

**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)
)	

**FINAL 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 APRIL 12, 2019 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:	April 12, 2019 through June 26, 2020
Amount of Compensation sought as actual, reasonable and necessary:	\$ 6,423,008.00
Amount of Expense reimbursement sought as actual, reasonable and necessary:	\$ 2,998.77

This is a _____ Monthly _____ Interim X Final Application

This Application does not request compensation at this time for services rendered in preparing Final Fee Application.

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:

Date Filed / Docket No.	Period Covered	Requested		Approved by Court to Date	
		Fees	Expenses	Fees	Expenses
8/14/2019 / Docket # 937 (1st Interim)	4/12/19 to 6/30/19	\$786,054.50	\$82.52	\$786,054.50	\$82.52
12/16/2019 / Docket # 1330 (2nd Interim)	7/1/19 to 10/31/19	\$1,566,202.10	\$805.62	\$1,566,202.10	\$805.62
4/14/2020 / Docket # 1687 (3rd Interim)	11/1/19 to 2/29/20	\$1,503,966.40	\$2,066.39	\$1,503,966.40	\$2,066.39
8/10/2020 / Docket # 2397 (4th Interim)	3/1/20 to 6/26/20	\$2,566,785.00	\$44.24	\$2,566,785.00	\$44.24
	TOTALS	\$6,423,008.00	\$2,998.77	\$6,423,008.00	\$2,998.77

ATTACHMENT A TO FEE APPLICATION

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate		Total Compensation
Adam Bourque	Senior Manager - M&A Tax	1,120.4	\$760		\$851,504.00
Adam Koulish	Associate - M&A Tax	93.1	\$420		\$39,102.00
Adam McLamb	Senior Manager - State & Local Tax	77.2	\$760		\$58,672.00
Adam Murphy	Senior Associate - M&A Tax	30.3	\$520		\$15,756.00
Adam Murphy	Manager - M&A Tax	416.6	\$650	(1)	\$270,634.00
Adam Samber	Senior Manager - Tax	147.1	\$760		\$111,796.00
Alexandra Zaunbrecher	Senior Associate - M&A Tax	124.2	\$520		\$64,584.00
Allison Laird	Managing Director - M&A Tax	2.4	\$875		\$2,100.00
Allison Laird	Managing Director - M&A Tax	1.0	\$875		\$875.00
Amie Jatana	Associate - M&A Tax	2.5	\$420		\$1,050.00
Andrew Grace	Manager - State & Local Tax	77.2	\$650		\$50,180.00
Andrew Nelson	Senior Associate - M&A Tax	43.4	\$520		\$22,568.00
Arianna Zabala	Associate - M&A Tax	1.5	\$420		\$630.00
Ashby Corum	Partner - Washington National Tax	13.6	\$875		\$11,900.00
Ashley Armfield	Associate - M&A Tax	1.4	\$420		\$588.00
Ashley Armfield	Senior Associate - M&A Tax	43.5	\$520	(2)	\$18,410.00
Audra Mitchell	Managing Director - WNT State & Local Tax	7.2	\$875		\$6,300.00
Becca Banfield	Associate - M&A Tax	1.0	\$420		\$420.00
Bela Unell	Senior Manager - Washington National Tax	2.9	\$760		\$2,204.00
Ben Cella	Managing Director - State & Local Tax	362.0	\$875		\$316,750.00
Betsy Tuck	Manager - State & Local Tax	2.4	\$650		\$1,560.00
Bill Kudrle	Associate - M&A Tax	107.9	\$420		\$45,318.00
Blair Gowasack	Senior Associate - M&A Tax	6.7	\$520		\$3,484.00
Bradley Wilhelmson	Senior Manager - WNT State & Local Tax	0.3	\$760		\$228.00
Brett Shields	Associate - M&A Tax	14.6	\$420		\$6,132.00
Brian Burdett	Partner - State & Local Tax	1.6	\$875		\$1,400.00
Brian Defliese	Paraprofessional - Tax Technician	121.5	\$275		\$33,412.50
Brittney Laukhuff	Senior Manager - M&A Tax	379.3	\$760		\$288,268.00
Bruce Dickson	Senior Manager - Tax	5.5	\$760		\$4,180.00
Caroline Stevens	Manager - State & Local Tax	190.0	\$650		\$123,500.00
Chelsea Simpson	Senior Associate - State & Local Tax	3.6	\$520		\$1,872.00
Chelsea Simpson	Senior Associate - State & Local Tax	3.1	\$520		\$1,612.00
Choyce Garcia	Senior Associate - M&A Tax	6.7	\$520		\$3,484.00
Chris Nocito	Associate - M&A Tax	418.0	\$420		\$175,560.00
Clay Wammack	Senior Associate - M&A Tax	5.8	\$520		\$3,016.00
Courtney Ashworth	Associate - State & Local Tax	23.7	\$420		\$9,954.00
Cynthia Kielkucki	Managing Director - Advisory	3.0	\$875		\$2,625.00
Daniel Williams	Associate - State & Local Tax	14.3	\$420		\$6,006.00

ATTACHMENT A TO FEE APPLICATION, continued

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate		Total Compensation
David Greaves	Principal - State & Local Tax	19.3	\$875		\$16,887.50
David Helenbrook	Principal - M&A Tax	367.5	\$875		\$321,562.50
David Lee	Partner - Washington National Tax	1.0	\$875		\$875.00
Davis Mills	Associate - M&A Tax	30.4	\$420		\$12,768.00
Devin Eager	Associate - M&A Tax	117.2	\$420		\$49,224.00
Eric Albritton	Senior Associate - M&A Tax	817.4	\$520		\$425,048.00
Howard Steinberg	Partner - M&A Tax	19.2	\$875		\$16,800.00
Jake Wight	Manager - M&A Tax	2.5	\$650		\$1,625.00
Jeanette Partridge	Senior Manager - Tax	2.8	\$756		\$2,116.80
Jeff Vogel	Principal - Washington National Tax	1.0	\$875		\$875.00
Jenna Summer	Managing Director - Washington National Tax	1.1	\$875		\$962.50
Jese Riddle	Manager - State & Local Tax	1.5	\$650		\$975.00
Jimmy Martinez	Associate - State & Local Tax	400.8	\$420		\$168,336.00
Jingting Zhou	Senior Associate - M&A Tax	4.3	\$520		\$2,236.00
Joey Mann	Associate - State & Local Tax	17.8	\$860		\$15,308.00
Joey Schwartz	Associate - State & Local Tax	589.9	\$420		\$296,808.00
John Geracimos	Managing Director - WNT	9.0	\$875		\$7,875.00
John Vann	Senior Manager - State & Local Tax	188.7	\$760		\$143,412.00
Joseph Senier	Senior Manager - State & Local Tax	1.0	\$760		\$760.00
Josh Stolarz	Manager - M&A Tax	19.2	\$650		\$12,480.00
Julie Wang	Manager - Washington National Tax	7.4	\$650		\$4,810.00
Katie Ford	Manager - State & Local Tax	88.4	\$650		\$57,460.00
Kevin Polli	Managing Director - State & Local Tax	105.3	\$875		\$92,137.50
Kourtney Schott	Associate - State & Local Tax	1.0	\$420		\$420.00
Larry Mack	Senior Manager - Washington National Tax	0.8	\$760		\$608.00
Leanna Grantland	Associate - State & Local Tax	76.2	\$420		\$32,004.00
Luis Carcamo	Paraprofessional - Tax Technician	76.9	\$275		\$21,147.50
Luke Basha	Associate - M&A Tax	14.5	\$420		\$6,090.00
Lydia Bull	Manager - M&A Tax	126.2	\$650		\$82,030.00
Lydia Bull	Senior Manager - M&A Tax	80.5	\$760	(3)	\$61,180.00
Lydia Bull	Senior Manager - M&A Tax	113.0	\$760		\$85,880.00
Mabel Zhang	Manager - State & Local Tax	77.7	\$650		\$50,505.00
Manan Shah	Managing Director - Tax	2.3	\$875		\$2,012.50
Marc Frediani	Partner - Tax	36.4	\$875		\$31,850.00
Mark Balistrieri	Senior Manager - State & Local Tax	3.3	\$760		\$2,508.00
Mark Hoffenberg	Principal - Washington National Tax	114.3	\$875		\$100,012.50
Mary Beth Turner	Associate - M&A Tax	388.4	\$420		\$163,128.00
Mary Fung	Senior Manager - M&A Tax	0.3	\$760		\$228.00

ATTACHMENT A TO FEE APPLICATION, continued

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate		Total Compensation
Matt Mims	Senior Associate - M&A Tax	8.6	\$520		\$4,472.00
Matthew Ams	Senior Manager - Tax	11.9	\$760		\$9,044.00
Maury Passman	Managing Director - Washington National Tax	0.4	\$875		\$350.00
Michael Andruchek	Senior Manager - State & Local Tax	27.5	\$760		\$20,900.00
Michael Bartz	Associate - State & Local Tax	14.0	\$420		\$5,880.00
Michael Campagna	Senior Manager - M&A Tax	196.8	\$760		\$149,568.00
Michael Mulcay	Associate - State & Local Tax	1.0	\$420		\$420.00
Molly Newell	Senior Associate - State & Local Tax	13.6	\$520		\$7,072.00
Monica Plangman	Associate Director - Bankruptcy	48.1	\$300		\$14,430.00
Morgan Giddens	Associate - State & Local Tax	63.8	\$420		\$26,796.00
Nick Saye	Senior Manager - WNT State & Local Tax	38.3	\$520		\$19,916.00
Nicole Emanuel Jarrell	Managing Director - State & Local Tax	0.4	\$875		\$350.00
Nolon Blaylock	Associate - M&A Tax	17.6	\$420		\$7,392.00
Paula Torres	Manager - Tax	2.3	\$650		\$1,495.00
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	82.0	\$650		\$53,300.00
Richard Blumenreich	Principal - WNT	8.3	\$875		\$7,262.50
Rick Blattner	Principal - State & Local Tax	38.4	\$875		\$33,600.00
Rob Liquerman	Principal - Washington National Tax	1.0	\$875		\$875.00
Robert Calloway	Senior Manager - M&A Tax	0.3	\$760		\$228.00
Robert Hyatt	Senior Associate - State & Local Tax	281.6	\$520		\$146,432.00
Rod Martinez	Partner - State & Local Tax	0.4	\$875		\$350.00
Ronald Dabrowski	Principal - Washington National Tax	0.5	\$875		\$437.50
Ryan Wheeler	Manager - M&A Tax	4.5	\$650		\$2,925.00
Sam Chen	Managing Director - Washington National Tax	76.2	\$875		\$66,675.00
Samantha Nartadam	Senior Associate - State & Local Tax	215.5	\$520		\$112,060.00
Scott Salmon	Partner - Washington National Tax	12.9	\$875		\$11,287.50
Sharon Williams	Manager - Tax	5.4	\$650		\$3,510.00
Shirley Sicilian	Managing Director - Washington National Tax	1.3	\$875		\$1,137.50
Son Nguyen	Associate - M&A Tax	37.0	\$420		\$15,540.00
Stephen Giordano	Principal - Washington National Tax	13.9	\$875		\$12,162.50
Stephen Metz	Senior Manager - State & Local Tax	8.7	\$760		\$6,612.00
Teresa Williams	Associate - Bankruptcy	19.4	\$105		\$2,037.00
Tim Dovnarsky	Associate - M&A Tax	76.1	\$420		\$31,962.00
Tim Nichols	Senior Manager - Washington National Tax	126.0	\$760		\$95,760.00
Tom Lopez	Senior Associate - State & Local Tax	1.1	\$520		\$572.00
Van Godfrey	Senior Manager - M&A Tax	2.0	\$760		\$1,520.00

ATTACHMENT A TO FEE APPLICATION, continued

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate		Total Compensation
Varoon Laddha	Senior Manager - State & Local Tax	235.4	\$760		\$178,904.00
Wendy Shaffer	Senior Associate - Bankruptcy	144.8	\$210		\$30,408.00
Wendy Shaffer	Manager - Bankruptcy	130.5	\$228		\$29,754.00
Wendy Shaffer	Manager - Bankruptcy	109.6	\$228		\$24,988.80
Wendy Shaffer	Manager - Bankruptcy	18.1	\$228	(1)	\$4,126.80
Will Covalt	Senior Associate - M&A Tax	1.0	\$520		\$520.00
Will Wages	Associate - Tax	0.7	\$228		\$159.60
Will Wages	Associate - Tax	75.8	\$420		\$31,836.00
Less 50% Rate Reduction related to Non-Working Travel Time					(\$2,100.00)
Hours and Discounted Fees		9,990.9			\$6,029,377.50
Subtotal Discounted Fees					\$6,029,377.50
Fixed fees for Tax Compliance - Transaction Tax Services (Exhibit C6 of monthly applications)					\$436,200.00
Fixed fees for Tax Compliance Services - EarthLink Implementation (Exhibit C7 of monthly applications)					\$45,000.00
Less KPMG Voluntary Reduction (Exhibit C2 in 1st monthly fee application)					(\$85,469.50) (4)
Less KPMG Voluntary Reduction Related to Non-Working Travel Time					(\$2,100.00) (5)
Net Requested Fees					\$6,423,008.00
Out of Pocket Expenses					\$2,998.77
Net Requested Fees & Out of Pocket Expenses					\$6,426,006.77
Blended Rate (Exclusive of Fixed Fees)		\$603.49			

COMPENSATION BY PROJECT CATEGORY FOR THE FINAL PERIOD

Project Category	Total Hours Billed	Total Fees Requested	
Tax Consulting Services	8,746.1	\$ 5,394,815.60	
Historic NOL Limitation Analysis	113.5	\$ -	(1)
Retention Services	15.1	\$ 5,309.80	
Fee Application Preparation Services	485.4	\$ 123,430.30	
Non-Working Travel Time	10.0	\$ -	(2)
Tax Compliance - Transaction Tax Services	0.0	\$ 436,200.00	(3)
Tax Compliance Services (EarthLink Implementation)	0.0	\$ 45,000.00	(3)
Tax Consulting Services (Related to Transaction Tax Services)	2.8	\$ 2,116.80	
Audit Defense Services	618.0	\$ 416,135.50	
TOTAL	9,990.9	\$ 6,423,008.00	

(1) Amount reflects Voluntary Reduction of \$85,469.50, as noted in exhibit C2 of 1st monthly fee application.

(2) Amount reflects Voluntary Reduction of \$2,100.00 related to Non-Working travel time.

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

EXPENSE SUMMARY FOR THE FINAL PERIOD

Service Description	Amount
Airfare	\$ 1,954.12
Lodging	\$ 428.36
Meals	\$ 132.01
Ground Transportation	\$ 362.04
Miscellaneous	\$ 122.24
Total	\$ 2,998.77

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

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In re:)	Chapter 11
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WINDSTREAM HOLDINGS, INC., et al.,)	Case No. 19-22312 (RDD)
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Debtors.)	(Jointly Administered)
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**INDEX OF FINAL 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
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SCHEDULE 1	Copy of KPMG First Interim Application
SCHEDULE 2	Copy of KPMG Second Interim Fee Application
SCHEDULE 3	Copy of KPMG Third Interim Fee Application
SCHEDULE 4	Copy of KPMG Fourth Interim Fee Application
SCHEDULE 5	Copy of Retention Order
SCHEDULE 6	Certification of Professional

**FINAL FEE APPLICATION OF KPMG LLP
AS TAX CONSULTANTS TO THE DEBTORS
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FROM APRIL 12, 2019 THROUGH JUNE 26, 2020**

9

Amount”), and respectfully represents:

Background

3. 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].

4. 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.

5. On June 26, 2020, the Court entered an order [Docket No. 2243] confirming the Debtors’ chapter 11 plan [Docket No. 1812] (the “Plan”). The effective date of the Plan occurred on September 21, 2020.

Jurisdiction and Venue

4. 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.

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

6. 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

7. 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.

8. 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

9. During the Final 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 \$6,423,008.00 and reimbursement of necessary and actual out-of-pocket expenses in the amount of \$2,998.77.

Summary of Services During the Final Compensation Period

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

11. Set forth below is a summary of the significant professional services that KPMG rendered to the Debtors during the Final 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 including analysis of state and local tax proofs of claim.
- 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;
- x. Provided tax advice and prepared written tax advice concerning the appropriate federal income tax treatment of Windstream’s leased assets; and
- xi. Accounting for income tax analyses for financial statement considerations

Historic NOL Limitation Analysis²

- i. As part of the historic NOL analysis, KPMG reviewed calculations related to ownership changes occurring in connection with prior acquisitions by Windstream and any such ownership changes occurring at Windstream.
 - a. Analysis focused on the calculation of the various section 382 base limitations and the net realized built in gain/loss and recognized built-in gain or loss related to such ownership changes. Such analysis was intended to develop an understanding of how section 382 limitations on NOLs impacted Windstream’s cumulative available NOL balance. In connection with such analysis, NOL schedules were reviewed, conversations were held with Windstream personnel and emails were exchanged with Windstream personnel in order to clarify any areas of concern with respect to Windstream’s cumulative available NOL balance.

² Fees incurred in connection with understanding the historical posture of the net operating losses and associated usage limitations were voluntarily reduced in KPMG’s first monthly fee application.

Retention Services

- i. Services included researching client bankruptcy with regards to retention; the preparation of KPMG declaration and retention order; discussions and fact finding with KPMG professionals performing services for the Debtors as well as the Office of General Counsel; discussions and correspondence with Debtors' counsel related to employment application and Partner attendance at retention hearing; and
- ii. Creating supplemental declaration and discussions/correspondence regarding same due to additional services to the Debtors within an additional statement of work.

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 and expenses incurred, and draft the narrative and schedules included in the monthly and interim applications.

Non-Working Travel Time

- i. This category includes non-working travel time incurred on behalf of the Debtors for travel to client locations and required meetings. Travel time during which no work is performed is billed and separately described at 50% of KPMG's discounted hourly rates. KPMG has provided a voluntary reduction for all non-working travel time billed during this Compensation Period.

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 April 2019 – 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. Updated data translation rules for several existing entities to consolidate within compliance systems as requested by client; and
- ii. Annual technology fee (billed quarterly in advance) representing KPMG's software related costs incurred in providing these services.

Tax Compliance Services (EarthLink Implementation)

- i. Services related to the implementation of the EarthLink entities in to our compliance systems included:
 - a. Discussions with the client regarding the entities, tax returns, filing frequencies and data files for the new entities
 - b. Prepare initial data translation rules, set up entities and tax returns in compliance system
 - c. Conduct parallel tests of client data comparing results in system to expected results and prior return. Communication any differences with client and prepare revised data translation rules as necessary; and
 - d. Prepare final compliance system set up based on additional review and client comments, including updating filing frequencies, account numbers, filing methodologies, and tax returns.

Tax Consulting Services (Related to Transaction Tax Services)

- i. Updated data translation rules for several existing entities to consolidate within compliance systems as requested by client.

Audit Defense Services

- i. Assisted Windstream with state and local indirect tax audits in Colorado, Georgia, Massachusetts, Missouri, Nebraska, Pennsylvania, Texas, and Wisconsin; and
- ii. 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.

12. All fees billed by KPMG to the Debtors during the Final 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, 649.3 hours were expended by partners and principals, 619.7 hours were expended by managing directors and associate directors, 2,771.9 hours were expended by senior managers, 1,361.5 hours were expended by managers, 1,755.2 hours were expended by

senior associates, 2,634.9 hours were expended by associates and 198.4 hours were expended by paraprofessionals. KPMG's blended hourly rate for non-fixed fees services provided during the Final Compensation Period is \$603.49.

13. 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).

14. In addition to Attachment A, copies of KPMG's first, second, third and fourth interim fee applications filed with the Court are annexed hereto as Schedules 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.

15. 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.

16. 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.

17. The time and labor expended by KPMG during the Final 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.

18. 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 Final Compensation Period

19. As set forth in Exhibits D and D1, in KPMG's interim fee applications KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG during the Final Compensation Period in the aggregate amount of \$2,998.77. These expenses are reasonable and necessary in light of the size and complexity of the Debtors' cases.

Reservation

20. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Final Compensation Period, but were not processed prior to the preparation of this Final 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

21. WHEREFORE, subject to the terms of the Interim Compensation Order, KPMG respectfully requests (a) approving and allowing, on a final basis, compensation in the amount of \$6,423,008.00 for professional services performed on behalf of the Debtors during the Final Compensation Period of April 12, 2019 through June 26, 2020 and reimbursement of \$2,998.77 for actual and necessary expenses incurred during the Final 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: November 5, 2020

Respectfully submitted:

/s/ Howard Steinberg

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

Schedule 1

**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)
<hr/>)	

**FIRST 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 APRIL 12, 2019 THROUGH JUNE 30, 2019**

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:	April 12, 2019 through June 30, 2019
Amount of Compensation sought as actual, reasonable and necessary:	\$ 786,054.50
Amount of Expense reimbursement sought as actual, reasonable and necessary:	\$ 82.52

This is a _____ Monthly X Interim _____ Final Application

The Application does not request compensation at this time for services rendered in preparing this First 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' 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%)	
4/12/2019 / Docket # 781 (First Monthly)	\$325,994.00	\$0.00	\$260,795.20	\$0.00	\$65,198.80
8/13/2019 / Docket # 930 (Second Monthly)*	\$460,060.50	\$82.52	\$368,048.40	\$82.52	\$92,012.10
Totals:	\$786,054.50	\$82.52	\$628,843.60	\$82.52	\$157,210.90

*The deadline to file objections to KPMG's second monthly fee application is August 28, 2019.

ATTACHMENT A TO FEE APPLICATION

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	206.2	\$760	\$156,712.00
Adam Koulisch	Associate - M&A Tax	93.1	\$420	\$39,102.00
Adam Murphy	Senior Associate - M&A Tax	30.3	\$520	\$15,756.00
Amie Jatana	Associate - M&A Tax	2.5	\$420	\$1,050.00
Andrew Grace	Manager - State & Local Tax	24.5	\$650	\$15,925.00
Andrew Nelson	Senior Associate - M&A Tax	10.0	\$520	\$5,200.00
Ashley Armfield	Associate - M&A Tax	1.4	\$420	\$588.00
Audra Mitchell	Managing Director - Washington National Tax, State & Local Tax	0.6	\$875	\$525.00
Becca Banfield	Associate - M&A Tax	1.0	\$420	\$420.00
Ben Cella	Managing Director - State & Local Tax	6.0	\$875	\$5,250.00
Betsy Tuck	Manager - State & Local Tax	2.4	\$650	\$1,560.00
Bill Kudrle	Associate - M&A Tax	38.4	\$420	\$16,128.00
Blair Gowasack	Senior Associate - M&A Tax	6.7	\$520	\$3,484.00
Brett Shields	Associate - M&A Tax	14.6	\$420	\$6,132.00
Brian Burdett	Partner - State & Local Tax	0.6	\$875	\$525.00
Brian Defliese	Paraprofessional - Tax Technician	29.5	\$275	\$8,112.50
Brittney Laukhuff	Senior Manager - M&A Tax	39.8	\$760	\$30,248.00
Chris Nocito	Associate - M&A Tax	16.0	\$420	\$6,720.00
Cynthia Kielkucki	Managing Director - Advisory	3.0	\$875	\$2,625.00
David Greaves	Principal - State & Local Tax	1.5	\$875	\$1,312.50
David Helenbrook	Principal - M&A Tax	76.1	\$875	\$66,587.50
David Lee	Partner - Washington National Tax	1.0	\$875	\$875.00
Davis Mills	Associate - M&A Tax	30.4	\$420	\$12,768.00
Devin Eager	Associate - M&A Tax	79.1	\$420	\$33,222.00
Eric Albritton	Senior Associate - M&A Tax	152.2	\$520	\$79,144.00
Howard Steinberg	Partner - M&A Tax	10.7	\$875	\$9,362.50
Jenna Summer	Managing Director - Washington National Tax	1.1	\$875	\$962.50
Joey Schwartz	Associate - State & Local Tax	60.2	\$420	\$25,284.00
John Geracimos	Managing Director - WNT	1.1	\$875	\$962.50
Josh Stolarz	Manager - M&A Tax	19.2	\$650	\$12,480.00
Kevin Polli	Managing Director - State & Local Tax	18.9	\$875	\$16,537.50
Luis Carcamo	Paraprofessional - Tax Technician	4.5	\$275	\$1,237.50
Lydia Bull	Manager - M&A Tax	59.5	\$650	\$38,675.00
Mabel Zhang	Manager - State & Local Tax	13.2	\$650	\$8,580.00
Mark Balistrieri	Senior Manager - State & Local Tax	1.8	\$760	\$1,368.00
Mark Hoffenberg	Principal - Washington National Tax	11.6	\$875	\$10,150.00
Matthew Ams	Senior Manager - Tax	8.4	\$760	\$6,384.00
Michael Andruchek	Senior Manager - State & Local Tax	0.5	\$760	\$380.00
Michael Bartz	Associate - State & Local Tax	14.0	\$420	\$5,880.00

ATTACHMENT A TO FEE APPLICATION, continued

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate	Total Compensation
Michael Campagna	Senior Manager - M&A Tax	73.3	\$760	\$55,708.00
Monica Plangman	Associate Director - Bankruptcy	15.3	\$300	\$4,590.00
Morgan Giddens	Associate - State & Local Tax	37.2	\$420	\$15,624.00
Nicole Emanuel Jarrell	Managing Director - State & Local Tax	0.4	\$875	\$350.00
Nolon Blaylock	Associate - M&A Tax	17.6	\$420	\$7,392.00
Regina Gilinsky	Manager - M&A Tax	37.2	\$650	\$24,180.00
Richard Blumenreich	Principal - Washington National Tax	2.6	\$875	\$2,275.00
Rick Blattner	Principal - State & Local Tax	0.6	\$875	\$525.00
Robert Hyatt	Senior Associate - State & Local Tax	56.0	\$520	\$29,120.00
Scott Salmon	Partner - Washington National Tax	0.4	\$875	\$350.00
Stephen Giordano	Principal - Washington National Tax	10.6	\$875	\$9,275.00
Tim Dovnarsky	Associate - M&A Tax	76.1	\$420	\$31,962.00
Van Godfrey	Senior Manager - M&A Tax	2.0	\$760	\$1,520.00
Varoon Laddha	Senior Manager - State & Local Tax	33.7	\$760	\$25,612.00
Wendy Shaffer	Senior Associate - Bankruptcy	70.6	\$210	\$14,826.00
Hours and Discounted Fees		1,525.2		\$871,524.00
Subtotal Discounted Fees				\$871,524.00
Less KPMG Voluntary Reduction (see exhibit C2 in 1st monthly fee application)				(\$85,469.50)
Net Requested Fees				\$786,054.50
Out of Pocket Expenses				\$82.52
Net Requested Fees & Out of Pocket Expenses				\$786,137.02
Blended Rate		\$ 515.38		

⁽¹⁾ Fees incurred in connection with understanding the historical posture of the net operating losses and associated usage limitations are being voluntarily reduced in connection with the fee application.

ATTACHMENT A TO FEE APPLICATION, continued

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours Billed	Total Fees Requested	
Tax Consulting Services	1,322.1	\$ 763,631.00	
Historic NOL Limitation Analysis	113.5	\$ -	(1)
Retention Services	12.8	\$ 4,627.00	
Fee Application Preparation Services	76.8	\$ 17,796.50	
Total	1,525.2	\$ 786,054.50	

(1) Amount reflects Voluntary Reduction of \$85,469.50, as noted in exhibit C2 of KPMG's 1st monthly fee application.

EXPENSE SUMMARY

Service Description	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ 12.52
Ground Transportation	\$ -
Miscellaneous	\$ 70.00
Total	\$ 82.52

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

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

**INDEX OF FIRST 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 APRIL 12, 2019 THROUGH JUNE 30, 2019**

INDEX

EXHIBIT 1	Copy of KPMG First Monthly Fee Application
EXHIBIT 2	Copy of KPMG Second Monthly Fee Application
EXHIBIT 3	Copy of Retention Order
EXHIBIT 4	Certification of Professional

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

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

**FIRST 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 APRIL 12, 2019 THROUGH JUNE 30, 2019**

KPMG LLP, (“KPMG”), as Tax Consultants to the above captioned Debtors and Debtors-in-possession (the “Debtors”) files this First 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 First Interim Application, KPMG seeks the allowance of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from April 12, 2019 through June 30, 2019 (the “Compensation Period”), in the amount of \$786,137.02 (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

1. 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.

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

3. 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

4. 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.

Summary of Application

5. 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 \$786,054.50 and reimbursement of necessary and actual out-of-pocket expenses in the amount of \$82.52.

Summary of Services During the Compensation Period

6. This Application is KPMG's first 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.

7. 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. stock basis calculations;

- iii. separate company tax attribute allocations;
- iv. 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;
- v. transaction cost analysis; and
- vi. state tax implications of any of the items referenced above or any other matters related to the Debtors’ Chapter 11 proceeding, including analysis of state and local tax proofs of claim.

Historic NOL Limitation Analysis²

- i. As part of the historic NOL analysis, KPMG reviewed calculations related to ownership changes occurring in connection with prior acquisitions by Windstream and any such ownership changes occurring at Windstream.
 - a. Analysis focused on the calculation of the various section 382 base limitations and the net realized built in gain/loss and recognized built-in gain or loss related to such ownership changes. Such analysis was intended to develop an understanding of how section 382 limitations on NOLs impacted Windstream’s cumulative available NOL balance. In connection with such analysis, NOL schedules were reviewed, conversations were held with Windstream personnel and emails were exchanged with Windstream personnel in order to clarify any areas of concern with respect to Windstream’s cumulative available NOL balance.

Retention Services

- i. Services included researching client bankruptcy with regards to retention; the preparation of KPMG declaration and retention order; discussions and fact finding with KPMG professionals performing services for the Debtors as well as the Office of General Counsel; discussions and correspondence with Debtors’ counsel related to employment application and Partner attendance at retention hearing.

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 this Application.

² Fees incurred in connection with understanding the historical posture of the net operating losses and associated usage limitations were voluntarily reduced in KPMG’s first monthly fee application.

8. During the Compensation Period, KPMG billed the Debtors for time expended by professionals based on hourly rates ranging from \$210 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, 115.7 hours were expended by partners and principals, 46.4 hours were expended by managing directors and associate directors, 365.7 hours were expended by senior managers, 156.0 hours were expended by managers, 325.8 hours were expended by senior associates, 481.6 hours were expended by associates and 34.0 hours were expended by paraprofessionals. KPMG's blended hourly rate provided during the Compensation Period is \$515.38.

9. 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).

10. In addition to Attachment A, copies of KPMG's first and second monthly fee applications filed with the Court are annexed hereto as Exhibits 1 and 2. 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.

11. 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.

12. 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.

13. 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.

14. 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

15. As set forth in Exhibits D and D1, in KPMG's first and second monthly fee applications KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period in the aggregate amount of \$82.52. These expenses are reasonable and necessary in light of the size and complexity of the Debtors' cases.

Reservation

16. 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

17. 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 \$786,054.50 for professional services performed on behalf of the Debtors during the Compensation Period of April 12, 2019 through June 30, 2019 and reimbursement of \$82.52 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.

Dated: August 14, 2019

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)
)	

**FIRST 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 12, 2019 THROUGH MAY 31, 2019**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors
Date of Retention:	June 17, 2019, <i>nunc pro tunc</i> to April 12, 2019
Period for Which Compensation and Reimbursement is Sought:	April 12, 2019 through May 31, 2019
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 325,994.00 ²
Less 20% Holdback:	\$ (65,198.80)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 260,795.20

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 KPMG bills for services at discounted billing rates as specified in the Retention Application dated May 24, 2019. During the Compensation Period, KPMG's standard rates for hourly services rendered totaled \$457,585.00. KPMG's services at the agreed upon discounted rates result in a voluntary discount of fees in the amount of \$131,591.00 thus benefitting the Chapter 11 estate by same amount.



Dated: July 11, 2019

/s/ Howard Steinberg

Howard Steinberg

KPMG LLP

1350 Avenue of the Americas

New York, New York 10019

(212) 872-6562

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary Of Hours and Discounted Fees Incurred By Professional
April 12, 2019 through May 31, 2019

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	126.6	\$ 760	\$ 96,216.00
Adam Koulisch	Associate - M&A Tax	52.1	\$ 420	\$ 21,882.00
Adam Murphy	Senior Associate - M&A Tax	2.2	\$ 520	\$ 1,144.00 (1)
Amie Jatana	Associate - M&A Tax	1.0	\$ 420	\$ 420.00 (1)
Andrew Grace	Manager - State & Local Tax	3.5	\$ 650	\$ 2,275.00 (1)
Andrew Nelson	Senior Associate - M&A Tax	2.6	\$ 520	\$ 1,352.00 (1)
Ashley Armfield	Associate - M&A Tax	1.4	\$ 420	\$ 588.00 (1)
Audra Mitchell	Managing Director - Washington National Tax, State & Local Tax	0.6	\$ 875	\$ 525.00 (2)
Becca Banfield	Associate - M&A Tax	1.0	\$ 420	\$ 420.00 (1)
Ben Cella	Managing Director - State & Local Tax	4.4	\$ 875	\$ 3,850.00 (2)
Betsy Tuck	Manager - State & Local Tax	2.4	\$ 650	\$ 1,560.00 (1)
Bill Kudrle	Associate - M&A Tax	6.7	\$ 420	\$ 2,814.00
Blair Gowasack	Senior Associate - M&A Tax	6.7	\$ 520	\$ 3,484.00
Brett Shields	Associate - M&A Tax	3.4	\$ 420	\$ 1,428.00 (1)
Brian Burdett	Partner - State & Local Tax	0.6	\$ 875	\$ 525.00 (2)
Brian Defliese	Paraprofessional - Tax Technician	2.0	\$ 275	\$ 550.00 (1)
Brittney Laukhuff	Senior Manager - M&A Tax	32.7	\$ 760	\$ 24,852.00
David Helenbrook	Principal - M&A Tax	37.6	\$ 875	\$ 32,900.00
David Lee	Partner - Washington National Tax	1.0	\$ 875	\$ 875.00 (2)
Davis Mills	Associate - M&A Tax	19.1	\$ 420	\$ 8,022.00
Devin Eager	Associate - M&A Tax	33.6	\$ 420	\$ 14,112.00
Eric Albritton	Senior Associate - M&A Tax	36.9	\$ 520	\$ 19,188.00
Howard Steinberg	Partner - M&A Tax	6.6	\$ 875	\$ 5,775.00
Jenna Summer	Managing Director - Washington National Tax	1.1	\$ 875	\$ 962.50 (2)
Joey Schwartz	Associate - State & Local Tax	25.0	\$ 420	\$ 10,500.00
Josh Stolarz	Manager - M&A Tax	19.2	\$ 650	\$ 12,480.00
Kevin Polli	Managing Director - State & Local Tax	8.6	\$ 875	\$ 7,525.00
Luis Carcamo	Paraprofessional - Tax Technician	1.9	\$ 275	\$ 522.50 (1)
Lydia Bull	Manager - M&A Tax	20.5	\$ 650	\$ 13,325.00
Mabel Zhang	Manager - State & Local Tax	3.2	\$ 650	\$ 2,080.00 (1)
Mark Hoffenberg	Principal - Washington National Tax	6.4	\$ 875	\$ 5,600.00
Matthew Ams	Senior Manager - Tax	2.8	\$ 760	\$ 2,128.00 (1)
Michael Andruchek	Senior Manager - State & Local Tax	0.5	\$ 760	\$ 380.00 (2)
Michael Bartz	Associate - State & Local Tax	1.7	\$ 420	\$ 714.00 (1)
Michael Campagna	Senior Manager - M&A Tax	41.3	\$ 760	\$ 31,388.00
Monica Plangman	Associate Director - Bankruptcy	11.4	\$ 300	\$ 3,420.00
Morgan Giddens	Associate - State & Local Tax	37.2	\$ 420	\$ 15,624.00
Nicole Emanuel Jarrell	Managing Director - State & Local Tax	0.4	\$ 875	\$ 350.00 (2)
Nolon Blaylock	Associate - M&A Tax	13.8	\$ 420	\$ 5,796.00
Regina Gilinsky	Manager - M&A Tax	14.8	\$ 650	\$ 9,620.00
Richard Blumenreich	Principal - Washington National Tax	2.6	\$ 875	\$ 2,275.00 (2)
Rick Blattner	Principal - State & Local Tax	0.6	\$ 875	\$ 525.00 (2)
Stephen Giordano	Principal - Washington National Tax	5.7	\$ 875	\$ 4,987.50
Tim Dovnarsky	Associate - M&A Tax	31.9	\$ 420	\$ 13,398.00

EXHIBIT B

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary of Hours and Discounted Fees Incurred by Category

April 12, 2019 through May 31, 2019

Category	Exhibit	Total Billed Hours	Total Fees Requested
Tax Consulting Services	C1	530.8	\$ 314,972.00
Historic NOL Limitation Analysis	C2	113.5	\$ - ⁽¹⁾
Retention Services	C3	11.3	\$ 3,372.00
Fee Application Preparation Services	C4	36.3	\$ 7,650.00
Total		691.9	\$ 325,994.00

⁽¹⁾ Amount reflects Voluntary Reduction of \$85,469.50, as noted in Exhibit C2.

