	\$ 420	\$ 1,050.00
Brittney Laukhuff	04/08/20	Call with M. Turner and B. Laukhuff (both KPMG) to perform walk through of changes to taxable income and liability floor in the model performed by A. Bourque (KPMG).	2.5	\$ 760	\$ 1,900.00
Brittney Laukhuff	04/08/20	(2.6) Revised Windstream structure deck to incorporate most recent changes to the attribute reduction model as of 4/8/2020.	2.6	\$ 760	\$ 1,976.00
Adam Bourque	04/08/20	(2.7) Perform Senior manager review of 4_8_20 version of attribute reduction models	2.7	\$ 760	\$ 2,052.00
Adam Murphy	04/09/20	0.1 Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding revised drafts of taxable income projection schedules.	0.1	\$ 650	\$ 65.00
Ben Cella	04/09/20	0.1 Draft email to V. Anger and J. Franks (both Windstream) about proof of payment for claims to add to the Notice of Satisfaction OMNI submission.	0.1	\$ 875	\$ 87.50
Adam Murphy	04/09/20	0.1 Review e-mail from M. Turner (KPMG) with details regarding revised draft of alternative structuring options slide deck incorporating tables from tax attribute model.	0.1	\$ 650	\$ 65.00
Adam Bourque	04/09/20	Conference call with A. Bourque and A. Murphy (both KPMG) regarding revisions required related to notes / assumptions in taxable income projection schedules.	0.1	\$ 760	\$ 76.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/09/20	Conference call with A. Bourque and A. Murphy (both KPMG) regarding revisions required related to notes / assumptions in taxable income projection schedules.	0.1	\$ 650	\$ 65.00
Ben Cella	04/09/20	Drafted an email to V. Anger (Windstream) with comparison between amended sales tax bankruptcy claims and the claims they replace	0.1	\$ 875	\$ 87.50
Ben Cella	04/09/20	0.1 Draft email to J. Franks (Windstream) with comparison between amended income tax bankruptcy claims and the claims they replace; and (0.1) drafted email to N. Tammerine (Alvarez & Marsal) with requested OMNI updates based on new amended tax bankruptcy claims for this week.	0.2	\$ 875	\$ 175.00
Adam Murphy	04/09/20	0.1 Review e-mail from A. Bourque (KPMG) re: revisions to liability floor section of alternative structuring options slide deck; 0.1 review e-mail from A. Bourque (KPMG) re: revisions to tax attribute model for amount of NOLs and section 163(j) carryforwards;	0.2	\$ 650	\$ 130.00
Ben Cella	04/09/20	0.2 Communication via email on 4/9 with N. Tammerine (Alvarez & Marsal) regarding late filed tax bankruptcy claims to reject on the next OMNI submission	0.2	\$ 875	\$ 175.00
Ben Cella	04/09/20	0.2 Communication via email with Windstream Tax about late filed tax bankruptcy claims that Alvarez & Marsal proposes to reject on the next OMNI submission	0.2	\$ 875	\$ 175.00
Adam Murphy	04/09/20	0.2 Finalized latest version of taxable income projection schedules as of 4/9/2020 - in preparation to send for client review.	0.2	\$ 650	\$ 130.00
Adam Murphy	04/09/20	0.3 Revised taxable income projection schedules to address discrepancies in notes / assumptions.	0.3	\$ 650	\$ 195.00
Ben Cella	04/09/20	0.4 Analyzing new amended Windstream tax bankruptcy claims filed in current week.	0.4	\$ 875	\$ 350.00
Kevin Polli	04/09/20	0.5 Managing Director review of rejected tax claims Omni submission prepared by A&M	0.5	\$ 875	\$ 437.50
David Helenbrook	04/09/20	Call with D. Helenbrook, V. Laddha and K. Polli (all KPMG) regarding federal modeling and impact on state tax attribute reduction	0.4	\$ 875	\$ 350.00
Kevin Polli	04/09/20	Call with D. Helenbrook, V. Laddha and K. Polli (all KPMG) regarding federal modeling and impact on state tax attribute reduction	0.4	\$ 875	\$ 350.00
Varoon Laddha	04/09/20	Call with D. Helenbrook, V. Laddha and K. Polli (all KPMG) regarding federal modeling and impact on state tax attribute reduction	0.4	\$ 760	\$ 304.00
Ben Cella	04/09/20	0.5 Created spreadsheet of the 22 Windstream tax bankruptcy claims to provide instructions to Alvarez & Marsal about which OMNI submission the claims should get added to.	0.5	\$ 875	\$ 437.50

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	04/09/20	0.6 Creating a spreadsheet to compare the new amended tax bankruptcy claims and the claims they replace for Windstream	0.6	\$ 875	\$ 525.00
Brittney Laukhuff	04/09/20	(.5) Review of comments from A. Bourque KPMG) to model and structure deck; (0.2) incorporation of comments from A. Bourque into Windstream structure deck and (0.3) Senior Manager review of changes to Windstream structure deck performed by M. Turner KPMG) as of 4/9/2020.	1.0	\$ 760	\$ 760.00
Joey Schwartz	04/09/20	1.2 Create attribute reduction computation for Tax Year 2019 state attribute reduction model to facilitate computation of attribute reduction when the client provides KPMG Tax Year 2019 data	1.2	\$ 520	\$ 624.00
Joey Schwartz	04/09/20	1.2 Create attribute reduction computation for Tax Year 2020 state attribute reduction model to facilitate computation of attribute reduction when the client provides KPMG Tax Year 2020 estimated data	1.2	\$ 520	\$ 624.00
Mary Beth Turner	04/09/20	Updated the NOLs and related deck tables in the attribute reduction model per direction from A. Bourque (KPMG) (1.0), and updated client deck to include new tables - per B. Laukhuff (KPMG) (0.2)	1.2	\$ 420	\$ 504.00
Joey Schwartz	04/09/20	Create state stock basis balance sheet in state attribute reduction model by reference to federal stock basis balance sheet to facilitate attribute reduction calculation in the case that subsidiary stock basis must be reduced by residual cancellation of debt income.	1.3	\$ 520	\$ 676.00
Adam Bourque	04/09/20	(1.4) Performed senior manager review of 4_9_20 attribute reduction model slide decks prior to sending to client	1.4	\$ 760	\$ 1,064.00
Jimmy Martinez	04/09/20	(1.6) Updating the filing footprint list to include all entitles that will be included in the unitary / consolidated states to ensure accurate information.	1.6	\$ 420	\$ 672.00
Adam Bourque	04/09/20	(2.1) Senior manager review of capitalized Attribute reduction models version 4_9_20 in anticipation of updating slide deck to provide to client	2.1	\$ 760	\$ 1,596.00
Adam Bourque	04/09/20	(2.2) Senior manager review of non-capitalized Attribute reduction models version 4_9_20 in attempt to update slide deck to provide to client	2.2	\$ 760	\$ 1,672.00
Adam Bourque	04/09/20	(2.2) Updating net operating loss availability schedules after reviewing April 9, 2020 attribute reduction models.	2.2	\$ 760	\$ 1,672.00
Jimmy Martinez	04/09/20	(3.8) Incorporating additional detailed apportionment client provided data (sales, property, and payroll) into state post emergence model.	3.8	\$ 420	\$ 1,596.00
Ben Cella	04/10/20	0.1 Communication via email with N. Tammerine (Alvarez & Marsal) about his request for a list of Windstream tax claims with active settlement negotiations or anticipated settlement negotiations.	0.1	\$ 875	\$ 87.50

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	04/10/20	0.1 Draft email to C. Robinson (Windstream) about direction given to Alvarez & Marsal for the late filed tax bankruptcy claims	0.1	\$ 875	\$ 87.50
Ben Cella	04/10/20	0.1 Responding via email to questions from N. Tammerine (Alvarez & Marsal) about the new California Franchise Tax Board bankruptcy claims.	0.1	\$ 875	\$ 87.50
Ben Cella	04/10/20	Call between B. Cella and C. Stevens (both KPMG) to discuss schedule of Windstream tax claims with active settlement negotiations or anticipated settlement negotiations.	0.1	\$ 875	\$ 87.50
Caroline Stevens	04/10/20	Call between B. Cella and C. Stevens (both KPMG) to discuss schedule of Windstream tax claims with active settlement negotiations or anticipated settlement negotiations.	0.1	\$ 650	\$ 65.00
Adam McLamb	04/10/20	(.8) Senior Manager State & Local tax review of most recent version of the Windstream state attribute reduction model, as of 4/10/2020, with focus on structure / entities.	0.8	\$ 760	\$ 608.00
Ben Cella	04/10/20	0.2 Communication via email on 4/10 with N. Tammerine (Alvarez & Marsal) to provide updates for the late filed tax bankruptcy claims to reject on the next OMNI submission.	0.2	\$ 875	\$ 175.00
Ben Cella	04/10/20	0.2 Communication via email with C. Robinson and V. Anger (Windstream) with additional questions about late filed tax bankruptcy claims that Alvarez & Marsal proposes to reject on the next OMNI submission.	0.2	\$ 875	\$ 175.00
Brittney Laukhuff	04/10/20	(.3) Draft email to M. Turner (KPMG) regarding necessary updates required to Windstream structure deck as of 4/10/2020	0.3	\$ 760	\$ 228.00
Ben Cella	04/10/20	0.3 Review draft changes performed by N. Tammerine (Alvarez & Marsal) to this week's Windstream Register Report to ensure that all of KPMG requested changes were incorporated.	0.3	\$ 875	\$ 262.50
Varoon Laddha	04/10/20	Meeting with. 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 acceleration of state attribute reduction model, review, and meeting with federal team to discuss state subsidiary stock basis	0.4	\$ 760	\$ 304.00
Joey Schwartz	04/10/20	Meeting with. 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 acceleration of state attribute reduction model, review, and meeting with federal team to discuss state subsidiary stock basis	0.4	\$ 520	\$ 208.00
Kevin Polli	04/10/20	Meeting with. 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 acceleration of state attribute reduction model, review, and meeting with federal team to discuss state subsidiary stock basis	0.4	\$ 875	\$ 350.00

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Adam McLamb	04/10/20	Meeting with. 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 acceleration of state attribute reduction model, review, and meeting with federal team to discuss state subsidiary stock basis	0.4	\$ 760	\$ 304.00
Mabel Zhang	04/10/20	Meeting with. 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 acceleration of state attribute reduction model, review, and meeting with federal team to discuss state subsidiary stock basis	0.4	\$ 650	\$ 260.00
Adam Bourque	04/10/20	(.5) Phone conference with D. Helenbrook, A. Bourque, and B. Laukhuff (all KPMG) to discuss attribute reduction slide deck version 4_10-20	0.5	\$ 760	\$ 380.00
David Helenbrook	04/10/20	(.5) Phone conference with D. Helenbrook, A. Bourque, and B. Laukhuff (all KPMG) to discuss attribute reduction slide deck version 4_10-20	0.5	\$ 875	\$ 437.50
Brittney Laukhuff	04/10/20	(.5) Phone conference with D. Helenbrook, A. Bourque, and B. Laukhuff (all KPMG) to discuss attribute reduction slide deck version 4_10-20	0.5	\$ 760	\$ 380.00
David Helenbrook	04/10/20	Communication with A. Bourque (KPMG) and B. Laukhuff (KPMG) regarding revisions to Windstream structure deck - related to review comments provided.	0.5	\$ 875	\$ 437.50
Chris Nocito	04/10/20	(.6) Compiled monthly fee statements uploaded to the court docket for the week of April 6, 2020 for use in the bankruptcy cost analysis.	0.6	\$ 420	\$ 252.00
Chris Nocito	04/10/20	(.6) Review of workstream for PJT's 9th monthly fee statement to ensure proper allocations in the bankruptcy cost analysis.	0.6	\$ 420	\$ 252.00
Adam Bourque	04/10/20	(0.6) Performed analysis regarding capitalization of intercompany loans including tax impacts of same	0.6	\$ 760	\$ 456.00
Chris Nocito	04/10/20	(.7) Review of workstream for PJT's 10th monthly fee statement to ensure proper allocations in the bankruptcy cost analysis	0.7	\$ 420	\$ 294.00
Mary Beth Turner	04/10/20	0.8 Additional revisions to Windstream structure deck tables per reviewed comments received from D. Helenbrook KPMG) as of 4/10/2020.	0.8	\$ 420	\$ 336.00
Joey Schwartz	04/10/20	1.1 Begin creating I.R.C. 1017(b)(2) liability floor functionality in state attribute reduction model to determine the minimum amount of attribute reduction caused by cancellation of debt income	1.1	\$ 520	\$ 572.00
Brian Defliese	04/10/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: PJT PARTNERS LP - 9th Monthly (.6) PJT PARTNERS LP - 10th Monthly (.5)	1.1	\$ 275	\$ 302.50

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
April 1, 2020 through April 30, 2020
(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	04/10/20	1.2 Prepare schedule of Windstream tax claims with active settlement negotiations or anticipated settlement negotiations to send to V. Anger, S. Wagner, J. Franks, C. Wheeler, and C. Robinson (all Windstream)	1.2	\$ 650	\$ 780.00
Adam Bourque	04/10/20	(1.7) Senior Manager review of updated April 10, 2020 slides reflecting various attribute reduction models.	1.7	\$ 760	\$ 1,292.00
Jimmy Martinez	04/10/20	3.7 Recalculating apportionment factors (using excel formulas) in the state post emergence model based on client provided information to help minimize discrepancies/open items due to hard coding.	3.7	\$ 420	\$ 1,554.00
Adam Murphy	04/13/20	0.1 Reviewed e-mail from A. Bourque (KPMG) regarding the updated draft taxable income projection scenario 4 (non-flex option with bonus depreciation) without section 382 limitation.	0.1	\$ 650	\$ 65.00
Ben Cella	04/13/20	Call between B. Cella and C. Stevens (both KPMG) to discuss weekly updates on Tax Claim Schedule (related to weekly call with Windstream) and next steps.	0.1	\$ 875	\$ 87.50
Caroline Stevens	04/13/20	Call between B. Cella and C. Stevens (both KPMG) to discuss weekly updates on Tax Claim Schedule (related to weekly call with Windstream) and next steps.	0.1	\$ 650	\$ 65.00
Adam Murphy	04/13/20	0.2 Communication via e-mail with A. Bourque (KPMG) re: interplay of utilization of pre-2021 NOLs and computation of 80% taxable income limitation on utilization of post-2020 NOLs.	0.2	\$ 650	\$ 130.00
Adam Murphy	04/13/20	0.2 Communication via e-mail with M. Passman (KPMG) regarding interplay of utilization of pre-2021 NOLs and computation of 80% taxable income limitation on utilization of post-2020 NOLs	0.2	\$ 650	\$ 130.00
Adam Murphy	04/13/20	0.2 Review e-mail communication from M. Passman (KPMG) re: interplay of utilization of pre-2021 NOLs and computation of 80% taxable income limitation on utilization of post-2020 NOLs	0.2	\$ 650	\$ 130.00
Adam Murphy	04/13/20	0.2 Reviewed e-mail communication from A. Bourque (KPMG) re: interplay of utilization of pre-2021 NOLs and computation of 80% taxable income limitation on utilization of post-2020 NOLs.	0.2	\$ 650	\$ 130.00
Kevin Polli	04/13/20	0.4 Managing Director review of A&M weekly tax claims report with regards to changes to tax claims / identification of any new claims as of 4/13/2020.	0.4	\$ 875	\$ 350.00
Adam Murphy	04/13/20	Review and concurrently revised the alternative structuring options slide deck based on email received from A. Sexton (Kirkland).	0.3	\$ 650	\$ 195.00
Adam Murphy	04/13/20	0.4 Conduct analysis regarding interplay of utilization of pre-2021 NOLs and computation of 80% taxable income limitation on utilization of post-2020 NOLs.	0.4	\$ 650	\$ 260.00

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Name	Date	Description	Hours	Rate	Amount
Leanna Grantland	04/13/20	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 progress of the state attribute reduction and pre-/post-emergence models as of 4/13/2020.	0.4	\$ 420	\$ 168.00
Adam McLamb	04/13/20	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 progress of the state attribute reduction and pre-/post-emergence models as of 4/13/2020.	0.4	\$ 760	\$ 304.00
Jimmy Martinez	04/13/20	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 progress of the state attribute reduction and pre-/post-emergence models as of 4/13/2020.	0.4	\$ 420	\$ 168.00
Joey Schwartz	04/13/20	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 progress of the state attribute reduction and pre-/post-emergence models as of 4/13/2020.	0.4	\$ 520	\$ 208.00
Katie Ford	04/13/20	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 progress of the state attribute reduction and pre-/post-emergence models as of 4/13/2020.	0.4	\$ 650	\$ 260.00
Mabel Zhang	04/13/20	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 progress of the state attribute reduction and pre-/post-emergence models as of 4/13/2020.	0.4	\$ 650	\$ 260.00
Varoon Laddha	04/13/20	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 progress of the state attribute reduction and pre-/post-emergence models as of 4/13/2020.	0.4	\$ 760	\$ 304.00

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Name	Date	Description	Hours	Rate	Amount
Brittany Laukhuff	04/13/20	(.5) Review of comments from A. Sexton (KPMG) on tax restructuring deck in preparation for call (tomorrow) with D. Helenbrook and A. Bourque.	0.5	\$ 760	\$ 380.00
Ben Cella	04/13/20	0.5 Analysis of 4/10/20 Register Report from Alvarez & Marsal to identify new tax claims / any changes to existing tax claims.	0.5	\$ 875	\$ 437.50
Adam Murphy	04/13/20	Discussion with A. Bourque, D. Helenbrook and A. Murphy (KPMG) regarding revisions to draft taxable income projection scenario 4 (non-flex option with bonus depreciation) with section 382 limitation for adjustments to depreciation and amortization and utilization of pre-2020 NOLs subject to section 382 limitation following 2020 attribute reduction, post-attribute reduction tax basis balance sheet and NOL schedule.	0.5	\$ 650	\$ 325.00
David Helenbrook	04/13/20	Discussion with A. Bourque, D. Helenbrook and A. Murphy (KPMG) regarding revisions to draft taxable income projection scenario 4 (non-flex option with bonus depreciation) with section 382 limitation for adjustments to depreciation and amortization and utilization of pre-2020 NOLs subject to section 382 limitation following 2020 attribute reduction, post-attribute reduction tax basis balance sheet and NOL schedule.	0.5	\$ 875	\$ 437.50
Adam Bourque	04/13/20	Discussion with A. Bourque, D. Helenbrook and A. Murphy (KPMG) regarding revisions to draft taxable income projection scenario 4 (non-flex option with bonus depreciation) with section 382 limitation for adjustments to depreciation and amortization and utilization of pre-2020 NOLs subject to section 382 limitation following 2020 attribute reduction, post-attribute reduction tax basis balance sheet and NOL schedule.	0.5	\$ 760	\$ 380.00
Jimmy Martinez	04/13/20	(3.9) Continued, from earlier in the day, to create a template that will pull numerator figures (based on sales, property, and payroll) for entities included in the filing list only - to assist in tracking this number for unitary and consolidated filing states.	3.9	\$ 420	\$ 1,638.00
Adam Murphy	04/13/20	Conference call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss review of draft taxable income projection scenario 4 (non-flex option with bonus depreciation) with and without section 382 limitation, revisions to version with section 382 limitation for adjustments to depreciation and amortization and utilization of pre-2020 NOLs subject to section 382 limitation following 2020 attribute reduction.	0.6	\$ 650	\$ 390.00

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	04/13/20	Conference call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss review of draft taxable income projection scenario 4 (non-flex option with bonus depreciation) with and without section 382 limitation, revisions to version with section 382 limitation for adjustments to depreciation and amortization and utilization of pre-2020 NOLs subject to section 382 limitation following 2020 attribute reduction.	0.6	\$ 875	\$ 525.00
Adam Bourque	04/13/20	Conference call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss review of draft taxable income projection scenario 4 (non-flex option with bonus depreciation) with and without section 382 limitation, revisions to version with section 382 limitation for adjustments to depreciation and amortization and utilization of pre-2020 NOLs subject to section 382 limitation following 2020 attribute reduction.	0.6	\$ 760	\$ 456.00
Adam Murphy	04/13/20	1.2 Revised taxable income projection scenario 4 (non-flex option with bonus depreciation) with section 382 limitation for adjustments to depreciation and amortization following attribute reduction.	1.2	\$ 650	\$ 780.00
Caroline Stevens	04/13/20	Updated agenda for use in weekly update call with client with regards to new claims/tax claim changes as of 4/13/2020.	1.4	\$ 650	\$ 910.00
Adam Murphy	04/13/20	1.7 Revise taxable income projection scenario 4 (non-flex option with bonus depreciation) with section 382 limitation for utilization of pre-2020 NOLs subject to section 382 limitation following 2020 attribute reduction;	1.7	\$ 650	\$ 1,105.00
Joey Schwartz	04/13/20	1.8 Complete creating from 4/10 I.R.C. 1017(b)(2) floor function in state attribute reduction model to determine the minimum amount of attribute reduction caused by cancellation of debt income	1.8	\$ 520	\$ 936.00
Joey Schwartz	04/13/20	1.1 Create Windstream Holdings, Inc. NOL gross-up function in state attribute reduction model for Tax Year 2012 by identifying separate company apportionment of entities which have been merged or liquidated into Windstream Holdings, Inc.; 1.1 Created Windstream Holdings, Inc. NOL gross-up function in state attribute reduction model for Tax Year 2013 by identifying separate company apportionment of entities which have been merged or liquidated into Windstream Holdings, Inc.	2.2	\$ 520	\$ 1,144.00
Joey Schwartz	04/13/20	1.1 Create Windstream Holdings, Inc. NOL gross-up function in state attribute reduction model for Tax Year 2015 by identifying separate company apportionment of entities which have been merged or liquidated into Windstream Holdings, Inc.; 1.1 Create Windstream Holdings, Inc. NOL gross-up function in state attribute reduction model for Tax Year 2016 by identifying separate company apportionment of entities which have been merged or liquidated into Windstream Holdings, Inc.	2.2	\$ 520	\$ 1,144.00

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Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	04/13/20	(2.7) Performed Senior Manager SALT review of most current version of Windstream state tax attribute reduction model review	2.7	\$ 760	\$ 2,052.00
Caroline Stevens	04/13/20	(2.7) Updates to Windstream Bankruptcy Tax Claims Schedule (as requested by C. Robinson- Windstream) based on the New Tax Claims and Tax Claim Changes from the weekly Register Report and (0.1) send to B. Cella (KPMG) for review	2.8	\$ 650	\$ 1,820.00
Robert Hyatt	04/13/20	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 4/10/2020 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.0	\$ 520	\$ 1,560.00
Adam Bourque	04/13/20	(1.8) Senior manager review of 4_13_20 taxable income projections for 2020-2030 assuming <u>no</u> 382 or attribute reduction impacts (1.4) Performed Senior manager review of 4-13_20 taxable income projections for 2020-2030 assuming 382 and attribute reduction impacts	3.2	\$ 760	\$ 2,432.00
Joey Schwartz	04/13/20	1.1 Created Windstream Holdings, Inc. NOL gross-up function in state attribute reduction model for Tax Year 2010 by identifying separate company apportionment of entities which have been merged or liquidated into Windstream Holdings, Inc.; 1.1 Create Windstream Holdings, Inc. NOL gross-up function in state attribute reduction model for Tax Year 2011 by identifying separate company apportionment of entities which have been merged or liquidated into Windstream Holdings, Inc.; 1.1 Created Windstream Holdings, Inc. NOL gross-up function in state attribute reduction model for Tax Year 2014 by identifying separate company apportionment of entities which have been merged or liquidated into Windstream Holdings, Inc.	3.3	\$ 520	\$ 1,716.00
Jimmy Martinez	04/13/20	(.6) Created template that will pull numerator figures (based on sales, property, and payroll) for entities included in the filing list only - to assist in tracking this number for unitary and consolidated filing states.	0.6	\$ 420	\$ 252.00
Ben Cella	04/14/20	0.1 Drafted email to J. Franks (Windstream) about California tax bankruptcy claims.	0.1	\$ 875	\$ 87.50
Adam Murphy	04/14/20	0.2 Communication via email with A. Bourque (KPMG) re: formula errors in depreciation calculations in revised draft of taxable income projection scenario 4 (non-flex option with bonus depreciation).	0.2	\$ 650	\$ 130.00
Adam Murphy	04/14/20	0.2 Communication via e-mail with A. Bourque and D. Helenbrook (KPMG) re: review of updated draft of taxable income projection scenario 6 (non-flex option with bonus depreciation without phase-out) with and without section 382 limitation;	0.2	\$ 650	\$ 130.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/14/20	0.2 Review e-mail communication from A. Bourque (KPMG) re: formula errors in depreciation calculations in revised draft of taxable income projection scenario 4 (non-flex option with bonus depreciation).	0.2	\$ 650	\$ 130.00
Adam Murphy	04/14/20	0.2 Reviewed e-mail communication from C. Robinson (Windstream) re: request for updated taxable income projection scenario 6 (non-flex option with bonus depreciation without phase-out)	0.2	\$ 650	\$ 130.00
Adam Murphy	04/14/20	0.1 Review e-mail from A. Bourque (KPMG) regarding review of updated draft of taxable income projection scenario 6 (non-flex option with bonus depreciation without phase-out) with and without section 382 limitation; 0.1 Review e-mail from A. Bourque (KPMG) regarding preparation of updated taxable income projection scenario 6 (non-flex option with bonus depreciation without phase-out); 0.1 Review e-mail from M. Hoffenberg (KPMG) regarding calculation of gain in alternative structuring option 2 (Bruno's transaction);	0.3	\$ 650	\$ 195.00
Adam Murphy	04/14/20	0.1 Reviewed e-mail from A. Bourque (KPMG) sending updated draft of taxable income projection scenario 6 (non-flex option with bonus depreciation without phase-out) without section 382 limitation to C. Robinson (Windstream); 0.1 review e-mail from A. Sexton (K&E) re: scheduling conference call to review / reconcile taxable income projections and alternative structuring options slide deck; 0.1 review e-mail from C. Robinson (Windstream) re: upcoming conference call to review / reconcile taxable income projections and alternative structuring options slide deck.	0.3	\$ 650	\$ 195.00
Caroline Stevens	04/14/20	0.3 Additional updates to meeting Agenda (for weekly update call with client) to include new claims/tax claim changes as of 4/14/2020.	0.3	\$ 650	\$ 195.00
Adam Murphy	04/14/20	0.3 Addressed formula discrepancies in taxable income projection scenario 4 (non-flex option with bonus depreciation) by breaking links to tax basis balance sheet.	0.3	\$ 650	\$ 195.00
David Helenbrook	04/14/20	Call with D. Helenbrook and M. Hoffenberg (KPMG) to discuss scope of tax opinions to be provided to client	0.4	\$ 875	\$ 350.00
Mark Hoffenberg	04/14/20	Call with D. Helenbrook and M. Hoffenberg (KPMG) to discuss scope of tax opinions to be provided to client	0.4	\$ 875	\$ 350.00
David Helenbrook	04/14/20	Call with B. Laukhuff, A. Bourque, D. Helenbrook (all KPMG) regarding incorporation of A. Sexton (Kirkland and Ellis) to discuss comments related to current draft of Windstream structure deck as of 4/14/2020.	0.5	\$ 875	\$ 437.50
Adam Bourque	04/14/20	Call with B. Laukhuff, A. Bourque, D. Helenbrook (all KPMG) regarding incorporation of A. Sexton (Kirkland and Ellis) to discuss comments related to current draft of Windstream structure deck as of 4/14/2020.	0.5	\$ 760	\$ 380.00

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Name	Date	Description	Hours	Rate	Amount
Brittney Laukhuff	04/14/20	Call with B. Laukhuff, A. Bourque, D. Helenbrook (all KPMG) regarding incorporation of A. Sexton (Kirkland and Ellis) to discuss comments related to current draft of Windstream structure deck as of 4/14/2020.	0.5	\$ 760	\$ 380.00
John Vann	04/14/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, V. Laddha, C. Stevens, M. Andruchek and J. Vann (all KPMG) to discuss progress and next steps related to tax claims as of 4/14/2020.	0.5	\$ 760	\$ 380.00
Caroline Stevens	04/14/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, V. Laddha, C. Stevens, M. Andruchek and J. Vann (all KPMG) to discuss progress and next steps related to tax claims as of 4/14/2020.	0.5	\$ 650	\$ 325.00
Varoon Laddha	04/14/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, V. Laddha, C. Stevens, M. Andruchek and J. Vann (all KPMG) to discuss progress and next steps related to tax claims as of 4/14/2020.	0.5	\$ 760	\$ 380.00
Michael Andruchek	04/14/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, V. Laddha, C. Stevens, M. Andruchek and J. Vann (all KPMG) to discuss progress and next steps related to tax claims as of 4/14/2020.	0.5	\$ 760	\$ 380.00
David Greaves	04/14/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, V. Laddha, C. Stevens, M. Andruchek and J. Vann (all KPMG) to discuss progress and next steps related to tax claims as of 4/14/2020.	0.5	\$ 875	\$ 437.50
Ben Cella	04/14/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, D. Greaves, V. Laddha, C. Stevens, M. Andruchek and J. Vann (all KPMG) to discuss progress and next steps related to tax claims as of 4/14/2020.	0.5	\$ 875	\$ 437.50
Allison Laird	04/14/20	Meeting between A. Laird (KPMG), L. Bull (KPMG), E. Albritton (KPMG), S. Schoonmaker (PwC), N. Brigati (PwC), S. Wheeler (Windstream) and S. Tran (Windstream) regarding auditor questions with respect to the bankruptcy cost analysis of the 1st and 2nd interim fee applications and Q1-Q4 ordinary course provider analysis.	0.5	\$ 875	\$ 437.50
Eric Albritton	04/14/20	Meeting between A. Laird (KPMG), L. Bull (KPMG), E. Albritton (KPMG), S. Schoonmaker (PwC), N. Brigati (PwC), S. Wheeler (Windstream) and S. Tran (Windstream) regarding auditor questions with respect to the bankruptcy cost analysis of the 1st and 2nd interim fee applications and Q1-Q4 ordinary course provider analysis.	0.5	\$ 520	\$ 260.00

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April 1, 2020 through April 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Lydia Bull	04/14/20	Meeting between A. Laird (KPMG), L. Bull (KPMG), E. Albritton (KPMG), S. Schoonmaker (PwC), N. Brigati (PwC), S. Wheeler (Windstream) and S. Tran (Windstream) regarding auditor questions with respect to the bankruptcy cost analysis of the 1st and 2nd interim fee applications and Q1-Q4 ordinary course provider analysis.	0.5	\$ 760	\$ 380.00
Ben Cella	04/14/20	0.2 Perform Managing Director review and concurrently revised the agenda materials for the weekly status call with Windstream Tax prepared by C. Stevens (KPMG); and (0.4) Preparing schedule of Florida tax bankruptcy claims broken out by unsecured general versus priority amounts for S. Wagner (Windstream).	0.6	\$ 875	\$ 525.00
Mark Hoffenberg	04/14/20	Analysis (0.4) and email communication (0.2) with A. Sexton (Kirkland) regarding determination of gain in Bruno's transaction.	0.6	\$ 875	\$ 525.00
Joey Schwartz	04/14/20	Create Windstream Holdings, Inc. NOL gross-up computation which references NOL reduction function in state attribute reduction model for Tax Year 2011 to accurately reduce pre-apportionment state net operating losses by federal cancellation of debt income;	0.7	\$ 520	\$ 364.00
Joey Schwartz	04/14/20	Create Windstream Holdings, Inc. NOL gross-up computation which references NOL reduction function in state attribute reduction model for Tax Year 2012 to accurately reduce pre-apportionment state net operating losses by federal cancellation of debt income	0.7	\$ 520	\$ 364.00
Joey Schwartz	04/14/20	Created Windstream Holdings, Inc. NOL gross-up computation which references NOL reduction computation in state attribute reduction model for Tax Year 2015 to accurately reduce pre-apportionment state net operating losses by federal cancellation of debt income	0.7	\$ 520	\$ 364.00
Joey Schwartz	04/14/20	Created Windstream Holdings, Inc. NOL gross-up computation which references NOL reduction function in state attribute reduction model for Tax Year 2010 to accurately reduce pre-apportionment state net operating losses by federal cancellation of debt income	0.7	\$ 520	\$ 364.00
Joey Schwartz	04/14/20	Created Windstream Holdings, Inc. NOL gross-up computation which references NOL reduction function in state attribute reduction model for Tax Year 2013 to accurately reduce pre-apportionment state net operating losses by federal cancellation of debt income;	0.7	\$ 520	\$ 364.00
Joey Schwartz	04/14/20	Creating Windstream Holdings, Inc. NOL gross-up computation which references NOL reduction computation in state attribute reduction model for Tax Year 2014 to accurately reduce pre-apportionment state net operating losses by federal cancellation of debt income	0.7	\$ 520	\$ 364.00

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Name	Date	Description	Hours	Rate	Amount
Michael Campagna	04/14/20	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), J. Schwartz (Sr. Associate, KPMG) to discuss state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model	0.7	\$ 760	\$ 532.00
Joey Schwartz	04/14/20	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), J. Schwartz (Sr. Associate, KPMG) to discuss state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model	0.7	\$ 520	\$ 364.00
Mabel Zhang	04/14/20	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), J. Schwartz (Sr. Associate, KPMG) to discuss state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model	0.7	\$ 650	\$ 455.00
Regina Gilinsky	04/14/20	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), J. Schwartz (Sr. Associate, KPMG) to discuss state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model	0.7	\$ 650	\$ 455.00
Scott Salmon	04/14/20	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), J. Schwartz (Sr. Associate, KPMG) to discuss state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model	0.7	\$ 875	\$ 612.50
Varoon Laddha	04/14/20	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), J. Schwartz (Sr. Associate, KPMG) to discuss state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model	0.7	\$ 760	\$ 532.00
Adam McLamb	04/14/20	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), J. Schwartz (Sr. Associate, KPMG) to discuss state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model	0.7	\$ 760	\$ 532.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

April 1, 2020 through April 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	04/14/20	0.8 Continued, from 4/13, creating Windstream Holdings, Inc. NOL gross-up computation which references NOL reduction computation in state attribute reduction model for Tax Year 2016 to accurately reduce pre-apportionment state net operating losses by federal cancellation of debt income.	0.8	\$ 520	\$ 416.00
Ben Cella	04/14/20	0.8 Perform Managing Director review and concurrently revise the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims / changes from Alvarez & Marsal's 4/10/20 Register Report.	0.8	\$ 875	\$ 700.00
Adam Murphy	04/14/20	0.8 Prepare updated taxable income projection scenario 6 (non-flex option with bonus depreciation without phase-out) without section 382 limitation (to address gain from transfer of assets to third party, adjustments to repairs cost deduction for transfer of assets, adjustments to restructuring costs and interest expense)	0.8	\$ 650	\$ 520.00
Michael Campagna	04/14/20	Meeting with M. Campagna (Sr. Manager, KPMG) and R. Gilinsky (Manager, KPMG) to discuss next steps and changes to existing tax sharing workbook to reflect state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model	0.8	\$ 760	\$ 608.00
Regina Gilinsky	04/14/20	Meeting with M. Campagna (Sr. Manager, KPMG) and R. Gilinsky (Manager, KPMG) to discuss next steps and changes to existing tax sharing workbook to reflect state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model	0.8	\$ 650	\$ 520.00
Joey Schwartz	04/14/20	0.9 Input hardcoded data into apportionment and NOL templates and remove formula-driven data from the model into separate document to reduce file size / increase portability of the state attribute reduction model to share with KPMG teams	0.9	\$ 520	\$ 468.00
Joey Schwartz	04/14/20	Create Xeta Technologies, Inc. NOL gross-up computation from 4/14 to facilitate NOL reduction computation in state attribute reduction model for Tax Year 2011.	0.9	\$ 520	\$ 468.00
Brittney Laukhuff	04/14/20	(.5) Updated to Windstream structure deck based on call; (.2) Draft email to M. Turner (KPMG) regarding updates to attribute reduction model for incorporation into structure deck; (.3) Senior manager review of revisions to Windstream structure deck performed by M. Turner.	1.0	\$ 760	\$ 760.00
Adam Murphy	04/14/20	1.3 Prepare updated taxable income projection scenario 6 (non-flex option with bonus depreciation without phase-out) with section 382 limitation (to address adjustments to depreciation and amortization and pre-2020 NOL utilization due to attribute reduction at the close of the taxable year of bankruptcy emergence).	1.3	\$ 650	\$ 845.00

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April 1, 2020 through April 30, 2020
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Name	Date	Description	Hours	Rate	Amount
Adam McLamb	04/14/20	(1.4) Perform Senior Manager review of current version of the Windstream state attribute reduction model as of 4/14/2020 including model flow / NOLs.	1.4	\$ 760	\$ 1,064.00
Adam Bourque	04/14/20	(2.2) Senior manager review of taxable income projections v 4_14_20 scenario 6 assuming 382 limitation and attribute reduction impacts	2.2	\$ 760	\$ 1,672.00
Adam Bourque	04/14/20	(2.2) Senior manager review of taxable income projections v 4_14_20 scenario 6 assuming no 382 limitation or attribute reduction impacts	2.2	\$ 760	\$ 1,672.00
Mary Beth Turner	04/14/20	(2.2) Numerical Updates to the deck tables per comments from KPMG management (0.1) and incorporated the new version into the client deck deliverable.	2.3	\$ 420	\$ 966.00
Adam Bourque	04/14/20	(2.7) Review of updated attribute reduction modeling slide deck (dated April 14, 2020) with focus on updates related to Kirkland's comments (regarding technical analysis on the attribute reduction modeling slide deck).	2.7	\$ 760	\$ 2,052.00
Varoon Laddha	04/14/20	(1.8) Review federal subsidiary stock basis build up with focus on implications for state subsidiary stock basis to be used in the state tax attribute reduction model. (1.0) Continued (from 4/13) to perform Senior Manager SALT review of state tax attribute reduction model.	2.8	\$ 760	\$ 2,128.00
Ben Cella	04/15/20	(0.1) Communication via email with N. Saye (KPMG) to provide direction for additional real estate transfer tax research that is needed for asset transfers to a creditor.	0.1	\$ 875	\$ 87.50
Ben Cella	04/15/20	0.1 Correspondence via email with C. Robinson (Windstream) about additional real estate transfer tax that is needed for asset transfers to a creditor.	0.1	\$ 875	\$ 87.50
Adam Murphy	04/15/20	0.1 Draft e-mail to A. Bourque (KPMG) re: revised draft of taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with section 382 limitation taking into account additional projected taxable income in 2021 due to attribute reduction to tax basis of other current assets, adjustments to calculation of depreciation and amortization of assets subject to attribute reduction.	0.1	\$ 650	\$ 65.00
Adam Murphy	04/15/20	0.1 Drafted e-mail to A. Bourque (KPMG) re: revised draft of taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with and without section 382 limitation taking into account adjustment to non-flex option emergence section 382 limitation, .pdf versions of scenarios.	0.1	\$ 650	\$ 65.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/15/20	0.1 Reviewed communication from A. Bourque (KPMG) regarding revisions to taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with section 382 limitation for impact of attribute reduction on other current assets, other assets, and other investments on section 163(j) limitation calculation, adjustment to amount of Broadview NOL subject to pre-emergence section 382 limitation.	0.1	\$ 650	\$ 65.00
Adam Murphy	04/15/20	0.1 Review e-mail from A. Bourque (KPMG) related to upcoming conference call with C. Robinson, S. Tran, S. Wheeler (all Windstream), A. Sexton (K&E), and D. Helenbrook, A Bourque, and A. Murphy (all KPMG) regarding determination of solvency of entities for legal entity rationalization	0.1	\$ 650	\$ 65.00
Adam Murphy	04/15/20	0.1 Review e-mail from D. Helenbrook (KPMG) regarding revisions to amount of gain recognized / step-up in asset basis in alternative two (Bruno's transaction) in alternative structuring options slide deck	0.1	\$ 650	\$ 65.00
Adam Murphy	04/15/20	0.1 Review e-mail from S. Wheeler (Windstream) regarding upcoming conference call with C. Robinson, S. Tran, S. Wheeler (all Windstream), A. Sexton (K&E), and D. Helenbrook, A Bourque, and A. Murphy (all KPMG) to discuss determination of solvency of entities for legal entity rationalization	0.1	\$ 650	\$ 65.00
Adam Bourque	04/15/20	Conference call with A. Bourque and A. Murphy (both KPMG) to discuss additional revisions to taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with section 382 limitation for additional projected taxable income over five-year period due to attribute reduction to tax basis of other current assets, other assets, and other investments	0.1	\$ 760	\$ 76.00
Adam Murphy	04/15/20	Conference call with A. Bourque and A. Murphy (both KPMG) to discuss additional revisions to taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with section 382 limitation for additional projected taxable income over five-year period due to attribute reduction to tax basis of other current assets, other assets, and other investments	0.1	\$ 650	\$ 65.00
Adam Murphy	04/15/20	Revisions to amount of gain recognized / step-up in asset basis in alternative two (Bruno's transaction) in alternative structuring options slide deck - per email received from M. Hoffenberg (KPMG WNT)	0.1	\$ 650	\$ 65.00

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April 1, 2020 through April 30, 2020
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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/15/20	0.1 Draft e-mail to A. Bourque (KPMG) re: revised draft of taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with section 382 limitation taking into account impact of attribute reduction on other current assets, other assets, and other investments on section 163(j) limitation calculation, adjustment to amount of Broadview NOL subject to pre-emergence section 382 limitation; 0.1 Draft e-mail to A. Bourque (KPMG) re: revised draft of taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with section 382 limitation taking into account impact of additional projected taxable income over five-year period due to attribute reduction to tax basis of other current assets, other assets, and other investments	0.2	\$ 650	\$ 130.00
Adam Murphy	04/15/20	0.1 Review e-mail from A. Bourque (KPMG) re: revisions to amount of gain recognized / step-up in asset basis in alternative two (Bruno's transaction) in alternative structuring options slide deck; 0.1 Review e-mail from A. Bourque (KPMG) re: revisions to taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with section 382 limitation for adjustment to non-flex option emergence section 382 limitation; 0.1 Review e-mail from A. Bourque (KPMG) re: submission of taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with and without section 382 limitation to Windstream / K&E for review.	0.3	\$ 650	\$ 195.00
Adam Murphy	04/15/20	0.3 Finalized most recent versions of taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with and without section 382 limitation - in preparation to send for client review.	0.3	\$ 650	\$ 195.00
Adam Murphy	04/15/20	0.3 Revise taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with section 382 limitation for adjustment to non-flex option emergence section 382 limitation	0.3	\$ 650	\$ 195.00
Joey Schwartz	04/15/20	Review prior bankruptcy state subsidiary stock basis model and state modifications to the federal subsidiary stock basis model with regards to implementation in state attribute reduction model	0.4	\$ 520	\$ 208.00
Adam Murphy	04/15/20	0.5 Revised taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with section 382 limitation for impact of attribute reduction on other current assets, other assets, and other investments on section 163(j) limitation calculation, adjustment to amount of Broadview NOL subject to pre-emergence section 382 limitation;	0.5	\$ 650	\$ 325.00
Mary Beth Turner	04/15/20	0.5 Updates to the client deliverable deck with regards to review comments received from A. Bourque (KPMG) as of 4/15/2020.	0.5	\$ 420	\$ 210.00

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Windstream Holdings, Inc., et al.