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	04/15/19	(0.6) Performed planning related to scope of items to be addressed for the Windstream restructuring project; (0.4) review and concurrently prepare email correspondence with T. Zollo (KPMG WNT) and S. Giordano (KPMG) related to Windstream leasing issues.	1.0	\$ 875	\$ 875.00
Brittney Laukhuff	04/15/19	Example cash tax model reviewed for purposes of implementation with respect to Windstream.	1.0	\$ 760	\$ 760.00
Stephen Giordano	04/16/19	Continued (from 4/18) to perform Principal WNT analysis regarding lease modification, specifically related to Real Estate Investment Trust (REIT) issues for the lease modification.	0.3	\$ 875	\$ 262.50
Richard Blumenreich	04/16/19	Reviewed facts / laws related to modification of a lease - in preparation for upcoming call re same with S. Giordano, H. Steinberg, M. Hoffenberg (all KPMG) on same day.	0.5	\$ 875	\$ 437.50
Howard Steinberg	04/16/19	Participated in lease modification discussion with S. Giordano, R. Blumenreich, H. Steinberg, M. Hoffenberg (KPMG)	0.6	\$ 875	\$ 525.00
Stephen Giordano	04/16/19	Participated in lease modification discussion with S. Giordano, R. Blumenreich, H. Steinberg, M. Hoffenberg (KPMG)	0.6	\$ 875	\$ 525.00
Richard Blumenreich	04/16/19	Participated in lease modification discussion with S. Giordano, R. Blumenreich, H. Steinberg, M. Hoffenberg (KPMG)	0.6	\$ 875	\$ 525.00
David Helenbrook	04/16/19	Participated in lease modification discussion with S. Giordano, R. Blumenreich, H. Steinberg, M. Hoffenberg (KPMG)	0.6	\$ 875	\$ 525.00
Van Godfrey	04/16/19	Discussion with A. Bourque, B. Laukhuff, D. Helenbrook, J. Stolarz, and V. Godfrey (all KPMG) to discuss general overview of Windstream cash tax model	1.0	\$ 760	\$ 760.00
Josh Stolarz	04/16/19	Discussion with A. Bourque, B. Laukhuff, D. Helenbrook, J. Stolarz, and V. Godfrey (all KPMG) to discuss general overview of Windstream cash tax model	1.0	\$ 650	\$ 650.00
David Helenbrook	04/16/19	Discussion with A. Bourque, B. Laukhuff, D. Helenbrook, J. Stolarz, and V. Godfrey (all KPMG) to discuss general overview of Windstream cash tax model	1.0	\$ 875	\$ 875.00
Adam Bourque	04/16/19	Discussion with A. Bourque, B. Laukhuff, D. Helenbrook, J. Stolarz, and V. Godfrey (all KPMG) to discuss general overview of Windstream cash tax model	1.0	\$ 760	\$ 760.00
Brittney Laukhuff	04/16/19	Discussion with A. Bourque, B. Laukhuff, D. Helenbrook, J. Stolarz, and V. Godfrey (all KPMG) to discuss general overview of Windstream cash tax model	1.0	\$ 760	\$ 760.00
David Helenbrook	04/16/19	Analyzed "true lease" testing parameters for applicability to Windstream tax matters	1.1	\$ 875	\$ 962.50
Stephen Giordano	04/17/19	Conference call with R. Blumenreich (KPMG) regarding Windstream lease modification.	0.1	\$ 875	\$ 87.50
Richard Blumenreich	04/17/19	Conference call with S. Giordano (KPMG) regarding Windstream lease modification.	0.1	\$ 875	\$ 87.50

EXHIBIT C1

Windstream Holdings, Inc., et al.
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Tax Consulting Services
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Name	Date	Description	Hours	Rate	Amount
Richard Blumenreich	04/17/19	Reviewed additional facts / law documentation (related to lease modification) based on results of discussion on 4/16 with project team - in preparation for upcoming call with counsel, etc.	0.4	\$ 875	\$ 350.00
David Helenbrook	04/17/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), H. Steinberg, M. Hoffenberg, R. Blumenreich, S. Giordano and D. Helenbrook (all KPMG) to discuss considerations surrounding the modification of the company's lease arrangement and the possible impact on counterparties	1.0	\$ 875	\$ 875.00
Stephen Giordano	04/17/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), H. Steinberg, M. Hoffenberg, R. Blumenreich, S. Giordano and D. Helenbrook (all KPMG) to discuss considerations surrounding the modification of the company's lease arrangement and the possible impact on counterparties	1.0	\$ 875	\$ 875.00
Richard Blumenreich	04/17/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), H. Steinberg, M. Hoffenberg, R. Blumenreich, S. Giordano and D. Helenbrook (all KPMG) to discuss considerations surrounding the modification of the company's lease arrangement and the possible impact on counterparties	1.0	\$ 875	\$ 875.00
Howard Steinberg	04/17/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), H. Steinberg, M. Hoffenberg, R. Blumenreich, S. Giordano and D. Helenbrook (all KPMG) to discuss considerations surrounding the modification of the company's lease arrangement and the possible impact on counterparties	1.0	\$ 875	\$ 875.00
Mark Hoffenberg	04/17/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), H. Steinberg, M. Hoffenberg, R. Blumenreich, S. Giordano and D. Helenbrook (all KPMG) to discuss considerations surrounding the modification of the company's lease arrangement and the possible impact on counterparties	1.0	\$ 875	\$ 875.00
Stephen Giordano	04/17/19	Performed additional Principal WNT analysis regarding lease modification, specifically related to REIT issues related to the lease modification for applicability in Windstream matter.	1.2	\$ 875	\$ 1,050.00
Brittney Laukhuff	04/17/19	Review of Windstream 10K with specific regards to NOLs / historical acquisitions	1.5	\$ 760	\$ 1,140.00
David Helenbrook	04/17/19	(0.7) Review of structure deck from 2015 transaction with focus on history of the company; (0.6) develop REIT due diligence list to share with lease counterparty; (0.9) review "true lease" opinion, along with related literature, regarding the treatment of an agreement as a lease to consider implications to modification of the lease.	2.2	\$ 875	\$ 1,925.00
Brittney Laukhuff	04/18/19	Continued (from 4/17) to review Windstream 10K with specific regards to NOLs / historical acquisitions	0.8	\$ 760	\$ 608.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
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Tax Consulting Services
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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	04/18/19	(0.3) Develop REIT due diligence information request list; (0.7) consider implications of modification of lease to the counterparty as well as any related tax issues	1.0	\$ 875	\$ 875.00
Stephen Giordano	04/18/19	Performed Principal Washington National Tax (WNT) level analysis regarding lease modification, specifically related to REIT issues related to the lease modification.	1.0	\$ 875	\$ 875.00
Stephen Giordano	04/19/19	Discussion with D. Helenbrook (KPMG), S. Giordano (KPMG), and D. Lee (KPMG) regarding information needed to evaluate the impact of the restructuring, including taxable Real Estate Investment Trust (REIT) subsidiary value, personal property versus real property, etc. related to Windstream tax matter.	0.5	\$ 875	\$ 437.50
David Lee	04/19/19	Discussion with D. Helenbrook (KPMG), S. Giordano (KPMG), and D. Lee (KPMG) regarding information needed to evaluate the impact of the restructuring, including taxable Real Estate Investment Trust (REIT) subsidiary value, personal property versus real property, etc. related to Windstream tax matter.	0.5	\$ 875	\$ 437.50
David Helenbrook	04/19/19	Discussion with D. Helenbrook (KPMG), S. Giordano (KPMG), and D. Lee (KPMG) regarding information needed to evaluate the impact of the restructuring, including taxable Real Estate Investment Trust (REIT) subsidiary value, personal property versus real property, etc. related to Windstream tax matter.	0.5	\$ 875	\$ 437.50
David Helenbrook	04/19/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), H. Steinberg (KPMG) and D. Helenbrook (KPMG) to discuss REIT issues and lease arrangement	0.6	\$ 875	\$ 525.00
Howard Steinberg	04/19/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), H. Steinberg (KPMG) and D. Helenbrook (KPMG) to discuss REIT issues and lease arrangement	0.6	\$ 875	\$ 525.00
David Helenbrook	04/19/19	Principal review of publicly available PLR (Private Letter Rulings) on REIT spin transaction.	0.7	\$ 875	\$ 612.50
Stephen Giordano	04/19/19	Review and concurrently revise due diligence request list (0.7); performed review / analysis related to same of Private Letter Rulings (PLRs) in order determine the right scope of the due diligence request list. (0.3).	1.0	\$ 875	\$ 875.00
Brittny Laukhuff	04/19/19	Review of Windstream 10K with specific regards to company history / tax attributes for tax modeling purposes.	1.5	\$ 760	\$ 1,140.00
Adam Bourque	04/20/19	Performed additional review of entity organizational chart as of post-2015 with focus on which entities are corporations in anticipation of performing 1.1502-21 calculations.	1.8	\$ 760	\$ 1,368.00
Adam Bourque	04/20/19	Perform detailed review of organizational chart as of post-2015 spin-off with focus on organizational layout following spin-off.	2.4	\$ 760	\$ 1,824.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
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Tax Consulting Services
April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	04/20/19	Review of 53 page slide deck Project Rite 2015 Reorganization Steps detailing conversion of multiple subsidiaries in organizational chart.	3.8	\$ 760	\$ 2,888.00
David Helenbrook	04/22/19	(1.0) Call with M. Ams (KPMG) to discuss REIT diligence matters; (0.3) correspondence with A. Sexton (Kirkland) regarding REIT diligence matters	1.3	\$ 875	\$ 1,137.50
Matthew Ams	04/22/19	Call with D. Helenbrook (KPMG) to discuss REIT diligence matters	1.0	\$ 760	\$ 760.00
Matthew Ams	04/22/19	Revised PBC request list by incorporating additional items requested by S. Giordano (KPMG WNT tax practice) and A. Sexton (Kirkland & Ellis) (0.8) and review private letter ruling (PLR) (0.5)	1.3	\$ 760	\$ 988.00
Adam Bourque	04/22/19	Performed analysis of Windstream's 2018 10K with focus on company status with regards to determining financial position of the company and to gain insight regarding current challenges facing company.	3.1	\$ 760	\$ 2,356.00
Joey Schwartz	04/23/19	Analyzed claims register to determine amount of claims (by value and by count) that are State & Local Tax (SALT) related claims - in preparation to present to client.	0.5	\$ 420	\$ 210.00
David Helenbrook	04/23/19	Review tax claims register to identify Windstream tax claims filed to date	1.1	\$ 875	\$ 962.50
Kevin Polli	04/23/19	Call with C. Robinson (Windstream), P. Kinealy (Alvarez & Marsal), K. Polli - partial attendance and D. Helenbrook (KPMG) to discuss next steps related to tax claims process	0.4	\$ 875	\$ 350.00
David Helenbrook	04/23/19	Call with C. Robinson (Windstream), P. Kinealy (Alvarez & Marsal), K. Polli - partial attendance and D. Helenbrook (KPMG) to discuss next steps related to tax claims process	1.0	\$ 875	\$ 875.00
Nolon Blaylock	04/23/19	Discussion with B. Laukhuff and A. Nelson (both KPMG) regarding Windstream background, NOL schedule, NOL schedule questions, the cash tax model.	1.1	\$ 420	\$ 462.00
Brittney Laukhuff	04/23/19	Discussion with N. Blaylock and A. Nelson (both KPMG) regarding Windstream background, NOL schedule, NOL schedule questions, cash tax model.	1.1	\$ 760	\$ 836.00
Andrew Nelson	04/23/19	Discussion with N. Blaylock and B. Laukhuff (both KPMG) regarding Windstream background, NOL schedule, NOL schedule questions, cash tax model.	1.1	\$ 520	\$ 572.00
Adam Bourque	04/23/19	Review and concurrently analyze historic Windstream news documentation (0.4) and DIP financing information (0.7) in anticipation of client discussions regarding generation and use of financing while in bankruptcy.	1.1	\$ 760	\$ 836.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
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 Tax Consulting Services
 April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
Michael Campagna	04/23/19	Senior manager review of public financial statement information included in Form 10-Ks to assist with developing corporate transaction history for purposes of assisting Windstream with the preparation of the stock basis analysis of its subsidiaries.	3.7	\$ 760	\$ 2,812.00
Varoon Laddha	04/24/19	Meeting with D. Helenbrook and K. Polli (both KPMG) regarding status of Windstream bankruptcy as of 4/24/19.	0.7	\$ 760	\$ 532.00
Kevin Polli	04/24/19	Meeting with D. Helenbrook and V. Laddha (both KPMG) regarding status of Windstream bankruptcy as of 4/24/19.	0.7	\$ 875	\$ 612.50
David Helenbrook	04/24/19	Meeting with K. Polli and V. Laddha (both KPMG) to discuss state tax matters related to the bankruptcy.	0.7	\$ 875	\$ 612.50
Varoon Laddha	04/24/19	Begin to develop Windstream SALT workplan with regards to bankruptcy filing.	1.2	\$ 760	\$ 912.00
Michael Campagna	04/24/19	Preparation of "Stock Basis and Earnings & Profits (E&P)" work plan for purposes of road mapping next steps in preparing the stock basis and E&P of the relevant Windstream subsidiaries.	1.2	\$ 760	\$ 912.00
Adam Bourque	04/24/19	Review of exhibits 2.1 through 32(b) of Windstream 2018 financial statements including corresponding documentation (consolidated balance sheets, consolidated statement of operations, consolidated statements of income/loss, and consolidated statement of cash flows) to gain insight regarding current / historical position of company with regards to determining financial position of the company and to gain insight regarding current challenges facing company.	2.4	\$ 760	\$ 1,824.00
Adam Bourque	04/24/19	Analysis of notes corresponding to most recent 10K financial statements in order to determine current / historical position of company with regards to determining financial position of the company / current challenges facing company.	3.5	\$ 760	\$ 2,660.00
Brittny Laukhuff	04/25/19	Discussion with A. Bourque (KPMG) regarding status update related to tax consulting project as of 4/25/19.	0.5	\$ 760	\$ 380.00
Adam Bourque	04/25/19	Discussion with B. Laukhuff (KPMG) regarding status update related to tax consulting project as of 4/25/19.	0.5	\$ 760	\$ 380.00
Matthew Ams	04/25/19	Phone conference with A. Sexton (Kirkland & Ellis), PJT Partners, D. Lee (KPMG), D. Helenbrook (KPMG), and H. Steinberg (KPMG) to discuss diligence information request	0.5	\$ 760	\$ 380.00
David Helenbrook	04/25/19	Phone conference with A. Sexton (Kirkland & Ellis), PJT Partners, D. Lee (KPMG), D. Helenbrook (KPMG), and H. Steinberg (KPMG) to discuss diligence information request	0.5	\$ 875	\$ 437.50
David Lee	04/25/19	Phone conference with A. Sexton (Kirkland & Ellis), PJT Partners, D. Lee (KPMG), D. Helenbrook (KPMG), and H. Steinberg (KPMG) to discuss diligence information request	0.5	\$ 875	\$ 437.50

EXHIBIT C1

Windstream Holdings, Inc., et al.
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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	04/25/19	Continued (same day) analysis of tax attribute reduction model provided by NY Team in anticipation of future Windstream modeling including CODI summary (0.6), estimated cash tax (0.3), and attribute reduction schedules (0.5).	1.4	\$ 760	\$ 1,064.00
Adam Bourque	04/25/19	Analysis of tax attribute reduction model provided by NY Team in anticipation of future Windstream modeling including assumptions (0.3), executive summary (0.4), summary structure chart (1.1), and summary schedules (1.4).	3.2	\$ 760	\$ 2,432.00
Brittney Laukhuff	04/26/19	Review of Windstream organizational chart (.2) and email correspondence with N. Blaylock (KPMG) regarding organizational chart implementation into the cash tax model (.5)	0.7	\$ 760	\$ 532.00
David Helenbrook	04/26/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), H. Steinberg, M. Hoffenberg and D. Helenbrook (all KPMG) to discuss the 2015 spin off transaction and possible issues regarding the tax characterization of such transaction	1.0	\$ 875	\$ 875.00
Howard Steinberg	04/26/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), H. Steinberg, M. Hoffenberg and D. Helenbrook (all KPMG) to discuss the 2015 spin off transaction and possible issues regarding the tax characterization of such transaction	1.0	\$ 875	\$ 875.00
Mark Hoffenberg	04/26/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), H. Steinberg, M. Hoffenberg and D. Helenbrook (all KPMG) to discuss the 2015 spin off transaction and possible issues regarding the tax characterization of such transaction	1.0	\$ 875	\$ 875.00
Mark Hoffenberg	04/26/19	Review Kirkland draft discussion of impact of lease terms on parties' tax consequences.	1.5	\$ 875	\$ 1,312.50
David Helenbrook	04/26/19	(1.2) Review master lease agreement to identify potential issues related to the real property assets; (0.9) reviewed Windstream current legal entity organizational chart to determine overall structure of group and location of various tax attributes for cash tax modeling purposes	2.1	\$ 875	\$ 1,837.50
Adam Bourque	04/26/19	Additional analysis of tax attribute reduction model provided by NY Team in anticipation of future Windstream modeling including assumptions (0.2), executive summary (0.4), summary structure chart (0.3), and summary schedules (0.1); continued analysis of tax attribute reduction model provided by NY Team in anticipation of future Windstream modeling including post attribute reduction TBBS (0.4), Consolidating TBBS (0.6), and pre-attribute reduction TBBS schedules (0.4).	2.4	\$ 760	\$ 1,824.00
Lydia Bull	04/26/19	Reviewing Court Docket #27 which provides summary of bankruptcy for Windstream with focus on the Debtor's business / drivers of bankruptcy costs (1.8); and review Q1 provision memorandum provided by client to determine treatment of bankruptcy costs incurred to date (0.8).	2.6	\$ 650	\$ 1,690.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
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Name	Date	Description	Hours	Rate	Amount
Kevin Polli	04/29/19	Correspondence with J. Westwood (KCC) regarding most recent Proof of Claim report (0.2); Review most recent Proof of Claim Report to gain an understanding of the volume / type of tax claims (0.4).	0.6	\$ 875	\$ 525.00
Michael Campagna	04/29/19	Meeting with D. Helenbrook (KPMG) to discuss parameters and next steps related to stock basis study.	0.6	\$ 760	\$ 456.00
David Helenbrook	04/29/19	Meeting with M. Campagna (KPMG) to discuss parameters and next steps related to stock basis study.	0.6	\$ 875	\$ 525.00
Blair Gowasack	04/29/19	Communication with A. Bourque (KPMG) regarding background and next steps related to Windstream tax consulting project as of 4/29/19 (.2); Review of bankruptcy emergence modeling prepared by KPMG NY with specific regards to possible uses on Windstream future modeling of bankruptcy emergence transactions and cash tax modeling (0.6)	0.8	\$ 520	\$ 416.00
Howard Steinberg	04/29/19	Meeting with Windstream (C. Robinson and S. Wheeler), H. Steinberg - partial attendance, (KPMG), D. Helenbrook (KPMG), J. Summer, (KPMG) and L. Bull (KPMG) regarding treatment of bankruptcy costs incurred for Q1 financial statement reporting and deferred tax issues.	1.0	\$ 875	\$ 875.00
Jenna Summer	04/29/19	Meeting with Windstream (C. Robinson and S. Wheeler), H. Steinberg - partial attendance, (KPMG), D. Helenbrook (KPMG), J. Summer, (KPMG) and L. Bull (KPMG) regarding treatment of bankruptcy costs incurred for Q1 financial statement reporting and deferred tax issues.	1.1	\$ 875	\$ 962.50
David Helenbrook	04/29/19	Meeting with Windstream (C. Robinson and S. Wheeler), H. Steinberg - partial attendance, (KPMG), D. Helenbrook (KPMG), J. Summer, (KPMG) and L. Bull (KPMG) regarding treatment of bankruptcy costs incurred for Q1 financial statement reporting and deferred tax issues.	1.1	\$ 875	\$ 962.50
Lydia Bull	04/29/19	Meeting with Windstream (C. Robinson and S. Wheeler), H. Steinberg - partial attendance, (KPMG), D. Helenbrook (KPMG), J. Summer, (KPMG) and L. Bull (KPMG) regarding treatment of bankruptcy costs incurred for Q1 financial statement reporting and deferred tax issues.	1.1	\$ 650	\$ 715.00
Michael Campagna	04/29/19	Review financial statement acquisition for the 2005 tax year for purposes of drafting corporate history documentation for stock basis analysis.	1.1	\$ 760	\$ 836.00
David Helenbrook	04/29/19	Review of Board documentation prepared by Kirkland related to the master lease / modifications to the master lease	1.4	\$ 875	\$ 1,225.00
Lydia Bull	04/29/19	Reviewing court docket to identify retained / engaged service providers for use in bankruptcy cost analysis (2.1 hours).	2.1	\$ 650	\$ 1,365.00
Brittney Laukhuff	04/30/19	Discussion with N. Blaylock (KPMG) regarding updating cash tax model for Windstream organizational structure.	0.2	\$ 760	\$ 152.00

EXHIBIT C1

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Name	Date	Description	Hours	Rate	Amount
Nolon Blaylock	04/30/19	Discussion with B. Laukhuff (KPMG) regarding updating cash tax model for Windstream organizational structure.	0.2	\$ 420	\$ 84.00
Nolon Blaylock	04/30/19	Call with B. Laukhuff and A. Armfield (both KPMG) regarding the mechanics of the cash tax model in order to input Windstream information into the model	0.4	\$ 420	\$ 168.00
Ashley Armfield	04/30/19	Call with B. Laukhuff and N. Blaylock (both KPMG) regarding the mechanics of the cash tax model in order to input Windstream information into the model.	0.4	\$ 420	\$ 168.00
Brittney Laukhuff	04/30/19	Call with N. Blaylock and A. Armfield (both KPMG) regarding the mechanics of the cash tax model in order to input Windstream information into the model.	0.4	\$ 760	\$ 304.00
Blair Gowasack	04/30/19	Reviewed Windstream organizational structure in relation to debt structure.	0.5	\$ 520	\$ 260.00
David Helenbrook	04/30/19	Prepare for call to discuss claims / audits by reviewing guidance on pre-petition versus post petition claims, especially as it relates to property tax assessments	0.8	\$ 875	\$ 700.00
Howard Steinberg	04/30/19	Call with C. Robinson (Windstream), V. Anger (Windstream), H. Steinberg (KPMG), K. Polli (KPMG), D. Helenbrook (KPMG), B. Cella (KPMG), V. Laddha (KPMG), N. Warther (Kirkland), and A. Sexton (Kirkland) to discuss audit approach.	0.9	\$ 875	\$ 787.50
David Helenbrook	04/30/19	Call with C. Robinson (Windstream), V. Anger (Windstream), H. Steinberg (KPMG), K. Polli (KPMG), D. Helenbrook (KPMG), B. Cella (KPMG), V. Laddha (KPMG), N. Warther (Kirkland), and A. Sexton (Kirkland) to discuss audit approach.	0.9	\$ 875	\$ 787.50
Varoon Laddha	04/30/19	Call with C. Robinson (Windstream), V. Anger (Windstream), H. Steinberg (KPMG), K. Polli (KPMG), D. Helenbrook (KPMG), B. Cella (KPMG), V. Laddha (KPMG), N. Warther (Kirkland), and A. Sexton (Kirkland) to discuss audit approach.	0.9	\$ 760	\$ 684.00
Ben Cella	04/30/19	Call with C. Robinson (Windstream), V. Anger (Windstream), H. Steinberg (KPMG), K. Polli (KPMG), D. Helenbrook (KPMG), B. Cella (KPMG), V. Laddha (KPMG), N. Warther (Kirkland), and A. Sexton (Kirkland) to discuss audit approach.	0.9	\$ 875	\$ 787.50
Kevin Polli	04/30/19	Call with C. Robinson (Windstream), V. Anger (Windstream), H. Steinberg (KPMG), K. Polli (KPMG), D. Helenbrook (KPMG), B. Cella (KPMG), V. Laddha (KPMG), N. Warther (Kirkland), and A. Sexton (Kirkland) to discuss audit approach.	0.9	\$ 875	\$ 787.50
Kevin Polli	04/30/19	Drafted summary of open tax claims as of 4/25 report received from KCC to provide to C. Robinson (Windstream), and prepare for tax claims discussion with Windstream Tax.	1.2	\$ 875	\$ 1,050.00

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Name	Date	Description	Hours	Rate	Amount
Nolon Blaylock	04/30/19	Review of Windstream cash tax model in its entirety - with specific regards to how tabs work together (1.8); additional review of cash tax model with regards to specifics of organizational structure aspects (1.7)	3.5	\$ 420	\$ 1,470.00
Nolon Blaylock	05/01/19	Meeting with Y. Hicken (KPMG) to discuss overview of Windstream project including requirements while working for bankrupt entity (.3); review of provided by client (PBC) organizational chart in order to determine next steps to incorporate into tax attribute model (.5)	0.8	\$ 420	\$ 336.00
Blair Gowasack	05/01/19	Analyzing bankruptcy structuring model to determine application to Windstream tax modeling on bankruptcy emergence.	3.6	\$ 520	\$ 1,872.00
David Helenbrook	05/02/19	Correspondence with C. Robinson and S. Wheeler (both Windstream) regarding bankruptcy cost analysis and consideration of next steps related to analysis.	0.3	\$ 875	\$ 262.50
Andrew Grace	05/02/19	Discussion with A. Grace (KPMG), V. Laddha (KPMG) and M. Zhang (KPMG) regarding state bankruptcy model	0.3	\$ 650	\$ 195.00
Varoon Laddha	05/02/19	Discussion with A. Grace (KPMG), V. Laddha (KPMG) and M. Zhang (KPMG) regarding state bankruptcy model	0.3	\$ 760	\$ 228.00
Mabel Zhang	05/02/19	Discussion with A. Grace (KPMG), V. Laddha (KPMG) and M. Zhang (KPMG) regarding state bankruptcy model	0.3	\$ 650	\$ 195.00
Varoon Laddha	05/02/19	Revised Windstream SALT work plan with specific regards to build out of state tax.	0.6	\$ 760	\$ 456.00
Mabel Zhang	05/02/19	Meeting with A. Grace (KPMG) to perform walkthrough of Windstream SALT attribute reduction model template	0.4	\$ 650	\$ 260.00
Andrew Grace	05/02/19	Meeting with M. Zhang to perform walkthrough of Windstream SALT attribute reduction model template (.4); Providing high-level documentation of SALT attribute reduction in bankruptcy (.8).	1.2	\$ 650	\$ 780.00
David Helenbrook	05/03/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland) and D. Helenbrook, H. Steinberg, M. Hoffenberg (all KPMG) to discuss project status including REIT diligence, lease modification, board meeting	0.7	\$ 875	\$ 612.50
Howard Steinberg	05/03/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland) and D. Helenbrook, H. Steinberg, M. Hoffenberg (all KPMG) to discuss project status including REIT diligence, lease modification, board meeting	0.7	\$ 875	\$ 612.50
Mark Hoffenberg	05/03/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland) and D. Helenbrook, H. Steinberg, M. Hoffenberg (all KPMG) to discuss project status including REIT diligence, lease modification, board meeting.	0.7	\$ 875	\$ 612.50

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Name	Date	Description	Hours	Rate	Amount
Lydia Bull	05/03/19	Manager review of Information Request List (IRL) prepared to request certain documentation for pre-bankruptcy costs incurred and non-retained providers bankruptcy costs (0.9); Manager review of client's general ledger to determine period of costs incurred / amount of fees for retained versus ordinary course professional for the bankruptcy cost analysis (0.7).	1.6	\$ 650	\$ 1,040.00
Varoon Laddha	05/06/19	Discussion between V. Laddha (KPMG) and J. Schwartz (KPMG) regarding next steps related to 1502 research to be performed.	0.2	\$ 760	\$ 152.00
Joey Schwartz	05/06/19	Discussion between V. Laddha (KPMG) and J. Schwartz (KPMG) regarding next steps related to 1502 research to be performed.	0.2	\$ 420	\$ 84.00
David Helenbrook	05/06/19	Partner review of transaction costs information request list prior to sending for client review.	0.4	\$ 875	\$ 350.00
Lydia Bull	05/06/19	Manager review of revised IRL for the pre-bankruptcy cost (0.4) and bankruptcy cost analysis (0.2) based on the client's general ledger and sending same to client.	0.6	\$ 650	\$ 390.00
Devin Eager	05/06/19	Continued (same day) to review the Windstream bankruptcy docket from 2/25/19 - 3/27/19 to identify retained providers for use in the bankruptcy cost analysis.	0.9	\$ 420	\$ 378.00
Nolon Blaylock	05/06/19	Discussion with B. Laukhuff (KPMG) regarding cash tax model updates related to organizational structure	0.5	\$ 420	\$ 210.00
Brittney Laukhuff	05/06/19	Discussion with Y. Hicken (KPMG) regarding KPMG share site setup and access for third parties (.5); Discussion with N. Blaylock (KPMG) regarding cash tax model updates related to organizational structure (.5)	1.0	\$ 760	\$ 760.00
Michael Campagna	05/06/19	Preparation of stock basis work plan for purposes of planning stock basis engagement related to calculations of the stock basis of the subsidiary group members included in the Windstream Bankruptcy.	1.4	\$ 760	\$ 1,064.00
Varoon Laddha	05/06/19	Update work plan to include specific research items for state tax, including, but not limited to 1.1502-21, 1.1502-28, 1.1502-32 conformity.	2.1	\$ 760	\$ 1,596.00
Devin Eager	05/06/19	Review the Windstream bankruptcy docket from 2/25/19 - 3/27/19 to identify retained providers for use in the bankruptcy cost analysis.	3.9	\$ 420	\$ 1,638.00
Michael Campagna	05/07/19	Review 2006 audited financial statement (Form 10K) to identify corporate transactions / tax adjustments related to the computation of the stock basis for the Windstream bankruptcy analysis.	0.6	\$ 760	\$ 456.00
Michael Campagna	05/07/19	Review 2010 audited financial statement (Form 10K) to identify corporate transactions / tax adjustments related to the computation of the stock basis for the Windstream bankruptcy analysis.	0.6	\$ 760	\$ 456.00

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Name	Date	Description	Hours	Rate	Amount
Michael Campagna	05/07/19	Review 2009 audited financial statement (Form 10K) to identify corporate transactions / tax adjustments related to the computation of the stock basis for the Windstream bankruptcy analysis.	0.7	\$ 760	\$ 532.00
Michael Campagna	05/07/19	Review 2004 audited financial statement (Form 10K) to identify corporate transactions / tax adjustments related to the computation of the stock basis for the Windstream bankruptcy analysis.	0.8	\$ 760	\$ 608.00
Michael Campagna	05/07/19	Review 2007 audited financial statement (Form 10K) to identify corporate transactions / tax adjustments related to the computation of the stock basis for the Windstream bankruptcy analysis.	0.8	\$ 760	\$ 608.00
Michael Campagna	05/07/19	Review 2005 as well as 2005 Amended audited financial statements (Form 10K) to identify corporate transactions / tax adjustments related to the computation of the stock basis for the Windstream bankruptcy analysis.	0.9	\$ 760	\$ 684.00
Michael Campagna	05/07/19	Created reconciliation workbook template for use in preparing / reconciling the stock basis of each relevant Windstream subsidiary with the net inside asset basis of each subsidiary for attribute reduction modelling purposes in connection with the Windstream bankruptcy filing.	1.3	\$ 760	\$ 988.00
Joey Schwartz	05/07/19	Performed research and concurrently create matrix for state conformity to IRC 1502 and Treasury Regulation 1.1502-21 & -28 for attribute reduction model for the following states (time spent): AK, CA, DC, FL, IL, IN, KY, MO, VA, WI (1.2); CO, IL, IA, KY, LA (1.0); CT (0.3)	2.5	\$ 420	\$ 1,050.00
Devin Eager	05/07/19	Reviewed the Windstream bankruptcy docket from 3/28/19 - 5/7/19 to identify retained providers for use in the bankruptcy cost analysis (1.8); Prepared summary of service providers that have filed retention applications and received approval orders with the bankruptcy court for the bankruptcy cost analysis. (2.1)	3.9	\$ 420	\$ 1,638.00
Lydia Bull	05/08/19	Performed Manager review of retention application schedule for retained providers for the bankruptcy cost analysis (A - K).	0.5	\$ 650	\$ 325.00
Joey Schwartz	05/08/19	Perform researching and concurrently create matrix for state conformity to Treasury Regulation 1.1502-21 for attribute reduction model for the following states: AK, CA, CO, DC, IN, MO.	0.5	\$ 420	\$ 210.00
Kevin Polli	05/08/19	Review most recent proofs of claim file received from KCC and concurrently summarize new tax claims to provide update to Windstream Tax (C. Robinson)	1.2	\$ 875	\$ 1,050.00
Varoon Laddha	05/09/19	Discussion with V. Laddha (KPMG) and K. Polli (KPMG) regarding status and next steps related to claims process as of 5/9/19.	0.2	\$ 760	\$ 152.00

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Name	Date	Description	Hours	Rate	Amount
Kevin Polli	05/09/19	Discussion with V. Laddha (KPMG) and K. Polli (KPMG) regarding status and next steps related to claims process as of 5/9/19.	0.2	\$ 875	\$ 175.00
Brittney Laukhuff	05/09/19	Email communication with KPMG Share Site regarding digital license agreement.	0.2	\$ 760	\$ 152.00
Brittney Laukhuff	05/09/19	Conference call with A. Bourque (KPMG) regarding status and next steps related to Windstream tax consulting project as of 5/9/19.	0.3	\$ 760	\$ 228.00
Adam Bourque	05/09/19	Conference call with B. Laukhuff (KPMG) regarding status and next steps related to Windstream tax consulting project as of 5/9/19.	0.3	\$ 760	\$ 228.00
Varoon Laddha	05/09/19	Discussion with V. Laddha (KPMG), M. Zhang (KPMG) and A. Grace (KPMG) regarding updates and next steps related to Windstream state tax attribution reduction model as of 5/9/19.	0.3	\$ 760	\$ 228.00
Andrew Grace	05/09/19	Discussion with V. Laddha (KPMG), M. Zhang (KPMG) and A. Grace (KPMG) regarding updates and next steps related to Windstream state tax attribution reduction model as of 5/9/19.	0.3	\$ 650	\$ 195.00
Mabel Zhang	05/09/19	Discussion with V. Laddha (KPMG), M. Zhang (KPMG) and A. Grace (KPMG) regarding updates and next steps related to Windstream state tax attribution reduction model as of 5/9/19.	0.3	\$ 650	\$ 195.00
Nicole Emanuel Jarrell	05/09/19	Discussion with N. Jarrell (KPMG) and V. Laddha (KPMG) regarding Windstream state tax attribution reduction model.	0.4	\$ 875	\$ 350.00
Varoon Laddha	05/09/19	Discussion with N. Jarrell (KPMG) and V. Laddha (KPMG) regarding Windstream state tax attribution reduction model (.4); Reviewed email from J. Schwartz (KPMG) on status of research related to Treasury Regulation 1.1502-21 and -28 (.2); drafted email to D. Helenbrook (KPMG) regarding status of outstanding information request (.2).	0.8	\$ 760	\$ 608.00
Andrew Grace	05/09/19	Populated template for attribute reduction m model to include Windstream data and concurrently map out next steps.	0.8	\$ 650	\$ 520.00
Joey Schwartz	05/09/19	Performed research and concurrently create matrix for state conformity to Treasury Regulation 1.1502-21 and -28 for attribute reduction model for the following states (time spent): AL, CA, MO (.5); MA, ID, IL, NY, NJ (1.5); AK (.3); AL, AZ (.5); Communication with V. Laddha (KPMG) to provide update to on status of research (.2)	3.0	\$ 420	\$ 1,260.00
Mabel Zhang	05/10/19	Draft state tax attribution reduction model information request to provide to client.	0.4	\$ 650	\$ 260.00
David Helenbrook	05/10/19	(0.6) prepare and (0.1) deliver stock basis information request list to C. Robinson, S. Wheeler, S. Tran (all Windstream) via email correspondence.	0.7	\$ 875	\$ 612.50

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Name	Date	Description	Hours	Rate	Amount
Nolon Blaylock	05/10/19	Associate review of organizational structure chart (initially input by Y. Hicken) within tax attribute model to ensure accuracy.	0.8	\$ 420	\$ 336.00
Michael Campagna	05/10/19	Review 2011 audited financial statement (Form 10K) to identify corporate transactions / tax adjustments related to the computation of the stock basis for the Windstream bankruptcy analysis.	0.8	\$ 760	\$ 608.00
Michael Campagna	05/10/19	Reviewed 2012 audited financial statement (Form 10K) to identify corporate transactions / tax adjustments related to the computation of the stock basis for the Windstream bankruptcy analysis.	0.9	\$ 760	\$ 684.00
Devin Eager	05/10/19	Review the Windstream bankruptcy docket from 5/8/19 - 5/10/19 to identify retained providers for use in the bankruptcy cost analysis.	1.4	\$ 420	\$ 588.00
Joey Schwartz	05/10/19	Perform research and concurrently create matrix for state conformity to Treasury Regulation 1.1502-21 and -28 for attribute reduction model for the following states: AR, CT, DE, FL (.7); GA, HI, ID, IA, KS, KY, ME (1.5)	2.2	\$ 420	\$ 924.00
Morgan Giddens	05/13/19	Discussion with V. Laddha (KPMG), M. Giddens (KPMG) and B. Tuck (KPMG) regarding Windstream claims register with and next steps related to specific tax claims	0.4	\$ 420	\$ 168.00
Varoon Laddha	05/13/19	Discussion with V. Laddha (KPMG), M. Giddens (KPMG) and B. Tuck (KPMG) regarding Windstream claims register with and next steps related to specific tax claims	0.4	\$ 760	\$ 304.00
Betsy Tuck	05/13/19	Discussion with V. Laddha (KPMG), M. Giddens (KPMG) and B. Tuck (KPMG) regarding Windstream claims register with and next steps related to specific tax claims	0.4	\$ 650	\$ 260.00
Regina Gilinsky	05/13/19	Meeting with M Campagna, R Gilinsky and E Albritton (all of KPMG) to discuss Windstream bankruptcy stock basis workplan and templates to be used in preparing the US federal income tax basis in the stock of the Windstream subsidiaries.	0.8	\$ 650	\$ 520.00
Eric Albritton	05/13/19	Meeting with M Campagna, R Gilinsky and E Albritton (all of KPMG) to discuss Windstream bankruptcy stock basis workplan and templates to be used in preparing the US federal income tax basis in the stock of the Windstream subsidiaries.	0.8	\$ 520	\$ 416.00
Michael Campagna	05/13/19	Meeting with M. Campagna, R. Gilinsky and E. Albritton (all of KPMG) to discuss Windstream bankruptcy stock basis workplan and templates to be used in preparing the US federal income tax basis in the stock of the Windstream subsidiaries.	0.8	\$ 760	\$ 608.00

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Name	Date	Description	Hours	Rate	Amount
Andrew Grace	05/13/19	Manager review of client information request (related to requests for the state attribute reduction model) drafted by M. Zhang (KPMG) (0.2); updated same by including additional information requests (0.6); Discussion with V. Laddha (KPMG) regarding details related to information request, including clarification regarding what types of items to request and possible review by federal team (0.1).	0.9	\$ 650	\$ 585.00
Lydia Bull	05/13/19	Manager review of retained provider schedule for providers that have filed through May 10 with the bankruptcy court for the bankruptcy cost analysis.	2.1	\$ 650	\$ 1,365.00
Varoon Laddha	05/13/19	Review sample claims register with regards to updates related to certain tax information compiled by M. Giddens (KPMG) and concurrently provide feedback on changes (.9); Review updated claims register sent by A&M - as requested by C. Robinson (Windstream) in order to provide a summary of tax claims (to be completed on a weekly basis). Additional information request for items needed for state attribute reduction model; (.5) Review state information request with regards to items needed for the Windstream state attribute reduction model (.8).	2.2	\$ 760	\$ 1,672.00
Morgan Giddens	05/13/19	Assessed sales/use tax claims 246, 248, 494, 496, 498, 576, 581 in preparation to provide C. Robinson (Tax VP at Windstream) with up to date information to make tax decisions (1.6); Assessed income/franchise tax claims 244, 291, 292, 297, 299, 300, 302 in preparation to provide C. Robinson (Tax VP at Windstream) with up to date information to make tax decisions (1.7).	3.3	\$ 420	\$ 1,386.00
Joey Schwartz	05/13/19	Performed research and concurrently create matrix for state conformity to Treasury Regulation 1.1502-21 and -28 for attribute reduction model for the following states: MD, MA, MI (.5); MN, MS, MO (1.0); MT (.3); NE, NH, NM (1.0); OK, OR, PA (.7)	3.5	\$ 420	\$ 1,470.00
Kevin Polli	05/14/19	Review Windstream first day orders with respect to pre-petition taxes for the purpose of advising Windstream on particular state tax audits and procedures to proceed.	0.7	\$ 875	\$ 612.50
Joey Schwartz	05/14/19	Perform research and concurrently create matrix for state conformity to Treasury Regulation 1.1502-21 and -28 for attribute reduction model for the following states: RI (.3); SC, TN, TX, UT (.7); VT, VA, WV (1.0)	2.0	\$ 420	\$ 840.00
Morgan Giddens	05/14/19	Assessed Sales/Use Tax claims 787, 818, 969, 752, 821 to provide Windstream's VP of Tax with tax information for determinations on tax claims. (1.0); Assessed Income Franchise Claims 887, 410, 715, 755, 876, 942, 631 to provide Windstream's VP of Tax with tax information for determinations on tax claims. (1.2)	2.2	\$ 420	\$ 924.00

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Name	Date	Description	Hours	Rate	Amount
Regina Gilinsky	05/14/19	Review of Windstream financial statements for years ended 2011-2018 with focus on background / history of the Company in order to assist with determining/calculating the current stock basis of the Company and its subsidiaries.	3.7	\$ 650	\$ 2,405.00
Regina Gilinsky	05/14/19	Extracted Windstream historical financial statements from Edgar (1.0); review of same (Windstream financial statements for years ended 2004-2010) for with focus on background / history of the Company in order to assist with determining/calculating the current stock basis of the company and its subsidiaries. (2.9)	3.9	\$ 650	\$ 2,535.00
David Helenbrook	05/15/19	Call with D. Helenbrook and M. Campagna (both of KPMG) to discuss agenda for initial corporate history and kickoff call with Windstream.	0.4	\$ 875	\$ 350.00
Michael Campagna	05/15/19	Call with D. Helenbrook and M. Campagna (both of KPMG) to discuss agenda for initial corporate history and kickoff call with Windstream.	0.4	\$ 760	\$ 304.00
David Helenbrook	05/15/19	Call with M. Hoffenberg and D. Helenbrook (both KPMG), A. Sexton (Kirkland) and C. Robinson, S. Wheeler and S. Tran (all Windstream) to discuss status of tax consulting services as of 5/15/19.	0.7	\$ 875	\$ 612.50
Mark Hoffenberg	05/15/19	Call with M. Hoffenberg and D. Helenbrook (both KPMG), A. Sexton (Kirkland) and C. Robinson, S. Wheeler and S. Tran (all Windstream) to discuss status of tax consulting services as of 5/15/19.	0.7	\$ 875	\$ 612.50
Michael Campagna	05/15/19	Review of corporate organization charts as well as historical subsidiary information to prepare for discussion with Windstream personnel.	1.1	\$ 760	\$ 836.00
David Helenbrook	05/15/19	Call with S. Wheeler and S. Tran (both Windstream), D. Helenbrook, M. Campagna and R. Gilinsky (all of KPMG) to discuss initial corporate history for purposes of identifying material corporate subsidiaries to be included in stock basis analysis.	1.2	\$ 875	\$ 1,050.00
Regina Gilinsky	05/15/19	Call with S. Wheeler and S. Tran (both Windstream), D. Helenbrook, M. Campagna and R. Gilinsky (all of KPMG) to discuss initial corporate history for purposes of identifying material corporate subsidiaries to be included in stock basis analysis.	1.2	\$ 650	\$ 780.00
Michael Campagna	05/15/19	Call with S. Wheeler and S. Tran (both Windstream), D. Helenbrook, M. Campagna and R. Gilinsky (all of KPMG) to discuss initial corporate history for purposes of identifying material corporate subsidiaries to be included in stock basis analysis.	1.2	\$ 760	\$ 912.00