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Tax Consulting Services

April 1, 2020 through April 30, 2020

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/15/20	Conference call with A. Bourque and A. Murphy (both KPMG) re: revisions to taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with section 382 limitation for additional projected taxable income in 2021 due to attribute reduction to tax basis of other current assets, adjustments to calculation of depreciation and amortization of assets subject to attribute reduction;	0.6	\$ 650	\$ 390.00
Adam Bourque	04/15/20	Conference call with A. Bourque and A. Murphy (both KPMG) re: revisions to taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with section 382 limitation for additional projected taxable income in 2021 due to attribute reduction to tax basis of other current assets, adjustments to calculation of depreciation and amortization of assets subject to attribute reduction;	0.6	\$ 760	\$ 456.00
Mark Hoffenberg	04/15/20	Performed Washington National Tax analysis related to basis to buyer of assets from nonrecourse debtor with regards to Windstream matter.	0.6	\$ 875	\$ 525.00
Brittany Laukhuff	04/15/20	(.5) Review of updates to Windstream structure deck (based on A. Bourque email related to Bruno's transaction); (.2) Draft email to M. Turner regarding additional changes to be made to structure deck with regards to same.	0.7	\$ 760	\$ 532.00
Chris Nocito	04/15/20	(.6) Compiled the interim / monthly fee statements uploaded to the court docket for the week of April 13, 2020 for use in the bankruptcy cost analysis.	0.6	\$ 420	\$ 252.00
David Helenbrook	04/15/20	(0.7) Phone conference with A. Bourque and D. Helenbrook (both KPMG) to discuss updates to taxable income projections and slide deck reflecting attribute reduction models as of 4/15/2020.	0.7	\$ 875	\$ 612.50
Adam Bourque	04/15/20	(0.7) Phone conference with A. Bourque and D. Helenbrook (both KPMG) to discuss updates to taxable income projections and slide deck reflecting attribute reduction models as of 4/15/2020.	0.7	\$ 760	\$ 532.00
Adam Murphy	04/15/20	0.7 Revise taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with section 382 limitation for additional projected taxable income over five-year period due to attribute reduction to tax basis of other current assets, other assets, and other investments.	0.7	\$ 650	\$ 455.00
Adam Murphy	04/15/20	0.8 Revise taxable income projection scenarios 4 and 6 (non-flex option with bonus depreciation with and without phase-out) with section 382 limitation for additional projected taxable income in 2021 due to attribute reduction to tax basis of other current assets, adjustments to calculation of depreciation and amortization of assets subject to attribute reduction.	0.8	\$ 650	\$ 520.00

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	04/15/20	(1.0) Phone conference with A. Bourque, D. Helenbrook, (both KPMG) A Sexton, N. Warther, W. Levy (all Kirkland) C. Robinson, S. Wheeler, and S. Tran (all Windstream) to discuss status of bankruptcy and walk through current iterations of attribute reduction slides and taxable income projections	1.0	\$ 875	\$ 875.00
Adam Bourque	04/15/20	(1.0) Phone conference with A. Bourque, D. Helenbrook, (both KPMG) A Sexton, N. Warther, W. Levy (all Kirkland) C. Robinson, S. Wheeler, and S. Tran (all Windstream) to discuss status of bankruptcy and walk through current iterations of attribute reduction slides and taxable income projections	1.0	\$ 760	\$ 760.00
Joey Schwartz	04/15/20	1.2 Continue (from 4/14) creating Xeta Technologies, Inc. NOL gross-up computation from 4/14 to facilitate NOL reduction computation in state attribute reduction model for Tax Year 2011.	1.2	\$ 520	\$ 624.00
Joey Schwartz	04/15/20	1.4 Create NOL gross up function to account for contribution to loss ratio assigning NOLs to entities without apportionment factors in post-apportionment states in state attribute reduction model	1.4	\$ 520	\$ 728.00
Regina Gilinsky	04/15/20	Updates to existing tax sharing workbook to reflect state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model	1.5	\$ 650	\$ 975.00
Adam Bourque	04/15/20	(1.6) Senior manager review of 4_15_20 version of attribute reduction slides detailing updates related to various attribute reduction modeling.	1.6	\$ 760	\$ 1,216.00
Adam McLamb	04/15/20	(2.4) Senior Manager State & Local Tax (SALT) review of state attribute reduction model, as of 4/15/2020 with focus on updates related to inputs, formulas	2.4	\$ 760	\$ 1,824.00
Adam Bourque	04/15/20	(1.4) Performed senior manager review of 4_15_20 taxable income projections 2020-2030 under current law <u>without</u> attribute reduction impacts (1.3) Perform senior manager review of 4_15_20 taxable income projections 2020-2030 under current law <u>with</u> attribute reduction impacts	2.7	\$ 760	\$ 2,052.00
Adam Bourque	04/15/20	(1.6) Perform senior manager review of 4_15_20 taxable income projections 2020-2030 under changes to law <u>without</u> attribute reduction impacts (1.3) perform senior manager review of 4_15_20 taxable income projections 2020-2030 under changes to law <u>with</u> attribute reduction impacts	2.9	\$ 760	\$ 2,204.00
Jimmy Martinez	04/15/20	(2.2) Reviewing numerator template to ensure the information is being properly pulled to the correct entity. (1.0) Correcting certain formulas that contained issues with the information being pulled.	3.2	\$ 420	\$ 1,344.00

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Name	Date	Description	Hours	Rate	Amount
Nick Saye	04/15/20	Performed analysis and concurrently drafted summaries on the tax treatment of the sale and lease of telecom cable to third parties for the following states: AR (0.3); CA (0.7); CO (0.2); CT(0.2); and KS (0.2); performed analysis and concurrently drafted summary on whether state treats underground telecom cable as tangible personal property or real property for the following states: AR (0.2); CA (0.6); CO (0.2); CT (0.2); and KS (0.2); prepared all supporting authority documentation related to same (0.4).	3.4	\$ 520	\$ 1,768.00
Ben Cella	04/16/20	0.1 Communication via email to N. Saye (KPMG) with initial feedback for additional real estate transfer tax research that is needed for asset transfers to a creditor	0.1	\$ 875	\$ 87.50
Adam Bourque	04/16/20	(.2) Call with B Laukhuff, A Bourque and M Campagna (all of KPMG) to discuss status of Windstream bankruptcy workstreams.	0.2	\$ 760	\$ 152.00
Michael Campagna	04/16/20	(.2) Call with B Laukhuff, A Bourque and M Campagna (all of KPMG) to discuss status of Windstream bankruptcy workstreams.	0.2	\$ 760	\$ 152.00
Brittney Laukhuff	04/16/20	(.2) Call with B Laukhuff, A Bourque and M Campagna (all of KPMG) to discuss status of Windstream bankruptcy workstreams.	0.2	\$ 760	\$ 152.00
Brittney Laukhuff	04/16/20	(.2) Draft email to M. Turner (KPMG) to respond to her questions related to new scenario modeling	0.2	\$ 760	\$ 152.00
Brittney Laukhuff	04/16/20	(.2) Review email from M. Turner (KPMG) regarding questions on new Windstream scenario modeling	0.2	\$ 760	\$ 152.00
David Helenbrook	04/16/20	(.4) Call with D. Helenbrook, K. Polli, and V. Laddha (all KPMG) regarding bankruptcy updates and implications related to state tax as of 4/16/2020.	0.4	\$ 875	\$ 350.00
Kevin Polli	04/16/20	(.4) Call with D. Helenbrook, K. Polli, and V. Laddha (all KPMG) regarding bankruptcy updates and implications related to state tax as of 4/16/2020.	0.4	\$ 875	\$ 350.00
Varoon Laddha	04/16/20	(.4) Call with D. Helenbrook, K. Polli, and V. Laddha (all KPMG) regarding bankruptcy updates and implications related to state tax as of 4/16/2020.	0.4	\$ 760	\$ 304.00
Adam Bourque	04/16/20	Call with A. Bourque, B. Laukhuff, and M. Turner (KPMG) to discuss an additional modeling approach for purposes of the attribute reduction scenario model	0.4	\$ 760	\$ 304.00
Brittney Laukhuff	04/16/20	Call with A. Bourque, B. Laukhuff, and M. Turner (KPMG) to discuss an additional modeling approach for purposes of the attribute reduction scenario model	0.4	\$ 760	\$ 304.00
Mary Beth Turner	04/16/20	Call with A. Bourque, B. Laukhuff, and M. Turner (KPMG) to discuss an additional modeling approach for purposes of the attribute reduction scenario model	0.4	\$ 420	\$ 168.00
Mary Beth Turner	04/16/20	0.6 Updates to the client deliverable deck per additional comments from B. Laukhuff (KPMG) prior to sending to D. Helenbrook (KPMG) for partner review.	0.6	\$ 420	\$ 252.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	04/16/20	(1.5) Review of denominator template in the state post emergence model to ensure the information is being properly pulled to the correct entity.	1.5	\$ 420	\$ 630.00
Mary Beth Turner	04/16/20	1.5 Began to build out the alternative scenario model as discussed on call (same day) with KPMG management.	1.5	\$ 420	\$ 630.00
Adam McLamb	04/16/20	(1.6) Senior Manager SALT review of state attribute reduction model, as of 4/16/2020 with focus on Internal Revenue Code (IRC) conformity research	1.6	\$ 760	\$ 1,216.00
Adam Bourque	04/16/20	(1.6) Senior Manager review of 4_16_20 version of attribute reduction slide deck - in preparation to provide update to client related to same.	1.6	\$ 760	\$ 1,216.00
Jimmy Martinez	04/16/20	(2.1) Building template that will pull denominator figures based on sales, property, and payroll for entities included in the filing list only to help track this number for unitary and consolidated filing states.	2.1	\$ 420	\$ 882.00
Nick Saye	04/16/20	Performed analysis and concurrently drafted summaries on the tax treatment of the sale and lease of telecom cable to third parties for the following states: TN (0.4); TX (0.7); and UT (0.3); performed analysis and concurrently drafted summary on whether state treats underground telecom cable as tangible personal property or real property for the following states: TN (0.3); TX (0.5); and UT(0.2); prepared all supporting authority documentation related to same (0.3).	2.7	\$ 520	\$ 1,404.00
Jimmy Martinez	04/16/20	(3.9) Continued, from earlier today, building template that will pull denominator figures based on sales, property, and payroll for entities included in the filing list only to help track this number for unitary and consolidated filing states.	3.9	\$ 420	\$ 1,638.00
Ben Cella	04/17/20	0.1 Follow-up email communication with Windstream tax about bankruptcy claims where the company may pursue settlements	0.1	\$ 875	\$ 87.50
Ben Cella	04/17/20	0.1 Prepared an email to V. Anger (Windstream) with questions about whether new claim 8130 should be a tax claim.	0.1	\$ 875	\$ 87.50
Ben Cella	04/17/20	0.1 Prepared email to N. Tammerine (Alvarez & Marsal) with requested OMNI updates for this week's Register Report	0.1	\$ 875	\$ 87.50
Ben Cella	04/17/20	Communication with N. Saye (KPMG) regarding real estate transfer tax research for Windstream's asset transfer to its creditor	0.1	\$ 875	\$ 87.50

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/17/20	0.1 Review e-mail communication from M. Hoffenberg (KPMG) regarding revision to gain calculation in alternative structuring option slide deck scenario 2 (Bruno's transaction), revision to alternative structuring option slide deck scenario 2 (Bruno's transaction) for issuance of debt by acquiring (instead of parent); 0.1 Revision to alternative structuring option slide deck scenario 2 (Bruno's transaction) for issuance of debt by acquiring (instead of parent) per email from A. Bourque (KPMG).	0.2	\$ 650	\$ 130.00
Adam Murphy	04/17/20	0.2 Review e-mail from A. Bourque (KPMG) regarding revised draft of alternative structuring option slide deck and revision to gain calculation in alternative structuring option slide deck scenario 2 (Bruno's transaction).	0.2	\$ 650	\$ 130.00
Ben Cella	04/17/20	(0.3) Preparing email to C. Robinson (Windstream) with a research matrix for the real estate transfer tax research for Windstream's asset transfer to its creditor.	0.3	\$ 875	\$ 262.50
Adam Bourque	04/17/20	Call with A. Bourque and M. Campagna (both KPMG) to discuss treatment of stock basis of subsidiaries upon capitalization of intercompanies and modeling thereof	0.3	\$ 760	\$ 228.00
Michael Campagna	04/17/20	Call with A. Bourque and M. Campagna (both KPMG) to discuss treatment of stock basis of subsidiaries upon capitalization of intercompanies and modeling thereof	0.3	\$ 760	\$ 228.00
Brittney Laukhuff	04/17/20	0.5 Review of email communication from A. Bourque (KPMG) regarding additional changes required to Windstream structuring deck as of 4/17/2020.	0.5	\$ 760	\$ 380.00
David Helenbrook	04/17/20	Phone conference with D. Helenbrook and A. Bourque (both KPMG) discussing changes to be made to attribute reduction slide deck	0.6	\$ 875	\$ 525.00
Adam Bourque	04/17/20	Phone conference with D. Helenbrook and A. Bourque (both KPMG) discussing changes to be made to attribute reduction slide deck	0.6	\$ 760	\$ 456.00
Adam Bourque	04/17/20	(0.8) Updated the April 17, 2020 attribute reduction slide deck for changes requested regarding structure of attribute reduction modeling.	0.8	\$ 760	\$ 608.00
Mark Hoffenberg	04/17/20	0.8 Performed Principal Washington National Tax review of Bruno's alternative structure deck	0.8	\$ 875	\$ 700.00
David Helenbrook	04/17/20	Call with C. Robinson, B. Gunderman, K. Moody (Windstream), A. Sexton, N. Warther, and W. Levy (Kirkland) and D. Helenbrook, M. Hoffenberg (KPMG) to discuss attribute reduction modeling summary deck	1.0	\$ 875	\$ 875.00
Mark Hoffenberg	04/17/20	Call with C. Robinson, B. Gunderman, K. Moody (Windstream), A. Sexton, N. Warther, and W. Levy (Kirkland) and D. Helenbrook, M. Hoffenberg (KPMG) to discuss attribute reduction modeling summary deck	1.0	\$ 875	\$ 875.00

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Name	Date	Description	Hours	Rate	Amount
Adam McLamb	04/17/20	(1.1) Senior Manager review of state attribute reduction model, as of 4/17/2020, with regards to IRC conformity and pre versus post apportionment implementation	1.1	\$ 760	\$ 836.00
Mary Beth Turner	04/17/20	1.0 Finalized the third scenario tax attribute reduction model for management review; 0.6 Updates to the second scenario deliverable deck per comments from partner review and concurrently uploaded final product to Orion for future review/use.	1.6	\$ 420	\$ 672.00
Nick Saye	04/17/20	Performed analysis and concurrently drafted summaries on the tax treatment of the sale and lease of telecom cable to third parties for the following states: WA (0.6); and WY (0.3); performed analysis and concurrently drafted summary on whether state treats underground telecom cable as tangible personal property or real property for the following states: WA (0.6); and WY (0.1); prepared all supporting authority documentation related to same (0.2).	1.8	\$ 520	\$ 936.00
Ben Cella	04/17/20	1.9 Performed Managing Director review of research matrix prepared by N. Saye (KPMG) for the real estate transfer tax research for Windstream's asset transfer to its creditor	1.9	\$ 875	\$ 1,662.50
Jimmy Martinez	04/17/20	(.5) Performed research regarding apportionment factor weighting for all states. (1.0) Incorporating factor weighting research into numerator / denominator templates of the state post emergence model; (.6) Reviewing factor weighting formulas created that pull the factor weights of each specific state in the state post emergence model to the denominator / numerator tabs to test/confirm that information is correct.	2.1	\$ 420	\$ 882.00
Robert Hyatt	04/17/20	Update the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 4/17/2020 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.0	\$ 520	\$ 1,560.00
Adam Bourque	04/17/20	(3.3) Senior manager review of updated April 17, 2020 version of attribute reduction slide deck prior to being provided to client	3.3	\$ 760	\$ 2,508.00
Jimmy Martinez	04/17/20	(3.9) Revising formula issues that were encountered in the state post emergence model denominator and numerator tabs to ensure accuracy.	3.9	\$ 420	\$ 1,638.00
Ben Cella	04/20/20	0.1 Reviewing asset sale spreadsheet from C. Robinson (Windstream) prior to call with C. Robinson to discuss transaction tax impact	0.1	\$ 875	\$ 87.50

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/20/20	(0.1) Review e-mail from A. Bourque (KPMG) re: subsidiary book balance sheets as of 12/31/2019 for solvency determination for legal entity rationalization; (0.1) review of e-mail from A. Bourque (KPMG) regarding next steps related to follow-up call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) related to determination of solvency of subsidiaries and consequences of worthlessness of intercompany payables of Windstream Holdings, Inc., on subsidiary solvency for legal entity rationalization.	0.2	\$ 650	\$ 130.00
Ben Cella	04/20/20	(0.2) Performed Managing Director review and concurrently revised the agenda materials for use in the weekly status call with Windstream Tax prepared by C. Stevens (KPMG).	0.2	\$ 875	\$ 175.00
Ben Cella	04/20/20	0.2 Preparing email to C. Robinson (Windstream) regarding values in asset sale spreadsheet that KPMG is using to evaluate the transaction tax impact of Windstream's asset sale to a creditor	0.2	\$ 875	\$ 175.00
Ben Cella	04/20/20	0.2 Revising the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims and changes from Alvarez & Marsal's 4/17/20 Register Report;	0.2	\$ 875	\$ 175.00
Ben Cella	04/20/20	0.2 Updating footnotes in transaction tax research for Windstream's asset sale to creditors at the request of C. Robinson (Windstream).	0.2	\$ 875	\$ 175.00
Jimmy Martinez	04/20/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), K. Polli (MD, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss progress and timeline of state attribute reduction and pre-/post-emergence models as of 4/20/2020.	0.2	\$ 420	\$ 84.00
Mabel Zhang	04/20/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), K. Polli (MD, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss progress and timeline of state attribute reduction and pre-/post-emergence models as of 4/20/2020.	0.2	\$ 650	\$ 130.00
Adam McLamb	04/20/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), K. Polli (MD, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss progress and timeline of state attribute reduction and pre-/post-emergence models as of 4/20/2020.	0.2	\$ 760	\$ 152.00
Joey Schwartz	04/20/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), K. Polli (MD, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss progress and timeline of state attribute reduction and pre-/post-emergence models as of 4/20/2020.	0.2	\$ 520	\$ 104.00

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Name	Date	Description	Hours	Rate	Amount
Kevin Polli	04/20/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), K. Polli (MD, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss progress and timeline of state attribute reduction and pre-/post-emergence models as of 4/20/2020.	0.2	\$ 875	\$ 175.00
Varoon Laddha	04/20/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), K. Polli (MD, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss progress and timeline of state attribute reduction and pre-/post-emergence models as of 4/20/2020.	0.2	\$ 760	\$ 152.00
Leanna Grantland	04/20/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), K. Polli (MD, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), J. Martinez (Associate, KPMG), L. Grantland (Associate, KPMG) to discuss progress and timeline of state attribute reduction and pre-/post-emergence models as of 4/20/2020.	0.2	\$ 420	\$ 84.00
Ben Cella	04/20/20	0.1 Draft email to N. Saye (KPMG) to provide direction for additional states to research transaction tax impacts for Windstream's asset sale to a creditor.	0.1	\$ 875	\$ 87.50
Ben Cella	04/20/20	0.3 Analyzed the 4/17/20 Register Report from Alvarez & Marsal to determine if there are new tax claims / identify any changes to existing tax claims	0.3	\$ 875	\$ 262.50
Ben Cella	04/20/20	0.4 Call with C. Robinson (Windstream) to discuss research to date for transaction tax impacts to asset sale to creditors.	0.4	\$ 875	\$ 350.00
Brittney Laukhuff	04/20/20	0.5 Review of email correspondence from A. Bourque (KPMG) regarding comments to new scenario of attribute reduction model	0.5	\$ 760	\$ 380.00
Kevin Polli	04/20/20	Meeting with KPMG SALT team (K. Polli, M. Zhang and J. Martinez) to discuss project status of emergence modeling and attribute reduction as of 4/20/2020.	0.5	\$ 875	\$ 437.50
Jimmy Martinez	04/20/20	Meeting with KPMG SALT team (K. Polli, M. Zhang and J. Martinez) to discuss project status of emergence modeling and attribute reduction as of 4/20/2020.	0.5	\$ 420	\$ 210.00
Mabel Zhang	04/20/20	Meeting with KPMG SALT team (K. Polli, M. Zhang and J. Martinez) to discuss project status of emergence modeling and attribute reduction as of 4/20/2020.	0.5	\$ 650	\$ 325.00
Adam McLamb	04/20/20	(0.8) Senior Manager review of latest version of Windstream state attribute reduction model, including review of COD and implementation	0.8	\$ 760	\$ 608.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	04/20/20	Performed analysis to determine materiality of pre-2009 net operating losses available for 2020 to write assumptions in state attribute reduction model.	0.8	\$ 520	\$ 416.00
Joey Schwartz	04/20/20	Prepare list of filing groups by year which differ from the respective year's federal consolidated group to build Treasury Regulation section 1.1502-21 analysis for nexus consolidated and alternative filing group states	0.9	\$ 520	\$ 468.00
Adam Bourque	04/20/20	(1.1) Performed Senior manager review of 4/20/20 version of attribute reduction model assuming all entities liquidated into parent	1.1	\$ 760	\$ 836.00
Caroline Stevens	04/20/20	Update agenda for use in weekly update call with client with regards to new claims/tax claim changes as of 4/20/2020.	1.2	\$ 650	\$ 780.00
Varoon Laddha	04/20/20	(1.3) Review federal subsidiary stock basis model in order to determine path to calculate state subsidiary stock basis.	1.3	\$ 760	\$ 988.00
Mabel Zhang	04/20/20	Meeting with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open items to build and prospective completion date for state attribute reduction model as of 4/20/2020.	1.3	\$ 650	\$ 845.00
Adam McLamb	04/20/20	Meeting with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open items to build and prospective completion date for state attribute reduction model as of 4/20/2020.	1.3	\$ 760	\$ 988.00
Joey Schwartz	04/20/20	Meeting with A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open items to build and prospective completion date for state attribute reduction model as of 4/20/2020.	1.3	\$ 520	\$ 676.00
Adam Bourque	04/20/20	(1.4) Senior manager review of intercompany balances to determine payables/receivables to gain insight related to accounts' impact on modeling	1.4	\$ 760	\$ 1,064.00
Caroline Stevens	04/20/20	1.4 Updated the Windstream Bankruptcy Tax Claims Schedule (Requested by C. Robinson– Windstream) based on the New Tax Claims and Tax Claim Changes from the weekly Register Report and 0.1 send to B. Cella (KPMG) for review	1.5	\$ 650	\$ 975.00
Joey Schwartz	04/20/20	1.6 Update state attribute reduction model with federal data from the newest version of the federal attribute reduction model	1.6	\$ 520	\$ 832.00
David Helenbrook	04/20/20	Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding determination of solvency of subsidiaries and consequences of worthlessness of intercompany payables of Windstream Holdings, Inc., on subsidiary solvency for legal entity rationalization.	1.6	\$ 875	\$ 1,400.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/20/20	Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding determination of solvency of subsidiaries and consequences of worthlessness of intercompany payables of Windstream Holdings, Inc., on subsidiary solvency for legal entity rationalization.	1.6	\$ 650	\$ 1,040.00
Adam Bourque	04/20/20	Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding determination of solvency of subsidiaries and consequences of worthlessness of intercompany payables of Windstream Holdings, Inc., on subsidiary solvency for legal entity rationalization.	1.6	\$ 760	\$ 1,216.00
Mary Beth Turner	04/20/20	0.8 Performed updates to the third scenario model - per review comments received from A. Bourque (KPMG)	0.8	\$ 420	\$ 336.00
Nick Saye	04/20/20	Performed analysis and concurrently drafted summaries on the tax treatment of casual sales, telecom equipment, reorganizations, and real property transfer tax for the following states: FL (1.2); and IA (1.2).	2.4	\$ 520	\$ 1,248.00
Mabel Zhang	04/20/20	(2.6) Review the current iteration of the state attribute reduction model to ensure it functions as expected.	2.6	\$ 650	\$ 1,690.00
Jimmy Martinez	04/20/20	(2.9) Continued, from earlier today, to design state post emergence model to expand apportionment data and facilitate the consolidation/liquidation of entities through various scenarios and demonstrate tax implications.	2.9	\$ 420	\$ 1,218.00
Jimmy Martinez	04/20/20	(3.9) Designing the state post emergence model to expand apportionment data and facilitate the consolidation/liquidation of entities through various scenarios and demonstrate tax implications.	3.9	\$ 420	\$ 1,638.00
Adam Murphy	04/21/20	0.1 Communication via email with S. Wheeler, C. Robinson, and S. Tran (all Windstream) and A. Sexton and N. Warther (both K&E) regarding draft spreadsheet related to calculation of net assets or liabilities of Windstream subsidiaries treating net intercompany receivables as worthless for legal entity rationalization	0.1	\$ 650	\$ 65.00
Adam Murphy	04/21/20	0.1 Drafted e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding draft spreadsheet related to calculation of net assets or liabilities of Windstream subsidiaries treating net intercompany receivables as worthless for legal entity rationalization.	0.1	\$ 650	\$ 65.00
Ben Cella	04/21/20	0.1 Prepared email to C. Stevens (KPMG) to request she compare the new amended Georgia tax bankruptcy proof of claim documents to the agreed to audit amounts.	0.1	\$ 875	\$ 87.50

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/21/20	0.1 Review e-mail from A. Sexton (K&E) related to conference call regarding determination of solvency of Windstream subsidiaries for legal entity rationalization; 0.1 Review e-mail from N. Warther (K&E) detailing revisions to attribute reduction model assumptions, document references, and presentation of gross/net attributes.	0.2	\$ 650	\$ 130.00
Ben Cella	04/21/20	0.2 Draft email to C. Robinson (Windstream) with a research matrix for the application of Florida, Iowa, Kentucky, Missouri, and Nebraska transaction taxes to Windstream's proposed asset transfer to its creditor	0.2	\$ 875	\$ 175.00
Ben Cella	04/21/20	0.2 Drafted email to J. Franks (Windstream) with new amended California Franchise Tax Board bankruptcy claims to solicit her feedback on next steps for the prior claims that were amended and the new claims.	0.2	\$ 875	\$ 175.00
Ben Cella	04/21/20	0.1 Performed Managing Director review of spreadsheet prepared by C. Stevens (KPMG) comparing the amended Georgia tax bankruptcy claims to the original tax bankruptcy amounts for those debtors; 0.1 Prepared email to C. Robinson, V. Anger, and S. Wagner (all Windstream) with new amended Georgia Department of Revenue bankruptcy claims and schedule of amounts compared to the tax audits prepared by C. Stevens (KPMG)	0.2	\$ 875	\$ 175.00
David Helenbrook	04/21/20	Phone conference with D. Helenbrook, A. Bourque, A. Murphy, and M. Hoffenberg (KPMG) to discuss treatment of intercompany liabilities in anticipation of modeling potential corporate liquidations.	0.3	\$ 875	\$ 262.50
Adam Murphy	04/21/20	Phone conference with D. Helenbrook, A. Bourque, A. Murphy, and M. Hoffenberg (KPMG) to discuss treatment of intercompany liabilities in anticipation of modeling potential corporate liquidations.	0.3	\$ 650	\$ 195.00
Mark Hoffenberg	04/21/20	Phone conference with D. Helenbrook, A. Bourque, A. Murphy, and M. Hoffenberg (KPMG) to discuss treatment of intercompany liabilities in anticipation of modeling potential corporate liquidations.	0.3	\$ 875	\$ 262.50
Adam Bourque	04/21/20	Phone conference with D. Helenbrook, A. Bourque, A. Murphy, and M. Hoffenberg (KPMG) to discuss treatment of intercompany liabilities in anticipation of modeling potential corporate liquidations.	0.3	\$ 760	\$ 228.00
Adam Murphy	04/21/20	0.5 Prepare spreadsheet regarding calculation of net assets or liabilities of Windstream subsidiaries treating net intercompany receivables as worthless for legal entity rationalization.	0.5	\$ 650	\$ 325.00

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Name	Date	Description	Hours	Rate	Amount
Eric Albritton	04/21/20	(.6) Call with E. Albritton and M. Campagna (both KPMG) to discuss changes to US federal income tax stock basis calculations for revised federal income tax calculations that will be used in the state & local tax bankruptcy model for the Windstream bankruptcy planning.	0.6	\$ 520	\$ 312.00
Michael Campagna	04/21/20	(.6) Call with E. Albritton and M. Campagna (both KPMG) to discuss changes to US federal income tax stock basis calculations for revised federal income tax calculations that will be used in the state & local tax bankruptcy model for the Windstream bankruptcy planning.	0.6	\$ 760	\$ 456.00
Adam McLamb	04/21/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss review of state attribute reduction model and timeline for completion.	0.6	\$ 760	\$ 456.00
Mabel Zhang	04/21/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss review of state attribute reduction model and timeline for completion.	0.6	\$ 650	\$ 390.00
Joey Schwartz	04/21/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss review of state attribute reduction model and timeline for completion.	0.6	\$ 520	\$ 312.00
Varoon Laddha	04/21/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. McLamb (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss review of state attribute reduction model and timeline for completion.	0.6	\$ 760	\$ 456.00
Ben Cella	04/21/20	0.7 Perform Managing Director review and concurrently revised the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 4/17/20 Register Report;	0.7	\$ 875	\$ 612.50
Brittney Laukhuff	04/21/20	(.3) Review requested revisions from N. Warther (Kirkland) to tax scenarios structuring deck (.5) Revisions to tax scenarios structuring deck per email from N. Warther (Kirkland).	0.8	\$ 760	\$ 608.00
Varoon Laddha	04/21/20	Telephone call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, V. Laddha - partial attendance, C. Stevens, M. Andruchek, R. Blattner - partial attendance and J. Vann (KPMG) to discuss progress related to Windstream tax claims and next steps as of 4/21/20.	0.5	\$ 760	\$ 380.00
Rick Blattner	04/21/20	Telephone call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, V. Laddha - partial attendance, C. Stevens, M. Andruchek, R. Blattner - partial attendance and J. Vann (KPMG) to discuss progress related to Windstream tax claims and next steps as of 4/21/20.	0.7	\$ 875	\$ 612.50

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	04/21/20	Telephone call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, V. Laddha - partial attendance, C. Stevens, M. Andruchek, R. Blattner - partial attendance and J. Vann (KPMG) to discuss progress related to Windstream tax claims and next steps as of 4/21/20.	0.8	\$ 875	\$ 700.00
Caroline Stevens	04/21/20	Telephone call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, V. Laddha - partial attendance, C. Stevens, M. Andruchek, R. Blattner - partial attendance and J. Vann (KPMG) to discuss progress related to Windstream tax claims and next steps as of 4/21/20.	0.8	\$ 650	\$ 520.00
John Vann	04/21/20	Telephone call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, V. Laddha - partial attendance, C. Stevens, M. Andruchek, R. Blattner - partial attendance and J. Vann (KPMG) to discuss progress related to Windstream tax claims and next steps as of 4/21/20.	0.8	\$ 760	\$ 608.00
Kevin Polli	04/21/20	Telephone call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, V. Laddha - partial attendance, C. Stevens, M. Andruchek, R. Blattner - partial attendance and J. Vann (KPMG) to discuss progress related to Windstream tax claims and next steps as of 4/21/20.	0.8	\$ 875	\$ 700.00
Michael Andruchek	04/21/20	Telephone call with C. Robinson, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, V. Laddha - partial attendance, C. Stevens, M. Andruchek, R. Blattner - partial attendance and J. Vann (KPMG) to discuss progress related to Windstream tax claims and next steps as of 4/21/20.	0.8	\$ 760	\$ 608.00
Adam McLamb	04/21/20	Began Senior Manager review of Windstream state attribute reduction model with focus on apportionment formulas / filing methodologies	0.9	\$ 760	\$ 684.00
Adam Murphy	04/21/20	(1.0) Phone conference with A. Bourque, D. Helenbrook, A. Murphy (all KPMG), C. Robinson, S. Tran, S. Wheeler (all Windstream) and N. Walther (Kirkland) discussing status and treatment of Windstream intercompany accounts	1.0	\$ 650	\$ 650.00
Adam Bourque	04/21/20	(1.0) Phone conference with A. Bourque, D. Helenbrook, A. Murphy (all KPMG), C. Robinson, S. Tran, S. Wheeler (all Windstream) and N. Walther (Kirkland) discussing status and treatment of Windstream intercompany accounts	1.0	\$ 760	\$ 760.00
David Helenbrook	04/21/20	(1.0) Phone conference with A. Bourque, D. Helenbrook, A. Murphy (all KPMG), C. Robinson, S. Tran, S. Wheeler (all Windstream) and N. Walther (Kirkland) discussing status and treatment of Windstream intercompany accounts	1.0	\$ 875	\$ 875.00

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	04/21/20	Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss review of draft spreadsheet related to calculation of net assets or liabilities of Windstream subsidiaries treating net intercompany receivables as worthless for legal entity rationalization, preparation of discussion points for call with Windstream and K&E re: determination of solvency of Windstream subsidiaries for legal entity rationalization	1.0	\$ 875	\$ 875.00
Adam Bourque	04/21/20	Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss review of draft spreadsheet related to calculation of net assets or liabilities of Windstream subsidiaries treating net intercompany receivables as worthless for legal entity rationalization, preparation of discussion points for call with Windstream and K&E re: determination of solvency of Windstream subsidiaries for legal entity rationalization	1.0	\$ 760	\$ 760.00
Adam Murphy	04/21/20	Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss review of draft spreadsheet related to calculation of net assets or liabilities of Windstream subsidiaries treating net intercompany receivables as worthless for legal entity rationalization, preparation of discussion points for call with Windstream and K&E re: determination of solvency of Windstream subsidiaries for legal entity rationalization	1.0	\$ 650	\$ 650.00
Ben Cella	04/21/20	1.2 Performed Managing Director review of research matrix for Florida, Iowa, Kentucky, Missouri, and Nebraska prepared by N. Saye (KPMG) for the transaction tax application to Windstream's proposed asset transfer to its creditor.	1.2	\$ 875	\$ 1,050.00
David Helenbrook	04/21/20	Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss valuation of intercompany payables for determination of solvency of Windstream subsidiaries, impact of guaranty arrangements and set-off rights on valuation of intercompany payables, identity of guarantors, review of intercompany liability spreadsheet provided by client for legal entity rationalization	1.2	\$ 875	\$ 1,050.00
Adam Bourque	04/21/20	Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss valuation of intercompany payables for determination of solvency of Windstream subsidiaries, impact of guaranty arrangements and set-off rights on valuation of intercompany payables, identity of guarantors, review of intercompany liability spreadsheet provided by client for legal entity rationalization	1.2	\$ 760	\$ 912.00
Adam Murphy	04/21/20	Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss valuation of intercompany payables for determination of solvency of Windstream subsidiaries, impact of guaranty arrangements and set-off rights on valuation of intercompany payables, identity of guarantors, review of intercompany liability spreadsheet provided by client for legal entity rationalization	1.2	\$ 650	\$ 780.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	04/21/20	(1.3) Performed senior manager review of detailed intercompany account balances in anticipation of formulating schedule to show reductions to intercompany accounts.	1.3	\$ 760	\$ 988.00
Joey Schwartz	04/21/20	Build consolidated net operating loss allocation for Oklahoma nexus consolidated group in state attribute reduction model to exclude entities in the Windstream federal consolidated group without nexus to Oklahoma	1.4	\$ 520	\$ 728.00
Joey Schwartz	04/21/20	Build consolidated net operating loss allocation for Kentucky nexus consolidated group in state attribute reduction model to exclude entities in the Windstream federal consolidated group without nexus to Kentucky	1.6	\$ 520	\$ 832.00
Jimmy Martinez	04/21/20	(1.8) Performed analysis to determine the most efficient way to formulate the process of grouping / ungrouping entities based on liquidations determined after bankruptcy.	1.8	\$ 420	\$ 756.00
Joey Schwartz	04/21/20	Build consolidated net operating loss allocation for Arkansas nexus consolidated group in state attribute reduction model to exclude entities in the Windstream federal consolidated group without nexus to Arkansas	1.8	\$ 520	\$ 936.00
Joey Schwartz	04/21/20	Build consolidated net operating loss allocation for New York Article 9 telecommunications filing group in state attribute reduction model to exclude entities in the Windstream federal consolidated group without not included in Article 9 filing	2.3	\$ 520	\$ 1,196.00
Jimmy Martinez	04/21/20	(2.5) Reviewing/testing the formulas throughout the state post emergence model to ensure information is being accurately pulled from client provided apportionment files	2.5	\$ 420	\$ 1,050.00
Adam Bourque	04/21/20	(3.1) Performed senior manager review of 4/21/20 attribute reduction model scenario in which all subsidiaries have liquidated tax free into parent entity	3.1	\$ 760	\$ 2,356.00
Michael Campagna	04/21/20	3.6 Performed Senior Manager review of revised federal income tax allocation schedule to be used for state & local stock basis calculations uses in the state & local bankruptcy modelling performed for the Windstream Corporation bankruptcy planning.	3.6	\$ 760	\$ 2,736.00
Jimmy Martinez	04/21/20	(3.9) Building template that will allow for the manipulation of apportionment data throughout the model and allow for the consolidation of entities dependent on various scenarios set by Windstream Inc. and filing footprints per state.	3.9	\$ 420	\$ 1,638.00
Nick Saye	04/21/20	Performed analysis and concurrently drafted summaries on the tax treatment of casual sales, telecom equipment, reorganizations, and real property transfer tax for the following states: KY (1.2); MO (1.6); and NE (1.8).	4.6	\$ 520	\$ 2,392.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/22/20	0.1 Communication via email with D. Helenbrook and A. Bourque (KPMG) regarding next steps related to conference call with S. Tran, S. Sumler, J. Moline, and S. Wheeler (all Windstream) to discuss valuation of intercompany payables for legal entity rationalization	0.1	\$ 650	\$ 65.00
Adam Murphy	04/22/20	0.1 Draft e-mail to A. Bourque (KPMG) with request for research regarding attribute reduction to real property under section 1017 for attribute reduction model.	0.1	\$ 650	\$ 65.00
Adam Murphy	04/22/20	0.1 Draft e-mail to D. Helenbrook and A. Bourque (KPMG) re: upcoming conference call with S. Tran, S. Sumler, J. Moline, and S. Wheeler (all Windstream) to discuss valuation of intercompany payables for legal entity rationalization	0.1	\$ 650	\$ 65.00
Adam Murphy	04/22/20	0.1 Revision to attribute reduction model and alternative structuring options slide deck for amount of Tufts gain recognized per e-mail from N. Warther (K&E).	0.1	\$ 650	\$ 65.00
Adam Murphy	04/22/20	0.1 Review e-mail communication from D. Helenbrook (KPMG) with comments in response to requested revision of N. Warther (K&E) to attribute reduction model and alternative structuring options slide deck for amount of Tufts gain recognized; 0.1 Review e-mail from A. Bourque (KPMG) re: request for research re: attribute reduction to real property under section 1017 for attribute reduction model;	0.2	\$ 650	\$ 130.00
Adam Murphy	04/22/20	Call with M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss valuation of intercompany payables for determination of solvency of Windstream subsidiaries for legal entity rationalization.	0.3	\$ 650	\$ 195.00
Adam Bourque	04/22/20	Call with M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss valuation of intercompany payables for determination of solvency of Windstream subsidiaries for legal entity rationalization.	0.3	\$ 760	\$ 228.00
David Helenbrook	04/22/20	Call with M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss valuation of intercompany payables for determination of solvency of Windstream subsidiaries for legal entity rationalization.	0.3	\$ 875	\$ 262.50
Mark Hoffenberg	04/22/20	Call with M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss valuation of intercompany payables for determination of solvency of Windstream subsidiaries for legal entity rationalization.	0.3	\$ 875	\$ 262.50
Brittany Laukhuff	04/22/20	(.4) Review of correspondence from R. Beard (KPMG) regarding secured versus unsecured asset classes for purposes of attribute reduction modeling	0.4	\$ 760	\$ 304.00

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	04/22/20	Call with A. Bourque, D. Helenbrook and B. Laukhuff (KPMG) to discuss next steps for updates to tax structure deck and attribute reduction model as of 4/22/2020.	0.5	\$ 875	\$ 437.50
Adam Bourque	04/22/20	Call with A. Bourque, D. Helenbrook and B. Laukhuff (KPMG) to discuss next steps for updates to tax structure deck and attribute reduction model as of 4/22/2020.	0.5	\$ 760	\$ 380.00
Brittny Laukhuff	04/22/20	Call with A. Bourque, D. Helenbrook and B. Laukhuff (KPMG) to discuss next steps for updates to tax structure deck and attribute reduction model as of 4/22/2020.	0.5	\$ 760	\$ 380.00
Rebekah Viola Beard	04/22/20	Discussion with A. Bourque, R. Viola Beard and B. Laukhuff all KPMG) regarding the 1.1017-1(a) asset class reduction ordering related to secured property.	0.5	\$ 760	\$ 380.00
Adam Bourque	04/22/20	Discussion with A. Bourque, R. Viola Beard and B. Laukhuff all KPMG) regarding the 1.1017-1(a) asset class reduction ordering related to secured property.	0.5	\$ 760	\$ 380.00
Brittny Laukhuff	04/22/20	Discussion with A. Bourque, R. Viola Beard and B. Laukhuff all KPMG) regarding the 1.1017-1(a) asset class reduction ordering related to secured property.	0.5	\$ 760	\$ 380.00
Varoon Laddha	04/22/20	Meeting (continued from meeting on 4/14) 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), J. Schwartz (Sr. Associate, KPMG) to discuss state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model.	0.5	\$ 760	\$ 380.00
Joey Schwartz	04/22/20	Meeting (continued from meeting on 4/14) 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), J. Schwartz (Sr. Associate, KPMG) to discuss state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model.	0.5	\$ 520	\$ 260.00
Mabel Zhang	04/22/20	Meeting (continued from meeting on 4/14) 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), J. Schwartz (Sr. Associate, KPMG) to discuss state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model.	0.5	\$ 650	\$ 325.00

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Name	Date	Description	Hours	Rate	Amount
Adam McLamb	04/22/20	Meeting (continued from meeting on 4/14) 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), J. Schwartz (Sr. Associate, KPMG) to discuss state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model.	0.5	\$ 760	\$ 380.00
Michael Campagna	04/22/20	Meeting (continued from meeting on 4/14) 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), J. Schwartz (Sr. Associate, KPMG) to discuss state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model.	0.5	\$ 760	\$ 380.00
Regina Gilinsky	04/22/20	Meeting (continued from meeting on 4/14) 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), J. Schwartz (Sr. Associate, KPMG) to discuss state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model.	0.5	\$ 650	\$ 325.00
Scott Salmon	04/22/20	Meeting (continued from meeting on 4/14) 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), J. Schwartz (Sr. Associate, KPMG) to discuss state adjustments to federal subsidiary stock basis model for purposes of the state attribute reduction model.	0.5	\$ 875	\$ 437.50
Brittney Laukhuff	04/22/20	(.8) Performed tax analysis regarding recapitalization comment from Kirkland & Ellis.	0.8	\$ 760	\$ 608.00
Rebekah Viola Beard	04/22/20	(0.7) Review prior research regarding the application of Section 1017 basis reduction with secured versus unsecured debt and (0.2) send relevant notes to KPMG Windstream team (D. Helenbrook, A. Bourque, and B. Laukhuff)	0.9	\$ 760	\$ 684.00
Joey Schwartz	04/22/20	.9 Create functionality to concurrently switch between filing and net operating loss allocation methods (by year) in state attribute reduction model to facilitate state attribute reduction calculation in cases where Windstream elected to change or the law required a change filing methods	0.9	\$ 520	\$ 468.00
Adam McLamb	04/22/20	Continue, from previous day, to perform Senior Manager review of Windstream state attribute reduction model with focus on apportionment formulas / filing methodologies	0.9	\$ 760	\$ 684.00

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Name	Date	Description	Hours	Rate	Amount
Brittney Laukhuff	04/22/20	Call with D. Helenbrook, A. Bourque and B. Laukhuff (all KPMG) to discuss Kirkland & Ellis comments related to latest version of Windstream tax structuring deck	1.0	\$ 760	\$ 760.00
David Helenbrook	04/22/20	Call with D. Helenbrook, A. Bourque and B. Laukhuff (all KPMG) to discuss Kirkland & Ellis comments related to latest version of Windstream tax structuring deck	1.0	\$ 875	\$ 875.00
Adam Bourque	04/22/20	Call with D. Helenbrook, A. Bourque and B. Laukhuff (all KPMG) to discuss Kirkland & Ellis comments related to latest version of Windstream tax structuring deck	1.0	\$ 760	\$ 760.00
David Helenbrook	04/22/20	Call with S. Wheeler, C. Robinson, and S. Tran (all Windstream), A. Sexton and N. Warther (both K&E), and D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) re: determination of solvency of Windstream subsidiaries and valuation of intercompany payables for legal entity rationalization, potential impact of legal entity rationalization on utilization of attributes and liability floor, review of intercompany liability spreadsheet provided by client.	1.0	\$ 875	\$ 875.00
Adam Bourque	04/22/20	Call with S. Wheeler, C. Robinson, and S. Tran (all Windstream), A. Sexton and N. Warther (both K&E), and D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) re: determination of solvency of Windstream subsidiaries and valuation of intercompany payables for legal entity rationalization, potential impact of legal entity rationalization on utilization of attributes and liability floor, review of intercompany liability spreadsheet provided by client.	1.0	\$ 760	\$ 760.00
Adam Murphy	04/22/20	Call with S. Wheeler, C. Robinson, and S. Tran (all Windstream), A. Sexton and N. Warther (both K&E), and D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) re: determination of solvency of Windstream subsidiaries and valuation of intercompany payables for legal entity rationalization, potential impact of legal entity rationalization on utilization of attributes and liability floor, review of intercompany liability spreadsheet provided by client.	1.0	\$ 650	\$ 650.00
Jimmy Martinez	04/22/20	(1.2) Reviewing apportionment formulas in the state post emergence model to ensure the model is processing the information accurately	1.2	\$ 420	\$ 504.00
Mary Beth Turner	04/22/20	1.2 Updated the inventory classification for purposes of tax attribute reduction ordering across all existing scenarios being modeled out per request from B. Laukhuff (KPMG); 0.4 Updates to the client deliverable PowerPoint deck summary tables per request from B. Laukhuff (KPMG).	1.6	\$ 420	\$ 672.00

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Name	Date	Description	Hours	Rate	Amount
Brittny Laukhuff	04/22/20	(.3) Draft email to M. Hoffenberg (KPMG WNT) regarding Kirkland and Ellis comments related to KPMG tax structuring deck (.2) Draft email to M. Turner (KPMG) regarding tax basis balance sheet asset class categorization (.5) Review of tax basis balance sheet asset class categorization for purposes of email to M. Turner (.8) Performed tax analysis regarding secured versus unsecured assets for purposes of 1.1017-1(b) attribute reduction	1.8	\$ 760	\$ 1,368.00
Adam Bourque	04/22/20	(2.1) Performed analysis related to Kirkland & Ellis' suggested changes to attribute reduction slide deck	2.1	\$ 760	\$ 1,596.00
Joey Schwartz	04/22/20	Create Arkansas-specific filing group of entities in state attribute reduction model to facilitate Arkansas attribute reduction calculation without allocating net operating losses to entities without nexus to Arkansas	2.3	\$ 520	\$ 1,196.00
Joey Schwartz	04/22/20	Created Mississippi-specific filing group of entities in state attribute reduction model to facilitate Mississippi attribute reduction calculation without allocating net operating losses to entities without nexus to Mississippi	2.4	\$ 520	\$ 1,248.00
Joey Schwartz	04/22/20	Created South Carolina-specific filing group of entities in state attribute reduction model to facilitate South Carolina attribute reduction calculation without allocating net operating losses to entities without nexus to South Carolina	2.6	\$ 520	\$ 1,352.00
Jimmy Martinez	04/22/20	(2.9) Updating apportionment formulas to properly pull information based on factor weighting and filing methodology to properly depict apportionment factors.	2.9	\$ 420	\$ 1,218.00
Adam Bourque	04/22/20	(3.1) Perform senior manager analysis as to attribute reduction modeling impacts of treasury regulation 1.1017-1.	3.1	\$ 760	\$ 2,356.00
Adam Bourque	04/22/20	(3.5) Performed senior manager analysis as to treatment of class 1 and class 2 assets in attribute reduction modeling	3.5	\$ 760	\$ 2,660.00
Jimmy Martinez	04/22/20	(3.9) Continued (from earlier in the day) to update apportionment formulas to properly pull information based on factor weighting and filing methodology to properly depict apportionment factors.	3.9	\$ 420	\$ 1,638.00
Adam Murphy	04/23/20	0.1 Review e-mail from N. Warther (K&E) noting discrepancy between PJT valuation exhibit and distributable value reflected in attribute reduction model and alternative structuring options slide deck.	0.1	\$ 650	\$ 65.00
Adam Murphy	04/23/20	0.1 Review e-mail communication from A. Bourque (KPMG) re: definition of real property under Treas. Reg. 1.1017-1(a)(1), property securing 1st and 2nd lien debt for attribute reduction model and 0.1 revised draft of attribute reduction model and alternative structuring options slide deck to address comments of N. Warther (K&E).	0.2	\$ 650	\$ 130.00

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	04/23/20	Call with D. Helenbrook and R. Viola-Beard (both KPMG) regarding the 1.1017-1(a) asset class reduction ordering related to secured property.	0.2	\$ 875	\$ 175.00
Rebekah Viola Beard	04/23/20	Call with D. Helenbrook and R. Viola-Beard (both KPMG) regarding the 1.1017-1(a) asset class reduction ordering related to secured property.	0.2	\$ 760	\$ 152.00
Ben Cella	04/23/20	0.3 Preparing an email to N. Tammerine (Alvarez & Marsal) with requested OMNI updates for this week's Register Report.	0.3	\$ 875	\$ 262.50
Joey Schwartz	04/23/20	0.4 Continue (from 4/21) to create Arkansas filing group attribute reduction calculation in state attribute reduction model from 4/21 by creating calculation in summary of net operating loss allocation sheet which causes the by-entity attribute reduction sheets to compute reduction with Arkansas nexus entities only.	0.4	\$ 520	\$ 208.00
Joey Schwartz	04/23/20	0.4 Continued (from 4/21) to create Kentucky filing group attribute reduction calculation in state attribute reduction model from 4/21 by creating calculation in summary of net operating loss allocation sheet which causes the by-entity attribute reduction sheets to compute reduction with Kentucky nexus entities only.	0.4	\$ 520	\$ 208.00
Adam Murphy	04/23/20	0.4 Drafted e-mail to D. Helenbrook, A. Bourque, and B. Laukhuff (all KPMG) re: definition of real property under Treas. Reg. 1.1017-1(a)(1) for attribute reduction model.	0.4	\$ 650	\$ 260.00
Adam Murphy	04/23/20	0.4 Reviewed SEC filings to locate copies of 1st and 2nd lien debt instruments for attribute reduction model	0.4	\$ 650	\$ 260.00
Brittney Laukhuff	04/23/20	Call with M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff (all KPMG), A. Sexton, N. Warther, W. Levy (all Kirkland), and S. Mahoney, M. Schlappig (all PJT) to discuss tax modeling related questions with regard to the disclosure statements being prepared by PJT.	0.4	\$ 760	\$ 304.00
Adam Bourque	04/23/20	Call with M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff (all KPMG), A. Sexton, N. Warther, W. Levy (all Kirkland), and S. Mahoney, M. Schlappig (all PJT) to discuss tax modeling related questions with regard to the disclosure statements being prepared by PJT.	0.4	\$ 760	\$ 304.00
David Helenbrook	04/23/20	Call with M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff (all KPMG), A. Sexton, N. Warther, W. Levy (all Kirkland), and S. Mahoney, M. Schlappig (all PJT) to discuss tax modeling related questions with regard to the disclosure statements being prepared by PJT.	0.4	\$ 875	\$ 350.00
Mark Hoffenberg	04/23/20	Call with M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff (all KPMG), A. Sexton, N. Warther, W. Levy (all Kirkland), and S. Mahoney, M. Schlappig (all PJT) to discuss tax modeling related questions with regard to the disclosure statements being prepared by PJT.	0.4	\$ 875	\$ 350.00

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Joey Schwartz	04/23/20	Continued (from 4/21) to create Oklahoma filing group attribute reduction calculation in state attribute reduction model from 4/21 by creating calculation in summary of net operating loss allocation sheet which causes the by-entity attribute reduction sheets to compute reduction with Oklahoma nexus entities only.	0.4	\$ 520	\$ 208.00
Adam Murphy	04/23/20	0.5 Drafted e-mail to D. Helenbrook D. Helenbrook, A. Bourque, and B. Laukhuff (all KPMG) regarding property securing 1st and 2nd lien debt for attribute reduction model.	0.5	\$ 650	\$ 325.00
Adam Bourque	04/23/20	(.6) Performed initial senior manager review of updated PJT valuation schedule	0.6	\$ 760	\$ 456.00
Joey Schwartz	04/23/20	0.6 Continued (from 4/22) creating Iowa filing group attribute reduction calculation in state attribute reduction model by creating calculation in summary of net operating loss allocation sheet which causes the by-entity attribute reduction sheets to compute reduction with Iowa nexus entities only.	0.6	\$ 520	\$ 312.00
Joey Schwartz	04/23/20	Continue (from 4/22) creating Mississippi filing group attribute reduction calculation in state attribute reduction model by creating calculation in summary of net operating loss allocation sheet which causes the by-entity attribute reduction sheets to compute reduction with Mississippi nexus entities only.	0.6	\$ 520	\$ 312.00
Joey Schwartz	04/23/20	Continued (from 4/22) creating South Carolina filing group attribute reduction calculation in state attribute reduction model by creating calculation in summary of net operating loss allocation sheet which causes the by-entity attribute reduction sheets to compute reduction with South Carolina nexus entities only	0.6	\$ 520	\$ 312.00
Joey Schwartz	04/23/20	0.7 Continue (from 4/21) creating New York filing group attribute reduction calculation in state attribute reduction model by creating calculation in summary of net operating loss allocation sheet which causes the by-entity attribute reduction sheets to compute reduction with New York Article 9 entities only.	0.7	\$ 520	\$ 364.00
Adam Murphy	04/23/20	0.9 Call with S. Tran, S. Wheeler, J. Moline, and S. Sumler (all Windstream), and D. Helenbrook and A. Murphy (both KPMG) regarding amount and location of intercompany accounts for determination of solvency of subsidiaries for legal entity rationalization.	0.9	\$ 650	\$ 585.00
David Helenbrook	04/23/20	0.9 Call with S. Tran, S. Wheeler, J. Moline, and S. Sumler (all Windstream), and D. Helenbrook and A. Murphy (both KPMG) regarding amount and location of intercompany accounts for determination of solvency of subsidiaries for legal entity rationalization.	0.9	\$ 875	\$ 787.50

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David Helenbrook	04/23/20	1.0 Call with D. Helenbrook, A. Bourque, B. Laukhuff (all KPMG) to discuss revisions required to Windstream tax structuring deck based on requested updates from Kirkland & Ellis as of 4/23/2020.	1.0	\$ 875	\$ 875.00
Brittney Laukhuff	04/23/20	1.0 Call with D. Helenbrook, A. Bourque, B. Laukhuff (all KPMG) to discuss revisions required to Windstream tax structuring deck based on requested updates from Kirkland & Ellis as of 4/23/2020.	1.0	\$ 760	\$ 760.00
Adam Bourque	04/23/20	1.0 Call with D. Helenbrook, A. Bourque, B. Laukhuff (all KPMG) to discuss revisions required to Windstream tax structuring deck based on requested updates from Kirkland & Ellis as of 4/23/2020.	1.0	\$ 760	\$ 760.00
Adam Murphy	04/23/20	Call with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff (all KPMG) to discuss property secured by debt agreements and additional responses related to Kirkland comments to the Windstream tax structuring deck	1.0	\$ 650	\$ 650.00
Brittney Laukhuff	04/23/20	Call with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff (all KPMG) to discuss property secured by debt agreements and additional responses related to Kirkland comments to the Windstream tax structuring deck	1.0	\$ 760	\$ 760.00
Adam Bourque	04/23/20	Call with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff (all KPMG) to discuss property secured by debt agreements and additional responses related to Kirkland comments to the Windstream tax structuring deck	1.0	\$ 760	\$ 760.00
David Helenbrook	04/23/20	Call with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff (all KPMG) to discuss property secured by debt agreements and additional responses related to Kirkland comments to the Windstream tax structuring deck	1.0	\$ 875	\$ 875.00
Mary Beth Turner	04/23/20	1.3 Continue (same day) restructuring portions of the tax attribute reduction model in order to separate / reclass inventory, income tax receivable, and other investments concurrently for purposes of attribute reduction ordering.	1.3	\$ 420	\$ 546.00
Adam Murphy	04/23/20	1.3 Review 1st and 2nd lien debt instruments for terms relating to collateral securing debt for attribute reduction model	1.3	\$ 650	\$ 845.00
Adam Murphy	04/23/20	1.4 Conduct analysis related to definition of real property under Treas. Reg. 1.1017-1(a)(1) for attribute reduction model	1.4	\$ 650	\$ 910.00
Mark Hoffenberg	04/23/20	1.3 Evaluated, from a Principal Washington National Tax perspective, the deemed flow of rights offering options in various emergence scenarios	1.3	\$ 875	\$ 1,137.50
Jimmy Martinez	04/23/20	(1.5) Reviewing formulas used throughout the state post emergence model tabs to ensure all information is accurately reflected.	1.5	\$ 420	\$ 630.00

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Joey Schwartz	04/23/20	1.8 Create Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model to facilitate reduction of attributes in cases where cancellation of debt income exceeds net operating loss reduction and "push down" net operating loss reduction	1.8	\$ 520	\$ 936.00
Regina Gilinsky	04/23/20	Revisions to the 1502 model for purposes of assisting with state tax basis attribute reduction	2.0	\$ 650	\$ 1,300.00
Joey Schwartz	04/23/20	2.2 Create computation in state attribute reduction model to consolidate net operating losses for states which do not allocate net operating losses on a separate company basis to facilitate model's application of consolidated loss and relative presence net operating loss allocation methods	2.2	\$ 520	\$ 1,144.00
Brittney Laukhuff	04/23/20	(.8) Revisions to tax structuring deck based on finding from call with D. Helenbrook (KPMG Partner); (.7) Revisions to attribute reduction models based on discussion with D. Helenbrook; (1.0) performed tax analysis regarding secured versus unsecured debt attribute reduction ordering rules	2.5	\$ 760	\$ 1,900.00
Adam Bourque	04/23/20	(2.7) Performed analysis as to the impact incorporating class I and Class II assets into attribute reduction modeling	2.7	\$ 760	\$ 2,052.00
Jimmy Martinez	04/23/20	Continued (from 4/22/20) to update apportionment formulas to properly pull information based on factor weighting and filing methodology to properly depict apportionment factors.	2.7	\$ 420	\$ 1,134.00
Varoon Laddha	04/23/20	(3.0) Performed Senior Manager State & Local tax review of most current version of the Windstream state tax attribute reduction model as of 4/23/2020 and concurrently drafted review comments.	3.0	\$ 760	\$ 2,280.00
Adam Bourque	04/23/20	(2.2) Perform senior manager review of 4_23_20 version of attribute reduction slide deck with regards to incorporation of additional comments from K&E; (1.2) senior manager review of debt agreements to identify assets securing the debt	3.4	\$ 760	\$ 2,584.00
Jimmy Martinez	04/23/20	(3.9) Updating scenario template in the state post emergence model to easily group or liquidate entities based on client decisions to automatically recalculate tax liability.	3.9	\$ 420	\$ 1,638.00
Mary Beth Turner	04/23/20	3.9 Restructured portions of the tax attribute reduction model in order to separate / reclass inventory, income tax receivable, and other investments concurrently for purposes of attribute reduction ordering.	3.9	\$ 420	\$ 1,638.00
Ben Cella	04/24/20	0.1 Drafted email to V. Anger (Windstream) about new tax claim 8158 from Oregon for E911.	0.1	\$ 875	\$ 87.50
Adam Murphy	04/24/20	0.1 Review e-mail from D. Helenbrook (KPMG) re: responses to N. Warther's (K&E) requested revisions to footnotes and assumptions in attribute reduction model and alternative structuring options slide deck	0.1	\$ 650	\$ 65.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/24/20	0.1 Review e-mail from A. Bourque (KPMG) re: draft PJT projected cash tax calculations for comparison with taxable income projections; 0.1 review additional e-mail from A. Bourque (KPMG) regarding revision to taxable income projection scenarios 2, 4, and 6 (flex / non-flex option with bonus depreciation with / without phase-out) with and without section 382 limitation for proration of capital lease expense before and after ownership change.	0.2	\$ 650	\$ 130.00
Adam Murphy	04/24/20	0.2 Call with A. Bourque and A. Murphy (both KPMG) to discuss revisions to taxable income projection scenarios 2, 4, and 6 (flex / non-flex option with bonus depreciation with / without phase-out) with and without section 382 limitation for proration of interest expense and restructuring and other expenses before and after ownership change date.	0.2	\$ 650	\$ 130.00
Adam Bourque	04/24/20	0.2 Call with A. Bourque and A. Murphy (both KPMG) to discuss revisions to taxable income projection scenarios 2, 4, and 6 (flex / non-flex option with bonus depreciation with / without phase-out) with and without section 382 limitation for proration of interest expense and restructuring and other expenses before and after ownership change date.	0.2	\$ 760	\$ 152.00
Adam Murphy	04/24/20	Call with A. Bourque and A. Murphy (both KPMG) regarding revisions to taxable income projection scenarios 2, 4, and 6 (flex / non-flex option with bonus depreciation with / without phase-out) with and without section 382 limitation for assumed ownership change date of 9/1/2020, preparation of e-mail for PJT re: changes to taxable income projections for PJT projected cash tax calculations.	0.2	\$ 650	\$ 130.00
Adam Bourque	04/24/20	Call with A. Bourque and A. Murphy (both KPMG) regarding revisions to taxable income projection scenarios 2, 4, and 6 (flex / non-flex option with bonus depreciation with / without phase-out) with and without section 382 limitation for assumed ownership change date of 9/1/2020, preparation of e-mail for PJT re: changes to taxable income projections for PJT projected cash tax calculations.	0.2	\$ 760	\$ 152.00
Adam Murphy	04/24/20	0.1 Review e-mail from N. Warther (K&E) re: revisions to footnotes and assumptions in attribute reduction model and alternative structuring options slide deck; 0.1 Draft e-mail to A. Bourque (KPMG) re: revised draft of taxable income projection scenarios 2, 4, and 6 (flex / non-flex option with bonus depreciation with / without phase-out) with and without section 382 limitation; 0.1 Draft e-mail to A. Bourque (KPMG) re: revision to taxable income projection scenarios 2, 4, and 6 (flex / non-flex option with bonus depreciation with / without phase-out) with and without section 382 limitation for proration of capital lease expense before and after ownership change.	0.3	\$ 650	\$ 195.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	04/24/20	Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating Alaska-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction	0.3	\$ 520	\$ 156.00
Joey Schwartz	04/24/20	Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating Arizona-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction	0.3	\$ 520	\$ 156.00
Joey Schwartz	04/24/20	Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating Arkansas-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction;	0.3	\$ 520	\$ 156.00
Joey Schwartz	04/24/20	Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating Colorado-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction	0.3	\$ 520	\$ 156.00
Joey Schwartz	04/24/20	Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating Connecticut-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction	0.3	\$ 520	\$ 156.00
Joey Schwartz	04/24/20	Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating Florida-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction	0.3	\$ 520	\$ 156.00
Joey Schwartz	04/24/20	Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating Idaho-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction	0.3	\$ 520	\$ 156.00
Joey Schwartz	04/24/20	Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating Kentucky-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction	0.3	\$ 520	\$ 156.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	04/24/20	Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating Missouri-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction	0.3	\$ 520	\$ 156.00
Joey Schwartz	04/24/20	Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating Nebraska-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction;	0.3	\$ 520	\$ 156.00
Joey Schwartz	04/24/20	Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating New Jersey-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction	0.3	\$ 520	\$ 156.00
Joey Schwartz	04/24/20	Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating New Mexico-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction	0.3	\$ 520	\$ 156.00
Joey Schwartz	04/24/20	Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating New York-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction	0.3	\$ 520	\$ 156.00
Joey Schwartz	04/24/20	Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating North Dakota-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction	0.3	\$ 520	\$ 156.00
Scott Salmon	04/24/20	(0.3) Reviewed prior attribute reduction computation (for IL and GA methodologies) and the relative presence for combined group NOLs; and (0.2) draft email to A. McLamb (KPMG) with those attribute reduction computations to compare to prior drafts and get the proper methodologies into the Windstream computation	0.5	\$ 875	\$ 437.50
David Helenbrook	04/24/20	(0.5) Phone conference with S. Mahoney (PJT), A. Bourque and D. Helenbrook (KPMG), N. Warther, and A. Sexton (Kirkland) to discuss updates to recoveries model	0.5	\$ 875	\$ 437.50
Adam Bourque	04/24/20	(0.5) Phone conference with S. Mahoney (PJT), A. Bourque and D. Helenbrook (KPMG), N. Warther, and A. Sexton (Kirkland) to discuss updates to recoveries model	0.5	\$ 760	\$ 380.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/24/20	0.5 Drafted detailed e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding draft e-mail for PJT related to changes to taxable income projections for PJT projected cash tax calculations.	0.5	\$ 650	\$ 325.00
Joey Schwartz	04/24/20	0.3 Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating Illinois-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction; 0.3 Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating Iowa-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction	0.6	\$ 520	\$ 312.00
Joey Schwartz	04/24/20	0.3 Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating Oregon-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction; 0.3 Creating Treasury Regulation 1.1502-28 "fan out" computation in state attribute reduction model from 4/23 by creating Maine-specific fan out computation to reduce remaining consolidated attributes after net operating loss and push down net operating loss reduction	0.6	\$ 520	\$ 312.00
Adam Murphy	04/24/20	0.6 Performed analysis in order to compare PJT projected cash tax calculations with taxable income projections.	0.6	\$ 650	\$ 390.00
Joey Schwartz	04/24/20	.8 Create calculation in state attribute reduction to compute consolidated apportionment for Tax Year 2018 because client-provided apportionment data is computed on a separate company basis to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income	0.8	\$ 520	\$ 416.00
Adam Murphy	04/24/20	0.8 Revise taxable income projection scenarios 2, 4, and 6 (flex/ non-flex option with bonus depreciation with / without phase-out) with and without section 382 limitation for proration of interest expense, capital lease expense, and restructuring and other expenses before and after ownership change date.	0.8	\$ 650	\$ 520.00
Adam Murphy	04/24/20	1.1 Revised taxable income projection scenarios 2, 4, and 6 (flex / non-flex option with bonus depreciation with / without phase-out) with and without section 382 limitation for assumed ownership change date of 9/1/2020.	1.1	\$ 650	\$ 715.00
Adam Murphy	04/24/20	1.4 Revise section 382 limitation calculations with and without flex option for assumed ownership change date of 9/1/2020 for taxable income projection scenarios.	1.0	\$ 650	\$ 650.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	04/24/20	Continued (same day) to update the state post emergence model to address issue arising when determining apportionment factors for separate states.	1.5	\$ 420	\$ 630.00
Adam Bourque	04/24/20	(1.9) Senior manager review of 4_24_20 version of attribute reduction model flex no capitalize after incorporating new recoveries, 2018 taxable income, and change in emergence date.	1.9	\$ 760	\$ 1,444.00
Adam Bourque	04/24/20	(2.4) Senior manager review of update to recoveries in anticipation of updating attribute reduction model.	2.4	\$ 760	\$ 1,824.00
Adam Bourque	04/24/20	(1.4) Perform Senior manager review of 4_24_20 version of attribute reduction model no flex capitalize after incorporating new recoveries, 2018 taxable income, and change in emergence date (1.4) performed senior manager review of 4_24_20 version of attribute reduction model flex capitalize after incorporating new recoveries, 2018 taxable income, and change in emergence date	2.8	\$ 760	\$ 2,128.00
Adam Bourque	04/24/20	(2.3) Performed senior manager review of 4_24_20 version of attribute reduction model no flex <u>no</u> capitalize after incorporating new recoveries, 2018 taxable income, and change in emergence date (1.2) senior manager review of updated 2020 taxable income after incorporating change in emergence date	3.5	\$ 760	\$ 2,660.00
Mary Beth Turner	04/24/20	3.9 Continued (same day) updating the excel tax attribute reduction model for new term sheet transaction data received from the client's law firm.	3.9	\$ 420	\$ 1,638.00
Mary Beth Turner	04/24/20	3.9 Updated the excel tax attribute reduction model for new term sheet transaction data / approaches received from the client's law firm	3.9	\$ 420	\$ 1,638.00
Jimmy Martinez	04/24/20	Updated the state post emergence model to address an issue arising when determining apportionment factors for separate states.	3.9	\$ 420	\$ 1,638.00
Adam Murphy	04/25/20	0.1 Draft e-mail to A. Bourque (KPMG) regarding proration of settlement payment in 2025 for taxable income projections	0.1	\$ 650	\$ 65.00
Adam Murphy	04/25/20	0.1 Draft e-mail to A. Bourque (KPMG) regarding various version of the revised draft of taxable income projection scenarios 2, 4, and 6 with and without section 382 limitation.	0.1	\$ 650	\$ 65.00
Adam Murphy	04/25/20	0.2 Reviewed e-mail communication from A. Bourque (KPMG) regarding the updated draft attribute reduction model, adjustments to NOLs and tax basis of assets for taxable income projections.	0.2	\$ 650	\$ 130.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/25/20	0.1 Review e-mail from A. Bourque (KPMG) regarding proration of settlement payment in 2025 for taxable income projections; 0.1 Revised to section 163(j) calculation in taxable income projection scenarios 4 and 6 without section 382 limitation for adjusted emergence date (9/1/20) - per email from A. Bourque (KPMG); 0.1 Review e-mail from A. Bourque (KPMG) regarding adjustments to utilization of pre-2020 NOLs due to attribute reduction and historical section 382 limitations for taxable income projection scenarios 2, 4, and 6 with section 382 limitation.	0.3	\$ 650	\$ 195.00
Adam Murphy	04/25/20	0.3 Finalized versions of taxable income projection scenarios 2, 4, and 6 with and without section 382 limitation as of 4/25/2020 - in preparation to send for client review.	0.3	\$ 650	\$ 195.00
Adam Murphy	04/25/20	0.6 Revised section 163(j) calculation in taxable income projection scenarios 4 and 6 without section 382 limitation for adjusted emergence date (9/1/20)	0.6	\$ 650	\$ 390.00
Adam Murphy	04/25/20	(0.3) Performed Manager review of most recent version of the Windstream attribute reduction model and (0.5) review and concurrently prepare supporting spreadsheets for taxable income projections.	0.8	\$ 650	\$ 520.00
Adam Murphy	04/25/20	0.8 Revise taxable income projection scenarios 2, 4, and 6 with section 382 limitation for adjustments to utilization of pre-2020 NOLs due to attribute reduction and historical section 382 limitations.	0.8	\$ 650	\$ 520.00
Adam Bourque	04/25/20	(0.9) Performed a Senior Manager review of 2020-2030 taxable income projections version 4_25_20 attribute reduction impacts and no phase-out of bonus depreciation after having incorporated new 2020 emergence date and updated attribute reduction models	0.9	\$ 760	\$ 684.00
Adam Bourque	04/25/20	(1.1) Senior manager review of 4_25_20 attribute reduction slide deck after having incorporated new 2019 taxable income, new emergence date, and new cancellation of debt income amounts	1.1	\$ 760	\$ 836.00
Adam Bourque	04/25/20	(1.2) Perform Senior manager review of 2020-2030 taxable income projections version 4_25_20 <u>with</u> attribute reduction impacts and current law after having incorporated new 2020 emergence date and updated attribute reduction models	1.2	\$ 760	\$ 912.00
Adam Bourque	04/25/20	(1.2) Senior manager review of 2020-2030 taxable income projections version 4_25_20 <u>with no</u> attribute reduction impacts and current law after having incorporated new 2020 emergence date and updated attribute reduction models	1.2	\$ 760	\$ 912.00
Adam Bourque	04/25/20	(1.3) Performed Senior manager review of 2020-2030 taxable income projections version 4_25_20 no attribute reduction impacts and no phase out of bonus depreciation after having incorporated new 2020 emergence date and updated attribute reduction models	1.3	\$ 760	\$ 988.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/25/20	(0.8) Revise taxable income projection scenarios 2, 4, and 6 with section 382 limitation for updated draft attribute reduction model and (0.6) adjustments to NOLs and tax basis of assets;	1.4	\$ 650	\$ 910.00
Mary Beth Turner	04/25/20	Revised the tax attribute reduction model in order to update the tables in the PowerPoint deck client deliverable based on review comments from D. Helenbrook.	2.0	\$ 420	\$ 840.00
Adam Bourque	04/25/20	(2.3) Performed senior manager review of 4_25_20 attribute reduction models with regards to incorporation of new 2019 taxable income, new emergence date, and new cancellation of debt income.	2.3	\$ 760	\$ 1,748.00
Brittney Laukhuff	04/25/20	(2.0) Updates to tax scenarios slide deck for updated numbers and assumptions (.5) Additional edits to tax structuring deck based on review comments received from A. Bourque (KPMG) as of 4/25/2020.	2.5	\$ 760	\$ 1,900.00
Brittney Laukhuff	04/25/20	(1.5) Review document provided by Kirkland & Ellis "Transaction Overview - <u>No Flex</u> (Revised PSA 2020.03.09)" in anticipation of updating attribute reduction model; (1.5) Review document provided by Kirkland & Ellis "Transaction Overview - <u>Flex</u> (Revised PSA 2020.03.09)" in anticipation of updating attribute reduction model	3.0	\$ 760	\$ 2,280.00
Mary Beth Turner	04/26/20	Revised the Windstream tax attribute reduction model in order to update the tables in the PowerPoint deck client deliverable -per comments received from D. Helenbrook and A. Bourque (both KPMG)	0.3	\$ 420	\$ 126.00
Adam Bourque	04/26/20	(2.0) Performed senior manager review of taxable income projections 2020-2030 4/26/20 version.	2.0	\$ 760	\$ 1,520.00
Adam Bourque	04/26/20	(2.1) Perform Senior manager review of Attribute reduction slide deck 4_26_20 version	2.1	\$ 760	\$ 1,596.00
Ben Cella	04/27/20	0.1 Preparing email to V. Anger (Windstream) with details about new tax bankruptcy claims 8160 and 8161.	0.1	\$ 875	\$ 87.50
Adam Murphy	04/27/20	0.1 Review e-mail from A. Bourque (KPMG) re updated draft attribute reduction model and taxable income projections as of 4/27/2020.	0.1	\$ 650	\$ 65.00
Ben Cella	04/27/20	Drafted email to C. Robinson (Windstream) about status of research for transaction tax impacts to proposed asset sale to creditor.	0.1	\$ 875	\$ 87.50
Joey Schwartz	04/27/20	0.2 Continue (from 4/24) to create calculation in state attribute reduction model to compute consolidated apportionment for Tax Year 2018 because client-provided apportionment data is computed on a separate company basis to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income	0.2	\$ 520	\$ 104.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	04/27/20	0.2 Draft email to C. Stevens (KPMG) to request changes to be made in the Windstream Weekly Bankruptcy Tracker based on 4/24/20 Register Report.	0.2	\$ 875	\$ 175.00
Ben Cella	04/27/20	0.2 Preparing an email to N. Tammerine (Alvarez & Marsal) with requested Claim Sub Type and OMNI changes for this week's Register Report	0.2	\$ 875	\$ 175.00
Leanna Grantland	04/27/20	Call 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 progress of the state attribute reduction model and pre-/post-emergence models as of 4/27/2020.	0.2	\$ 420	\$ 84.00
Adam McLamb	04/27/20	Call 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 progress of the state attribute reduction model and pre-/post-emergence models as of 4/27/2020.	0.2	\$ 760	\$ 152.00
Jimmy Martinez	04/27/20	Call 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 progress of the state attribute reduction model and pre-/post-emergence models as of 4/27/2020.	0.2	\$ 420	\$ 84.00
Katie Ford	04/27/20	Call 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 progress of the state attribute reduction model and pre-/post-emergence models as of 4/27/2020.	0.2	\$ 650	\$ 130.00
Mabel Zhang	04/27/20	Call 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 progress of the state attribute reduction model and pre-/post-emergence models as of 4/27/2020.	0.2	\$ 650	\$ 130.00
Varoon Laddha	04/27/20	Call 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 progress of the state attribute reduction model and pre-/post-emergence models as of 4/27/2020.	0.2	\$ 760	\$ 152.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	04/27/20	Call 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 progress of the state attribute reduction model and pre-/post-emergence models as of 4/27/2020.	0.2	\$ 520	\$ 104.00
Mary Beth Turner	04/27/20	Updated the chart tables in the PowerPoint deliverable per comments from A. Bourque (KPMG) prior to sending to the client.	0.3	\$ 420	\$ 126.00
Mark Hoffenberg	04/27/20	Call with A. Sexton (Kirkland) and M. Monroy (IRS) to discuss IRS questions regarding whether the target debt will be modified in connection with the transaction.	0.4	\$ 875	\$ 350.00
David Helenbrook	04/27/20	(.5) Phone conference with D. Helenbrook and A. Bourque (both KPMG) preparing for upcoming Phone conference with client to discuss attribute reduction slides and taxable income projections	0.5	\$ 875	\$ 437.50
Adam Bourque	04/27/20	(.5) Phone conference with D. Helenbrook and A. Bourque (both KPMG) preparing for upcoming Phone conference with client to discuss attribute reduction slides and taxable income projections	0.5	\$ 760	\$ 380.00
David Helenbrook	04/27/20	(0.6) Phone conference with D. Helenbrook and A. Bourque discussing attribute reduction slides and 2020-2030 taxable income projections prior to sending to client	0.6	\$ 875	\$ 525.00
Adam Bourque	04/27/20	(0.6) Phone conference with D. Helenbrook and A. Bourque discussing attribute reduction slides and 2020-2030 taxable income projections prior to sending to client	0.6	\$ 760	\$ 456.00
Ben Cella	04/27/20	Performed analysis of 4/24/20 Register Report from Alvarez & Marsal to determine if there are new tax claims or changes to existing tax claims.	0.6	\$ 875	\$ 525.00
Ben Cella	04/27/20	Performed Managing Director review and concurrently revised the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims and changes from Alvarez & Marsal's 4/24/20 Register Report	0.6	\$ 875	\$ 525.00
Joey Schwartz	04/27/20	Create calculation in state attribute reduction to compute consolidated apportionment for Tax Year 2010 (because client-provided apportionment data is computed on a separate company basis) to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income.	0.8	\$ 520	\$ 416.00
Joey Schwartz	04/27/20	Create calculation in state attribute reduction to compute consolidated apportionment for Tax Year 2014 (because client-provided apportionment data is computed on a separate company basis) to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income.	0.8	\$ 520	\$ 416.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	04/27/20	Create calculation in state attribute reduction to compute consolidated apportionment for Tax Year 2016 (because client-provided apportionment data is computed on a separate company basis) to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income.	0.8	\$ 520	\$ 416.00
Joey Schwartz	04/27/20	Create calculation in state attribute reduction to compute consolidated apportionment for Tax Year 2011 (because client-provided apportionment data is computed on a separate company basis) to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income.	0.9	\$ 520	\$ 468.00
Joey Schwartz	04/27/20	Create calculation in state attribute reduction to compute consolidated apportionment for Tax Year 2013 (because client-provided apportionment data is computed on a separate company basis) to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income.	0.9	\$ 520	\$ 468.00
Joey Schwartz	04/27/20	Create calculation in state attribute reduction to compute consolidated apportionment for Tax Year 2017 (because client-provided apportionment data is computed on a separate company basis) to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income.	0.9	\$ 520	\$ 468.00
Joey Schwartz	04/27/20	Created calculation in state attribute reduction to compute consolidated apportionment for Tax Year 2015 (because client-provided apportionment data is computed on a separate company basis) to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income.	0.9	\$ 520	\$ 468.00
David Helenbrook	04/27/20	1.0 Call with D. Helenbrook, A. Bourque and B. Laukhuff (all KPMG), C. Robinson, B. Gunderman, S. Wheeler, J. Stopford and D. Smith (all Windstream), and A. Sexton and N. Warther (both Kirkland) to discuss tax structuring deck and taxable income projections changes since last iteration and next steps with regard to updating both	1.0	\$ 875	\$ 875.00
Adam Bourque	04/27/20	1.0 Call with D. Helenbrook, A. Bourque and B. Laukhuff (all KPMG), C. Robinson, B. Gunderman, S. Wheeler, J. Stopford and D. Smith (all Windstream), and A. Sexton and N. Warther (both Kirkland) to discuss tax structuring deck and taxable income projections changes since last iteration and next steps with regard to updating both	1.0	\$ 760	\$ 760.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
April 1, 2020 through April 30, 2020
(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Brittny Laukhuff	04/27/20	1.0 Call with D. Helenbrook, A. Bourque and B. Laukhuff (all KPMG), C. Robinson, B. Gunderman, S. Wheeler, J. Stopford and D. Smith (all Windstream), and A. Sexton and N. Warther (both Kirkland) to discuss tax structuring deck and taxable income projections changes since last iteration and next steps with regard to updating both	1.0	\$ 760	\$ 760.00
Eric Albritton	04/27/20	Continued, from earlier in the day, to update to the 1502 model to account for 1552 tax allocations used for SALT basis	1.1	\$ 520	\$ 572.00
Joey Schwartz	04/27/20	Created calculation in state attribute reduction to compute consolidated apportionment for Tax Year 2012 because client-provided apportionment data is computed on a separate company basis to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income.	1.2	\$ 520	\$ 624.00
Kevin Polli	04/27/20	Performed Managing Director review of latest version of Windstream State attribute model that calculates state tax impact of certain restructuring scenarios.	1.4	\$ 875	\$ 1,225.00
Adam Bourque	04/27/20	Review and concurrently revised the attribute reduction slides (0.6) and 2020-2030 taxable income projections (0.7) prior to sending to client.	1.3	\$ 760	\$ 988.00
Adam McLamb	04/27/20	Senior Manager State & Local Tax review of state attribute reduction model, with focus on relative presence NOL allocation method.	1.4	\$ 760	\$ 1,064.00
Jimmy Martinez	04/27/20	(1.5) Building the Earning before interest, tax, depreciation, and amortization (EBITDA) template for client input data.	1.5	\$ 420	\$ 630.00
Jimmy Martinez	04/27/20	(1.5) Incorporating the CODI template into the state post emergence model scenario tab which would allow for easy liquidation / consolidations of entities depending client request.	1.5	\$ 420	\$ 630.00
Caroline Stevens	04/27/20	(2.1) Updates to Windstream Bankruptcy Tax Claims Schedule (Requested by C. Robinson– Windstream) based on the New Tax Claims / Tax Claim Changes from the weekly Register Report and (0.1) send to B. Cella (KPMG) for review.	2.2	\$ 650	\$ 1,430.00
Caroline Stevens	04/27/20	2.6 Updated the agenda to be used in weekly update call with client with regards to new claims/tax claim changes as of 4/20/2020.	2.6	\$ 650	\$ 1,690.00
Robert Hyatt	04/27/20	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 4/24/2020 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.0	\$ 520	\$ 1,560.00
Jimmy Martinez	04/27/20	(3.7) Incorporating template into the scenario tab which would allow for easy liquidation/consolidations of entities depending on client request.	3.7	\$ 420	\$ 1,554.00
Eric Albritton	04/27/20	Updated to the 1502 model to account for 1552 tax allocations used for SALT basis	3.9	\$ 520	\$ 2,028.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
April 1, 2020 through April 30, 2020
(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/28/20	0.1 Review e-mail from D. Helenbrook (KPMG) regarding next steps related to conference call to discuss discrepancies between PJT cash tax model and taxable income projections.	0.1	\$ 650	\$ 65.00
Adam Bourque	04/28/20	Conference with A. Bourque, D. Helenbrook and A. Murphy (KPMG) to discuss adjustments to NOL utilization under CARES Act for taxable income projections	0.1	\$ 760	\$ 76.00
David Helenbrook	04/28/20	Conference with A. Bourque, D. Helenbrook and A. Murphy (KPMG) to discuss adjustments to NOL utilization under CARES Act for taxable income projections	0.1	\$ 875	\$ 87.50
Adam Murphy	04/28/20	Conference with A. Bourque, D. Helenbrook and A. Murphy (KPMG) to discuss adjustments to NOL utilization under CARES Act for taxable income projections	0.1	\$ 650	\$ 65.00
Adam Murphy	04/28/20	0.3 Performed analysis related to ordering rules for utilization of section 163(j) and NOL carryforwards in taxable year of an ownership change for taxable income projections.	0.3	\$ 650	\$ 195.00
Adam Murphy	04/28/20	0.3 Communication via email with A. Bourque (KPMG) re: discrepancies between PJT cash tax model and taxable income projections	0.3	\$ 650	\$ 195.00
Ben Cella	04/28/20	0.4 Perform Managing Director review and concurrently revised the agenda materials for upcoming weekly status call with Windstream Tax prepared by C. Stevens (KPMG)	0.4	\$ 875	\$ 350.00
Adam Murphy	04/28/20	0.4 Performed analysis related to adjustments to NOL utilization under CARES Act for taxable income projections	0.4	\$ 650	\$ 260.00
Ben Cella	04/28/20	0.4 Senior manager review and concurrently revise the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 4/24/20 Register Report.	0.4	\$ 875	\$ 350.00
Adam Murphy	04/28/20	Call with D. Helenbrook, A. Bourque and A. Murphy (all KPMG) to discuss ordering rules for utilization of section 163(j) and NOL carryforwards in taxable year of an ownership change for taxable income projections	0.4	\$ 650	\$ 260.00
David Helenbrook	04/28/20	Call with D. Helenbrook, A. Bourque and A. Murphy (all KPMG) to discuss ordering rules for utilization of section 163(j) and NOL carryforwards in taxable year of an ownership change for taxable income projections	0.4	\$ 875	\$ 350.00
Adam Bourque	04/28/20	Call with D. Helenbrook, A. Bourque and A. Murphy (all KPMG) to discuss ordering rules for utilization of section 163(j) and NOL carryforwards in taxable year of an ownership change for taxable income projections	0.4	\$ 760	\$ 304.00
Joey Schwartz	04/28/20	Created Connecticut-specific attribute reduction calculation in state attribute reduction model to facilitate change in law and change in Windstream filing methodology beginning Tax Year 2016	0.4	\$ 520	\$ 208.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
April 1, 2020 through April 30, 2020
(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Rick Blattner	04/28/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, V. Laddha, C. Stevens, M. Andruchek, R. Blattner and J. Vann (all KPMG) to discuss progress related to Windstream tax claims as of 4/28/2020.	0.5	\$ 875	\$ 437.50
Caroline Stevens	04/28/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, V. Laddha, C. Stevens, M. Andruchek, R. Blattner and J. Vann (all KPMG) to discuss progress related to Windstream tax claims as of 4/28/2020.	0.5	\$ 650	\$ 325.00
John Vann	04/28/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, V. Laddha, C. Stevens, M. Andruchek, R. Blattner and J. Vann (all KPMG) to discuss progress related to Windstream tax claims as of 4/28/2020.	0.5	\$ 760	\$ 380.00
Varoon Laddha	04/28/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, V. Laddha, C. Stevens, M. Andruchek, R. Blattner and J. Vann (all KPMG) to discuss progress related to Windstream tax claims as of 4/28/2020.	0.5	\$ 760	\$ 380.00
Kevin Polli	04/28/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, V. Laddha, C. Stevens, M. Andruchek, R. Blattner and J. Vann (all KPMG) to discuss progress related to Windstream tax claims as of 4/28/2020.	0.5	\$ 875	\$ 437.50
Ben Cella	04/28/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, V. Laddha, C. Stevens, M. Andruchek, R. Blattner and J. Vann (all KPMG) to discuss progress related to Windstream tax claims as of 4/28/2020.	0.5	\$ 875	\$ 437.50
Michael Andruchek	04/28/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, V. Laddha, C. Stevens, M. Andruchek, R. Blattner and J. Vann (all KPMG) to discuss progress related to Windstream tax claims as of 4/28/2020.	0.5	\$ 760	\$ 380.00
Jimmy Martinez	04/28/20	Call with M. Zhang (Manager, KPMG) and J. Martinez (Associate, KPMG) to discuss the state post-emergence modeling progress as of 4/28/2020.	0.5	\$ 420	\$ 210.00
Mabel Zhang	04/28/20	Call with M. Zhang (Manager, KPMG) and J. Martinez (Associate, KPMG) to discuss the state post-emergence modeling progress as of 4/28/2020.	0.5	\$ 650	\$ 325.00
Brittney Laukhuff	04/28/20	Correspondence with M. Turner (KPMG) regarding additional revisions required to the Windstream liquidation model.	0.5	\$ 760	\$ 380.00
Adam Bourque	04/28/20	Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding discrepancies between PJT cash tax model and taxable income projections.	0.8	\$ 760	\$ 608.00
David Helenbrook	04/28/20	Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding discrepancies between PJT cash tax model and taxable income projections.	0.8	\$ 875	\$ 700.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
April 1, 2020 through April 30, 2020
(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	04/28/20	Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding discrepancies between PJT cash tax model and taxable income projections.	0.8	\$ 650	\$ 520.00
Jimmy Martinez	04/28/20	(1.2) Building the Cancellation of Debt Income (CODI) template for client input data	1.2	\$ 420	\$ 504.00
Adam McLamb	04/28/20	Performed Senior Manager State & Local Tax (SALT) review of state attribute reduction model, including review of 1502-21 NOL allocation methodology	1.4	\$ 760	\$ 1,064.00
Jimmy Martinez	04/28/20	(1.5) Incorporating the CODI template into the state post emergence model scenario tab which would allow for easy liquidation/consolidations of entities depending client request.	1.5	\$ 420	\$ 630.00
Jimmy Martinez	04/28/20	(1.5) Testing functionality of state post emergence model to ensure information from Earning before interest, tax, depreciation, and amortization is properly grouping based on scenarios.	1.5	\$ 420	\$ 630.00
Kevin Polli	04/28/20	2.0 Continued (from previous day) to perform Managing Director review of State attribute model that calculates state tax impact of certain restructuring scenarios.	2.0	\$ 875	\$ 1,750.00
Mary Beth Turner	04/28/20	Completed the first draft of the tax attribute reduction model calculating the potential tax consequences for our existing transaction scenarios but with the liquidation of the subsidiaries.	2.2	\$ 420	\$ 924.00
Eric Albritton	04/28/20	(2.4) Refining stock basis model inputs to correctly account for investment adjustments in 2018 and 2019 based on Treasury Regulation 1552 methodology.	2.4	\$ 520	\$ 1,248.00
Chris Nocito	04/28/20	2.9 Preparing the 3rd interim fee application schedule to ensure proper allocation for the bankruptcy cost analysis.	2.9	\$ 420	\$ 1,218.00
Michael Campagna	04/28/20	Senior manager updates to stock basis model for state & local income tax purposes to be used in the state & local bankruptcy model prepared for Windstream Corporation and its subsidiaries.	3.1	\$ 760	\$ 2,356.00
Adam Bourque	04/28/20	(2.2) Senior manager review of PJT partners' updated cash tax projections; (1.1) Communication via email with PJT Partners discussing comments on updated cash tax projections.	3.3	\$ 760	\$ 2,508.00
Jimmy Martinez	04/28/20	(3.5) Additional adjustments to the state post emergence model inputs formulas to revise data for accuracy, to properly pull through the post emergence model.	3.5	\$ 420	\$ 1,470.00
Eric Albritton	04/28/20	(3.6) Updating stock basis model to account for changes to tax sharing and APIC & RE schedules to account for Treasury Regulation 1552 for purposes of SALT stock basis calculations.	3.6	\$ 520	\$ 1,872.00
Ben Cella	04/29/20	(0.2) Drafted email to J. Franks (Windstream) regarding new tax bankruptcy claim 8196.	0.2	\$ 875	\$ 175.00
Adam Murphy	04/29/20	Phone conference with A. Murphy, A. Bourque, D. Helenbrook (all KPMG) S. Mahoney and T. Angelini (both PJT) to discuss PJT's cash tax projections.	0.4	\$ 650	\$ 260.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

April 1, 2020 through April 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	04/29/20	Phone conference with A. Murphy, A. Bourque, D. Helenbrook (all KPMG) S. Mahoney and T. Angelini (both PJT) to discuss PJT's cash tax projections.	0.4	\$ 875	\$ 350.00
Adam Bourque	04/29/20	Phone conference with A. Murphy, A. Bourque, D. Helenbrook (all KPMG) S. Mahoney and T. Angelini (both PJT) to discuss PJT's cash tax projections.	0.4	\$ 760	\$ 304.00
Mary Beth Turner	04/29/20	Updates to the client deliverable PowerPoint deck outlining the potential tax consequences of each transaction scenario being contemplated in the restructuring with comments from A. Bourque (KPMG) and B. Laukhuff (KPMG)	0.4	\$ 420	\$ 168.00
Chris Nocito	04/29/20	Continue (same day) updating the 3rd interim schedule with fees and expense to ensure proper allocations for the following service providers: (.2) K&E's 11th monthly plan disclosure statement workstream; (.1) K&E's 11th monthly vendor matters workstream; and (.2) Katten's Charter litigation workstream.	0.5	\$ 420	\$ 210.00
Joey Schwartz	04/29/20	Create Kentucky-specific attribute reduction calculation in state attribute reduction model to facilitate change in law and change in Windstream filing methodology beginning Tax Year 2019	0.5	\$ 520	\$ 260.00
Joey Schwartz	04/29/20	Created New Jersey-specific attribute reduction calculation in state attribute reduction model to facilitate change in law and change in Windstream filing methodology beginning Tax Year 2019	0.5	\$ 520	\$ 260.00
Adam Bourque	04/29/20	Senior manager review of schedules provided by PJT including "Cash Tax Calculation 04.23.2020" in preparation for call with PJT relating to PJT's cash tax projections.	0.7	\$ 760	\$ 532.00
Brittney Laukhuff	04/29/20	(.3) Review of email from D. Helenbrook (KPMG Partner) regarding updates to tax structuring slide deck (.5) Review of tax structuring slide deck for additional changes related to removal of scenario 2; (.8) Senior manager review of latest version of tax structuring deck with regards to revisions by M. Turner (KPMG) based on senior manager comments.	1.6	\$ 760	\$ 1,216.00
Adam Bourque	04/29/20	(1.9) Performed senior manager review of April 29, 2020 version of attribute reduction modeling where all assets and liabilities are at the parent	1.9	\$ 760	\$ 1,444.00
Mary Beth Turner	04/29/20	Updates to the tax attribute reduction model showing the tax consequences as if all the subsidiaries liquidated with regards to comments from A. Bourque (KPMG)	1.9	\$ 420	\$ 798.00
Eric Albritton	04/29/20	(1.4) Finalizing stock basis model updates based on Treasury Regulation 1552 methodology. (0.6) Generating reporting schedules detailing stock basis as of 12/31/19 based on Treasury Regulation 1552 methodology.	2.0	\$ 520	\$ 1,040.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

April 1, 2020 through April 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Michael Campagna	04/29/20	Senior manager review of capital contribution and distribution schedule used for input into the Windstream Corporation subsidiary stock basis analysis to be used in the state and local tax bankruptcy model.	2.1	\$ 760	\$ 1,596.00
Joey Schwartz	04/29/20	2.2 Continue (from 4/28) to create Connecticut-specific attribute reduction calculation in state attribute reduction model from 4/28 to facilitate change in law and change in Windstream filing methodology beginning Tax Year 2016	2.2	\$ 520	\$ 1,144.00
Jimmy Martinez	04/29/20	(2.3) Reviewing the federal tax team post emergence models to determine if any of the input information is relevant for the state post emergence model.	2.3	\$ 420	\$ 966.00
Joey Schwartz	04/29/20	2.4 Create Rhode Island-specific attribute reduction calculation in state attribute reduction model to facilitate change in law and change in Windstream filing methodology beginning Tax Year 2015.	2.4	\$ 520	\$ 1,248.00
Adam McLamb	04/29/20	Perform Senior Manager SALT review state attribute reduction model, including review of state-specific adjustments/methods for allocation and reduction of attributes	2.9	\$ 760	\$ 2,204.00
Jimmy Martinez	04/29/20	(3.3) Reviewing Windstream Restructuring Alternatives slide deck to gain insight into the additional state post emergence modeling scenarios that need to be considered.	3.3	\$ 420	\$ 1,386.00
Chris Nocito	04/29/20	Continue (from 4/28) updating the 3rd interim schedule with fees and expense to ensure proper allocations for the following service providers: (.8) Katten; (.6) PwC; (.4) KPMG; and (.5) Solomon. Reviewing allocation workpapers to ensure proper allocation for the bankruptcy cost analysis for the following providers: (.3) KPMG's 9th monthly audit defense workstream; (.7) KPMG's 9th monthly tax consulting services workstream; (.3) A&M's 11th monthly business plan workstream; (.1) A&M's 11th monthly accounting workstream; (.2) A&M's 11th monthly cash management collateral workstream.	3.9	\$ 420	\$ 1,638.00
Adam Bourque	04/29/20	(3.9) Perform senior manager review of update to attribute reduction slide deck after incorporating deletion of Bruno's transaction and moving alternatives.	3.9	\$ 760	\$ 2,964.00
Ben Cella	04/30/20	(0.1) Drafted email to N. Tammerine (Alvarez & Marsal) with additional OMNI changes for this week's Register Report.	0.1	\$ 875	\$ 87.50
Adam Murphy	04/30/20	(0.1) Review of e-mail from D. Helenbrook (KPMG) regarding providing updated draft of alternative structuring options slide deck to K&E for review; (0.1) e-mail from N. Warther (K&E) regarding next steps related to upcoming conference call with creditor group to discuss alternative structuring options slide deck.	0.2	\$ 650	\$ 130.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
April 1, 2020 through April 30, 2020
(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Brittny Laukhuff	04/30/20	(.1) Email correspondence with M. Turner (KPMG) regarding liquidation planning attribute reduction model; (.4) performed initial senior manager review of liquidation planning attribute reduction model	0.5	\$ 760	\$ 380.00
Michael Campagna	04/30/20	Drafted summary email providing state & local tax team with explanation of adjustment for state and local tax stock basis calculations used in the state and local tax bankruptcy analysis.	0.6	\$ 760	\$ 456.00
Mabel Zhang	04/30/20	(0.7) Manager review the current iteration of the state attribute reduction model to ensure it functions as expected.	0.7	\$ 650	\$ 455.00
Adam Bourque	04/30/20	(1.5) Senior manager review of April 30, 2020 version of attribute reduction models in preparation to provide to Kirkland	1.5	\$ 760	\$ 1,140.00
Chris Nocito	04/30/20	Reviewing allocation workpapers to ensure proper allocation for the bankruptcy cost analysis for the following providers: (.6) A&M's 11th monthly Contracts workstream; (.3) A&M's 11th monthly Vendor Management workstream; (.2) K&E's 11th monthly Employee Matters workstream; (.6) K&E's 11th monthly Executory Contracts and Unexpired Leases workstream; and (.1) K&E's 11th monthly Tax matters workstream.	1.8	\$ 420	\$ 756.00
Joey Schwartz	04/30/20	0.6 Create calculation in state attribute reduction to compute consolidated apportionment of pre-acquisition EarthLink group of entities for Tax Year 2016 to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income; 0.7 Create calculation in state attribute reduction to compute consolidated apportionment of pre-acquisition EarthLink group of entities for Tax Year 2015 to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income; 0.9 Create calculation in state attribute reduction to compute consolidated apportionment of pre-acquisition EarthLink group of entities for Tax Year 2014 to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income.	2.2	\$ 520	\$ 1,144.00
Joey Schwartz	04/30/20	1.1 Create calculation in state attribute reduction to compute consolidated apportionment of pre-acquisition EarthLink group of entities for Tax Year 2013 to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income; 1.2 Create calculation in state attribute reduction to compute consolidated apportionment of pre-acquisition EarthLink group of entities for Tax Year 2012 to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income.	2.3	\$ 520	\$ 1,196.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
April 1, 2020 through April 30, 2020
(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Sam Chen	04/30/20	Review of new Windstream/third party lease agreements in consideration of true lease tax opinion for new leases	2.5	\$ 875	\$ 2,187.50
Joey Schwartz	04/30/20	1.2 Create calculation in state attribute reduction to compute consolidated apportionment of pre-acquisition EarthLink group of entities for Tax Year 2011 to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income; 1.4 Create calculation in state attribute reduction to compute consolidated apportionment of pre-acquisition EarthLink group of entities for Tax Year 2010 to facilitate net operating loss gross-up computation to create a one-to-one equivalency between state net operating losses and federal cancellation of debt income	2.6	\$ 520	\$ 1,352.00
Mary Beth Turner	04/30/20	2.6 Updated the tax attribute reduction model depicting consequences of complete subsidiary liquidations with regards to comments received from B. Laukhuff and A. Bourque (both KPMG).	2.6	\$ 420	\$ 1,092.00
Adam McLamb	04/30/20	Perform Senior Manager SALT review state attribute reduction model, including review of COD and fan out tabs	2.6	\$ 760	\$ 1,976.00
Jimmy Martinez	04/30/20	(1.3) Reviewing Consolidated/Unitary apportionment calculation to after noticing an issue in the way the formula was calculating apportionment. (.8) Determining the most effective way to adjust the denominator apportionment calculation. (3.4) Updating the formulas throughout the state post emergence model to properly determine the apportionment denominator. (.6) Testing formula to ensure it tied back to client provided apportionment data.	6.1	\$ 420	\$ 2,562.00
Total Tax Consulting Services			822.1		\$ 522,534.00

EXHIBIT C2

Windstream Holdings, Inc., et al.
Case No. 19-22312
Historic NOL Limitation Analysis
April 1, 2020 through April 30, 2020

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

EXHIBIT C3

Windstream Holdings, Inc., et al.
Case No. 19-22312
Retention Services
April 1, 2020 through April 30, 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
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	04/01/20	Updated exhibit C1 of Windstream March monthly fee application to include data received from professionals as of 4/1/2020.	1.4	\$ 228	\$ 319.20
Monica Plangman	04/01/20	Begin associate director review of fee application and provide comments	1.6	\$ 300	\$ 480.00
Wendy Shaffer	04/02/20	Drafted email to Windstream Partners/team leads to request review/approval of Windstream 10th monthly exhibits	0.1	\$ 228	\$ 22.80
Monica Plangman	04/02/20	Call with W. Shaffer (KPMG) to address questions related to review comments.	0.2	\$ 300	\$ 60.00
Wendy Shaffer	04/02/20	Updates to Windstream 10th monthly fee application per direction from B. Laukhuff (KPMG).	0.6	\$ 228	\$ 136.80
Wendy Shaffer	04/02/20	0.7 Updated Windstream 10th monthly fee application per direction from Plangman (KPMG); 0.2 Call with M. Plangman (KPMG) regarding outstanding questions related to same.	0.9	\$ 228	\$ 205.20
Monica Plangman	04/02/20	1.1 Finalize associate director review of fee application and provide comments.	1.1	\$ 300	\$ 330.00
Bruce Dickson	04/06/20	0.1 Prepare and 0.1 send response to W. Shaffer (KPMG) regarding monthly estimates for transaction tax services for April 2020.	0.2	\$ 760	\$ 152.00
Wendy Shaffer	04/06/20	Updated exhibit A of Windstream 11th monthly fee application to include data received from professionals as of 4/6/2020.	0.2	\$ 228	\$ 45.60
Wendy Shaffer	04/06/20	Began to create exhibits to be included in Windstream 3rd Interim fee application.	0.3	\$ 228	\$ 68.40
Wendy Shaffer	04/06/20	0.6 Updates to Windstream 10th monthly fee application per direction from K. Polli and A. Bourque (KPMG) and 0.1 send copy of updated exhibits to D. Helenbrook (KPMG) to request approval of same.	0.7	\$ 228	\$ 159.60
Wendy Shaffer	04/06/20	0.9 Prepared Windstream estimate for week ending 4/4/2020; 0.1 Draft email to D. Helenbrook (KPMG) to provide copy of same including related support.	1.0	\$ 228	\$ 228.00
Wendy Shaffer	04/06/20	Updated exhibit C1 of Windstream March monthly fee application to include data received from professionals as of 4/6/2020.	4.4	\$ 228	\$ 1,003.20
Wendy Shaffer	04/07/20	0.7 Begin to combine data from KPMG's 7th, 8th, 9th monthly fee application for use in 3rd Interim application; 0.4 Continue to draft Narrative related to Windstream 3rd Interim fee application.	1.1	\$ 228	\$ 250.80
Wendy Shaffer	04/08/20	Drafted email to H. Steinberg (KPMG) to provide finalized Windstream 10th monthly exhibits and Narrative /Certification with request for approval/ permission to apply signature.	0.2	\$ 228	\$ 45.60
Monica Plangman	04/08/20	Final associate director review of 11th monthly and approve prior to Partner approval.	0.2	\$ 300	\$ 60.00
Wendy Shaffer	04/08/20	Updated Windstream 11th monthly fee application to include data received from professionals as of 4/8/2020.	0.4	\$ 228	\$ 91.20
Wendy Shaffer	04/08/20	Call with D. Helenbrook (KPMG Partner) regarding outstanding items to be addressed related to Windstream 10th monthly fee application.	0.5	\$ 228	\$ 114.00