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Name	Date	Description	Hours	Rate	Amount
Morgan Giddens	05/15/19	Assessed withholding tax claim 474 to provide Windstream's VP of Tax with tax information for determinations on tax claim. (.1); Assessed Sales & Use Tax claims 1071, 881, 1057, 462, 853, 821, 752, to provide Windstream's VP of Tax with tax information for determinations on tax claims. (1.3); Assessed Income Franchise Claims 631, 942, 876, 755, 715 to provide Windstream's VP of Tax with tax information for determinations on tax claims. (.9); Assessed Tax Claims above \$30,000 materiality level to provide Windstream's VP of Tax with tax information for determinations on tax claims including claims: 80,855,746,739,425,736,75,229,584,507,602,618, 228. (1.4)	3.7	\$ 420	\$ 1,554.00
Brittny Laukhuff	05/16/19	Communication with N. Blaylock KPMG) regarding updates to the Windstream cash tax model made by Y. Hicken (.2); Senior manager review of updates to model by Y. Hicken (KPMG) (.3)	0.5	\$ 760	\$ 380.00
Michael Campagna	05/16/19	Meeting with M. Campagna and E. Albritton (both KPMG) to discuss high-level history of Windstream group, including spin from Alltel, and next steps for reviewing tax returns / populating schedules for purposes of stock basis study.	0.8	\$ 760	\$ 608.00
Eric Albritton	05/16/19	Meeting with M. Campagna and E. Albritton (both KPMG) to discuss high-level history of Windstream group, including spin from Alltel, and next steps for reviewing tax returns / populating schedules for purposes of stock basis study.	0.8	\$ 520	\$ 416.00
Morgan Giddens	05/16/19	Assessed the following Income Franchise Claims 244, 297, 402, 404, 407, 410, 716 - in preparation to provide Windstream's VP of Tax (C. Robinson) with tax information for determinations on tax claims.	1.3	\$ 420	\$ 546.00
Michael Campagna	05/16/19	Review of Alltel stock basis study as of July 2006 (as prepared by E&Y) for purposes of determining opening tax basis in the stock of relevant Windstream subsidiaries included in the current Windstream stock basis study.	2.1	\$ 760	\$ 1,596.00
Nolon Blaylock	05/16/19	Reviewed Windstream cash tax model template with focus on interworkings of the model / determining how information flows throughout (1.5); Review of Windstream cash tax model and concurrently extract PBC data (related to prior workstream) and incorporate current Windstream data (1.0)	2.5	\$ 420	\$ 1,050.00
Morgan Giddens	05/16/19	Assesd Sales & Use tax claims 246, 248, 291, 413, 494, 496, 498, 581, 584, 585, 586, 587, 937, 942, 943 in order to provide Windstream's VP of Tax with tax information for determinations on	2.7	\$ 420	\$ 1,134.00

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Name	Date	Description	Hours	Rate	Amount
Morgan Giddens	05/16/19	Assessed Withholding Tax Claims 576, 715, 717 to provide Windstream's VP of Tax with tax information for determinations on tax claims. (.6); Assessed Retail Sales Tax claims 718, 719, 918 to provide Windstream's VP of Tax with tax information for determinations on tax claims. (.6); Assessed Transaction Privilege Tax Claims 956, 999, 1001 to provide Windstream's VP of Tax with tax information for determinations on tax claims; (.6); Assessed Telecom & Television Tax Claim 969 to provide Windstream's VP of Tax with tax information for determinations on tax claims. (.1)	1.9	\$ 420	\$ 798.00
Devin Eager	05/17/19	Review various retention applications, along with approval orders from the bankruptcy docket from 5/11/19 - 5/17/19, to determine which providers are retained by the court for the bankruptcy court analysis (1.6); Prepared summary of service providers that have filed first monthly fee applications and concurrently break out fees / expenses for use in the bankruptcy cost analysis (0.6).	2.2	\$ 420	\$ 924.00
Joey Schwartz	05/17/19	Perform research and concurrently create matrix for state conformity to Treasury Regulation 1.1502-13 for attribute reduction model for the following states: DC, KY, MO, NJ, WI, WV (1.0); CA, IL, MA (.5); VT, MA, MO, WI, MD (1.3)	2.8	\$ 420	\$ 1,176.00
Tim Dovernarsky	05/20/19	Analyzed Windstream Tax Returns for 2011 in order to pull data / populate schedules for purposes of the non capitalized and non deduction expense adjustments within the Windstream stock basis study.	0.2	\$ 420	\$ 84.00
Tim Dovernarsky	05/20/19	Analyzed Windstream Tax Returns for 2016 in order to pull data / populate schedules for purposes of the non capitalized and non deduction expense adjustments within the Windstream stock basis study.	0.2	\$ 420	\$ 84.00
Tim Dovernarsky	05/20/19	Analyzed Windstream Tax Returns for 2017 in order to pull data / populate schedules for purposes of the non capitalized and non deduction expense adjustments within the Windstream stock basis study.	0.2	\$ 420	\$ 84.00
Tim Dovernarsky	05/20/19	Reviewed and concurrently combined the pulled segments of each prior year tax returns from 2006 to 2017 for purposes of the non capitalized and non deduction expense adjustments - in preparation for manager review.	0.2	\$ 420	\$ 84.00
Tim Dovernarsky	05/20/19	Analyzed Windstream Tax Returns for 2008 in order to pull data / populate schedules for purposes of the non capitalized and non deduction expense adjustments within the Windstream stock basis study	0.3	\$ 420	\$ 126.00
Tim Dovernarsky	05/20/19	Analyzed Windstream Tax Returns for 2012 in order to pull data / populate schedules for purposes of the non capitalized and non deduction expense adjustments within the Windstream stock basis study.	0.3	\$ 420	\$ 126.00

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Name	Date	Description	Hours	Rate	Amount
Tim Dovernarsky	05/20/19	Analyzed Windstream Tax Returns for 2014 in order to pull data / populate schedules for purposes of the non-capitalized and non-deduction expense adjustments within the Windstream stock basis study.	0.3	\$ 420	\$ 126.00
Tim Dovernarsky	05/20/19	Analyzed Windstream Tax Returns for 2015 in order to pull data / populate schedules for purposes of the non capitalized and non deduction expense adjustments within the Windstream stock basis study	0.3	\$ 420	\$ 126.00
Tim Dovernarsky	05/20/19	Analyzed Windstream Tax Returns for 2010 in order to pull data / populate schedules for purposes of the non capitalized and non deduction expense adjustments within the Windstream stock basis study.	0.4	\$ 420	\$ 168.00
Tim Dovernarsky	05/20/19	Analyzed Windstream Tax Returns for 2013 in order to pull data / populate schedules for purposes of the non capitalized and non deduction expense adjustments within the Windstream stock basis study.	0.4	\$ 420	\$ 168.00
Tim Dovernarsky	05/20/19	Analyzed Windstream Tax Returns for 2007 in order to pull data / populate schedules for purposes of the non capitalized and non deduction expense adjustments within the Windstream stock basis study	0.5	\$ 420	\$ 210.00
Tim Dovernarsky	05/20/19	Analyzed Windstream Tax Returns for 2009 in order to pull data / populate schedules for purposes of the non capitalized and non deduction expense adjustments within the Windstream stock basis study.	0.5	\$ 420	\$ 210.00
Tim Dovernarsky	05/20/19	Analyzed Windstream Tax Returns for 2006 in order to pull data / populate schedules for purposes of the non capitalized and non deduction expense adjustments within the Windstream stock basis study.	0.6	\$ 420	\$ 252.00
Brittny Laukhuff	05/20/19	Discussion with B. Laukhuff, A. Jatana, A. Nelson, V. Godfrey, J. Stolarz, A. Armfield, A. Bourque, B. Gomasack, N. Blaylock and B. Banfield (all KPMG) to discuss details regarding cash tax model flows, specific formulas being used in the model, future versions of the model and how Windstream will utilize the model.	1.0	\$ 760	\$ 760.00
Blair Gomasack	05/20/19	Discussion with B. Laukhuff, A. Jatana, A. Nelson, V. Godfrey, J. Stolarz, A. Armfield, A. Bourque, B. Gomasack, N. Blaylock and B. Banfield (all KPMG) to discuss details regarding cash tax model flows, specific formulas being used in the model, future versions of the model and how Windstream will utilize the model.	1.0	\$ 520	\$ 520.00
Van Godfrey	05/20/19	Discussion with B. Laukhuff, A. Jatana, A. Nelson, V. Godfrey, J. Stolarz, A. Armfield, A. Bourque, B. Gomasack, N. Blaylock and B. Banfield (all KPMG) to discuss details regarding cash tax model flows, specific formulas being used in the model, future versions of the model and how Windstream will utilize the model.	1.0	\$ 760	\$ 760.00

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Name	Date	Description	Hours	Rate	Amount
Becca Banfield	05/20/19	Discussion with B. Laukhuff, A. Jatana, A. Nelson, V. Godfrey, J. Stolarz, A. Armfield, A. Bourque, B. GOWASACK, N. Blaylock and B. Banfield (all KPMG) to discuss details regarding cash tax model flows, specific formulas being used in the model, future versions of the model and how Windstream will utilize the model.	1.0	\$ 420	\$ 420.00
Andrew Nelson	05/20/19	Discussion with B. Laukhuff, A. Jatana, A. Nelson, V. Godfrey, J. Stolarz, A. Armfield, A. Bourque, B. GOWASACK, N. Blaylock and B. Banfield (all KPMG) to discuss details regarding cash tax model flows, specific formulas being used in the model, future versions of the model and how Windstream will utilize the model.	1.0	\$ 520	\$ 520.00
Ashley Armfield	05/20/19	Discussion with B. Laukhuff, A. Jatana, A. Nelson, V. Godfrey, J. Stolarz, A. Armfield, A. Bourque, B. GOWASACK, N. Blaylock and B. Banfield (all KPMG) to discuss details regarding cash tax model flows, specific formulas being used in the model, future versions of the model and how Windstream will utilize the model.	1.0	\$ 420	\$ 420.00
Amie Jatana	05/20/19	Discussion with B. Laukhuff, A. Jatana, A. Nelson, V. Godfrey, J. Stolarz, A. Armfield, A. Bourque, B. GOWASACK, N. Blaylock and B. Banfield (all KPMG) to discuss details regarding cash tax model flows, specific formulas being used in the model, future versions of the model and how Windstream will utilize the model.	1.0	\$ 420	\$ 420.00
Josh Stolarz	05/20/19	Discussion with B. Laukhuff, A. Jatana, A. Nelson, V. Godfrey, J. Stolarz, A. Armfield, A. Bourque, B. GOWASACK, N. Blaylock and B. Banfield (all KPMG) to discuss details regarding cash tax model flows, specific formulas being used in the model, future versions of the model and how Windstream will utilize the model.	1.0	\$ 650	\$ 650.00
Nolon Blaylock	05/20/19	Discussion with B. Laukhuff, A. Jatana, A. Nelson, V. Godfrey, J. Stolarz, A. Armfield, A. Bourque, B. GOWASACK, N. Blaylock and B. Banfield (all KPMG) to discuss details regarding cash tax model flows, specific formulas being used in the model, future versions of the model and how Windstream will utilize the model.	1.0	\$ 420	\$ 420.00
Adam Bourque	05/20/19	Discussion with B. Laukhuff, A. Jatana, A. Nelson, V. Godfrey, J. Stolarz, A. Armfield, A. Bourque, B. GOWASACK, N. Blaylock and B. Banfield (all KPMG) to discuss details regarding cash tax model flows, specific formulas being used in the model, future versions of the model and how Windstream will utilize the model.	1.0	\$ 760	\$ 760.00
Nolon Blaylock	05/20/19	Review of cash tax model and concurrently remove PBC data (related to prior workstream) and incorporate current PBC Windstream data.	1.0	\$ 420	\$ 420.00
Adam Bourque	05/20/19	Review of attribute reduction model (subsequent to phone conference with B. Laukhuff - KPMG) in anticipation of utilizing the model with specific regards to how attribution reduction will flow through Windstream's group.	1.3	\$ 760	\$ 988.00

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Name	Date	Description	Hours	Rate	Amount
Regina Gilinsky	05/20/19	Meeting with R. Gilinsky (partial attendance), E. Albritton, A. Koulish, T. Dovnarsky, D. Mills, and B. Shields (all KPMG) to discuss process the next steps for extracting data from Windstream tax returns to populate excel schedules and prepare support files for the purposes of calculating stock basis.	0.8	\$ 650	\$ 520.00
Davis Mills	05/20/19	Meeting with R. Gilinsky (partial attendance), E. Albritton, A. Koulish, T. Dovnarsky, D. Mills, and B. Shields (all KPMG) to discuss process the next steps for extracting data from Windstream tax returns to populate excel schedules and prepare support files for the purposes of calculating stock basis.	1.6	\$ 420	\$ 672.00
Tim Dovnarsky	05/20/19	Meeting with R. Gilinsky (partial attendance), E. Albritton, A. Koulish, T. Dovnarsky, D. Mills, and B. Shields (all KPMG) to discuss process the next steps for extracting data from Windstream tax returns to populate excel schedules and prepare support files for the purposes of calculating stock basis.	1.6	\$ 420	\$ 672.00
Adam Koulish	05/20/19	Meeting with R. Gilinsky (partial attendance), E. Albritton, A. Koulish, T. Dovnarsky, D. Mills, and B. Shields (all KPMG) to discuss process the next steps for extracting data from Windstream tax returns to populate excel schedules and prepare support files for the purposes of calculating stock basis.	1.6	\$ 420	\$ 672.00
Eric Albritton	05/20/19	Meeting with R. Gilinsky (partial attendance), E. Albritton, A. Koulish, T. Dovnarsky, D. Mills, and B. Shields (all KPMG) to discuss process the next steps for extracting data from Windstream tax returns to populate excel schedules and prepare support files for the purposes of calculating stock basis.	1.6	\$ 520	\$ 832.00
Brett Shields	05/20/19	Meeting with R. Gilinsky (partial attendance), E. Albritton, A. Koulish, T. Dovnarsky, D. Mills, and B. Shields (all KPMG) to discuss process the next steps for extracting data from Windstream tax returns to populate excel schedules and prepare support files for the purposes of calculating stock basis.	1.6	\$ 420	\$ 672.00
Brett Shields	05/20/19	Prepared supporting documentation from federal tax returns for spreadsheet detailing contributions/distributions/APIIC/retained earnings for tax years ended 2006 - 2017.	1.8	\$ 420	\$ 756.00
Lydia Bull	05/20/19	Reviewing 1st monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for A&M.	1.8	\$ 650	\$ 1,170.00
Adam Koulish	05/20/19	(2.0) Compiled 2017 form 851 entities for basis study.	2.0	\$ 420	\$ 840.00
Adam Koulish	05/20/19	(2.1) Compiled 2016 / 2015 form 851 entities for use in basis study; (0.8) compiled 2014 form 851 entities for use in basis study.	2.9	\$ 420	\$ 1,218.00
Eric Albritton	05/20/19	Review of Windstream 10-K documentation with focus on significant historical transactions affecting stock basis.	3.1	\$ 520	\$ 1,612.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	05/20/19	Perform research and concurrently create matrix for state conformity to Treasury Regulation 1.1502-13 for attribute reduction model for the following states (time spent): AK, AZ, AL, AR, CO, CT, DE, FL, GA, IA, KS, KY, HI, LA, ME, MO, MI, MN, MY, NE, MS, NJ, NH, NC, NM, ND, NY, NYC, OK, OR, PA, RI, SC, TN, TX, UT (2.0); - 80(b): CA, WV (.3); -33: MA, WI, CA, AL, AR, CT, DE, DC, FL, GA, IL, IA, KS, KY, MD, MO, NJ, NY, NC, OK, PA, RI, TX (.7); - 32 & -36: ALL STATES (1.7)	4.7	\$ 420	\$ 1,974.00
Davis Mills	05/21/19	For purposes of Windstream stock basis study, build / bookmark taxable income and schedule C pdf support files for 2016-2017	0.2	\$ 420	\$ 84.00
Eric Albritton	05/21/19	Reviewing Docket. #27 with focus on facts of the bankruptcy with regards to the bankruptcy cost analysis.	1.2	\$ 520	\$ 624.00
Adam Koulish	05/21/19	Input relevant items regarding entities up to 2012 from form 851 summary to summary worksheet for stock basis study	2.1	\$ 420	\$ 882.00
Adam Koulish	05/21/19	Revised 2017 to 2014 form 851 summary workpapers to show relevant items for stock basis study.	2.2	\$ 420	\$ 924.00
Josh Stolarz	05/21/19	Update tax attribute reduction model to accommodate import tax basis balance and concurrently update tax attribute model throughout all functions / calculations.	3.6	\$ 650	\$ 2,340.00
Adam Koulish	05/21/19	Input relevant Items regarding entities up to 2013 from form 851 summary to Summary worksheet for stock basis study.	3.7	\$ 420	\$ 1,554.00
Varoon Laddha	05/22/19	Draft response to questions posed by M. Giddens (KPMG) regarding tax claim file he is assembling as per the request of C. Robinson (Windstream).	0.4	\$ 760	\$ 304.00
Joey Schwartz	05/22/19	Perform research and concurrently create matrix for state conformity to 1502 regulations for attribute reduction model for new mandatory unitary combined reporting regimes, effective for Tax Year 2019 for: KY, NJ	0.4	\$ 420	\$ 168.00
Devin Eager	05/22/19	Meeting with L. Bull, E. Albritton, and D. Eager (all KPMG) to discuss the bankruptcy cost analysis process and specifics Windstream case facts in order to properly allocate the tax treatment of fees incurred for the bankruptcy cost analysis.	0.6	\$ 420	\$ 252.00
Lydia Bull	05/22/19	Meeting with L. Bull, E. Albritton, and D. Eager (all KPMG) to discuss the bankruptcy cost analysis process and specifics Windstream case facts in order to properly allocate the tax treatment of fees incurred for the bankruptcy cost analysis.	0.6	\$ 650	\$ 390.00

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Name	Date	Description	Hours	Rate	Amount
Eric Albritton	05/22/19	Meeting with L. Bull, E. Albritton, and D. Eager (all KPMG) to discuss the bankruptcy cost analysis process and specifics Windstream case facts in order to properly allocate the tax treatment of fees incurred for the bankruptcy cost analysis (0.6); Meeting between E. Albritton and D. Eager (all KPMG) to discuss process for analyzing retained service providers' timesheet detail to properly allocate fees / expenses (based on proper tax treatment) (0.9).	1.5	\$ 520	\$ 780.00
Devin Eager	05/22/19	(0.2) Prepared summary of service providers that have filed second monthly fee applications breaking out fees / expenses for use in the bankruptcy cost analysis; and (0.9) Meeting between E. Albritton and D. Eager (all KPMG) to discuss process for analyzing retained service providers' timesheet detail to properly allocate fees / expenses (based on proper tax treatment).	1.1	\$ 420	\$ 462.00
David Helenbrook	05/22/19	Call with C. Robinson and S. Wheeler (WS), A. Sexton (Kirkland), D. Helenbrook and M. Hoffenberg (both KPMG) to discuss project status including lease modification issues, cash tax model and other workstreams as of 5/22/19.	0.7	\$ 875	\$ 612.50
Mark Hoffenberg	05/22/19	Call with C. Robinson and S. Wheeler (WS), A. Sexton (Kirkland), D. Helenbrook and M. Hoffenberg (both KPMG) to discuss project status including lease modification issues, cash tax model and other workstreams as of 5/22/19.	0.7	\$ 875	\$ 612.50
David Helenbrook	05/22/19	(0.2) Review email correspondence from project team related to status of stock basis workstream; (0.6) review and concurrently consider cash tax model provided by client including related outstanding items to be addressed - in order to assess tax posture post restructuring.	0.8	\$ 875	\$ 700.00
Devin Eager	05/22/19	Meeting between E. Albritton and D. Eager (all KPMG) to discuss process for preparing the bankruptcy cost analysis summary schedule templates for each retained service provider.	1.6	\$ 420	\$ 672.00
Eric Albritton	05/22/19	Meeting between E. Albritton and D. Eager (all KPMG) to discuss process for preparing the bankruptcy cost analysis summary schedule templates for each retained service provider.	1.6	\$ 520	\$ 832.00
Josh Stolarz	05/22/19	Continue, from 5/21, to update tax attribute reduction model to accommodate import tax basis balance and concurrently update tax attribute model throughout all functions / calculations.	1.8	\$ 650	\$ 1,170.00
Morgan Giddens	05/22/19	Assessed Sales & Use Tax Claims 1322, 1371, 1318, 1436, 1415 to provide info to Windstream Tax VP related to tax claims (1.0); Assessed Income & Franchise Tax Claims 1130, 1129, 1125, 1124, 1416, 1427, 1414, 1424, 1421 to provide to Windstream Tax VP to assist with tax decision making process (1.4).	2.4	\$ 420	\$ 1,008.00

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Name	Date	Description	Hours	Rate	Amount
Morgan Giddens	05/22/19	Assessed Income Franchise, Gross Receipts & Foreign Franchise Tax Claim 1435 to provide information re same to Windstream Tax VP to assist with tax decisions (.1); Compiled the analyzed data into a cogent / presentable manner to illustrate the period's role in the tax position within the company. (2.7)	2.8	\$ 420	\$ 1,176.00
Josh Stolarz	05/22/19	Update tax attribute reduction model for legal entity mapping to accommodate automation of calculation updates based on legal entity structure.	2.8	\$ 650	\$ 1,820.00
Morgan Giddens	05/22/19	Assessed Television and Telecom Tax Claims 1123, 1127, 1126, 1128, 1122, 969 to provide information for Windstream Tax VP in making tax decisions. (.9); Assessed Gross Receipts Tax Claims 1428, 1418, 1431, 1423, 1430, 1422, 1432, 1426, 1419 to provide Windstream's Tax VP with information to help make tax decisions. (1.1); Assessed Gross Receipts and Income Franchise Claims 1425, 1433, 1413, 1420, 1429, 1434, 1417 to help provide Windstream's VP with tax information to make tax decisions. (1.3)	3.3	\$ 420	\$ 1,386.00
Lydia Bull	05/22/19	Reviewing 1st monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: K&E (3.4 hours); and Katten (0.7 hours).	4.1	\$ 650	\$ 2,665.00
Adam Koulish	05/22/19	Input relevant items regarding entities up to 2011 from form 851 summary to summary worksheet for stock basis study	3.1	\$ 420	\$ 1,302.00
Adam Koulish	05/22/19	Input relevant items regarding entities up to 2010 from form 851 summary to summary worksheet for stock basis study.	2.3	\$ 420	\$ 966.00
Adam Koulish	05/22/19	Input relevant items regarding entities up to 2009 from form 851 summary to summary worksheet for stock basis study.	2.0	\$ 420	\$ 840.00
Adam Koulish	05/22/19	Input relevant items regarding entities up to 2008 from form 851 summary to summary worksheet for stock basis study.	2.2	\$ 420	\$ 924.00
Adam Koulish	05/22/19	Input relevant items regarding entities for 2007 and 2006 from form 851 summary to summary worksheet for stock basis study.	2.2	\$ 420	\$ 924.00
Ben Cella	05/23/19	Call with V. Anger and C. Robinson (both Windstream), K. Polli, B. Cella and D. Greaves (all KPMG) to discuss approach to state indirect tax audits.	0.4	\$ 875	\$ 350.00
Kevin Polli	05/23/19	Call with V. Anger and C. Robinson (both Windstream), K. Polli, B. Cella and D. Greaves (all KPMG) to discuss approach to state indirect tax audits.	0.4	\$ 875	\$ 350.00
Kevin Polli	05/23/19	Performed Managing Director review of Windstream tax claims summary, from a State & Local Tax perspective, for C. Robinson (Windstream)	0.4	\$ 875	\$ 350.00
David Helenbrook	05/23/19	Discussion regarding bankruptcy status updates with state and local tax team. KPMG SALT attendees: K. Polli (KPMG) and V. Laddha (KPMG)	0.5	\$ 875	\$ 437.50

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Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	05/23/19	Discussion with D. Helenbrook (KPMG) to discuss bankruptcy status updates with state and local tax team. KPMG SALT attendees: K. Polli (KPMG) and V. Laddha (KPMG)	0.5	\$ 760	\$ 380.00
Kevin Polli	05/23/19	Discussion with D. Helenbrook (KPMG) to discuss bankruptcy status updates with state and local tax team. KPMG SALT attendees: K. Polli (KPMG) and V. Laddha (KPMG)	0.5	\$ 875	\$ 437.50
Joey Schwartz	05/23/19	Performed research and concurrently created matrix for state conformity to 1502 regulations for attribute reduction model for new mandatory unitary combined reporting regimes, effective for TY 2019: KY	1.0	\$ 420	\$ 420.00
Adam Koulish	05/23/19	Revised form 851 summary by ensure matched up to each schedule 851 in preparation for stock basis study.	1.8	\$ 420	\$ 756.00
Josh Stolarz	05/23/19	Continued, from 5/22, to update the Windstream tax attribute reduction model to accommodate import tax attribute carryforwards and concurrently update tax attribute model throughout all functions / calculations.	1.8	\$ 650	\$ 1,170.00
Betsy Tuck	05/23/19	Manager review of summary formulas added to the tax claims data base by M. Giddens (KPMG). (0.4); Manager review of analysis of tax claims / summary details in tax claims data base prepared by M. Giddens (KPMG) for tax claims exceeding \$100,000 (1.6).	2.0	\$ 650	\$ 1,300.00
Varoon Laddha	05/23/19	Performed Senior manager review of file assembled by M. Giddens (KPMG) for tax claims found within Claims 1 - 1492 and concurrently provide feedback (1.3); prepare summary of such claims to provide to K. Polli (KPMG) for upcoming call with C. Robinson (Windstream) (1.1)	2.4	\$ 760	\$ 1,824.00
Devin Eager	05/23/19	Prepared first monthly fee statement bankruptcy cost analysis summary schedule for Alvarez & Marsal North America LLC (0.6), Katten Muchin Rosenman LLP (0.5), and Kirkland & Ellis LLP and Kirkland & Ellis International LLP (0.7); Analyzed detail related to K&E (Business Operations) by reviewing time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (0.9).	2.7	\$ 420	\$ 1,134.00
Eric Albritton	05/23/19	Performed Senior Associate review of Form 851 ownership summary schedule, along with pdf support file markup, for purposes of stock basis study: 2014-2017.	3.1	\$ 520	\$ 1,612.00
Eric Albritton	05/23/19	Perform Senior Associate review of Form 851 ownership summary schedule, along with pdf support file markup, for purposes of stock basis study: 2010-2013.	3.7	\$ 520	\$ 1,924.00
Morgan Giddens	05/23/19	Revised the sales & use claims data based on Manager review comments received (1.5)	1.5	\$ 420	\$ 630.00

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Name	Date	Description	Hours	Rate	Amount
Davis Mills	05/23/19	For purposes of Windstream stock basis study, build and concurrently bookmark taxable income and schedule C pdf support files for 2006 – 2017 (1.9); identify capital gain/loss, net gain/loss from Form 4797 for 2006-2011 (0.8) and 2012-2017 (0.8); identify taxable income (before and after) NOLs and special deductions from Page 1 detail for 2006-2011 (0.8) and 2012-2017 (0.8); and identify charitable contributions in consolidated schedules for 2006-2011 (0.7).	5.8	\$ 420	\$ 2,436.00
Brittney Laukhuff	05/24/19	Call with A. Bourque (KPMG) to discuss next steps related to Windstream cash tax model - with regards to results of call with D. Helenbrook (KPMG Partner) on same day.	0.1	\$ 760	\$ 76.00
Adam Bourque	05/24/19	Call with B. Laukhuff (KPMG) to discuss next steps related to Windstream cash tax model - with regards to results of call with D. Helenbrook (KPMG Partner) on same day.	0.1	\$ 760	\$ 76.00
Brittney Laukhuff	05/24/19	Call with A. Bourque, B. Laukhuff, and D. Helenbrook (all KPMG) regarding status of Windstream cash tax model and information request list requested by client.	0.3	\$ 760	\$ 228.00
David Helenbrook	05/24/19	Call with A. Bourque, B. Laukhuff, and D. Helenbrook (all KPMG) regarding status of Windstream cash tax model and information request list requested by client.	0.3	\$ 875	\$ 262.50
Adam Bourque	05/23/19	Call with A. Bourque, B. Laukhuff, and D. Helenbrook (all KPMG) regarding status of Windstream cash tax model and information request list requested by client.	0.3	\$ 760	\$ 228.00
Morgan Giddens	05/24/19	Communication with V. Laddha (KPMG) via email regarding outstanding questions related to assembly of Windstream tax claim (initially requested by C. Robinson - Windstream).	0.4	\$ 420	\$ 168.00
Morgan Giddens	05/24/19	Assessed the New Jersey Claims and concurrently broke the claims down into further components to provide more specific information to VP of Windstream (C. Robinson).	0.5	\$ 420	\$ 210.00
Joey Schwartz	05/24/19	Performed research and concurrently created matrix for state conformity to 1502 regulations for attribute reduction model for new mandatory unitary combined reporting regimes, effective for TY 2019 for NJ.	0.5	\$ 420	\$ 210.00
Brittney Laukhuff	05/24/19	Email correspondence with A. Jatana and A. Nelson (both KPMG) regarding next steps to draft information request (related to cash tax model) including data that should /should not be included.	0.6	\$ 760	\$ 456.00
Davis Mills	05/24/19	Continued (from 5/23) to identify charitable contributions in consolidated schedules for 2012-2017.	0.8	\$ 420	\$ 336.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	05/24/19	Review and concurrently analyzed two tabs in the consolidated Windstream 10 year plan accelerated workbook, specifically the "5yr versus 8 yr" and the "WIN FCF" tabs, to determine how they flow together - in anticipation of preparing updated cash flow modeling.	1.7	\$ 760	\$ 1,292.00
Devin Eager	05/24/19	Review various retention applications along with related approval orders from the bankruptcy docket from 5/18/19 - 5/24/19 to determine which providers are retained by the court for use the bankruptcy court analysis (1.3); Analyzed time detail for K&E – Business Operations by reviewing time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (0.9).	2.2	\$ 420	\$ 924.00
Eric Albritton	05/24/19	Performed Senior Associate review of Form 851 ownership summary schedule, including the pdf support file markup, for purposes of stock basis study: 2006-2009.	2.7	\$ 520	\$ 1,404.00
Morgan Giddens	05/24/19	Additional assessment of the Gross Receipts Claims and concurrently broke down the claims (into further components) - in preparation to provide C. Robinson (Windstream) to assist with Windstream tax decisions	3.3	\$ 420	\$ 1,386.00
Josh Stolarz	05/24/19	Manager review of updated tax attribute reduction model with focus on ensuring the following: recent updates properly flow through model / balances reconcile / functionality continues to calculate properly.	3.3	\$ 650	\$ 2,145.00
Josh Stolarz	05/26/19	Continued (from 5/24) to perform manager review of updated tax attribute reduction model with focus on ensuring the following: recent updates properly flow through model / balances reconcile / functionality continues to calculate properly.	3.9	\$ 650	\$ 2,535.00
Kevin Polli	05/28/19	Performed Managing Director review of Information Document Request spreadsheet related to state tax modeling	0.2	\$ 875	\$ 175.00
Michael Campagna	05/28/19	Senior manager review of ownership structure grid for the tax year ended December 31, 2013 for purposes of determining tiering adjustments for subsidiary stock basis calculations used in connection with Windstream bankruptcy planning.	0.4	\$ 760	\$ 304.00
Michael Campagna	05/28/19	Senior manager review of ownership structure grid for the tax year ended December 31, 2017 for purposes of determining tiering adjustments for subsidiary stock basis calculations used in connection with Windstream bankruptcy planning.	0.4	\$ 760	\$ 304.00
Joey Schwartz	05/28/19	Meeting with V. Laddha (KPMG), J. Schwartz (KPMG) and M. Zhang (KPMG) regarding State and Local Tax documents, schedules, etc. to be requested from Windstream (documents to be utilized in state cash tax model).	0.5	\$ 420	\$ 210.00

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Name	Date	Description	Hours	Rate	Amount
Mabel Zhang	05/28/19	Draft information request list (.4); Meeting with V. Laddha (KPMG), J. Schwartz (KPMG) and M. Zhang (KPMG) regarding State and Local Tax documents, schedules, etc. to be requested from Windstream (documents to be utilized in state cash tax model) (0.5).	0.9	\$ 650	\$ 585.00
Varoon Laddha	05/28/19	Meeting with V. Laddha (KPMG), J. Schwartz (KPMG) and M. Zhang (KPMG) regarding State and Local Tax documents, schedules, etc. to be requested from Windstream (documents to be utilized in state cash tax model)	0.5	\$ 760	\$ 380.00
Varoon Laddha	05/28/19	At the request of Windstream, review and concurrently update the information request list compiled by M. Zhang (KPMG) and J. Schwartz (KPMG) for information needed to prepare a cash tax model	1.2	\$ 760	\$ 912.00
Lydia Bull	05/28/19	Manager review of 1st monthly fee statement summary schedule as of 5/28/19 - based on updated monthly fee statements listing out fees / expenses by provider for the bankruptcy cost analysis.	0.6	\$ 650	\$ 390.00
Joey Schwartz	05/28/19	Drafted Information Document Request spreadsheet and combined with M&A Tax Information Document Request spreadsheet in preparation to be sent to Windstream (documents to be utilized in state cash tax model).	0.7	\$ 420	\$ 294.00
Michael Campagna	05/28/19	Senior manager review of ownership structure grid for the tax year ended December 31, 2008 for purposes of determining tiering adjustments for subsidiary stock basis calculations used in connection with Windstream bankruptcy planning.	0.7	\$ 760	\$ 532.00
Michael Campagna	05/28/19	Senior manager review of ownership structure grid for the tax year ended December 31, 2015 for purposes of determining tiering adjustments for subsidiary stock basis calculations used in connection with Windstream bankruptcy planning.	0.7	\$ 760	\$ 532.00
Michael Campagna	05/28/19	Senior manager review of ownership structure grid for the tax year ended December 31, 2009 for purposes of determining tiering adjustments for subsidiary stock basis calculations used in connection with Windstream bankruptcy planning.	0.8	\$ 760	\$ 608.00
Michael Campagna	05/28/19	Senior manager review of ownership structure grid for the tax year ended December 31, 2012 for purposes of determining tiering adjustments for subsidiary stock basis calculations used in connection with Windstream bankruptcy planning.	0.8	\$ 760	\$ 608.00
Michael Campagna	05/28/19	Senior manager review of ownership structure grid for the tax year ended December 31, 2016 for purposes of determining tiering adjustments for subsidiary stock basis calculations used in connection with Windstream bankruptcy planning.	0.8	\$ 760	\$ 608.00

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Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Tax Consulting Services
 April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
Michael Campagna	05/28/19	Senior manager review of ownership structure grid for the tax year ended December 31, 2011 for purposes of determining tiering adjustments for subsidiary stock basis calculations used in connection with Windstream bankruptcy planning.	0.9	\$ 760	\$ 684.00
Michael Campagna	05/28/19	Senior manager review of ownership structure grid for the tax year ended December 31, 2014 for purposes of determining tiering adjustments for subsidiary stock basis calculations used in connection with Windstream bankruptcy planning.	0.9	\$ 760	\$ 684.00
Michael Campagna	05/28/19	Senior manager review of ownership structure grid for the tax year ended December 31, 2006 for purposes of determining tiering adjustments for subsidiary stock basis calculations used in connection with Windstream bankruptcy planning.	1.1	\$ 760	\$ 836.00
Michael Campagna	05/28/19	Senior manager review of ownership structure grid for the tax year ended December 31, 2010 for purposes of determining tiering adjustments for subsidiary stock basis calculations used in connection with Windstream bankruptcy planning.	1.1	\$ 760	\$ 836.00
Brittney Laukhuff	05/28/19	Senior manager review of IRL prepared by A. Jatana and A. Nelson (both KPMG) (0.9); Email correspondence with V. Laddha (KPMG) regarding state & local items to include in IRL (.2); Email correspondence with D. Helenbrook (KPMG) regarding updated IRL (.1)	1.2	\$ 760	\$ 912.00
Michael Campagna	05/28/19	Senior manager review of ownership structure grid for the tax year ended December 31, 2007 for purposes of determining tiering adjustments for subsidiary stock basis calculations used in connection with Windstream bankruptcy planning.	1.2	\$ 760	\$ 912.00
Morgan Giddens	05/28/19	Reviewed and revised the previous claims for sales & use tax (0.4), gross receipts tax (0.4), and income franchise tax (0.5) to address additional manager review comments prior to sending to C. Robinson, Windstream VP of Tax.	1.3	\$ 420	\$ 546.00
Adam Bourque	05/28/19	Reviewed and concurrently analyzed the consolidated Windstream 10 year plan accelerated workbook tabs "Strand Mile Overview", "Fiber Monetization" and "Free Cash Flow Base" in anticipation of preparing updated cash flow modeling.	2.9	\$ 760	\$ 2,204.00
Adam Bourque	05/28/19	Review and concurrently analyze several consolidated Windstream 10 year plan accelerated workbook tabs in anticipation of preparing updated cash flow modeling.	3.2	\$ 760	\$ 2,432.00
Davis Mills	05/28/19	Created an excel template for use in tracking Ordinary Income/Loss, Dividends Received Deduction (DRD), Charitable Contributions, and Capital Gain/Loss (2.2); create excel template for 2017 to feed into ordinary income tracker (1.2)	3.4	\$ 420	\$ 1,428.00

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Name	Date	Description	Hours	Rate	Amount
Tim Dovernarsky	05/28/19	(1.6) Reviewed Tax Return 2008 itemized Schedule M-3 permanent and temporary adjustments for the purpose of determining the necessary non capitalized and non deducted expenses per legal entity within the Windstream stock basis study. (2.1) Reviewed Tax Return 2009 itemized Schedule M-3 permanent and temporary adjustments for the purpose of determining the necessary non capitalized and non deducted expenses per legal entity within the Windstream stock basis study.	3.7	\$ 420	\$ 1,554.00
Eric Albritton	05/28/19	Perform Senior Associate review of first monthly fee statement bankruptcy cost analysis summary schedules and concurrently revised - as needed.	3.9	\$ 520	\$ 2,028.00
Tim Dovernarsky	05/28/19	(2.1) Reviewed Tax Return 2006 itemized Schedule M-3 permanent and temporary adjustments for the purpose of determining the necessary non capitalized and non deducted expenses per legal entity within the Windstream stock basis study.(2.3) Reviewed Tax Return 2007 itemized Schedule M-3 permanent and temporary adjustments for the purpose of determining the necessary non capitalized and non deducted expenses per legal entity within the Windstream stock basis study.	4.4	\$ 420	\$ 1,848.00
Devin Eager	05/28/19	Revised first monthly fee statement bankruptcy cost analysis summary schedule to include updates related to new service provider (KPMG LLP) (1.8); incorporating existing debt facilities (0.8), and updates to same based on senior associate review comments (1.1). Prepared first monthly fee statement bankruptcy cost analysis summary schedule to include the following service providers: Alvarez & Marsal North America LLC (0.4), Katten Muchin Rosenman LLP (0.3), and Kirkland & Ellis LLP and Kirkland & Ellis International LLP (0.5).	4.9	\$ 420	\$ 2,058.00
Eric Albritton	05/28/19	(2.6) Preparing contributions/distributions excel workpaper template for purposes of stock basis study; (2.7) prepared additional paid in capital & retained earnings template for purposes of stock basis study.	5.3	\$ 520	\$ 2,756.00
Adam Koulish	05/28/19	Denoted relevant entities in the 2006 /2007 Schedule L's for to be utilized in workpaper preparation for the Windstream basis study.	2.0	\$ 420	\$ 840.00
Adam Koulish	05/28/19	Denoted relevant entities in the 2008 / 2009 Schedule Ls to be utilized in workpaper preparation for the Windstream basis study.	2.2	\$ 420	\$ 924.00
Adam Koulish	05/28/19	(1.6) Denote relevant entities in the 2010 Schedule L to be utilized in workpaper preparation for the Windstream basis study. (1.0) Denote relevant entities in the 2011 Schedule L to be utilized in workpaper preparation for the Windstream basis study.	2.6	\$ 420	\$ 1,092.00

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Name	Date	Description	Hours	Rate	Amount
Michael Campagna	05/29/19	Telephone conversation with D Helenbrook and M Campagna (both of KPMG) to discuss status update of stock basis calculations for Windstream Bankruptcy planning as of 5/29/19.	0.2	\$ 760	\$ 152.00
David Helenbrook	05/29/19	Telephone conversation with D Helenbrook and M Campagna (both of KPMG) to discuss status update of stock basis calculations for Windstream Bankruptcy planning.	0.2	\$ 875	\$ 175.00
Eric Albritton	05/29/19	Meeting with M. Campagna and E. Albritton (all KPMG) to discuss status of schedule preparation and scope of future deliverables for purposes of stock basis study.	0.4	\$ 520	\$ 208.00
Michael Campagna	05/29/19	Meeting with M. Campagna and E. Albritton (all KPMG) to discuss status of schedule preparation and scope of future deliverables for purposes of stock basis study.	0.4	\$ 760	\$ 304.00
Michael Campagna	05/29/19	Senior manager review of 12/31/2007 tax return disclosure statements for purposes of identifying transaction relevant to the Windstream bankruptcy stock basis calculations.	0.6	\$ 760	\$ 456.00
Devin Eager	05/29/19	Continue analyzing time detail for K&E – Business Operations by reviewing time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (0.7).	0.7	\$ 420	\$ 294.00
Michael Campagna	05/29/19	Senior manager review of 12/31/2008 tax return disclosure statements for purposes of identifying transaction relevant to the Windstream bankruptcy stock basis calculations.	0.7	\$ 760	\$ 532.00
Mark Hoffenberg	05/29/19	Conference call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland), D. Helenbrook, M. Hoffenberg, H. Steinberg (all KPMG) to discuss project status including cash tax modeling and potential lease modifications	0.8	\$ 875	\$ 700.00
Howard Steinberg	05/29/19	Conference call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland), D. Helenbrook, M. Hoffenberg, H. Steinberg (all KPMG) to discuss project status including cash tax modeling and potential lease modifications	0.8	\$ 875	\$ 700.00
David Helenbrook	05/29/19	Conference call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland), D. Helenbrook, M. Hoffenberg, H. Steinberg (all KPMG) to discuss project status including cash tax modeling and potential lease modifications	0.8	\$ 875	\$ 700.00
Lydia Bull	05/29/19	Meeting with L. Bull, E. Albritton, L. Carcamo and B. Defliese (all KPMG) to discuss preparation of allocation workpapers for the 1st monthly fee statements for purposes of the bankruptcy cost analysis.	0.8	\$ 650	\$ 520.00
Luis Carcamo	05/29/19	Meeting with L. Bull, E. Albritton, L. Carcamo and B. Defliese (all KPMG) to discuss preparation of allocation workpapers for the 1st monthly fee statements for purposes of the bankruptcy cost analysis.	0.8	\$ 275	\$ 220.00

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Name	Date	Description	Hours	Rate	Amount
Brian Defliese	05/29/19	Meeting with L. Bull, E. Albritton, L. Carcamo and B. Defliese (all KPMG) to discuss preparation of allocation workpapers for the 1st monthly fee statements for purposes of the bankruptcy cost analysis.	0.8	\$ 275	\$ 220.00
Eric Albritton	05/29/19	Meeting with L. Bull, E. Albritton, L. Carcamo and B. Defliese (all KPMG) to discuss preparation of allocation workpapers for the 1st monthly fee statements for purposes of the bankruptcy cost analysis.	0.8	\$ 520	\$ 416.00
Michael Campagna	05/29/19	Senior manager review of 12/31/2006 tax return disclosure statements for purposes of identifying transaction relevant to the Windstream bankruptcy stock basis calculations.	0.8	\$ 760	\$ 608.00
Michael Campagna	05/29/19	Senior manager review of 12/31/2015 tax return disclosure statements for purposes of identifying transaction relevant to the Windstream bankruptcy stock basis calculations.	0.8	\$ 760	\$ 608.00
Eric Albritton	05/29/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, T. Dovnarsky, A. Koulisch, D. Mills, and W. Kudrle (all KPMG) to discuss workflow and next steps for pulling data and populating schedules for purposes of the Windstream stock basis study.	0.9	\$ 520	\$ 468.00
Michael Campagna	05/29/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, T. Dovnarsky, A. Koulisch, D. Mills, and W. Kudrle (all KPMG) to discuss workflow and next steps for pulling data and populating schedules for purposes of the Windstream stock basis study.	0.9	\$ 760	\$ 684.00
Regina Gilinsky	05/29/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, T. Dovnarsky, A. Koulisch, D. Mills, and W. Kudrle (all KPMG) to discuss workflow and next steps for pulling data and populating schedules for purposes of the Windstream stock basis study.	0.9	\$ 650	\$ 585.00
Adam Koulisch	05/29/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, T. Dovnarsky, A. Koulisch, D. Mills, and W. Kudrle (all KPMG) to discuss workflow and next steps for pulling data and populating schedules for purposes of the Windstream stock basis study.	0.9	\$ 420	\$ 378.00
Bill Kudrle	05/29/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, T. Dovnarsky, A. Koulisch, D. Mills, and W. Kudrle (all KPMG) to discuss workflow and next steps for pulling data and populating schedules for purposes of the Windstream stock basis study.	0.9	\$ 420	\$ 378.00
Tim Dovnarsky	05/29/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, T. Dovnarsky, A. Koulisch, D. Mills, and W. Kudrle (all KPMG) to discuss workflow and next steps for pulling data and populating schedules for purposes of the Windstream stock basis study.	0.9	\$ 420	\$ 378.00
Davis Mills	05/29/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, T. Dovnarsky, A. Koulisch, D. Mills, and W. Kudrle (all KPMG) to discuss workflow and next steps for pulling data and populating schedules for purposes of the Windstream stock basis study.	0.9	\$ 420	\$ 378.00

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	05/29/19	Partner review of latest version of information request list related to cash tax modeling and concurrently revised (as needed).	0.9	\$ 875	\$ 787.50
Lydia Bull	05/29/19	Manager review of 1st monthly fee statement for K&E - Business Operations - with focus on workstream / time entries to ensure proper allocations for the bankruptcy cost analysis	1.3	\$ 650	\$ 845.00
Adam Koulish	05/29/19	Finished marking entities for examination in 2011 Schedule L whitepages as workpaper preparation for stock basis study.	1.6	\$ 420	\$ 672.00
Eric Albritton	05/29/19	Senior associate review of 1st monthly fee statement with focus on workstream / time entries to ensure proper allocations for purposes of bankruptcy cost analysis: K&E - Business Operations (0.4). Preparing workpaper template for purposes of allocating timesheet detail based on proper tax treatment for purposes of bankruptcy cost analysis (1.2).	1.6	\$ 520	\$ 832.00
Adam Bourque	05/29/19	(0.6) Preparing, (1.1) reviewing, and (0.7) updating initial cash tax modeling information request list to be sent to Windstream to facilitate preparation of an updated cash flow model.	2.4	\$ 760	\$ 1,824.00
Bill Kudrle	05/29/19	Preparing support file for all tax return statements of historical transactions of the Windstream consolidated group for purposes of stock basis study for tax years 2006-2012.	2.1	\$ 420	\$ 882.00
Adam Koulish	05/29/19	Assess and concurrently mark entities for examination in 2012 Schedule L whitepages as workpaper preparation for stock basis study.	2.6	\$ 420	\$ 1,092.00
Tim Dovnarsky	05/29/19	Reviewed Tax Return 2010 itemized Schedule M-3 permanent and temporary adjustments for the purpose of determining the necessary non capitalized and non deducted expenses per legal entity within the Windstream stock basis study.	2.9	\$ 420	\$ 1,218.00
Adam Koulish	05/29/19	Assess and concurrently mark entities for examination in 2013 schedule L whitepages as workpaper preparation for stock basis study. (0.6) Started marking entities for examination in 2013 schedule L whitepages as workpaper preparation for stock basis study (2.7).	3.3	\$ 420	\$ 1,386.00
Regina Gilinsky	05/29/19	Manager review of ownership map for years 2006-2017 with focus on matching the staff created ownership mapper against the Form 5471s on the tax returns for each of those years, 2006-2017.	3.5	\$ 650	\$ 2,275.00
Eric Albritton	05/29/19	Reviewed Windstream tax return documentation to determine available statements for purposes of identifying historical transactions affecting basis for purposes of stock basis study.	3.9	\$ 520	\$ 2,028.00
David Helenbrook	05/30/19	Call with D. Helenbrook and V. Laddha (both KPMG) to discuss updates related to Windstream bankruptcy as of 5/30/19.	0.2	\$ 875	\$ 175.00
Varoon Laddha	05/30/19	Call with D. Helenbrook and V. Laddha (both KPMG) to discuss updates related to Windstream bankruptcy as of 5/30/19.	0.2	\$ 760	\$ 152.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	05/30/19	Telephone call with V. Anger, J. Marchal, and C. Bowden (all Windstream) and B. Cella, R. Blattner, A. Mitchell, M. Andruchek - partial attendance, and B. Burdett (all KPMG) to discuss Wisconsin sales & use tax audit assessments for Windstream Services, LLC, Windstream NTI, LLC, and Windstream KDL, LLC, and Windstream Norlight, LLC.	0.6	\$ 875	\$ 525.00
Michael Andruchek	05/30/19	Telephone call with V. Anger, J. Marchal, and C. Bowden (all Windstream) and B. Cella, R. Blattner, A. Mitchell, M. Andruchek - partial attendance, and B. Burdett (all KPMG) to discuss Wisconsin sales & use tax audit assessments for Windstream Services, LLC, Windstream NTI, LLC, and Windstream KDL, LLC, and Windstream Norlight, LLC.	0.5	\$ 760	\$ 380.00
Brian Burdett	05/30/19	Telephone call with V. Anger, J. Marchal, and C. Bowden (all Windstream) and B. Cella, R. Blattner, A. Mitchell, M. Andruchek - partial attendance, and B. Burdett (all KPMG) to discuss Wisconsin sales & use tax audit assessments for Windstream Services, LLC, Windstream NTI, LLC, and Windstream KDL, LLC, and Windstream Norlight, LLC.	0.6	\$ 875	\$ 525.00
Audra Mitchell	05/30/19	Telephone call with V. Anger, J. Marchal, and C. Bowden (all Windstream) and B. Cella, R. Blattner, A. Mitchell, M. Andruchek - partial attendance, and B. Burdett (all KPMG) to discuss Wisconsin sales & use tax audit assessments for Windstream Services, LLC, Windstream NTI, LLC, and Windstream KDL, LLC, and Windstream Norlight, LLC.	0.6	\$ 875	\$ 525.00
Rick Blattner	05/30/19	Telephone call with V. Anger, J. Marchal, and C. Bowden (all Windstream) and B. Cella, R. Blattner, A. Mitchell, M. Andruchek - partial attendance, and B. Burdett (all KPMG) to discuss Wisconsin sales & use tax audit assessments for Windstream Services, LLC, Windstream NTI, LLC, and Windstream KDL, LLC, and Windstream Norlight, LLC.	0.6	\$ 875	\$ 525.00
Lydia Bull	05/30/19	Manager review of 1st monthly fee statement for K&E - Employee and Labor Issues with focus on workstream / time entries to ensure proper allocations for the bankruptcy cost analysis.	0.7	\$ 650	\$ 455.00
Michael Campagna	05/30/19	Senior manager review of tax return disclosure statements included in the 12/31/2012 consolidated Windstream tax return for purposes of identifying transactions relevant to the stock basis calculations prepared in connection with the Windstream Bankruptcy Planning.	0.6	\$ 760	\$ 456.00
Michael Campagna	05/30/19	Senior manager review of tax return disclosure statements included in the 12/31/2014 consolidated Windstream tax return for purposes of identifying transactions relevant to the stock basis calculations prepared in connection with the Windstream Bankruptcy Planning.	0.6	\$ 760	\$ 456.00

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Name	Date	Description	Hours	Rate	Amount
Michael Campagna	05/30/19	Senior manager review of tax return disclosure statements included in the 12/31/2016 consolidated Windstream tax return for purposes of identifying transactions relevant to the stock basis calculations prepared in connection with the Windstream Bankruptcy Planning.	0.6	\$ 760	\$ 456.00
Ben Cella	05/30/19	Extracted Wisconsin sales & use tax March 2019 returns for LDMI Telecommunications, Inc., McLeodUSA Telecommunications Services, LLC, PAETEC Communications Inc., Talk America, Inc., Windstream Supply, LLC, Xeta Technologies, Inc., Windstream NTI, LLC, Windstream KDL, LLC, and Windstream Norlight, LLC to provide to M. Bartz (KPMG) to prepare Power of Attorney forms (for these entities) to send to V. Anger (Windstream)	0.6	\$ 875	\$ 525.00
Ben Cella	05/30/19	Review of Wisconsin sales & use tax audit assessment notices for Windstream Services, LLC, Windstream NTI, LLC, and Windstream KDL, LLC, and Windstream Norlight, LLC provided by V. Anger in preparation for call with V. Anger, J. Marchal, and C. Bowden (Windstream) and B. Cella, R. Blattner, A. Mitchell, M. Andruchek, and B. Burdett (KPMG).	0.7	\$ 875	\$ 612.50
Michael Campagna	05/30/19	Senior manager review of tax return disclosure statements included in the 12/31/2015 consolidated Windstream tax return for purposes of identifying transactions relevant to the stock basis calculations prepared in connection with the Windstream Bankruptcy Planning.	0.7	\$ 760	\$ 532.00
Michael Campagna	05/30/19	Senior manager review of tax return disclosure statements included in the 12/31/2011 consolidated Windstream tax return for purposes of identifying transactions relevant to the stock basis calculations prepared in connection with the Windstream Bankruptcy Planning.	0.8	\$ 760	\$ 608.00
Michael Campagna	05/30/19	Senior manager review of tax return disclosure statements included in the 12/31/2013 consolidated Windstream tax return for purposes of identifying transactions relevant to the stock basis calculations prepared in connection with the Windstream Bankruptcy Planning.	0.9	\$ 760	\$ 684.00
Michael Campagna	05/30/19	Created template to be used for stock basis technical memorandum used to support the technical calculations of the stock basis of subsidiaries of Windstream in connection with the Windstream bankruptcy planning.	1.1	\$ 760	\$ 836.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	05/30/19	Managing Director review of Wisconsin Power of Attorney forms prepared by M. Bartz (KPMG) for the entities LDMI Telecommunications, Inc., McLeodUSA Telecommunications Services, LLC, PAETEC Communications Inc., Talk America, Inc., Windstream Supply, LLC, Xeta Technologies, Inc., Windstream NTI, LLC, Windstream KDL, LLC, and Windstream Norlight, LLC, while concurrently revising (as needed) (0.7); prepared attachment for each Power of Attorney form (0.4) and send to V. Anger (Windstream) for review (0.1).	1.2	\$ 875	\$ 1,050.00
Devin Eager	05/30/19	Analyzing time detail for K&E – Corporate & Securities by reviewing time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (0.7). Analyzing time detail for K&E – Employee matters by reviewing time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (0.8).	1.5	\$ 420	\$ 630.00
Michael Bartz	05/30/19	Preparing the Wisconsin Power of Attorney forms for the entities LDMI Telecommunications, Inc., McLeodUSA Telecommunications Services, LLC, PAETEC Communications Inc., Talk America, Inc., Windstream Supply, LLC, Xeta Technologies, Inc., Windstream NTI, LLC, Windstream KDL, LLC, and Windstream Norlight, LLC, at the direction of B. Cella (KPMG) to ultimately be provided to V. Anger (PG&E) for review.	1.7	\$ 420	\$ 714.00
Tim Dovnarsky	05/30/19	Reviewed Tax Return 2013 itemized Schedule M-3 permanent / temporary adjustments for the purpose of determining the necessary non capitalized and non deducted expenses per legal entity within the Windstream stock basis study.	1.7	\$ 420	\$ 714.00
Tim Dovnarsky	05/30/19	Reviewed Tax Return 2014 itemized Schedule M-3 permanent / temporary adjustments for the purpose of determining the necessary non capitalized and non deducted expenses per legal entity within the Windstream stock basis study.	1.9	\$ 420	\$ 798.00
Tim Dovnarsky	05/30/19	Reviewed Tax Return 2011 itemized Schedule M-3 permanent / temporary adjustments for the purpose of determining the necessary non capitalized and non deducted expenses per legal entity within the Windstream stock basis study.	2.1	\$ 420	\$ 882.00
Adam Koulish	05/30/19	Finished marking entities for examination in 2014 schedule L whitepages as workpaper preparation for stock basis study.	2.3	\$ 420	\$ 966.00
Tim Dovnarsky	05/30/19	Reviewed Tax Return 2012 itemized Schedule M-3 permanent / temporary adjustments for the purpose of determining the necessary non capitalized and non deducted expenses per legal entity within the Windstream stock basis study.	2.3	\$ 420	\$ 966.00

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Name	Date	Description	Hours	Rate	Amount
Morgan Giddens	05/30/19	Assessed Income & Franchise Tax Claims 1387, 1540, 1586, 1589, 1594 to provide information to C. Robinson, Tax VP at Windstream, to make tax decisions (1.0); Assessed sales & use tax Claims 1543, 1587, 1600, 1601, 1602, 1604, 1605, 1606, 1607, 1608, 1609, 1610 to provide information to C. Robinson, Tax VP at Windstream to help make tax decisions (1.6); Assessed Gross Receipts Tax Claims 1546, 1549, 1552 to provide C. Robinson, Tax VP at Windstream, with information to help make tax decisions. (.4)	3.0	\$ 420	\$ 1,260.00
Davis Mills	05/30/19	For purposes of stock basis study create template for 2017-2006 to feed into ordinary income schedule (.9); prepared consolidated income support document to correspond with KPMG 1502 numbers on 851 schedule (2017 - 2015) (.7); input taxable income, NOL, capital gain/loss/4797 reclass and charitable contributions into master schedule (1.4)	3.0	\$ 420	\$ 1,260.00
Morgan Giddens	05/30/19	Assessed Inspection & Supervision Tax Claims 1583, 1584, 1585, 1588, 1590, 1592, 1593, 1594, 1595 to assist in providing information to C. Robinson, Windstream Tax VP, to help make tax decisions (1.4); Assessed Shared Claim 1591 which included Inspection and Supervision with Income & Franchise Tax components to assist in providing C. Robinson with information to make tax decisions for Windstream (.1); Assessed Withholding Tax Claim 1603 to provide C. Robinson with information to make tax decisions for Windstream. (.1) Performed revisions to the data gathered in response to manager review (1.6).	3.2	\$ 420	\$ 1,344.00
Bill Kudrle	05/30/19	Preparing support file for all tax return statements of historical transactions of the Windstream consolidated group for purposes of stock basis study for tax years 2013-2017.	3.7	\$ 420	\$ 1,554.00
Adam Koulish	05/30/19	(2.2) Assessed and concurrently marked entities for examination in 2015 Schedule L whitepages as workpaper preparation for stock basis study; (1.9) Marked entities for examination in 2016 Schedule L whitepages as workpaper preparation for stock basis study.	4.1	\$ 420	\$ 1,722.00
Andrew Nelson	05/31/19	Discussion with B. Laukhuff (KPMG) regarding updates to cash tax model for company numbers provided by the client	0.5	\$ 520	\$ 260.00
Brittny Laukhuff	05/31/19	Discussion with A. Nelson (KPMG) regarding updates to cash tax model for company numbers provided by the client	0.5	\$ 760	\$ 380.00
Mabel Zhang	05/31/19	Review tax claims that various State creditors filed with the United States Bankruptcy Court to confirm the summary spreadsheet has the correct: tax type, tax payer, account number, state, jurisdiction, notice number, period, amount due, and credit contact information.	0.9	\$ 650	\$ 585.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	05/31/19	Call with S. Tran, S. Wheeler, C. Robinson (all Windstream) and D. Helenbrook, A. Bourque, K. Polli (all KPMG) to discuss cash tax modeling IRL requests as of 5/31/19.	1.0	\$ 760	\$ 760.00
Brittny Laukhuff	05/31/19	Call with S. Tran, S. Wheeler, C. Robinson (all Windstream) and D. Helenbrook, A. Bourque, K. Polli (all KPMG) to discuss cash tax modeling IRL requests as of 5/31/19.	1.0	\$ 760	\$ 760.00
Kevin Polli	05/31/19	(1.0) Call with S. Tran, S. Wheeler, C. Robinson (all Windstream) and D. Helenbrook, A. Bourque, K. Polli (all KPMG) to discuss cash tax modeling IRL requests as of 5/31/19; (0.2) Review documentation related to cash tax modeling in preparation of the above referenced call.	1.2	\$ 875	\$ 1,050.00
David Helenbrook	05/31/19	(.3) Review of cash tax modeling request list in preparation for client call; (1.0) Call with S. Tran, S. Wheeler, C. Robinson (all Windstream) and D. Helenbrook, A. Bourque, K. Polli (all KPMG) to discuss cash tax modeling IRL requests as of 5/31/19.	1.3	\$ 875	\$ 1,137.50
Brian Defliese	05/31/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Service Kirkland & Ellis LLP - Business Operations.	1.2	\$ 275	\$ 330.00
Devin Eager	05/31/19	Review various retention applications along with corresponding approval orders from the bankruptcy docket from 5/25/19 - 5/31/19 to determine which providers are retained by the court for the bankruptcy court analysis.	1.2	\$ 420	\$ 504.00
Tim Dovnarsky	05/31/19	Reviewed Tax Return 2015 itemized Schedule M-3 permanent / temporary adjustments for the purpose of determining the necessary non capitalized and non deducted expenses per legal entity within the Windstream stock basis study.	1.4	\$ 420	\$ 588.00
Devin Eager	05/31/19	Analyzing time detail for K&E – Utilities by reviewing time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (0.6). Analyzing time detail for K&E – Use, Sale, and Lease of Property by reviewing time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (0.6). Analyzing time detail for K&E – Use, Sale, and Lease of Property by reviewing time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (0.8).	2.0	\$ 420	\$ 840.00
Tim Dovnarsky	05/31/19	Reviewed Tax Return 2017 itemized Schedule M-3 permanent / temporary adjustments for the purpose of determining the necessary non capitalized and non deducted expenses per legal entity within the Windstream stock basis study.	2.2	\$ 420	\$ 924.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Tax Consulting Services
 April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
Tim Dovernarsky	05/31/19	Reviewed Tax Return 2016 itemized Schedule M-3 permanent / temporary adjustments for the purpose of determining the necessary non capitalized and non deducted expenses per legal entity within the Windstream stock basis study.	2.4	\$ 420	\$ 1,008.00
Devin Eager	05/31/19	Analyzing time detail for K&E – Vendor Matters by reviewing time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (1.4). Analyzing time detail for K&E – Executory Contracts & Unexpired Leases by reviewing time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (1.4).	2.8	\$ 420	\$ 1,176.00
Varoon Laddha	05/31/19	Per request of C. Robinson (Windstream), review additional tax claim information aggregated by M. Giddens (KPMG) to determine which tax claims were filed after Claim 1492 in order to provide detail on the tax type (e.g., income/franchise, sales/use tax, etc.).	3.2	\$ 760	\$ 2,432.00
Davis Mills	05/31/19	For purposes of stock basis study, label entities in consolidated income support document to correspond with KPMG 1502 numbers on 851 schedule (2015 - 2014) (2.8); identify / mark Dividends received deduction in support documents (2017-2015) (.6)	3.4	\$ 420	\$ 1,428.00
Luis Carcamo	05/31/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Service Provider - Kirkland & Ellis LLP (1.1).	1.1	\$ 275	\$ 302.50
Adam Koulish	05/31/19	Assessed and concurrently marked entities for examination in 2017 Schedule L whitepages as workpaper preparation for stock basis study.	2.4	\$ 420	\$ 1,008.00
Total Tax Consulting Services			530.8		\$ 314,972.00

EXHIBIT C2

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Historic NOL Limitation Analysis
 April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
Brittney Laukhuff	04/15/19	Discussion with A. Bourque (KPMG) regarding additional findings on 382 and NOL schedules.	0.7	\$ 760	\$ 532.00
Brittney Laukhuff	04/15/19	(1.1) Review of question posed by A. Bourque (KPMG) related to NOL schedule; (1.0) Review of NOL schedule.	2.1	\$ 760	\$ 1,596.00
Brittney Laukhuff	04/16/19	Continued (from 4/15) to perform NOL schedule review.	2.0	\$ 760	\$ 1,520.00
Brittney Laukhuff	04/17/19	Discussion with A. Bourque (KPMG) regarding client's NOL and 382 position.	0.7	\$ 760	\$ 532.00
Adam Bourque	04/17/19	Discussion with B. Laukhuff (KPMG) regarding client's NOL and 382 position	0.7	\$ 760	\$ 532.00
Adam Bourque	04/17/19	(0.9) Analysis of schedule A2.0 Consolidated NOL CF provided by client with focus on NOL / 382 position; (1.1) Analysis of schedule A-3.0 EL NOL Carryforward provided by client with focus on NOL / 382 position.	2.0	\$ 760	\$ 1,520.00
Brittney Laukhuff	04/17/19	Performed NOL schedule review (2.0)	2.0	\$ 760	\$ 1,520.00
Adam Bourque	04/17/19	(1.2) Analysis of schedule A-4.0 WS NOL carryforward provided by client with focus on NOL / 382 position; (.7) Analysis of schedule A-5.0 EL in conjunction with WS NOL CF provided by client with focus on NOL / 382 position; (0.6) Analysis of schedule E-1.0 Cons EL Subs NOL provided by client with focus on NOL / 382 position	2.5	\$ 760	\$ 1,900.00
Adam Bourque	04/17/19	(1.6) Analysis of schedule A0.0 Consolidated NOL Summary provided by client with focus on Net Operating Loss (NOL) / 382 position; (1.3) Analysis of schedule A1.1 EL NOL Tie Out provided by client with focus on NOL / 382 position.	2.9	\$ 760	\$ 2,204.00
Brittney Laukhuff	04/18/19	Discussion with A. Bourque (KPMG) regarding additional findings/questions related to 382 and NOL schedules (.8).	0.8	\$ 760	\$ 608.00
Adam Bourque	04/18/19	Discussion with B. Laukhuff (KPMG) regarding additional findings/questions related to 382 and NOL schedules.	0.8	\$ 760	\$ 608.00
Brittney Laukhuff	04/18/19	Senior Manager review of NOL model questions posed by A. Bourque (KPMG).	1.5	\$ 760	\$ 1,140.00
Adam Bourque	04/18/19	(1.3) Analysis of schedule W1.0 WS TR NOL provided by client with focus on NOL / 382 position; (.8) Analysis of schedule W-2.0 WS Sub NOL Detail provided by client with focus on NOL / 382 position.	2.1	\$ 760	\$ 1,596.00
Adam Bourque	04/18/19	(1.1) Analysis of schedule E6.0 ITC NOL provided by client with focus on NOL / 382 position; (.8) Analysis of schedule E7.0 OneComm NOL provided by client with focus on NOL / 382 position; (1.2) Analysis of schedule E8.0 EL Subs Historical Lim provided by client with focus on NOL / 382 position.	3.1	\$ 760	\$ 2,356.00

EXHIBIT C2

Windstream Holdings, Inc., et al.

Case No. 19-22312

Historic NOL Limitation Analysis

April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	04/18/19	(1.5) Analysis of schedule E2.0 EL Non-SRLY NOLS provided by client with focus on NOL / 382 position; (1.2) Analysis of schedule E3.0 Cidco NOL provided by client with focus on NOL / 382 position; (.9) Analysis of schedule E 4.0 PeoplePC NOL provided by client with focus on NOL / 382 position; (1.4) Analysis of schedule E5.0 New Edge NOL provided by client with focus on NOL / 382 position;	5.0	\$ 760	\$ 3,800.00
Brittney Laukhuff	04/19/19	Review responses related to NOL questions provided by client.	1.0	\$ 760	\$ 760.00
Adam Murphy	04/19/19	(0.1) Conference call with A. Bourque (KPMG) regarding review of Windstream organizational structure, NOL schedule, and initial question list to prepare for conference call; (0.1) review e-mail communication from A. Sexton (K&E), C. Robinson (Windstream), H. Steinberg (KPMG), D. Helenbrook (KPMG), and A. Bourque (KPMG) related to Windstream spin off / organizational structure; (0.3) review Project RITE transaction step paper; (0.1) review e-mail communication from S. Wheeler (Windstream), D. Helenbrook (KPMG), and A. Bourque (KPMG) re: Windstream NOL schedule; (0.3) review Windstream NOL schedule; (0.1) review e-mail from A. Bourque (KPMG) regarding initial question list related to Windstream NOLs; (0.2) review initial question list.	1.2	\$ 520	\$ 624.00
David Helenbrook	04/19/19	Review NOL summary worksheet question list to understand company's NOL history and subsequently provide to client	1.3	\$ 875	\$ 1,137.50
Adam Bourque	04/19/19	(.8) Analysis of schedule B1.0 BV CF schedule provided by client with focus on NOL / 382 position; (0.1) Conference call with A. Murphy (KPMG) regarding review of Windstream organizational structure, NOL schedule, and initial question list to prepare for conference call(1.0) Analysis of schedule B2.0 Utilization schedule provided by client with focus on NOL / 382 position; (.6) Analysis of schedule B-3.0 BVNH Sub NOLs provided by client with focus on NOL / 382 position.	2.5	\$ 760	\$ 1,900.00
Adam Bourque	04/19/19	(1.2) Analysis of schedule W-3.0 Iowa Limit provided by client with focus on NOL / 382 position; (1.1) Analysis of schedule W4.0 Paetec Limit provided by client with focus on NOL / 382 position; (.8) Analysis of schedule W5.0 Valor Utilization provided by client with focus on NOL / 382 position.	3.1	\$ 760	\$ 2,356.00
Adam Bourque	04/19/19	(1.2) Analysis of schedule W5.0 Valor Limit provided by client with focus on NOL / 382 position; (.9) Analysis of schedule W6.0 NuVox Limit provided by client with focus on NOL / 382 position; (1.3) Analysis of schedule W-7 WS Limit with Bonus provided by client with focus on NOL / 382 position; (.4) Analysis of schedule W8.0 MassComm NOL provided by client with focus on NOL / 382 position.	3.8	\$ 760	\$ 2,888.00

EXHIBIT C2

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Historic NOL Limitation Analysis
 April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	04/19/19	(3.1) Preparation of inquiries created after having reviewed / analyzed all the schedules provided by client with respect to its NOL / 382 position; (.6) discussion with D. Helenbrook (KPMG) regarding inquiries created for client relating to its NOL / 382 positions.	3.8	\$ 760	\$ 2,888.00
David Helenbrook	04/24/19	Review response provided by client on the NOL summary question list	0.5	\$ 875	\$ 437.50
Adam Bourque	04/26/19	(.9) Review and concurrently consider Windstream initial responses to section 382 inquiries; (2.7) performed initial review of updated section 382 modeling entitled Windstream Consolidated NOL Schedule 4-22-19	3.6	\$ 760	\$ 2,736.00
Adam Murphy	04/29/19	(0.1) Review e-mail communication from C. Robinson (Windstream), D. Helenbrook (KPMG), and A. Bourque (KPMG) re: client partial responses to initial information request list related to NOL schedule, Windstream legal entity organizational chart as of 12/31/2018; (0.1) review organizational chart with regards to same; (0.2) review client responses to information request list as of 4/29/19.	0.4	\$ 520	\$ 208.00
Blair Gowasack	04/29/19	Performed initial review of Windstream NOL schedule as well as historical 382 limitations	0.4	\$ 520	\$ 208.00
Brittney Laukhuff	04/29/19	Senior Manager review of revised question list prepared by A. Bourque (KPMG) regarding updated NOL schedules provided by client (.7); email correspondence with A. Bourque regarding same (.3).	1.0	\$ 760	\$ 760.00
Adam Bourque	04/29/19	Continue (same day) analysis of new Windstream provided NOL schedule entitled "Windstream Consolidated NOL schedule 4-22-19 (provided by Deloitte) including: (.4) analysis of EL in conjunction with WS NOL CF; (.9) analysis of New Edge NOL; (1.7) analysis of New Edge Gross NOL with focus on how 382 has historically impacted the utilization and availability of NOLs to assist in determining how many NOLs may be available for attribute reduction purposes.	3.0	\$ 760	\$ 2,280.00
Adam Bourque	04/29/19	Continued (same day) analysis of new Windstream provided NOL schedule entitled "Windstream Consolidated NOL schedule 4-22-19 (provided by Deloitte) including: (2.1) analysis of consolidated NOL CF; (1.3) analysis of EL NOL Carryforward; (.6) analysis of WS NOL Carryforward.	4.0	\$ 760	\$ 3,040.00
Adam Bourque	04/29/19	Analysis of new Windstream provided NOL schedule entitled "Windstream Consolidated NOL schedule 4-22-19 (provided by Deloitte) including: (2.2) analysis of consolidated NOL summary; (1.1) analysis of Waterfall - EL; (.9) analysis of EL NOL Tie out.	4.2	\$ 760	\$ 3,192.00
Varoon Laddha	04/30/19	Email to D. Helenbrook (KPMG) to request additional information from the client regarding state tax attributes (currently available to the client by type by year) as part of our broader information request.	0.1	\$ 760	\$ 76.00

EXHIBIT C2

Windstream Holdings, Inc., et al.

Case No. 19-22312

Historic NOL Limitation Analysis

April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
Blair Gowasack	04/30/19	Review of NOL questions assembled by KPMG for Windstream related to historical NOL positions / balances for background purposes.	0.4	\$ 520	\$ 208.00
Adam Murphy	04/30/19	(0.1) Conference with D. Helenbrook (KPMG) regarding Windstream motion and orders related to payment of pre-petition non-income taxes; (0.3) review Windstream bankruptcy docket and concurrently extract copies of motion and orders - as a result of discussion with D. Helenbrook (KPMG); (0.2) communication via email with D. Helenbrook regarding motions / orders documentation.	0.6	\$ 520	\$ 312.00
Adam Bourque	04/30/19	Analysis of new Windstream provided NOL schedule entitled "Windstream Consolidated NOL schedule 4-22-19 provided by Deloitte" including analysis of WS Sub NOL Detail.	2.1	\$ 760	\$ 1,596.00
Adam Bourque	04/30/19	Updated the NOL/382 inquiries based on results of review/analysis of new Windstream provided NOL schedule entitled "Windstream Consolidated NOL schedule 4-22-19 provided by Deloitte"	3.9	\$ 760	\$ 2,964.00
Adam Bourque	05/01/19	Review and concurrently analyzed NOL data along with 382 inquiries in preparation for upcoming call.	2.0	\$ 760	\$ 1,520.00
Brittney Laukhuff	05/06/19	Review of answers provided by S. Tran (Windstream) regarding NOL summary	1.0	\$ 760	\$ 760.00
Adam Bourque	05/06/19	Review of updated schedule entitled W-2.0 Windstream Sub NOL Detail 5-3-19 with specific regards to existence utilization / limits placed on NOLs.	3.9	\$ 760	\$ 2,964.00
Brittney Laukhuff	05/07/19	Call with A. Bourque (KPMG) regarding NOL schedule question responses from Windstream.	1.0	\$ 760	\$ 760.00
Adam Bourque	05/07/19	Call with B. Laukhuff (KPMG) regarding NOL schedule question responses from Windstream.	1.0	\$ 760	\$ 760.00
Brittney Laukhuff	05/07/19	Review NOL schedule responses from Windstream as of 5/7/19 - in preparation for calls with A. Bourque and D. Helenbrook (both KPMG)	1.7	\$ 760	\$ 1,292.00
Brittney Laukhuff	05/07/19	Discussion with D. Helenbrook, A. Bourque and B. Laukhuff - partial attendance (all KPMG) regarding Windstream NOL and 382 historical positions and KPMG inquiries related to same.	1.8	\$ 760	\$ 1,368.00
Adam Bourque	05/07/19	Discussion with D. Helenbrook, A. Bourque and B. Laukhuff - partial attendance (all KPMG) regarding Windstream NOL and 382 historical positions and KPMG inquiries related to same.	2.0	\$ 760	\$ 1,520.00
David Helenbrook	05/07/19	Meeting with A. Bourque and B. Laukhuff (both KPMG) to discuss NOL schedules and KPMG inquiries related to same.	2.0	\$ 875	\$ 1,750.00
Adam Bourque	05/07/19	Review and concurrently analyze new schedule entitled MassComm sec382 base limit with focus on Windstream's NOL / 382 position.	3.1	\$ 760	\$ 2,356.00
Adam Bourque	05/07/19	Review and concurrently analyze latest responses from client related to KPMG's initial NOL schedule questions.	3.4	\$ 760	\$ 2,584.00

EXHIBIT C2

Windstream Holdings, Inc., et al.

Case No. 19-22312

Historic NOL Limitation Analysis
April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	05/08/19	Draft email correspondence to client regarding NOL schedules	0.4	\$ 875	\$ 350.00
David Helenbrook	05/10/19	Conference call with A Bourque, B Laukhuff (KPMG), Robinson, Tran, Wheeler (Windstream) to discuss 382 schedules	1.1	\$ 875	\$ 962.50
Adam Bourque	05/10/19	Prepare for and participate in discussion regarding historical 382 and NOL positions of company	3.2	\$ 760	\$ 2,432.00
Adam Bourque	05/12/19	Additional review of consolidated NOL summary (based on results of discussion with client) with focus on utilization of NOLS historically.	1.3	\$ 760	\$ 988.00
Adam Bourque	05/12/19	Additional review of schedule provided entitled "Bascom Section 382 Base Limit" with focus on utilization of NOLs (historically) - based on results of discussion with client.	2.8	\$ 760	\$ 2,128.00
Adam Bourque	05/12/19	Additional review of schedule provided entitled "EarthLink Limit Calculation" with regards to result of phone conference with client with focus on utilization of NOLs (historically).	3.9	\$ 760	\$ 2,964.00
Adam Bourque	05/13/19	Performed additional review of W 2.0 Windstream Sub NOL Detail 5-3-19 schedule subsequent to recent call to understand utilization of NOLs historically.	3.1	\$ 760	\$ 2,356.00
Adam Bourque	05/14/19	Perform additional review of EarthLink Limit Calculation 4-22-19 schedule subsequent to recent call to understand utilization of NOLs historically.	3.0	\$ 760	\$ 2,280.00
Nolon Blaylock	05/20/19	Review of NOL schedules	2.0	\$ 420	\$ 840.00
Subtotal Historic NOL Limitation Analysis Services			113.5		\$ 85,469.50
Less Voluntary Reduction Based on Agreement with Client					\$ (85,469.50) ⁽¹⁾
Total Historic NOL Limitation Analysis Services					\$ -

⁽¹⁾ Fees incurred in connection with understanding the historical posture of the net operating losses and associated usage limitations are being voluntarily reduced in connection with the fee application.