EXHIBIT C4

Windstream Holdings, Inc., et al.
Case No. 19-22312
Fee Application Preparation Services
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	04/09/20	Draft email to A. Polansky (K&E) to request filing and service of KPMG's 10th monthly fee application	0.1	\$ 228	\$ 22.80
Wendy Shaffer	04/09/20	Draft email to KPMG teams to request description of services to be included in Windstream 3rd Interim Narrative and provide copies of all 4 monthly fee applications to facilitate drafting of same	0.2	\$ 228	\$ 45.60
Wendy Shaffer	04/09/20	Updated Windstream PDF file per direction from M. Plangman (KPMG).	0.2	\$ 228	\$ 45.60
Wendy Shaffer	04/09/20	Continued to draft Narrative to accompany Windstream 3rd Interim fee application including combining data from monthly fee application / creation of related charts.	1.8	\$ 228	\$ 410.40
Brittney Laukhuff	04/10/20	0.1 Draft email response to W. Shaffer (KPMG) regarding Windstream 3rd Interim Fee Application	0.1	\$ 760	\$ 76.00
Wendy Shaffer	04/10/20	Drafted email to A. Gasbarra (A&M) and K. Moody (Windstream) to provide copy of KPMG's 10th monthly fee application per billing protocols.	0.1	\$ 228	\$ 22.80
Wendy Shaffer	04/10/20	Review Windstream court docket to extract copy of filed 10th monthly fee application and create exhibit of same to be included in 3rd Interim fee application.	0.1	\$ 228	\$ 22.80
Monica Plangman	04/10/20	Provide associate director comments to third interim and transmit to W. Shaffer (KPMG)	0.1	\$ 300	\$ 30.00
Wendy Shaffer	04/10/20	Updated Windstream 3rd Interim Narrative per email received from M. Plangman (KPMG).	0.1	\$ 228	\$ 22.80
Wendy Shaffer	04/10/20	Updates to description of services in Windstream 3rd Interim fee application per direction from B. Cella, B. Dickson and A. Bourque (all KPMG).	0.1	\$ 228	\$ 22.80
Bruce Dickson	04/10/20	0.3 Review and respond to email on fee request for remaining 20% of fees billed in November 2019 to February 2020	0.3	\$ 760	\$ 228.00
Wendy Shaffer	04/10/20	Finalized draft of Windstream 3rd interim Narrative and send to M. Plangman (KPMG) for initial review	0.4	\$ 228	\$ 91.20
Wendy Shaffer	04/12/20	Updated exhibit C9 of Windstream 11th monthly fee application to include data received from professionals as of 4/12/2020	1.2	\$ 228	\$ 273.60
Wendy Shaffer	04/13/20	Communication with A. Samber (KPMG) regarding description of services to be included in Windstream 3rd Interim application Narrative	0.1	\$ 228	\$ 22.80
Wendy Shaffer	04/13/20	Drafted email to D. Helenbrook (KPMG) to request approval of Windstream 3rd Interim fee application.	0.1	\$ 228	\$ 22.80
Wendy Shaffer	04/13/20	Updated Windstream 3rd Interim fee application to reflect description of services provided by A. Samber (KPMG);	0.1	\$ 228	\$ 22.80
Wendy Shaffer	04/13/20	Finalized (PDF) Windstream 3rd Interim fee application and send to M. Plangman (KPMG) for approval prior to filing.	0.3	\$ 228	\$ 68.40
Monica Plangman	04/13/20	Associate director review of fee application and concurrently provide comments 0.3.	0.3	\$ 300	\$ 90.00

EXHIBIT C4

Windstream Holdings, Inc., et al.
Case No. 19-22312
Fee Application Preparation Services
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	04/13/20	0.7 Prepare Windstream estimate for week ending 4/11/2020; 0.1 Draft email to D. Helenbrook to provide copy of same including support for estimated fees and expenses	0.8	\$ 228	\$ 182.40
Wendy Shaffer	04/14/20	Drafted email to A. Polansky (K&E) to request filing/service of KPMG's 3rd Interim Application.	0.1	\$ 228	\$ 22.80
Wendy Shaffer	04/14/20	Updates to Windstream 3rd Interim PDF per direction from M. Plangman (KPMG).	0.2	\$ 228	\$ 45.60
Wendy Shaffer	04/15/20	Updated exhibit C1 of Windstream 11th monthly fee application to include data received from professionals as of 4/15/2020	0.9	\$ 228	\$ 205.20
Teresa Williams	04/16/20	Communication with W. Shaffer (KPMG) regarding next steps to update exhibit C1 of Windstream monthly fee application.	0.1	\$ 105	\$ 10.50
Teresa Williams	04/16/20	1.0 Updated designated portion of exhibit C1 of Windstream March monthly fee application to include data received from professionals as of 04/16/20.	1.0	\$ 105	\$ 105.00
Wendy Shaffer	04/16/20	Updated exhibit C1 of Windstream 11th monthly fee application to include data received from professionals as of 4/16/2020	2.7	\$ 228	\$ 615.60
Teresa Williams	04/17/20	1.7 Updated designated portion of exhibit C1 of Windstream March monthly fee application to include data received from professionals as of 4/17/2020.	1.7	\$ 105	\$ 178.50
Wendy Shaffer	04/20/20	0.5 Prepared estimate for Windstream fees for week ending 4/19; 0.1 draft email to provide copy of same to D. Helenbrook (KPMG) that includes related support.	0.6	\$ 228	\$ 136.80
Wendy Shaffer	04/20/20	Updates to Windstream March monthly fee application to include data received from professionals as of 4/20/2020	4.2	\$ 228	\$ 957.60
Wendy Shaffer	04/21/20	Updates to Windstream March monthly fee application to include data received from professionals as of 4/21/2020	3.5	\$ 228	\$ 798.00
Wendy Shaffer	04/22/20	Updated exhibit D/D1 of Windstream March monthly fee application to include expense data received from professionals as of 4/22/2020	0.7	\$ 228	\$ 159.60
Wendy Shaffer	04/22/20	Updated exhibit C1 of Windstream March monthly fee application to include data received from professionals as of 4/22/20	2.6	\$ 228	\$ 592.80
Wendy Shaffer	04/23/20	Updates to exhibit C1 of Windstream March monthly fee application per direction from V. Laddha (KPMG)	0.6	\$ 228	\$ 136.80
Wendy Shaffer	04/23/20	Updated exhibit C1 of Windstream March monthly fee application to include additional services provided by professionals as of 4/23/2020.	0.8	\$ 228	\$ 182.40
Wendy Shaffer	04/24/20	0.4 Updates to Windstream March monthly fee application and 0.1 draft email to D. Helenbrook (KPMG) regarding status and next steps to finalize.	0.5	\$ 228	\$ 114.00

EXHIBIT C4

Windstream Holdings, Inc., et al.
Case No. 19-22312
Fee Application Preparation Services
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	04/27/20	0.9 Created Windstream estimate for week ending 4/25 to provide to D. Helenbrook (KPMG); 0.1 draft email to D. Helenbrook (KPMG) to provide copy of Windstream estimate for week ending 4/25 including copy of related support; 1.0 updated exhibit C1 of Windstream 11th monthly to include data received from professionals as of 4/27/2020; 0.9 Finalized exhibits and send to M. Plangman and S. Carlin as requested.	2.9	\$ 228	\$ 661.20
Bruce Dickson	04/29/20	(0.4) Review and concurrently provide comments to exhibits C5-C7 for Windstream 11th fee application	0.4	\$ 760	\$ 304.00
Wendy Shaffer	04/29/20	1.0 Updated the Windstream 11th monthly fee application exhibits per direction from M. Plangman (KPMG) and 0.1 drafted email to Partner/team leads to request review/approval of same; 0.2 Updated the Windstream 11th monthly fee application per direction from B. Dickson (KPMG); 0.2 Begin to prepare Windstream 12th monthly fee application exhibits; 0.1 check Windstream docket with regards to emergence information - pull off Notice of extending Exclusive Periods and send to M. Plangman (KPMG) to provide to S. Carlin (KPMG Office of General Counsel)	1.6	\$ 228	\$ 364.80
Wendy Shaffer	04/30/20	0.1 Reviewed updated work in progress report to confirm billable hours for Windstream through 4/29/2020	0.1	\$ 228	\$ 22.80
Wendy Shaffer	04/30/20	0.5 Updates to exhibit C9 of Windstream 11th monthly fee application per direction from B. Cella (KPMG)	0.5	\$ 228	\$ 114.00
Brittney Laukhuff	04/30/20	Performed Senior manager review of March Monthly Fee application and concurrently draft review comments to provide to W. Shaffer (KPMG)	1.0	\$ 760	\$ 760.00
Teresa Williams	04/30/20	Updated assigned portion of exhibit C1 of Windstream April monthly fee application to include data received from professionals as of 4/30/20	3.0	\$ 105	\$ 315.00
Total Fee Application Preparation Services			51.3		\$ 12,299.00

EXHIBIT C5

Windstream Holdings, Inc., et al.
Case No. 19-22312
Non-Working Travel Time
April 1, 2020 through April 30, 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
April 1, 2020 through April 30, 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
April 1, 2020 through April 30, 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: April 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 4/1/2020 through 4/30/2020 for the entities listed above.

EXHIBIT C7

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Compliance Services (EarthLink Implementation)
April 1, 2020 through April 30, 2020

Name	Hours	Total
<i>no fees billed for these services in current month</i>		
Total Tax Compliance Services (EarthLink Implementation)	0.0	\$ -

EXHIBIT C8

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services (Related to Transaction Tax Services)

April 1, 2020 through April 30, 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
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	04/01/20	0.8 Review documentation (zip folder) provided by the client as of 4/1/2020 in order to identify additional billing files received - in order to provide updated list to client related to billing files still outstanding.	0.8	\$ 520	\$ 416.00
Samantha Nartadam	04/01/20	1.5 Prepare a reconciliation for the Xeta Technologies entity between their 2015 monthly returns and the 2015 billing data in order to confirm whether the data is complete.	1.5	\$ 520	\$ 780.00
Caroline Stevens	04/02/20	0.1 Call North Carolina Bankruptcy group to get update on progress of Claim 7630	0.1	\$ 650	\$ 65.00
Rick Blattner	04/02/20	(0.4) Call between R. Blattner and J. Vann (all KPMG) to discuss progress on estimated amounts due for the Wisconsin bankruptcy tax claims as of 4/2/2020.	0.4	\$ 875	\$ 350.00
John Vann	04/02/20	(0.4) Call between R. Blattner and J. Vann (all KPMG) to discuss progress on estimated amounts due for the Wisconsin bankruptcy tax claims as of 4/2/2020.	0.4	\$ 760	\$ 304.00
Sharon Williams	04/02/20	Extracted the Paetec 2015 Wisconsin Sales Tax documentation from Mercury for incorporation into Audit file per request from B. Cella (KPMG).	0.5	\$ 650	\$ 325.00
John Vann	04/02/20	Call with C. Robinson, V. Anger and S. Wagner (Windstream) to discuss progress on the Wisconsin bankruptcy tax claims as of 4/2/2020.	0.7	\$ 760	\$ 532.00
Samantha Nartadam	04/02/20	(0.5) Performed final review of billing documentation provided the client in order to confirm what other billing files we will need for the client; (1.8) Reviewing the Windstream KDL asset listing and concurrently tying invoice amounts to the data provided by the client for the purpose of the WI audit.	2.3	\$ 520	\$ 1,196.00
John Vann	04/03/20	Update the Windstream Holdings, Inc. assessment proposal file for transmission to the Wisconsin Department of Revenue by removing non-essential data / notes.	0.2	\$ 760	\$ 152.00
John Vann	04/03/20	Updated the Windstream NTI, LLC assessment proposal file for transmission to the Wisconsin Department of Revenue by removing non-essential data / notes.	0.3	\$ 760	\$ 228.00
John Vann	04/03/20	Call with J. Vann (KPMG) and S. Nartadam (KPMG) to jointly analyze and discuss Windstream KDL, LLC asset schedule to invoice documentation, including determining client methodology for Wisconsin sales tax calculation on asset invoices for the purpose of the Wisconsin sales tax audit claim.	1.0	\$ 760	\$ 760.00
Samantha Nartadam	04/03/20	Call with J. Vann (KPMG) and S. Nartadam (KPMG) to jointly analyze and discuss Windstream KDL, LLC asset schedule to invoice documentation, including determining client methodology for Wisconsin sales tax calculation on asset invoices for the purpose of the Wisconsin sales tax audit claim.	1.0	\$ 520	\$ 520.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	04/03/20	Begin to analyze Windstream KDL, LLC asset schedule (0.5) and reviewing the tax information listed by the client in order to break out what tax was paid for the WI sales tax audit (1.5)	2.0	\$ 520	\$ 1,040.00
Ben Cella	04/06/20	0.1 Communication via email with Georgia sales tax auditor about regarding status and outstanding items related to tax bankruptcy claims as of 4/6/2020.	0.1	\$ 875	\$ 87.50
Caroline Stevens	04/07/20	Summarized outstanding Federal Excise Tax, City of Kansas City and North Dakota tax claims to send to V. Anger and S. Wagner (Both Windstream) so they can focus on these claims this week.	0.5	\$ 650	\$ 325.00
Samantha Nartadam	04/07/20	0.8 Review of the Windstream KDL asset listing file while cross referencing the tax amount listed on the Windstream Supply file for WI audit assessment reduction purpose.	0.8	\$ 520	\$ 416.00
Samantha Nartadam	04/09/20	1.0 Review of the Windstream KDL asset listing file, cross referencing the tax amount listed on the Windstream Supply file for WI audit assessment reduction purpose- (spreadsheet has 3000 lines)	1.0	\$ 520	\$ 520.00
Samantha Nartadam	04/10/20	Began to review the Windstream KDL asset listing file, cross referencing the tax amount listed on the Windstream Supply file for WI audit assessment reduction purpose. Note: Spreadsheet contains 3000 lines that need to be reviewed and tax amount needs to be summarized by WI tax and out of state tax.	1.0	\$ 520	\$ 520.00
Samantha Nartadam	04/13/20	3.0 Continued (from earlier 4/13) to review of the Windstream KDL asset listing file, cross referencing the tax amount listed on the Windstream Supply file for WI audit assessment reduction purpose. Note: Spreadsheet contains 3000 lines that need to be reviewed and tax amount needs to be summarized by WI tax and out of state tax.	3.0	\$ 520	\$ 1,560.00
Samantha Nartadam	04/13/20	3.0 Continued (same day) to review of the Windstream KDL asset listing file, cross referencing the tax amount listed on the Windstream Supply file for WI audit assessment reduction purpose. Note: Spreadsheet contains 3000 lines that need to be reviewed and tax amount needs to be summarized by WI tax and out of state tax.	3.9	\$ 520	\$ 2,028.00
Ben Cella	04/14/20	0.1 Draft email to Georgia auditor regarding updates related to tax bankruptcy claims	0.1	\$ 875	\$ 87.50
Samantha Nartadam	04/14/20	Call with S. Nartadam and J. Vann (KPMG) to discuss progress on the Wisconsin bankruptcy tax claim for Windstream KDL, Inc.	0.5	\$ 520	\$ 260.00
John Vann	04/14/20	Call with S. Nartadam and J. Vann (KPMG) to discuss progress on the Wisconsin bankruptcy tax claim for Windstream KDL, Inc.	0.5	\$ 760	\$ 380.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	04/14/20	Continued (same day) to review the Windstream KDL asset listing file, cross referencing the tax amount listed on the Windstream Supply file for WI audit assessment reduction purpose. Note: spreadsheet contains 3000 lines that need to be reviewed and tax amount needs to be summarized by WI tax and out of state tax.	2.1	\$ 520	\$ 1,092.00
Samantha Nartadam	04/14/20	2.5 Continued, from 4/13, to review of the Windstream KDL asset listing file while cross referencing the tax amount listed on the Windstream Supply file for WI audit assessment reduction purpose; Note: spreadsheet contains 3000 lines that need to be reviewed and tax amount needs to be summarized by WI tax and out of state tax.	2.5	\$ 520	\$ 1,300.00
Ben Cella	04/15/20	0.1 Preparing email to Georgia auditor with additional information related to Windstream tax bankruptcy claims as of 4/15/2020.	0.1	\$ 875	\$ 87.50
Samantha Nartadam	04/15/20	3.5 Continue (from 4/14) to review the Windstream KDL asset listing file while concurrently cross referencing the tax amount listed on the Windstream Supply file for WI audit assessment reduction purpose. Note: this spreadsheet contains 3000 lines that need to be reviewed and tax amount needs to be summarized by WI tax and out of state tax.	3.5	\$ 520	\$ 1,820.00
Ben Cella	04/16/20	(0.1) Preparing email to Georgia auditor with additional information for 2008 for the tax bankruptcy claims.	0.1	\$ 875	\$ 87.50
John Vann	04/16/20	Draft email to client containing examples of questionable items requiring clarification for purposes of determining Wisconsin claim sales tax exposure for Windstream KDL, LLC.	0.2	\$ 760	\$ 152.00
Samantha Nartadam	04/16/20	0.5 Finalizing the Windstream KDL asset summary file to prepare for the discussion with J. Vann (KPMG) on findings	0.5	\$ 520	\$ 260.00
Rick Blattner	04/16/20	Call with C. Robinson, V. Anger and S. Wagner (Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 4/16/2020.	0.5	\$ 875	\$ 437.50
Ben Cella	04/16/20	Call with C. Robinson, V. Anger and S. Wagner (Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 4/16/2020.	0.5	\$ 875	\$ 437.50
John Vann	04/16/20	Call with C. Robinson, V. Anger and S. Wagner (Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 4/16/2020.	0.5	\$ 760	\$ 380.00
John Vann	04/16/20	Senior Manager review of Windstream KDL sales tax on asset summary file for the purpose of Wisconsin sales tax audit claim defense.	0.6	\$ 760	\$ 456.00
John Vann	04/16/20	Call between J. Vann and S. Nartadam (both KPMG) to review Windstream KDL sales tax on asset summary file to determine needed revisions to file for client presentation for the purpose of the Wisconsin sales tax claim.	0.7	\$ 760	\$ 532.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	04/16/20	Call between J. Vann and S. Nartadam (both KPMG) to review Windstream KDL sales tax on asset summary file to determine needed revisions to file for client presentation for the purpose of the Wisconsin sales tax claim.	0.7	\$ 520	\$ 364.00
Samantha Nartadam	04/16/20	(1.0) Updates / final adjustments to the Windstream KDL asset schedule review in order to ensure the data is complete prior to sending to the J. Vann (KPMG) for additional review.	1.0	\$ 520	\$ 520.00
John Vann	04/17/20	Drafted additional email to V. Anger of Windstream in response to her email dated April 17, 2020 on the Windstream NTI Wisconsin claim.	0.1	\$ 760	\$ 76.00
Ben Cella	04/17/20	0.3 Call between B. Cella and J. Vann (all KPMG) to discuss progress on estimated amounts due for the Wisconsin bankruptcy tax claims as of 4/17/2020.	0.3	\$ 875	\$ 262.50
John Vann	04/17/20	0.3 Call between B. Cella and J. Vann (all KPMG) to discuss progress on estimated amounts due for the Wisconsin bankruptcy tax claims as of 4/17/2020.	0.3	\$ 760	\$ 228.00
John Vann	04/17/20	Draft email to R. Blattner and B. Cella (both KPMG) outlining the potential response to the Wisconsin Department of Revenue's April 16, 2020 email.	0.3	\$ 760	\$ 228.00
John Vann	04/17/20	Analyze Windstream NTI Wisconsin sales tax settlement file for the prior audit cycle to determine applicability to current audit assessment for the purpose of assessment project on the Wisconsin sales tax claim.	0.4	\$ 760	\$ 304.00
Samantha Nartadam	04/17/20	Call between S. Nartadam and J. Vann (all KPMG) to discuss progress on estimated amounts due for the Wisconsin bankruptcy tax claims as of 4/17/2020.	0.5	\$ 520	\$ 260.00
John Vann	04/17/20	Call between S. Nartadam and J. Vann (all KPMG) to discuss progress on estimated amounts due for the Wisconsin bankruptcy tax claims as of 4/17/2020.	0.5	\$ 760	\$ 380.00
John Vann	04/17/20	Analyze, concurrently, Windstream NTI communication files on audit appeals, extensions and other communication to determine issues from the prior audit cycle that are applicable to the current audit cycle.	0.8	\$ 760	\$ 608.00
John Vann	04/17/20	(1.7) Concurrent analysis of Windstream NTI, Inc. Wisconsin audit assessment files (one dated 2008 and one dated 2009) to determine accuracy of Wisconsin Department of Revenue's email from April 16, 2020 and to determine differences between the two assessment files; (0.2) Draft email to V. Anger (Windstream) summarizing Wisconsin Dept. of Revenue's April 16, 2020 email and requesting additional clarification on Windstream NTI, Inc.'s prior Wisconsin audit findings.	1.9	\$ 760	\$ 1,444.00
John Vann	04/19/20	1.6 Revise Windstream NTI Wisconsin sales tax settlement claim file based on updated information provided by client for the purpose of presenting to the Wisconsin Department of Revenue.	1.6	\$ 760	\$ 1,216.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
Ben Cella	04/20/20	0.2 Prepared email to S. Wagner (Windstream) with questions about documentation to explain the operations of Windstream Services.	0.2	\$ 875	\$ 175.00
Ben Cella	04/20/20	Drafted email to Windstream Tax recapping our earlier call with the Wisconsin auditors discussing status of bankruptcy tax claims.	0.4	\$ 875	\$ 350.00
Ben Cella	04/20/20	Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to debrief after our call with the Wisconsin tax auditors to discuss next steps related to tax bankruptcy claims.	0.3	\$ 875	\$ 262.50
John Vann	04/20/20	Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to debrief after our call with the Wisconsin tax auditors to discuss next steps related to tax bankruptcy claims.	0.3	\$ 760	\$ 228.00
Rick Blattner	04/20/20	Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to debrief after our call with the Wisconsin tax auditors to discuss next steps related to tax bankruptcy claims.	0.3	\$ 875	\$ 262.50
John Vann	04/20/20	Analyze prior Windstream NTI Wisconsin Sales Tax Audit appeal for Private Line service along with corresponding Wisconsin sales tax law change with regards to its applicability to current period.	0.5	\$ 760	\$ 380.00
Ben Cella	04/20/20	0.8 Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to review documentation to be utilized on call with the Wisconsin tax auditors (later this afternoon) to discuss the tax bankruptcy claims.	0.8	\$ 875	\$ 700.00
John Vann	04/20/20	0.8 Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to review documentation to be utilized on call with the Wisconsin tax auditors (later this afternoon) to discuss the tax bankruptcy claims.	0.8	\$ 760	\$ 608.00
Rick Blattner	04/20/20	0.8 Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to review documentation to be utilized on call with the Wisconsin tax auditors (later this afternoon) to discuss the tax bankruptcy claims.	0.8	\$ 875	\$ 700.00
Ben Cella	04/20/20	0.8 Call with A. Prost, T. Cruse, and C. Stephenson (all Wisconsin Department of Revenue), B. Cella, R. Blattner, J. Vann (all KPMG) to discuss Windstream's tax bankruptcy claims as of 4/20/2020.	0.8	\$ 875	\$ 700.00
John Vann	04/20/20	0.8 Call with A. Prost, T. Cruse, and C. Stephenson (all Wisconsin Department of Revenue), B. Cella, R. Blattner, J. Vann (all KPMG) to discuss Windstream's tax bankruptcy claims as of 4/20/2020.	0.8	\$ 760	\$ 608.00
Rick Blattner	04/20/20	0.8 Call with A. Prost, T. Cruse, and C. Stephenson (all Wisconsin Department of Revenue), B. Cella, R. Blattner, J. Vann (all KPMG) to discuss Windstream's tax bankruptcy claims as of 4/20/2020.	0.8	\$ 875	\$ 700.00
John Vann	04/20/20	0.8 Concurrently analyze January through June 2005 Wisconsin sales tax reports for Windstream NTI, post-call with Wisconsin Department of Revenue, to verify client methodology for applying sales tax to private service line transactions.	0.8	\$ 760	\$ 608.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	04/20/20	(2.0) Adjusting the Paetec Communications reconciliation file using the new and complete 2015 billing file provided by the client; (.1) Compared new Paetec 2015 billing file to the Trail Balance.	2.1	\$ 520	\$ 1,092.00
Ben Cella	04/21/20	0.1 Performed Managing Director review of draft email prepared by R. Blattner (KPMG) to respond to new issues raised by the Wisconsin auditor via email for the tax bankruptcy claims.	0.1	\$ 875	\$ 87.50
John Vann	04/21/20	0.2 Call between R. Blattner and J. Vann (all KPMG) to discuss action items related to Wisconsin bankruptcy tax claims as of 4/21/2020.	0.2	\$ 760	\$ 152.00
Rick Blattner	04/21/20	0.2 Call between R. Blattner and J. Vann (all KPMG) to discuss action items related to Wisconsin bankruptcy tax claims as of 4/21/2020.	0.2	\$ 875	\$ 175.00
Ben Cella	04/21/20	0.1 Perform Managing Director review of draft email prepared by J. Vann (KPMG) outlining the sales tax sourcing rules in effect for the periods covered by the Wisconsin tax bankruptcy claims.	0.1	\$ 875	\$ 87.50
Samantha Nartadam	04/21/20	0.2 Comparing the Paetec Communications sales tax total amount to Franchise tax return amount to confirm that what was reported on the sales tax returns was accurate and ties to the Franchise tax returns prior to coming up with a method to reduce the WI audit assessment.	0.2	\$ 520	\$ 104.00
John Vann	04/21/20	0.3 Draft email to R. Blattner and B. Cella (both KPMG) outlining the changes to the Wisconsin private line service sales taxability including its impact on how client taxes such service for the purpose of responding to the Wisconsin auditor's (C. Stephenson) April 20, 2020 email.	0.3	\$ 760	\$ 228.00
Ben Cella	04/21/20	0.4 Preparing an email to Windstream Tax to forward notes from the Wisconsin auditor about the tax bankruptcy claims (which include KPMG's feedback on the auditor's positions).	0.4	\$ 875	\$ 350.00
Caroline Stevens	04/21/20	Review amended Georgia Tax Claims to compare tax amounts to amounts agreed to with State	0.5	\$ 650	\$ 325.00
Samantha Nartadam	04/21/20	0.8 Comparing the Paetec Communications new 2015 billings file with the Trial Balance (TB) reconciliation file to confirm the validity and completeness of the billing file provided by the client as the prior billing file provided had missing data.	0.8	\$ 520	\$ 416.00
John Vann	04/21/20	3.1 Concurrent review of Wisconsin statute and regulation changes from 2001 through 2015 to determine how private line service was defined (and taxed) in each year.	3.1	\$ 760	\$ 2,356.00
Ben Cella	04/22/20	0.1 Review email from C. Stephenson (Wisconsin Department of Revenue) with additional questions about the Wisconsin tax bankruptcy claims.	0.1	\$ 875	\$ 87.50

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
John Vann	04/22/20	Call with J. Vann and S. Nartadam (both KPMG) to discuss the documentation to provide to the Wisconsin Department of Revenue, as of 4/22/2020, in support of resolving the Windstream KDL Wisconsin sales tax claim.	0.3	\$ 760	\$ 228.00
Samantha Nartadam	04/22/20	Call with J. Vann and S. Nartadam (both KPMG) to discuss the documentation to provide to the Wisconsin Department of Revenue, as of 4/22/2020, in support of resolving the Windstream KDL Wisconsin sales tax claim.	0.3	\$ 520	\$ 156.00
Ben Cella	04/22/20	Call with V. Anger (Windstream) to discuss status of Wisconsin tax bankruptcy claims as of 4/22/2020.	0.3	\$ 875	\$ 262.50
Samantha Nartadam	04/22/20	(0.3) Review of document retention site for the alternative 2014 trial balance file and concurrently the 2014 sales tax returns in order to incorporate into the reconciliation file (0.2) Review of audit discrepancy files in order to find how the auditors calculated the assessment for Paetec Communications, Inc.	0.5	\$ 520	\$ 260.00
John Vann	04/22/20	0.6 Concurrently analyze 2014 and 2015 Wisconsin Franchise Tax returns along with supporting workpapers for Paetec Communications, Inc. to determine if the Wisconsin total sales reconciles to the final Wisconsin audit reports issued by the Department of Revenue.	0.6	\$ 760	\$ 456.00
Samantha Nartadam	04/22/20	Preparing summary sales tax return summary for Paetec Communications, Inc. for 2014	0.8	\$ 520	\$ 416.00
John Vann	04/22/20	Call between J. Vann and S. Nartadam (both KPMG) to discuss the Paetec Communications, Inc. 2015 Wisconsin billing to sales tax return to trial balance reconciliation prepared by S. Nartadam and final discrepancies to be addressed with Wisconsin Department of Revenue.	1.0	\$ 760	\$ 760.00
Samantha Nartadam	04/22/20	Call between J. Vann and S. Nartadam (both KPMG) to discuss the Paetec Communications, Inc. 2015 Wisconsin billing to sales tax return to trial balance reconciliation prepared by S. Nartadam and final discrepancies to be addressed with Wisconsin Department of Revenue.	1.0	\$ 520	\$ 520.00
Ben Cella	04/23/20	0.1 Prepared email to the Georgia Department of revenue tax auditor with questions about the previously provided additional information for 2008 for the tax bankruptcy claims; and 0.1 Review of additional materials provided by V. Anger (Windstream) for the Wisconsin tax bankruptcy claims.	0.2	\$ 875	\$ 175.00
Samantha Nartadam	04/23/20	0.2 Extracting the gross receipts discrepancy file from Orion, KPMG's document retention site, for Windstream Services for WI audit assessment reconciliation purposes and 0.1 sending via email to J. Vann (KPMG) for his review.	0.3	\$ 520	\$ 156.00
John Vann	04/23/20	(0.4) Prepare agenda for April 23, 2020 call with KPMG and client (C. Robinson, V. Anger, S. Wagner) to discuss progress on the Wisconsin bankruptcy tax claims.	0.4	\$ 760	\$ 304.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
Rick Blattner	04/23/20	Telephone call with C. Robinson, V. Anger and S. Wagner (all Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress and next steps related to Wisconsin bankruptcy tax claims as of 4/23/2020.	0.5	\$ 875	\$ 437.50
John Vann	04/23/20	Telephone call with C. Robinson, V. Anger and S. Wagner (all Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress and next steps related to Wisconsin bankruptcy tax claims as of 4/23/2020.	0.8	\$ 760	\$ 608.00
Ben Cella	04/23/20	Telephone call with C. Robinson, V. Anger and S. Wagner (all Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress and next steps related to Wisconsin bankruptcy tax claims as of 4/23/2020.	0.8	\$ 875	\$ 700.00
Samantha Nartadam	04/23/20	(2.5) Consolidating approximately 400 third party invoices from Windstream KDL, Inc.'s asset schedule into 30 separate folders while concurrently verifying the size of each folder, renaming the folders, and uploading into the documentation for the purpose of sending to the auditor via email due to the size of each invoice file	2.5	\$ 520	\$ 1,300.00
Samantha Nartadam	04/23/20	2.5 Drafting an explanation (summary email) to auditor regarding Windstream KDL, Inc.'s asset schedule that includes detail regarding how the schedule ties property tax returns / how it ties to the invoices for third party vendor and Windstream Supply, Inc.	2.5	\$ 520	\$ 1,300.00
Ben Cella	04/24/20	0.1 Prepared email to J. Marchal (Windstream) to provide updates about interactions with the Georgia Department of Revenue auditor about one of the tax bankruptcy claims.	0.1	\$ 875	\$ 87.50
John Vann	04/23/20	0.5 Analyzed invoice job information provided by client (V. Anger) on April 17, 2020 to determine if invoices are properly sourced to Wisconsin for tax purposes.	0.5	\$ 760	\$ 380.00
John Vann	04/23/20	(0.7) Analyzed the 2015 Wisconsin Deposition of Anthony Walsh, Director of Engineering, to determine if the Deposition addresses the exclusive use of private line service for the purpose of responding to the Wisconsin Department of Revenue.	0.7	\$ 760	\$ 532.00
John Vann	04/24/20	(0.1) Draft email to C. Stephenson of the Wisconsin Dept. of Revenue providing the A. Walsh (Windstream) deposition for the Windstream NTI Wisconsin sales tax claim.	0.1	\$ 760	\$ 76.00
John Vann	04/24/20	(0.5) Senior Manager review of Windstream KDL, LLC invoice zip files for the purpose of providing to the Wisconsin Dept. of Revenue for the Wisconsin sales tax claim.	0.5	\$ 760	\$ 380.00
John Vann	04/24/20	(0.1) Senior Manager review of Business Telecom LLC 2017 Wisconsin Sales Tax return file for the purpose of providing to the Wisconsin Dept. of Revenue.	0.1	\$ 760	\$ 76.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
John Vann	04/24/20	(0.2) Draft email to C. Stephenson and T. Cruse (both from the Wisconsin Dept. of Revenue) containing a summary of the attached 2014 property tax asset listing for purposes of the Windstream KDL, LLC Wisconsin sales tax claim.	0.2	\$ 760	\$ 152.00
John Vann	04/24/20	(0.2) Senior Manager review of EarthLink Business LLC 2017 Wisconsin Sales Tax return file for the purpose of providing to the Wisconsin Dept. of Revenue.	0.2	\$ 760	\$ 152.00
John Vann	04/24/20	(0.2) Senior Manager review of US Xchange of Wisconsin, LLC 2017 Wisconsin Sales Tax return file for the purpose of providing to the Wisconsin Dept. of Revenue.	0.2	\$ 760	\$ 152.00
John Vann	04/24/20	(0.3) Draft email to C. Stephenson of the Wisconsin Dept. of Revenue providing Windstream KDL invoices for Wisconsin sales tax claim.	0.3	\$ 760	\$ 228.00
John Vann	04/24/20	(0.3) Senior Manager review of Deltacom, LLC 2017 Wisconsin Sales Tax return file for the purpose of providing to the Wisconsin Dept. of Revenue.	0.3	\$ 760	\$ 228.00
John Vann	04/24/20	(0.3) Senior Manager review of revised Anthony Walsh deposition file prepared by S. Nartadam (KPMG) for the purpose of providing to the Wisconsin Department of Revenue.	0.3	\$ 760	\$ 228.00
Samantha Nartadam	04/24/20	Call between J. Vann and S. Nartadam (both KPMG) to discuss the documentation to provide to the Wisconsin Department of Revenue, as of 4/24/2020, in support of resolving the Windstream Holdings Wisconsin sales tax claim.	0.5	\$ 520	\$ 260.00
John Vann	04/24/20	Call between J. Vann and S. Nartadam (both KPMG) to discuss the documentation to provide to the Wisconsin Department of Revenue, as of 4/24/2020, in support of resolving the Windstream Holdings Wisconsin sales tax claim.	0.5	\$ 760	\$ 380.00
Ben Cella	04/24/20	0.3 Preparing email to the Georgia Department of revenue tax auditor with questions about the 2010 period for one of the tax bankruptcy claims; and (0.3) Preparing email to R. Blattner and J. Vann (both KPMG) regarding next steps for Windstream Wisconsin tax bankruptcy claims as of 4/24/2020.	0.6	\$ 875	\$ 525.00
John Vann	04/24/20	(0.9) Senior Manager concurrent review of 29 zip files containing Windstream KDL, LLC invoices for the purpose of providing to the Wisconsin Dept. of Revenue.	0.9	\$ 760	\$ 684.00
Samantha Nartadam	04/24/20	(1.5) Aggregated relevant 2017 returns for the entities, Business Telecom, Deltacom, EarthLink, EarthLink Business, and US Xchange, renaming the files, combining in zip folders in order to send to the auditor, C. Stephenson.	1.5	\$ 520	\$ 780.00
Samantha Nartadam	04/24/20	Preparing the 2014 McLeod sales tax returns summary (1.6) and combine the taxable sales to the Paetec taxable sales (0.2)	1.8	\$ 520	\$ 936.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	04/24/20	(2.6) For Windstream KDL, reviewing the line items that are outside of the audit period and concurrently removing the irrelevant invoices from all 31 Zip folders.	2.6	\$ 520	\$ 1,352.00
Molly Newell	04/27/20	Communication with S. Metz (KPMG) regarding current status of Denver audit and next steps as of 4/27/2020.	0.1	\$ 520	\$ 52.00
Molly Newell	04/27/20	Drafted follow up email to S. Wagner (Windstream) to request update on email sent 4/14 requesting further information to provide to Denver.	0.1	\$ 520	\$ 52.00
John Vann	04/27/20	0.4 Senior Manager review of Wisconsin sales tax claim franchise tax to sales tax receipts comparison for Paetec Communications, LLC, Windstream Norlight, Inc. and Xeta Technologies prepared by S. Nartadam (KPMG).	0.4	\$ 760	\$ 304.00
John Vann	04/27/20	0.5 Call between S. Nartadam and J. Vann (both KPMG) to discuss progress on Paetec Communications, LLC, Windstream Norlight, Inc. and Xeta Technologies, Inc. Wisconsin Windstream sales tax claims.	0.5	\$ 760	\$ 380.00
Samantha Nartadam	04/27/20	0.5 Call between S. Nartadam and J. Vann (both KPMG) to discuss progress on Paetec Communications, LLC, Windstream Norlight, Inc. and Xeta Technologies, Inc. Wisconsin Windstream sales tax claims.	0.5	\$ 520	\$ 260.00
Samantha Nartadam	04/27/20	Drafted summary of final assessments for Paetec Communications, LLC (0.6), Xeta Technologies, LLC (0.6), and Windstream Norlight Inc (0.3);	1.5	\$ 520	\$ 780.00
Ben Cella	04/28/20	0.1 Preparing email to the Georgia Department of revenue tax auditor with additional data for the 2010 period for one of the tax bankruptcy claims.	0.1	\$ 875	\$ 87.50
Samantha Nartadam	04/28/20	0.4 Extracting 2015 trial balance detail for Xeta Technologies, Inc. from KPMG's document retention site and 0.1 sending via email to J. Vann (KPMG) for additional review.	0.5	\$ 520	\$ 260.00
John Vann	04/28/20	0.5 Senior Manager review of McLeod USA Telecommunications, LLC Wisconsin 2014 Wisconsin sales to franchise tax return analysis prepared by S. Nartadam (KPMG) for the Wisconsin sales tax claims.	0.5	\$ 760	\$ 380.00
John Vann	04/28/20	0.6 Analyzed the 2014 Wisconsin Franchise Tax numbers, based on email from V. Anger (Windstream) for Windstream Norlight, Inc. and Windstream NuVox, Inc., to determine if the combined Wisconsin sales were used by the Wisconsin Dept. of Revenue in assessing sales tax liability.	0.6	\$ 760	\$ 456.00
John Vann	04/28/20	0.7 Analyze Paetec Communications revenue data provided by client on 4.28.2020 for the year 2014 for the Wisconsin sales tax claim to determine the variance between the Wisconsin franchise tax return and the sales tax return at the entity level.	0.7	\$ 760	\$ 532.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
John Vann	04/28/20	0.8 Perform Senior Manager review of Xeta Technologies, Inc. 2015 Wisconsin franchise tax to sales tax return reconciliation for the Wisconsin sales tax claims.	0.8	\$ 760	\$ 608.00
John Vann	04/29/20	(0.1) Draft email to V. Anger (Windstream) outlining the franchise tax numbers provided by the auditor for Xeta Technologies, Inc.	0.1	\$ 760	\$ 76.00
Ben Cella	04/29/20	(0.2) Preparing email to the Georgia Department of revenue tax auditor with additional data for the 2011 and 2012 periods for one of the tax bankruptcy claims; and (0.1) performed search for availability of Wisconsin sales tax returns for Windstream tax bankruptcy claims.	0.3	\$ 875	\$ 262.50
John Vann	04/29/20	(0.4) Analyzed Windstream consolidated income/franchise tax return for 2014 to determine which individual entities filed to ensure this information is properly aligned with the Wisconsin Dept. of Revenue sales tax assessment claims.	0.4	\$ 760	\$ 304.00
John Vann	04/29/20	Call between J. Vann and S. Nartadam (both KPMG) to discuss revisions to the Windstream Norlight, Inc. Wisconsin sales tax claim settlement proposal.	0.4	\$ 760	\$ 304.00
Samantha Nartadam	04/29/20	Call between J. Vann and S. Nartadam (both KPMG) to discuss revisions to the Windstream Norlight, Inc. Wisconsin sales tax claim settlement proposal.	0.4	\$ 520	\$ 208.00
John Vann	04/29/20	Call between J. Vann and S. Nartadam (both KPMG) to discuss revisions to the Paetec Communications, Inc. Wisconsin sales tax claim settlement proposal.	0.5	\$ 760	\$ 380.00
Samantha Nartadam	04/29/20	Call between J. Vann and S. Nartadam (both KPMG) to discuss revisions to the Paetec Communications, Inc. Wisconsin sales tax claim settlement proposal.	0.5	\$ 520	\$ 260.00
John Vann	04/29/20	Telephone call between J. Vann and S. Nartadam (both KPMG) to discuss revisions to the Xeta Technologies, Inc. Wisconsin sales tax claim settlement proposal.	0.5	\$ 760	\$ 380.00
Samantha Nartadam	04/29/20	Telephone call between J. Vann and S. Nartadam (both KPMG) to discuss revisions to the Xeta Technologies, Inc. Wisconsin sales tax claim settlement proposal.	0.5	\$ 520	\$ 260.00
John Vann	04/29/20	(1.2) Performed Senior manager review of Wisconsin sales tax claim proposed assessment file for Xeta Technologies, Paetec Communications, and Windstream Norlight created by S. Nartadam (KPMG) for the purpose of providing a settlement amount to the Wisconsin Department of Revenue (this is all one file so review was performed concurrently).	1.2	\$ 760	\$ 912.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	04/29/20	(0.2) Reaching out to Ben Cella (KPMG) regarding the missing 2014 returns for Paetec Communications, Inc. and Xeta Technologies, Inc.; (1.0) Preparation of the 2014 Paetec Communications, Inc. summary which includes a breakdown of the entities included in the filing of the returns for the purpose of using the totals to compare to the audit assessment to create scenario 1 of our analysis; (0.9) Preparing a breakdown of the 2014 sales tax return amounts and January 2015 amounts for the two taxable entities (Paetec Communications, Inc. and McLeod USA Telecommunications, LLC) for the purpose of comparing the totals to the audit assessment for scenario 2; (0.6) Review of the 2014- 2017 Franchise tax returns in order to note the total WI receipts for Xeta Technologies to apply the amounts to our analysis to reduce the WI audit assessments for the entity. (.5) Review of revisions made to the analysis by J. Vann (KPMG) for discussion purposes.	3.2	\$ 520	\$ 1,664.00
John Vann	04/30/20	(0.2) Call with J. Vann and R. Blattner (both KPMG) to discuss progress and next steps related to Wisconsin bankruptcy tax claims as of 4/30/20.	0.2	\$ 760	\$ 152.00
Rick Blattner	04/30/20	(0.2) Call with J. Vann and R. Blattner (both KPMG) to discuss progress and next steps related to Wisconsin bankruptcy tax claims as of 4/30/20.	0.2	\$ 875	\$ 175.00
Rick Blattner	04/30/20	(0.5) Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to go through materials prepared for estimates for two of the Wisconsin tax bankruptcy claims	0.5	\$ 875	\$ 437.50
Ben Cella	04/30/20	(0.5) Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to go through materials prepared for estimates for two of the Wisconsin tax bankruptcy claims	0.5	\$ 875	\$ 437.50
John Vann	04/30/20	(0.5) Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to go through materials prepared for estimates for two of the Wisconsin tax bankruptcy claims	0.5	\$ 760	\$ 380.00
John Vann	04/30/20	Meeting with J. Vann and S. Nartadam (KPMG) to discuss next steps for audit assessment proposals for Paetec Communications, Inc. and Xeta Technologies, Inc.	0.5	\$ 760	\$ 380.00
Samantha Nartadam	04/30/20	Meeting with J. Vann and S. Nartadam (KPMG) to discuss next steps for audit assessment proposals for Paetec Communications, Inc. and Xeta Technologies, Inc.	0.5	\$ 520	\$ 260.00
Rick Blattner	04/30/20	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 as of 4/30/2020.	0.5	\$ 875	\$ 437.50
John Vann	04/30/20	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 as of 4/30/2020.	0.5	\$ 760	\$ 380.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
April 1, 2020 through April 30, 2020

Name	Date	Description	Hours	Rate	Amount
Ben Cella	04/30/20	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 as of 4/30/2020.	0.5	\$ 875	\$ 437.50
John Vann	04/30/20	(0.2) Prepared weekly meeting agenda for client (C. Robinson, V. Anger, S. Wagner) in advance of 4/30/2020 meeting; (0.8) Senior Manager review of Paetec Communications, Inc. and Xeta Technologies, Inc. proposed assessment file (one file for both entities) prepared by S. Nartadam for the purpose of providing to the Wisconsin Dept. of Revenue. (0.5) Senior Manager review of Paetec Communications, Inc. and Xeta Technologies, Inc. proposed assessment file (one file for both entities) prepared by S. Nartadam for the purpose of providing to the client.	1.5	\$ 760	\$ 1,140.00
Samantha Nartadam	04/30/20	Creating two versions of the audit assessment proposal workbooks for the entity Paetec Communications Inc. - one for the auditor (.5) and one for the client which includes interest & penalties (1.0); Creating two versions of the audit assessment proposal workbooks for the entity Xeta Technologies Inc. - one for the auditor (.5) and one for the client which includes interest & penalties (1.0); Combining the two entities into one workbook - to be provided to auditor and client (.8).	3.8	\$ 520	\$ 1,976.00
Total Audit Defense Services			<u>107.2</u>		<u>\$ 68,909.50</u>

EXHIBIT D

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary of Out of Pocket Expenses

April 1, 2020 through April 30, 2020

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

EXHIBIT D1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Detail of Out of Pocket Expenses
April 1, 2020 through April 30, 2020

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

Exhibit 3

**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

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
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

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	05/04/20	(.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

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	05/04/20	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

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	05/04/20	(.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.
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Tax Consulting Services
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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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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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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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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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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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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

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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
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

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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
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

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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
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

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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
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.
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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
Brittny 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

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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

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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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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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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

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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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Windstream Holdings, Inc., et al.
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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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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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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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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

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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

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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
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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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.
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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

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Windstream Holdings, Inc., et al.
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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

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Windstream Holdings, Inc., et al.
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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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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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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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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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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
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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Windstream Holdings, Inc., et al.
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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.
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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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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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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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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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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
Brittny 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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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

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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.
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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)	<u>0.0</u>	<u>\$ -</u>
Technology fee for May - July 2020		<u>\$ 2,500.00</u> ⁽¹⁾
Total Tax Compliance Services (EarthLink Implementation)		<u>\$ 2,500.00</u>

⁽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	<u>\$ 44.24</u>

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

Exhibit 4

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

In re: WINDSTREAM HOLDINGS, INC., et al.,¹ Debtors.)))))))	Chapter 11 Case No. 19-22312 (RDD) (Jointly Administered)
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**FOURTEENTH 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
JUNE 1, 2020 THROUGH JUNE 26, 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:	June 1, 2020 through June 26, 2020
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 558,986.80
Less 20% Holdback:	\$ (111,797.36)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 447,189.44

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: July 31, 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

June 1, 2020 through June 26, 2020

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	89.6	\$ 760	\$ 68,096.00
Adam McLamb	Senior Manager - State & Local Tax	16.9	\$ 760	\$ 12,844.00
Adam Murphy	Manager - M&A Tax	114.9	\$ 650	\$ 74,685.00
Ben Cella	Managing Director - State & Local Tax	20.9	\$ 875	\$ 18,287.50
Brian Defliese	Paraprofessional - Tax Technician	28.8	\$ 275	\$ 7,920.00
Brittney Laukhuff	Senior Manager - M&A Tax	11.5	\$ 760	\$ 8,740.00
Bruce Dickson	Senior Manager - Tax	0.6	\$ 760	\$ 456.00
Caroline Stevens	Manager - State & Local Tax	14.5	\$ 650	\$ 9,425.00
Chris Nocito	Associate - M&A Tax	92.6	\$ 420	\$ 38,892.00
David Helenbrook	Principal - M&A Tax	34.3	\$ 875	\$ 30,012.50
Eric Albritton	Senior Associate - M&A Tax	95.6	\$ 520	\$ 49,712.00
Jeff Vogel	Principal - Washington National Tax	0.5	\$ 875	\$ 437.50
Jimmy Martinez	Associate - State & Local Tax	40.5	\$ 420	\$ 17,010.00
Joey Schwartz	Senior Associate - State & Local Tax	33.5	\$ 520	\$ 17,420.00
John Geracimos	Managing Director - WNT	6.0	\$ 875	\$ 5,250.00
John Vann	Senior Manager - State & Local Tax	17.0	\$ 760	\$ 12,920.00
Julie Wang	Manager - Washington National Tax	7.4	\$ 650	\$ 4,810.00
Katie Ford	Manager - State & Local Tax	2.5	\$ 650	\$ 1,625.00
Kevin Polli	Managing Director - State & Local Tax	3.6	\$ 875	\$ 3,150.00
Leanna Grantland	Associate - State & Local Tax	11.3	\$ 420	\$ 4,746.00
Luis Carcamo	Paraprofessional - Tax Technician	11.2	\$ 275	\$ 3,080.00
Lydia Bull	Senior Manager - M&A Tax	40.9	\$ 760	\$ 31,084.00
Mabel Zhang	Manager - State & Local Tax	24.9	\$ 650	\$ 16,185.00
Mark Hoffenberg	Principal - Washington National Tax	8.5	\$ 875	\$ 7,437.50
Mary Beth Turner	Associate - M&A Tax	13.5	\$ 420	\$ 5,670.00
Michael Andruchek	Senior Manager - State & Local Tax	2.6	\$ 760	\$ 1,976.00
Michael Campagna	Senior Manager - M&A Tax	11.3	\$ 760	\$ 8,588.00
Molly Newell	Senior Associate - State & Local Tax	2.3	\$ 520	\$ 1,196.00
Monica Plangman	Associate Director - Bankruptcy	2.4	\$ 300	\$ 720.00
Rachel Loiacono	Associate - M&A Tax	15.3	\$ 420	\$ 6,426.00
Regina Gilinsky	Manager - M&A Tax	3.6	\$ 650	\$ 2,340.00
Rick Blattner	Principal - State & Local Tax	6.6	\$ 875	\$ 5,775.00
Rob Liquerman	Principal - Washington National Tax	1.0	\$ 875	\$ 875.00
Robert Hyatt	Senior Associate - State & Local Tax	12.0	\$ 520	\$ 6,240.00
Sam Chen	Managing Director - Washington National Tax	4.0	\$ 875	\$ 3,500.00
Samantha Nartadam	Senior Associate - State & Local Tax	25.8	\$ 520	\$ 13,416.00
Scott Salmon	Partner - Washington National Tax	5.5	\$ 875	\$ 4,812.50
Stephen Metz	Senior Manager - State & Local Tax	1.1	\$ 760	\$ 836.00

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary Of Hours and Discounted Fees Incurred By Professional