EXHIBIT C3

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Retention Services
 April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
Monica Plangman	04/16/19	Transmit email regarding retention in this matter and required/requested documents.	0.1	\$ 300	\$ 30.00
Monica Plangman	04/18/19	Prepare for call, determining current projects to be included in Declaration (0.1); attend conference call with H. Steinberg, S. Carlin, B. Burdett, K. Wick, J. Shain and B. Dixon (all KPMG) regarding retention in the Bankruptcy Court during client's bankruptcy period (0.5).	0.6	\$ 300	\$ 180.00
Monica Plangman	04/19/19	Call with W. Shaffer (KPMG) regarding background and specifics for client (0.2); pull data off of docket for inclusion in Declaration (0.2); create draft Declaration (0.9) create Draft Order (0.2); transmit email to Debtors' counsel regarding interested parties list and timing of finalization of retention documents to meet upcoming hearing deadline (0.3); review data provided from Debtors' counsel and create email to S. Carlin (KPMG Office of general Counsel) requesting go-forward from a retention perspective (0.4); transmit email to H. Steinberg and D Helenbrook (both KPMG Partners) regarding timing of finalization of retention documents per Debtors' counsel email (0.2); transmit draft documents for Partner review (0.1)	2.5	\$ 300	\$ 750.00
Monica Plangman	04/22/19	Revise declaration to include additional language (0.9); finalize draft declaration and send for internal review (0.3); provide J. Garza (KPMG) with data regarding internal searches, following email received from Debtors' counsel (0.2); create a summary list of open items to address regarding retention (0.2); create email to send out to all professionals to confirm language to be included in declaration (0.3); revise Declaration to include additional language and send for review (0.6).	2.5	\$ 300	\$ 750.00
Wendy Shaffer	04/22/19	Draft email to B. Laukhuff and M. Campagna (both KPMG) requesting all team members in order to transmit disinterestedness email, to comply with disclosure requirements in KPMG Declaration.	0.1	\$ 210	\$ 21.00
Monica Plangman	04/24/19	Call with D. Helenbrook (KPMG) regarding status of retention documents and open items related to same (0.4); revise draft Declaration with regards to results of discussion with D. Helenbrook (KPMG) (0.4); draft email summarizing revisions to retention documents to send to H Steinberg, D Helenbrook and S Carlin (all KPMG) requesting comments/approval (0.2) of same.	1.0	\$ 300	\$ 300.00
Wendy Shaffer	04/24/19	Pull updated internal report and concurrently transmit email to additional team members to confirm disinterestedness (required for retention).	0.1	\$ 210	\$ 21.00
Monica Plangman	04/25/19	Create Schedules referenced and to be attached to KPMG Declaration.	0.8	\$ 300	\$ 240.00
Monica Plangman	04/26/19	Transmit email to R. LeBlanc (KPMG) regarding required updates to ensure disinterestedness during bankruptcy 0.1.	0.1	\$ 300	\$ 30.00
Monica Plangman	04/29/19	Continue transmitting emails regarding disclosures to finalize KPMG declaration (0.3); review drafts of Order and Declaration, finalize and concurrently send to J. Luze (K&E) (0.6)	0.9	\$ 300	\$ 270.00

EXHIBIT C3

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Retention Services
 April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
Monica Plangman	04/30/19	Finalize Schedules 1 & 2 refereced in KPMG Declaration and send for internal approval (0.7); email information regarding disclosure (0.1); transmit Schedules to J Luze (K&E) (0.1)	0.9	\$ 300	\$ 270.00
Monica Plangman	05/13/19	Reach out to J. Luze (K&E) regarding KPMG's retention documents and address emails regarding same.	0.3	\$ 300	\$ 90.00
Monica Plangman	05/14/19	Review and concurrently revise retention documents and transmit to K&E	1.1	\$ 300	\$ 330.00
Monica Plangman	05/24/19	Review revised retention documents and send internally for approval 0.2; coordinate with K&E, sending KPMG engagement letter to include in filing 0.1	0.3	\$ 300	\$ 90.00
Total Retention Services			<u>11.3</u>		<u>\$ 3,372.00</u>

EXHIBIT C4

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Fee Application Preparation Services
 April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	04/19/19	(0.2) Prepared detailed email related to Bankruptcy time / expense detail requirements to pass on to H. Steinberg and D. Helenbrook (both KPMG Partners) for distribution to current project team members; (0.2) review engagement letter and initial communication related to retention as bankruptcy specialist assigned to billings in this case; (0.1) review court docket with focus on case background info / Notice of proposed ICO for Windstream.	0.5	\$ 210	\$ 105.00
Wendy Shaffer	04/22/19	(0.1) Review Windstream court docket to extract ICO for Windstream from court docket and send to M. Plangman (KPMG); (1.2) Begin to prepare exhibits for Windstream 1st monthly fee application to include services to be performed, team members, rates, corresponding titles, etc.; (0.1) draft email to provide time keeping requirements to two additional Windstream team members as of 4/22/19.	1.4	\$ 210	\$ 294.00
Wendy Shaffer	04/23/19	(0.1) draft email to New Windstream team members as of 4/23/19 with bankruptcy timekeeping requirements; (0.2) Updated exhibit A of Windstream 1st monthly fee application to include new team member including title / corresponding rate, etc.; (0.2) review details of ICO filed in Windstream matter; (0.2) draft detailed email to KPMG Partners Team Leads regarding timelines / process related to Windstream ICO to facilitate billings in the bankruptcy court; (0.2) draft Cover sheet required to accompany KPMG's 1st monthly fee application in Windstream bankruptcy matter; (0.2) review KPMG Work in Progress report to confirm billable hours for Windstream from 4/12 through 4/22/19.	1.1	\$ 210	\$ 231.00
Wendy Shaffer	04/24/19	(0.2) Updated exhibit A of Windstream 1st monthly fee application to include additional team members including titles and corresponding rates; (0.3) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 4/24/19; (0.2) communication via email with J. Schwartz and R. Gilinsky (both KPMG) to provide details regarding bankruptcy timekeeping / expense requirements to facilitate billings in the bankruptcy court	0.7	\$ 210	\$ 147.00
Wendy Shaffer	04/25/19	Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 4/25/19	0.4	\$ 210	\$ 84.00
Wendy Shaffer	04/25/19	(0.2) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 4/25/19; (1.0) Begin to draft 1st Interim fee application Narrative in Windstream matter.	1.2	\$ 210	\$ 252.00
Monica Plangman	04/26/19	Review and transmit emails with W. Shaffer and D. Helenbrook (both KPMG) regarding go-forward procedures surrounding exhibits in monthly fee applications to align with discussions with client.	0.2	\$ 300	\$ 60.00
Wendy Shaffer	04/26/19	Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 4/26/19.	0.3	\$ 210	\$ 63.00

EXHIBIT C4

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Fee Application Preparation Services
 April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	04/29/19	(0.8) Updated exhibit C2 of Windstream 1st monthly fee application to include data received from professionals as of 4/29/19; (0.4) updated exhibit C3 of Windstream 1st monthly fee application to include data received from professionals as of 4/29/19; (0.5) Updated exhibit C4 of Windstream 1st monthly fee application to include data received from professionals as of 4/29/19; (0.2) Updated exhibit A of Windstream 1st monthly fee application to include additional team members including titles and corresponding rates.	1.9	\$ 210	\$ 399.00
Wendy Shaffer	04/29/19	Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 4/29/19.	2.0	\$ 210	\$ 420.00
Wendy Shaffer	04/30/19	Updates to exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 4/30/19.	1.1	\$ 210	\$ 231.00
Wendy Shaffer	05/01/19	(0.1) review / respond to communication regarding new Windstream team members; (0.1) send bankruptcy time and expense protocols to new team members to facilitate billings in the bankruptcy court; (0.2) Updated Exhibit A of Windstream 1st monthly fee application to include new team members and corresponding titles/rates as of 5/1/19; (1.5) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/1/19	1.9	\$ 210	\$ 399.00
Wendy Shaffer	05/02/19	(0.2) Updated exhibit C3 of Windstream 1st monthly fee application to include data received from professionals as of 5/2/19; (0.2) Updated exhibit C2 of Windstream 1st monthly fee application to include data received from professionals as of 5/2/19; (0.8) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/2/19	1.2	\$ 210	\$ 252.00
Wendy Shaffer	05/03/19	Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/3/19.	1.2	\$ 210	\$ 252.00
Wendy Shaffer	05/06/19	(0.1) Updated exhibit C4 of Windstream 1st monthly fee application to include data received from professionals as of 5/6/19; (1.0) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/6/19; (0.2) Updated exhibit C2 of Windstream 1st monthly fee application to include data received from professionals as of 5/6/19; (0.2) Updated exhibit A of Windstream 1st monthly fee application to include additional SALT team members including titles and corresponding rates; (0.1) send emails to new team members to provide bankruptcy time/expense keeping protocols.	1.6	\$ 210	\$ 336.00
Wendy Shaffer	05/07/19	Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/7/19.	0.7	\$ 210	\$ 147.00
Wendy Shaffer	05/08/19	(0.3) updated exhibit A of Windstream 1st monthly fee application to include additional team members including titles and corresponding rates; (1.2) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/8/19; (0.1) send email to new team member regarding bankruptcy time/expense keeping protocols per request from E. Albritton (KPMG).	1.6	\$ 210	\$ 336.00

EXHIBIT C4

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Fee Application Preparation Services
 April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	05/09/19	Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/9/19.	0.7	\$ 210	\$ 147.00
Wendy Shaffer	05/10/19	Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/10/19.	0.2	\$ 210	\$ 42.00
Wendy Shaffer	05/13/19	(0.3) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/13/19; (0.1) email to M. Miller (KPMG) regarding request to file CNO for Windstream 2nd monthly fee application.	0.4	\$ 210	\$ 84.00
Wendy Shaffer	05/14/19	(0.8) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/14/19; (0.3) Updated exhibit C4 of Windstream 1st monthly fee application to include data received from professionals as of 5/14/19; (0.1) review email from B. Laukhuff (KPMG) and send bankruptcy time/expense keeping guidelines to new Windstream team members as requested.; (0.1) updated exhibit A of Windstream 1st monthly fee application to include data regarding new team members as of 5/14/19.	1.3	\$ 210	\$ 273.00
Wendy Shaffer	05/15/19	(0.1) review email from Milbank regarding 5% holdback amounts related to Windstream 1st Interim fee applications and communication to advise M. Plangman (KPMG) regarding same; (0.1) send information re 5% holdback amount to KPMG partners (D. Helenbrook, and H. Steinberg).	0.2	\$ 210	\$ 42.00
Wendy Shaffer	05/16/19	Draft email to J. Shain and B. Dickson (both KPMG) regarding new Windstream services to be billed in monthly fee applications.	0.1	\$ 210	\$ 21.00
Wendy Shaffer	05/16/19	(0.1) review email response from J. Shain (KPMG) re additional services to be provided to Windstream and follow-up communication with M. Plangman (KPMG Associate Director) regarding same; (1.0) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/15/19.	1.1	\$ 210	\$ 231.00
Wendy Shaffer	05/20/19	Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/20/19	1.0	\$ 210	\$ 210.00
Wendy Shaffer	05/21/19	(0.3) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/23/19; (0.2) updated Exhibit A of Windstream 1st monthly fee application to include new team members including titles and corresponding rates.	0.5	\$ 210	\$ 105.00
Wendy Shaffer	05/22/19	(0.6) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/22/19; (0.6) Updated exhibit A of Windstream 1st monthly fee application to include new team members including titles and corresponding rates as of 5/22/19.	1.2	\$ 210	\$ 252.00
Wendy Shaffer	05/23/19	(0.3) Updated exhibit C2 of Windstream 1st monthly fee application to include data received from professionals as of 5/23/19; (1.6) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/23/19.	1.9	\$ 210	\$ 399.00

EXHIBIT C4

Windstream Holdings, Inc., et al.
Case No. 19-22312
 Fee Application Preparation Services
 April 12, 2019 through May 31, 2019

Name	Date	Description	Hours	Rate	Amount
Monica Plangman	05/28/19	Review email provided by D. Helenbrook (KPMG) regarding A&M request for preparation of weekly fee and expense estimates and respond regarding timing of same.	0.1	\$ 300	\$ 30.00
Wendy Shaffer	05/28/19	(0.2) review email from D. Helenbrook (KPMG Partner) regarding summary of fees and expenses (by week) to be provided each Monday to Windstream; (3.0) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/28/19; (0.2) created spreadsheet to be used going forward to create Windstream estimates; (0.3) prepared estimate fees / expenses incurred to date and send to D. Helenbrook (KPMG) as requested.	3.7	\$ 210	\$ 777.00
Wendy Shaffer	05/29/19	(0.4) Updated exhibit A of Windstream 1st monthly fee application to new team members including titles and corresponding rates; (0.1) review email re additional Windstream team members and send Bankruptcy timekeeping guidelines related to same.	0.5	\$ 210	\$ 105.00
Wendy Shaffer	05/30/19	(2.8) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/30/19; (0.1) Updated exhibit A of Windstream 1st monthly fee application to include additional team member including title and corresponding rate.	2.9	\$ 210	\$ 609.00
Wendy Shaffer	05/31/19	(1.1) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 5/31/19; (0.4) Updated Exhibit A of Windstream 1st monthly fee application to include new team members as of 5/31/19.	1.5	\$ 210	\$ 315.00
Total Fee Application Preparation Services			36.3		\$ 7,650.00

EXHIBIT D

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary of Out of Pocket Expenses

April 12, 2019 through May 31, 2019

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

EXHIBIT D1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Detail of Out of Pocket Expenses
April 12, 2019 through May 31, 2019

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

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)

**SECOND 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, 2019 THROUGH JUNE 30, 2019**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors
Date of Retention:	June 17, 2019, <i>nunc pro tunc</i> to April 12, 2019
Period for Which Compensation and Reimbursement is Sought:	June 1, 2019 through June 30, 2019
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 460,060.50 ²
Less 20% Holdback:	\$ (92,012.10)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 82.52
Total Fees and Expenses Due:	\$ 368,130.92

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 KPMG bills for services at discounted billing rates as specified in the Retention Application dated May 24, 2019. During the Compensation Period, KPMG's standard rates for hourly services rendered totaled \$648,883.50. KPMG's services at the agreed upon discounted rates result in a voluntary discount of fees in the amount of \$188,823.00 thus benefitting the Chapter 11 estate by same amount.



Dated: August 12, 2019

/s/ Howard Steinberg

Howard Steinberg

KPMG LLP

1350 Avenue of the Americas

New York, New York 10019

(212) 872-6562

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary Of Hours and Discounted Fees Incurred By Professional

June 1, 2019 through June 30, 2019

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	79.6	\$ 760	\$ 60,496.00
Adam Koulish	Associate - M&A Tax	41.0	\$ 420	\$ 17,220.00
Adam Murphy	Senior Associate - M&A Tax	28.1	\$ 520	\$ 14,612.00
Amie Jatana	Associate - M&A Tax	1.5	\$ 420	\$ 630.00
Andrew Grace	Manager - State & Local Tax	21.0	\$ 650	\$ 13,650.00
Andrew Nelson	Senior Associate - M&A Tax	7.4	\$ 520	\$ 3,848.00
Ben Cella	Managing Director - State & Local Tax	1.6	\$ 875	\$ 1,400.00
Bill Kudrle	Associate - M&A Tax	31.7	\$ 420	\$ 13,314.00
Brett Shields	Associate - M&A Tax	11.2	\$ 420	\$ 4,704.00
Brian Defliese	Paraprofessional - Tax Technician	27.5	\$ 275	\$ 7,562.50
Brittney Laukhuff	Senior Manager - M&A Tax	7.1	\$ 760	\$ 5,396.00
Chris Nocito	Associate - M&A Tax	16.0	\$ 420	\$ 6,720.00
Cynthia Kielkucki	Managing Director - Advisory	3.0	\$ 875	\$ 2,625.00
David Greaves	Principal - State & Local Tax	1.5	\$ 875	\$ 1,312.50
David Helenbrook	Principal - M&A Tax	38.5	\$ 875	\$ 33,687.50
Davis Mills	Associate - M&A Tax	11.3	\$ 420	\$ 4,746.00
Devin Eager	Associate - M&A Tax	45.5	\$ 420	\$ 19,110.00
Eric Albritton	Senior Associate - M&A Tax	115.3	\$ 520	\$ 59,956.00
Howard Steinberg	Partner - M&A Tax	4.1	\$ 875	\$ 3,587.50
Joey Schwartz	Associate - State & Local Tax	35.2	\$ 420	\$ 14,784.00
John Geracimos	Managing Director - WNT	1.1	\$ 875	\$ 962.50
Kevin Polli	Managing Director - State & Local Tax	10.3	\$ 875	\$ 9,012.50
Luis Carcamo	Paraprofessional - Tax Technician	2.6	\$ 275	\$ 715.00
Lydia Bull	Manager - M&A Tax	39.0	\$ 650	\$ 25,350.00
Mabel Zhang	Manager - State & Local Tax	10.0	\$ 650	\$ 6,500.00
Mark Balistrieri	Senior Manager - State & Local Tax	1.8	\$ 760	\$ 1,368.00
Mark Hoffenberg	Principal - Washington National Tax	5.2	\$ 875	\$ 4,550.00
Matthew Ams	Senior Manager - Tax	5.6	\$ 760	\$ 4,256.00
Michael Bartz	Associate - State & Local Tax	12.3	\$ 420	\$ 5,166.00
Michael Campagna	Senior Manager - M&A Tax	32.0	\$ 760	\$ 24,320.00
Monica Plangman	Associate Director - Bankruptcy	3.9	\$ 300	\$ 1,170.00
Nolon Blaylock	Associate - M&A Tax	3.8	\$ 420	\$ 1,596.00
Regina Gilinsky	Manager - M&A Tax	22.4	\$ 650	\$ 14,560.00
Robert Hyatt	Senior Associate - State & Local Tax	56.0	\$ 520	\$ 29,120.00
Scott Salmon	Partner - Washington National Tax	0.4	\$ 875	\$ 350.00

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary Of Hours and Discounted Fees Incurred By Professional

June 1, 2019 through June 30, 2019

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Stephen Giordano	Principal - Washington National Tax	4.9	\$ 875	\$ 4,287.50
Tim Dovnarsky	Associate - M&A Tax	44.2	\$ 420	\$ 18,564.00
Varoon Laddha	Senior Manager - State & Local Tax	15.3	\$ 760	\$ 11,628.00
Wendy Shaffer	Senior Associate - Bankruptcy	34.4	\$ 210	\$ 7,224.00
Hours and Discounted Fees		833.3		\$ 460,060.50
Total Discounted Fees				\$ 460,060.50
Less Holdback Adjustment (20%)				\$ (92,012.10)
Net Requested Fees				\$ 368,048.40
Out of Pocket Expenses				\$ 82.52
Net Requested Fees & Out of Pocket Expenses				\$ 368,130.92
Blended Hourly Rate			\$ 552.09	

EXHIBIT B

Windstream Holdings, Inc., et al.

Case No. 19-22312

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

Category	Exhibit	Billed Hours	Requested
Tax Consulting Services	C1	791.3	\$ 448,659.00
Historic NOL Limitation Analysis	C2	0.0	\$ -
Retention Services	C3	1.5	\$ 1,255.00
Fee Application Preparation Services	C4	40.5	\$ 10,146.50
Total		833.3	\$ 460,060.50

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Koulish	06/03/19	Meeting with E. Albritton, B. Shields, A. Koulish, and W. Kudrle (all KPMG) to discuss go-forward procedures in place for pulling data and populating schedules for purposes of the Windstream stock basis study.	0.1	\$ 420	\$ 42.00
Eric Albritton	06/03/19	Meeting with E. Albritton, B. Shields, A. Koulish, and W. Kudrle (all KPMG) to discuss go-forward procedures in place pulling data and populating schedules for purposes of the Windstream stock basis study.	0.1	\$ 520	\$ 52.00
Bill Kudrle	06/03/19	Meeting with E. Albritton, B. Shields, A. Koulish, and W. Kudrle (all KPMG) to discuss go-forward procedures in place for pulling data and populating schedules for purposes of the Windstream stock basis study.	0.1	\$ 420	\$ 42.00
Brett Shields	06/03/19	Meeting with E. Albritton, B. Shields, A. Koulish, and W. Kudrle (all KPMG) to discuss go-forward procedures in place for pulling data and populating schedules for purposes of the Windstream stock basis study.	0.1	\$ 420	\$ 42.00
Brittney Laukhuff	06/03/19	Discussion with A. Bourque (KPMG) regarding cash tax model inputs	0.2	\$ 760	\$ 152.00
Adam Bourque	06/03/19	Discussion with B. Laukhuff (KPMG) regarding cash tax model inputs	0.2	\$ 760	\$ 152.00
David Helenbrook	06/03/19	(0.3) Review email correspondence with attorneys related to certain tax characterizations; (0.6) consider tax possibilities of certain tax characterizations for purposes of determining economic impacts on Windstream.	0.9	\$ 875	\$ 787.50
Andrew Nelson	06/03/19	Meeting with B. Laukhuff, A. Jatana and A. Nelson (all KPMG) regarding input of book and tax basis balance sheet information, as well as depreciation, amortization, and Net Operating Loss (NOL) balance information into Windstream cash tax model	1.0	\$ 520	\$ 520.00
Amie Jatana	06/03/19	Meeting with B. Laukhuff, A. Jatana and A. Nelson (all KPMG) regarding input of book and tax basis balance sheet information, as well as depreciation, amortization, and Net Operating Loss (NOL) balance information into Windstream cash tax model	1.0	\$ 420	\$ 420.00
Brittney Laukhuff	06/03/19	Meeting with B. Laukhuff, A. Jatana and A. Nelson (all KPMG) regarding input of book and tax basis balance sheet information, as well as depreciation, amortization, and Net Operating Loss (NOL) balance information into Windstream cash tax model	1.0	\$ 760	\$ 760.00
Brittney Laukhuff	06/03/19	Review of tax related information uploaded to the data site in response to our request list for modeling related requests in order to ensure we did not have any outstanding requests and to facilitate importation into the model.	1.0	\$ 760	\$ 760.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Andrew Nelson	06/03/19	Review and concurrently update the Windstream cash tax model to prepare for input of book and tax basis balance sheet information, as well as depreciation, amortization, and NOL balance information.	1.4	\$ 520	\$ 728.00
Mark Hoffenberg	06/03/19	Performed analysis regarding tax consequences of receipt of cash from third party.	1.6	\$ 875	\$ 1,400.00
Bill Kudrle	06/03/19	Preparing support file for the Schedule of Changes in Paid in Capital & Retained Earnings for Windstream entities 19-22 for purposes of stock basis study.	1.7	\$ 420	\$ 714.00
Davis Mills	06/03/19	For purposes of stock basis study, input taxable income, NOL, capital gain/loss/4797 reclass and charitable contributions into master schedule (2014) (1.2); label entities in consolidated income support document to correspond with KPMG 1502 numbers on 851 schedule (2014 - 2013).(6)	1.8	\$ 420	\$ 756.00
Brett Shields	06/03/19	Preparation of APIC / M-2 / retained earnings schedules for entity 35 through 50 (1.8).	1.8	\$ 420	\$ 756.00
Adam Koulish	06/03/19	Populated schedule of Changes in Paid in Capital & Retained Earnings for 'Windstream Intellectual Property Svcs, Inc.', 'Wavetel NC License Corporation,' and 'Windstream CTC Internet Services, Inc.' for Windstream stock basis study.	2.1	\$ 420	\$ 882.00
Adam Koulish	06/03/19	Populated schedule of Changes in Paid in Capital & Retained Earnings for Windstream Systems of the Midwest, Inc., Windstream of the Midwest, Inc., Windstream Network Svcs of the Midwest, Inc. - as part of the Windstream stock basis study.	2.1	\$ 420	\$ 882.00
Brett Shields	06/03/19	Preparation of APIC / M-2 / retained earnings schedules for entity 29 through 34.	2.1	\$ 420	\$ 882.00
Lydia Bull	06/03/19	Manager review of 1st monthly fee statement with focus on workstream / time entries to ensure proper allocations for the bankruptcy cost analysis for: K&E - Use/Sale of Property (0.4); K&E - Tax Matters (0.2); K&E Vendor Matters (1.2); and K&E- Executory Contracts (0.8).	2.6	\$ 650	\$ 1,690.00
Tim Dovnarsky	06/03/19	(2.2) Documented into the Schedule J Workpaper specific line items from the 2009 Tax Return the purposes of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study. (0.6) Documented into the Schedule J Workpaper specific line items from the 2010 Tax Return the purposes of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study.	2.8	\$ 420	\$ 1,176.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Devin Eager	06/03/19	Analyzing time detail for Alvarez and Marsal (A&M) – Cash Management & Collateral with focus on time entries to ensure proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (1.7); Analyzing time detail for A&M – Meetings with focus on time entries to ensure proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (1.1).	2.8	\$ 420	\$ 1,176.00
Adam Koulish	06/03/19	(1.2) Populated (concurrently) schedule of Changes in Paid in Capital & Retained Earnings for Windstream Holdings, Inc. / Windstream Holding of the Midwest, Inc. - as part of Windstream stock basis study. (1.8) Populated (concurrently) schedule of Changes in Paid in Capital & Retained Earnings for Windstream New York, Inc. / Windstream Nebraska, Inc. - as part of Windstream stock basis study.	3.0	\$ 420	\$ 1,260.00
Bill Kudrle	06/03/19	Preparing support file for the Schedule of Changes in Paid in Capital & Retained Earnings for Windstream entities 11-18 for purposes of stock basis study	3.1	\$ 420	\$ 1,302.00
Tim Dovnarsky	06/03/19	(1.6) Updated Schedule J Workpaper to include specific line items from the 2006 Tax Return the purposes of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study. (1.8) Documented into the Schedule J Workpaper specific line items from the 2007 Tax Return the purposes of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study.	3.4	\$ 420	\$ 1,428.00
Eric Albritton	06/03/19	Senior associate review of 1st monthly fee statement with focus on workstream / time entries to ensure proper allocation for purposes of bankruptcy cost analysis: K&E - Executory Contracts (0.4); K&E - Tax Matters (0.4); K&E - Use, Sale and Lease of Property (0.3); K&E - Utilities (0.3); and K&E - Vendor Matters (0.8). Senior associate review of allocation workpapers for purposes of bankruptcy cost analysis: K&E - Business Operations (0.8); and K&E - Employee and Labor Matters (0.8).	3.8	\$ 520	\$ 1,976.00
Brett Shields	06/03/19	Preparation of APIC / M-2 / retained earnings schedules for entity 23 (0.8); Preparation of APIC / M-2 / retained earnings schedules for entity 24 through 28 (3.1).	3.9	\$ 420	\$ 1,638.00
Devin Eager	06/03/19	Analyzing time detail for A&M – Vendor Management with focus on time entries to ensure proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement.	4.2	\$ 420	\$ 1,764.00
Eric Albritton	06/04/19	Meeting with M. Campagna, R. Gilinsky and E. Albritton (all KPMG) to discuss preparation of memo and separate company subsidiary narrative for purposes of stock basis study	0.3	\$ 520	\$ 156.00
Regina Gilinsky	06/04/19	Meeting with M. Campagna, R. Gilinsky and E. Albritton (all KPMG) to discuss preparation of memo and separate company subsidiary narrative for purposes of stock basis study	0.3	\$ 650	\$ 195.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Michael Campagna	06/04/19	Meeting with M. Campagna, R. Gilinsky and E. Albritton (all KPMG) to discuss preparation of memo and separate company subsidiary narrative for purposes of stock basis study	0.3	\$ 760	\$ 228.00
David Helenbrook	06/04/19	Call with D. Helenbrook and H. Steinberg (both KPMG) to discuss modeling of availability of certain NOLs under various scenarios	0.4	\$ 875	\$ 350.00
Howard Steinberg	06/04/19	Call with D. Helenbrook and H. Steinberg (both KPMG) to discuss modeling of availability of certain NOLs under various scenarios	0.4	\$ 875	\$ 350.00
Kevin Polli	06/04/19	Performed Managing Director review of updated claims information (0.3) and correspondence with C. Robinson (Windstream) regarding new Pennsylvania claims (0.1)	0.4	\$ 875	\$ 350.00
Adam Bourque	06/04/19	Phone conference with D. Helenbrook and A. Bourque (KPMG) and A. Sexton (Kirkland) discussing additional net operating losses available to offset projected income under certain scenarios.	0.5	\$ 760	\$ 380.00
David Helenbrook	06/04/19	Phone conference with D. Helenbrook and A. Bourque (KPMG) and A. Sexton (Kirkland) discussing additional net operating losses available to offset projected income under certain scenarios.	0.5	\$ 875	\$ 437.50
David Helenbrook	06/04/19	Review and concurrently revise available NOLs schedule to determine tax risk under certain scenarios.	0.9	\$ 875	\$ 787.50
Brittney Laukhuff	06/04/19	Senior manager review of NOL schedule prepared by A. Bourque (KPMG) at Kirkland's request.	0.9	\$ 760	\$ 684.00
Varoon Laddha	06/04/19	Per C. Robinson's (Windstream) request, review additional claim information inputted by R. Hyatt (KPMG) to determine the tax type of each claim (e.g., income/franchise tax, sales/use tax, telecomm, etc.).	1.6	\$ 760	\$ 1,216.00
Tim Dovnarsky	06/04/19	Updated the Schedule J Workpaper with specific line items from the 2010 Tax Return for purposes of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study.	1.6	\$ 420	\$ 672.00
Tim Dovnarsky	06/04/19	Continued, from earlier in the day, to update the Schedule J Workpaper with specific line items from the 2010 Tax Return with the purposes of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study.	1.4	\$ 420	\$ 588.00
Eric Albritton	06/04/19	Senior associate review of 1st monthly fee statement with focus on workstream / time entries to ensure proper allocations for purposes of bankruptcy cost analysis: A&M - Leases (0.4); and A&M - Vendor Management (1.3).	1.7	\$ 520	\$ 884.00
Lydia Bull	06/04/19	Performed Manager review of 1st monthly fee statement with focus on workstream / time entries to ensure proper allocations for the bankruptcy cost analysis for: K&E Utilities (0.2); A&M - Leases (0.6); and A&M - Vendor Management (1.0).	1.8	\$ 650	\$ 1,170.00
Brett Shields	06/04/19	Preparation of Additional Paid In Capital (APIC) / M-2 / retained earnings schedules for entities 51 through 77.	1.9	\$ 420	\$ 798.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Tim Dovernarsky	06/04/19	Updates to Schedule J Workpaper to include specific line items from the 2011 Tax Return the purposes of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study.	2.7	\$ 420	\$ 1,134.00
David Helenbrook	06/04/19	Phone conference with A. Bourque (KPMG) regarding calculation and analysis of available NOLs in 2015, 2016, and 2017 as well as how section 382 and Separate Return Limitation Year (SRLY) rules impacts the availability of same in anticipation of providing Kirkland schedule reflecting additional net operating losses available to offset income under certain scenarios.	3.0	\$ 875	\$ 2,625.00
Adam Bourque	06/04/19	Phone conference with D. Helenbrook (KPMG) regarding calculation and analysis of available NOLs in 2015, 2016, and 2017 as well as how section 382 and Separate Return Limitation Year (SRLY) rules impacts the availability of same in anticipation of providing Kirkland schedule reflecting additional net operating losses available to offset income under certain scenarios.	3.0	\$ 760	\$ 2,280.00
Adam Bourque	06/04/19	Review and perform concurrent analysis of Windstream 2015-2017 tax return documentation with focus on historical net operating losses generated, which entities generated them, how the section 382 limitations applied to the generated NOLs and how many NOLs would be available to offset potential additional taxable income in certain scenarios.	3.3	\$ 760	\$ 2,508.00
Brian Defliese	06/04/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland & Ellis LLP - Use Sale and Lease of Property (.9), Kirkland & Ellis LLP - Tax Matters (1.4) Kirkland & Ellis LLP - Vendor Matters (1.2)	3.5	\$ 275	\$ 962.50
Robert Hyatt	06/04/19	Continued, from same day, to review existing Windstream tax claims to correct for data entry / tax classification errors, specifically, reviewed / corrected 47 additional filed non-property tax claims while concurrently revising file for accuracy prior to client deliverable.	3.6	\$ 520	\$ 1,872.00
Adam Bourque	06/04/19	Preparing schedule to be provided to Kirkland reflecting how many net operating losses would be available (and not subject to limitations) to offset potential income under certain scenarios	3.6	\$ 760	\$ 2,736.00
Robert Hyatt	06/04/19	Reviewed existing Windstream tax claims to correct for data entry / tax classification errors, specifically, reviewed / corrected 51 (of the 132 filed non-property tax claims) while concurrently revising the file prior to client deliverable.	3.9	\$ 520	\$ 2,028.00
Davis Mills	06/04/19	For purposes of stock basis study, input taxable income, NOL, capital gain/loss/4797 reclass and charitable contributions into master scheduled (2013 - 2011) (2.3); label entities in consolidated income support document to correspond with KPMG 1502 numbers on 851 schedule (2013 - 2011)(1.9)	4.2	\$ 420	\$ 1,764.00

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Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Devin Eager	06/04/19	Analyzing time detail for A&M – Work Product - with focus on time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (1.3). Analyzing time detail for A&M – Leases with focus on time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (1.0). Analyzing time detail for K&E – Cash Collateral/Cash Mgmt/DIP Fin with focus on time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (2.7).	5.0	\$ 420	\$ 2,100.00
Adam Bourque	06/05/19	Conference call with A. Murphy (KPMG) regarding whether a Corporate Equity Reduction Interest Lost (CERIL) may be carried back to the tax year of a Corporate Equity Reduction Transaction (CERT).	0.2	\$ 760	\$ 152.00
Adam Murphy	06/05/19	Conference call with A. Bourque (KPMG) regarding whether a Corporate Equity Reduction Interest Lost (CERIL) may be carried back to the tax year of a Corporate Equity Reduction Transaction (CERT).	0.2	\$ 520	\$ 104.00
Matthew Ams	06/05/19	Discussion with D. Helenbrook (KPMG) and M. Ams (KPMG) to discuss the character of income from third party.	0.2	\$ 760	\$ 152.00
David Helenbrook	06/05/19	Discussion with D. Helenbrook (KPMG) and M. Ams (KPMG) to discuss the character of income from third party.	0.2	\$ 875	\$ 175.00
Regina Gilinsky	06/05/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky and E. Albritton (all KPMG) to discuss status of stock basis workstream and next steps going forward.	0.2	\$ 650	\$ 130.00
Eric Albritton	06/05/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky and E. Albritton (all KPMG) to discuss status of stock basis workstream and next steps going forward.	0.2	\$ 520	\$ 104.00
Michael Campagna	06/05/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky and E. Albritton (all KPMG) to discuss status of stock basis workstream and next steps going forward.	0.2	\$ 760	\$ 152.00
David Helenbrook	06/05/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky and E. Albritton (all KPMG) to discuss status of stock basis workstream and next steps going forward.	0.2	\$ 875	\$ 175.00
Eric Albritton	06/05/19	Meeting between E. Albritton and D. Eager (all KPMG) to discuss pre-petition bankruptcy-related invoices and best approach to prepare summary schedule regarding same	0.3	\$ 520	\$ 156.00
Devin Eager	06/05/19	Meeting between E. Albritton and D. Eager (all KPMG) to discuss pre-petition bankruptcy-related invoices and best approach to prepare summary schedule regarding same	0.3	\$ 420	\$ 126.00
Eric Albritton	06/05/19	Meeting with E. Albritton, A. Koulish and W. Kudrle (all KPMG) to discuss next steps to prepare the subsidiary narrative and tax basis study narrative report for purposes of the Windstream stock basis study	0.4	\$ 520	\$ 208.00

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Tax Consulting Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Bill Kudrle	06/05/19	Meeting with E. Albritton, A. Koulish and W. Kudrle (all KPMG) to discuss next steps to prepare the subsidiary narrative and tax basis study narrative report for purposes of the Windstream stock basis study	0.4	\$ 420	\$ 168.00
Adam Koulish	06/05/19	Meeting with E. Albritton, A. Koulish and W. Kudrle (all KPMG) to discuss next steps to prepare the subsidiary narrative and tax basis study narrative report for purposes of the Windstream stock basis study	0.4	\$ 420	\$ 168.00
Mark Hoffenberg	06/05/19	Call with S. Wheeler, S. Tran (both Windstream), A. Sexton (Kirkland) and D. Helenbrook, A. Bourque, B. Laukhuff and M. Hoffenberg (all KPMG) to discuss Paetec Net Unrealized Built-in Gain / Recognized Built-in Gain (NUBIG/RBIG) and other matters related to available 2015 NOLs	0.5	\$ 875	\$ 437.50
Brittney Laukhuff	06/05/19	Call with S. Wheeler, S. Tran (both Windstream), A. Sexton (Kirkland) and D. Helenbrook, A. Bourque, B. Laukhuff and M. Hoffenberg (all KPMG) to discuss Paetec Net Unrealized Built-in Gain / Recognized Built-in Gain (NUBIG/RBIG) and other matters related to available 2015 NOLs	0.5	\$ 760	\$ 380.00
Adam Bourque	06/05/19	Call with S. Wheeler, S. Tran (both Windstream), A. Sexton (Kirkland) and D. Helenbrook, A. Bourque, B. Laukhuff and M. Hoffenberg (all KPMG) to discuss Paetec Net Unrealized Built-in Gain / Recognized Built-in Gain (NUBIG/RBIG) and other matters related to available 2015 NOLs	0.5	\$ 760	\$ 380.00
David Helenbrook	06/05/19	Call with S. Wheeler, S. Tran (both Windstream), A. Sexton (Kirkland) and D. Helenbrook, A. Bourque, B. Laukhuff and M. Hoffenberg (all KPMG) to discuss Paetec Net Unrealized Built-in Gain / Recognized Built-in Gain (NUBIG/RBIG) and other matters related to available 2015 NOLs	0.5	\$ 875	\$ 437.50
Mark Hoffenberg	06/05/19	Call with C. Robinson (Windstream), S. Wheeler (Windstream), A. Sexton (Kirkland), D. Helenbrook (KPMG) and M. Hoffenberg (KPMG) - partial attendance to discuss project status including taxable income, state audits, and Windstream available NOL estimates	0.5	\$ 875	\$ 437.50
David Helenbrook	06/05/19	Call with C. Robinson (Windstream), S. Wheeler (Windstream), A. Sexton (Kirkland), D. Helenbrook (KPMG) and M. Hoffenberg (KPMG) - partial attendance to discuss project status including taxable income, state audits, and Windstream available NOL estimates	0.9	\$ 875	\$ 787.50
Devin Eager	06/05/19	Review of IRS Chief Counsel Advice (CCA) 201552028 to determine the tax treatment of time entries in K&E - Executory Contracts and Unexpired Leases	0.7	\$ 420	\$ 294.00
Matthew Ams	06/05/19	Telephone conferences with S. Giordano (KPMG) regarding tax calculation associated with certain entities having differing tax classifications (e.g., C corporation, etc.)	0.7	\$ 760	\$ 532.00

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Case No. 19-22312

Tax Consulting Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Stephen Giordano	06/05/19	Telephone conferences with M. Arms (KPMG) regarding tax calculation associated with certain entities having differing tax classifications (e.g., C corporation, etc.) (0.7); performed follow-up analysis of information included in public filings with regards to results of discussion (2.0)	2.7	\$ 875	\$ 2,362.50
Luis Carcamo	06/05/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland & Ellis LLP - Utilities.	0.8	\$ 275	\$ 220.00
David Helenbrook	06/05/19	(0.4) Review of CERT rules to determine applicability to Windstream's carryback of 2016 / 2017 NOLs to 2015; (0.6) review email correspondence from S. Wheeler (Windstream) and A. Sexton (Kirkland) regarding method of determining GAAP interest expense	1.0	\$ 875	\$ 875.00
David Helenbrook	06/05/19	Meeting with A. Bourque and D. Helenbrook (both KPMG) to discuss available NOLs taking into account Paetec NUBIG and RBIG, CERT issues, and reclassification of certain tax expenses.	1.1	\$ 875	\$ 962.50
Adam Bourque	06/05/19	Meeting with A. Bourque and D. Helenbrook (both KPMG) to discuss available NOLs taking into account Paetec NUBIG and RBIG, CERT issues, and reclassification of certain tax expenses.	1.1	\$ 760	\$ 836.00
Varoon Laddha	06/05/19	Per request from C. Robinson (Windstream), summarized additional claim information into state specific categories (e.g., income/franchise tax, sales/use tax, telecom, etc.).	1.1	\$ 760	\$ 836.00
Adam Murphy	06/05/19	Review e-mail from A. Bourque (KPMG) regarding whether a successor corporation in a section 381 transaction succeeds to the NUBIG / RBIG of its predecessor (0.1); conduct research regarding whether a successor corporation in a section 381 transaction succeeds to the NUBIG / RBIG of its predecessor, section 384 limitation (1.0); draft e-mail to A. Bourque (KPMG) and D. Helenbrook (KPMG) regarding whether a successor corporation in a section 381 transaction succeeds to the NUBIG / RBIG of its predecessor, section 384 limitation (0.4).	1.5	\$ 520	\$ 780.00
Eric Albritton	06/05/19	Senior associate review of 1st monthly fee statement with focus on workstream / time entries to ensure proper allocations for purposes of bankruptcy cost analysis: A&M - Cash Management & Collateral (0.6); A&M - Meetings (0.6); and A&M - Work Product (0.4).	1.6	\$ 520	\$ 832.00
Adam Koulish	06/05/19	Updated form 851 summary for the new 2018 entities for the Windstream stock basis study.	1.7	\$ 420	\$ 714.00
Davis Mills	06/05/19	For purposes of stock basis study, input taxable income, NOL, capital gain/loss/4797 reclass and charitable contributions into master scheduled (finalized remaining portion of 2011) (.9); Labeled entities in consolidated income support document to correspond with KPMG 1502 numbers on 851 schedule (Finish 2011)(.9)	1.8	\$ 420	\$ 756.00

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Tax Consulting Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Devin Eager	06/05/19	Preparing summary schedule for the pre-petition bankruptcy-related invoices detailing fees / expenses for the bankruptcy cost analysis (1.3). Preparing summary of service providers that have filed first monthly fee applications breaking out fees / expenses for the bankruptcy cost analysis for the following providers: AlixPartners (0.2), Morrison & Foerster (0.1), Perella Weinberg Partners LP (0.2), PJT Partners (0.1).	1.9	\$ 420	\$ 798.00
Kevin Polli	06/05/19	Performed Managing Director review of Claims data in advance of update call with A&M (1.8), including summarizing data set of all open tax claims for Windstream's tax department (0.3).	2.1	\$ 875	\$ 1,837.50
Adam Murphy	06/05/19	Review e-mail from A. Bourque (KPMG) regarding whether a CERIL may be carried back to the tax year of a CERT (0.1); conduct research regarding whether a CERIL may be carried back to the tax year of a CERT (1.0); review e-mail from A. Bourque (KPMG) regarding whether a CERIL carried back to a tax year of a CERT must be bifurcated (pre and post CERT) (0.1); conduct additional research regarding whether a CERIL carried back to a tax year of a CERT must be bifurcated (pre- and post-CERT) (0.4); draft e-mail to A. Bourque (KPMG) and D. Helenbrook (KPMG) regarding whether a CERIL may be carried back to the tax year of a CERT, whether a CERIL carried back to a tax year of a CERT must be bifurcated (pre and post CERT) (0.5).	2.1	\$ 520	\$ 1,092.00
Matthew Ams	06/05/19	Review of historic public filings to try to ascertain taxable income and NOL available - if differing tax entity classifications were utilized.	2.1	\$ 760	\$ 1,596.00
Eric Albritton	06/05/19	Senior associate review of Windstream tax return statements (e.g., Section 368 and 332 statements) support file to determine whether additional transactions (i.e., mergers/liquidations) occurred which may impact the stock basis calculations.	2.1	\$ 520	\$ 1,092.00
Adam Bourque	06/05/19	(0.9) Review schedule reflecting what payments of interest and payments of principal would be if a third party lease payments were debt payments; (1.4) initial preparation of section 163(j) calculation for 2018 if the third party lease payments were debt payments.	2.3	\$ 760	\$ 1,748.00
Tim Dovernarsky	06/05/19	Updated Schedule J Workpaper to include specific line items from the 2012 Tax Return for the purpose of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) Expenses within the Windstream stock basis study.	2.3	\$ 420	\$ 966.00
Brian Defliese	06/05/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC - Leases (.9) Alvarez & Marsal North America, LLC - Vendor Management (1.5)	2.4	\$ 275	\$ 660.00

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Tax Consulting Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Robert Hyatt	06/05/19	Continue (from 6/4) to review existing Windstream tax claims to correct for data entry / tax classification open items, specifically, reviewed / corrected 34 additional filed non-property tax claims while concurrently revising the file prior to client deliverable.	2.5	\$ 520	\$ 1,300.00
Adam Koulish	06/05/19	Numbered entities on legal organizational chart to find which entities are new in 2018 for preparation of the subsidiary narrative report for purposes of the Windstream stock basis study.	2.6	\$ 420	\$ 1,092.00
Tim Dovnarsky	06/05/19	Updated Schedule J Workpaper to include specific line items from the 2011 Tax Return for the purpose of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study.	2.7	\$ 420	\$ 1,134.00
Bill Kudrle	06/05/19	(1.6) Updated support file for all tax return statements of historical transactions of the Windstream consolidated group for purposes of the stock basis study; (1.2) Drafting tax basis study narrative report for purposes of the Windstream stock basis study.	2.8	\$ 420	\$ 1,176.00
Tim Dovnarsky	06/05/19	Update Schedule J Workpaper to include specific line items from the 2012 Tax Return for the purpose of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study.	3.2	\$ 420	\$ 1,344.00
Adam Bourque	06/05/19	(2.1) Performed research on corporate equity reduction transactions to determine whether the certain historical transactions should be treated as same; (2.0) prepare updated schedule reflecting available NOLs in 2015 after layering in the third party lease being treated as debt payments.	4.1	\$ 760	\$ 3,116.00
Adam Murphy	06/06/19	Communication with A. Bourque (KPMG) regarding interest rate / principal amount of debt if under certain tax characterizations.	0.1	\$ 520	\$ 52.00
David Helenbrook	06/06/19	Discussion with A. Murphy (KPMG) regarding terms of agreement, schedule of payments associated with agreement	0.1	\$ 875	\$ 87.50
Adam Murphy	06/06/19	Discussion with D. Helenbrook (KPMG) regarding terms of agreement, schedule of payments associated with agreement	0.1	\$ 520	\$ 52.00
Adam Bourque	06/06/19	Call with B. Laukhuff, A. Bourque and M. Campagna (all KPMG) to discuss status of workstreams related to the Windstream Bankruptcy planning as of 6/6/19.	0.2	\$ 760	\$ 152.00
Brittney Laukhuff	06/06/19	Call with B. Laukhuff, A. Bourque and M. Campagna (all KPMG) to discuss status of workstreams related to the Windstream Bankruptcy planning as of 6/6/19.	0.2	\$ 760	\$ 152.00
Michael Campagna	06/06/19	Call with B. Laukhuff, A. Bourque and M. Campagna (all KPMG) to discuss status of workstreams related to the Windstream Bankruptcy planning as of 6/6/19.	0.2	\$ 760	\$ 152.00