June 1, 2020 through June 26, 2020

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Teresa Williams	Associate - Bankruptcy	9.7	\$ 105	\$ 1,018.50
Tim Nichols	Senior Manager - Washington National Tax	3.1	\$ 760	\$ 2,356.00
Varoon Laddha	Senior Manager - State & Local Tax	17.4	\$ 760	\$ 13,224.00
Wendy Shaffer	Manager - Bankruptcy	27.6	\$ 228	\$ 6,292.80
Will Covalt	Senior Associate - M&A Tax	1.0	\$ 520	\$ 520.00
Hours and Discounted Fees		893.8		\$ 530,006.80
Fixed fees related to Tax Compliance - Transaction Tax Services (Exhibit C6)				\$ 28,980.00
Total Fees				\$ 558,986.80
Less Holdback Adjustment (20%)				\$ (111,797.36)
Net Requested Fees				\$ 447,189.44
Out of Pocket Expenses				\$ -
Net Requested Fees & Out of Pocket Expenses				\$ 447,189.44
Blended Hourly Rate (Exclusive of Fixed Fees)			\$ 592.98	

EXHIBIT B

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary of Hours and Discounted Fees Incurred by Category

June 1, 2020 through June 26, 2020

Category	Exhibit	Total Billed Hours	Total Fees Requested
Tax Consulting Services	C1	776.1	\$ 471,142.50
Historic NOL Limitation Analysis	C2	0.0	\$ -
Retention Services	C3	0.0	\$ -
Fee Application Preparation Services	C4	43.2	\$ 10,691.30
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	\$ -
Tax Consulting Services (Related to Transaction Tax Services)	C8	0.0	\$ -
Audit Defense Services	C9	74.5	\$ 48,173.00
Total		893.8	\$ 558,986.80

⁽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
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	06/01/20	(0.2) Meeting to discuss status of state attribute reduction model state subsidiary stock model and state impact of intercompany capitalization calculation with V. Laddha, M. Zhang, J. Schwartz (KPMG)	0.2	\$ 760	\$ 152.00
Joey Schwartz	06/01/20	(0.2) Meeting to discuss status of state attribute reduction model state subsidiary stock model and state impact of intercompany capitalization calculation with V. Laddha, M. Zhang, J. Schwartz (KPMG)	0.2	\$ 520	\$ 104.00
Mabel Zhang	06/01/20	(0.2) Meeting to discuss status of state attribute reduction model state subsidiary stock model and state impact of intercompany capitalization calculation with V. Laddha, M. Zhang, J. Schwartz (KPMG)	0.2	\$ 650	\$ 130.00
Jimmy Martinez	06/01/20	(0.3) Meeting to discuss status of state attribute reduction and pre-/post-emergence models with K. Polli, V. Laddha, A. McLamb, M. Zhang, J. Schwartz, J. Martinez, L. Grantland (KPMG).	0.3	\$ 420	\$ 126.00
Kevin Polli	06/01/20	(0.3) Meeting to discuss status of state attribute reduction and pre-/post-emergence models with K. Polli, V. Laddha, A. McLamb, M. Zhang, J. Schwartz, J. Martinez, L. Grantland (KPMG).	0.3	\$ 875	\$ 262.50
Varoon Laddha	06/01/20	(0.3) Meeting to discuss status of state attribute reduction and pre-/post-emergence models with K. Polli, V. Laddha, A. McLamb, M. Zhang, J. Schwartz, J. Martinez, L. Grantland (KPMG).	0.3	\$ 760	\$ 228.00
Joey Schwartz	06/01/20	(0.3) Meeting to discuss status of state attribute reduction and pre-/post-emergence models with K. Polli, V. Laddha, A. McLamb, M. Zhang, J. Schwartz, J. Martinez, L. Grantland (KPMG).	0.3	\$ 520	\$ 156.00
Mabel Zhang	06/01/20	(0.3) Meeting to discuss status of state attribute reduction and pre-/post-emergence models with K. Polli, V. Laddha, A. McLamb, M. Zhang, J. Schwartz, J. Martinez, L. Grantland (KPMG).	0.3	\$ 650	\$ 195.00
Adam McLamb	06/01/20	(0.3) Meeting to discuss status of state attribute reduction and pre-/post-emergence models with K. Polli, V. Laddha, A. McLamb, M. Zhang, J. Schwartz, J. Martinez, L. Grantland (KPMG).	0.3	\$ 760	\$ 228.00
Leanna Grantland	06/01/20	(0.3) Meeting to discuss status of state attribute reduction and pre-/post-emergence models with K. Polli, V. Laddha, A. McLamb, M. Zhang, J. Schwartz, J. Martinez, L. Grantland (KPMG).	0.3	\$ 420	\$ 126.00
Adam Murphy	06/01/20	(0.5) Call with D. Helenbrook, A. Bourque, and A. Murphy (KPMG) re: preparation for call with C. Robinson and S. Wheeler (Windstream) to discuss feasibility / priority of corporate liquidations in Project Utopia (legal entity rationalization).	0.5	\$ 650	\$ 325.00
David Helenbrook	06/01/20	(0.5) Call with D. Helenbrook, A. Bourque, and A. Murphy (KPMG) re: preparation for call with C. Robinson and S. Wheeler (Windstream) to discuss feasibility / priority of corporate liquidations in Project Utopia (legal entity rationalization).	0.5	\$ 875	\$ 437.50

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	06/01/20	(0.5) Call with D. Helenbrook, A. Bourque, and A. Murphy (KPMG) regarding preparation for call with C. Robinson and S. Wheeler (Windstream) to discuss feasibility / priority of corporate liquidations in Project Utopia (legal entity rationalization).	0.5	\$ 760	\$ 380.00
Mary Beth Turner	06/01/20	(0.5) Retrieved a prior version of the tax attribute reduction model as requested by A. Bourque (KPMG) to use as a baseline for the selective liquidation attribute reduction model being built out.	0.5	\$ 420	\$ 210.00
Ben Cella	06/01/20	(0.4) Analysis of 5/29/20 Register Report from Alvarez & Marsal to identify new tax claims / changes to existing tax claims; (0.2) Performed Managing Director review and concurrently revise Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims and changes from Alvarez & Marsal's 5/29/20 Register Report; and (0.3) Performed Managing Director review and concurrently revised agenda materials for the weekly status call with (Windstream) Tax prepared by C. Stevens (KPMG).	0.9	\$ 875	\$ 787.50
Adam Murphy	06/01/20	(0.8) Communication via e-mail to D. Helenbrook and A. Bourque (KPMG) regarding draft e-mail to C. Robinson and S. Wheeler (Windstream) related to summary of feasibility / priority of corporate liquidations in Project Utopia and Lightweight (legal entity rationalizations); (0.1) e-mail from D. Helenbrook (KPMG) re: review of draft e-mail to C. Robinson and S. Wheeler (Windstream) related to summary of feasibility / priority of corporate liquidations in Project Utopia and Lightweight (legal entity rationalizations).	0.9	\$ 650	\$ 585.00
Adam Bourque	06/01/20	(1.0) Call with C. Robinson and S. Wheeler (Windstream) and D. Helenbrook, A. Bourque, and A. Murphy (KPMG) regarding feasibility / priority of corporate liquidations in Project Utopia (legal entity rationalization).	1.0	\$ 760	\$ 760.00
Adam Murphy	06/01/20	(1.0) Call with C. Robinson and S. Wheeler (Windstream) and D. Helenbrook, A. Bourque, and A. Murphy (KPMG) regarding feasibility / priority of corporate liquidations in Project Utopia (legal entity rationalization).	1.0	\$ 650	\$ 650.00
David Helenbrook	06/01/20	(1.0) Call with C. Robinson and S. Wheeler (Windstream) and D. Helenbrook, A. Bourque, and A. Murphy (KPMG) regarding feasibility / priority of corporate liquidations in Project Utopia (legal entity rationalization).	1.0	\$ 875	\$ 875.00
Chris Nocito	06/01/20	Reviewed K&E's 12th monthly fee statement to ensure proper allocations for the bankruptcy cost analysis for the following workstreams; (.3) Plan/Disclosure Statement; (.6) Tax Matters; and (.2) Vendor Matters	1.1	\$ 420	\$ 462.00
Joey Schwartz	06/01/20	Separate the net operating loss input and apportionment input functions from the state attribute reduction model to facilitate accessibility of the state attribute reduction model.	1.9	\$ 520	\$ 988.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/01/20	(0.1) Drafted e-mail to C. Robinson and S. Wheeler (Windstream) and D. Helenbrook and A. Bourque (KPMG) re: summary of feasibility / priority of corporate liquidations in Project Utopia and Lightweight (legal entity rationalizations); (0.8) conduct analysis related to history of Wavetel NC License Corporation to determine tax consequences of de facto liquidation for Project Lightweight (legal entity rationalization); (1.2) Conduct analysis related to history of Conestoga Wireless Company to determine tax consequences of potential liquidation in Project Lightweight (legal entity rationalization).	2.1	\$ 650	\$ 1,365.00
Eric Albritton	06/01/20	Senior associate review of 12th monthly fee statement with focus on workstreams / time entries for proper allocations for purposes of bankruptcy cost analysis: (1.1) PJT (11th monthly); and (1.1) PJT (12th monthly)	2.2	\$ 520	\$ 1,144.00
Joey Schwartz	06/01/20	Separate the net operating loss allocation calculation from the state attribute reduction calculation into two separate models to facilitate accessibility of the state attribute reduction model.	2.3	\$ 520	\$ 1,196.00
Caroline Stevens	06/01/20	(1.0) Updates to Windstream Bankruptcy Tax Claims Schedule (Requested by C. Robinson– Windstream) based on the new tax claims and tax claim changes from the weekly Register Report and (0.1) send copy of same to B. Cella (KPMG) for review; (1.5) Update Meeting Agenda for Weekly update call for new claims/tax claim changes	2.6	\$ 650	\$ 1,690.00
Adam Bourque	06/01/20	(2.6) Senior Manager review of attribute reduction model to determine whether any tax ramifications would occur from liquidation of specific corporate entities.	2.6	\$ 760	\$ 1,976.00
Eric Albritton	06/01/20	Senior associate review of 12th monthly fee statement with focus on workstreams / time entries for proper allocations for purposes of bankruptcy cost analysis: (0.7) K&E - Cash Collateral; (0.8) K&E - Corporate and Securities; (0.6) K&E - Employee Matters;(0.8) K&E - Executory Contracts.	2.9	\$ 520	\$ 1,508.00
Adam Murphy	06/01/20	(0.9) Conduct analysis related to history of Allworx Corp. to determine tax consequences of potential liquidation in Project Lightweight (legal entity rationalization); (1.3) Conduct analysis regarding history of Windstream CTC Internet Services, Inc., to determine tax consequences of potential liquidation in Project Lightweight (legal entity rationalization); (0.7) Conduct analysis regarding history of Conestoga Enterprises, Inc., to determine tax consequences of potential liquidation in Project Lightweight (legal entity rationalization).	2.9	\$ 650	\$ 1,885.00
Robert Hyatt	06/01/20	Updated tax claim file for newly filed tax claims as of 5/29/2020, while concurrently breaking out claims details where claims covered multiple periods.	3.2	\$ 520	\$ 1,664.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	06/01/20	(1.4) Reviewing tax provision reports for 12/31/19 in order to determine the best way to estimate separate company taxable income for future years since it is currently unavailable. (1.5) Calculating income ratios for each separate company/Disregarded Entity (DRE) included in the Windstream filing group so that it can be applied for future years as well as easily incorporated into the state post emergence model. (1.0) Testing a handful of ratios to ensure the information is properly calculated and reasonably in line with expectations.	3.9	\$ 420	\$ 1,638.00
Joey Schwartz	06/01/20	(3.9) Create state attribute reduction calculations applicable to each entity in the current year Windstream structure to facilitate calculation of the state impact of cancellation of debt income.	3.9	\$ 520	\$ 2,028.00
Ben Cella	06/02/20	(0.2) Performed Managing Director review and concurrently revise the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 5/29/20 Register Report.	0.2	\$ 875	\$ 175.00
David Helenbrook	06/02/20	(0.2) Teleconference with D. Helenbrook, S. Chen, and T. Nichols (KPMG) regarding status and next steps related to tax consulting project as of 6/2/2020.	0.2	\$ 875	\$ 175.00
Sam Chen	06/02/20	(0.2) Teleconference with D. Helenbrook, S. Chen, and T. Nichols (KPMG) regarding status and next steps related to tax consulting project as of 6/2/2020.	0.2	\$ 875	\$ 175.00
Tim Nichols	06/02/20	(0.2) Teleconference with D. Helenbrook, S. Chen, and T. Nichols (KPMG) regarding status and next steps related to tax consulting project as of 6/2/2020.	0.2	\$ 760	\$ 152.00
David Helenbrook	06/02/20	(0.3) Teleconference with B. Benoit (Grant Thornton) D. Helenbrook, S. Chen, and T. Nichols (KPMG) regarding valuation of lease assets.	0.3	\$ 875	\$ 262.50
Sam Chen	06/02/20	(0.3) Teleconference with B. Benoit (Grant Thornton) D. Helenbrook, S. Chen, and T. Nichols (KPMG) regarding valuation of lease assets.	0.3	\$ 875	\$ 262.50
Tim Nichols	06/02/20	(0.3) Teleconference with B. Benoit (Grant Thornton) D. Helenbrook, S. Chen, and T. Nichols (KPMG) regarding valuation of lease assets.	0.3	\$ 760	\$ 228.00
Mabel Zhang	06/02/20	(0.4) Communication with V. Laddha (KPMG) regarding updates related to state impact of proposed intercompany debt transactions.	0.4	\$ 650	\$ 260.00
Ben Cella	06/02/20	(0.5) Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens and M. Andruchek (KPMG) to discuss progress on Windstream tax claims on 6/2/2020.	0.5	\$ 875	\$ 437.50

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	06/02/20	(0.5) Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens and M. Andruchek (KPMG) to discuss progress on Windstream tax claims on 6/2/2020.	0.5	\$ 650	\$ 325.00
Kevin Polli	06/02/20	(0.5) Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens and M. Andruchek (KPMG) to discuss progress on Windstream tax claims on 6/2/2020.	0.5	\$ 875	\$ 437.50
Michael Andruchek	06/02/20	(0.5) Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, K. Polli, C. Stevens and M. Andruchek (KPMG) to discuss progress on Windstream tax claims on 6/2/2020.	0.5	\$ 760	\$ 380.00
Adam Bourque	06/02/20	Meeting with D. Helenbrook (KPMG), S. Salmon (KPMG), K. Polli (KPMG), V. Laddha (KPMG), A. McLamb (KPMG), A. Bourque (KPMG), A. Murphy (KPMG), J. Schwartz (KPMG) to discuss the status of the state attribute reduction model and continue (from 5/29) discussion of open questions related to same.	0.8	\$ 760	\$ 608.00
Adam Murphy	06/02/20	Meeting with D. Helenbrook (KPMG), S. Salmon (KPMG), K. Polli (KPMG), V. Laddha (KPMG), A. McLamb (KPMG), A. Bourque (KPMG), A. Murphy (KPMG), J. Schwartz (KPMG) to discuss the status of the state attribute reduction model and continue (from 5/29) discussion of open questions related to same.	0.8	\$ 650	\$ 520.00
David Helenbrook	06/02/20	Meeting with D. Helenbrook (KPMG), S. Salmon (KPMG), K. Polli (KPMG), V. Laddha (KPMG), A. McLamb (KPMG), A. Bourque (KPMG), A. Murphy (KPMG), J. Schwartz (KPMG) to discuss the status of the state attribute reduction model and continue (from 5/29) discussion of open questions related to same.	0.8	\$ 875	\$ 700.00
Kevin Polli	06/02/20	Meeting with D. Helenbrook (KPMG), S. Salmon (KPMG), K. Polli (KPMG), V. Laddha (KPMG), A. McLamb (KPMG), A. Bourque (KPMG), A. Murphy (KPMG), J. Schwartz (KPMG) to discuss the status of the state attribute reduction model and continue (from 5/29) discussion of open questions related to same.	0.8	\$ 875	\$ 700.00
Scott Salmon	06/02/20	Meeting with D. Helenbrook (KPMG), S. Salmon (KPMG), K. Polli (KPMG), V. Laddha (KPMG), A. McLamb (KPMG), A. Bourque (KPMG), A. Murphy (KPMG), J. Schwartz (KPMG) to discuss the status of the state attribute reduction model and continue (from 5/29) discussion of open questions related to same.	0.8	\$ 875	\$ 700.00
Varoon Laddha	06/02/20	Meeting with D. Helenbrook (KPMG), S. Salmon (KPMG), K. Polli (KPMG), V. Laddha (KPMG), A. McLamb (KPMG), A. Bourque (KPMG), A. Murphy (KPMG), J. Schwartz (KPMG) to discuss the status of the state attribute reduction model and continue (from 5/29) discussion of open questions related to same.	0.8	\$ 760	\$ 608.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	06/02/20	Meeting with D. Helenbrook (KPMG), S. Salmon (KPMG), K. Polli (KPMG), V. Laddha (KPMG), A. McLamb (KPMG), A. Bourque (KPMG), A. Murphy (KPMG), J. Schwartz (KPMG) to discuss the status of the state attribute reduction model and continue (from 5/29) discussion of open questions related to same.	0.8	\$ 520	\$ 416.00
Adam McLamb	06/02/20	Meeting with D. Helenbrook (KPMG), S. Salmon (KPMG), K. Polli (KPMG), V. Laddha (KPMG), A. McLamb (KPMG), A. Bourque (KPMG), A. Murphy (KPMG), J. Schwartz (KPMG) to discuss the status of the state attribute reduction model and continue (from 5/29) discussion of open questions related to same.	0.8	\$ 760	\$ 608.00
Chris Nocito	06/02/20	Review of KPMG's 10th monthly fee statement to ensure proper allocation for the bankruptcy cost analysis for the following workstreams: (.2) Audit defense services; and (1.4) Tax Consulting Services	1.6	\$ 420	\$ 672.00
Adam Bourque	06/02/20	(1.9) Analysis of attribute reduction model to determine impact on attributes if specific entities were liquidated tax free.	1.9	\$ 760	\$ 1,444.00
Mabel Zhang	06/02/20	(2.4) Calculate potential state 311(a) disallowed loss in order to estimate the impact of proposed intercompany debt transactions.	2.4	\$ 650	\$ 1,560.00
Adam Murphy	06/02/20	(0.2) Drafted email to S. Salmon, K. Polli, A. McLamb, V. Laddha, J. Schwartz, D. Helenbrook, and A. Bourque (KPMG) re: Windstream Ch. 11 reorganization plan for state attribute reduction model; (0.8) Conduct analysis regarding history of Bridgecom Holdings, Inc., to determine tax consequences of potential de facto liquidation for Project Lightweight (legal entity rationalization); (0.7) Conduct analysis regarding history of Bridgecom Solutions Group, Inc., to determine tax consequences of potential de facto liquidation for Project Lightweight (legal entity rationalization); (0.9) Conduct analysis regarding history of Trucom Corporation to determine tax consequences of potential de facto liquidation for Project Lightweight (legal entity rationalization)	2.6	\$ 650	\$ 1,690.00
Varoon Laddha	06/02/20	3.1 Senior Manager review Intercompany transactions including the tax impact in Separate company states	3.1	\$ 760	\$ 2,356.00
Joey Schwartz	06/02/20	(1.6) Create cancellation of debt income "fan out" calculations applicable to each entity in the current year Windstream structure to facilitate calculation of the state impact of cancellation of debt income; (0.9) Create cancellation of debt income "black hole" calculations applicable to each entity in the current year Windstream structure to facilitate calculation of the state impact of cancellation of debt income; (0.7) Adjust the parameters of the asset basis reduction calculation in the state attribute reduction model to account for all entities in the current year Windstream structure as a result of the all entities build-out in the model to facilitate calculation of the state impact of cancellation of debt income	3.2	\$ 520	\$ 1,664.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	06/02/20	(0.5) Reviewing comments notes from senior manager regarding additional information that needs to be added to the state post emergence model - based on results of review; (1.5) Reviewing Windstream organization structure charts and Disregarded Entity (DRE) rollup spreadsheets to determine which DRE belongs to each filing entity in the state post emergence model; (1.6) Recalculating taxable income input amounts pulled from client provided tax provision reports for 2019 to account for all DREs that will be rolling up into the filing entity in the post emergence model.	3.6	\$ 420	\$ 1,512.00
Adam Murphy	06/02/20	(0.7) Conduct analysis regarding history of Broadview NP Acquisition Corp. to determine tax consequences of potential de facto liquidation for Project Lightweight (legal entity rationalization); (1.8) Conduct analysis regarding history of ATX Communications, Inc. to determine tax consequences of potential de facto liquidation for Project Lightweight (legal entity rationalization); (1.4) Conduct analysis regarding history of CCL Historical, Inc. to determine tax consequences of potential de facto liquidation for Project Lightweight (legal entity rationalization).	3.9	\$ 650	\$ 2,535.00
Joey Schwartz	06/02/20	(3.9) Continue, from 6/1, creating state attribute reduction calculations applicable to each entity in the current year Windstream structure to facilitate calculation of the state impact of cancellation of debt income	3.9	\$ 520	\$ 2,028.00
Adam Bourque	06/03/20	(0.5) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to discuss updates to draft E&P calculation deliverable as of 6/3/2020.	0.5	\$ 760	\$ 380.00
Adam Murphy	06/03/20	(0.5) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to discuss updates to draft E&P calculation deliverable as of 6/3/2020.	0.5	\$ 650	\$ 325.00
David Helenbrook	06/03/20	(0.5) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to discuss updates to draft E&P calculation deliverable as of 6/3/2020.	0.5	\$ 875	\$ 437.50
Eric Albritton	06/03/20	(0.5) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to discuss updates to draft E&P calculation deliverable as of 6/3/2020.	0.5	\$ 520	\$ 260.00
Michael Campagna	06/03/20	(0.5) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to discuss updates to draft E&P calculation deliverable as of 6/3/2020.	0.5	\$ 760	\$ 380.00
Regina Gilinsky	06/03/20	(0.5) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to discuss updates to draft E&P calculation deliverable as of 6/3/2020.	0.5	\$ 650	\$ 325.00

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Windstream Holdings, Inc., et al.
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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/03/20	(0.1) Review e-mail communication from D. Helenbrook, A. Bourque, and M. Campagna (KPMG) re: upcoming internal call to discuss updates to E&P calculation deliverable; (0.2) Drafted email to D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, and E. Albritton (KPMG) re: upcoming internal call to discuss updates to E&P calculation deliverable; (0.1) e-mail from E. Albritton (KPMG) re: revised draft of E&P calculation deliverable; (0.1) e-mail from A. Bourque (KPMG) re: revised draft E&P calculation deliverable; (0.1) e-mails from D. Helenbrook, A. Bourque, M. Campagna, and E. Albritton (KPMG) re: upcoming call with S. Wheeler (Windstream) to discuss E&P calculation deliverable; (0.1) e-mail to D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, and E. Albritton (KPMG) re: scheduling call with S. Wheeler (Windstream) to discuss E&P calculation deliverable.	0.7	\$ 650	\$ 455.00
Adam Murphy	06/03/20	(0.1) Review e-mail from S. Wheeler (Windstream) regarding call to discuss E&P calculation deliverable; (0.2) review e-mail communication from D. Helenbrook and A. Bourque (KPMG) regarding discussion related to tax consequences of de facto liquidations and potential liquidations in legal entity rationalization projects; (0.2) Review e-mail from A. Bourque (KPMG) re: potential section 382 limitation on utilization of NOLs to offset ELA triggers that may result from liquidations in legal entity rationalization; (0.3) Drafted detailed e-mail to D. Helenbrook and A. Bourque (KPMG) re: potential ELA triggers in stock of subsidiaries of Windstream Holdings of the Midwest, Inc.	0.8	\$ 650	\$ 520.00
David Helenbrook	06/03/20	(0.9) Call with C. Robinson, S. Wheeler (Windstream), A. Sexton, W. Levy (Kirkland), D. Helenbrook, M. Hoffenberg (KPMG) to discuss project status including lease opinion, FIRPTA analysis, E&P analysis and entity rationalizations	0.9	\$ 875	\$ 787.50
Mark Hoffenberg	06/03/20	(0.9) Call with C. Robinson, S. Wheeler (Windstream), A. Sexton, W. Levy (Kirkland), D. Helenbrook, M. Hoffenberg (KPMG) to discuss project status including lease opinion, FIRPTA analysis, E&P analysis and entity rationalizations	0.9	\$ 875	\$ 787.50
Lydia Bull	06/03/20	Senior manager review of monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis: (1.1) 10th Monthly KPMG Tax Consulting Services; (0.3) 12th Monthly K&E – Plan Disclosure Statement Confirmation.	1.4	\$ 760	\$ 1,064.00
Adam Bourque	06/03/20	(1.6) Senior manager analysis of excess loss account triggers if entities were restructured subsequent to bankruptcy emergence and availability of NOLs to offset same.	1.6	\$ 760	\$ 1,216.00
Eric Albritton	06/03/20	(2.1) Updating E&P calculation based on partner review comments received as of 6/3/2020 - for purposes of restructuring scenarios.	2.1	\$ 520	\$ 1,092.00

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Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	06/03/20	(2.4) Continue from 6/2) to perform Senior Manager review Intercompany transactions and the tax impact in Separate company states	2.4	\$ 760	\$ 1,824.00
Jimmy Martinez	06/03/20	(0.9) Testing taxable income calculations on the post emergence model to ensure the proper DREs are rolling up into their respective owner / consolidated taxable income ties back to provision workpapers; (1.6) Recalculating bonus depreciation state adjustment input amounts pulled from client provided tax provision reports for 2019 to account for all DREs that will be rolling up into the filing entity of the state post emergence model.	2.5	\$ 420	\$ 1,050.00
Adam Murphy	06/03/20	(0.7) Conduct analysis regarding to history of Eureka Telecom, Inc. to determine tax consequences of potential de facto liquidation for Project Lightweight (legal entity rationalization); (1.2) Conduct analysis regarding history of A.R.C. Networks, Inc. to determine tax consequences of potential de facto liquidation for Project Lightweight (legal entity rationalization); (0.9) Conduct analysis regarding history of ARC Networks, Inc. to determine tax consequences of potential de facto liquidation for Project Lightweight (legal entity rationalization); (0.1) drafted e-mail to D. Helenbrook and A. Bourque (KPMG) re: schedule summarizing history of entities that de facto liquidated or may be liquidated.	2.9	\$ 650	\$ 1,885.00
Mabel Zhang	06/03/20	(3.2) Analyze state 311(a) disallowed loss and CODI in order to estimate the impact of proposed intercompany debt transactions.	3.2	\$ 650	\$ 2,080.00
Adam Murphy	06/03/20	(0.1) Review e-mail from A. Bourque (KPMG) related to whether exception to ELA triggers in stock of subsidiaries of Windstream Holdings of the Midwest, Inc., may apply; (1.2) Conduct analysis regarding applications of / exceptions to non-recognition rules for transfers of stock of subsidiaries of Windstream Holdings of the Midwest, Inc., with ELAs; (0.6) Drafted detailed e-mail to D. Helenbrook and A. Bourque (KPMG) regarding applications of / exceptions to non-recognition rules for transfers of stock of subsidiaries of Windstream Holdings of the Midwest, Inc., with ELAs; (0.8) Conduct analysis regarding history of CoreComm-ATX, Inc. to determine tax consequences of potential de facto liquidation for Project Lightweight (legal entity rationalization); (0.6) Conduct analysis regarding history of BV-BC Acquisition Corporation to determine tax consequences of potential de facto liquidation for Project Lightweight (legal entity rationalization)	3.3	\$ 650	\$ 2,145.00
Adam Bourque	06/03/20	(3.4) Senior Manager technical analysis regarding treasury regulation section 1.1502-19 including potential for triggering of excess loss accounts upon corporate restructuring for subsidiaries that continue to exist after structuring.	3.4	\$ 760	\$ 2,584.00

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Name	Date	Description	Hours	Rate	Amount
Eric Albritton	06/03/20	Senior associate review of 12th monthly fee statement going through workstream reviewing time entries for proper allocations for purposes of bankruptcy cost analysis: (0.6) K&E - Plan; (0.6) K&E - Tax Matters; (0.7) K&E - Vendor Matters; (0.7) KPMG - Audit Defense (10th Monthly); and (1.3) KPMG - Tax Consulting (10th Monthly).	3.9	\$ 520	\$ 2,028.00
Lydia Bull	06/03/20	Senior manager review of monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis: (0.8) 12th Monthly Katten Charter Litigation; (0.1) 12th Monthly A&M – Accounting; (0.2) 12th Monthly A&M Business Plan; (0.2) 12th Monthly A&M Cash Management; (0.6) 12th Monthly A&M Vendor Management; (1.0) 12th Monthly A&M – Contracts; (0.1) 12th Monthly K&E Cash Collateral Cash Mgmt DIP Fin; (0.3) 12th Monthly K&E Corporate and Securities Matters; (0.4) 12th Monthly K&E Executory Contracts and Unexpired Leases; (0.1) 12th Monthly K&E Tax Matters; (0.1) 12th Monthly K&E Vendors Matters and 0.1 hours 10th Monthly KPMG – Audit Defense Services.	3.9	\$ 760	\$ 2,964.00
Adam Bourque	06/04/20	(0.6) Follow up meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy and E. Albritton (KPMG) to discuss next steps for updating Windstream earnings and profits calculation based on call with client.	0.6	\$ 760	\$ 456.00
Adam Murphy	06/04/20	(0.6) Follow up meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy and E. Albritton (KPMG) to discuss next steps for updating Windstream earnings and profits calculation based on call with client.	0.6	\$ 650	\$ 390.00
David Helenbrook	06/04/20	(0.6) Follow up meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy and E. Albritton (KPMG) to discuss next steps for updating Windstream earnings and profits calculation based on call with client.	0.6	\$ 875	\$ 525.00
Eric Albritton	06/04/20	(0.6) Follow up meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy and E. Albritton (KPMG) to discuss next steps for updating Windstream earnings and profits calculation based on call with client.	0.6	\$ 520	\$ 312.00
Michael Campagna	06/04/20	(0.6) Follow up meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy and E. Albritton (KPMG) to discuss next steps for updating Windstream earnings and profits calculation based on call with client.	0.6	\$ 760	\$ 456.00
Regina Gilinsky	06/04/20	(0.6) Follow up meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy and E. Albritton (KPMG) to discuss next steps for updating Windstream earnings and profits calculation based on call with client.	0.6	\$ 650	\$ 390.00
Adam Bourque	06/04/20	(0.9) Senior manager review of treasury regulation 1.1502 91 h 2 's impact on excess loss accounts.	0.9	\$ 760	\$ 684.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/04/20	(0.2) Drafted email to A. Bourque (KPMG) regarding question for M. Hoffenberg (KPMG) related to potential Excess Loss Accounts (ELA) triggers resulting from re characterization of liquidations as reorganizations; (0.2) reviewed mail from A. Bourque (KPMG) re questions for M. Hoffenberg (KPMG) re potential ELA triggers resulting from re characterization of liquidations as reorganizations treatment of ELAs as RBIG for purposes of section 382; (0.2) review email communication from M. Hoffenberg (KPMG) re potential ELA triggers resulting from re characterization of liquidations as reorganizations treatment of ELAs as RBIG for purposes of section 382; (0.1) reviewed email from E. Albritton (KPMG) re updated draft of E&P calculation; (0.1) reviewed email from D. Helenbrook (KPMG) re updated draft of E&P calculation (0.2) drafted email to D. Helenbrook and A. Bourque both (KPMG) re assumptions for calculation of potential tax consequences of liquidations of de facto liquidated entities and entities that may be liquidated in legal entity rationalizations assuming insolvency	1.0	\$ 650	\$ 650.00
Adam Bourque	06/04/20	(1.1) Meeting with S. Wheeler and S. Tran (Windstream) A. Sexton and N. Warther (Kirkland & Ellis) and D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy and E. Albritton (KPMG) to walkthrough Windstream earnings and profits calculation and related assumptions with respect to Section 381(a) pools and earnings and profits depreciation projections.	1.1	\$ 760	\$ 836.00
Adam Murphy	06/04/20	(1.1) Meeting with S. Wheeler and S. Tran (Windstream) A. Sexton and N. Warther (Kirkland & Ellis) and D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy and E. Albritton (KPMG) to walkthrough Windstream earnings and profits calculation and related assumptions with respect to Section 381(a) pools and earnings and profits depreciation projections.	1.1	\$ 650	\$ 715.00
David Helenbrook	06/04/20	(1.1) Meeting with S. Wheeler and S. Tran (Windstream) A. Sexton and N. Warther (Kirkland & Ellis) and D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy and E. Albritton (KPMG) to walkthrough Windstream earnings and profits calculation and related assumptions with respect to Section 381(a) pools and earnings and profits depreciation projections.	1.1	\$ 875	\$ 962.50
Eric Albritton	06/04/20	(1.1) Meeting with S. Wheeler and S. Tran (Windstream) A. Sexton and N. Warther (Kirkland & Ellis) and D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy and E. Albritton (KPMG) to walkthrough Windstream earnings and profits calculation and related assumptions with respect to Section 381(a) pools and earnings and profits depreciation projections.	1.1	\$ 520	\$ 572.00

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Name	Date	Description	Hours	Rate	Amount
Michael Campagna	06/04/20	(1.1) Meeting with S. Wheeler and S. Tran (Windstream) A. Sexton and N. Warther (Kirkland & Ellis) and D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy and E. Albritton (KPMG) to walkthrough Windstream earnings and profits calculation and related assumptions with respect to Section 381(a) pools and earnings and profits depreciation projections.	1.1	\$ 760	\$ 836.00
Regina Gilinsky	06/04/20	(1.1) Meeting with S. Wheeler and S. Tran (Windstream) A. Sexton and N. Warther (Kirkland & Ellis) and D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy and E. Albritton (KPMG) to walkthrough Windstream earnings and profits calculation and related assumptions with respect to Section 381(a) pools and earnings and profits depreciation projections.	1.1	\$ 650	\$ 715.00
Jimmy Martinez	06/04/20	(0.7) Testing bonus depreciation calculations on the post emergence model to ensure the proper DRE's are rolling up into their respective owner and consolidated taxable income ties back to provision workpapers. (0.8) Recalculating state tax addback adjustment input amounts pulled from client provided tax provision reports for 2019 to account for all DREs that will be rolling up into the filing entity of the state post emergence model.	1.5	\$ 420	\$ 630.00
Adam Bourque	06/04/20	(1.6) Call with D. Helenbrook, A. Bourque and A. Murphy (KPMG) re: preparation of estimate of potential tax consequences of de facto liquidations and liquidations of entities in legal entity rationalization projects assuming insolvency.	1.6	\$ 760	\$ 1,216.00
Adam Murphy	06/04/20	(1.6) Call with D. Helenbrook, A. Bourque and A. Murphy (KPMG) re: preparation of estimate of potential tax consequences of de facto liquidations and liquidations of entities in legal entity rationalization projects assuming insolvency.	1.6	\$ 650	\$ 1,040.00
David Helenbrook	06/04/20	(1.6) Call with D. Helenbrook, A. Bourque and A. Murphy (KPMG) re: preparation of estimate of potential tax consequences of de facto liquidations and liquidations of entities in legal entity rationalization projects assuming insolvency.	1.6	\$ 875	\$ 1,400.00
Mark Hoffenberg	06/04/20	(1.6) Performed Principal WNT analysis regarding triggering of excess loss accounts in G reorganizations	1.6	\$ 875	\$ 1,400.00
Varoon Laddha	06/04/20	(1.8) Assessing potential impact of IRC 108 e 6 on intercompany clean up for state tax purposes.	1.8	\$ 760	\$ 1,368.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/04/20	(0.1) Review e-mail from D. Helenbrook (KPMG) regarding assumptions for calculation of potential tax consequences of liquidations of de facto liquidated entities and entities that may be liquidated in legal entity rationalizations assuming insolvency (1.2) Prepare calculation of post intercompany capitalization tax attributes of entities that de facto liquidated or that maybe liquidated in legal entity rationalizations to determine potential tax consequences of liquidations assuming insolvency (0.6) Prepare calculation of post intercompany capitalization book assets& liabilities of entities that de facto liquidated or that may be liquidated in legal entity rationalization to determine potential tax consequences of liquidations assuming insolvency	1.9	\$ 650	\$ 1,235.00
Adam Murphy	06/04/20	(1.2) Prepare schedule computing amount of gain and loss recognized and NOLs utilized eliminated as a result of potential liquidations assuming insolvency; (1.4) Prepare schedule computing tier up adjustments to stock basis for amount of gain and loss recognized and NOLs utilized eliminated as a result of potential liquidations assuming insolvency.	2.6	\$ 650	\$ 1,690.00
Brian Defliese	06/04/20	(1.1) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis Katten Muchin Rosenman LLP Charter Litigation 12th monthly; (0.9) Alvarez & Marsal North America LLC Vendor Management 12th Monthly; (1.3) Alvarez & Marsal North America LLC Vendor Management 12th monthly	3.3	\$ 275	\$ 907.50
Luis Carcamo	06/04/20	(0.4) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis A & M 10th Monthly Fee Statement Accounting; (1.6) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis A&M 10th Monthly Fee Statement Cash Management Collateral; (1.4) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis A& M 10th Monthly Fee Statement Contracts	3.4	\$ 275	\$ 935.00
Jimmy Martinez	06/05/20	(0.3) Call with M. Zhang, J. Martinez (KPMG) to discuss the state post emergence model and discuss additional adjustments needed.	0.3	\$ 420	\$ 126.00
Mabel Zhang	06/05/20	(0.3) Call with M. Zhang, J. Martinez (KPMG) to discuss the state post emergence model and discuss additional adjustments needed.	0.3	\$ 650	\$ 195.00
Mark Hoffenberg	06/05/20	Phone call between M. Hoffenberg and S. Salmon (both KPMG) to discuss the application of a IRC section 108(a)(1)(A) and (d)(2) to the discretionary elimination of intercompany payables and receivables and b IRC section 108(e)(6) to the deemed contribution of an intercompany receivable by a parent to its subsidiary debtor;	0.3	\$ 875	\$ 262.50

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Name	Date	Description	Hours	Rate	Amount
Scott Salmon	06/05/20	Phone call between M. Hoffenberg and S. Salmon (both KPMG) to discuss the application of a IRC section 108(a)(1)(A) and (d)(2) to the discretionary elimination of intercompany payables and receivables and b IRC section 108(e)(6) to the deemed contribution of an intercompany receivable by a parent to its subsidiary debtor;	0.3	\$ 875	\$ 262.50
Ben Cella	06/05/20	(0.4) Performed analysis of 6/5/20 Register Report from Alvarez & Marsal to identify new tax claims / changes to existing tax claims	0.4	\$ 875	\$ 350.00
Scott Salmon	06/05/20	(0.2) WNT Partner level review of reorganization plan while concurrently pulling excerpts on intercompany claims to send to M. Hoffenberg R. Liquerman J. Wang and S. Xu (all KPMG) to review along with entirety of the plan in addressing the IRC section 108(a)(1)(A) issue; (0.1) Began to review spreadsheet on state impact of resolving intercompany accounts assuming zero value; (0.3) Draft message to M. Zhang V. Laddha A. McLamb K. Polli and D. Helenbrook (all KPMG) to summarize results of discussion with M. Hoffenberg (KPMG) on IRC sections 108(a)(1)(A) and (e) (6) issues	0.6	\$ 875	\$ 525.00
Adam Murphy	06/05/20	(0.1) Draft email to D. Helenbrook and A. Bourque (both KPMG) regarding draft schedule computing potential tax consequences of liquidations of de facto liquidated entities and entities that may be liquidated in legal entity rationalizations assuming insolvency; (0.1) review email communication from N. Warther (K&E) re inquiry about status of computation of potential tax consequences of liquidations assuming insolvency; (0.1) review email from C. Robinson (Windstream) regarding upcoming to discuss E&P calculation; (0.1) review of email from D. Helenbrook (KPMG) regarding status of computation of potential tax consequences of liquidations assuming insolvency; (0.1) review email from D. Helenbrook (KPMG) regarding action items for E&P calculations; (0.1) review email communication from D. Helenbrook and M. Campagna (both KPMG) regarding review of E&P calculation; (0.1) drafted e mail to J. Vogel M. Hoffenberg D. Helenbrook and A. Bourque (all KPMG) regarding upcoming conference call to discuss potential ELA triggers due to re characterization of liquidations as reorganizations.	0.7	\$ 650	\$ 455.00

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Name	Date	Description	Hours	Rate	Amount
Luis Carcamo	06/05/20	(0.4) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 12th Monthly Fee Statement - Cash Collateral Cash Mgmt DIP Fin, (0.4) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 12th Monthly Fee Statement - Plan Disclosure Statement Confirmation, (0.2) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 12th Monthly Fee Statement - Vendors Matters, (0.2) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - KPMG - 10th Monthly Fee Statement - Audit Defense Services	1.2	\$ 275	\$ 330.00
Brian Defliese	06/05/20	(1.2) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis Kirkland Ellis LLP Corporate & Securities Matters 12th Monthly.	1.2	\$ 275	\$ 330.00
Jimmy Martinez	06/05/20	(1.6) Reviewing NOL generation estimates and 163 j estimates provided by client to determine how to incorporate the information into the state post emergence model.	1.6	\$ 420	\$ 672.00
Mabel Zhang	06/05/20	(2.3) Manager review of the current iteration of state post emergence model in order to project 2019 / 2020 state net operating loss generation or utilization.	2.3	\$ 650	\$ 1,495.00
Adam Murphy	06/05/20	(1.4) Prepare schedule computing gain / loss in subsidiary stock recognized due to liquidation of subsidiaries for determination of potential tax consequences of liquidations assuming insolvency; (1.8) Prepare schedule computing tier up stock basis adjustments for gains / losses in subsidiary stock due to liquidation of subsidiaries for determination of potential tax consequences of liquidations assuming insolvency	3.2	\$ 650	\$ 2,080.00
Adam Bourque	06/05/20	(3.2) Call with D. Helenbrook, A. Bourque and A. Murphy (KPMG) to discuss review of schedule computing potential tax consequences of liquidations of de facto liquidated entities and entities that may be liquidated in legal entity rationalizations revisions to same next steps for same	3.2	\$ 760	\$ 2,432.00
Adam Murphy	06/05/20	(3.2) Call with D. Helenbrook, A. Bourque and A. Murphy (KPMG) to discuss review of schedule computing potential tax consequences of liquidations of de facto liquidated entities and entities that may be liquidated in legal entity rationalizations revisions to same next steps for same	3.2	\$ 650	\$ 2,080.00
David Helenbrook	06/05/20	(3.2) Call with D. Helenbrook, A. Bourque and A. Murphy (KPMG) to discuss review of schedule computing potential tax consequences of liquidations of de facto liquidated entities and entities that may be liquidated in legal entity rationalizations revisions to same next steps for same	3.2	\$ 875	\$ 2,800.00

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Name	Date	Description	Hours	Rate	Amount
Julie Wang	06/05/20	(3.9) Performed research to determine whether a Plan granting broad range of options as to intercompany obligations would be treated as a discharge granted by the court under IRC 108(d)(2) section	3.9	\$ 650	\$ 2,535.00
Julie Wang	06/06/20	(3.5) Continued performing research and concurrently drafting outline of cases on the issue whether a Plan granting broad range of options as to intercompany obligations would be treated as a discharge granted by the court under IRC 108(d)(2).	3.5	\$ 650	\$ 2,275.00
Jimmy Martinez	06/08/20	(0.1) Meeting with A. McLamb (KPMG), M. Zhang (KPMG), C. Ford (KPMG), J. Schwartz (KPMG), J. Martinez (KPMG), L. Grantland (KPMG) to discuss status and next steps related to Windstream state attribute reduction and pre post emergence models as of 6/8/2020.	0.1	\$ 420	\$ 42.00
Katie Ford	06/08/20	(0.1) Meeting with A. McLamb (KPMG), M. Zhang (KPMG), C. Ford (KPMG), J. Schwartz (KPMG), J. Martinez (KPMG), L. Grantland (KPMG) to discuss status and next steps related to Windstream state attribute reduction and pre post emergence models as of 6/8/2020.	0.1	\$ 650	\$ 65.00
Joey Schwartz	06/08/20	(0.1) Meeting with A. McLamb (KPMG), M. Zhang (KPMG), C. Ford (KPMG), J. Schwartz (KPMG), J. Martinez (KPMG), L. Grantland (KPMG) to discuss status and next steps related to Windstream state attribute reduction and pre post emergence models as of 6/8/2020.	0.1	\$ 520	\$ 52.00
Mabel Zhang	06/08/20	(0.1) Meeting with A. McLamb (KPMG), M. Zhang (KPMG), C. Ford (KPMG), J. Schwartz (KPMG), J. Martinez (KPMG), L. Grantland (KPMG) to discuss status and next steps related to Windstream state attribute reduction and pre post emergence models as of 6/8/2020.	0.1	\$ 650	\$ 65.00
Leanna Grantland	06/08/20	(0.1) Meeting with A. McLamb (KPMG), M. Zhang (KPMG), C. Ford (KPMG), J. Schwartz (KPMG), J. Martinez (KPMG), L. Grantland (KPMG) to discuss status and next steps related to Windstream state attribute reduction and pre post emergence models as of 6/8/2020.	0.1	\$ 420	\$ 42.00
Adam McLamb	06/08/20	(0.1) Meeting with A. McLamb (KPMG), M. Zhang (KPMG), C. Ford (KPMG), J. Schwartz (KPMG), J. Martinez (KPMG), L. Grantland (KPMG) to discuss status and next steps related to Windstream state attribute reduction and pre post emergence models as of 6/8/2020.	0.1	\$ 760	\$ 76.00
Kevin Polli	06/08/20	(0.2) Additional meeting with K. Polli, M. Zhang, J. Schwartz and J. Martinez (all KPMG) to discuss status of state attribute reduction and pre post emergence models.	0.2	\$ 875	\$ 175.00

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Jimmy Martinez	06/08/20	(0.2) Additional meeting with K. Polli, M. Zhang, J. Schwartz and J. Martinez (all KPMG) to discuss status of state attribute reduction and pre post emergence models.	0.2	\$ 420	\$ 84.00
Joey Schwartz	06/08/20	(0.2) Additional meeting with K. Polli, M. Zhang, J. Schwartz and J. Martinez (all KPMG) to discuss status of state attribute reduction and pre post emergence models.	0.2	\$ 520	\$ 104.00
Mabel Zhang	06/08/20	(0.2) Additional meeting with K. Polli, M. Zhang, J. Schwartz and J. Martinez (all KPMG) to discuss status of state attribute reduction and pre post emergence models.	0.2	\$ 650	\$ 130.00
Adam Bourque	06/08/20	(0.5) Call with J. Vogel, M. Hoffenberg, D. Helenbrook, A. Bourque and A. Murphy (all KPMG) to discuss whether potential section 368 a 1 G reorganizations of subsidiary members into the new common parent of the consolidated group may trigger ELAs in stock.	0.5	\$ 760	\$ 380.00
Adam Murphy	06/08/20	(0.5) Call with J. Vogel, M. Hoffenberg, D. Helenbrook, A. Bourque and A. Murphy (all KPMG) to discuss whether potential section 368 a 1 G reorganizations of subsidiary members into the new common parent of the consolidated group may trigger ELAs in stock.	0.5	\$ 650	\$ 325.00
Jeff Vogel	06/08/20	(0.5) Call with J. Vogel, M. Hoffenberg, D. Helenbrook, A. Bourque and A. Murphy (all KPMG) to discuss whether potential section 368 a 1 G reorganizations of subsidiary members into the new common parent of the consolidated group may trigger ELAs in stock.	0.5	\$ 875	\$ 437.50
David Helenbrook	06/08/20	(0.5) Call with J. Vogel, M. Hoffenberg, D. Helenbrook, A. Bourque and A. Murphy (all KPMG) to discuss whether potential section 368 a 1 G reorganizations of subsidiary members into the new common parent of the consolidated group may trigger ELAs in stock.	0.5	\$ 875	\$ 437.50
Mark Hoffenberg	06/08/20	(0.5) Call with J. Vogel, M. Hoffenberg, D. Helenbrook, A. Bourque and A. Murphy (all KPMG) to discuss whether potential section 368 a 1 G reorganizations of subsidiary members into the new common parent of the consolidated group may trigger ELAs in stock.	0.5	\$ 875	\$ 437.50
Adam Bourque	06/08/20	(0.6) Call with D. Helenbrook A. Bourque and A. Murphy (all KPMG) to discuss tax consequences of de facto liquidations	0.6	\$ 760	\$ 456.00
David Helenbrook	06/08/20	(0.6) Call with D. Helenbrook A. Bourque and A. Murphy (all KPMG) to discuss tax consequences of de facto liquidations	0.6	\$ 875	\$ 525.00
Adam Murphy	06/08/20	(0.6) call with D. Helenbrook A. Bourque and A. Murphy (all KPMG) to discuss tax consequences of de facto liquidations.	0.6	\$ 650	\$ 390.00