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Tax Consulting Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	06/06/19	Discussion with A. Bourque (KPMG) regarding whether a Corporate Equity Reduction Interest Lost (CERIL) may be carried back to the tax year of a Corporate Equity Reduction Transaction (CERT), whether a successor under section 381 succeeds to the NUBIG / RBIG of a predecessor.	0.2	\$ 520	\$ 104.00
Adam Bourque	06/06/19	Discussion with A. Murphy (KPMG) regarding whether a Corporate Equity Reduction Interest Lost (CERIL) may be carried back to the tax year of a Corporate Equity Reduction Transaction (CERT), whether a successor under section 381 succeeds to the NUBIG / RBIG of a predecessor.	0.2	\$ 760	\$ 152.00
Bill Kudrle	06/06/19	Updating draft of tax basis study narrative report for purposes of the Windstream stock basis study.	0.3	\$ 420	\$ 126.00
David Helenbrook	06/06/19	Call with D. Helenbrook, K. Polli, and V. Laddha (all of KPMG) to discuss status and next steps related to Windstream bankruptcy as of 6/6/19.	0.4	\$ 875	\$ 350.00
Varoon Laddha	06/06/19	Call with D. Helenbrook, K. Polli, and V. Laddha (all of KPMG) to discuss status and next steps related to Windstream bankruptcy as of 6/6/19.	0.4	\$ 760	\$ 304.00
Kevin Polli	06/06/19	Call with D. Helenbrook, K. Polli, and V. Laddha (all of KPMG) to discuss status and next steps related to Windstream bankruptcy as of 6/6/19.	0.4	\$ 875	\$ 350.00
Varoon Laddha	06/06/19	Meeting with J. Schwartz (KPMG) to review and discuss IDR documents provided by Windstream to be incorporated into cash tax model.	0.4	\$ 760	\$ 304.00
Joey Schwartz	06/06/19	Meeting with V. Laddha (KPMG) to review and discuss IDR documents provided by Windstream to be incorporated into cash tax model.	0.4	\$ 420	\$ 168.00
David Helenbrook	06/06/19	Review of REIT taxable income schedule to determine cash tax exposure.	0.4	\$ 875	\$ 350.00
Varoon Laddha	06/06/19	Call to discuss claims register with C. Robinson (Windstream), S. Wheeler (Windstream), V. Anger (Windstream), P. Kinealy (A&M), H. Bixler (A&M), K. Polli (KPMG), and V. Laddha (KPMG)	0.5	\$ 760	\$ 380.00
Kevin Polli	06/06/19	Call to discuss claims register with C. Robinson (Windstream), S. Wheeler (Windstream), V. Anger (Windstream), P. Kinealy (A&M), H. Bixler (A&M), K. Polli (KPMG), and V. Laddha (KPMG) (0.5); Respond to question from C. Robinson (Windstream) regarding Pennsylvania appeals process (0.1).	0.6	\$ 875	\$ 525.00
Howard Steinberg	06/06/19	Discussion with A. Sexton (Kirkland) and D. Helenbrook, M. Ams, S. Giordano and H. Steinberg (all KPMG) to discuss REIT taxable income in the event lease counterparty is not taxed as a REIT to determine cash tax exposure.	0.6	\$ 875	\$ 525.00

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June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	06/06/19	Discussion with A. Sexton (Kirkland) and D. Helenbrook, M. Ams, S. Giordano and H. Steinberg (all KPMG) to discuss REIT taxable income in the event lease counterparty is not taxed as a REIT to determine cash tax exposure.	0.6	\$ 875	\$ 525.00
Matthew Ams	06/06/19	Discussion with A. Sexton (Kirkland) and D. Helenbrook, M. Ams, S. Giordano and H. Steinberg (all KPMG) to discuss REIT taxable income in the event lease counterparty is not taxed as a REIT to determine cash tax exposure.	0.6	\$ 760	\$ 456.00
Varoon Laddha	06/06/19	Extracted files (2.01.4, 2.01.6 and 2.05) posted by S. Tran (Windstream) (0.1) and review content contained within for state tax attribution reduction model (0.9)	1.0	\$ 760	\$ 760.00
David Helenbrook	06/06/19	Meeting with D. Helenbrook (KPMG) and A. Bourque (KPMG) to discuss assets Paetec transfer in connection with the spin and recognized built-in gain impacts of same	1.0	\$ 875	\$ 875.00
Adam Bourque	06/06/19	Meeting with D. Helenbrook (KPMG) and A. Bourque (KPMG) to discuss assets Paetec transfer in connection with the spin and recognized built-in gain impacts of same	1.0	\$ 760	\$ 760.00
Stephen Giordano	06/06/19	(0.6) Discussion with A. Sexton (Kirkland) and D. Helenbrook, M. Ams, S. Giordano and H. Steinberg (all KPMG) to discuss REIT taxable income in the event lease counterparty is not taxed as a REIT to determine cash tax exposure; (0.6) follow-up correspondence (with same parties) related to same.	1.2	\$ 875	\$ 1,050.00
Matthew Ams	06/06/19	Document review to ascertain NOL limitations under varying tax entity classification scenarios.	1.5	\$ 760	\$ 1,140.00
Luis Carcamo	06/06/19	Preparing allocation workpapers to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC. - Meetings (.7), Alvarez & Marsal North America, LLC. - Work Product (1.1)	1.8	\$ 275	\$ 495.00
Adam Murphy	06/06/19	Conduct research regarding whether a successor under section 381 succeeds to the NUBIG / RBIG of a predecessor (0.3); draft e-mail to A. Bourque (KPMG) regarding whether a successor under section 381 succeeds to the NUBIG / RBIG of a predecessor (0.1); review e-mail from D. Helenbrook (KPMG) regarding schedule of agreement payments (0.1); review schedule of agreement payments (0.2); conduct research regarding imputed principal and interest under section 1274 / regulations (1.3).	2.0	\$ 520	\$ 1,040.00
Tim Dohnarsky	06/06/19	Updates to Schedule J Workpaper to include specific line items from the 2013 Tax Return the purposes of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study.	2.1	\$ 420	\$ 882.00
Brian Defliese	06/06/19	Prepare allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC - Cash Management & Collateral.	2.2	\$ 275	\$ 605.00

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Tax Consulting Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	06/06/19	(1.3) Review of research regarding net unrealized built in gain / recognized built in gain of Paetec to determine if a company that liquidates into a parent company will still have it's assets generate recognized built-in gain; (1.1) review of research regarding whether the corporate equity reduction transaction rules of section 172 prohibit carrying back net operating losses to the year of the corporate equity reduction transaction	2.4	\$ 760	\$ 1,824.00
Eric Albritton	06/06/19	Senior associate review of schedule of invoices provided by client for purposes of pre-bankruptcy cost analysis (1.4); Senior associate review of 1st monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: K&E - Cash Collateral/Cash Mgmt/DIP Fin (0.6); Updating master notes for 1st monthly bankruptcy cost analysis for additional providers (0.6); Senior associate review of PJT's 1st monthly allocation workpaper template for purposes of the bankruptcy cost analysis (0.4).	2.6	\$ 520	\$ 1,352.00
Adam Koulish	06/06/19	(0.6) Analyzed pre-2018 entities in comparison to new 2018 entities on legal organizational chart to determine which corporations are in existence at the end of 2018 for Windstream basis study. (2.6) Drafted template subsidiary narrative report by populating using information from the corporations in existence at the end of 2018.	3.2	\$ 420	\$ 1,344.00
Tim Dovnarsky	06/06/19	Continued, same day, to update Schedule J Workpaper to include specific line items from the 2013 Tax Return the purposes of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study.	3.3	\$ 420	\$ 1,386.00
Eric Albritton	06/06/19	Senior associate review of updated 851 schedule, including related support file, for addition of 2018 tax year based on organizational chart for purposes of basis study (1.2); Senior associate review of separate company subsidiary narrative template for purposes of basis study (1.1).	3.3	\$ 520	\$ 1,716.00
Adam Bourque	06/06/19	(1.4) preparing update to Windstream's 2018 163(j) calculation; (1.1) preparing update to Windstream's taxable income schedule assuming the third party lease payments were debt payments; (1.3) Preparing schedule reflecting Paetec's (subsidiary of Windstream) recognized built-in gain in connection with the spin-off.	3.8	\$ 760	\$ 2,888.00
Adam Murphy	06/07/19	Conference with A. Bourque and A Murphy (both KPMG) to discuss revisions to draft calculation of principal and interest on certain tax characterizations of agreement	0.1	\$ 520	\$ 52.00
Adam Bourque	06/07/19	Conference with A. Bourque and A Murphy (both KPMG) to discuss revisions to draft calculation of principal and interest on certain tax characterizations of agreement	0.1	\$ 760	\$ 76.00

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Tax Consulting Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Stephen Giordano	06/07/19	(0.4) review SEC-filed materials in preparation for upcoming call (on same day) regarding REIT taxable income; (0.1) correspondence via email with M. Ams (KPMG) regarding same.	0.5	\$ 875	\$ 437.50
Stephen Giordano	06/07/19	Call with A. Sexton (Kirkland) and M. Ams, D. Helenbrook, S. Giordano, H. Steinberg (all of KPMG) to discuss REIT taxable income in the event lease counterparty is not taxed as a REIT to determine cash tax exposure.	0.5	\$ 875	\$ 437.50
Howard Steinberg	06/07/19	Call with A. Sexton (Kirkland) and M. Ams, D. Helenbrook, S. Giordano, H. Steinberg (all of KPMG) to discuss REIT taxable income in the event lease counterparty is not taxed as a REIT to determine cash tax exposure.	0.5	\$ 875	\$ 437.50
Matthew Ams	06/07/19	Call with A. Sexton (Kirkland) and M. Ams, D. Helenbrook, S. Giordano, H. Steinberg (all of KPMG) to discuss REIT taxable income in the event lease counterparty is not taxed as a REIT to determine cash tax exposure.	0.5	\$ 760	\$ 380.00
David Helenbrook	06/07/19	Call with A. Sexton (Kirkland) and M. Ams, D. Helenbrook, S. Giordano, H. Steinberg (all of KPMG) to discuss REIT taxable income in the event lease counterparty is not taxed as a REIT to determine cash tax exposure.	0.5	\$ 875	\$ 437.50
Cynthia Kielkucki	06/07/19	Call with C. Kielkucki, H. Steinberg, D. Helenbrook (all KPMG) to discuss financial statement implications of characterization of certain items for non-tax purposes.	0.6	\$ 875	\$ 525.00
Howard Steinberg	06/07/19	Call with C. Kielkucki, H. Steinberg, D. Helenbrook (all KPMG) to discuss financial statement implications of characterization of certain items for non-tax purposes.	0.6	\$ 875	\$ 525.00
David Helenbrook	06/07/19	Call with C. Kielkucki, H. Steinberg, D. Helenbrook (all KPMG) to discuss financial statement implications of characterization of certain items for non-tax purposes.	0.6	\$ 875	\$ 525.00
Adam Murphy	06/07/19	Revised calculation of principal & interest on debt alternatively for (1) principal amount of \$5.2 billion at AFR, (2) implied principal amount with total payments of \$10.1 billion at AFR, and (3) implied interest rate with principal amount of \$5.2 billion and total payments of \$10.1 billion (0.3); draft e-mail to A. Bourque (KPMG) and D. Helenbrook (KPMG) regarding the revised calculation of principal & interest on debt (0.1); review e-mail from A. Bourque (KPMG) regarding Windstream NOL schedule updated for principal & interest on debt (0.1); review Windstream NOL schedule with regards to updates related to principal & interest on leaseback re-characterized as debt (0.1).	0.6	\$ 520	\$ 312.00
Adam Bourque	06/07/19	Meeting with A. Bourque, A. Murphy and D. Helenbrook (all KPMG) to analyze appropriate interest rate if a secured financing treatment were applied to the lease - all to determine cash tax exposures related to historic transactions with lease counterparty	0.7	\$ 760	\$ 532.00

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Adam Murphy	06/07/19	Meeting with A. Bourque, A. Murphy and D. Helenbrook (all KPMG) to analyze appropriate interest rate if a secured financing treatment were applied to the lease - all to determine cash tax exposures related to historic transactions with lease counterparty	0.7	\$ 520	\$ 364.00
David Helenbrook	06/07/19	Meeting with A. Bourque, A. Murphy and D. Helenbrook (all KPMG) to analyze appropriate interest rate if a secured financing treatment were applied to the lease - all to determine cash tax exposures related to historic transactions with lease counterparty	0.7	\$ 875	\$ 612.50
David Helenbrook	06/07/19	Begin review of 2015 NOL availability scenarios taking into account the updates for implied interest expense, addition generation of Recognized Built-in Gain (RBIG)	0.8	\$ 875	\$ 700.00
Cynthia Kielkucki	06/07/19	Analyzed lease accounting and potential revisions to accounting results related to the Windstream leases.	1.4	\$ 875	\$ 1,225.00
Brian Defliese	06/07/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: PJT Partners LLP.	1.4	\$ 275	\$ 385.00
Michael Campagna	06/07/19	Senior manager review of transaction steps related to 2015 spin transaction including related potential impact to stock basis of Windstream subsidiaries included in Windstream bankruptcy planning.	2.1	\$ 760	\$ 1,596.00
Eric Albritton	06/07/19	Review Project Rite transaction steps with focus on events that transpired - as part of the historical spin transaction for purposes of stock basis study.	2.2	\$ 520	\$ 1,144.00
Lydia Bull	06/07/19	Manager review of 1st monthly fee statement with focus on workstream / time entries to ensure proper allocations for the bankruptcy cost analysis for: K&E - Cash Collateral/DIP (1.4); A&M - Meetings (0.3); and A&M - Work Product (0.6).	2.3	\$ 650	\$ 1,495.00
Adam Bourque	06/07/19	(1.3) Preparation of schedule reflecting taxable income for 2015-2018 if third party lease payments were debt payments and with differing interest rates (1.2) Preparation of version 4 schedule reflecting NOLs available if third party lease payments were debt payments with differing interest rates	2.5	\$ 760	\$ 1,900.00
Adam Bourque	06/07/19	(1.1) Continued (from 6/6) preparation of schedule reflecting Paetec' s recognized built-in gain in connection with the historical spin off.(1.5) Preparation of schedule (version 3) reflecting NOLs available if third party lease payments were debt payments as reflected in a client provided schedule	2.6	\$ 760	\$ 1,976.00
Devin Eager	06/07/19	Review various retention applications along with related approval orders from the bankruptcy docket from 6/1/19 - 6/7/19 to determine which providers are retained by the court for the bankruptcy court analysis (1.5). Analyzing time detail for Katten – Charter Litigation with focus on time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (1.1).	2.6	\$ 420	\$ 1,092.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	06/07/19	(1.6) Preparation of schedule reflecting taxable income certain periods if third party lease payments were debt payments with differing interest rates; (1.3) Preparation of version 3 schedule reflecting NOLs available if third party lease payments were debt payments with differing interest rates	2.9	\$ 760	\$ 2,204.00
Adam Murphy	06/07/19	Conduct research regarding computation of imputed principal under section 1274, qualified stated interest under sections 1273 and 1275, imputed interest on below-market loans under section 7872, applicable federal rates under Rev. Rul. 2015-1, 2015-3, 2015-4, and 2015-7 (1.5); prepare spreadsheet regarding calculation of principal & interest on debt (1.3); draft e-mail to A. Bourque (KPMG) and D. Helenbrook (KPMG) regarding draft calculation of principal & interest on debt (0.1).	2.9	\$ 520	\$ 1,508.00
Davis Mills	06/07/19	For purposes of stock basis study, input taxable income, NOL, capital gain/loss/4797 reclass and charitable contributions into master schedule (2010-2009) (2.2); label entities in consolidated income support document to correspond with KPMG 1502 numbers on 851 schedule (2010-2009)(1.3)	3.5	\$ 420	\$ 1,470.00
Tim Dovnarsky	06/07/19	Updated Schedule J Workpaper to include specific line items from the 2014 Tax Return the purposes of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study	4.3	\$ 420	\$ 1,806.00
Eric Albritton	06/07/19	Performed Senior associate review of allocation workpapers for purposes of bankruptcy cost analysis: A&M - Cash Management & Collateral (0.8); A&M - Leases (0.6); A&M - Meetings (0.6); A&M - Vendor Management (0.9); A&M - Work Product (0.6); K&E - Tax Matters (0.4); K&E - Use, Sale, and Lease of Property (0.4); K&E - Utilities (0.4); K&E - Vendor Matters (0.9).	5.6	\$ 520	\$ 2,912.00
David Helenbrook	06/10/19	Continue (from 6/7) to review of scenarios involving available NOLs in 2015 to determine offset of potential gain on spin transaction	0.4	\$ 875	\$ 350.00
David Greaves	06/10/19	(0.3) Reviewed tax model framework being prepared by team to be used for tax valuation modeling to be rendered to C. Robinson (Windstream) over next several months; (0.2) Communication with K. Polli (KPMG) to provide feedback based on review of model framework.	0.5	\$ 875	\$ 437.50
Joey Schwartz	06/10/19	Developed 3-Year Apportionment template to provide to M. Bartz (KPMG) to complete with research for Windstream attribute reduction model.	1.0	\$ 420	\$ 420.00
Andrew Grace	06/10/19	Discussion with V. Laddha (KPMG), J. Schwartz (KPMG), M. Zhang (KPMG), A. Grace (KPMG) regarding Windstream 2018 State Apportionment raw data, State Income Tax Filing Calendar and 2017 Windstream Holdings, Inc (WHI) Federal Consolidated documents to be incorporated into attribute reduction model	1.1	\$ 650	\$ 715.00

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Name	Date	Description	Hours	Rate	Amount
Mabel Zhang	06/10/19	Discussion with V. Laddha (KPMG), J. Schwartz (KPMG), M. Zhang (KPMG), A. Grace (KPMG) regarding Windstream 2018 State Apportionment raw data, State Income Tax Filing Calendar and 2017 Windstream Holdings, Inc (WHI) Federal Consolidated documents to be incorporated into attribute reduction model	1.1	\$ 650	\$ 715.00
Varoon Laddha	06/10/19	Discussion with V. Laddha (KPMG), J. Schwartz (KPMG), M. Zhang (KPMG), A. Grace (KPMG) regarding Windstream 2018 State Apportionment raw data, State Income Tax Filing Calendar and 2017 Windstream Holdings, Inc (WHI) Federal Consolidated documents to be incorporated into attribute reduction model	1.1	\$ 760	\$ 836.00
Joey Schwartz	06/10/19	Discussion with V. Laddha (KPMG), J. Schwartz (KPMG), M. Zhang (KPMG), A. Grace (KPMG) regarding Windstream 2018 State Apportionment raw data, State Income Tax Filing Calendar and 2017 Windstream Holdings, Inc (WHI) Federal Consolidated documents to be incorporated into attribute reduction model	1.1	\$ 420	\$ 462.00
Brian Defliese	06/10/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland & Ellis LLP - Cash Collateral/Cash Management/Debtor in Possession of Financing.	2.1	\$ 275	\$ 577.50
Michael Campagna	06/10/19	Senior manager review of Changes in Paid in Capital & Retained Earnings and other increases and decreases to schedule to determine if there were any potential adjustments to the stock basis calculations of the Windstream subsidiaries necessary for the Windstream bankruptcy planning.	2.1	\$ 760	\$ 1,596.00
Adam Koulish	06/10/19	Update the transaction summary tracker to include summarized acquisition/disposition transactions from 2014 to 2018 - as part of the Windstream basis study.	2.3	\$ 420	\$ 966.00
Adam Koulish	06/10/19	Updated the transaction summary tracker to include summarized acquisition/disposition transactions from 2004 to 2008 - as part of the Windstream basis study.	2.3	\$ 420	\$ 966.00
Adam Koulish	06/10/19	Input summarized acquisition/disposition transactions from 2009 to 2013 into transaction summary tracker in preparation for Windstream basis study.	2.4	\$ 420	\$ 1,008.00
Chris Nocito	06/10/19	Reviewed facts surrounding Windstream bankruptcy in the Chapter 11 Petition (1.1); reviewed various Treasury Regulation Sections (1.263(a)-5, 1.263(a)-4, IRS Revenue Procedure 2011-29) regarding authority that addresses the capitalization of transactions and intangibles - with regards to the Windstream bankruptcy (1.3).	2.4	\$ 420	\$ 1,008.00
Tim Dovnarsky	06/10/19	Update Schedule J Workpaper to include specific line items from the 2015 Tax Return for the purpose of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study.	2.8	\$ 420	\$ 1,176.00

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Name	Date	Description	Hours	Rate	Amount
Tim Dovnarsky	06/10/19	Updated Schedule J Workpaper to include specific line items from the 2016 Tax Return for the purpose of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study.	2.9	\$ 420	\$ 1,218.00
Tim Dovnarsky	06/10/19	(2.9) Updated Schedule J Workpaper to include specific line items from the 2017 Tax Return for the purpose of determining basis adjustments for any Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study; (.4) Entered into the excel document the adjustments for the identified Tax Exempt Income & NCND (non capitalized and nondeducted) Expenses within the Windstream stock basis study.	3.3	\$ 420	\$ 1,386.00
Eric Albritton	06/10/19	Perform Senior associate review of Additional Paid-In Capital & Retained Earnings Schedule for purposes of basis study: 2006-2009 (3.1); 2010-2013 (3.2); and 2014-2017 (3.4).	9.7	\$ 520	\$ 5,044.00
Joey Schwartz	06/11/19	Conducted apportionment research for current year as well as 4 historical years with regards to the Windstream attribute reduction model.	0.6	\$ 420	\$ 252.00
Brett Shields	06/11/19	Preparation of Additional Paid In Capital (APIC) / Retained Earnings (RE) schedules for entities 100, 159, 160.	0.8	\$ 420	\$ 336.00
Howard Steinberg	06/11/19	Call with C. Kielkucki, D. Helenbrook, H. Steinberg (KPMG), A Sexton (K&E) to discuss revised accounting results and lease options	1.0	\$ 875	\$ 875.00
David Helenbrook	06/11/19	Call with C. Kielkucki, D. Helenbrook, H. Steinberg (KPMG), A Sexton (K&E) to discuss revised accounting results and lease options	1.0	\$ 875	\$ 875.00
Cynthia Kielkucki	06/11/19	Call with C. Kielkucki, D. Helenbrook, H. Steinberg (KPMG), A Sexton (K&E) to discuss revised accounting results and lease options	1.0	\$ 875	\$ 875.00
Lydia Bull	06/11/19	Meeting with L. Bull (partial attendance), E. Albritton, and C. Nocito (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	0.7	\$ 650	\$ 455.00
Chris Nocito	06/11/19	Meeting with L. Bull (partial attendance), E. Albritton, and C. Nocito (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	1.1	\$ 420	\$ 462.00
Eric Albritton	06/11/19	Meeting with L. Bull (partial attendance), E. Albritton, and C. Nocito (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	1.1	\$ 520	\$ 572.00
Tim Dovnarsky	06/11/19	Continued to update excel document to include adjustments for the identified Tax Exempt Income & NCND (non capitalized and non deducted) expenses within the Windstream stock basis study.	1.5	\$ 420	\$ 630.00

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Name	Date	Description	Hours	Rate	Amount
Lydia Bull	06/11/19	Manager review of 1st monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis for: Katten - Charter Litigation (0.4); and K&E - Corporate Securities (1.2).	1.6	\$ 650	\$ 1,040.00
Michael Campagna	06/11/19	Senior manager review of disclosure statements identifying potential transactions impacting the stock basis of subsidiaries relevant for the Windstream bankruptcy planning.	1.8	\$ 760	\$ 1,368.00
Eric Albritton	06/11/19	Senior associate review of Additional Paid-In Capital & Retained Earnings Schedule with regards to additional entities added to scope for purposes of basis study.	2.1	\$ 520	\$ 1,092.00
Eric Albritton	06/11/19	Senior associate review of 1st monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: Katten - Charter Litigation (0.6). Senior associate review of allocation workpapers for purposes of bankruptcy cost analysis: K&E - Cash Collateral/Cash Mgmt/DIP Fin. (0.6). Senior associate review of updated summary schedules for new providers that have filed 1st monthly fee applications for purposes of bankruptcy cost analysis (1.1).	2.3	\$ 520	\$ 1,196.00
Bill Kudrle	06/11/19	(1.6) Preparing ordinary income schedule for the Windstream consolidated group FYs 2009-2010 for purposes of the stock basis study; (1.1) Preparing ordinary income schedule for the Windstream consolidated group FYs 2011-2012 for purposes of the stock basis study	2.7	\$ 420	\$ 1,134.00
Michael Campagna	06/11/19	Senior manager review of merger agreement involving historical PAETEC Group entities that impact the stock basis calculations of subsidiaries of Windstream that impact the Windstream bankruptcy planning analysis.	2.7	\$ 760	\$ 2,052.00
Bill Kudrle	06/11/19	(2.9) Preparing ordinary income schedule for the Windstream consolidated group FYs 2006-2008 for purposes of the stock basis study	2.9	\$ 420	\$ 1,218.00
Adam Koulish	06/11/19	Utilized 2017-2014 Windstream Form 851s to input formation/acquisition and dissolution/sale date and price for each entity into the initial basis spreadsheet for use in Windstream basis study.	2.9	\$ 420	\$ 1,218.00
Adam Koulish	06/11/19	Utilized Windstream tax return statements (describing various types of transactions) to input formation/acquisition and disposition/sale dates and prices for each entity into the initial basis spreadsheet for use in Windstream basis study.	3.4	\$ 420	\$ 1,428.00
Tim Dovnarsky	06/11/19	Updated excel document to include adjustments for the identified Tax Exempt Income & NCND (non capitalized and non-deducted) expenses within the Windstream stock basis study.	3.9	\$ 420	\$ 1,638.00

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Name	Date	Description	Hours	Rate	Amount
Devin Eager	06/11/19	Prepared the first monthly fee application schedule by provider to break out fees and for the bankruptcy cost analysis for the following providers: Alix Partners (1.2), Morrison & Foerster (1.4), Perella (0.4), PJT (0.3), and PwC (0.7).	4.0	\$ 420	\$ 1,680.00
Regina Gilinsky	06/12/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of stock basis workstream and initial basis for acquired subsidiaries.	0.2	\$ 650	\$ 130.00
David Helenbrook	06/12/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of stock basis workstream and initial basis for acquired subsidiaries.	0.2	\$ 875	\$ 175.00
Michael Campagna	06/12/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of stock basis workstream and initial basis for acquired subsidiaries.	0.2	\$ 760	\$ 152.00
Eric Albritton	06/12/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of stock basis workstream and initial basis for acquired subsidiaries (0.2); preparing status report regarding same (0.4).	0.6	\$ 520	\$ 312.00
David Helenbrook	06/12/19	Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland) and D. Helenbrook (KPMG) and M. Hoffenberg (KPMG) to discuss project status including 2015 spin transaction, 2015 NOL availability, modeling of cash taxes, and state audit claims issues	0.8	\$ 875	\$ 700.00
Mark Hoffenberg	06/12/19	Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland) and D. Helenbrook (KPMG) and M. Hoffenberg (KPMG) to discuss project status including 2015 spin transaction, 2015 NOL availability, modeling of cash taxes, and state audit claims issues	0.8	\$ 875	\$ 700.00
Adam Bourque	06/12/19	Meeting with A. Bourque and D. Helenbrook (all KPMG) to discuss various modeling aspects of available Windstream NOLs to offset additional income under certain scenarios.	1.0	\$ 760	\$ 760.00
David Helenbrook	06/12/19	Meeting with A. Bourque and D. Helenbrook (all KPMG) to discuss various modeling aspects of available Windstream NOLs to offset additional income under certain scenarios.	1.0	\$ 875	\$ 875.00
Chris Nocito	06/12/19	Associate review of PJT's 1st monthly fee statement with focus on time entries - for proper tax allocation for the bankruptcy cost analysis.	1.3	\$ 420	\$ 546.00
Eric Albritton	06/12/19	Performed Senior associate review of allocation workpapers for purposes of bankruptcy cost analysis: Katten - Charter Litigation (0.7); K&E - Corporate and Securities Matters (1.1); K&E - Executory Contracts and Unexpired Leases (0.8)	2.6	\$ 520	\$ 1,352.00
Michael Campagna	06/12/19	Senior manager review of noncapital; nondeductible items for the tax years ended December 31, 2012 through December 31, 2017 included as adjustments to stock basis for purposes of determining stock basis in Windstream subsidiaries relevant to the Windstream bankruptcy planning.	2.9	\$ 760	\$ 2,204.00

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Adam Koulish	06/12/19	Utilized 2010 to 2009 Windstream form 851s to input formation/acquisition or dissolution/sale date and price for each entity into the initial basis spreadsheet for use in Windstream basis study.	2.9	\$ 420	\$ 1,218.00
Michael Campagna	06/12/19	Senior manager review of noncapital; nondeductible items for the tax years ended December 31, 2006 through December 31, 2011 included as adjustments to stock basis for purposes of determining stock basis in Windstream subsidiaries relevant to the Windstream bankruptcy planning.	3.2	\$ 760	\$ 2,432.00
Adam Koulish	06/12/19	Utilized Project RITE slide deck (from 2015 spin-off) to input formation/acquisition or dissolution/sale date and price for each entity into the initial basis spreadsheet for use in Windstream basis study.	3.2	\$ 420	\$ 1,344.00
Adam Bourque	06/12/19	(2.1) Preparing schedule entitled Scenario 5 to determine available NOLs under certain scenarios; (1.3) Preparing updated taxable income schedule for 2015 - 2018 under varying scenarios	3.4	\$ 760	\$ 2,584.00
Bill Kudrle	06/12/19	Preparing ordinary income schedule for the Windstream consolidated group for purposes of the stock basis study.	3.4	\$ 420	\$ 1,428.00
Regina Gilinsky	06/12/19	Reviewed Windstream tax return documentation for non-capital non-deductible stock basis adjustments and concurrently draft list of potential issues regarding non-capital non-deductible stock basis adjustments related to the Windstream bankruptcy planning for tax years 2011 (0.5); 2012 (0.5); 2013 (0.5); 2014 (0.5); 2015 (0.5); 2016 (0.5); 2017 (0.5).	3.5	\$ 650	\$ 2,275.00
Regina Gilinsky	06/12/19	Review of Windstream tax return documentation for non-capital non-deductible stock basis adjustments and concurrently draft list of potential issues regarding non-capital non-deductible stock basis adjustments related to the Windstream bankruptcy planning for tax years 2006 (0.7); 2007 (0.7); 2008 (0.7); 2009 (0.7); 2010 (.8).	3.6	\$ 650	\$ 2,340.00
Adam Koulish	06/12/19	Utilized 2013 to 2011 Windstream form 851s to input formation/acquisition or dissolution/sale date and price for each entity into the initial basis spreadsheet for use in Windstream basis study	3.6	\$ 420	\$ 1,512.00
Brian Defliese	06/12/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland & Ellis LLP - Executory Contracts and Unexpired Leases (1.4); Kirkland & Ellis LLP - Corporate and Securities Matters (2.3)	3.7	\$ 275	\$ 1,017.50
Devin Eager	06/13/19	Preparing summary of service providers that have filed second monthly fee applications breaking out fees / expenses for the bankruptcy cost analysis for the following provider: A&M (0.2).	0.2	\$ 420	\$ 84.00
David Helenbrook	06/13/19	Call with D. Helenbrook (KPMG) and V. Laddha (KPMG) to discuss updates to Windstream bankruptcy for state purposes.	0.3	\$ 875	\$ 262.50
Varoon Laddha	06/13/19	Call with D. Helenbrook (KPMG) and V. Laddha (KPMG) to discuss updates to Windstream bankruptcy for state purposes.	0.3	\$ 760	\$ 228.00

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Name	Date	Description	Hours	Rate	Amount
Brittney Laukhuff	06/13/19	Phone conference with B. Laukhuff and A Bourque (all KPMG) to discuss various scenarios related to available NOLs to offset income under varying scenarios.	0.3	\$ 760	\$ 228.00
Adam Bourque	06/13/19	Phone conference with B. Laukhuff and A Bourque (all KPMG) to discuss various scenarios related to available NOLs to offset income under varying scenarios.	0.3	\$ 760	\$ 228.00
Adam Murphy	06/13/19	Review e-mail from A. Bourque (KPMG) regarding the Windstream NOL schedule (0.1); review Windstream NOL schedule with regards to same (0.2); review e-mail from A. Bourque (KPMG) related to Windstream NOL schedule updated for Paetec RBIG (0.1); review of updated version of Windstream NOL schedule (0.1).	0.5	\$ 520	\$ 260.00
Michael Campagna	06/13/19	Call with R. Gilinsky and M. Campagna (both KPMG) to discuss questions on treatment of certain noncapital, nondeductible adjustments necessary for computing the stock basis of the relevant Windstream subsidiaries in connection with the Windstream bankruptcy planning.	0.6	\$ 760	\$ 456.00
Regina Gilinsky	06/13/19	Call with R. Gilinsky and M. Campagna (both KPMG) to discuss questions on treatment of certain noncapital, nondeductible adjustments necessary for computing the stock basis of the relevant Windstream subsidiaries in connection with the Windstream bankruptcy planning.	0.6	\$ 650	\$ 390.00
Eric Albritton	06/13/19	Meeting with E. Albritton and C. Nocito (all KPMG) to discuss PJT's 1st monthly fee statement allocation workpaper to ensure time entries are allocated based on proper tax treatment for purposes of the 1st monthly bankruptcy cost analysis.	0.6	\$ 520	\$ 312.00
Chris Nocito	06/13/19	Meeting with E. Albritton and C. Nocito (all KPMG) to discuss PJT's 1st monthly fee statement allocation workpaper to ensure time entries are allocated based on proper tax treatment for purposes of the 1st monthly bankruptcy cost analysis.	0.6	\$ 420	\$ 252.00
David Helenbrook	06/13/19	Call with A. Sexton (Kirkland) and D. Helenbrook, E. Lange, J. Lamm, T. Harmening (all KPMG) to discuss accounting and valuation on the lease arrangement with the counterparty.	0.7	\$ 875	\$ 612.50
Brian Defliese	06/13/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland & Ellis LLP - Executory Contracts & Unexpired Leases.	0.8	\$ 275	\$ 220.00
Kevin Polli	06/13/19	Telephone call with V. Anger and C. Robinson (both Windstream). K. Polli, B. Cella and M. Balistreri (all KPMG) to discuss approach and background for Pennsylvania gross receipts tax proofs of claim.	0.9	\$ 875	\$ 787.50
Mark Balistreri	06/13/19	Telephone call with V. Anger and C. Robinson (both Windstream). K. Polli, B. Cella and M. Balistreri (all KPMG) to discuss approach and background for Pennsylvania gross receipts tax proofs of claim.	0.9	\$ 760	\$ 684.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	06/13/19	Telephone call with V. Anger and C. Robinson (both Windstream). K. Polli, B. Cella and M. Balistreri (all KPMG) to discuss approach and background for Pennsylvania gross receipts tax proofs of claim.	0.9	\$ 875	\$ 787.50
Adam Koulish	06/13/19	Revised the initial basis statement for Windstream basis study by utilizing dates from 2008 through 2006 Windstream form 851s.	1.8	\$ 420	\$ 756.00
Adam Bourque	06/13/19	Updating Paetec recognized built in gain assumptions / schedule to take into account additional facts regarding prior recognized built-in gain generated historically to model out potential recognized built in gain generated by Paetec assets under certain scenarios.	1.8	\$ 760	\$ 1,368.00
David Helenbrook	06/13/19	Meeting with A. Bourque (KPMG) to continue review of scenarios for 2015 NOL availability to determine exposure for additional 2015 tax	2.0	\$ 875	\$ 1,750.00
Adam Bourque	06/13/19	Meeting with D. Helenbrook (KPMG) to continue review of scenarios for 2015 NOL availability to determine exposure for additional 2015 tax	2.0	\$ 760	\$ 1,520.00
Adam Bourque	06/13/19	Finalization of models reflecting various scenarios of available NOLs to offset taxable income under various factual scenarios.	2.7	\$ 760	\$ 2,052.00
Eric Albritton	06/13/19	Senior associate review of initial basis/dispositions schedule (including related support) to determine which entities require additional information for purposes of basis study.	2.9	\$ 520	\$ 1,508.00
Robert Hyatt	06/13/19	(1.0) Imported new tax claims data as of 6/13/19 into client file; (3.0) Reviewed new Windstream tax claims and concurrently input tax claim detail (by tax classification / claim detail) into client file.	4.0	\$ 520	\$ 2,080.00
Michael Bartz	06/14/19	Discussion with V. Laddha (KPMG), J. Schwartz (KPMG) and M. Zhang (KPMG) regarding status, research and modeling priorities related to the Windstream attribute reduction model workstreams	0.2	\$ 420	\$ 84.00
Varoon Laddha	06/14/19	Discussion with J. Schwartz (KPMG), M. Zhang (KPMG), and M. Bartz (KPMG) regarding status, research and modeling priorities related to the Windstream attribute reduction model workstreams	0.2	\$ 760	\$ 152.00
Mabel Zhang	06/14/19	Discussion with V. Laddha (KPMG), J. Schwartz (KPMG) and M. Bartz (KPMG) regarding status, research and modeling priorities related to the Windstream attribute reduction model workstreams	0.2	\$ 650	\$ 130.00
Joey Schwartz	06/14/19	Discussion with V. Laddha (KPMG), M. Zhang (KPMG), and M. Bartz (KPMG) regarding status, research and modeling priorities related to the Windstream attribute reduction model workstreams	0.2	\$ 420	\$ 84.00
David Helenbrook	06/14/19	Performed final Partner review of 2015 available NOL schedules to determine exposure for additional 2015 taxable income	0.6	\$ 875	\$ 525.00
Devin Eager	06/14/19	Reviewed various fee applications from the bankruptcy docket from 6/8/19 - 6/14/19 to determine which providers are retained by the court for use in the bankruptcy court analysis.	0.9	\$ 420	\$ 378.00
Robert Hyatt	06/14/19	Updated client file to remove amounts for the 9 withdrawn tax claims and overall claims that were "Marked for Objection."	1.0	\$ 520	\$ 520.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	06/14/19	Additional updates to schedules (version 4) reflecting what NOLs are available to offset additional income under various scenarios	1.1	\$ 760	\$ 836.00
Mabel Zhang	06/14/19	Review PBC 2018 State Apportionment raw data, State Income Tax Filing Calendar, and 2017 State NOL Rollforward Schedule to set up attribute reduction model.	1.1	\$ 650	\$ 715.00
Chris Nocito	06/14/19	Associate review of PJT's 1st monthly fee statement for the Windstream bankruptcy with focus on time entries for proper tax allocation for the bankruptcy cost analysis.	2.1	\$ 420	\$ 882.00
Eric Albritton	06/14/19	Senior associate review of Ordinary Income Schedule for purposes of basis study: 2014-2017	2.1	\$ 520	\$ 1,092.00
Lydia Bull	06/14/19	Review of following 1st monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for the following providers: Morrison & Forester (MoFo) (0.4); AlixPartners (0.8); Perella (0.3); and PricewaterhouseCoopers (PwC) (0.9)	2.4	\$ 650	\$ 1,560.00
Eric Albritton	06/14/19	Senior associate review of Ordinary Income Schedule for purposes of basis study: 2010-2013	2.4	\$ 520	\$ 1,248.00
Eric Albritton	06/14/19	Senior associate review of Ordinary Income Schedule for purposes of basis study: 2006-2009	2.6	\$ 520	\$ 1,352.00
Michael Campagna	06/14/19	Senior manager preparation of secondary information request list requesting additional information for various subsidiaries relevant to computing the stock basis of the Windstream entities relevant to the Windstream bankruptcy planning.	2.7	\$ 760	\$ 2,052.00
Robert Hyatt	06/14/19	Continued (same day) to review existing tax claims as of 6/14/15 in order to break out the claim amounts (between tax, interest, penalty and tax period) where a claim was filed with an amount that covered multiple periods.	3.1	\$ 520	\$ 1,612.00
Joey Schwartz	06/14/19	Discussion with M. Bartz (KPMG) regarding next steps related to research to be performed on Tax Year 2015-2018 state apportionment methodology to be incorporated into the attribute reduction model.	0.5	\$ 420	\$ 210.00
Michael Bartz	06/14/19	Discussion with J. Schwartz (KPMG) regarding next steps related to research to be performed on Tax Year 2015-2018 state apportionment methodology to be incorporated into the attribute reduction model (0.5); performed researched related to state apportionment authority for states AL through DC (2.6).	3.1	\$ 420	\$ 1,302.00
Robert Hyatt	06/14/19	Reviewed existing tax claims as of 6/14/15 in order to break out the claim amounts (between tax, interest, penalty and tax period) where a claim was filed with an amount that covered multiple periods.	3.9	\$ 520	\$ 2,028.00