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Name	Date	Description	Hours	Rate	Amount
Mabel Zhang	06/08/20	0.6 Continue (from 6/3) to analyze state 311 a disallowed loss and CODI in order to estimate the impact of proposed intercompany debt transactions.	0.6	\$ 650	\$ 390.00
Katie Ford	06/08/20	(0.8) Adding direct parent to intercompany payable balance file for 108(e)(6) purposes.	0.8	\$ 650	\$ 520.00
Lydia Bull	06/08/20	0.9 Senior manager review of revised 1st through 3rd interim fee application schedule bankruptcy cost analysis opinion to ensure revisions were performed and reviewing in particular facts section discussing POR and third party settlement.	0.9	\$ 760	\$ 684.00
Will Covalt	06/08/20	1.0 Call with W. Covalt and M. Turner (all KPMG) to discuss how to effectively structure the selective liquidation model where tax attributes properly flow to the correct regarded entity for tax attribute reduction purpose.	1.0	\$ 520	\$ 520.00
Mary Beth Turner	06/08/20	1.0 Call with W. Covalt and M. Turner all KPMG to discuss how to effectively structure the selective liquidation model where tax attributes properly flow to the correct regarded entity for tax attribute reduction purpose	1.0	\$ 420	\$ 420.00
Rob Liquerman	06/08/20	Discussion with S. Salmon (KPMG WNT) regarding section 108(d)(2) issue on what is a Title 11 or similar case (0.6) drafted email with suggestions related to same M. Hoffenberg (KPMG WNT) (0.4).	1.0	\$ 875	\$ 875.00
Adam Murphy	06/08/20	(0.2) Review of email communication from J. Martinez and A. Bourque (KPMG) regarding version of taxable income projections to use for state and local tax post emergence model; (0.1) drafted email to J. Martinez, M. Zheng, V. Laddha and A. Bourque (KPMG) regarding version of taxable income projections to use for state and local tax post emergence model; (0.8) review historical schedule L balance sheets of Bridgecom International Inc. to determine tax consequences of de facto liquidation	1.1	\$ 650	\$ 715.00
Jimmy Martinez	06/08/20	(1.2) Reviewing projected taxable income scenarios created by the KPMG M&A team to determine which projections we will be using for the state post emergence model.	1.2	\$ 420	\$ 504.00
Adam McLamb	06/08/20	1.2 Perform Senior Manager State & Local tax review of subsidiary stock basis, as of 6/8/2020 and concurrently drafted review comments.	1.2	\$ 760	\$ 912.00
Joey Schwartz	06/08/20	(1.6) Create subsidiary stock basis input tab in state attribute reduction model based off the calculations in the state subsidiary stock basis model to facilitate calculation of state subsidiary stock basis reduction in the state attribute reduction model	1.6	\$ 520	\$ 832.00
Eric Albritton	06/08/20	(2.1) Revising bankruptcy cost analysis opinion based on latest plan of reorganization filed on the docket.	2.1	\$ 520	\$ 1,092.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/08/20	(0.8) Review historical schedule L balance sheets of A.R.C. Networks Inc. to determine tax consequences of de facto liquidation; (1.4) prepare spreadsheet summarizing tax attributes balance sheets and history of de facto liquidated entities and potential tax consequences of de facto liquidations (0.1) e-mail to D. Helenbrook and A. Bourque both KPMG re spreadsheet summarizing tax attributes balance sheets and history of de facto liquidated entities and potential tax consequences of de facto liquidations scheduling call to discuss same	2.3	\$ 650	\$ 1,495.00
Adam Murphy	06/08/20	(0.8) Review historical schedule L balance sheets of Trucom Corporation to determine tax consequences of de facto liquidation (0.8) review historical schedule L balance sheets of Broadview NP Acquisition Corp. to determine tax consequences of de facto liquidation (0.8) review historical schedule L balance sheets of Eureka Telecom Inc. to determine tax consequences of de facto liquidation	2.4	\$ 650	\$ 1,560.00
Adam Bourque	06/08/20	(2.5) Performed senior manager review of schedule reflecting tax ramifications of de facto liquidations	2.5	\$ 760	\$ 1,900.00
Mary Beth Turner	06/08/20	2.5 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.	2.5	\$ 420	\$ 1,050.00
Robert Hyatt	06/08/20	Updated tax claim file for newly filed tax claims as of 6/5/2020, while concurrently breaking out claims details where claims covered multiple periods.	3.1	\$ 520	\$ 1,612.00
Caroline Stevens	06/08/20	2.5 Updates to Windstream Bankruptcy Tax Claims Schedule (requested by C. Robinson- Windstream) based on the new Tax claims /changes to tax claims from the weekly Register Report and 0.1 send copy of same to B. Cella (KPMG) for review; 0.8 Update Meeting Agenda for Weekly update call for new claims tax claim changes.	3.4	\$ 650	\$ 2,210.00
Lydia Bull	06/08/20	3.9 Senior manager review of 1st through 3rd interim fee application schedule bankruptcy cost analysis opinion summarizing methodology law and analysis for the BCA and providing comments to team.	3.9	\$ 760	\$ 2,964.00
Joey Schwartz	06/08/20	(3.9) Create individual entity tabs for asset and stock basis reduction as a result of cancellation of debt income for the current Windstream group of entities to facilitate the calculation of state attribute reduction in the state attribute reduction model.	3.9	\$ 520	\$ 2,028.00
Eric Albritton	06/08/20	(3.9) Updating bankruptcy cost analysis opinion based on senior manager review comments.	3.9	\$ 520	\$ 2,028.00

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Name	Date	Description	Hours	Rate	Amount
Brian Defliese	06/08/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland & Ellis LLP Executory Contracts and Unexpired Leases 12th Monthly (1.3) Kirkland Ellis LLP Tax Matters 12th Monthly (0.8); KPMG Tax Consulting Services 10th Monthly 12th (2.1)	4.2	\$ 275	\$ 1,155.00
Jimmy Martinez	06/09/20	(0.4) Call with M. Zhang and J. Martinez (KPMG) to discuss the state post-emergence model progress and the 2019 NOL roll forward schedule provided by client	0.4	\$ 420	\$ 168.00
Mabel Zhang	06/09/20	(0.4) Call with M. Zhang and J. Martinez (KPMG) to discuss the state post-emergence model progress and the 2019 NOL roll forward schedule provided by client	0.4	\$ 650	\$ 260.00
Adam Bourque	06/09/20	(0.4) Preparing for upcoming calls on de facto liquidations by reviewing schedules reflecting tax ramifications of same.	0.4	\$ 760	\$ 304.00
Mabel Zhang	06/09/20	Continue, from previous day, to analyze state 311 a disallowed loss and CODI in order to estimate the impact of proposed intercompany debt transactions.	0.4	\$ 650	\$ 260.00
Varoon Laddha	06/09/20	Meeting with V. Laddha, M. Zhang and J. Schwartz (KPMG) to discuss questions to present to federal team and S. Salmon (KPMG WNT) on upcoming call (same day).	0.4	\$ 760	\$ 304.00
Joey Schwartz	06/09/20	Meeting with V. Laddha, M. Zhang and J. Schwartz (KPMG) to discuss questions to present to federal team and S. Salmon (KPMG WNT) on upcoming call (same day).	0.4	\$ 520	\$ 208.00
Mabel Zhang	06/09/20	Meeting with V. Laddha, M. Zhang and J. Schwartz (KPMG) to discuss questions to present to federal team and S. Salmon (KPMG WNT) on upcoming call (same day).	0.4	\$ 650	\$ 260.00
Scott Salmon	06/09/20	Performed WNT Partner review sample of the SALT consequences of intercompany account reconciliations provided by M. Zhang (KPMG) in order to be able to provide comments (related to same) on upcoming call with project team.	0.4	\$ 875	\$ 350.00
Adam Bourque	06/09/20	(0.6) Meeting with D. Helenbrook, V. Laddha, S. Salmon, K. Polli, A. McLamb, A. Bourque, A. Murphy, M. Zhang, J. Schwartz and J. Martinez KPMG to discuss the status of open questions related to state tax impact of the corporate restructuring	0.6	\$ 760	\$ 456.00
Adam Murphy	06/09/20	(0.6) Meeting with D. Helenbrook, V. Laddha, S. Salmon, K. Polli, A. McLamb, A. Bourque, A. Murphy, M. Zhang, J. Schwartz and J. Martinez KPMG to discuss the status of open questions related to state tax impact of the corporate restructuring	0.6	\$ 650	\$ 390.00
David Helenbrook	06/09/20	(0.6) Meeting with D. Helenbrook, V. Laddha, S. Salmon, K. Polli, A. McLamb, A. Bourque, A. Murphy, M. Zhang, J. Schwartz and J. Martinez KPMG to discuss the status of open questions related to state tax impact of the corporate restructuring	0.6	\$ 875	\$ 525.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	06/09/20	(0.6) Meeting with D. Helenbrook, V. Laddha, S. Salmon, K. Polli, A. McLamb, A. Bourque, A. Murphy, M. Zhang, J. Schwartz and J. Martinez KPMG to discuss the status of open questions related to state tax impact of the corporate restructuring	0.6	\$ 420	\$ 252.00
Kevin Polli	06/09/20	(0.6) Meeting with D. Helenbrook, V. Laddha, S. Salmon, K. Polli, A. McLamb, A. Bourque, A. Murphy, M. Zhang, J. Schwartz and J. Martinez KPMG to discuss the status of open questions related to state tax impact of the corporate restructuring	0.6	\$ 875	\$ 525.00
Scott Salmon	06/09/20	(0.6) Meeting with D. Helenbrook, V. Laddha, S. Salmon, K. Polli, A. McLamb, A. Bourque, A. Murphy, M. Zhang, J. Schwartz and J. Martinez KPMG to discuss the status of open questions related to state tax impact of the corporate restructuring	0.6	\$ 875	\$ 525.00
Varoon Laddha	06/09/20	(0.6) Meeting with D. Helenbrook, V. Laddha, S. Salmon, K. Polli, A. McLamb, A. Bourque, A. Murphy, M. Zhang, J. Schwartz and J. Martinez KPMG to discuss the status of open questions related to state tax impact of the corporate restructuring	0.6	\$ 760	\$ 456.00
Joey Schwartz	06/09/20	(0.6) Meeting with D. Helenbrook, V. Laddha, S. Salmon, K. Polli, A. McLamb, A. Bourque, A. Murphy, M. Zhang, J. Schwartz and J. Martinez KPMG to discuss the status of open questions related to state tax impact of the corporate restructuring	0.6	\$ 520	\$ 312.00
Mabel Zhang	06/09/20	(0.6) Meeting with D. Helenbrook, V. Laddha, S. Salmon, K. Polli, A. McLamb, A. Bourque, A. Murphy, M. Zhang, J. Schwartz and J. Martinez KPMG to discuss the status of open questions related to state tax impact of the corporate restructuring	0.6	\$ 650	\$ 390.00
Adam McLamb	06/09/20	(0.6) Meeting with D. Helenbrook, V. Laddha, S. Salmon, K. Polli, A. McLamb, A. Bourque, A. Murphy, M. Zhang, J. Schwartz and J. Martinez KPMG to discuss the status of open questions related to state tax impact of the corporate restructuring	0.6	\$ 760	\$ 456.00
Ben Cella	06/09/20	(0.2) Managing Director review and concurrently revise the Windstream Tax Bankruptcy Report initially prepared by C. Stevens (KPMG) to include new tax claims / changes from Alvarez & Marsal's 6/5/20 Register Report (0.3) Performed Managing Director review and concurrently revise the Tax Register Report prepared by R. Hyatt KPMG from Alvarez & Marsal's 6/5/20 Register Report (0.2) Managing Director review and concurrently revising the agenda materials for the weekly status call with Windstream Tax - initially prepared by C. Stevens KPMG	0.7	\$ 875	\$ 612.50
Ben Cella	06/09/20	Telephone call with C. Robinson, J. Franks, and S. Wagner (Windstream) and B. Cella, K. Polli, R. Blattner -partial attendance, C. Stevens, and M. Andruchek (all KPMG) to discuss progress on claims as of 6/9/2020.	0.7	\$ 875	\$ 612.50

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Rick Blattner	06/09/20	Telephone call with C. Robinson, J. Franks, and S. Wagner (Windstream) and B. Cella, K. Polli, R. Blattner -partial attendance, C. Stevens, and M. Andruchek (all KPMG) to discuss progress on claims as of 6/9/2020.	0.5	\$ 875	\$ 437.50
Caroline Stevens	06/09/20	Telephone call with C. Robinson, J. Franks, and S. Wagner (Windstream) and B. Cella, K. Polli, R. Blattner -partial attendance, C. Stevens, and M. Andruchek (all KPMG) to discuss progress on claims as of 6/9/2020.	0.7	\$ 650	\$ 455.00
Kevin Polli	06/09/20	Telephone call with C. Robinson, J. Franks, and S. Wagner (Windstream) and B. Cella, K. Polli, R. Blattner -partial attendance, C. Stevens, and M. Andruchek (all KPMG) to discuss progress on claims as of 6/9/2020.	0.7	\$ 875	\$ 612.50
Michael Andruchek	06/09/20	Telephone call with C. Robinson, J. Franks, and S. Wagner (Windstream) and B. Cella, K. Polli, R. Blattner -partial attendance, C. Stevens, and M. Andruchek (all KPMG) to discuss progress on claims as of 6/9/2020.	0.7	\$ 760	\$ 532.00
Jimmy Martinez	06/09/20	1.0 Preparing summary of results of call earlier today (discussing the status of open questions from call on 6/2) with. D. Helenbrook (KPMG), S. Salmon (KPMG), K. Polli (KPMG), A. McLamb (KPMG), A. Bourque (KPMG), A. Murphy (KPMG), M. Zhang (KPMG), J. Schwartz (KPMG), J. Martinez (KPMG) fro distribution to project team	1.0	\$ 420	\$ 420.00
Adam Bourque	06/09/20	(1.1) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss tax consequences of de facto liquidations and impact of inside outside basis parity determinations on stock basis and modeling.	1.1	\$ 760	\$ 836.00
Adam Murphy	06/09/20	(1.1) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss tax consequences of de facto liquidations and impact of inside outside basis parity determinations on stock basis and modeling.	1.1	\$ 650	\$ 715.00
David Helenbrook	06/09/20	(1.1) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss tax consequences of de facto liquidations and impact of inside outside basis parity determinations on stock basis and modeling.	1.1	\$ 875	\$ 962.50
Katie Ford	06/09/20	(1.2) Identifying impact of debt forgiveness from separate state perspective utilizing Effective Tax Rate (ETR) in 2020 provision	1.2	\$ 650	\$ 780.00
Adam Bourque	06/09/20	(1.4) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to discuss inside-outside subsidiary basis reconciliation and impact to planned and de facto liquidations	1.4	\$ 760	\$ 1,064.00

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Adam Murphy	06/09/20	(1.4) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to discuss inside-outside subsidiary basis reconciliation and impact to planned and de facto liquidations	1.4	\$ 650	\$ 910.00
David Helenbrook	06/09/20	(1.4) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to discuss inside-outside subsidiary basis reconciliation and impact to planned and de facto liquidations	1.4	\$ 875	\$ 1,225.00
Eric Albritton	06/09/20	(1.4) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to discuss inside-outside subsidiary basis reconciliation and impact to planned and de facto liquidations	1.4	\$ 520	\$ 728.00
Michael Campagna	06/09/20	(1.4) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to discuss inside-outside subsidiary basis reconciliation and impact to planned and de facto liquidations	1.4	\$ 760	\$ 1,064.00
Regina Gilinsky	06/09/20	(1.4) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to discuss inside-outside subsidiary basis reconciliation and impact to planned and de facto liquidations	1.4	\$ 650	\$ 910.00
Lydia Bull	06/09/20	Performed Senior manager review of PJT's monthly fee statements with focus on workstreams / time entries for proper allocations for the bankruptcy cost analysis: (0.6) 11th monthly fee statement and (0.8) 12th monthly fee statement.	1.4	\$ 760	\$ 1,064.00
Jimmy Martinez	06/09/20	(1.6) Creating interest template in the state post emergence model to track modifications for 2019.	1.6	\$ 420	\$ 672.00
Adam McLamb	06/09/20	2.1 Continued (from previous day) to perform Senior Manager State & Local Tax review of latest version of the subsidiary stock basis and concurrently drafted review comments.	2.1	\$ 760	\$ 1,596.00
Adam Murphy	06/09/20	(0.3) Communication via email with C. Robinson, S. Wheeler, and S. Tran all Windstream, A. Sexton, N. Warther, and W. Levy all K&E, and M. Hoffenberg, D. Helenbrook, and A. Bourque (all KPMG) regarding call to discuss tax consequences of de facto liquidations; (1.9) update workbook estimating tax consequences of insolvent liquidations for assumption that stock basis is equal to the lesser of computed stock basis or net tax equity at 12/31/2019; (0.1) e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding draft of updated workbook estimating tax consequences of insolvent liquidations	2.3	\$ 650	\$ 1,495.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	06/09/20	(1.2) Creating a formula in excel that will pull the interest modification 163 j amounts by entity from the OTP provision reports provided by the client into the template of the state post emergence model; (1.1) Creating a formula in excel to link the input interest template to the yearly tabs of the state post emergence model.	2.3	\$ 420	\$ 966.00
Joey Schwartz	06/09/20	2.3 Update black hole calculation in the state attribute reduction model for each entity in the current Windstream group of entities to facilitate calculation of Internal Revenue Code Section 1245 recapture due to insufficient attributes to reduce by cancellation of debt income	2.3	\$ 520	\$ 1,196.00
Joey Schwartz	06/09/20	2.8 Update cancellation of debt income fan out net operating loss reduction calculation in the state attribute reduction model for each entity in the current Windstream group of entities to facilitate calculation of attribute reduction of entities without actual cancellation of debt income	2.8	\$ 520	\$ 1,456.00
Eric Albritton	06/09/20	(3.9) Reviewing 2017 tax provision to determine impact of deferred tax assets/liabilities and purchase accounting on the net inside asset basis of EarthLink entities for purposes of stock basis reconciliation.	3.9	\$ 520	\$ 2,028.00
Joey Schwartz	06/10/20	0.3 Communication via email to request clarification from S. Salmon (KPMG WNT Partner) on state impact on subsidiary stock basis of intercompany capitalization	0.3	\$ 520	\$ 156.00
Eric Albritton	06/10/20	(0.6) Meeting with B. Gunderman and C. Robinson (Windstream), A. Sexton (K&E) and M. Hoffenberg, D. Helenbrook, M. Campagna and E. Albritton (KPMG) to discuss draft Windstream earnings and profits calculation and proposed next steps as of 6/10/2020.	0.6	\$ 520	\$ 312.00
David Helenbrook	06/10/20	(0.6) Meeting with B. Gunderman and C. Robinson (Windstream), A. Sexton (K&E) and M. Hoffenberg, D. Helenbrook, M. Campagna and E. Albritton (KPMG) to discuss draft Windstream earnings and profits calculation and proposed next steps as of 6/10/2020.	0.6	\$ 875	\$ 525.00
Mark Hoffenberg	06/10/20	(0.6) Meeting with B. Gunderman and C. Robinson (Windstream), A. Sexton (K&E) and M. Hoffenberg, D. Helenbrook, M. Campagna and E. Albritton (KPMG) to discuss draft Windstream earnings and profits calculation and proposed next steps as of 6/10/2020.	0.6	\$ 875	\$ 525.00
Michael Campagna	06/10/20	(0.6) Meeting with B. Gunderman and C. Robinson (Windstream), A. Sexton (K&E) and M. Hoffenberg, D. Helenbrook, M. Campagna and E. Albritton (KPMG) to discuss draft Windstream earnings and profits calculation and proposed next steps as of 6/10/2020.	0.6	\$ 760	\$ 456.00

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Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	06/10/20	Meeting with V. Laddha (Sr. Manager KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to continue discussion from 6/6/2020 regarding outstanding questions that we need to discuss with client in order to complete the state tax attribute reduction model	0.7	\$ 760	\$ 532.00
Joey Schwartz	06/10/20	Meeting with V. Laddha (Sr. Manager KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to continue discussion from 6/6/2020 regarding outstanding questions that we need to discuss with client in order to complete the state tax attribute reduction model	0.7	\$ 520	\$ 364.00
Mabel Zhang	06/10/20	Meeting with V. Laddha (Sr. Manager KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to continue discussion from 6/6/2020 regarding outstanding questions that we need to discuss with client in order to complete the state tax attribute reduction model	0.7	\$ 650	\$ 455.00
Adam Murphy	06/10/20	(0.8) Prepare workbook summarizing tax attributes, book balance sheets, and history of de facto liquidated corporations and tax consequences of de facto liquidations for call with Windstream and K&E; 0.1 e-mails to C. Robinson, S. Wheeler, and S. Tran both Windstream , and A. Sexton, N. Warther, and W. Levy all K&E , and M. Hoffenberg, R. Blumenreich, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) re workbook summarizing tax attributes, book balance sheets, and history of de facto liquidated corporations and tax consequences of de facto liquidations	0.9	\$ 650	\$ 585.00
Adam Bourque	06/10/20	1.0 Call with C. Robinson and S. Tran both Windstream , and A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss tax consequences of de facto liquidations, potential non-application of ELA triggers under Treas. Reg. 1.1502-19 if liquidations in legal entity rationalizations are re-characterized as reorganizations.	1.0	\$ 760	\$ 760.00
Adam Murphy	06/10/20	1.0 Call with C. Robinson and S. Tran both Windstream , and A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss tax consequences of de facto liquidations, potential non-application of ELA triggers under Treas. Reg. 1.1502-19 if liquidations in legal entity rationalizations are re-characterized as reorganizations.	1.0	\$ 650	\$ 650.00
David Helenbrook	06/10/20	1.0 Call with C. Robinson and S. Tran both Windstream , and A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss tax consequences of de facto liquidations, potential non-application of ELA triggers under Treas. Reg. 1.1502-19 if liquidations in legal entity rationalizations are re-characterized as reorganizations.	1.0	\$ 875	\$ 875.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	06/10/20	1.0 Call with C. Robinson and S. Tran both Windstream , and A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss tax consequences of de facto liquidations, potential non-application of ELA triggers under Treas. Reg. 1.1502-19 if liquidations in legal entity rationalizations are re-characterized as reorganizations.	1.0	\$ 875	\$ 875.00
Adam Murphy	06/10/20	0.1 Reviewed e-mail from E. Albritton (KPMG) regarding schedule of available NOL, subject to section 382 limitation, in 2018 – 2020 for determination of tax consequences of insolvent liquidations; 0.1 drafted e-mail to E. Albritton, M. Campagna, R. Gilinsky, D. Helenbrook, and A. Bourque (all KPMG) regarding schedule of available NOL, subject to section 382 limitation, in 2018 – 2020 for determination of tax consequences of insolvent liquidations; 1.2 prepare schedule calculating tax consequences of insolvent liquidation of Windstream Holdings of the Midwest, Inc., and Windstream of the Midwest, Inc., for reconciliation of calculations; 0.1 Communication via email with D. Helenbrook and A. Bourque (both KPMG) re schedule calculating tax consequences of insolvent liquidation of Windstream Holdings of the Midwest, Inc., and Windstream of the Midwest, Inc., for reconciliation of calculations.	1.5	\$ 650	\$ 975.00
Mary Beth Turner	06/10/20	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
Chris Nocito	06/10/20	Reviewing the following workpapers for K&E's 12th monthly fee statement: 0.1 Cash collateral; 0.6 Corporate Securities matters; 0.6 executory contracts and unexpired leases; 0.1 plan and disclosure statement; 0.2 Tax matters; 0.1 Vendor matters. 0.2 Reviewing Katten's 12th monthly workpaper for Charter litigation.	1.9	\$ 420	\$ 798.00
Adam Bourque	06/10/20	(2.4) Call with D. Helenbrook, A. Murphy and A. Bourque (KPMG) to discuss tax consequences of de facto liquidations in preparation for call with Windstream and K&E and reconcile calculation of tax consequences of insolvent liquidations	2.4	\$ 760	\$ 1,824.00
Adam Murphy	06/10/20	(2.4) Call with D. Helenbrook, A. Murphy and A. Bourque (KPMG) to discuss tax consequences of de facto liquidations in preparation for call with Windstream and K&E and reconcile calculation of tax consequences of insolvent liquidations	2.4	\$ 650	\$ 1,560.00
David Helenbrook	06/10/20	(2.4) Call with D. Helenbrook, A. Murphy and A. Bourque (KPMG) to discuss tax consequences of de facto liquidations in preparation for call with Windstream and K&E and reconcile calculation of tax consequences of insolvent liquidations	2.4	\$ 875	\$ 2,100.00

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Windstream Holdings, Inc., et al.
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Tax Consulting Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	06/10/20	Reviewing the following workpapers for KPMG's 10th Monthly Fee Statement: 0.3 Audit defense services; 0.6 Tax consulting services; Reviewing the following workpapers for A&M's 12th Monthly Fee Statement: 0.1 Accounting; 0.5 Business plan; 0.3 Cash Management; 0.5 Contracts; 0.3 Vendor management.	2.6	\$ 420	\$ 1,092.00
Adam Bourque	06/10/20	(2.8) Senior manager analysis regarding impact of treasury regulation 1.1502-11c on taxable income projections	2.8	\$ 760	\$ 2,128.00
Chris Nocito	06/10/20	Drafting Windstream 11th and 12th monthly fee statement summary schedule sections for the bankruptcy cost analysis: Summary sections: 0.6 MoFo; 0.4 Perella; 0.9 PJT; 0.5 PwC and 0.4 Solomon.	2.8	\$ 420	\$ 1,176.00
Chris Nocito	06/10/20	Drafting Windstream 11th and 12th monthly fee statement summary schedule sections for the bankruptcy cost analysis: 0.8 Summary sections; 0.9 AlixPartners; 1.2 A&M	2.9	\$ 420	\$ 1,218.00
Jimmy Martinez	06/10/20	(1.1) Testing formulas to ensure information is properly pulling into the yearly tabs of the state post emergence model. (2.2) Comparing NOL generated amounts from the state post emergence model to 2019 client projections to determine if numbers appear to be reasonable.	3.3	\$ 420	\$ 1,386.00
Chris Nocito	06/10/20	Drafting Windstream 11th and 12th monthly fee statement summary schedule sections for the bankruptcy cost analysis: Summary sections: 1.1 Katten; 1.6 K&E; 0.8 KPMG	3.5	\$ 420	\$ 1,470.00
Eric Albritton	06/10/20	(3.8) Preparing net operating loss rollforward schedule breaking out NOLs available by Debtor subgroup for purposes of modeling restructuring scenarios.	3.8	\$ 520	\$ 1,976.00
Ben Cella	06/11/20	(0.2) Preparing email to V. Anger (Windstream) about new tax claim 8409 that amended claim 3427; 0.2 Preparing email to N. Tammerine (Alvarez & Marsal) with changes for this week's Windstream Register Report.	0.4	\$ 875	\$ 350.00
Adam Bourque	06/11/20	(0.5) Call with B. Laukhuff, A. Bourque, M. Campagna (all KPMG) regarding updates related to Windstream tax workstreams as of 6/11/2020.	0.5	\$ 760	\$ 380.00
Michael Campagna	06/11/20	(0.5) Call with B. Laukhuff, A. Bourque, M. Campagna (all KPMG) regarding updates related to Windstream tax workstreams as of 6/11/2020.	0.5	\$ 760	\$ 380.00
Brittney Laukhuff	06/11/20	(0.5) Call with B. Laukhuff, A. Bourque, M. Campagna (all KPMG) regarding updates related to Windstream tax workstreams as of 6/11/2020.	0.5	\$ 760	\$ 380.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/11/20	0.7 Update schedule reflecting tax attributes, book balance sheet, and history of de facto liquidated entities and tax consequences of de facto liquidations for data from schedule L balance sheets of legacy EarthLink and Broadview entities in EarthLink and Broadview returns; 0.1 review e-mail from C. Robinson (Windstream) regarding schedule reflecting tax attributes, book balance sheet, and history of de facto liquidated entities and tax consequences of de facto liquidations; 0.1 review of e-mail from C. Robinson (Windstream) regarding updating Project Lightweight legal entity rationalization step plan for summary prepared by legal team	0.9	\$ 650	\$ 585.00
Adam Bourque	06/11/20	(1.0) Call with D. Helenbrook, A. Bourque, B. Laukhuff and A. Murphy (all KPMG) to discuss impacts of taxable liquidations with respect to tax attributes and selective liquidations.	1.0	\$ 760	\$ 760.00
Adam Murphy	06/11/20	(1.0) Call with D. Helenbrook, A. Bourque, B. Laukhuff and A. Murphy (all KPMG) to discuss impacts of taxable liquidations with respect to tax attributes and selective liquidations.	1.0	\$ 650	\$ 650.00
David Helenbrook	06/11/20	(1.0) Call with D. Helenbrook, A. Bourque, B. Laukhuff and A. Murphy (all KPMG) to discuss impacts of taxable liquidations with respect to tax attributes and selective liquidations.	1.0	\$ 875	\$ 875.00
Brittney Laukhuff	06/11/20	(1.0) Call with D. Helenbrook, A. Bourque, B. Laukhuff and A. Murphy (all KPMG) to discuss impacts of taxable liquidations with respect to tax attributes and selective liquidations.	1.0	\$ 760	\$ 760.00
Brittney Laukhuff	06/11/20	(1.0) Review of liquidation schedule prepared by A. Murphy (KPMG) in advance of call with D. Helenbrook, A. Bourque and A. Murphy (all KPMG) re same.	1.0	\$ 760	\$ 760.00
Jimmy Martinez	06/11/20	(1.1) Making adjustments to account for NOL generated amounts from the state post emergence model that are do not align with client provided projections	1.1	\$ 420	\$ 462.00
Chris Nocito	06/11/20	Going through KPMG's following workstreams in the 11th monthly fee statement to ensure proper allocations for the bankruptcy cost analysis: 0.1 Audit Defense Services and 1.2 Tax Consulting Services.	1.3	\$ 420	\$ 546.00
Adam Murphy	06/11/20	0.1 Review e-mail from S. Tran (Windstream) regarding history of Wavetel NC License Corporation for legal entity rationalization; 0.1 reviewed email communication from S. Tran Windstream re action items for E&P calculations; 0.4 draft e-mail to D. Helenbrook, A. Bourque, and B. Laukhuff (all KPMG) re reconciliation of calculations of tax consequences of insolvent liquidations; 0.8 review schedule L balance sheets of CTC Communications of VA in EarthLink returns to confirm no historical attributes for de facto liquidation analysis.	1.4	\$ 650	\$ 910.00

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Windstream Holdings, Inc., et al.
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June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Mabel Zhang	06/11/20	1.6 Analyze state stock basis effect of the intercompany debt cleanup transactions in order to estimate the state impact of proposed intercompany debt transactions.	1.6	\$ 650	\$ 1,040.00
Chris Nocito	06/11/20	Review of A&M's following workstreams in the 13th monthly fee statement to ensure proper allocations for the bankruptcy cost analysis: 0.2 Accounting; 0.3 Business Plan; 0.3 Cash Management and Collateral; 0.8 Contracts and 0.2 Vendor Management; 0.4 Updating the retained providers schedule to record service providers fees and expenses for the 11th monthly fee statements to ensure proper allocations for the bankruptcy cost analysis.	2.2	\$ 420	\$ 924.00
Adam Bourque	06/11/20	(2.4) Performed senior manager review of 6/12/20 version of attribute reduction model incorporating selective liquidations.	2.4	\$ 760	\$ 1,824.00
Eric Albritton	06/11/20	(2.6) Preparing reconciliation between 9th-12th monthly fee statement analyzed with 3rd interim fee applications filed on the dockets.	2.6	\$ 520	\$ 1,352.00
Chris Nocito	06/11/20	0.2 Review of Katten's Charter Litigation workstream in the 13th monthly fee statement to ensure proper allocations for the bankruptcy cost analysis; Review of K&E's following workstreams in the 13th monthly fee statement to ensure proper allocations for the bankruptcy cost analysis: 0.2 Cash Collateral DIP Fin; 0.2 Employee and Labor Matters; 0.7 Executory Contracts and Unexpired Leases; 0.3 Plan Disclosure Statement Confirmation; 0.6 Tax Matters; 0.2 Vendor Matters and 0.3 Corporate and Securities Matters.	2.7	\$ 420	\$ 1,134.00
Eric Albritton	06/11/20	Senior associate review of 13th monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: (0.7) A&M - Accounting; (0.7) A&M - Business Plan; (0.8) A&M - Contracts; and (0.8) A&M - Vendor Management.	3.0	\$ 520	\$ 1,560.00
Adam Murphy	06/11/20	1.5 Review schedule L balance sheets of de facto liquidated legacy EarthLink entities in EarthLink returns to confirm no historical attributes for de facto liquidation analysis; 1.8 review schedule L balance sheets of de facto liquidated legacy Broadview entities in Broadview returns to confirm no historical attributes for de facto liquidation analysis	3.3	\$ 650	\$ 2,145.00
Chris Nocito	06/11/20	3.9 Updating the 9th and 10th monthly fee statement schedule with senior associate comments to ensure proper allocation for the bankruptcy cost analysis.	3.9	\$ 420	\$ 1,638.00
Mary Beth Turner	06/11/20	3.9 Completed the draft of the selective liquidation attribute reduction model to allow for the liquidation of mid tier entities allowing their tax attributes to flow to their direct regarded parent.	3.9	\$ 420	\$ 1,638.00

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Name	Date	Description	Hours	Rate	Amount
Scott Salmon	06/12/20	(0.4) Respond to email from M. Zhang KPMG regarding the impact of brother-sister intercompany account resolution on subsidiary stock basis, push down CODI for attribute reduction in -28 states and the income expense consequences of that resolution in separate filing states	0.4	\$ 875	\$ 350.00
Mabel Zhang	06/12/20	0.4 Continue, from 6/11, to analyze state stock basis effect of the intercompany debt cleanup transactions in order to estimate the state impact of proposed intercompany debt transactions.	0.4	\$ 650	\$ 260.00
Mary Beth Turner	06/12/20	0.8 Review formulas in the selective liquidation attribute reduction model in an effort to revise as needed.	0.8	\$ 420	\$ 336.00
Chris Nocito	06/12/20	(0.6) Aggregated monthly fee statements filed for the week of June 8, 2020 for use in the bankruptcy cost analysis; (0.4) Review of Katten's 14th monthly fee statement Charter Litigation workstream to ensure proper allocations for the bankruptcy cost analysis.	1.0	\$ 420	\$ 420.00
Adam Bourque	06/12/20	(1.1) Call with D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) to discuss revisions to calculation of tax consequences of insolvent liquidations, reconciliation of calculations.	1.1	\$ 760	\$ 836.00
Adam Murphy	06/12/20	(1.1) Call with D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) to discuss revisions to calculation of tax consequences of insolvent liquidations, reconciliation of calculations.	1.1	\$ 650	\$ 715.00
David Helenbrook	06/12/20	(1.1) Call with D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) to discuss revisions to calculation of tax consequences of insolvent liquidations, reconciliation of calculations.	1.1	\$ 875	\$ 962.50
Brittney Laukhuff	06/12/20	(1.1) Call with D. Helenbrook, A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) to discuss revisions to calculation of tax consequences of insolvent liquidations, reconciliation of calculations.	1.1	\$ 760	\$ 836.00
Adam McLamb	06/12/20	1.9 Performed Senior Manager State & Local Tax review of latest version of the subsidiary stock basis and concurrently drafted review comments.	1.9	\$ 760	\$ 1,444.00
Adam Bourque	06/12/20	(2.1) Perform Senior manager review of 6.12.20 version of attribute reduction model incorporating selective liquidation of entities.	2.1	\$ 760	\$ 1,596.00

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Windstream Holdings, Inc., et al.
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Tax Consulting Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/12/20	(0.1) Drafted e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding revisions by C. Robinson (Windstream) to Project Utopia slide deck for legal team plan; 0.1 review e-mail from D. Helenbrook KPMG re requested revisions of C. Robinson Windstream to Project Utopia slide deck for legal team plan; 0.1 drafted e-mail to C. Robinson re requested revisions to Project Utopia slide deck for legal team plan; 0.1 drafted e-mail to D. Helenbrook and A. Bourque (both KPMG) re impact of de facto liquidation of Wavetel NC on utilization of state tax attributes; 1.8 revise calculation of tax consequences of insolvent liquidations to account for impact of book assets and liabilities on distributions of subsidiary stock in liquidation; 0.1 e-mail from D. Helenbrook KPMG re impact of de facto liquidation of Wavetel NC on utilization of state tax attributes	2.3	\$ 650	\$ 1,495.00
Eric Albritton	06/12/20	(2.6) Senior Associate review of workpapers related to 11th and 12th monthly fee statement bankruptcy cost analysis schedule	2.6	\$ 520	\$ 1,352.00
Brian Defliese	06/12/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: (0.8) Alvarez & Marsal North America, LLC - Business Plan - 13th Monthly; (2.1) Alvarez & Marsal North America, LLC - Cash Management Collateral - 13th Monthly; (0.5) Alvarez & Marsal North America, LLC - Accounting - 13th Monthly	3.4	\$ 275	\$ 935.00
Eric Albritton	06/12/20	(3.8) Senior associate review of 11th and 12th monthly fee statement bankruptcy cost analysis schedule.	3.8	\$ 520	\$ 1,976.00
Adam Murphy	06/12/20	1.8 Revise calculation of tax consequences of insolvent liquidations to account for lesser of stock basis or net tax equity of subsidiaries in computation of net tax equity; 1.3 revise calculation of tax consequences of insolvent liquidations to account for stock basis of entities for which a complete Treas. Reg. 1.1502-32 analysis is available; 0.8 revise calculation of tax consequences of insolvent liquidations for adjustment to Windstream Holdings of the Midwest, Inc., stock basis and book liabilities for assumption of third-party debt	3.9	\$ 650	\$ 2,535.00
Jimmy Martinez	06/15/20	Meeting with V. Laddha, A. McLamb, M. Zhang, C. Ford, J. Schwartz, J. Martinez, L. Grantland (KPMG) to discuss status of Windstream state attribute reduction and pre- post-emergence models as of 6/15/2020.	0.2	\$ 420	\$ 84.00
Katie Ford	06/15/20	Meeting with V. Laddha, A. McLamb, M. Zhang, C. Ford, J. Schwartz, J. Martinez, L. Grantland (KPMG) to discuss status of Windstream state attribute reduction and pre- post-emergence models as of 6/15/2020.	0.2	\$ 650	\$ 130.00

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Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	06/15/20	Meeting with V. Laddha, A. McLamb, M. Zhang, C. Ford, J. Schwartz, J. Martinez, L. Grantland (KPMG) to discuss status of Windstream state attribute reduction and pre- post-emergence models as of 6/15/2020.	0.2	\$ 760	\$ 152.00
Joey Schwartz	06/15/20	Meeting with V. Laddha, A. McLamb, M. Zhang, C. Ford, J. Schwartz, J. Martinez, L. Grantland (KPMG) to discuss status of Windstream state attribute reduction and pre- post-emergence models as of 6/15/2020.	0.2	\$ 520	\$ 104.00
Mabel Zhang	06/15/20	Meeting with V. Laddha, A. McLamb, M. Zhang, C. Ford, J. Schwartz, J. Martinez, L. Grantland (KPMG) to discuss status of Windstream state attribute reduction and pre- post-emergence models as of 6/15/2020.	0.2	\$ 650	\$ 130.00
Adam McLamb	06/15/20	Meeting with V. Laddha, A. McLamb, M. Zhang, C. Ford, J. Schwartz, J. Martinez, L. Grantland (KPMG) to discuss status of Windstream state attribute reduction and pre- post-emergence models as of 6/15/2020.	0.2	\$ 760	\$ 152.00
Leanna Grantland	06/15/20	Meeting with V. Laddha, A. McLamb, M. Zhang, C. Ford, J. Schwartz, J. Martinez, L. Grantland (KPMG) to discuss status of Windstream state attribute reduction and pre- post-emergence models as of 6/15/2020.	0.2	\$ 420	\$ 84.00
Ben Cella	06/15/20	(0.4) Analysis of 6/12/20 Register Report from Alvarez & Marsal to determine if there are new tax claims and any changes to existing tax claims.	0.4	\$ 875	\$ 350.00
Lydia Bull	06/15/20	(0.7) Review of KPMG's 12th monthly fee statement to determine appropriate tax treatment of fees for the bankruptcy cost analysis.	0.7	\$ 760	\$ 532.00
Chris Nocito	06/15/20	Reviewing A&M's 13th monthly workpapers to ensure proper allocations for the bankruptcy cost analysis for the following categories; (0.6) Cash Management and Collateral; (0.2) Accounting and (0.2) Business Plan.	1.0	\$ 420	\$ 420.00
Lydia Bull	06/15/20	Performed Senior manager review of monthly fee statements going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis: (1.1) 11th monthly - KPMG – Tax Consulting; (0.1) 13th monthly – K&E – Vendor Matters; and (0.1) 13th monthly – K&E – Tax Matters.	1.3	\$ 760	\$ 988.00
Adam Murphy	06/15/20	1.4 Prepare reconciliation for calculation of tax consequences of insolvent liquidations	1.4	\$ 650	\$ 910.00

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June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	06/15/20	(0.8) Updates to Windstream Bankruptcy Tax Claims Schedule (Requested by C. Robinson– Windstream) based on the new tax claims and tax claim changes from the weekly Register Report and (0.1) send copy of same to B. Cella (KPMG) for review; (0.8) Update Meeting Agenda for Weekly update call for new claims/tax claim changes	1.7	\$ 650	\$ 1,105.00
Eric Albritton	06/15/20	Senior associate review of 13th monthly fee statement going through workstream reviewing time entries for proper allocations for purposes of bankruptcy cost analysis: (0.7) Katten - Charter Litigation; (0.7) K&E – Cash Collateral; (0.6) K&E – Employee and Labor	2.0	\$ 520	\$ 1,040.00
Jimmy Martinez	06/15/20	(1.0) Testing NOL generated formulas being used in the state post emergence model to make sure information is properly flowing through the model; (1.2) Performed clean up the state post emergence models (2019 / 2020 tabs) to make sure that all the information being generated is reasonable as well a within margin of error of projections provided to us by client.	2.2	\$ 420	\$ 924.00
Adam Bourque	06/15/20	(2.3) Performed Senior manager technical research of treatment of treasury regulation 1.1502-11c to potential taxable dispositions of entities.	2.3	\$ 760	\$ 1,748.00
Mabel Zhang	06/15/20	2.3 Continued (from 6/12) to analyze state stock basis effect of the intercompany debt cleanup transactions in order to estimate the state impact of proposed intercompany debt transactions.	2.3	\$ 650	\$ 1,495.00
Mabel Zhang	06/15/20	2.3 Performed additional analysis related to state 311 a disallowed loss and CODI in order to estimate the impact of proposed intercompany debt transactions.	2.3	\$ 650	\$ 1,495.00
Brian Defliese	06/15/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: (1.2) Alvarez & Marsal North America, LLC - Contracts- 13th Monthly; (1.1) Alvarez & Marsal North America, LLC - Vendor Management - 13th Monthly	2.3	\$ 275	\$ 632.50
Eric Albritton	06/15/20	Senior associate review of 13th monthly fee statement going through workstream reviewing time entries for proper allocations for purposes of bankruptcy cost analysis: (0.7) K&E – Executory Contracts; (0.9) K&E – Plan; (0.9) K&E – Tax Matters	2.5	\$ 520	\$ 1,300.00
Adam Murphy	06/15/20	(0.1) Review e-mail from C. Robinson (Windstream) regarding requested update to Project Lightweight slide deck for legal team summary of transaction steps (0.1) e-mail to C. Robinson and S. Wheeler both (Windstream), A. Sexton, N. Warther, and W. Levy (all K&E) and D. Helenbrook (KPMG) regarding requested update to Project Lightweight slide deck for legal team summary of transaction steps; (2.6) revise calculation of tax consequences of insolvent liquidations to account for tier-up adjustments to stock basis resulting from items recognized in liquidations	2.8	\$ 650	\$ 1,820.00

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Name	Date	Description	Hours	Rate	Amount
Robert Hyatt	06/15/20	Updated tax claim file for newly filed tax claims as of 6 10 2020 while concurrently breaking out claims details where claims covered multiple periods.	2.9	\$ 520	\$ 1,508.00
Adam Murphy	06/15/20	3.2 Revise calculation of tax consequences of insolvent liquidations to account for adjustments to book assets and liabilities for receipt of distributions of assets and liabilities by shareholders in liquidations; 0.2 Drafted e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding updated draft of calculation of tax consequences of insolvent liquidations, reconciliation issues with calculation of stock gain loss.	3.4	\$ 650	\$ 2,210.00
Eric Albritton	06/15/20	Senior associate review of 13th monthly fee statement going through workstream reviewing time entries for proper allocations for purposes of bankruptcy cost analysis: (0.8) K&E – Vendor Matters; (0.8) K&E – Corporate and Securities; (0.6) KPMG – Audit Defense (11th Monthly); and (1.2) KPMG - Tax Consulting (11th Monthly).	3.4	\$ 520	\$ 1,768.00
Adam Bourque	06/15/20	(2.2) Senior manager technical research of treatment of treasury regulation 1.1502-28b8 to potential taxable dispositions of entities (1.6) Senior manager technical research of treatment of treasury regulation 1.1502-28a3 to potential taxable dispositions of entities	3.8	\$ 760	\$ 2,888.00
John Geracimos	06/15/20	Began Managing Director Washington National tax review of TCA opinion (total of 60 pages) and concurrently drafted review comments.	3.9	\$ 875	\$ 3,412.50
Lydia Bull	06/15/20	Senior manager review of monthly fee statements with focus on workstreams/ time entries for proper allocations for the bankruptcy cost analysis: (0.1) 13th monthly - A&M – Accounting; (0.1) 13th monthly - A&M – Business Plan; (0.1) 13th monthly - A&M – Cash Collateral; (0.9) 13th monthly - A&M – Contracts; (0.6) 13th monthly - A&M – Vendor Management; (0.4) 13th monthly - Katten - Charter Litigation; (0.2) 11th monthly - KPMG – Audit Defense; (0.1) 13th monthly – K&E – Cash Collateral/Cash Mgmt/DIP Fin.; (0.1) 13th monthly – K&E – Employee and Labor Matters; (0.8) 13th monthly – K&E – Executory Contracts and Unexpired Leases; (0.4) 13th monthly – K&E – Plan/Disclosure Statement/Confirmation; and (0.1) 13th monthly – K&E – Corporate and Securities Matters.	3.9	\$ 760	\$ 2,964.00
Jimmy Martinez	06/16/20	(0.2) Call with M. Zhang (Manager, KPMG) and J. Martinez (Associate, KPMG) to discuss the state post-emergence model bonus depreciation modification.	0.2	\$ 420	\$ 84.00
Mabel Zhang	06/16/20	(0.2) Call with M. Zhang (Manager, KPMG) and J. Martinez (Associate, KPMG) to discuss the state post-emergence model bonus depreciation modification.	0.2	\$ 650	\$ 130.00

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Windstream Holdings, Inc., et al.
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Tax Consulting Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Ben Cella	06/16/20	(0.2) Performed Managing Director review and concurrently revise the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims / changes from Alvarez & Marsal's 6/12/20 Register Report; (0.2) Perfrom Managing Director review and concuretnly revise the Tax Register Report prepared by R. Hyatt KPMG from Alvarez Marsal's 6/12/20 Register Report; (0.1) Revising the agenda materials for the weekly status call with Windstream Tax prepared by C. Stevens (KPMG).	0.5	\$ 875	\$ 437.50
Eric Albritton	06/16/20	Call with M Campagna and E Albritton (both KPMG) to discuss inside asset basis and outside stock basis reconciliation items related to stock and asset basis calculations used in the Windstream Bankruptcy planning.	0.6	\$ 520	\$ 312.00
Michael Campagna	06/16/20	Call with M Campagna and E Albritton (both KPMG) to discuss inside asset basis and outside stock basis reconciliation items related to stock and asset basis calculations used in the Windstream Bankruptcy planning.	0.6	\$ 760	\$ 456.00
Jimmy Martinez	06/16/20	(0.7) Researching PA and LA NOL generated amounts to determine why the state post emergence model is generating a substantially higher amount than projected.	0.7	\$ 420	\$ 294.00
Adam Murphy	06/16/20	0.3 Communication via email with K. Polli, V. Laddha, D. Helenbrook, and A. Bourque (all KPMG) re potential impact of Wavetel NC License Corp. de facto liquidation on utilization of historical NC State NOLs; 0.3 review of e-mail response from V. Laddha (KPMG) re potential impact of Wavetel NC License Corp. de facto liquidation on utilization of historical NC State NOLs, request for NC combined filing agreements; 0.1 drafted e-mail to S. Tran, S. Wheeler, and C. Robinson (all Windstream), and D. Helenbrook (KPMG) re request for NC combined filing agreements to determine potential impact of Wavetel NC License Corp. de facto liquidation on utilization of historical NC State NOLs.	0.7	\$ 650	\$ 455.00
Ben Cella	06/16/20	(0.8) Telephone call with C. Robinson, C. Wheeler, V. Anger, J. Franks, and S. Wagner (Windstream) and B. Cella, C. Stevens, and M. Andruchek (all KPMG) to discuss progress on claims as of 6/16/2020.	0.8	\$ 875	\$ 700.00
Caroline Stevens	06/16/20	(0.8) Telephone call with C. Robinson, C. Wheeler, V. Anger, J. Franks, and S. Wagner (Windstream) and B. Cella, C. Stevens, and M. Andruchek (all KPMG) to discuss progress on claims as of 6/16/2020.	0.8	\$ 650	\$ 520.00
Michael Andruchek	06/16/20	(0.8) Telephone call with C. Robinson, C. Wheeler, V. Anger, J. Franks, and S. Wagner (Windstream) and B. Cella, C. Stevens, and M. Andruchek (all KPMG) to discuss progress on claims as of 6/16/2020.	0.8	\$ 760	\$ 608.00