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Name	Date	Description	Hours	Rate	Amount
Eric Albritton	06/17/19	Meeting between E. Albritton and D. Eager (all KPMG) to discuss process for preparing provider allocation letters for the pre-bankruptcy invoices in order to determine tax treatments for the bankruptcy cost analysis	0.2	\$ 520	\$ 104.00
Devin Eager	06/17/19	Meeting between E. Albritton and D. Eager (all KPMG) to discuss process for preparing provider allocation letters for the pre-bankruptcy invoices in order to determine tax treatments for the bankruptcy cost analysis	0.2	\$ 420	\$ 84.00
Mabel Zhang	06/17/19	Meeting with J. Schwartz (KPMG) to discuss Windstream organizational chart/regarded entities for attribute reduction model	0.2	\$ 650	\$ 130.00
Joey Schwartz	06/17/19	Meeting with M. Zhang (KPMG) to discuss Windstream organizational chart/regarded entities for attribute reduction model	0.2	\$ 420	\$ 84.00
Andrew Grace	06/17/19	Meeting with A. Grace and J. Schwartz (both KPMG) to discuss attribute reduction model adaptation/leveraging of prior KPMG assets (including returns, apportionment data, and NOL schedules) - for the purposes of building the state tax attribute reduction model.	0.3	\$ 650	\$ 195.00
Joey Schwartz	06/17/19	Meeting with A. Grace and J. Schwartz (both KPMG) to discuss attribute reduction model adaptation/leveraging of prior KPMG assets (including returns, apportionment data, and NOL schedules) - for the purposes of building the state tax attribute reduction model.	0.3	\$ 420	\$ 126.00
Chris Nocito	06/17/19	Meeting between E. Albritton and C. Nocito (all KPMG) to discuss process for analyzing retained service providers' timesheet detail to properly allocate fees and expenses based on tax treatment for purposes of bankruptcy cost analysis.	0.4	\$ 420	\$ 168.00
Eric Albritton	06/17/19	Meeting between E. Albritton and C. Nocito (all KPMG) to discuss process for analyzing retained service providers' timesheet detail to properly allocate fees and expenses based on tax treatment for purposes of bankruptcy cost analysis.	0.4	\$ 520	\$ 208.00
Regina Gilinsky	06/17/19	Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of workpaper reviews and outstanding questions to be included in future client information requests for purposes of stock basis study.	0.4	\$ 650	\$ 260.00
Eric Albritton	06/17/19	Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of workpaper reviews and outstanding questions to be included in future client information requests for purposes of stock basis study.	0.4	\$ 520	\$ 208.00
Michael Campagna	06/17/19	Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of workpaper reviews and outstanding questions to be included in future client information requests for purposes of stock basis study.	0.4	\$ 760	\$ 304.00

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Name	Date	Description	Hours	Rate	Amount
Andrew Grace	06/17/19	Discussion with K. Polli (KPMG), V. Laddha (KPMG), A. Grace (KPMG), M. Zhang (KPMG), J. Schwartz (KPMG) regarding open Windstream SALT workstreams and next steps as of 6/17/19.	0.5	\$ 650	\$ 325.00
Joey Schwartz	06/17/19	Discussion with K. Polli (KPMG), V. Laddha (KPMG), A. Grace (KPMG), M. Zhang (KPMG), J. Schwartz (KPMG) regarding open Windstream SALT workstreams and next steps as of 6/17/19.	0.5	\$ 420	\$ 210.00
Mabel Zhang	06/17/19	Discussion with K. Polli (KPMG), V. Laddha (KPMG), A. Grace (KPMG), M. Zhang (KPMG), J. Schwartz (KPMG) regarding open Windstream SALT workstreams and next steps as of 6/17/19.	0.5	\$ 650	\$ 325.00
Kevin Polli	06/17/19	Discussion with K. Polli (KPMG), V. Laddha (KPMG), A. Grace (KPMG), M. Zhang (KPMG), J. Schwartz (KPMG) regarding open Windstream SALT workstreams and next steps as of 6/17/19.	0.5	\$ 875	\$ 437.50
Varoon Laddha	06/17/19	Discussion with K. Polli (KPMG), V. Laddha (KPMG), A. Grace (KPMG), M. Zhang (KPMG), J. Schwartz (KPMG) regarding open Windstream SALT workstreams and next steps as of 6/17/19.	0.5	\$ 760	\$ 380.00
Nolon Blaylock	06/17/19	Discussion with N. Blaylock (KPMG) regarding publicly available debt information with respect to inputs to the Windstream cash tax model.	0.5	\$ 420	\$ 210.00
Andrew Nelson	06/17/19	Discussion with N. Blaylock (KPMG) regarding publicly available debt information with respect to inputs to the Windstream cash tax model.	0.5	\$ 520	\$ 260.00
David Greaves	06/17/19	(0.5) Reviewed summary of state tax claims filed by various jurisdictions with bankruptcy trustee that KPMG is maintaining for C. Robinson's Windstream tax team; (0.5) provided feedback of review of tax claims schedule to K. Polli and B. Cella (both KPMG) to assist in determining best approach for KPMG to assist C. Robinson (Windstream) in resolving / managing claims.	1.0	\$ 875	\$ 875.00
Eric Albritton	06/17/19	Senior associate review of allocation letters for analysis of pre / post-bankruptcy invoices provided by client.	1.2	\$ 520	\$ 624.00
Joey Schwartz	06/17/19	Built out entity aggregation flow/entity owner listing with NOL push-down functionality in attribute reduction model.	1.5	\$ 420	\$ 630.00
Michael Bartz	06/17/19	Continue, from earlier in the day, to perform research over state apportionment authority for states DC through NJ in order to build the Windstream state attribute reduction model's logic accurately.	1.8	\$ 420	\$ 756.00
Andrew Nelson	06/17/19	Updated Windstream cash tax model to include book and tax basis balance sheet information, as well as depreciation, amortization, NOL balance information.	2.1	\$ 520	\$ 1,092.00

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Name	Date	Description	Hours	Rate	Amount
Devin Eager	06/17/19	Prepare allocation letter for Evercore in order to determine tax treatments for the bankruptcy cost analysis (0.5). Prepare allocation letter for FTI in order to determine tax treatments for the bankruptcy cost analysis (0.5). Prepare allocation letter for Joele Frank in order to determine tax treatments for the bankruptcy cost analysis (0.4). Prepare allocation letter for Paul Weiss in order to determine tax treatments for the bankruptcy cost analysis (0.4). Prepare allocation letter for Simpson Thatcher in order to determine tax treatments for the bankruptcy cost analysis (0.4). Preparing summary of service providers that have filed second monthly fee applications breaking out fees and expenses for the bankruptcy cost analysis for the following provider: K&E (0.3).	2.5	\$ 420	\$ 1,050.00
Devin Eager	06/17/19	Analyzing time detail for Katten – Charter Litigation with focus on time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement.	2.9	\$ 420	\$ 1,218.00
Varoon Laddha	06/17/19	Per request from C. Robinson (Windstream), reviewed updated tax claim report for Register Report 6/6/19 assembled by R. Hyatt (KPMG) and concurrently revised as needed (2.4). Review claims summary for Register Report 6/6/19 assembled by R. Hyatt (KPMG) in file and concurrently make changes as needed (.8).	3.2	\$ 760	\$ 2,432.00
Robert Hyatt	06/17/19	Continue, from same day, to review existing Windstream tax claims as of 6/17/19 to break out the claim amounts (between tax, interest, penalty) and concurrently break-out the claims by tax period where a claim was filed with an amount that covered multiple periods.	3.6	\$ 520	\$ 1,872.00
Michael Bartz	06/17/19	Researched state apportionment authority for states DC through NJ in order to build the Windstream state attribute reduction model's logic accurately.	3.9	\$ 420	\$ 1,638.00
Robert Hyatt	06/17/19	Review existing Windstream tax claims as of 6/17/19 to break out the claim amounts (between tax, interest, penalty) and concurrently break-out the claims by tax period where a claim was filed with an amount that covered multiple periods.	3.9	\$ 520	\$ 2,028.00
David Helenbrook	06/18/19	Call to discuss claim register and breakdown of tax detail with K. Polli (KPMG), D. Helenbrook (KPMG), V. Laddha (KPMG), N. Tammerine (A&M) and P. Kinealy (A&M).	0.1	\$ 875	\$ 87.50
Kevin Polli	06/18/19	Call to discuss claim register and breakdown of tax detail with K. Polli (KPMG), D. Helenbrook (KPMG), V. Laddha (KPMG), N. Tammerine (A&M) and P. Kinealy (A&M).	0.1	\$ 875	\$ 87.50
Varoon Laddha	06/18/19	Call to discuss claim register and breakdown of tax detail with K. Polli (KPMG), D. Helenbrook (KPMG), V. Laddha (KPMG), N. Tammerine (A&M) and P. Kinealy (A&M).	0.1	\$ 760	\$ 76.00
Adam Murphy	06/18/19	Conference with A. Bourque (KPMG) re: updating schedule of principal and interest payments on debt with \$3.5 billion principal.	0.1	\$ 520	\$ 52.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	06/18/19	Conference with A. Murphy (KPMG) re: updating schedule of principal and interest payments on debt with \$3.5 billion principal.	0.1	\$ 760	\$ 76.00
Joey Schwartz	06/18/19	Updated Orion to include historic federal consolidated returns for subsequent hardcoding of data into attribute reduction model	0.2	\$ 420	\$ 84.00
Kevin Polli	06/18/19	Performed Managing Director review of weekly claims report prior to being provided to C. Robinson (Windstream).	0.6	\$ 875	\$ 525.00
Brian Defliese	06/18/19	Updated allocation workpaper related to Kirkland & Ellis LLP - Executory Contracts & Unexpired Leases, to include additional time (by proper tax treatment) for the bankruptcy cost analysis.	0.6	\$ 275	\$ 165.00
David Helenbrook	06/18/19	Performed Partner review and concurrently revised stock basis information request list.	0.7	\$ 875	\$ 612.50
Adam Murphy	06/18/19	Update debt schedule for implied interest rate with principal amount of \$3.5 and total payments of \$10.1 billion and adjustments for proper AFR and proration of interest payments in first and last year (0.4); draft e-mail to A. Bourque and D. Helenbrook (both KPMG) regarding latest updates to debt schedule and proper AFR (0.1); review e-mail from A. Bourque (KPMG) regarding proper AFR in updated debt schedule (0.1).	0.7	\$ 520	\$ 364.00
David Helenbrook	06/18/19	Phone conference with A. Bourque, D. Helenbrook (both KPMG), A. Sexton (Kirkland & Ellis), D. Donoghue (Alvarez & Marsal), and C. Robinson and S. Wheeler (both Windstream) to discuss distributable claims analysis.	0.8	\$ 875	\$ 700.00
Adam Bourque	06/18/19	Phone conference with A. Bourque, D. Helenbrook (both KPMG), A. Sexton (Kirkland & Ellis), D. Donoghue (Alvarez & Marsal), and C. Robinson and S. Wheeler (both Windstream) to discuss distributable claims analysis.	0.8	\$ 760	\$ 608.00
David Helenbrook	06/18/19	Meeting with D. Helenbrook and A. Bourque (both KPMG) to discuss preparation for call to discuss distributable claims analysis through review of NOL schedules and tax basis balance sheets.	0.9	\$ 875	\$ 787.50
Adam Bourque	06/18/19	Meeting with D. Helenbrook and A. Bourque (both KPMG) to discuss preparation for call to discuss distributable claims analysis through review of NOL schedules and tax basis balance sheets.	0.9	\$ 760	\$ 684.00
Varoon Laddha	06/18/19	Performed Senior Manager review of revised version of tax claims report for register report 6/6/19 assembled by R. Hyatt (KPMG).	0.9	\$ 760	\$ 684.00
Nolon Blaylock	06/18/19	Concurrently review outstanding debt on Debtwire along with 10-Q documentation in order to add debt to the Windstream cash tax model.	1.0	\$ 420	\$ 420.00
Robert Hyatt	06/18/19	Continued, from earlier in the day, to review Windstream tax claims as of 6/18/18 to break out the claim amounts (between tax, interest, penalty) and concurrently break-out the claims by tax period (where a claim was filed with an amount that covered multiple periods).	1.1	\$ 520	\$ 572.00

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Name	Date	Description	Hours	Rate	Amount
Andrew Grace	06/18/19	Discussion with A. Grace (KPMG) - partial attendance, J. Schwartz (KPMG) and M. Zhang (KPMG) regarding functionality of leveraged KPMG internal assets in attribute reduction model and additional data required to account for by-entity pushdown of CODI and reduction of historic NOLs	1.0	\$ 650	\$ 650.00
Mabel Zhang	06/18/19	Discussion with A. Grace (KPMG) - partial attendance, J. Schwartz (KPMG) and M. Zhang (KPMG) regarding functionality of leveraged KPMG internal assets in attribute reduction model and additional data required to account for by-entity pushdown of CODI and reduction of historic NOLs	1.8	\$ 650	\$ 1,170.00
Joey Schwartz	06/18/19	Discussion with A. Grace (KPMG) - partial attendance, J. Schwartz (KPMG) and M. Zhang (KPMG) regarding functionality of leveraged KPMG internal assets in attribute reduction model and additional data required to account for by-entity pushdown of CODI and reduction of historic NOLs	1.8	\$ 420	\$ 756.00
Andrew Nelson	06/18/19	(0.9) Input of book and tax basis balance sheets, depreciation, amortization, and NOL carryforward information into Windstream cash tax model; (0.5) review of NOL schedule to with focus on Windstream's NOL carryforwards; (0.5) updated the Windstream cash tax model, which included ensuring that entity ID numbers matched up with balance sheets provided by client, and that all non-Windstream information was removed from KPMG cash tax model template.	1.9	\$ 520	\$ 988.00
Mabel Zhang	06/18/19	Review PBC 2018 State Apportionment raw data, State Income Tax Filing Calendar, and 2017 State NOL Rollforward Schedule concurrently in order to build state attribute reduction model input (0.9); Set up attribute reduction model entity list (0.9); Review 2017 State NOL Rollforward Schedule and draft follow-up questions (0.8).	2.6	\$ 650	\$ 1,690.00
Devin Eager	06/18/19	Analyzing time detail for A&M – Cash Management and Collateral with focus on time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (1.1). Analyzing time detail for A&M – Accounting with focus on time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (1.6).	2.7	\$ 420	\$ 1,134.00
Eric Albritton	06/18/19	Draft footnotes for 1st monthly fee statement bankruptcy cost analysis schedule describing tax treatments of each allocated fee category for the following service providers: Perella (0.7); PJT (1.3); and PwC (0.9).	2.9	\$ 520	\$ 1,508.00

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Name	Date	Description	Hours	Rate	Amount
Chris Nocito	06/18/19	Review workstream for Alvarez & Marsal (A&M)– Vendor Management with focus on time entries for proper allocations for the bankruptcy cost analysis of the 2nd monthly fee statement. (1.6); Review workstream for K&E – Vendor Management with focus on time entries for proper allocations for the bankruptcy cost analysis of the 2nd monthly fee statement. (.9); Review workstream for K&E – Utilities with focus time entries for proper allocations for the bankruptcy cost analysis of the 2nd monthly fee statement. (.3); Review workstream for K&E – Use, Sale & Lease of Property with focus on time entries for proper allocations for the bankruptcy cost analysis of the 2nd monthly fee statement. (.1).	2.9	\$ 420	\$ 1,218.00
Robert Hyatt	06/18/19	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 6/18/19, concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.0	\$ 520	\$ 1,560.00
Eric Albritton	06/18/19	Draft footnotes for 1st monthly fee statement bankruptcy cost analysis schedule describing tax treatments of each allocated fee category for the following service providers: Alix (0.8); A&M (1.1); Katten (1.2).	3.1	\$ 520	\$ 1,612.00
Michael Bartz	06/18/19	Researched state apportionment authority for states NY through WI in order to build the Windstream state attribute reduction model's logic accurately.	3.3	\$ 420	\$ 1,386.00
Adam Bourque	06/18/19	(2.2) Performed analysis (including calculations) relating to amount of net operating loss available to offset gain should Windstream liquidate; (1.3) Perform analysis (including calculations) relating to amount of tax basis Windstream's assets have, should Windstream liquidate.	3.5	\$ 760	\$ 2,660.00
Regina Gilinsky	06/18/19	Began to create the initial basis disposition schedule - which included review of audited financial statements, tax returns, white papers and liquidation statements, to put together the initial stock basis for each entity and concurrently determine whether (and if so) how the entity has been disposed of and the corresponding affect that it has on the stock basis - for entities in existence tax years 2006-2010	3.5	\$ 650	\$ 2,275.00
Eric Albritton	06/18/19	Drafted footnotes for 1st monthly fee statement bankruptcy cost analysis schedule describing tax treatments of each allocated fee category for the following service providers: K&E (2.7); MoFo (0.9).	3.6	\$ 520	\$ 1,872.00
Regina Gilinsky	06/18/19	Began to create initial basis disposition schedule - which included review of audited financial statements, tax returns, white papers and liquidation statements, to put together the initial stock basis for each entity and concurrently determine whether (and if so) how the entity has been disposed of and the corresponding affect that it has on the stock basis - for entities in existence tax years 2011-2017	3.7	\$ 650	\$ 2,405.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	06/18/19	(2.8) Creating version 6 of available net operating losses to offset gain under certain scenarios; (1.1) Updating versions 1 through 6 of how many net operating losses are available to show the actual tax liability calculation in each scenario	3.9	\$ 760	\$ 2,964.00
Robert Hyatt	06/18/19	Continued, from same day, to break-out the claims from 6/18/2019 by amounts (between tax, interest, penalty) and concurrently break-out the claims by tax period (where a claim was filed with an amount that covered multiple periods).	3.9	\$ 520	\$ 2,028.00
Lydia Bull	06/18/19	Review of following 2nd monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: A&M (0.6) and Katten (0.8); manager review of PJT's 1st monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis (2.7).	4.1	\$ 650	\$ 2,665.00
Adam Murphy	06/19/19	Review e-mail from A. Bourque to D. Helenbrook (both KPMG) regarding review of updated Windstream NOL schedule and results of discussion re: same.	0.1	\$ 520	\$ 52.00
Howard Steinberg	06/19/19	Discussion with C. Robinson (of Windstream) and A. Sexton (of Kirkland) regarding updates related to 2018 taxable income and CODI	0.5	\$ 875	\$ 437.50
Nolon Blaylock	06/19/19	Meeting with B. N. Blaylock, Laukhuff, A. Nelson, A. Jatana (all KPMG) to discuss recent updates to cash tax model related to debt information.	0.5	\$ 420	\$ 210.00
Amie Jatana	06/19/19	Meeting with B. N. Blaylock, Laukhuff, A. Nelson, A. Jatana (all KPMG) to discuss recent updates to cash tax model related to debt information.	0.5	\$ 420	\$ 210.00
Brittney Laukhuff	06/19/19	Meeting with B. N. Blaylock, Laukhuff, A. Nelson, A. Jatana (all KPMG) to discuss recent updates to cash tax model related to debt information.	0.5	\$ 760	\$ 380.00
Andrew Nelson	06/19/19	Meeting with B. N. Blaylock, Laukhuff, A. Nelson, A. Jatana (all KPMG) to discuss recent updates to cash tax model related to debt information.	0.5	\$ 520	\$ 260.00
Regina Gilinsky	06/19/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, B. Kudrle and B. Shields (all KPMG) to discuss inside-outside basis reconciliation template for purposes of stock basis study.	0.6	\$ 650	\$ 390.00
Michael Campagna	06/19/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, B. Kudrle and B. Shields (all KPMG) to discuss inside-outside basis reconciliation template for purposes of stock basis study.	0.6	\$ 760	\$ 456.00
Brett Shields	06/19/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, B. Kudrle and B. Shields (all KPMG) to discuss inside-outside basis reconciliation template for purposes of stock basis study.	0.6	\$ 420	\$ 252.00
Bill Kudrle	06/19/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, B. Kudrle and B. Shields (all KPMG) to discuss inside-outside basis reconciliation template for purposes of stock basis study.	0.6	\$ 420	\$ 252.00

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Name	Date	Description	Hours	Rate	Amount
Eric Albritton	06/19/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, B. Kudrle and B. Shields (all KPMG) to discuss inside-outside basis reconciliation template for purposes of stock basis study (0.6); preparing list of items requiring follow-up based on discussion of same (0.1).	0.7	\$ 520	\$ 364.00
Regina Gilinsky	06/19/19	Meeting with M. Campagna, R. Gilinsky and E. Albritton (all KPMG) to discuss initial basis/merger & liquidation schedule and support file and related assumptions for purposes of stock basis study.	0.7	\$ 650	\$ 455.00
Eric Albritton	06/19/19	Meeting with M. Campagna, R. Gilinsky and E. Albritton (all KPMG) to discuss initial basis/merger & liquidation schedule and support file and related assumptions for purposes of stock basis study.	0.7	\$ 520	\$ 364.00
Michael Campagna	06/19/19	Meeting with M. Campagna, R. Gilinsky and E. Albritton (all KPMG) to discuss initial basis/merger & liquidation schedule and support file and related assumptions for purposes of stock basis study.	0.7	\$ 760	\$ 532.00
Brian Defliese	06/19/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: A&M - 2nd Monthly - Vendor management	0.8	\$ 275	\$ 220.00
Nolon Blaylock	06/19/19	Revised the Windstream cash tax model by incorporating outstanding debt.	1.8	\$ 420	\$ 756.00
Devin Eager	06/19/19	Analyzing time detail for A&M – Contracts with focus on time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (1.6). Preparing summary of service providers that have filed third monthly fee applications with a break out of fees / expenses for the bankruptcy cost analysis for the following provider: Katten (0.3).	1.9	\$ 420	\$ 798.00
Chris Nocito	06/19/19	Review of workstream for Kirkland & Ellis (K&E) – Employee & Labor Matters with focus on time entries for proper allocations for the bankruptcy cost analysis of the 2nd monthly fee statement. (.9); Review of workstream for K&E – Business Operations with focus on time entries for proper allocations for the bankruptcy cost analysis of the 2nd monthly fee statement. (.3); Review of workstream for K&E – Executory Contracts & Unexpired Leases with focus on time entries for proper allocations for the bankruptcy cost analysis of the 2nd monthly fee statement. (.9)	2.1	\$ 420	\$ 882.00
Eric Albritton	06/19/19	Revised the first monthly fee statement bankruptcy cost analysis schedules based on manager review comments.	2.1	\$ 520	\$ 1,092.00
Adam Bourque	06/19/19	(1.3) Continued, from previous day, to create version 6 of available net operating losses to offset gain under certain scenarios (.9) additional updates to versions 1 through 6 regarding how many net operating losses are available to show the actual tax liability calculation in each scenario.	2.2	\$ 760	\$ 1,672.00

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Tax Consulting Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Michael Campagna	06/19/19	Senior manager review of noncapital, nondeductible item schedule used to create stock basis adjustment to the Windstream subsidiaries relevant to the Windstream bankruptcy planning.	2.2	\$ 760	\$ 1,672.00
Lydia Bull	06/19/19	Analyzed 2nd monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for K&E (1.1); manager review of allocation letters for various providers for the bankruptcy cost analysis (1.8).	2.9	\$ 650	\$ 1,885.00
Robert Hyatt	06/19/19	Continued, from previous day, review of Windstream various claims as of 6/19/19 to break out the claim amounts (between tax, interest, penalty) and concurrently break-out the claims by tax period (where a claim was filed with an amount that covered multiple periods).	3.5	\$ 520	\$ 1,820.00
Lydia Bull	06/19/19	Manager review of 2nd monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis for: K&E – Vendor Matters (0.4); K&E – Utilities (0.3); K&E – Use, Sale and lease of Property (0.1); K&E – Business Operations (0.2); K&E – Employee and Labor Matters (0.3); manager review of workpapers for the first monthly fee statement schedules for the bankruptcy cost analysis created to determine whether all allocations accounted for and properly treated: K&E – Tax Matters (0.4); K&E – Executory Contracts (0.6); K&E – Cash Collateral (0.8); Katten – Chart Litigation (0.7); and A&M – Vendor Management (0.4).	4.2	\$ 650	\$ 2,730.00
Eric Albritton	06/19/19	Senior associate review of 2nd monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis specifically related to: A&M - Vendor Management (0.9); K&E - Business Operations (0.7); K&E - Employee Matters (0.7); K&E - Use, Sale and Lease of Property (0.6); K&E - Utilities (0.7); and K&E - Vendor Matters (0.9).	4.5	\$ 520	\$ 2,340.00
David Helenbrook	06/20/19	Call between M. Campagna and D. Helenbrook (both of KPMG) to discuss latest revisions to stock basis information request list to be provided to Windstream.	0.2	\$ 875	\$ 175.00
Michael Campagna	06/20/19	Call between M. Campagna and D. Helenbrook (both of KPMG) to discuss latest revisions to stock basis information request list to be provided to Windstream.	0.2	\$ 760	\$ 152.00
Brittany Laukhuff	06/20/19	Call with B. Laukhuff, A. Bourque and M. Campagna (all of KPMG) to discuss status of stock basis and bankruptcy model work streams as of 6/20/19.	0.3	\$ 760	\$ 228.00
Michael Campagna	06/20/19	Call with B. Laukhuff, A. Bourque and M. Campagna (all of KPMG) to discuss status of stock basis and bankruptcy model work streams as of 6/20/19.	0.3	\$ 760	\$ 228.00
Adam Bourque	06/20/19	Call with B. Laukhuff, A. Bourque and M. Campagna (all of KPMG) to discuss status of stock basis and bankruptcy model work streams as of 6/20/19.	0.3	\$ 760	\$ 228.00

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June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Kevin Polli	06/20/19	Call with D. Helenbrook, K. Polli, and V. Laddha (all KPMG) to touch base on updates regarding the bankruptcy and state tax.	0.4	\$ 875	\$ 350.00
Varoon Laddha	06/20/19	Call with D. Helenbrook, K. Polli, and V. Laddha (all KPMG) to touch base on updates regarding the bankruptcy and state tax.	0.4	\$ 760	\$ 304.00
David Helenbrook	06/20/19	Call with D. Helenbrook, K. Polli, and V. Laddha (all KPMG) to touch base on updates regarding the bankruptcy and state tax.	0.4	\$ 875	\$ 350.00
Adam Murphy	06/20/19	Review e-mail sent by D. Helenbrook (KPMG) regarding the updated Windstream NOL schedule with summary page showing comparative amounts of tax liability in different principal / interest payment scenarios (0.1); review e-mail from A. Bourque (KPMG) regarding additional updates to the Windstream NOL schedule to reorder scenarios in accordance with summary page (0.1); review updated Windstream NOL schedules (0.2).	0.4	\$ 520	\$ 208.00
David Helenbrook	06/20/19	(0.4) Performed Partner review and concurrently revised the updated stock basis information request list; (0.2) Partner review bankruptcy cost analysis service provider letters.	0.6	\$ 875	\$ 525.00
Chris Nocito	06/20/19	Reviewed workstream for Kirkland & Ellis – Cash Collateral/Cash Mgmt/DIP Fin with focus on time entries for proper allocations for the bankruptcy cost analysis of the 2nd monthly fee statement.	0.8	\$ 420	\$ 336.00
Joey Schwartz	06/20/19	(.2) Communication to provide status update as of 6/20/19 to V. Laddha (KPMG) regarding progress of Windstream research into IRC 1502 (and its implementing regulations), current year and prior year apportionment methodologies, and NOL expiration to be used in attribute reduction model; (.8) Discussion with M. Zhang (KPMG) regarding excel modeling of relative presence analysis and Treas. Reg. 1.1502-21(b)(2) analysis in states which track NOLs on a combined basis for attribute reduction model	1.0	\$ 420	\$ 420.00
Mabel Zhang	06/20/19	Review 2017 State NOL Rollforward Schedule and State Income Tax Filing Calendar concurrently to draft follow-up questions related to same (0.4); Discussion with J. Schwartz (KPMG) regarding excel modeling of relative presence analysis and Treas. Reg. 1.1502-21(b)(2) analysis in states which track NOLs on a combined basis for attribute reduction model (0.8)	1.1	\$ 650	\$ 715.00
Lydia Bull	06/20/19	Analyzing surety bond issues to determine applicable tax treatment for the Windstream bankruptcy cost analysis (0.6); manager review of 2nd monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis for: A&M – Accounting (0.6); A&M – Contracts (0.1); and A&M – Cash Collateral (0.3).	1.6	\$ 650	\$ 1,040.00
Eric Albritton	06/20/19	Preparing deemed contributions/distributions for taxes paid schedule template for purposes of stock basis study.	2.1	\$ 520	\$ 1,092.00

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June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Michael Campagna	06/20/19	Senior manager updates to the information request list to be provided to Windstream management requesting additional information related to the calculations of the stock basis of the Windstream subsidiaries performed in connection with the Windstream bankruptcy planning.	2.4	\$ 760	\$ 1,824.00
Lydia Bull	06/20/19	Manager review of Windstream 1st monthly fee statement bankruptcy cost analysis schedules.	3.2	\$ 650	\$ 2,080.00
Joey Schwartz	06/20/19	Imported Treasury Regulation research [IRC 1502 regulations required for the attribute reduction model including Treas. Reg. §§ 1.1502-13, -21(b)(2), -28, -32, -33, -36, & -80(b)] into attribute reduction model to link by-state inputs for -21 and -28 to apportionment function sheet (1.4); Import by-state apportionment research into Windstream attribute reduction model in order to link by-state inputs for apportionment methodology to apportionment function sheet (.8); Import apportionment input template provided by client into Windstream attribute reduction model in order to create calculation of sales, payroll, and property factors by-state by-entity which will link to apportionment research to calculate apportionment factor based on by-state apportionment methodology (1.2).	3.4	\$ 420	\$ 1,428.00
Brian Defliese	06/20/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: K&E - Employee and Labor Matters (.8), K&E - Use, Sale, and Lease of Property (.4) K&E - Utilities (.5) K&E - Vendor Matters (.8) K&E - Executory Contracts and Unexpired Leases (.8)	3.3	\$ 275	\$ 907.50
Adam Bourque	06/20/19	Updating scenarios 1-6 of tax liability if spin off was taxable to accommodate for net operating losses available each year per 382 as well as new format for tax liability per year and new ordering of various scenarios (all one task).	3.6	\$ 760	\$ 2,736.00
Devin Eager	06/20/19	Analyzing time detail for K&E – Adversary Proceedings, Contested Matters with focus on time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (1.2). Analyzing time detail for K&E – Corporate and Securities Matters with focus on time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (1.6). Analyzing time detail for K&E – Tax Matters with focus on time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (1.1).	3.9	\$ 420	\$ 1,638.00
Eric Albritton	06/20/19	Senior associate review of 2nd 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 - Contracts (0.7); A&M - Cash Management (0.8); K&E - Cash Collateral (0.8); and K&E - Executory Contracts (0.9).	3.9	\$ 520	\$ 2,028.00

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June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Andrew Grace	06/21/19	Meeting with J. Schwartz (KPMG) to discuss outstanding items related to excel modeling of relative presence analysis and Treas. Reg. 1.1502-21(b)(2) analysis in states which track NOLs on a combined basis for attribute reduction model	0.5	\$ 650	\$ 325.00
Joey Schwartz	06/21/19	(.2) Communication to provide status update as of 6/21/19 to V. Laddha (KPMG) regarding progress of Windstream research into IRC 1502 (and its implementing regulations), current year and prior year apportionment methodologies, and NOL expiration to be used in attribute reduction model; (.5) Meeting with A. Grace (KPMG) to discuss outstanding items related to excel modeling of relative presence analysis and Treas. Reg. 1.1502-21(b)(2) analysis in states which track NOLs on a combined basis for attribute reduction model	0.7	\$ 420	\$ 294.00
Kevin Polli	06/21/19	Call with C. Robinson (Windstream), S. Tran (Windstream), S. Wheeler (Windstream), K. Polli (KPMG), A. Grace (KPMG), and V. Laddha (KPMG) to discuss open state requests in order to build state tax attribution reduction model.	0.6	\$ 875	\$ 525.00
Varoon Laddha	06/21/19	Call with C. Robinson (Windstream), S. Tran (Windstream), S. Wheeler (Windstream), K. Polli (KPMG), A. Grace (KPMG), and V. Laddha (KPMG) to discuss open state requests in order to build state tax attribution reduction model.	0.6	\$ 760	\$ 456.00
Andrew Grace	06/21/19	Call with C. Robinson (Windstream), S. Tran (Windstream), S. Wheeler (Windstream), K. Polli (KPMG), A. Grace (KPMG), and V. Laddha (KPMG) to discuss open state requests in order to build state tax attribution reduction model.	0.6	\$ 650	\$ 390.00
Mabel Zhang	06/21/19	Input 2017 state Apportionment raw data into attribute reduction model in order to calculate apportionment factors	0.6	\$ 650	\$ 390.00
David Helenbrook	06/21/19	Conference with A. Murphy (KPMG) to discuss updating the Windstream NOL schedule related to base case scenario, scenarios with no gain from 2015 spin-off, alternative secured financing scenarios with taxable transfer of assets, summary of incremental tax liability and effect on tax attributes of alternative scenarios	0.7	\$ 875	\$ 612.50
Adam Murphy	06/21/19	Conference with D. Helenbrook (KPMG) to discuss updating the Windstream NOL schedule related to base case scenario, scenarios with no gain from 2015 spin-off, alternative secured financing scenarios with taxable transfer of assets, summary of incremental tax liability and effect on tax attributes of alternative scenarios	0.7	\$ 520	\$ 364.00
David Helenbrook	06/21/19	Phone conference with A. Bourque (KPMG) regarding latest versions of scenarios 1-6 of tax liability under varying scenarios to accommodate for net operating losses available each year per 382, new format for tax liability per year and new ordering of various scenarios.	0.8	\$ 875	\$ 700.00

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June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	06/21/19	Phone conference with D. Helenbrook (KPMG) regarding latest versions of scenarios 1-6 of tax liability under varying scenarios to accommodate for net operating losses available each year per 382, new format for tax liability per year and new ordering of various scenarios.	0.8	\$ 760	\$ 608.00
Bill Kudrle	06/21/19	Preparing current income tax expense schedule for the Windstream consolidated group for purposes of the stock basis study.	0.8	\$ 420	\$ 336.00
Mark Balistrieri	06/21/19	Review PA tax claims to determine origin of claims / steps to determine validity.	0.9	\$ 760	\$ 684.00
David Helenbrook	06/21/19	(0.6) Review of 2015 transaction deck prepared by Kirkland regarding the recharacterization of the 2015 transaction; (0.4) Perform Partner review and concurrently revise analysis of NOLs available to offset gain in 2015 and adjustments to taxable income in tax years 2005-2018.	1.0	\$ 875	\$ 875.00
Varoon Laddha	06/21/19	Review documentation (e.g., NOL files currently provided and federal tax returns currently provided) with focus on what additional information is required - prior to call with Windstream to discuss SALT open items (.3); Senior Manager review of current state of Windstream state tax attribute reduction model after 2017 apportionment input included in model by J. Schwartz (KPMG) (.9).	1.2	\$ 760	\$ 912.00
Eric Albritton	06/21/19	Meeting with J. Geracimos, L. Bull, E. Albritton and D. Eager (all KPMG) for WNT review of the first monthly fee statement bankruptcy cost analysis schedules.	1.1	\$ 520	\$ 572.00
John Geracimos	06/21/19	Meeting with J. Geracimos, L. Bull, E. Albritton and D. Eager (all KPMG) for WNT review of the first monthly fee statement bankruptcy cost analysis schedules.	1.1	\$ 875	\$ 962.50
Lydia Bull	06/21/19	Meeting with J. Geracimos, L. Bull, E. Albritton and D. Eager (all KPMG) for WNT review of the first monthly fee statement bankruptcy cost analysis schedules.	1.1	\$ 650	\$ 715.00
Devin Eager	06/21/19	Meeting with J. Geracimos, L. Bull, E. Albritton and D. Eager (all KPMG) for WNT review of the first monthly fee statement bankruptcy cost analysis schedules.	1.1	\$ 420	\$ 462.00
Adam Bourque	06/21/19	Additional updates to scenarios 1-6 of tax liability under varying scenarios to accommodate for additional 382 NOLs that become available.	1.2	\$ 760	\$ 912.00
Mark Hoffenberg	06/21/19	Analyzed deck prepared for the Windstream board of directors by Kirkland with specific regards to possible consequences of recharacterization of third party lease arrangement	1.3	\$ 875	\$ 1,137.50
Michael Campagna	06/21/19	Senior manager review of taxable income summary schedule used in preparing the stock basis calculations of the Windstream subsidiaries included in the Windstream bankruptcy planning.	1.4	\$ 760	\$ 1,064.00
Devin Eager	06/21/19	Update First Monthly Fee Statement Schedule after call to review same with J. Geracimos, L. Bull, E. Albritton, and D. Eager (all KPMG)	1.6	\$ 420	\$ 672.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	06/21/19	Update state filing methodologies by-entity based on State Filing Calendar/Group Composition data provided by client (1.1); Research states (i.e., AR, IA, KY, MS, OK, SC) with permissive nexus consolidated filing method with reference to State Filing Calendar/Group Composition to determine by-entity whether a group composition is likely a result of such filing method or true consolidated method for attribute reduction model (.6).	1.7	\$ 420	\$ 714.00
Devin Eager	06/21/19	Continued analyzing time detail for K&E – Tax Matters (based on response to question posed to E. Albritton - KPMG) with focus on time entries for proper allocations for the bankruptcy cost analysis of the 1st monthly fee statement (0.6). Review various fee applications from the bankruptcy docket from 6/15/19 - 6/21/19 to determine which providers are retained by the court for the bankruptcy court analysis (2.5).	3.1	\$ 420	\$ 1,302.00
Lydia Bull	06/21/19	Prepare for meeting to discuss WNT review of the first monthly fee statement bankruptcy cost analysis schedules (on same day) by revising agenda to include technical areas to be discussed (0.4); manager review of first monthly fee statement bankruptcy cost analysis schedules based on WNT edits (1.7); review of Katten's 3rd monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis (0.6); Performed Manager review of 2nd monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis for: K&E – Tax Matters (0.2); and A&M – Cash Management (0.3).	3.2	\$ 650	\$ 2,080.00
Brian Defliese	06/21/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: A&M - Contracts (1.5) Kirkland & Ellis LLP - Cash Collateral/Cash Mgmt/DIP Fin. (1.5) K&E - Tax Matters (.4)	3.4	\$ 275	\$ 935.00
Adam Murphy	06/21/19	Review e-mail from A. Bourque (KPMG) regarding updated Windstream NOL schedule (0.1); review e-mail from A. Bourque (KPMG) related to 2016 RBIG (0.1); update Windstream NOL schedule with specific regards to base case scenario (0.7); update Windstream NOL schedule with regards to scenarios with no gain from 2015 spin-off (2.6).	3.5	\$ 520	\$ 1,820.00
Adam Murphy	06/21/19	Update Windstream NOL schedule with regards to alternative secured financing scenarios with taxable transfer of assets (3.1); update Windstream NOL schedule with regards to summary of incremental tax liability including effect on tax attributes of alternative scenarios (0.4); draft e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding updated Windstream NOL schedule (0.1).	3.6	\$ 520	\$ 1,872.00

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Name	Date	Description	Hours	Rate	Amount
Eric Albritton	06/21/19	Updating first monthly fee statement bankruptcy cost analysis schedules based on WNT review (2.1); updating master notes for same (1.3). Preparing deliverables of first monthly fee statement bankruptcy cost analysis schedules (1.1)	4.6	\$ 520	\$ 2,392.00
Bill Kudrle	06/23/19	Preparing current income tax expense schedule for the Windstream consolidated group for purposes of the stock basis study.	2.2	\$ 420	\$ 924.00
Regina Gilinsky	06/24/19	Meeting with M. Campagna (KPMG) to discuss status/next steps, specifically information request list received with client comments and subsequent responses to be sent from KPMG for purposes of stock basis study	0.3	\$ 650	\$ 195.00
Michael Campagna	06/24/19	Meeting with R. Gilinsky (KPMG) to discuss status/next steps, specifically information request list received with client comments and subsequent responses to be sent from KPMG for purposes of stock basis study	0.3	\$ 760	\$ 228.00
Eric Albritton	06/24/19	Meeting with D. Helenbrook, M. Campagna, and E. Albritton (all KPMG) to discuss client responses to information request list and next steps/further requests as of 6/24/19 - for purposes of the Windstream stock basis study	0.8	\$ 520	\$ 416.00
David Helenbrook	06/24/19	Meeting with D. Helenbrook, M. Campagna, and E. Albritton (all KPMG) to discuss client responses to information request list and next steps/further requests as of 6/24/19 - for purposes of the Windstream stock basis study	0.8	\$ 875	\$ 700.00
Michael Campagna	06/24/19	Meeting with D. Helenbrook, M. Campagna, and E. Albritton (all KPMG) to discuss client responses to information request list and next steps/further requests as of 6/24/19 - for purposes of the Windstream stock basis study	0.8	\$ 760	\$ 608.00
Adam Murphy	06/24/19	Meeting with D. Helenbrook, A. Bourque and A. Murphy (all KPMG) to discuss scenarios 1-13 of tax liability under various scenarios to accommodate for various principal amounts for debt, various interest rates for debt, new format for tax liability per year and new ordering of various scenarios	0.9	\$ 520	\$ 468.00
David Helenbrook	06/24/19	Meeting with D. Helenbrook, A. Bourque and A. Murphy (all KPMG) to discuss scenarios 1-13 of tax liability under various scenarios to accommodate for various principal amounts for debt, various interest rates for debt, new format for tax liability per year and new ordering of various scenarios	0.9	\$ 875	\$ 787.50
Adam Bourque	06/24/19	Meeting with D. Helenbrook, A. Bourque and A. Murphy (all KPMG) to discuss scenarios 1-13 of tax liability under various scenarios to accommodate for various principal amounts for debt, various interest rates for debt, new format for tax liability per year and new ordering of various scenarios	0.9	\$ 760	\$ 684.00