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Name	Date	Description	Hours	Rate	Amount
Chris Nocito	06/16/20	(0.5) Reviewing Katten's 13th Monthly workpaper for Charter Litigation to ensure proper allocations for the bankruptcy cost analysis; (0.4) Reviewing KPMG's 11th monthly workpaper for audit defense services to ensure proper allocations for the bankruptcy cost allocation.	0.9	\$ 420	\$ 378.00
Chris Nocito	06/16/20	Reviewing A&M's 13th monthly workpapers to ensure proper allocations for the bankruptcy cost analysis for the following categories: (0.3) Vendor Management and (0.4) Contracts; (0.3) Updating the Bifurcated Master Lease section of the 11th and 12th monthly schedule to ensure proper allocations for the bankruptcy cost analysis.	1.0	\$ 420	\$ 420.00
Varoon Laddha	06/16/20	1.2 Performed analysis for determination of survival of NC NEL (North Carolina Net Economic Loss) in a de facto liquidation as it will impact state tax attribute reduction model.	1.2	\$ 760	\$ 912.00
Mabel Zhang	06/16/20	1.2 Performed manager review of the future state model for tax year 2019 NOL generation or utilization purposes.	1.2	\$ 650	\$ 780.00
Adam Murphy	06/16/20	0.8 revise calculation of tax consequences of insolvent liquidations to account for greater of net book assets or zero to measure gain or loss in stock of liquidated subsidiaries; 0.6 revise reconciliation of calculation of tax consequences of insolvent liquidations to account for adjustments to book assets and liabilities of liquidated subsidiaries and distributed subsidiaries;	1.4	\$ 650	\$ 910.00
Adam Bourque	06/16/20	(1.6) Perform senior manager review of 6/16/20 version of excel schedule detailing impact of insolvent liquidations	1.6	\$ 760	\$ 1,216.00
John Geracimos	06/16/20	Continued , from 6/15, to perform Managing Director Washington National tax review of TCA opinion (total of 60 pages) and concurrently drafted review comments.	2.1	\$ 875	\$ 1,837.50
Adam Murphy	06/16/20	0.1 Drafted e-mail to D. Helenbrook and A. Bourque (KPMG) re revised calculation of tax consequences of insolvent liquidations; 1.0 revise Project Lightweight legal entity rationalization slide deck to address legal team changes to order elimination of transaction steps; 1.2 Revise Project Lightweight legal entity rationalization slide deck to address historical balance sheet analysis for de facto liquidated entities; 0.8 revise Project Lightweight legal entity rationalization slide deck to address tax consequences of de facto liquidations of corporations with net liabilities at the time of de facto liquidation; 0.1 drafted e-mail to D. Helenbrook and A. Bourque (both KPMG) re revised draft of Project Lightweight legal entity rationalization slide deck.	3.2	\$ 650	\$ 2,080.00
Lydia Bull	06/16/20	Senior Manager review of 11th and 12th monthly fee statement schedule summarizing tax treatment for the bankruptcy cost analysis.	2.4	\$ 760	\$ 1,824.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	06/16/20	(2.6) Create calculation in the state attribute reduction model to calculate state-specific Internal Revenue Code section 1017(b) liability floors for states which do not conform to Internal Revenue Code section 1502	2.6	\$ 520	\$ 1,352.00
Eric Albritton	06/16/20	(2.6) Reviewing and concurrently revising stock basis calculations for Windstream CTC Internet based on revised net inside asset basis reconciliation amounts.	2.6	\$ 520	\$ 1,352.00
Brian Defliese	06/16/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: (1.9) Kirkland & Ellis LLP - Executory Contracts and Unexpired Leases - 13th Monthly, (1.1) Kirkland & Ellis LLP - Tax Matters - 13th Monthly	3.0	\$ 275	\$ 825.00
Brian Defliese	06/16/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis for KPMG - Tax Consulting Services - 11th monthly	3.2	\$ 275	\$ 880.00
Chris Nocito	06/16/20	Reviewing K&E's 13th monthly workpapers to ensure proper allocations for the bankruptcy cost analysis for the following categories (0.2) Cash Collateral and Management; (0.2) Employee Matters; (1.3) Executory Contract and Unexpired Leases; (1.2) Tax Matters and (0.3) Vendor Matters.	3.2	\$ 420	\$ 1,344.00
Luis Carcamo	06/16/20	(0.4) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 13th Monthly Fee Statement - Cash Collateral Cash Mgmt DIP Fin; (0.4) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 13th Monthly Fee Statement - Vendor Matters; (0.9) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - KPMG - 11th Monthly Fee Statement - Audit Defense Services; (1.2) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 13th Monthly Fee Statement - Plan Disclosure Statement Confirmation; 0.1 Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - Katten - 13th Monthly Fee Statement - Charter Litigation; (0.4) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 13th Monthly Fee Statement - Employee and Labor Matters	3.4	\$ 275	\$ 935.00
Jimmy Martinez	06/16/20	(1.6) Updating bonus modification formula on the 2019 tab of the state post emergence model to properly function only when the state conformity allows; (1.8) Reviewing NOL roll forward schedule provided by client to ensure the amounts are within a reasonable margin of projections after the changes have been made to the post emergence model.	3.4	\$ 420	\$ 1,428.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/16/20	0.1 Review e-mail from C. Robinson (Windstream) re update regarding target date elimination of entities in Project Lightweight legal entity rationalization; 0.1 drafted e-mail to C. Robinson and S. Wheeler (both Windstream), A. Sexton, N. Warther, and W. Levy (all K&E), and D. Helenbrook (KPMG) re update regarding target date elimination of entities in Project Utopia legal entity rationalization; 1.2 revise calculation of tax consequences of insolvent liquidations to account for adjustments to book assets and liabilities of subsidiaries distributed in liquidation for book assets and liabilities of lower-tier subsidiaries; 1.4 revise calculation of tax consequences of insolvent liquidations to account for adjustments to book assets and liabilities of liquidated subsidiaries for book assets and liabilities of lower-tier subsidiaries;	2.8	\$ 650	\$ 1,820.00
Eric Albritton	06/16/20	(3.9) Reviewing and concurrently revising stock basis calculations for Xeta based on revised net inside asset basis reconciliation amounts.	3.9	\$ 520	\$ 2,028.00
Adam Murphy	06/17/20	(0.1) Draft e-mail to D. Helenbrook and A. Bourque (both KPMG) re: impact of adjustments to stock basis of entities resulting from inside / outside reconciliation calculation of tax consequences of insolvent liquidations; (0.1) drafted e-mail to D. Helenbrook and A. Bourque (both KPMG) re: potential reduction of capital losses generated from ELA triggers in attribute reduction on emergence.	0.2	\$ 650	\$ 130.00
Adam Murphy	06/17/20	(0.1) Review e-mail communication from A. Bourque and D. Helenbrook (KPMG) regarding potential reduction of capital losses generated from ELA triggers in attribute reduction on emergence	0.2	\$ 650	\$ 130.00
Adam Murphy	06/17/20	(0.1) Review e-mail from E. Albritton (KPMG) re: incorporation of E&P depreciation schedule into E&P calculation; (0.1) review e-mail from S. Wheeler (Windstream) re: NC combined filing agreement for Wavetel NC License Corp. for determination of impact of de facto liquidation on historical utilization of state NOLs;	0.2	\$ 650	\$ 130.00
Scott Salmon	06/17/20	Draft email to A. Murphy, K. Polli, V. Laddha, D. Helenbrook, and A. Bourque (all KPMG) regarding the possibility of triggering state ELAs without sufficient state NOLs to cover	0.2	\$ 875	\$ 175.00
Rachel Loiacono	06/17/20	Reviewing 1.263(a)-5 and Revenue Procedure 2011-29 in preparation to perform tasks related to Bankruptcy Cost Analysis project	0.5	\$ 420	\$ 210.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/17/20	(0.2) Drafted email to M. Campagna, E. Albritton, D. Helenbrook, and A. Bourque (all KPMG) re: explanation for ELA in stock of Open Support Systems, LLC for determination of tax consequences of de facto liquidation; (0.1) drafted e-mail to K. Polli, V. Laddha, D. Helenbrook, and A. Bourque (all KPMG) regarding North Carolina combined filing agreement for Wavetel NC License Corp. for determination of impact of de facto liquidation on historical utilization of state NOLs; (0.1) e-mail to S. Salmon, K. Polli, V. Laddha, D. Helenbrook, and A. Bourque (all KPMG) re: status of SALT review of impact of potential ELA triggers; (0.2) reviewed e-mail communication from S. Salmon (KPMG) regarding status of SALT review of impact of potential ELA triggers.	0.6	\$ 650	\$ 390.00
Adam Bourque	06/17/20	(0.7) Call with C. Robinson, S. Wheeler, and S. Tran (all Windstream), A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss outstanding issues relating to first phase of Project Utopia legal entity rationalization project and outstanding issues relating to lease opinion	0.7	\$ 760	\$ 532.00
Adam Murphy	06/17/20	(0.7) Call with C. Robinson, S. Wheeler, and S. Tran (all Windstream), A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss outstanding issues relating to first phase of Project Utopia legal entity rationalization project and outstanding issues relating to lease opinion	0.7	\$ 650	\$ 455.00
David Helenbrook	06/17/20	(0.7) Call with C. Robinson, S. Wheeler, and S. Tran (all Windstream), A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss outstanding issues relating to first phase of Project Utopia legal entity rationalization project and outstanding issues relating to lease opinion	0.7	\$ 875	\$ 612.50
Mark Hoffenberg	06/17/20	(0.7) Call with C. Robinson, S. Wheeler, and S. Tran (all Windstream), A. Sexton, N. Warther, and W. Levy (all K&E), and M. Hoffenberg, D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss outstanding issues relating to first phase of Project Utopia legal entity rationalization project and outstanding issues relating to lease opinion	0.7	\$ 875	\$ 612.50

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/17/20	(0.6) Revise inside / outside reconciliation for calculation of tax consequences of insolvent liquidations to compare the stock basis of first-tier subsidiaries that may liquidate and net gain / loss recognized in stock of first-tier subsidiaries upon liquidation with net book assets of all liquidated subsidiaries; (0.1) draft e-mail to D. Helenbrook and A. Bourque (both KPMG) re: revised draft of inside / outside reconciliation for calculation of tax consequences of insolvent liquidations; (0.1) reviewed e-mail from V. Laddha (KPMG) re: impact of Wavetel NC License Corp. de facto liquidation on historical utilization of state tax attributes taking into consideration the NC combined filing agreement	0.8	\$ 650	\$ 520.00
Ben Cella	06/17/20	(0.2) Preparing email to J. Franks (Windstream) about new tax claim 8481 that amended claim 302 (0.1) Preparing email to N. Tammerine (Alvarez & Marsal) with requested Register Report changes for claims 302 and 8409 and (0.6) Preparing an updated list of claims Windstream tax is working for N. Tammerine (Alvarez & Marsal).	0.9	\$ 875	\$ 787.50
Adam Murphy	06/17/20	(0.4) Review adjustments to stock basis of entities resulting from inside / outside reconciliation for calculation of tax consequences of insolvent liquidations; (0.3) reviewed e-mail from E. Albritton (KPMG) regarding adjustments to stock basis of entities resulting from inside / outside reconciliation; (0.3) review e-mail communication from A. Bourque (KPMG) regarding requested revisions to Project Utopia Phase I slide deck for changes to assumptions, correction of typos, and questions about stock basis amounts and NOLs reflected in slide deck.	1.0	\$ 650	\$ 650.00
Adam Bourque	06/17/20	(1.0) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss tax consequences of historical de facto liquidations and prepare for call with Windstream and K&E regarding legal entity rationalization projects	1.0	\$ 760	\$ 760.00
David Helenbrook	06/17/20	(1.0) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss tax consequences of historical de facto liquidations and prepare for call with Windstream and K&E regarding legal entity rationalization projects	1.0	\$ 875	\$ 875.00
Adam Murphy	06/17/20	(1.0) call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss tax consequences of historical de facto liquidations and prepare for call with Windstream and K&E regarding legal entity rationalization projects;	1.0	\$ 650	\$ 650.00
Varoon Laddha	06/17/20	1.2 Review agreements sent by S. Tran (Windstream) regarding Windstream's ability to file a combined income tax return and its impact of the survival of North Carolina Net Economic Losses.	1.2	\$ 760	\$ 912.00

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Name	Date	Description	Hours	Rate	Amount
Scott Salmon	06/17/20	(1.4) Began WNT Partner review of intercompany (I/C) account elimination state tax impact analysis assuming that the I/C accounts have zero value.	1.4	\$ 875	\$ 1,225.00
Michael Campagna	06/17/20	(2.3) Senior manager review of asset and stock basis reconciliation adjustments and related impact on stock basis.	2.3	\$ 760	\$ 1,748.00
Adam McLamb	06/17/20	Continue, same day, to review potential entities for issues with liquidating/merging, including triggering any Excess Loss Accounts (ELAs) or Deferred Intercompany Stock Accounts (DISAs).	2.4	\$ 760	\$ 1,824.00
Michael Campagna	06/17/20	(2.7) Senior manager review of updates to forecasted earnings and profits calculations	2.7	\$ 760	\$ 2,052.00
Adam Murphy	06/17/20	(0.8) Revise Project Utopia Phase I slide deck to address requested changes to assumptions by A. Bourque (KPMG); (2.3) revise calculation of tax consequences of insolvent liquidations to adjust gain or loss recognized from distribution of subsidiary stock to take into account the greater of the net book assets of the subsidiary or zero.	3.1	\$ 650	\$ 2,015.00
Adam Bourque	06/17/20	(3.1) Performed senior manager review of updated slide deck detailing liquidation of de facto liquidated entities.	3.1	\$ 760	\$ 2,356.00
Eric Albritton	06/17/20	(3.9) Preparing updated opening stock basis calculation based on revised net inside asset basis calculations.	3.9	\$ 520	\$ 2,028.00
Adam McLamb	06/17/20	Review potential entities for issues with liquidating/merging, including triggering any Excess Loss Accounts or DISAs	3.9	\$ 760	\$ 2,964.00
Chris Nocito	06/17/20	(1.9) Updating the bankruptcy cost analysis opinion for WNT partner review comments. (1.3) Reviewing KPMG's 11th monthly Tax Consulting Services workpaper to ensure proper allocations in the bankruptcy cost analysis. (0.8) Reviewing K&E's 13th monthly Plan Disclosure Statement Confirmation workpaper to ensure proper allocations in the bankruptcy cost analysis. (1.4) Drafting the 11th and 12th monthly fee statement schedule binder for the bankruptcy cost analysis.	5.4	\$ 420	\$ 2,268.00
Ben Cella	06/18/20	(0.1) Preparing email to V. Anger (Windstream) regarding new tax claim 8498.	0.1	\$ 875	\$ 87.50
Scott Salmon	06/18/20	Drafted email to D. Helenbrook, M. Zhang, K. Polli and V. Laddha (all KPMG) regarding the ability to discharge intercompany accounts under the plan rather than distribute/contribute to eliminate such balances	0.2	\$ 875	\$ 175.00
Kevin Polli	06/18/20	(.5) Call with D. Helenbrook and K. Polli (all KPMG) regarding potential state impact of triggering ELAs.	0.5	\$ 875	\$ 437.50
Varoon Laddha	06/18/20	(.5) Call with D. Helenbrook and K. Polli (all KPMG) regarding potential state impact of triggering ELAs.	0.5	\$ 760	\$ 380.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/18/20	(0.1) Review of e-mail from V. Laddha (KPMG) re: request for list of entities that may be liquidated in Project Utopia Phase I and II; (0.2) e-mail to V. Laddha, K. Polli, and A. McLamb (all KPMG) regarding list of entities that may be liquidated in Project Utopia Phase I and II; (0.2) Communication via email with E. Albritton, M. Campagna, D. Helenbrook, and A. Bourque (all KPMG) regarding adjustments to legacy Broadview subsidiary stock basis for capital contributions and distributions required to adjust final Broadview balance sheets to zero for determination of tax consequences of de facto liquidations;	0.5	\$ 650	\$ 325.00
Scott Salmon	06/18/20	Review of intercompany (I/C) account elimination state tax impact analysis assuming that the I/C accounts have zero value and concurrently drafted comments to provide to M. Zhang (KPMG)	0.6	\$ 875	\$ 525.00
Adam Murphy	06/18/20	(0.8) Revised the calculation of tax consequences of insolvent liquidations to measure gain or loss from distribution of assets against the greater of the book assets or liabilities of the liquidating subsidiary taking into account the greater of book assets or zero of subsidiaries distributed.	0.8	\$ 650	\$ 520.00
Adam McLamb	06/18/20	Performed additional review and concurrently responded to issues with liquidating/merging, including triggering any ELAs or DISAs	0.8	\$ 760	\$ 608.00
Adam Murphy	06/18/20	(1.2) Revise calculation of tax consequences of insolvent liquidating subsidiaries to revise calculation of deferred tax assets and liabilities recognized in insolvent liquidations.	1.2	\$ 650	\$ 780.00
Varoon Laddha	06/18/20	(1.2) Senior manager review of intercompany (IC) file created by M. Zhang KPMG) regarding state impact of cleaning up IC	1.2	\$ 760	\$ 912.00
Adam Murphy	06/18/20	(1.6) Revise calculation of tax consequences of insolvent liquidations to add the greater of book assets of zero of subsidiaries distribution with other book assets of liquidating subsidiaries; (0.1) Review e-mail communication from E. Albritton (KPMG) regarding adjustments to legacy Broadview subsidiary stock basis for capital contributions and distributions required to adjust final Broadview balance sheets to zero for determination of tax consequences of de facto liquidations;	1.7	\$ 650	\$ 1,105.00
Brian Defliese	06/18/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland & Ellis LLP - Executory Contracts and Unexpired Leases - 13th Monthly	2.1	\$ 275	\$ 577.50
Eric Albritton	06/18/20	(2.2) Preparing stock basis calculation that includes contribution/distribution to legacy Broadview entities for purposes of liquidation scenario.	2.2	\$ 520	\$ 1,144.00
Adam Bourque	06/18/20	(2.5) Phone conference with A. Murphy, D. Helenbrook, and A. Bourque (all KPMG) to discuss detailed Windstream liquidating entity spreadsheet and tax ramifications of taxable liquidations of multiple entities.	2.5	\$ 760	\$ 1,900.00

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Adam Murphy	06/18/20	(2.5) Phone conference with A. Murphy, D. Helenbrook, and A. Bourque (all KPMG) to discuss detailed Windstream liquidating entity spreadsheet and tax ramifications of taxable liquidations of multiple entities.	2.5	\$ 650	\$ 1,625.00
David Helenbrook	06/18/20	(2.5) Phone conference with A. Murphy, D. Helenbrook, and A. Bourque (all KPMG) to discuss detailed Windstream liquidating entity spreadsheet and tax ramifications of taxable liquidations of multiple entities.	2.5	\$ 875	\$ 2,187.50
Eric Albritton	06/18/20	(3.4) Updating E&P calculation for revised E&P depreciation schedules provided by the client.	3.4	\$ 520	\$ 1,768.00
Adam Bourque	06/18/20	(3.7) Perform senior manager review of detailed excel spreadsheet reflecting taxable liquidations of specific entities and tax implications of same.	3.7	\$ 760	\$ 2,812.00
Eric Albritton	06/18/20	(3.8) Preparing rollforward of attribute reduction impact to E&P depreciation for purposes of E&P calculation.	3.8	\$ 520	\$ 1,976.00
Adam Bourque	06/18/20	(3.8) Senior manager review of 6/18/20 version of attribute reduction software to identify selective liquidations of specific entities	3.8	\$ 760	\$ 2,888.00
Adam Murphy	06/19/20	(0.1) Communication via e-mail to D. Helenbrook and A. Bourque (KPMG) re: revised draft of calculation of tax consequences of insolvent liquidations.	0.1	\$ 650	\$ 65.00
Adam Murphy	06/19/20	(0.1) Drafted e-mail to C. Robinson, S. Wheeler, and S. Tran (all Windstream), A. Sexton, N. Warther, and W. Levy (all K&E), and D. Helenbrook, A. Bourque, and B. Laukhuff (all KPMG) regarding revised draft of Project Utopia Phase I legal entity rationalization slide deck	0.1	\$ 650	\$ 65.00
Adam Murphy	06/19/20	(0.1) Drafted e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding the revised draft of Project Utopia Phase I legal entity rationalization slide deck	0.1	\$ 650	\$ 65.00
Adam Murphy	06/19/20	(0.1) Review e-mail from A. Bourque (KPMG) with revision to comments regarding tax consequences of de facto liquidation of CCL Historical, LLC - name of an entity / corporation that may be eliminated in the legal entity rationalization project.	0.1	\$ 650	\$ 65.00
Adam Murphy	06/19/20	(0.1) Revise Project Utopia Phase I legal entity rationalization slide deck for revision requested by A. Bourque (KPMG) regarding tax consequences of de facto liquidation of CCL Historical	0.1	\$ 650	\$ 65.00
Adam Bourque	06/19/20	(0.2) Call with A. Bourque and A. Murphy (both KPMG) to review amount of NOL reflected in Project Utopia Phase I legal entity rationalization slide deck.	0.2	\$ 760	\$ 152.00
Adam Murphy	06/19/20	(0.2) Call with A. Bourque and A. Murphy (both KPMG) to review amount of NOL reflected in Project Utopia Phase I legal entity rationalization slide deck.	0.2	\$ 650	\$ 130.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/19/20	(0.6) Revise calculation of tax consequences of insolvent liquidations for updated stock basis calculations following inside / outside reconciliation	0.6	\$ 650	\$ 390.00
Adam Murphy	06/19/20	(0.6) Revise reconciliation of calculation of tax consequences of insolvent liquidations to compare total net inside tax attributes before and after liquidations	0.6	\$ 650	\$ 390.00
Adam Bourque	06/19/20	(0.7) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss revisions to Project Utopia Phase I legal entity rationalization slide deck for NOL at acquisition and assumptions and estimates related to worthless stock losses with respect to insolvent subsidiaries that de facto liquidated.	0.7	\$ 760	\$ 532.00
Adam Murphy	06/19/20	(0.7) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss revisions to Project Utopia Phase I legal entity rationalization slide deck for NOL at acquisition and assumptions and estimates related to worthless stock losses with respect to insolvent subsidiaries that de facto liquidated.	0.7	\$ 650	\$ 455.00
David Helenbrook	06/19/20	(0.7) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss revisions to Project Utopia Phase I legal entity rationalization slide deck for NOL at acquisition and assumptions and estimates related to worthless stock losses with respect to insolvent subsidiaries that de facto liquidated.	0.7	\$ 875	\$ 612.50
Adam Murphy	06/19/20	(0.8) Revise calculation of tax consequences of insolvent liquidations to address tier-up of recognition of items by third- and fourth-tier subsidiaries to adjust stock basis of second- and first-tier subsidiaries	0.8	\$ 650	\$ 520.00
Adam Murphy	06/19/20	(0.8) Revise Project Utopia Phase I legal entity rationalization slide deck for assumptions / estimates related to worthless stock losses with respect to insolvent subsidiaries that de facto liquidated	0.8	\$ 650	\$ 520.00
Adam Murphy	06/19/20	(0.8) Revise reconciliation of calculation of tax consequences of insolvent liquidations to reflect additional NOL required to offset net inside gain or reduction to worthless stock loss for NOL eliminated without utilization	0.8	\$ 650	\$ 520.00
Adam Murphy	06/19/20	(0.8) Revised the Project Utopia Phase I legal entity rationalization slide deck for NOL at acquisition	0.8	\$ 650	\$ 520.00
Lydia Bull	06/19/20	Reviewed Katten's 15th monthly fee statement to determine appropriate tax treatment of fees for the bankruptcy cost analysis.	0.8	\$ 760	\$ 608.00
Chris Nocito	06/19/20	(1.4) Aggregated monthly fee statement from the court docket for the week of June 15, 2020 for use in the Bankruptcy cost analysis.	1.4	\$ 420	\$ 588.00
Eric Albritton	06/19/20	(1.4) Meeting with L. Bull, E. Albritton, and R. Loiacono (all KPMG) to discuss the bankruptcy cost analysis process and specific Windstream case facts in order to properly allocate the tax treatment of fees incurred for the bankruptcy cost analysis.	1.4	\$ 520	\$ 728.00

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Name	Date	Description	Hours	Rate	Amount
Lydia Bull	06/19/20	(1.4) Meeting with L. Bull, E. Albritton, and R. Loiacono (all KPMG) to discuss the bankruptcy cost analysis process and specific Windstream case facts in order to properly allocate the tax treatment of fees incurred for the bankruptcy cost analysis.	1.4	\$ 760	\$ 1,064.00
Rachel Loiacono	06/19/20	(1.4) Meeting with L. Bull, E. Albritton, and R. Loiacono (all KPMG) to discuss the bankruptcy cost analysis process and specific Windstream case facts in order to properly allocate the tax treatment of fees incurred for the bankruptcy cost analysis.	1.4	\$ 420	\$ 588.00
Rachel Loiacono	06/19/20	(1.6) Review of workstream / time entries for proper allocations for the 14th monthly fee statement bankruptcy cost analysis: Alvarez & Marshal – Accounting.	1.6	\$ 420	\$ 672.00
Lydia Bull	06/19/20	Review of monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (0.9 hours) A&M– 14th monthly; (0.3) Alix – 12th monthly; (0.3) MoFo – 12th monthly; and (0.3) MoFo - 13th monthly.	1.8	\$ 760	\$ 1,368.00
Adam Bourque	06/19/20	(2.8) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss reconciliation of calculation of tax consequences of insolvent liquidations.	2.8	\$ 760	\$ 2,128.00
Adam Murphy	06/19/20	(2.8) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss reconciliation of calculation of tax consequences of insolvent liquidations.	2.8	\$ 650	\$ 1,820.00
David Helenbrook	06/19/20	(2.8) Call with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) to discuss reconciliation of calculation of tax consequences of insolvent liquidations.	2.8	\$ 875	\$ 2,450.00
Adam Bourque	06/19/20	(3.1) Performed Senior manager review of 6/19/20 attribute reduction slide models with eye towards updating stock basis for most recent information available (2.7) senior manager review of 6/19/20 version of legal entity restructuring tax ramifications excel spreadsheet to identify tax implications of taxable liquidations.	5.8	\$ 760	\$ 4,408.00
Mary Beth Turner	06/20/20	(0.6) Updated the four tax attribute reduction models depicting four scenarios for updated stock basis numbers.	0.6	\$ 420	\$ 252.00
Jimmy Martinez	06/22/20	Meeting to discuss status of state attribute reduction and pre-/post-emergence models with 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).	0.2	\$ 420	\$ 84.00
Katie Ford	06/22/20	Meeting to discuss status of state attribute reduction and pre-/post-emergence models with 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).	0.2	\$ 650	\$ 130.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	06/22/20	Meeting to discuss status of state attribute reduction and pre-/post-emergence models with 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).	0.2	\$ 520	\$ 104.00
Mabel Zhang	06/22/20	Meeting to discuss status of state attribute reduction and pre-/post-emergence models with 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).	0.2	\$ 650	\$ 130.00
Adam McLamb	06/22/20	Meeting to discuss status of state attribute reduction and pre-/post-emergence models with 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).	0.2	\$ 760	\$ 152.00
Leanna Grantland	06/22/20	Meeting to discuss status of state attribute reduction and pre-/post-emergence models with 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).	0.2	\$ 420	\$ 84.00
Chris Nocito	06/22/20	(0.4) Review of Katten's 15 monthly Charter Litigation workstream in ensure proper allocations for the bankruptcy cost analysis.	0.4	\$ 420	\$ 168.00
Jimmy Martinez	06/22/20	(0.4) Call with M. Zhang (Manager, KPMG) and J. Martinez (Associate, KPMG) to discuss state post-emergence model additional open items related to state modifications.	0.4	\$ 420	\$ 168.00
Mabel Zhang	06/22/20	(0.4) Call with M. Zhang (Manager, KPMG) and J. Martinez (Associate, KPMG) to discuss state post-emergence model additional open items related to state modifications.	0.4	\$ 650	\$ 260.00
Ben Cella	06/22/20	(0.4) Performed analysis of 6/19/20 Register Report from Alvarez & Marsal to determine if there are new tax claims and any changes to existing tax claims	0.4	\$ 875	\$ 350.00
Adam Murphy	06/22/20	(0.4) Revise reconciliation of calculation of tax consequences of insolvent liquidations to address tier-up adjustments from liquidation of third- and fourth-tier subsidiaries to stock basis of second- and first-subsidiaries.	0.4	\$ 650	\$ 260.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/22/20	(0.1) Draft e-mail to C. Robinson and S. Wheeler (both Windstream) and D. Helenbrook and A. Bourque (both KPMG) re: scheduling conference call to discuss revised Project Utopia Phase I slide deck; (0.1) drafted e-mail to D. Helenbrook and A. Bourque (both KPMG) re: scheduling conference call to discuss revised Project Utopia Phase I slide deck; (0.1) review e-mail communication from C. Robinson (Windstream) regarding call to discuss revised Project Utopia Phase I slide deck; (0.2) email communication with D. Helenbrook and A. Bourque (both KPMG) re: revised calculation of tax consequences of insolvent liquidations;	0.5	\$ 650	\$ 325.00
Mabel Zhang	06/22/20	(.8) Performed manager review of the latest version of the state future state model.	0.8	\$ 650	\$ 520.00
Joey Schwartz	06/22/20	(1.1) Create assumptions tab in the state attribute reduction model to facilitate presentation of model as a final deliverable	1.1	\$ 520	\$ 572.00
Adam Bourque	06/22/20	(1.1) Phone Conference with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) discussing 6/22/20 version of excel calculations detailing impacts of taxable liquidations of selected entities.	1.1	\$ 760	\$ 836.00
David Helenbrook	06/22/20	(1.1) Phone Conference with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) discussing 6/22/20 version of excel calculations detailing impacts of taxable liquidations of selected entities.	1.1	\$ 875	\$ 962.50
Adam Murphy	06/22/20	(1.1) phone conference with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) discussing 6/22/20 version of excel calculations detailing impacts of taxable liquidations of selected entities;	1.1	\$ 650	\$ 715.00
Rachel Loiacono	06/22/20	(1.3) Review of workstream / time entries for proper allocations for the 14th monthly fee statement bankruptcy cost analysis: Alvarez & Marshal- Cash Management & Collateral	1.3	\$ 420	\$ 546.00
Mary Beth Turner	06/22/20	(1.3) Updates to the selective liquidation tax attribute reduction model so that the tax attributes flow properly when certain entities are liquidated.	1.3	\$ 420	\$ 546.00
Rachel Loiacono	06/22/20	Review of workstream / time entries for proper allocations for the 14th monthly fee statement bankruptcy cost analysis: Alvarez & Marsal - Business Planning	1.9	\$ 420	\$ 798.00
Chris Nocito	06/22/20	Review of KPMG's workstreams for the 12th monthly fee statement to ensure proper allocations for the bankruptcy cost analysis: (.3) Audit Defense Services; and (1.6) Tax Consulting Services;	1.9	\$ 420	\$ 798.00

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Name	Date	Description	Hours	Rate	Amount
Brittny Laukhuff	06/22/20	(1.1) Review of new stock basis numbers prepared by KPMG basis team for incorporation into the four models; (1.0) Review of updated stock basis numbers in the Acquired Subs - No Capitalization Attribute Reduction Model to determine if they are properly flowing into the model and summary tabs	2.1	\$ 760	\$ 1,596.00
Caroline Stevens	06/22/20	(1.2) Updates to Windstream Bankruptcy Tax Claims Schedule (Requested by C. Robinson– Windstream) based on the new tax claims and tax claim changes from the weekly Register Report and (0.1) send copy of same to B. Cella (KPMG) for review; (0.9) Update Meeting Agenda for Weekly update call for new claims/tax claim changes	2.2	\$ 650	\$ 1,430.00
Lydia Bull	06/22/20	Review monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (0.8 hours) Katten's 15th monthly fee statement; (0.1 hours) Perrella's 13th monthly fee statement; (0.4 hours) PwC's 13th monthly fee statement; and (0.9 hours) Solomon's 11th monthly	2.2	\$ 760	\$ 1,672.00
Lydia Bull	06/22/20	Senior manager review of monthly fee statements with focus on workstream/ time entries for proper allocations for the bankruptcy cost analysis: (0.2) A&M 14th monthly - Cash Management and Collateral; (0.6) A&M 14th monthly – Business Plan; (0.2) A&M 14th monthly – Accounting; (0.2) KPMG 12th monthly – Audit Defense; (0.8) A&M 14th monthly – Contracts; (0.2) Katten 14th monthly – Charter Litigation; and (0.2) Katten 15th monthly – Charter Litigation.	2.4	\$ 760	\$ 1,824.00
Robert Hyatt	06/22/20	(2.8) Updated tax claim file for newly filed tax claims as of 6-17-2020 while concurrently breaking out claims details where claims covered multiple periods.	2.8	\$ 520	\$ 1,456.00
Brittny Laukhuff	06/22/20	1.1 Review of updated stock basis numbers in the Acquired Subs - Capitalized Attribute Reduction Model to determine if they are properly flowing into the model and summary tabs; (0.9) Review of updated stock basis numbers in the Capitalized Intercompany with Selective Liquidation Attribute Reduction Model to determine if they are properly flowing into the model and summary tabs; (0.9) Review of updated stock basis numbers in the All Subs Liquidate Attribute Reduction Model to determine if they are properly flowing into the model and summary tabs	2.9	\$ 760	\$ 2,204.00
Chris Nocito	06/22/20	(0.7) Updating the 9th and 10th monthly fee statement schedule /documentation to reflect the third interim court approval order to ensure proper allocation of fees. (2.7) Preparing the 11th and 12th monthly fee statement binder to show the breakout of allocations for purposes of the bankruptcy cost analysis.	3.4	\$ 420	\$ 1,428.00

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Name	Date	Description	Hours	Rate	Amount
Chris Nocito	06/22/20	(2.3) Preparing the Q1 2020 invoice schedule for the bankruptcy cost analysis. (1.1) Preparing the Q1 2020 reconciliation for the bankruptcy cost analysis. (0.2) Review K&E's 13th monthly workpaper for Corporate and Securities Matters.	3.6	\$ 420	\$ 1,512.00
Jimmy Martinez	06/22/20	(1.5) Reviewing factor weighting upon the state post emergence model to determine best approach to incorporate yearly breakdown for apportionment purposes. (1.9) Creating formula to properly account for state tax modifications on future year tabs of the state post emergence model based on prior year tax liability amounts. (.5) Testing state tax modification formula to ensure everything is properly calculating based on state key criteria on the state post emergence model.	3.9	\$ 420	\$ 1,638.00
Adam Bourque	06/22/20	(1.2) Performed senior manager analysis of treasury regulation section 1.1502-11(c) to identify potential issues of selective liquidation of various entities (3.6) senior manager review of 6/22/20 version of attribute reduction modeling after incorporating updated stock basis numbers.	4.8	\$ 760	\$ 3,648.00
Ben Cella	06/23/20	(0.1) Prepared email to V. Anger (Windstream) regarding tax bankruptcy claim 2162.	0.1	\$ 875	\$ 87.50
Ben Cella	06/23/20	(0.1) Preparing email to N. Tammerine (Alvarez & Marsal) about the tax type and basis for Windstream tax bankruptcy claim 7483	0.1	\$ 875	\$ 87.50
Adam Murphy	06/23/20	(0.2) Review of e-mail from S. Tran (Windstream) regarding review of historical gross receipts of de facto liquidated entities that were insolvent at liquidation to determine character of stock loss.	0.2	\$ 650	\$ 130.00
Ben Cella	06/23/20	(0.3) Managing Director review and concurrently revising the agenda materials for the weekly status call with Windstream Tax - initially prepared by C. Stevens (KPMG)	0.3	\$ 875	\$ 262.50
Ben Cella	06/23/20	(0.3) Perform Managing Director review and concurrently revise the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 6/19/20 Register Report;	0.3	\$ 875	\$ 262.50
Ben Cella	06/23/20	(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 6/19/20 Register Report	0.3	\$ 875	\$ 262.50
Ben Cella	06/23/20	(0.6) Telephone call with C. Robinson, V. Anger, J. Franks, and S. Wagner (Windstream) and B. Cella, C. Stevens, and M. Andruchek (all KPMG) to discuss progress on claims as of 6/23/2020.	0.6	\$ 875	\$ 525.00
Caroline Stevens	06/23/20	(0.6) Telephone call with C. Robinson, V. Anger, J. Franks, and S. Wagner (Windstream) and B. Cella, C. Stevens, and M. Andruchek (all KPMG) to discuss progress on claims as of 6/23/2020.	0.6	\$ 650	\$ 390.00

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Name	Date	Description	Hours	Rate	Amount
Michael Andruchek	06/23/20	(0.6) Telephone call with C. Robinson, V. Anger, J. Franks, and S. Wagner (Windstream) and B. Cella, C. Stevens, and M. Andruchek (all KPMG) to discuss progress on claims as of 6/23/2020.	0.6	\$ 760	\$ 456.00
Chris Nocito	06/23/20	Reviewing the following 14th monthly workpapers to incorporate into the 13th, 14th, and 15th monthly fee statement schedule: (.2) Katten Charter Litigation; (.1) A&M Accounting; (.1) A&M Business Plan; (.2) A&M Cash Management.	0.6	\$ 420	\$ 252.00
Adam Bourque	06/23/20	(1.1) Perform senior manager analysis of treasury regulation section 1.1502-36(d) impact to taxable liquidation impacts	1.1	\$ 760	\$ 836.00
Lydia Bull	06/23/20	(0.4) Analyzed tax treatment of consent fees paid to lenders and creation of OID/repurchase premium based on Windstream's general ledger for the bankruptcy cost analysis. (0.8) Senior manager review of OCP allocation letters and drafting emails to OCPs for the bankruptcy cost analysis.	1.2	\$ 760	\$ 912.00
Luis Carcamo	06/23/20	(1.2) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 14th Monthly Fee Statement - Cash Management Collateral.	1.2	\$ 275	\$ 330.00
Varoon Laddha	06/23/20	(1.6) Senior Manager review of updated Intercompany file to determine impact for state purposes	1.6	\$ 760	\$ 1,216.00
Rachel Loiacono	06/23/20	(1.7) Review of workstream / time entries for proper allocations for the 14th monthly fee statement bankruptcy cost analysis: Alvarez & Marsal – Contracts	1.7	\$ 420	\$ 714.00
Luis Carcamo	06/23/20	(0.9) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 14th Monthly Fee Statement - Accounting; (1.1) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - Katten - 15th Monthly Fee Statement - Charter Litigation	2.0	\$ 275	\$ 550.00
Jimmy Martinez	06/23/20	(1.6) Performing updates to the state apportionment calculation for the 2019 tab to manually correct issues related to factor weighting for 2019 without having to update the tab that is currently linked throughout the state post emergence model for simplicity. (1.0) Testing apportionment modification created to state post emergence model to ensure information was properly linked.	2.6	\$ 420	\$ 1,092.00
Chris Nocito	06/23/20	Preparing the 13th, 14th, and 15th monthly fee statement schedule section, updating for fee amounts and footnotes: (1.0) AlixPartners; (.7) KPMG; (.3) MoFo; (.2) Perella; (.2) PwC; and (.2) Solomon.	2.6	\$ 420	\$ 1,092.00
Chris Nocito	06/23/20	(2.9) Updating the 13th, 14th, and 15th monthly fee statement with the 13th and 14th monthly workpapers and linking to proper schedule tabs to ensure correct allocations for the bankruptcy cost analysis.	2.9	\$ 420	\$ 1,218.00

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Chris Nocito	06/23/20	Preparing the 13th, 14th, and 15th monthly fee statement schedule section, updating for fee amounts and footnotes: (1.1) Alix; (.4) A&M; (0.8) Katten; (.6) K&E	2.9	\$ 420	\$ 1,218.00
Adam Bourque	06/23/20	(3.0) Performed Senior manager analysis of 6/24/20 version of attribute reduction models incorporating various testing of liquidated entities.	3.0	\$ 760	\$ 2,280.00
Lydia Bull	06/23/20	(0.8) Senior manager review of KPMG's 12th monthly fee statement - Tax Consulting Services with focus on workstreams / time entries for proper allocations for the bankruptcy cost analysis. (1.1) Call with S. Tran (Windstream) to discuss bankruptcy cost analysis treatment for 2020 and ordinary course provider process for reaching out for tax allocations. (1.2) Performed Senior manager review of 9th and 10th monthly fee statement bankruptcy cost analysis documentation summarizing applicable tax treatment, monthly fee statement, and all allocation workpapers.	3.1	\$ 760	\$ 2,356.00
Brian Defliese	06/23/20	(2.7) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC - Business Plan- 14th Monthly; Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: (1.2) Katten - Charter Litigation - 14th Monthly	3.9	\$ 275	\$ 1,072.50
Chris Nocito	06/23/20	(3.9) Continue updating the 14th & 15th portion of the schedule to ensure proper allocations for the bankruptcy cost analysis.	3.9	\$ 420	\$ 1,638.00
Ben Cella	06/24/20	(0.1) Preparing a withdrawal form for Windstream tax bankruptcy claim 245 at the request of V. Anger (Windstream)	0.1	\$ 875	\$ 87.50
Adam Murphy	06/24/20	(0.1) Reviewed e-mail communication from D. Helenbrook (KPMG) and E. Albritton (KPMG) regarding details related to upcoming call to discuss E&P calculation	0.2	\$ 650	\$ 130.00
Tim Nichols	06/24/20	Review draft valuation documentation received from Grant Thornton regarding valuation issues relevant to true lease opinion	0.4	\$ 760	\$ 304.00
Chris Nocito	06/24/20	(.2) Updating (concurrently) the 13th, 14th and 15th monthly fee schedule with A&M's Contract workpaper for the 14th month to ensure proper allocation for the bankruptcy cost analysis. (.3) Updating (concurrently) the 13th, 14th and 15th monthly fee schedule with Katten's Charter Litigation workpaper for the 15th month to ensure proper allocation for the bankruptcy cost analysis.	0.5	\$ 420	\$ 210.00
Adam Bourque	06/24/20	(0.6) Phone conference with D. Helenbrook and A. Bourque (both KPMG) to discuss status of various Windstream workstreams as of 6/24/2020.	0.6	\$ 760	\$ 456.00

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David Helenbrook	06/24/20	(0.6) Phone conference with D. Helenbrook and A. Bourque (both KPMG) to discuss status of various Windstream workstreams as of 6/24/2020.	0.6	\$ 875	\$ 525.00
Varoon Laddha	06/24/20	Call with V. Laddha and M. Zhang (both KPMG) to discuss intercompany debt cleanup.	0.6	\$ 760	\$ 456.00
Mabel Zhang	06/24/20	Call with V. Laddha and M. Zhang (both KPMG) to discuss intercompany debt cleanup.	0.6	\$ 650	\$ 390.00
David Helenbrook	06/24/20	(1.0) Call with C. Robinson, S. Tran, S. Wheeler (Windstream), A. Sexton, Levy, N. Warther (Kirkland), M. Hoffenberg, D. Helenbrook and S. Chen (KPMG) to discuss status of lease opinion, including useful lives of assets and residual values of assets	1.0	\$ 875	\$ 875.00
Sam Chen	06/24/20	(1.0) Call with C. Robinson, S. Tran, S. Wheeler (Windstream), A. Sexton, Levy, N. Warther (Kirkland), M. Hoffenberg, D. Helenbrook and S. Chen (KPMG) to discuss status of lease opinion, including useful lives of assets and residual values of assets	1.0	\$ 875	\$ 875.00
Mark Hoffenberg	06/24/20	(1.0) Call with C. Robinson, S. Tran, S. Wheeler (Windstream), A. Sexton, Levy, N. Warther (Kirkland), M. Hoffenberg, D. Helenbrook and S. Chen (KPMG) to discuss status of lease opinion, including useful lives of assets and residual values of assets	1.0	\$ 875	\$ 875.00
Jimmy Martinez	06/24/20	(.6) Performing a correction to the way the state post emergence model was calculating the state tax addback for consolidated filing states. (.6) Testing correction created to the state post emergence model to ensure state tax addback is properly calculated for consolidated filing states.	1.2	\$ 420	\$ 504.00
Rachel Loiacono	06/24/20	(1.2) Review of workstream / time entries for proper allocations for the 14th monthly fee statement bankruptcy cost analysis: Alvarez & Marshal – Vendor Management.	1.2	\$ 420	\$ 504.00
Chris Nocito	06/24/20	(1.3) Drafting allocation letters for Simpson and Davis Polk to ensure proper allocations for the bankruptcy cost analysis.	1.3	\$ 420	\$ 546.00
Chris Nocito	06/24/20	(1.3) Aggregated the monthly fee statements for the week of June 22, 2020. (.2) Updating the 13th, 14th and 15th monthly fee schedule with KPMG's Audit Defense workpaper for the 12th (14th) month to ensure proper allocation for the bankruptcy cost analysis;	1.5	\$ 420	\$ 630.00
Chris Nocito	06/24/20	(2.2) Updating the 1st interim schedule and related to documentation to reflect manager comments received as of 6/24/2020	2.2	\$ 420	\$ 924.00
Eric Albritton	06/24/20	(2.5) Performed Senior associate review of 14th monthly bankruptcy cost analysis schedules.	2.5	\$ 520	\$ 1,300.00

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Chris Nocito	06/24/20	(1.6) Updating the 11th & 12th schedule and binder to reflect manager comments; Updating K&E's 14th monthly fee statement redactions to ensure proper allocations for the bankruptcy cost analysis for the following workstreams: (.6) Corporate Matters; (.4) Cash Collateral	2.6	\$ 420	\$ 1,092.00
Eric Albritton	06/24/20	Senior associate review of 14th monthly fee statement going through workstream reviewing time entries for proper allocations for purposes of bankruptcy cost analysis: (0.7) Katten - Charter Litigation; (0.7) K&E – Cash Collateral; (0.6) K&E – Employee and Labor; (0.6) K&E – Executory Contracts	2.6	\$ 520	\$ 1,352.00
Lydia Bull	06/24/20	(1.3) Senior manager review of 13th monthly fee statement schedule for the bankruptcy cost analysis summarizing tax treatment of all providers; (0.7) senior manager review of revised bankruptcy cost analysis opinion based on WNT revisions; and (1.1) performed senior manager review of Q1 2020 Ordinary Course Provider (OCP) invoices and related bankruptcy cost analysis schedules and reconciliation to the General Ledger.	3.1	\$ 760	\$ 2,356.00
Chris Nocito	06/24/20	Updating K&E's 14th monthly fee statement redactions to ensure proper allocations for the bankruptcy cost analysis for the following workstreams: (.4) Vendor Matters; (1.1) Plan and Disclosure Statement; (.7) Tax Matters; (1.1) Executory Contracts and Unexpired Leases.	3.3	\$ 420	\$ 1,386.00
Chris Nocito	06/24/20	(2.1) Updating the 2nd interim schedule and binder to reflect manager comments. (1.4) Updating the 9th & 10th schedule and binder to reflect manager comments.	3.5	\$ 420	\$ 1,470.00
Adam Bourque	06/24/20	(2.6) Senior manager review of 6/25/20 version of attribute reduction modeling assuming liquidation of multiple entities (0.9) performed senior manager review of 6/25/20 version of tax ramifications of insolvent liquidations of corporations schedule prior to speaking with client.	3.5	\$ 760	\$ 2,660.00
Eric Albritton	06/24/20	Senior associate review of 14th monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: (0.9) K&E – Tax Matters; (0.7) K&E – Vendor Matters; (0.6) K&E – Corporate and Securities; (0.6) KPMG – Audit Defense (12th Monthly); and (1.1) KPMG - Tax Consulting (12th Monthly).	3.9	\$ 520	\$ 2,028.00
Ben Cella	06/25/20	(0.1) Preparing email to N. Tammerine (Alvarez & Marsal) with updates for Windstream tax bankruptcy claims 345, 7881, and 7937.	0.1	\$ 875	\$ 87.50
Ben Cella	06/25/20	(0.1) Preparing email to V. Anger (Windstream) about new tax claim 8502 and impact to the claim it amends 8065.	0.1	\$ 875	\$ 87.50
Adam Murphy	06/25/20	(0.1) Review e-mail from E. Albritton (KPMG) regarding updated draft earnings and profits calculation; (0.1) review e-mail from E. Albritton (KPMG) regarding potential PAETEC subsidiaries with earnings and profits deficits;	0.2	\$ 650	\$ 130.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Tim Nichols	06/25/20	(0.3) Call with S. Chen (KPMG) to discuss true lease opinion status and next steps as of 6/25/2020.	0.3	\$ 760	\$ 228.00
Sam Chen	06/25/20	(0.3) Call with T. Nichols (KPMG) to discuss true lease opinion status and next steps as of 6/25/2020.	0.3	\$ 875	\$ 262.50
Adam Bourque	06/25/20	(0.5) Call with D. Helenbrook, M. Campagna, A. Bourque, A. Murphy and E. Albritton (all KPMG) to discuss estimated earnings and profits calculations and related methodology for computing depreciation adjustments.	0.5	\$ 760	\$ 380.00
Adam Murphy	06/25/20	(0.5) Call with D. Helenbrook, M. Campagna, A. Bourque, A. Murphy and E. Albritton (all KPMG) to discuss estimated earnings and profits calculations and related methodology for computing depreciation adjustments.	0.5	\$ 650	\$ 325.00
Eric Albritton	06/25/20	(0.5) Call with D. Helenbrook, M. Campagna, A. Bourque, A. Murphy and E. Albritton (all KPMG) to discuss estimated earnings and profits calculations and related methodology for computing depreciation adjustments.	0.5	\$ 520	\$ 260.00
David Helenbrook	06/25/20	(0.5) Call with D. Helenbrook, M. Campagna, A. Bourque, A. Murphy and E. Albritton (all KPMG) to discuss estimated earnings and profits calculations and related methodology for computing depreciation adjustments.	0.5	\$ 875	\$ 437.50
Michael Campagna	06/25/20	(0.5) Call with D. Helenbrook, M. Campagna, A. Bourque, A. Murphy and E. Albritton (all KPMG) to discuss estimated earnings and profits calculations and related methodology for computing depreciation adjustments.	0.5	\$ 760	\$ 380.00
Sam Chen	06/25/20	(0.7) Draft updated representations required for true lease opinion	0.7	\$ 875	\$ 612.50
Sam Chen	06/25/20	(0.7) Performed WNT Managing Director review of Review Grant Thornton draft valuation data with regards to Windstream new true lease opinion.	0.7	\$ 875	\$ 612.50
Tim Nichols	06/25/20	Continue (from previous day) to review valuation documentation received from Grant Thornton relevant to true lease opinion (0.3); review and concurrently revise draft representations for true lease opinion to reflect updated valuation information (0.6)	0.9	\$ 760	\$ 684.00
Mark Hoffenberg	06/25/20	(1.3) Performed Washington National tax review of current version of true lease representations	1.3	\$ 875	\$ 1,137.50
Adam Bourque	06/25/20	(1.3) Phone conference with C. Robinson, S. Wheeler, and S. Tran (all Windstream) and D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding tax consequences of and reporting requirements for de facto liquidations of corporations to be eliminated in Project Utopia Phase I, status of E&P study;	1.3	\$ 760	\$ 988.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/25/20	(1.3) Phone conference with C. Robinson, S. Wheeler, and S. Tran (all Windstream) and D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding tax consequences of and reporting requirements for de facto liquidations of corporations to be eliminated in Project Utopia Phase I, status of E&P study;	1.3	\$ 650	\$ 845.00
David Helenbrook	06/25/20	(1.3) Phone conference with C. Robinson, S. Wheeler, and S. Tran (all Windstream) and D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding tax consequences of and reporting requirements for de facto liquidations of corporations to be eliminated in Project Utopia Phase I, status of E&P study;	1.3	\$ 875	\$ 1,137.50
Rachel Loiacono	06/25/20	Review of workstreams / time entries for proper allocations for the 14th monthly fee statement bankruptcy cost analysis: Kirkland & Ellis - Executory Contracts and Unexpired Leases	1.9	\$ 420	\$ 798.00
Mabel Zhang	06/25/20	0.9 Continued (from 6/15) to analyze state stock basis effect of the intercompany debt cleanup transactions in order to estimate the state impact of proposed intercompany debt transactions; 0.9 Continue (from 6/15) to analyze state stock basis effect of the intercompany debt cleanup transactions in order to estimate the state impact of proposed intercompany debt transactions; 0.4 Review E&P from the state stock basis model in order to estimate the potential stock basis reduction as a result of the deemed distributions related to intercompany debt.	2.2	\$ 650	\$ 1,430.00
Eric Albritton	06/25/20	(2.4) Perform Senior associate review of final deliverables for bankruptcy cost analysis through Q1 2020 as requested by Windstream.	2.4	\$ 520	\$ 1,248.00
Eric Albritton	06/25/20	(3.1) Performed Senior associate review of Q1 2020 bankruptcy cost analysis of ordinary course provider invoices.	3.1	\$ 520	\$ 1,612.00
Chris Nocito	06/25/20	Reviewing excel workpapers for the following redaction categories for K&E's 14th Monthly fee statement: (.4) Corporate Matters; (.3) Cash Collateral; (.3) Vendor Matters; (.8) Plan and Disclosure Statement; (.6) Tax Matters; (.9) Executory Contracts and Unexpired Leases as part of the bankruptcy cost analysis.	3.3	\$ 420	\$ 1,386.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Rachel Loiacono	06/25/20	0.6 Review workstream / time entries for proper allocations for the 14th monthly fee statement bankruptcy cost analysis: Kirkland & Ellis – Vendor Matters; 0.5 Review of workstreams / time entries for proper allocations for the 14th monthly fee statement bankruptcy cost analysis: Kirkland & Ellis - Cash/Collateral Mgmt/DIP Fin; 0.6 Review workstream / time entries for proper allocations for the 14th monthly fee statement bankruptcy cost analysis: Kirkland & Ellis – Corporate and Securities Matters; 1.3 Review workstreams / time entries for proper allocations for the 14th monthly fee statement bankruptcy cost analysis: Kirkland & Ellis - Tax Matters; 0.8 Review of workstream time entries for proper allocations for the 14th monthly fee statement bankruptcy cost analysis: Kirkland & Ellis - Plan/Disclosure/Confirmations	3.8	\$ 420	\$ 1,596.00
Eric Albritton	06/25/20	(3.9) Perform Senior associate review of Q1 invoices provided by Windstream for purposes of bankruptcy cost analysis	3.9	\$ 520	\$ 2,028.00
Ben Cella	06/26/20	(0.3) Performed analysis of 6/26/20 Register Report from Alvarez & Marsal to identify new tax claims / changes to any existing tax claims.	0.3	\$ 875	\$ 262.50
Ben Cella	06/26/20	(0.3) Performed Managing Director review and concurrently revising the agenda materials for the weekly status call with Windstream Tax - initially prepared by C. Stevens (KPMG)	0.3	\$ 875	\$ 262.50
Adam Murphy	06/26/20	(0.1) reviewed e-mail from C. Robinson (Windstream) re: determination of solvency of corporations to potentially be liquidated in Project Utopia Phase II; (0.1) review of e-mail from E. Albritton (KPMG) re: draft statement of facts, assumptions, and representations for stock basis study; (0.2) review of e-mail communication from D. Helenbrook (KPMG) and E. Albritton (KPMG) regarding updated earnings & profits calculation, schedule of Paetec subsidiaries with potential section 381 earnings and profits deficits	0.4	\$ 650	\$ 260.00
Adam Bourque	06/26/20	(0.5) Conference call with D. Helenbrook, A. Bourque, M. Campagna, A. Murphy, and E. Albritton (all KPMG) to review updated earnings and profits calculation, schedule of Paetec subsidiaries with potential section 381 earnings and profits deficits.	0.5	\$ 760	\$ 380.00
Adam Murphy	06/26/20	(0.5) Conference call with D. Helenbrook, A. Bourque, M. Campagna, A. Murphy, and E. Albritton (all KPMG) to review updated earnings and profits calculation, schedule of Paetec subsidiaries with potential section 381 earnings and profits deficits.	0.5	\$ 650	\$ 325.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	06/26/20	(0.5) Conference call with D. Helenbrook, A. Bourque, M. Campagna, A. Murphy, and E. Albritton (all KPMG) to review updated earnings and profits calculation, schedule of Paetec subsidiaries with potential section 381 earnings and profits deficits.	0.5	\$ 875	\$ 437.50
Eric Albritton	06/26/20	(0.5) Conference call with D. Helenbrook, A. Bourque, M. Campagna, A. Murphy, and E. Albritton (all KPMG) to review updated earnings and profits calculation, schedule of Paetec subsidiaries with potential section 381 earnings and profits deficits.	0.5	\$ 520	\$ 260.00
Michael Campagna	06/26/20	(0.5) Conference call with D. Helenbrook, A. Bourque, M. Campagna, A. Murphy, and E. Albritton (all KPMG) to review updated earnings and profits calculation, schedule of Paetec subsidiaries with potential section 381 earnings and profits deficits.	0.5	\$ 760	\$ 380.00
Ben Cella	06/26/20	(0.5) 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 6/26/20 Register Report	0.5	\$ 875	\$ 437.50
Varoon Laddha	06/26/20	(.5) Call with D. Helenbrook, K. Polli, and A. McLamb (all KPMG) regarding status and next steps related to Windstream state tax attribute reduction model as of 6/26/2020.	0.6	\$ 760	\$ 456.00
Adam McLamb	06/26/20	(.5) Call with D. Helenbrook, K. Polli, and A. McLamb (all KPMG) regarding status and next steps related to Windstream state tax attribute reduction model as of 6/26/2020.	0.6	\$ 760	\$ 456.00
David Helenbrook	06/26/20	(.5) Call with D. Helenbrook, K. Polli, and A. McLamb (all KPMG) regarding status and next steps related to Windstream state tax attribute reduction model as of 6/26/2020.	0.6	\$ 875	\$ 525.00
Mark Hoffenberg	06/26/20	(0.6) Drafted email to S. Chen (KPMG) about content of representations underlying true lease opinion with respect to likelihood of renewal	0.6	\$ 875	\$ 525.00
Sam Chen	06/26/20	0.8 Draft updated representations required for true lease opinion.	0.8	\$ 875	\$ 700.00
Tim Nichols	06/26/20	Performed Senior Manager WNT review and concurrently revise draft representations for true lease opinion updated valuation information to reflect updated valuation, opinion approach (0.4); review prior draft of final true lease opinions to confirm relevant representations included, included comparison of related materials (0.6)	1.0	\$ 760	\$ 760.00
Adam Bourque	06/26/20	(1.1) Perform Senior Manager review of 6/26/20 version of attribute reduction modeling	1.1	\$ 760	\$ 836.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	06/26/20	(1.1) Updated the Windstream Bankruptcy Tax Claims Schedule based on the new tax claims / tax claim changes from the weekly Register Report and (0.1) send copy of same to B. Cella (KPMG) for review	1.2	\$ 650	\$ 780.00
Mary Beth Turner	06/26/20	(1.4) Performed review to confirm that updated stock basis figures were properly flowing through the model.	1.4	\$ 420	\$ 588.00
Eric Albritton	06/26/20	(1.6) Preparing summary schedule related to researching public filings to determine deficits in retained earnings of Paetec acquired entities for purposes of earnings and profits deficits.	1.6	\$ 520	\$ 832.00
Adam McLamb	06/26/20	1.8 Senior Manager review of latest version of subsidiary stock basis calculations as of 6/26/2020.	1.8	\$ 760	\$ 1,368.00
Brian Defliese	06/26/20	(1.1) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC - Contracts- 14th Monthly; Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: (1.1) KPMG - Audit Defense Services - 12th Monthly	2.2	\$ 275	\$ 605.00
Lydia Bull	06/26/20	(1.4) Senior manager review of 11th and 12th monthly fee statement bankruptcy cost analysis binder summarizing applicable tax treatment, monthly fee statement, and all allocation workpapers. (0.9) Senior manager review of 13th monthly fee statement bankruptcy cost analysis binder summarizing applicable tax treatment, monthly fee statement, and all allocation workpapers.	2.3	\$ 760	\$ 1,748.00
Chris Nocito	06/26/20	(2.3) Preparing the Q1 2020 Ordinary Course Providers Schedule deliverable reflecting allocations for the bankruptcy cost analysis.	2.3	\$ 420	\$ 966.00
Chris Nocito	06/26/20	(2.2) Updating the 13th monthly fee statement schedule / documentation per manager comments to reflect proper allocation for the bankruptcy cost analysis; (.6) Preparing deliverables for the 11th and 12th monthly combined fee statement schedule to send to Windstream.	2.8	\$ 420	\$ 1,176.00
Lydia Bull	06/26/20	Senior manager review of monthly fee statements with focus on time entries for proper allocations for the bankruptcy cost analysis: (0.1) 14th monthly – K&E – Cash Collateral; (0.1) 14th monthly – K&E – Corporate Securities; (0.1) 14th monthly – K&E – Vendor Matters; (0.4) 14th monthly – K&E – POR; (0.2) 14th monthly – K&E – Tax Matters; (0.9) 13th monthly – KPMG – Tax Consulting; and (0.3) 14th monthly – KPMG – Audit Defense. (0.8) Senior manager review of 13th monthly fee statement binder summarizing the tax treatment determined in the bankruptcy cost analysis.	2.8	\$ 760	\$ 2,128.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	06/26/20	Review of KPMG's 13th monthly fees statement workstreams to ensure proper allocations for the bankruptcy cost analysis: (2.3) Tax Consulting; and (.6) Audit Defense Services.	2.9	\$ 420	\$ 1,218.00
Chris Nocito	06/26/20	(3.8) Preparing the 2019 Ordinary Course Providers Schedule deliverable reflecting allocations for the bankruptcy cost analysis	3.8	\$ 420	\$ 1,596.00
Eric Albritton	06/26/20	(3.9) Researching public filings to determine deficits in retained earnings of Paetec acquired entities for purposes of earnings and profits deficits.	3.9	\$ 520	\$ 2,028.00
Total Tax Consulting Services			<u>776.1</u>		<u>\$ 471,142.50</u>

EXHIBIT C2

Windstream Holdings, Inc., et al.
Case No. 19-22312
Historic NOL Limitation Analysis
June 1, 2020 through June 26, 2020

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

EXHIBIT C3

Windstream Holdings, Inc., et al.
Case No. 19-22312
Retention Services
June 1, 2020 through June 26, 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

June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Bruce Dickson	06/01/20	(0.2) Senior Manager review of 12th monthly application spreadsheet with regards to transaction tax services and respond to W. Shaffer (KPMG) with approval of same.	0.2	\$ 760	\$ 152.00
Wendy Shaffer	06/01/20	(0.5) Prepared (Windstream) estimate for week ending 5/30; (0.1) drafted email to D. Helenbrook (KPMG) to provide copy of same with related support	0.6	\$ 228	\$ 136.80
Wendy Shaffer	06/01/20	(0.8) Review detailed email from B. Cella (KPMG) regarding requests for updates related to Windstream April monthly fee application (task not completed).	0.8	\$ 228	\$ 182.40
Brittney Laukhuff	06/01/20	(1.0) Performed Senior Manager review of (Windstream) 12th monthly fee application and concurrently draft review comments to provide to W. Shaffer (KPMG).	1.0	\$ 760	\$ 760.00
Brittney Laukhuff	06/02/20	Continued (from 6/1) to perform Senior Manager review of (Windstream) 12th monthly fee application and concurrently draft review comments to provide to W. Shaffer (KPMG).	0.9	\$ 760	\$ 684.00
Wendy Shaffer	06/02/20	(1.1) Additional updates to Windstream April monthly fee application per B. Cella (KPMG).	1.1	\$ 228	\$ 250.80
Monica Plangman	06/03/20	(0.1) Final review and approval of monthly fee statement.	0.1	\$ 300	\$ 30.00
Wendy Shaffer	06/03/20	(0.4) Updates to Windstream April monthly fee application per direction from V. Laddha KPMG; 0.2 Finalized Windstream April exhibits in preparation to send for Partner review; 0.1 Finalized Windstream April cover sheet in prep to send to M. Plangman (KPMG) for review along with updated exhibits; 1.1 Updated exhibit C1 of Windstream May monthly fee application to include data received from professionals as of 6/7/2020; 0.1 Review of updated Work in Progress report to confirm billable hours for Windstream for May; 0.1 drafted email to T. Williams (KPMG) to provide designated portion for incorporation into Windstream exhibits; 0.1 send Windstream updated April monthly fee application to D. Helenbrook (KPMG) for Partner approval	2.1	\$ 228	\$ 478.80
Teresa Williams	06/03/20	(2.9) Updated assigned portion of Windstream May monthly fee application to include data received from professionals as of 6/3/20	2.9	\$ 105	\$ 304.50
Teresa Williams	06/04/20	(0.4) Updated assigning portions of Windstream May monthly fee application to include data received from professionals as of 6/4/20.	0.4	\$ 105	\$ 42.00
Wendy Shaffer	06/05/20	(0.6) Continued (same day) to update exhibit C1 of Windstream May monthly fee application to include data received from professionals as of 6/5/2020	0.6	\$ 228	\$ 136.80
Wendy Shaffer	06/05/20	(0.7) Updated exhibit C9 of Windstream May monthly fee application to include data received from professionals as of 6/5/2020	0.7	\$ 228	\$ 159.60
Wendy Shaffer	06/05/20	(0.3) Updated exhibit C4 of Windstream May monthly fee application to include data received from professionals as of 6/5/2020; 0.5 review of Updated Work in Progress report to confirm billable hours for Windstream through 5/31/2020.	0.8	\$ 228	\$ 182.40

EXHIBIT C4

Windstream Holdings, Inc., et al.

Case No. 19-22312

Fee Application Preparation Services

June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	06/05/20	3.9 Updated exhibit C1 of Windstream may monthly fee application to include data received from professionals as of 6/5/2020.	3.9	\$ 228	\$ 889.20
Teresa Williams	06/08/20	(0.2) Updated assigned portion of Windstream monthly fee application to include data received from professionals as of 6/8/2020.	0.2	\$ 105	\$ 21.00
Wendy Shaffer	06/08/20	0.1 Created Windstream estimate for week ending 6/ 5 and 0.1 drafted email to D. Helenbrook (KPMG Partner) to provide copy of same including related support; 1.2 Updated exhibit C1 of Windstream May monthly fee application to include data received from professionals as of 6 8 2020 - and send designated portion to T. Williams (KPMG) for incorporation into exhibits; 0.1 Updated exhibits C6/C7 of Windstream May monthly fee application related to transaction tax services for May; 0.1 email to D. Helenbrook (KPMG) regarding status of review of Windstream 12th monthly fee application.	1.6	\$ 228	\$ 364.80
Monica Plangman	06/09/20	Final associate director review of 12th monthly fee application prior to finalization.	0.3	\$ 300	\$ 90.00
Wendy Shaffer	06/09/20	0.1 Drafted email to H. Steinberg (KPMG) to request permission to apply electronic signature to Windstream 12th monthly fee application; 0.1 Finalized PDF Windstream 12th monthly fee application in preparation to send to counsel for filing and 0.1 send to M. Plangman for final approval; 0.2 Updated Windstream PDF per direction from M. Plangman (KPMG); 0.1 Drafted email to Kirkland & Ellis to request filing services of (KPMG)'s 12th monthly fee application in the Windstream matter 0.1 drafted email to K. Moody (Windstream) and A. Gasbarra (A&M) to provide copy of (KPMG)'s 12th monthly fee application - per required billing procedures	0.7	\$ 228	\$ 159.60
Teresa Williams	06/09/20	Updated assigned portion of Windstream monthly fee application to include data received from professionals as of 6/9/2020.	2.6	\$ 105	\$ 273.00
Wendy Shaffer	06/10/20	0.5 Updated exhibit C9 of Windstream May monthly fee application to include data received from professionals as of 6/10/2020	0.5	\$ 228	\$ 114.00
Teresa Williams	06/10/20	(3.6) Updated assigned portion of Windstream Holdings June monthly application to include data received from professionals as of 6/10/2020;	3.6	\$ 105	\$ 378.00
Wendy Shaffer	06/11/20	0.4 Updated exhibit C1 of Windstream 13th monthly fee application to include data received from professionals as of 6/11/2020	0.4	\$ 228	\$ 91.20
Wendy Shaffer	06/12/20	0.9 Updated exhibit C of Windstream 13th monthly fee application to include data received from professionals as of 6/12/2020	0.9	\$ 228	\$ 205.20
Wendy Shaffer	06/12/20	1.1 Continued (same day) to update exhibit C1 of Windstream 13th monthly fee application to include data received from professionals as of 6 12 2020	1.1	\$ 228	\$ 250.80
Wendy Shaffer	06/12/20	3.9 Updated exhibit C1 of Windstream 13th monthly fee application to include data received from professionals as of 6/12/2020	3.9	\$ 228	\$ 889.20

EXHIBIT C4

Windstream Holdings, Inc., et al.
Case No. 19-22312
Fee Application Preparation Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	06/15/20	0.3 Updated exhibit A of Windstream June monthly fee application to include new team members including titles and corresponding rates as of 6/15/2020.	0.3	\$ 228	\$ 68.40
Wendy Shaffer	06/15/20	0.6 Created Windstream estimate for week ending 6/13 and 0.1 drafted email regarding same to D. Helenbrook (KPMG) to provide copy of same including related support.	0.7	\$ 228	\$ 159.60
Wendy Shaffer	06/15/20	2.6 Updated exhibit C1 of Windstream may monthly fee application to include data received from professionals as of 6/15/2020;	2.6	\$ 228	\$ 592.80
Wendy Shaffer	06/16/20	0.2 Updated exhibit C1 of Windstream May monthly fee application to include data received from professionals as of 6/21/2020.	0.2	\$ 228	\$ 45.60
Wendy Shaffer	06/17/20	0.4 Updates to exhibit C1 of Windstream May monthly fee application to include data received from professionals as of 6/17/2020.	0.4	\$ 228	\$ 91.20
Wendy Shaffer	06/18/20	0.2 Prepared Windstream expense exhibits and comm via email with B. Cella (KPMG) regarding to same;	0.2	\$ 228	\$ 45.60
Wendy Shaffer	06/22/20	0.5 Prepared Windstream estimate for week ending 6/20 and 0.1 drafted email to D. Helenbrook (KPMG) to provide copy of same including related to support;	0.6	\$ 228	\$ 136.80
Wendy Shaffer	06/22/20	0.7 Updates to Windstream May exhibits per M. Plangman (KPMG) and send updated file to M. Plangman (KPMG) for Associate Director review.	0.7	\$ 228	\$ 159.60
Monica Plangman	06/22/20	Associate director review of May exhibits and concurrently provide comments.	1.9	\$ 300	\$ 570.00
Wendy Shaffer	06/23/20	0.1 Drafted email to D. Helenbrook (KPMG) regarding status of Windstream May monthly fee application and next steps to finalization;	0.1	\$ 228	\$ 22.80
Bruce Dickson	06/24/20	(0.4) Performed Senior Manager review of Windstream 13th monthly fee application and provide approval regarding same to W. Shaffer (KPMG).	0.4	\$ 760	\$ 304.00
Wendy Shaffer	06/24/20	0.8 Updated Windstream May exhibits per direction from M. Plangman (KPMG) and 0.1 draft email to send copy of same to Partners/team leads to request review/approval of same; 0.1 check docket re status of Windstream confirmation and 0.1 drafted email to counsel regarding same including when timekeeping requirements will end;	1.1	\$ 228	\$ 250.80
Wendy Shaffer	06/25/20	0.1 Review and respond to email from E. Albritton (KPMG) re results of Windstream confirmation Hearing.	0.1	\$ 228	\$ 22.80
Wendy Shaffer	06/25/20	0.1 Review court docket for Windstream Confirmation order and draft email to D. Helenbrook (KPMG) to advise that final fee application will run through Confirmation date;	0.1	\$ 228	\$ 22.80
Wendy Shaffer	06/25/20	0.3 Updates to Windstream May per direction from team leads	0.3	\$ 228	\$ 68.40
Wendy Shaffer	06/26/20	0.1 Drafted email to D. Helenbrook (KPMG) to request approval of Windstream May monthly fee application documents.	0.1	\$ 228	\$ 22.80

EXHIBIT C4

Windstream Holdings, Inc., et al.
Case No. 19-22312
Fee Application Preparation Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Monica Plangman	06/26/20	Associate director final approval of May fee application prior to finalization.	0.1	\$ 300	\$ 30.00
Wendy Shaffer	06/26/20	0.2 Additional updates to Windstream May per direction from KPMG management and 0.2 finalized to send for Partner approval	0.4	\$ 228	\$ 91.20
Brittney Laukhuff	06/26/20	(1.0) Performed Senior manager review of Windstream monthly fee application and concurrently draft review notes to provide to W. Shaffer (KPMG).	1.0	\$ 760	\$ 760.00
Total Fee Application Preparation Services			<u>43.2</u>		<u>\$ 10,691.30</u>

EXHIBIT C5

Windstream Holdings, Inc., et al.

Case No. 19-22312

Non-Working Travel Time

June 1, 2020 through June 26, 2020

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

EXHIBIT C6

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Compliance - Transaction Tax Services
June 1, 2020 through June 26, 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	
Conversant Communications Resale LLC	
Conversant Communications of Connecticut LLC	
Conversant Communications of Maine	
Conversant Communications of Massachusetts	
Conversant Communications of New Hampshire LLC	
Conversant Communications of New Jersey, LLC	
Conversant Communications of New York LLC	
Conversant Communications of Pennsylvania LLC	
Conversant Communications of Rhode Island LLC	
Conversant Communications of Vermont LLC	
CTC Communications Corp	
Datacom LLC	
EarthLink Business LLC	
EarthLink Carrier LLC	
LDMI Telecommunications, Inc.	
Lightship Telecom LLC	
MASSCOMM, Inc.	
McLeod's Telecommunications Services, LLC	
Network Telephone Corporation	
Nor light 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
June 1, 2020 through June 26, 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 Nor light Inc.	
Windstream NTI Inc.	
Windstream Nuova Ohio, Inc.	
Windstream Nuova Arkansas, Inc.	
Windstream Novo Illinois, Inc.	
Windstream Novo Inc.	
Windstream Novo Indiana, Inc.	
Windstream Novo Kansas, Inc.	
Windstream Novo Missouri, Inc.	
Windstream Novo 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: June 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 6/1/2020 through 6/26/2020 (the Confirmation Date) for the entities listed above.

EXHIBIT C7

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Compliance Services (EarthLink Implementation)
June 1, 2020 through June 26, 2020

Name	Hours	Total
<i>no fees billed for these services in current month</i>		
Total Tax Compliance Services (EarthLink Implementation)	0.0	\$ -

EXHIBIT C8

Windstream Holdings, Inc., et al.
Case No. 19-22312

Tax Consulting Services (Related to Transaction Tax Services)
June 1, 2020 through June 26, 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
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Molly Newell	06/01/20	(0.2) Drafting email to C. Stevens (KPMG) on current status of double credit information to be provided to Denver; (0.2) review of information sent regarding double credits received from S. Wagner (Windstream)	0.4	\$ 520	\$ 208.00
John Vann	06/01/20	(0.7) Performed Senior Manager review of sample customer data transactions from Windstream Norlight 2014 billing file prepared by S. Nartadam (KPMG) on 5/29/2020.	0.7	\$ 760	\$ 532.00
Samantha Nartadam	06/01/20	Reviewing Windstream Norlight, Inc. billing detail file in order to select an additional 5 invoices for customers that are taxed in full.	2.0	\$ 520	\$ 1,040.00
Ben Cella	06/01/20	(1.9) Analyzing additional information provided by Windstream tax for two of the Georgia tax audits related to one of the tax bankruptcy claims; and (0.4) Preparing email to Georgia Department of Revenue tax auditor with additional documentation for one of the tax bankruptcy claims.	2.3	\$ 875	\$ 2,012.50
Ben Cella	06/02/20	(0.1) Call with R. Barnes-Cates (Georgia Department of Revenue) to discuss Windstream tax bankruptcy claims filed by Georgia.	0.1	\$ 875	\$ 87.50
Ben Cella	06/03/20	(0.1) Call between B. Cella and C. Stevens (KPMG) to discuss Windstream Supply audit workpapers and additional information that needs to be provided to the Georgia auditor for the tax bankruptcy claims.	0.1	\$ 875	\$ 87.50
Caroline Stevens	06/03/20	(0.1) Call between B. Cella and C. Stevens (KPMG) to discuss Windstream Supply audit workpapers and additional information that needs to be provided to the Georgia auditor for the tax bankruptcy claims.	0.1	\$ 650	\$ 65.00
Caroline Stevens	06/03/20	(0.1) Call with C. Stevens and L. Grantland (KPMG) to discuss Windstream Supply audit workpapers and additional information that needs to be provided to the Georgia auditor for the tax bankruptcy claims.	0.1	\$ 650	\$ 65.00
Leanna Grantland	06/03/20	(0.1) Call with C. Stevens and L. Grantland (KPMG) to discuss Windstream Supply audit workpapers and additional information that needs to be provided to the Georgia auditor for the tax bankruptcy claims.	0.1	\$ 420	\$ 42.00
Ben Cella	06/03/20	(0.2) Preparing email to J. Marchal (Windstream) with notes from my call with a Georgia sales tax auditor to discuss one of the Windstream tax bankruptcy claims.	0.2	\$ 875	\$ 175.00
John Vann	06/03/20	(0.4) Call with S. Nartadam and J. Vann (KPMG) to discuss progress of the Wisconsin sales tax claim.	0.4	\$ 760	\$ 304.00
Samantha Nartadam	06/03/20	(0.4) Call with S. Nartadam and J. Vann (KPMG) to discuss progress of the Wisconsin sales tax claim.	0.4	\$ 520	\$ 208.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	06/03/20	(0.2) Manager review of 2008 additional information compiled by L. Grantland (KPMG) for the GA auditor prior to sending to B. Cella (KPMG Managing Director) for review; (0.2) Manager review of 2009 additional information compiled by L. Grantland (KPMG) for the GA auditor prior to sending to B. Cella (KPMG Managing Director) for review; (0.2) Manager review of 2016 additional information compiled by L. Grantland (KPMG) for the GA auditor prior to sending to B. Cella (KPMG Managing Director) for review.	0.6	\$ 650	\$ 390.00
Leanna Grantland	06/03/20	(0.6) Researching items on Windstream invoices for 2016 that include 0 items in order to determine what the items are so that this information may be provided to the Georgia auditor for the tax bankruptcy claims	0.6	\$ 420	\$ 252.00
Ben Cella	06/03/20	(0.8) Call between B. Cella, R. Blattner, J. Vann (KPMG) A. Prost, T. Cruse and C. Stephenson (Wisconsin Department of Revenue) to discuss Windstream's tax bankruptcy claims.	0.8	\$ 875	\$ 700.00
John Vann	06/03/20	(0.8) Call between B. Cella, R. Blattner, J. Vann (KPMG) A. Prost, T. Cruse and C. Stephenson (Wisconsin Department of Revenue) to discuss Windstream's tax bankruptcy claims.	0.8	\$ 760	\$ 608.00
Rick Blattner	06/03/20	(0.8) Call between B. Cella, R. Blattner, J. Vann (KPMG) A. Prost, T. Cruse and C. Stephenson (Wisconsin Department of Revenue) to discuss Windstream's tax bankruptcy claims.	0.8	\$ 875	\$ 700.00
Leanna Grantland	06/03/20	(3.1) Researching items on Windstream invoices for 2008 that include 0 items in order to determine what the items are so that this information may be provided to the Georgia auditor for the tax bankruptcy claims	3.1	\$ 420	\$ 1,302.00
Samantha Nartadam	06/03/20	(1.7) Analyzed the Windstream NTI's November 2003 commercial customer type report, carrier cycle report, commercial cycle report, and video type report (concurrently) in order to tie the amounts to the NTI assessment summary file; (1.5) Review of the Old NTI audit assessment appeal letter for the NTI's explanations surrounding the treatment of Private Line Network Circuit Long Distance Transactions and Exempt Resale Transactions while concurrently looking over the auditor's referenced audit schedules.	3.2	\$ 520	\$ 1,664.00
Leanna Grantland	06/03/20	(3.8) Researched items on Windstream invoices for 2009 that include 0 items in order to determine what the items are so that this information may be provided to the Georgia auditor for the tax bankruptcy claims	3.8	\$ 420	\$ 1,596.00
Leanna Grantland	06/04/20	(2.9) Researching items on Windstream invoices for 2017 that include 0 items in order to determine what the items are so that this information may be provided to the Georgia auditor for the tax bankruptcy claims	2.9	\$ 420	\$ 1,218.00
John Vann	06/08/20	0.4 Call between J. Vann and S. Nartadam (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/8/2020.	0.4	\$ 760	\$ 304.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	06/08/20	0.4 Call between J. Vann and S. Nartadam (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/8/2020.	0.4	\$ 520	\$ 208.00
Stephen Metz	06/08/20	(0.6) Drafted email to Denver sales tax auditor J. Bryant - regarding double collected sales tax that was refunded to customers including how the credit calculation work in the excel spreadsheets provided	0.6	\$ 760	\$ 456.00
Ben Cella	06/08/20	Call with C. Robinson and S. Wagner (both Windstream), B. Cella J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/8/2020.	0.8	\$ 875	\$ 700.00
John Vann	06/08/20	Call with C. Robinson and S. Wagner (both Windstream), B. Cella J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/8/2020.	0.8	\$ 760	\$ 608.00
Rick Blattner	06/08/20	Call with C. Robinson and S. Wagner (both Windstream), B. Cella J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/8/2020.	0.8	\$ 875	\$ 700.00
John Vann	06/09/20	(0.7) Performed Senior Manager review of November 2002 Windstream NTI supporting data pull provided by S. Nartadam (KPMG).	0.7	\$ 760	\$ 532.00
John Vann	06/10/20	0.3 Telephone call between J. Vann and S. Nartadam (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/10/2020.	0.3	\$ 760	\$ 228.00
Samantha Nartadam	06/10/20	0.3 Telephone call between J. Vann and S. Nartadam (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/10/2020.	0.3	\$ 520	\$ 156.00
Ben Cella	06/10/20	(0.6) Telephone call with B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/10/2020.	0.6	\$ 875	\$ 525.00
John Vann	06/10/20	(0.6) Telephone call with B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/10/2020.	0.6	\$ 760	\$ 456.00
Rick Blattner	06/10/20	(0.6) Telephone call with B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/10/2020.	0.6	\$ 875	\$ 525.00
Samantha Nartadam	06/10/20	Combining the sales billing data files for Windstream Norlight LLC to pinpoint transactions that contain sales tax in order to then confirm which customers and charges did not have tax to verify whether that ties to the nontaxable sales on the sales tax returns.	1.0	\$ 520	\$ 520.00
Stephen Metz	06/11/20	(0.5) Call with J. Bryant (City of Denver) and M. Newell (KPMG) to discuss the double sales tax credit issue and confirm support was sufficient, discussed action items related to Denver audit.	0.5	\$ 760	\$ 380.00
Molly Newell	06/11/20	(0.5) Call with J. Bryant (City of Denver) and S. Metz (KPMG) to discuss the double sales tax credit issue and confirm support was sufficient, discussed action items related to Denver audit.	0.5	\$ 520	\$ 260.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Molly Newell	06/11/20	0.4 Review of Denver credit support in order to prepare for discussion with J. Brant (city of Denver); 0.4 Drafted email to S. Wagner (Windstream) to summarize call with City of Denver and provide an overview of what Denver is still requesting.	0.8	\$ 520	\$ 416.00
Samantha Nartadam	06/11/20	Drafted summary of data with customers that do not have tax and concurrently isolating the charges in order to confirm that those customers are truly exempt entities and there should be no tax on those charges.	1.8	\$ 520	\$ 936.00
Ben Cella	06/15/20	(0.5) Telephone call with C. Robinson, V. Anger and S. Wagner (Windstream) and B. Cella, J. Vann and R. Blattner (KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/15/2020.	0.5	\$ 875	\$ 437.50
John Vann	06/15/20	(0.5) Telephone call with C. Robinson, V. Anger and S. Wagner (Windstream) and B. Cella, J. Vann and R. Blattner (KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/15/2020.	0.5	\$ 760	\$ 380.00
Rick Blattner	06/15/20	(0.5) Telephone call with C. Robinson, V. Anger and S. Wagner (Windstream) and B. Cella, J. Vann and R. Blattner (KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/15/2020.	0.5	\$ 875	\$ 437.50
John Vann	06/16/20	0.4 Telephone call between J. Vann and S. Nartadam (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims on 6/16/2020.	0.4	\$ 760	\$ 304.00
Samantha Nartadam	06/16/20	0.4 Telephone call between J. Vann and S. Nartadam (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims on 6/16/2020.	0.4	\$ 520	\$ 208.00
John Vann	06/16/20	0.7 Senior Manager review of 2014 non-taxed customer billings for Windstream Norlight provided by S. Nartadam (KPMG) for the Wisconsin sales tax claims.	0.7	\$ 760	\$ 532.00
Samantha Nartadam	06/16/20	Preparing a list of nontaxable customers that included the incorrect exempt indicator provided by Windstream in order to determine what is truly not taxable.	0.7	\$ 520	\$ 364.00
John Vann	06/17/20	(0.4) Telephone call between J. Vann and S. Nartadam (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/17/2020.	0.4	\$ 760	\$ 304.00
Samantha Nartadam	06/17/20	(0.4) Telephone call between J. Vann and S. Nartadam (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/17/2020.	0.4	\$ 520	\$ 208.00
Molly Newell	06/17/20	(0.6) Drafted detailed email to S. Wagner (Windstream) to further explain expense issue that the auditor requested information on so Windstream can determine what to provide to resolve.	0.6	\$ 520	\$ 312.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Ben Cella	06/17/20	(1.0) Call between B. Cella, R. Blattner J. Vann (all KPMG) A. Prost T. Cruse, V. Hendrickson, P. Munesy and C. Stephenson (all Wisconsin Department of Revenue) to discuss Windstream's Wisconsin sales and use tax bankruptcy claims.	1.0	\$ 875	\$ 875.00
John Vann	06/17/20	(1.0) Call between B. Cella, R. Blattner J. Vann (all KPMG) A. Prost T. Cruse, V. Hendrickson, P. Munesy and C. Stephenson (all Wisconsin Department of Revenue) to discuss Windstream's Wisconsin sales and use tax bankruptcy claims.	1.0	\$ 760	\$ 760.00
Rick Blattner	06/17/20	(1.0) Call between B. Cella, R. Blattner J. Vann (all KPMG) A. Prost T. Cruse, V. Hendrickson, P. Munesy and C. Stephenson (all Wisconsin Department of Revenue) to discuss Windstream's Wisconsin sales and use tax bankruptcy claims.	1.0	\$ 875	\$ 875.00
Samantha Nartadam	06/17/20	(1.2) Begin preparing the Xeta Technology billing file analysis in order to determine who the state of Wisconsin was able to come up with the assessment amount	1.0	\$ 520	\$ 520.00
Ben Cella	06/18/20	(0.3) Preparing summary email to Windstream tax team regarding upcoming call with Wisconsin Department of Revenue to discuss tax bankruptcy claims; (0.2) Preparing email to J. Marchal (Windstream) to confirm information provided for one of the Georgia tax bankruptcy claims and (0.3) Reviewing item descriptions for sales included in one of the sales tax audits for a Georgia tax bankruptcy claim.	0.8	\$ 875	\$ 700.00
John Vann	06/18/20	(0.8) Draft Windstream Norlight initial tax assessment proposal to provide to auditor for the Wisconsin sales tax claims	0.8	\$ 760	\$ 608.00
Samantha Nartadam	06/18/20	(2.0) Continued (from 6/17) preparing the Xeta Technology billing file analysis in order to determine who the state of Wisconsin was able to come up with the assessment amount.	2.0	\$ 520	\$ 1,040.00
Samantha Nartadam	06/18/20	(2.0) Updating the Windstream Norlight, LLC proposed assessment file as requested by J. Vann (KPMG); (.3) Drafted email to send latest Windstream Norlight Reconciliation file to J. Vann KPMG) as requested.	2.3	\$ 520	\$ 1,196.00
John Vann	06/19/20	(0.3) Telephone call between J. Vann and S. Nartadam (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/19/2020.	0.3	\$ 760	\$ 228.00
Samantha Nartadam	06/19/20	(0.3) Telephone call between J. Vann and S. Nartadam (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/19/2020.	0.3	\$ 520	\$ 156.00
John Vann	06/19/20	(0.4) Senior manager review of Windstream Norlight assessment proposal provided by S. Nartadam (KPMG) for the Wisconsin tax bankruptcy claim.	0.4	\$ 760	\$ 304.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	06/19/20	(.5) Updating the Windstream Norlight, LLC proposed assessment by adding into the total 2014 charges from the billing file and validating the 2014 WI Franchise Tax Return Numbers for the purpose of sending to the auditor to reduce the current assessment.	0.5	\$ 520	\$ 260.00
Ben Cella	06/19/20	(0.5) Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss progress on Wisconsin tax bankruptcy claims as of 6/19/2020.	0.5	\$ 875	\$ 437.50
John Vann	06/19/20	(0.5) Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss progress on Wisconsin tax bankruptcy claims as of 6/19/2020.	0.5	\$ 760	\$ 380.00
Rick Blattner	06/19/20	(0.5) Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss progress on Wisconsin tax bankruptcy claims as of 6/19/2020.	0.5	\$ 875	\$ 437.50
John Vann	06/22/20	(0.4) Telephone call between J. Vann and S. Nartadam (all KPMG) to discuss progress and next steps related to Wisconsin bankruptcy tax claims as of 6/22/2020.	0.4	\$ 760	\$ 304.00
Samantha Nartadam	06/22/20	(0.4) Telephone call between J. Vann and S. Nartadam (all KPMG) to discuss progress and next steps related to Wisconsin bankruptcy tax claims as of 6/22/2020.	0.4	\$ 520	\$ 208.00
John Vann	06/22/20	(0.6) Telephone call with B. Cella, J. Vann and R. Blattner (all KPMG) to regroup after the Wisconsin bankruptcy tax claims call with Windstream and discuss next steps.	0.6	\$ 760	\$ 456.00
Ben Cella	06/22/20	(0.6) Telephone call with B. Cella, J. Vann and R. Blattner (all KPMG) to regroup after the Wisconsin bankruptcy tax claims call with Windstream and discuss next steps.	0.6	\$ 875	\$ 525.00
Rick Blattner	06/22/20	(0.6) Telephone call with B. Cella, J. Vann and R. Blattner (all KPMG) to regroup after the Wisconsin bankruptcy tax claims call with Windstream and discuss next steps.	0.6	\$ 875	\$ 525.00
John Vann	06/22/20	(0.8) Telephone call with C. Robinson, V. Anger and S. Wagner (Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims	0.8	\$ 760	\$ 608.00
Rick Blattner	06/22/20	(0.8) Telephone call with C. Robinson, V. Anger and S. Wagner (Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims	0.8	\$ 875	\$ 700.00
Ben Cella	06/22/20	(0.8) Telephone call with C. Robinson, V. Anger and S. Wagner (Windstream) and B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims	0.8	\$ 875	\$ 700.00
John Vann	06/22/20	(0.7) Draft finalized Windstream Norlight Wisconsin sales tax claim proposed assessment for distribution to client (C. Robinson); (0.4) Senior Manager review of Wisconsin sales tax claim exempt billing analysis prepared by S. Nartadam (KPMG) on 6.25.2020.	1.1	\$ 760	\$ 836.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	06/22/20	Updating the audit summaries and concurrently calculate the error percentage for Paetec Communications, Inc. Windstream Holdings, Inc., Windstream NTi LLC, Windstream Services, LLC.	2.1	\$ 520	\$ 1,092.00
Ben Cella	06/23/20	(0.1) Preparing email to R. Barnes-Cates (Georgia Department of Revenue) regarding status of Windstream bankruptcy claims as of 6/23/2020.	0.1	\$ 875	\$ 87.50
John Vann	06/23/20	(0.6) Senior Manager review of Windstream KDL Wisconsin sales and use tax assessment proposal provided by S. Nartadam (KPMG) on 6.23.2020.	0.6	\$ 760	\$ 456.00
John Vann	06/23/20	(.8) Telephone call between J. Vann and S. Nartadam (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims, particularly the percentage of tax exempt sales per audit for purposes of estimating Wisconsin sales tax exposure;	0.8	\$ 760	\$ 608.00
Samantha Nartadam	06/23/20	(0.8) Telephone call between J. Vann and S. Nartadam (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims, particularly the percentage of tax exempt sales per audit for purposes of estimating Wisconsin sales tax exposure	0.8	\$ 520	\$ 416.00
John Vann	06/23/20	(1.3) Telephone call between J. Vann and S. Nartadam (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims, specifically, the methodology for determining potential exposure for Windstream KDL on asset Wisconsin use tax assessment.	1.3	\$ 760	\$ 988.00
Samantha Nartadam	06/23/20	(1.3) Telephone call between J. Vann and S. Nartadam (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims, specifically, the methodology for determining potential exposure for Windstream KDL on asset Wisconsin use tax assessment.	1.3	\$ 520	\$ 676.00
Samantha Nartadam	06/23/20	2.2 Updating the Windstream KDL, Inc.. asset listing file per discussion with J. Vann (KPMG); 1.6 Aggregated the Windstream KDL assessment proposal summary.	3.8	\$ 520	\$ 1,976.00
Ben Cella	06/24/20	(0.5) Telephone call with B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/24/2020.	0.5	\$ 875	\$ 437.50
John Vann	06/24/20	(0.5) Telephone call with B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/24/2020.	0.5	\$ 760	\$ 380.00
Rick Blattner	06/24/20	(0.5) Telephone call with B. Cella, J. Vann and R. Blattner (all KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/24/2020.	0.5	\$ 875	\$ 437.50
Samantha Nartadam	06/24/20	Performed research related to the taxability of HVAC services in order to determine whether certain transactions for Windstream KDL are actually considered not taxable.	0.7	\$ 520	\$ 364.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
June 1, 2020 through June 26, 2020

Name	Date	Description	Hours	Rate	Amount
Ben Cella	06/25/20	(0.2) Telephone call with R. Barnes-Cate (Georgia Department of Revenue) to discuss status of one of the Georgia Windstream tax bankruptcy claims; and (0.3) Preparing email to J. Marchal (Windstream) to summarize call with Georgia Department of Revenue and explain requests.	0.5	\$ 875	\$ 437.50
John Vann	06/25/20	(0.5) Draft a revised Wisconsin sales tax claim proposed assessment for the purpose of presenting a final tax number to the Wisconsin auditor for settlement purposes.	0.5	\$ 760	\$ 380.00
Ben Cella	06/26/20	(0.7) Telephone call with C. Robinson, V. Anger and S. Wagner (Windstream) and B. Cella and J. Vann (both KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/26/2020.	0.7	\$ 875	\$ 612.50
John Vann	06/26/20	(0.7) Telephone call with C. Robinson, V. Anger and S. Wagner (Windstream) and B. Cella and J. Vann (both KPMG) to discuss progress on the Wisconsin bankruptcy tax claims as of 6/26/2020.	0.7	\$ 760	\$ 532.00
Total Audit Defense Services			74.5		\$ 48,173.00

EXHIBIT D

Windstream Holdings, Inc., et al.
Case No. 19-22312
Summary of Out of Pocket Expenses
June 1, 2020 through June 26, 2020

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

EXHIBIT D1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Detail of Out of Pocket Expenses
June 1, 2020 through June 26, 2020

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

Exhibit 5

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

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

**ORDER AUTHORIZING AND APPROVING
THE EMPLOYMENT AND RETENTION OF KPMG LLP
AS TAX CONSULTANTS EFFECTIVE *NUNC PRO TUNC* TO APRIL 12, 2019**

Upon the application (the “Application”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”) authorizing the Debtors to employ and retain KPMG LLP (“KPMG”) as their tax consultants *nunc pro tunc* to April 12, 2019 (the “Commencement Date”), as more fully set forth in the Application, pursuant to section 327(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Bankruptcy Rule 2014-1; and upon the *Declaration of Howard Steinberg in Support of the Debtors’ Application for Entry of an Order Authorizing and Approving the Employment and Retention of KPMG LLP as Tax Consultants Effective Nunc Pro Tunc to April 12, 2019* (the “Steinberg Declaration”); and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157(a)-(b) and 1334(b) and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated January 31, 2012; and this Court having found that this is a core

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.

² Capitalized terms used in this Order and not immediately defined have the meanings given to such terms in the Application.

proceeding pursuant to 28 U.S.C. § 157(b)(2) that this Court may decide by a final order consistent with Article III of the United States Constitution; and this Court having found that venue of the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and after due and sufficient notice of the Application, there being no objections to the requested relief; and this Court having found that KPMG does not hold or represent an adverse interest to the Debtors or their estates, that it is “disinterested” under section 101(14) of the Bankruptcy Code, and that KPMG’s retention is necessary and in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is granted as set forth herein.
2. The Debtors are authorized, pursuant to section 327(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Bankruptcy Rule 2014-1, to employ and retain KPMG as their tax consultants in accordance with the terms and conditions set forth in the Engagement Letter, attached as an exhibit to the Application, as modified by this Order, effective *nunc pro tunc* to the Commencement Date.
3. KPMG shall be compensated for services rendered and reimbursed its reasonable and necessary expenses subject to sections 330 and 331 of the Bankruptcy Code, as the case may be, and the applicable Bankruptcy Rules, Local Bankruptcy Rules, and fee and expense guidelines and orders of this Court.
4. Notwithstanding anything to the contrary in the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, orders of this Court, or any guidelines regarding submission and approval of fee applications, in light of the services to be provided by KPMG and the structure of KPMG’s compensation pursuant to the Engagement Letter, KPMG and its

professionals shall be excused from filing time records in accordance with Bankruptcy Rule 2016(a), the United States Trustee Fee Guidelines, and any otherwise applicable orders or procedures of the Court in connection with the services to be rendered pursuant to the Agreements, and shall instead be required only to maintain time records (in summary format) of its services rendered for the Debtors in one-half hour increments describing each professional's tasks on a daily basis in support of each fee application, including reasonably detailed descriptions of those services and the individuals who provided those services, and will present such records to the Court.

5. The Debtors shall comply with the notice requirement of KPMG's Standard Terms and Conditions (the "Standard Terms and Conditions"), including providing the written notice required prior to disseminating or advancing any of KPMG's advice, recommendations, information, or work product to third parties.

6. If the Debtors and KPMG enter into any agreements for the provision of additional services by KPMG, the Debtors shall file such agreements with this Court and serve the applicable notice parties. If any parties object within ten (10) days of such new agreements being served, the Debtors shall promptly schedule a hearing before this Court. All additional services shall be subject to the provisions of this Order.

7. Subject to KPMG's compliance with applicable professional standards in its performance of the Tax Consulting Services, KPMG shall use its best efforts to avoid duplication of services provided by any of the Debtors' other retained professionals in these chapter 11 cases.

8. Prior to implementing any increases in KPMG's rates from those described in the Engagement Letter, KPMG shall file a supplemental affidavit with this Court and provide ten (10) business days' notice to the Debtors, the U.S. Trustee and the Creditors' Committee, which

supplemental affidavit shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. All parties in interest retain all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code.

9. Notwithstanding anything in the Application or the Engagement Letter to the contrary, to the extent that KPMG uses the services of independent contractors, subcontractors or professionals from the other member firms of the KPMG network of independent firms (collectively, the “Contractors”), KPMG shall, in these cases: (i) pass-through the cost of such Contractors to the Debtors at the same rate that KPMG pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same conflict checks as required for KPMG, and (iv) file with this Court such disclosures required by Bankruptcy Rule 2014.

10. Notwithstanding anything in the Application or the Engagement Letter to the contrary, for the avoidance of doubt, the Court shall have jurisdiction over any and all matters arising under or in connection with KPMG’s engagement by the Debtors on behalf of the Debtors and the Agreements, including the indemnification provisions outlined in the Agreements.

11. To the extent that there is any inconsistency between the terms of the Application, the Agreements, or this Order, the terms of this Order shall govern.

12. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order in accordance with the Application.

13. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

14. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: White Plains, New York
June 18, 2019

/s/Robert D. Drain

THE HONORABLE ROBERT D. DRAIN UNITED
STATES BANKRUPTCY JUDGE

Exhibit 6

**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)
)	

**CERTIFICATION PURSUANT TO
ADMINISTRATIVE ORDER RE: GUIDELINES
FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS
IN SOUTHERN DISTRICT OF NEW YORK BANKRUPTCY CASES**

I, Howard Steinberg, certify as follows:

1. I am a Partner of KPMG LLP (“KPMG”), a professional services firm.
2. By Order dated June 20, 2019, KPMG was retained as tax consultants to the
ed debtors and debtors in possession (the “Debtors”).

3. I submit this certification in conjunction with KPMG’s Fourth Interim Fee Application, dated August 6, 2020 (the “Application”), for Interim Allowance of Compensation for Services Rendered and Reimbursement of Expenses for the Period from March 1, 2019 through June 26, 2020 (the “Fourth Interim Compensation Period”).

4. I am the professional designated by KPMG with the responsibility for KPMG's compliance in these cases with the administrative order regarding guidelines for fees and disbursements for professionals in Southern District of New York bankruptcy cases (the "Amended Guidelines").

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.

5. I have read KPMG's Application and, to the best of my knowledge, information and belief formed after reasonable inquiry, except as stated herein or in the Application:

(i) the fees sought in the Application fall within the Amended Guidelines and the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330 promulgated by the Office of the United States Trustee (61 Fed. Reg. 24890 (May 17, 1996); 28 C.F.R. Part 58, appendix) (the "UST Guidelines") and together with the Amended Guidelines the "Guidelines"; (ii) the fees sought are billed at rates in accordance with those customarily charged by KPMG and generally accepted by KPMG's clients for the types of services rendered to the Debtors and (iii) in providing a reimbursable disbursement, KPMG does not make a profit on the service, whether the service is performed by KPMG in-house or through a third party.

6. A copy of the Application is being provided to the United States Trustee, any official statutory committees appointed in these cases and the Debtors, contemporaneously with the filing hereof.

7. To the extent that the Application is not in compliance with the Guidelines, KPMG requests a waiver of any such requirements.

Dated: August 6, 2020

/s/ Howard Steinberg

Howard Steinberg Partner,
KPMG LLP
1350 Avenue of the Americas
New York, New York 10019
212 872 6562