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Name	Date	Description	Hours	Rate	Amount
Devin Eager	06/24/19	Prepared second monthly fee statement bankruptcy cost analysis summary schedule to include the following service providers: Alvarez & Marsal North America LLC (0.4), Katten Muchin Rosenman LLP (0.4), and Kirkland & Ellis LLP and Kirkland & Ellis International LLP (0.4).	1.2	\$ 420	\$ 504.00
David Helenbrook	06/24/19	(0.4) Performed Partner level review of bankruptcy cost allocation schedules; (1.1) Perform Partner review and concurrently revised the Windstream tax attribute schedule summarizing available NOLs and tax liabilities resulting from recharacterization of 2015 transaction	1.5	\$ 875	\$ 1,312.50
Brian Defliese	06/24/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: A&M - 2nd Monthly - Cash Management & Collateral (1.2) K&E - Adversary Proceedings, Contested Matters (.5)	1.7	\$ 275	\$ 467.50
Adam Murphy	06/24/19	Revise the Windstream tax attribute schedule to include comparative amounts of tax liability, available tax attributes, and tax-effected benefit / cost in different principal / interest payment scenarios alternatively with a 2015 tax-free spin-off or a 2015 taxable sale of assets (1.6); draft e-mail to D. Helenbrook and A. Bourque (both KPMG) regarding latest revisions to the Windstream tax attribute schedule (0.1).	1.7	\$ 520	\$ 884.00
Michael Campagna	06/24/19	Senior manager review of Windstream responses to open information request for stock basis related items submitted in connection with KPMG's stock basis analysis performed in connection with Windstream bankruptcy planning.	1.9	\$ 760	\$ 1,444.00
Joey Schwartz	06/24/19	Coded entity list for apportionment formulas in attribute reduction model (.3); Researched and concurrently incorporated Indiana separate entity reporting IRC 1502 in order to implement regulations conformity for NOL pushdown feature of attribute reduction model (1.4); Researched unique consolidated Windstream filings to determine whether nexus consolidated filing method was permitted and flipped state filing method coding accordingly (.3).	2.0	\$ 420	\$ 840.00
Eric Albritton	06/24/19	Senior associate review of 2nd monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: K&E - Adversary Proceedings (0.4); K&E - Corporate and Securities (0.7); and Katten - Charter Litigation (1.1)	2.2	\$ 520	\$ 1,144.00
Bill Kudrle	06/24/19	Continue (from previous day) preparing the current income tax expense schedule for the Windstream consolidated group for purposes of the stock basis study.	2.6	\$ 420	\$ 1,092.00
Joey Schwartz	06/24/19	Added toggle functionality for by-state apportionment elections (for states with multiple options) and by-state filing methodologies (for states with multiple options) to attribute reduction model (1.0); Built out relative presence leadsheet in attribute reduction model (1.7)	2.7	\$ 420	\$ 1,134.00

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Name	Date	Description	Hours	Rate	Amount
Regina Gilinsky	06/24/19	Draft entity narrative/history for the entities that did not include the Altell entities still in existence to determine the initial stock basis and ending stock basis in order to determine the impact on the Windstream consolidated stock basis	3.2	\$ 650	\$ 2,080.00
Adam Bourque	06/24/19	Review of updated scenarios 1-13 (all one task) to analyze tax liability under various scenarios to accommodate for various principal amounts for debt, various interest rates for debt, new format for tax liability per year and new ordering of various scenarios	3.2	\$ 760	\$ 2,432.00
Lydia Bull	06/24/19	Manager review of 2nd monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis for: K&E – Corporate Securities (1.7); K&E - Adversary Proceedings (0.9); manager review of 2nd monthly fee statement notes describing costs already treated for tax purposes for the bankruptcy cost analysis (0.8).	3.4	\$ 650	\$ 2,210.00
Adam Murphy	06/25/19	Discussion with A. Bourque (KPMG) regarding additional updates of scenarios 1-13 reflecting various scenarios	0.2	\$ 520	\$ 104.00
Adam Bourque	06/25/19	Discussion with A. Murphy (KPMG) regarding additional updates of scenarios 1-13 reflecting various scenarios	0.2	\$ 760	\$ 152.00
Eric Albritton	06/25/19	Meeting with E. Albritton and W. Kudrle (all KPMG) to discuss preparing the 1502 model for purposes of the Windstream stock basis study	0.4	\$ 520	\$ 208.00
Bill Kudrle	06/25/19	Meeting with E. Albritton and W. Kudrle (all KPMG) to discuss preparing the 1502 model for purposes of the Windstream stock basis study	0.4	\$ 420	\$ 168.00
Scott Salmon	06/25/19	Call with J. Schwartz, S. Salmon - partial attendance, M. Campagna, K. Polli, R. Gilinsky, V. Laddha, M. Zhang, A. Grace, and E. Albritton (all KPMG) to discuss state and local tax stock basis work and relevant data points for purposes of preparing Windstream state and local tax bankruptcy planning model.	0.4	\$ 875	\$ 350.00
Andrew Grace	06/25/19	Call with J. Schwartz, S. Salmon - partial attendance, M. Campagna, K. Polli, R. Gilinsky, V. Laddha, M. Zhang, A. Grace, and E. Albritton (all KPMG) to discuss state and local tax stock basis work and relevant data points for purposes of preparing Windstream state and local tax bankruptcy planning model.	0.5	\$ 650	\$ 325.00
Mabel Zhang	06/25/19	Call with J. Schwartz, S. Salmon - partial attendance, M. Campagna, K. Polli, R. Gilinsky, V. Laddha, M. Zhang, A. Grace, and E. Albritton (all KPMG) to discuss state and local tax stock basis work and relevant data points for purposes of preparing Windstream state and local tax bankruptcy planning model.	0.5	\$ 650	\$ 325.00

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Tax Consulting Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	06/25/19	Call with J. Schwartz, S. Salmon - partial attendance, M. Campagna, K. Polli, R. Gilinsky, V. Laddha, M. Zhang, A. Grace, and E. Albritton (all KPMG) to discuss state and local tax stock basis work and relevant data points for purposes of preparing Windstream state and local tax bankruptcy planning model.	0.5	\$ 760	\$ 380.00
Joey Schwartz	06/25/19	Call with J. Schwartz, S. Salmon - partial attendance, M. Campagna, K. Polli, R. Gilinsky, V. Laddha, M. Zhang, A. Grace, and E. Albritton (all KPMG) to discuss state and local tax stock basis work and relevant data points for purposes of preparing Windstream state and local tax bankruptcy planning model.	0.5	\$ 420	\$ 210.00
Eric Albritton	06/25/19	Call with J. Schwartz, S. Salmon - partial attendance, M. Campagna, K. Polli, R. Gilinsky, V. Laddha, M. Zhang, A. Grace, and E. Albritton (all KPMG) to discuss state and local tax stock basis work and relevant data points for purposes of preparing Windstream state and local tax bankruptcy planning model.	0.5	\$ 520	\$ 260.00
Kevin Polli	06/25/19	Call with J. Schwartz, S. Salmon - partial attendance, M. Campagna, K. Polli, R. Gilinsky, V. Laddha, M. Zhang, A. Grace, and E. Albritton (all KPMG) to discuss state and local tax stock basis work and relevant data points for purposes of preparing Windstream state and local tax bankruptcy planning model.	0.5	\$ 875	\$ 437.50
Regina Gilinsky	06/25/19	Call with J. Schwartz, S. Salmon - partial attendance, M. Campagna, K. Polli, R. Gilinsky, V. Laddha, M. Zhang, A. Grace, and E. Albritton (all KPMG) to discuss state and local tax stock basis work and relevant data points for purposes of preparing Windstream state and local tax bankruptcy planning model.	0.5	\$ 650	\$ 325.00
Michael Campagna	06/25/19	Call with J. Schwartz, S. Salmon - partial attendance, M. Campagna, K. Polli, R. Gilinsky, V. Laddha, M. Zhang, A. Grace, and E. Albritton (all KPMG) to discuss state and local tax stock basis work and relevant data points for purposes of preparing Windstream state and local tax bankruptcy planning model.	0.5	\$ 760	\$ 380.00
Kevin Polli	06/25/19	Performed Managing Director review of most recent claims schedule to send to C. Robinson (Windstream) to aid in assessing tax claims.	0.6	\$ 875	\$ 525.00
David Helenbrook	06/25/19	Performed Partner review and concurrently revise tax attributes schedule summarizing available NOLs and tax liabilities resulting from recharacterization of 2015 transaction.	0.8	\$ 875	\$ 700.00
Chris Nocito	06/25/19	Review of time entries for proper allocation of PJT's 2nd monthly fee statement for April for the bankruptcy cost analysis.	1.2	\$ 420	\$ 504.00
Lydia Bull	06/25/19	Manager review of 2nd monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis for: Katten - Charter Litigation.	1.3	\$ 650	\$ 845.00

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June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	06/25/19	Meeting with D. Helenbrook, A. Bourque and A. Murphy (all KPMG) to discuss and analyze updated scenarios 1-13 analyzing tax liability under various scenarios to accommodate for various principal amounts for debt, various interest rates for debt, new format for tax liability per year and new ordering of various scenarios.	1.3	\$ 760	\$ 988.00
David Helenbrook	06/25/19	Meeting with D. Helenbrook, A. Bourque and A. Murphy (all KPMG) to discuss and analyze updated scenarios 1-13 analyzing tax liability under various scenarios to accommodate for various principal amounts for debt, various interest rates for debt, new format for tax liability per year and new ordering of various scenarios.	1.3	\$ 875	\$ 1,137.50
Adam Murphy	06/25/19	Meeting with D. Helenbrook, A. Bourque and A. Murphy (all KPMG) to discuss and analyze updated scenarios 1-13 analyzing tax liability under various scenarios to accommodate for various principal amounts for debt, various interest rates for debt, new format for tax liability per year and new ordering of various scenarios.	1.3	\$ 520	\$ 676.00
Brian Defliese	06/25/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Katten - 2nd Monthly - Charter Litigation (1.1) PJT (.5)	1.6	\$ 275	\$ 440.00
Adam Murphy	06/25/19	Revised Windstream gain / tax attribute workbook (1.3); communication via email with D. Helenbrook and A. Bourque (both KPMG) regarding revised Windstream gain / tax attribute workbook (0.3).	1.6	\$ 520	\$ 832.00
Adam Bourque	06/25/19	Additional review of scenarios 1-13 reflecting various scenarios regarding deemed debt payments in certain years being allocated for portion of certain years following historical transactions	1.8	\$ 760	\$ 1,368.00
Bill Kudrle	06/25/19	Prepared 1502 model for purposes of the Windstream stock basis study.	1.9	\$ 420	\$ 798.00
Adam Bourque	06/25/19	Review of updated scenarios 1-13 analyzing tax liability under certain scenarios after updates for items such as allocating depreciation pro-rata and additional changes discussed in 6/24 meetings	2.4	\$ 760	\$ 1,824.00
Eric Albritton	06/25/19	Senior associate review of allocation workpapers for purposes of 2nd monthly fee statement bankruptcy cost analysis: A&M - Accounting (0.6); A&M - Cash Management & Collateral (0.4); A&M - Contracts (0.4); A&M - Vendor Management (0.4); K&E - Adversary Proceedings (0.6).	2.4	\$ 520	\$ 1,248.00
Joey Schwartz	06/25/19	Completed relative presence leadsheet in attribute reduction model with NOL methodology, tracking, and pre-/post-apportionment formulas and check functions (1.8); Completed consolidated NOL allocation ratio tab in Windstream attribute reduction model (.7)	2.5	\$ 420	\$ 1,050.00
Andrew Grace	06/25/19	Review of research matrix outlining the states' conformity to the federal consolidated return regulations (Treas. Regs. 1.1502) as prepared by J. Schwartz (KPMG), specifically reviewed: Alabama (.8) and Alaska (1.7)	2.5	\$ 650	\$ 1,625.00

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June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	06/25/19	Reviewed client comments related to current Information Request List (IRL) (0.8); and documentation provided by Windstream regarding 2007 spin transaction for purposes of stock basis study (1.7)	2.5	\$ 520	\$ 1,300.00
Eric Albritton	06/25/19	Performed Senior associate review of allocation workpapers for purposes of 2nd monthly fee statement bankruptcy cost analysis: K&E - Business Operations (0.4); K&E - Cash Collateral (0.4); K&E - Employee Matters (0.4); K&E - Executory Contracts (0.6); K&E - Tax Matters (0.2); K&E - Use, Sale and Lease of Property (0.6); K&E - Utilities (0.3); and K&E - Vendor Matters (0.6)	3.5	\$ 520	\$ 1,820.00
Robert Hyatt	06/26/19	Follow-up discussion with K. Polli (KPMG) regarding next steps with respect to updating the Windstream claims schedule.	0.2	\$ 520	\$ 104.00
Kevin Polli	06/26/19	Follow-up discussion with R. Hyatt (KPMG) to discuss next steps with respect to updating the Windstream claims schedule.	0.2	\$ 875	\$ 175.00
Adam Murphy	06/26/19	Review e-mail communication from A. Bourque (KPMG) regarding forwarding of e-mail communication from D. Helenbrook (KPMG) and A. Sexton (K&E) related to Windstream gain / tax attribute workbook and next steps related to scheduling conference call related to same.	0.2	\$ 520	\$ 104.00
Chris Nocito	06/26/19	Reviewing time entries for proper allocation of PJT's 2nd monthly fee statement for April for the bankruptcy cost analysis	0.4	\$ 420	\$ 168.00
Joey Schwartz	06/26/19	Discussion with A. Grace (KPMG) regarding Alaska combined filing, relative presence, and -21 contribution to the loss analysis and its functionality in the attribute reduction model.	0.5	\$ 420	\$ 210.00
Andrew Grace	06/26/19	Discussion with J. Schwartz (KPMG) regarding Alaska combined filing, relative presence, and -21 contribution to the loss analysis and its functionality in the attribute reduction model.	0.5	\$ 650	\$ 325.00
Eric Albritton	06/26/19	Senior associate review of 2nd monthly fee statement bankruptcy cost analysis summary schedules.	0.9	\$ 520	\$ 468.00
David Helenbrook	06/26/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky (all KPMG), C. Robinson and S. Tran (both Windstream) to discuss information request list outstanding items, comments from Windstream related to same (as well as KPMG responses), and path forward to close out these items or collect more information - in order to close out the items for the purpose of the Windstream stock basis study.	1.1	\$ 875	\$ 962.50
Regina Gilinsky	06/26/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky (all KPMG), C. Robinson and S. Tran (both Windstream) to discuss information request list outstanding items, comments from Windstream related to same (as well as KPMG responses), and path forward to close out these items or collect more information - in order to close out the items for the purpose of the Windstream stock basis study.	1.1	\$ 650	\$ 715.00

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Name	Date	Description	Hours	Rate	Amount
Michael Campagna	06/26/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky (all KPMG), C. Robinson and S. Tran (both Windstream) to discuss information request list outstanding items, comments from Windstream related to same (as well as KPMG responses), and path forward to close out these items or collect more information - in order to close out the items for the purpose of the Windstream stock basis study.	1.1	\$ 760	\$ 836.00
Andrew Grace	06/26/19	Review of research matrix outlining the states' conformity to the federal consolidated return regulations (Treas. Regs. 1.1502) as prepared by J. Schwartz (KPMG), specifically a review of the following: Colorado (.5); Connecticut (1.6).	2.1	\$ 650	\$ 1,365.00
Joey Schwartz	06/26/19	Build Tax Year ended 12/31/17 Consolidated NOL Allocation Ratio tab as an input to perform the -21 contribution to the loss analysis across all -21 conforming states (1.0); Transcribe Tax Year ended 12/31/17 federal consolidated return, white paper detail, Line 30 data into Consolidated NOL Allocation Ratio tab as input data (.5); Build separate-tracking NOL function into NOL Sheet tab (.7).	2.2	\$ 420	\$ 924.00
Bill Kudrle	06/26/19	(1.2) Prepared the 1502 model and concurrently inserted schedules for purposes of the Windstream stock basis study; (1.1) Reviewed the 2006 Alltel stock basis study to prepare the initial 2006 basis entries for the purposes of the Windstream stock basis study.	2.3	\$ 420	\$ 966.00
Joey Schwartz	06/26/19	Build combined NOL-tracking relative presence analysis into NOL Sheet tab by reference to the State Apportionment Rates tab (1.3); Build combined NOL-tracking -21 contribution to the loss analysis into NOL Sheet tab by reference to the Consolidate NOL Allocation Ratio tab (1.2)	2.5	\$ 420	\$ 1,050.00
Joey Schwartz	06/26/19	Build entity code function in Pre / Post-Apportionment NOL PBC to capture NOLs at the first regarded entity to which they are passed by formula (1.1); Build summary/pivot in Pre- and Post-Apportionment NOL PBC to pull combined- and separate-tracked NOLs to the NOL leadsheet (1.0); Updated Alaska unitary combined research to reflect one combined filing method with conformity to 1502 with the exception of the federal investment adjustments under -32 and -36 (.5).	2.6	\$ 420	\$ 1,092.00
Andrew Grace	06/26/19	Reviewed research matrix outlining the states' conformity to the federal consolidated return regulations (Treas. Regs. 1.1502) as prepared by J. Schwartz (KPMG), specifically a review of the following: Arizona (.7); Arkansas (1.0); California (.8)	2.5	\$ 650	\$ 1,625.00
Kevin Polli	06/26/19	Call with H. Bixler and N. Tammerine (A&M) and R. Hyatt (KPMG) to discuss KPMG tax claim schedule and how to incorporate into A&M schedule.	0.2	\$ 875	\$ 175.00

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Name	Date	Description	Hours	Rate	Amount
Robert Hyatt	06/26/19	(.2) Call with H. Bixler and N. Tammerine (A&M) and K. Polli (KPMG) to discuss KPMG tax claim schedule and how to incorporate into A&M Schedule; (2.6) Performed updates to tax claim schedule based upon discussions with A&M and K. Polli (KPMG) on same day.	2.8	\$ 520	\$ 1,456.00
Eric Albritton	06/26/19	Preparing workbook template documentation for purposes of stock basis study to calculate deemed contributions/distributions from taxes paid (2.5) and stock options (1.9).	4.4	\$ 520	\$ 2,288.00
Adam Bourque	06/27/19	Call with B. Laukhuff, A. Bourque and M. Campagna (all KPMG) to discuss status of stock basis and bankruptcy model work streams as of 6/27/19.	0.2	\$ 760	\$ 152.00
Michael Campagna	06/27/19	Call with B. Laukhuff, A. Bourque and M. Campagna (all KPMG) to discuss status of stock basis and bankruptcy model work streams as of 6/27/19.	0.2	\$ 760	\$ 152.00
Brittney Laukhuff	06/27/19	Call with B. Laukhuff, A. Bourque and M. Campagna (all KPMG) to discuss status of stock basis and bankruptcy model work streams as of 6/27/19.	0.2	\$ 760	\$ 152.00
Varoon Laddha	06/27/19	Review email sent by C. Robinson Windstream) regarding topics to be discussed on upcoming call (on same day).	0.2	\$ 760	\$ 152.00
Kevin Polli	06/27/19	Call with D. Helenbrook, K. Polli and V. Laddha (KPMG) to discuss stock basis, NOL allocations for federal and state purposes, and audit defense/claims tracking.	0.4	\$ 875	\$ 350.00
David Helenbrook	06/27/19	Call with D. Helenbrook, K. Polli and V. Laddha (KPMG) to discuss stock basis, NOL allocations for federal and state purposes, and audit defense/claims tracking.	0.4	\$ 875	\$ 350.00
Varoon Laddha	06/27/19	Call with D. Helenbrook, K. Polli and V. Laddha (KPMG) to discuss stock basis, NOL allocations for federal and state purposes, and audit defense/claims tracking.	0.4	\$ 760	\$ 304.00
Adam Murphy	06/27/19	Review e-mail from A. Bourque (KPMG) regarding forwarding e-mail from N. Warther (K&E) with request for summary page of Windstream gain / tax attribute workbook to incorporate into slide deck (0.1); prepare summary page of Windstream gain / tax attribute workbook to incorporate into slide deck (0.1); draft e-mail to A. Bourque regarding summary page of Windstream gain / tax attribute workbook to incorporate into slide deck (0.1); review e-mail communication from A. Bourque and D. Helenbrook (both KPMG) regarding next steps to set-up conference calls regarding Windstream gain / tax attribute workbook (0.1).	0.4	\$ 520	\$ 208.00
David Helenbrook	06/27/19	(0.3) Partner review of claims reporting documentation; (0.3) final Partner review of summary schedule of 2015 NOL available NOL scenarios (0.1) provide copy of same to Kirkland for entry into board-level deck.	0.7	\$ 875	\$ 612.50

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	06/27/19	Call with C. Robinson (Windstream), V. Anger (Windstream), S. Wagner (Windstream), B. Cella (KPMG), K. Polli (KPMG), and V. Laddha (KPMG) to discuss claim process in general and specifically the claim support requested by PwC for claim number 1428.	0.7	\$ 875	\$ 612.50
Kevin Polli	06/27/19	Call with C. Robinson (Windstream), V. Anger (Windstream), S. Wagner (Windstream), B. Cella (KPMG), K. Polli (KPMG), and V. Laddha (KPMG) to discuss claim process in general and specifically the claim support requested by PwC for claim number 1428.	0.7	\$ 875	\$ 612.50
Varoon Laddha	06/27/19	Call with C. Robinson (Windstream), V. Anger (Windstream), S. Wagner (Windstream), B. Cella (KPMG), K. Polli (KPMG), and V. Laddha (KPMG) to discuss claim process in general and specifically the claim support requested by PwC for claim number 1428.	0.7	\$ 760	\$ 532.00
Robert Hyatt	06/27/19	Conducted review of selected Windstream claims to determine steps for protesting/finalizing tax claims.	1.0	\$ 520	\$ 520.00
Kevin Polli	06/27/19	Prepare template document for Windstream tax department to utilize in evaluating tax claims (0.8); Review documentation provided by C. Robinson (Windstream) related to the Pennsylvania gross receipts tax claim no. 1428 (0.3).	1.1	\$ 875	\$ 962.50
Lydia Bull	06/27/19	Discussion between S. Tran (Windstream), L. Bull (KPMG) and E. Albritton (KPMG) regarding the pre-petition bankruptcy costs incurred and how to allocate such costs for tax purposes	0.4	\$ 650	\$ 260.00
Eric Albritton	06/27/19	Discussion between S. Tran (Windstream), L. Bull (KPMG) and E. Albritton (KPMG) regarding the pre-petition bankruptcy costs incurred and how to allocate such costs for tax purposes (0.4). Review of allocation letters and related invoices in advance of call for purposes of bankruptcy cost analysis (0.8).	1.2	\$ 520	\$ 624.00
Bill Kudrle	06/27/19	Continued (from 6/26/19) to prepare the 1502 model and concurrently inserted schedules for purposes of the Windstream stock basis study.	1.4	\$ 420	\$ 588.00
Devin Eager	06/27/19	Read various fee applications from the bankruptcy docket from 6/22/19-6/28/19 to determine which providers are retained by the court for the bankruptcy court analysis.	1.8	\$ 420	\$ 756.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	06/27/19	Build Tax Year ended 12/31/16 Consolidated NOL Allocation Ratio tab as an input to perform the -21 contribution to the loss analysis across all -21 conforming states (.5); Transcribe Tax Year ended 12/31/16 federal consolidated return, white paper detail, Line 30 data into Consolidated NOL Allocation Ratio tab as input data (.4); Build Tax Year ended 12/31/15 Consolidated NOL Allocation Ratio tab as an input to perform the -21 contribution to the loss analysis across all -21 conforming states (.6); Transcribe Tax Year ended 12/31/15 federal consolidated return, white paper detail, Line 30 data into Consolidated NOL Allocation Ratio tab as input data (.5)	2.0	\$ 420	\$ 840.00
Eric Albritton	06/27/19	Updating 1502 stock basis model to account for change in parent entity (0.7); calculating updated 1502 stock basis model (0.6) and preparing output reports (0.6).	1.9	\$ 520	\$ 988.00
Adam Bourque	06/27/19	Review and concurrently analyze excel version of scenarios 1-13 in anticipation of providing client with excel version of summary sheet of same.	2.1	\$ 760	\$ 1,596.00
Lydia Bull	06/27/19	Manager review of PJT's 1st monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis.	2.2	\$ 650	\$ 1,430.00
Andrew Grace	06/27/19	Review of research matrix outlining the states' conformity to the federal consolidated return regulations (Treasury Regulation 1.1502) as prepared by J. Schwartz, specifically reviewing each of the following: Delaware (.6 hrs); DC (.8 hrs); Florida (1.2); and Georgia (.6).	3.2	\$ 650	\$ 2,080.00
Robert Hyatt	06/27/19	(1.5) Drafted review checklist to assist client with claim review and substantiation; (2.0) Updated new tax claims based upon register date 6/20/2019.	3.5	\$ 520	\$ 1,820.00
Eric Albritton	06/27/19	Reviewing schedule tracking tax expense per M-3 for purposes of stock basis study (3.9).	3.9	\$ 520	\$ 2,028.00
Mabel Zhang	06/28/19	Review and concurrently update the second state information request in order to include all data needed for attribute reduction model	0.3	\$ 650	\$ 195.00
Adam Murphy	06/28/19	Review e-mail from A. Bourque (KPMG) regarding interest rates used in different Windstream gain / tax attribute scenarios (0.1); draft e-mail to A. Bourque and D. Helenbrook (both KPMG) regarding interest rates used in different Windstream gain / tax attribute scenarios (0.1); review e-mail from D. Helenbrook (KPMG) regarding interest rates used in different Windstream gain / tax attribute scenarios (0.1).	0.3	\$ 520	\$ 156.00
Adam Murphy	06/28/19	Conference call with D. Helenbrook (KPMG), A. Bourque (KPMG), A. Murphy (KPMG), H. Steinberg (KPMG), M. Hoffenberg (KPMG), C. Robinson (Windstream), S. Tran (Windstream), A. Sexton (K&E), and N. Warther (K&E) to discuss Windstream gain / tax attribute scenarios.	0.5	\$ 520	\$ 260.00

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Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	06/28/19	Conference call with D. Helenbrook (KPMG), A. Bourque (KPMG), A. Murphy (KPMG), H. Steinberg (KPMG), M. Hoffenberg (KPMG), C. Robinson (Windstream), S. Tran (Windstream), A. Sexton (K&E), and N. Warther (K&E) to discuss Windstream gain / tax attribute scenarios.	0.5	\$ 875	\$ 437.50
Howard Steinberg	06/28/19	Conference call with D. Helenbrook (KPMG), A. Bourque (KPMG), A. Murphy (KPMG), H. Steinberg (KPMG), M. Hoffenberg (KPMG), C. Robinson (Windstream), S. Tran (Windstream), A. Sexton (K&E), and N. Warther (K&E) to discuss Windstream gain / tax attribute scenarios.	0.5	\$ 875	\$ 437.50
David Helenbrook	06/28/19	Conference call with D. Helenbrook (KPMG), A. Bourque (KPMG), A. Murphy (KPMG), H. Steinberg (KPMG), M. Hoffenberg (KPMG), C. Robinson (Windstream), S. Tran (Windstream), A. Sexton (K&E), and N. Warther (K&E) to discuss Windstream gain / tax attribute scenarios.	0.5	\$ 875	\$ 437.50
Adam Bourque	06/28/19	Conference call with D. Helenbrook (KPMG), A. Bourque (KPMG), A. Murphy (KPMG), H. Steinberg (KPMG), M. Hoffenberg (KPMG), C. Robinson (Windstream), S. Tran (Windstream), A. Sexton (K&E), and N. Warther (K&E) to discuss Windstream gain / tax attribute scenarios.	0.5	\$ 760	\$ 380.00
Chris Nocito	06/28/19	Prepared the 4797 reclass schedule for the 2006-2008 tax years for the purposes of the Windstream stock basis study	0.7	\$ 420	\$ 294.00
David Helenbrook	06/28/19	Conference with A. Bourque and A. Murphy (both KPMG) to discuss preparation for upcoming conference call with K&E and Windstream related to Windstream gain / tax attribute scenarios.	0.9	\$ 875	\$ 787.50
Adam Murphy	06/28/19	Conference with A. Bourque and A. Murphy (both KPMG) to discuss preparation for upcoming conference call with K&E and Windstream related to Windstream gain / tax attribute scenarios.	0.9	\$ 520	\$ 468.00
Adam Bourque	06/28/19	Conference with A. Bourque and A. Murphy (both KPMG) to discuss preparation for upcoming conference call with K&E and Windstream related to Windstream gain / tax attribute scenarios.	0.9	\$ 760	\$ 684.00
Adam Koulish	06/28/19	Prepared the form 4797 reclass schedule for the 2011-2017 tax years for the purposes of the Windstream stock basis study.	1.0	\$ 420	\$ 420.00
Adam Bourque	06/28/19	Prepare for upcoming meetings (on same day) by reviewing gain/tax attribute scenarios.	1.3	\$ 760	\$ 988.00
Bill Kudrle	06/28/19	Pull 4797 forms from tax returns and prepare 4797 schedule for purposes of the Windstream stock basis study.	2.1	\$ 420	\$ 882.00
Joey Schwartz	06/28/19	Build Tax Year ended 12/31/06 to Tax Year ended 12/31/2014 Consolidated NOL Allocation Ratio tab as an input to perform the -21 contribution to the loss analysis across all -21 conforming states (.6); Transcribe Tax Year ended 12/31/06 to Tax Year ended 12/31/14 federal consolidated return, white paper detail, Line 30 data into Consolidated NOL Allocation Ratio tab as input data (2.0)	2.6	\$ 420	\$ 1,092.00
Eric Albritton	06/28/19	Reconciling model outputs with input schedules for the following capital gain/loss (1.3) and noncapital nondeductible items (1.6)	2.9	\$ 520	\$ 1,508.00

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Name	Date	Description	Hours	Rate	Amount
Eric Albritton	06/28/19	Reconciling model outputs with input schedules for taxable income (3.1)	3.1	\$ 520	\$ 1,612.00
Robert Hyatt	06/28/19	Imported new tax claim data as of 6/28/19 into client file to break out the claim amounts (between tax, interest, penalty) and concurrently break-out the claims by tax period (where a claim was filed with an amount that covered multiple periods).	3.6	\$ 520	\$ 1,872.00
Robert Hyatt	06/28/19	Continued, from same day, to break-out the claims from 6/28/2019 by amounts (between tax, interest, penalty) and concurrently break-out the claims by tax period (where a claim was filed with an amount that covered multiple periods).	3.9	\$ 520	\$ 2,028.00
Andrew Grace	06/28/19	Review of research matrix outlining the states' conformity to the federal consolidated return regulations (Treas. Regs. 1.1502) as prepared by J. Schwartz (KPMG), specifically reviewed the following: Hawaii (.7); Idaho (.8); Illinois (.8); Indiana (1.0); Iowa (1.1); and Kansas (1.3).	5.7	\$ 650	\$ 3,705.00
Total Tax Consulting Services			<u>791.3</u>		<u>\$ 448,659.00</u>

EXHIBIT C2

Windstream Holdings, Inc., et al.

Case No. 19-22312

Historic NOL Limitation Analysis

June 1, 2019 through June 30, 2019

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

EXHIBIT C3

Windstream Holdings, Inc., et al.

Case No. 19-22312

Retention Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Monica Plangman	06/03/19	Transmit email regarding disinterestedness to address requirement while professionals are performing services during bankruptcy period.	0.1	\$ 300	\$ 30.00
David Helenbrook	06/17/19	Participated (via phone) in court proceeding to represent KPMG in the event any issues were raised with respect to retention application.	1.4	\$ 875	\$ 1,225.00
Total Retention Services			<u>1.5</u>		<u>\$ 1,255.00</u>

EXHIBIT C4

Windstream Holdings, Inc., et al.

Case No. 19-22312

Fee Application Preparation Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	06/03/19	(0.1) extracted Work in progress report to confirm billable hours for week ending 6/1 and (0.5) create estimate for Windstream and send to D. Helenbrook to provide to A&M as requested (on a go-forward weekly basis); (1.8) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 6/3/19; (0.1) Updated exhibit C4 of Windstream 1st monthly fee application to include data received from professionals as of 6/3/19; (0.1) Updated exhibit C3 of Windstream 1st monthly fee application to include data received from professionals as of 6/3/19	2.6	\$ 210	\$ 546.00
Wendy Shaffer	06/04/19	(0.2) Review and respond to email from D. Helenbrook (KPMG) regarding timing / next steps related to filing KPMG's 1st monthly fee application; (3.7) Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 6/6/19.	3.9	\$ 210	\$ 819.00
Wendy Shaffer	06/04/19	Continued (same day) to update exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 6/6/19.	1.1	\$ 210	\$ 231.00
Brittney Laukhuff	06/04/19	Communication via email with W. Shaffer (KPMG) regarding services to be billed in Windstream 1st monthly fee application.	0.5	\$ 760	\$ 380.00
Wendy Shaffer	06/05/19	0.3 Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 6/5/19; 0.2 Communication via email with D. Helenbrook and M. Plangman (both KPMG) regarding status and next steps to finalize the Windstream 1st monthly fee application; 0.1 Draft email to provide to new Windstream team members to facilitate billings in the bankruptcy court.	0.6	\$ 210	\$ 126.00
Wendy Shaffer	06/06/19	0.1 Review footnote from D. Helenbrook (KPMG) related to exhibit C2 and forward to S. Carlin (KPMG Office of General Counsel) for review and approval; 0.2 Updated Exhibit A of Windstream 1st monthly fee application to include additional team members including title and corresponding rates; 0.2 Updated exhibit C2 of Windstream 1st monthly fee application to include data received from professionals as of 6/6/19; 0.2 Begin to prepare Windstream 2nd monthly fee application exhibits to facilitate billing in the bankruptcy court; (1.3) Begin to finalize Windstream 1st monthly fee application exhibits including formulas, footnotes, etc.	2.0	\$ 210	\$ 420.00
Wendy Shaffer	06/10/19	0.6 Prepared estimate for Windstream for week ending 6/8; 3.2 Updated exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 6/10/19.	3.8	\$ 210	\$ 798.00
Wendy Shaffer	06/10/19	Begin to prepare exhibits for Windstream 2nd monthly fee application.	1.2	\$ 210	\$ 252.00

EXHIBIT C4

Windstream Holdings, Inc., et al.

Case No. 19-22312

Fee Application Preparation Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	06/11/19	0.1 email to M. Plangman (KPMG) re status of Windstream 1st monthly fee application and next steps to finalize footnotes related to same; 0.7 Finalized exhibits C1 through C4 of Windstream 1st monthly fee application and send to M. Plangman (KPMG) for initial review.	0.8	\$ 210	\$ 168.00
Wendy Shaffer	06/12/19	Update exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 6/12/19.	2.1	\$ 210	\$ 441.00
Wendy Shaffer	06/13/19	Updated exhibit C1 of Windstream 2nd monthly fee application to include data received from professionals as of 6/13/19.	2.2	\$ 210	\$ 462.00
Wendy Shaffer	06/14/19	Updated exhibit C1 of Windstream 2nd monthly fee application to include data received from professionals as of 6/14/19.	2.3	\$ 210	\$ 483.00
Wendy Shaffer	06/17/19	(0.5) Prepared weekly estimate of fees and expenses to provide to D. Helenbrook (KPMG) as requested; (2.2) Updated exhibit C1 of Windstream 2nd monthly fee application to include data received from professionals as of 6/17/19	2.7	\$ 210	\$ 567.00
Wendy Shaffer	06/18/19	(0.6) Updated exhibit C1 of Windstream 2nd monthly fee application to include data received from professionals as of 6/18/19; (0.1) updated footnotes in of Windstream 1st monthly fee application footnotes per direction from M. Plangman (KPMG)	0.7	\$ 210	\$ 147.00
Wendy Shaffer	06/19/19	0.2 communication with M. Plangman (KPMG) regarding outstanding items to be addressed related to Windstream 1st monthly fee application exhibits; 0.5 Updated exhibit C1 of Windstream 2nd monthly fee application to include data received from professionals as of 6/19/19.	0.7	\$ 210	\$ 147.00
Monica Plangman	06/19/19	Performed Associate Director review of monthly fee application and concurrently provide comments	1.8	\$ 300	\$ 540.00
Wendy Shaffer	06/20/19	(0.9) updated Windstream 1st monthly fee application exhibits per direction from M. Plangman (KPMG Associate Director); (0.3) call with M. Plangman (KPMG) to address outstanding questions related to Windstream 1st monthly fee application; (0.2) Finalized Windstream 1st monthly fee application exhibits and (0.2) draft email to D. Helenbrook, H. Steinberg and B. Laukhuff (all KPMG) to request review/approval of same.	1.6	\$ 210	\$ 336.00
Monica Plangman	06/20/19	Call with W. Shaffer (KPMG) to address outstanding questions related to Windstream 1st monthly fee application.	0.3	\$ 300	\$ 90.00
Monica Plangman	06/20/19	Finalize associate director review of monthly fee application and concurrently provide comments.	1.1	\$ 300	\$ 330.00
Wendy Shaffer	06/21/19	0.1 draft email to request review approval of SALT and Federal tax portions of Windstream 1st monthly fee application per direction from D. Helenbrook (KPMG); 0.1 follow-up communication with D. Helenbrook (KPMG) via email regarding go forward related to review of Windstream 1st monthly fee application.	0.2	\$ 210	\$ 42.00

EXHIBIT C4

Windstream Holdings, Inc., et al.

Case No. 19-22312

Fee Application Preparation Services

June 1, 2019 through June 30, 2019

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	06/24/19	0.5 Prepare and send weekly Windstream estimate to D. Helenbrook (KPMG) for week ending 6/22 per request from Kirkland; 0.5 Updated Windstream exhibit C1 to include data received from professionals as of 6/28/19; 0.3 Updated exhibit C4 of Windstream 2nd monthly fee application to include services as of 6/24/19.	1.3	\$ 210	\$ 273.00
David Helenbrook	06/25/19	Performed Partner level review of first monthly fee application	0.3	\$ 875	\$ 262.50
Wendy Shaffer	06/25/19	0.2 Communication regarding outstanding items related to Windstream 1st monthly fee application to facilitate finalization; 0.5 Updates to Windstream 1st monthly fee application per direction from K. Polli and 0.1 send updated documents to B. Laukhuff (KPMG Manager) for review; 0.4 additional updates to Windstream 1st monthly fee application per direction from D. Helenbrook (KPMG Partner); 0.2 finalized Cover sheet to accompany Windstream 1st monthly fee app and send to M Plangman to request approval of same; 0.4 Updated exhibit C1 of Windstream 2nd monthly fee application to include data received from professionals as of 6/25/19.	1.8	\$ 210	\$ 378.00
Monica Plangman	06/25/19	Final review and concurrently perform revisions to first monthly fee statement prior to filing.	0.6	\$ 300	\$ 180.00
Brittney Laukhuff	06/25/19	Performed Manager review of 1st Fee Application documentation and concurrently draft review comments to provide to W. Shaffer (KPMG).	1.0	\$ 760	\$ 760.00
Wendy Shaffer	06/26/19	0.1 Revised Windstream cover sheet per direction from M. Plangman (KPMG); 0.1 send finalized version of 1st monthly fee application documents to H. Stenberg (KPMG) for Partner review/sign off; 0.1 email to T. Smith (Kirkland) to request use of electronic signature for H. Steinberg (KPMG) on monthly fee applications; 1.4 Updated exhibit C1 of Windstream 2nd monthly fee application to include data received from professionals as of 6/26/19.	1.7	\$ 210	\$ 357.00
Brittney Laukhuff	06/26/19	Responding to email from W. Shaffer regarding services to be billed in 1st monthly fee application.	0.5	\$ 760	\$ 380.00
Wendy Shaffer	06/28/19	0.2 Prepared document (PDF) summarizing KPMG's 1st monthly fee application per direction from D. Helenbrook and send; 0.4 Finalized (PDF) Windstream 1st monthly fee application in preparation to send for filing and service; 0.5 continue to draft Windstream 1st Interim fee application Narrative.	1.1	\$ 210	\$ 231.00
Total Fee Application Preparation Services			40.5		\$ 10,146.50

EXHIBIT D

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary of Out of Pocket Expenses
 June 1, 2019 through June 30, 2019

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ 12.52
Ground Transportation	\$ -
Miscellaneous	\$ 70.00
Total	\$ 82.52

EXHIBIT D1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Detail of Out of Pocket Expenses

June 1, 2019 through June 30, 2019

(includes expense not previously billed)

Name	Date	Description	Amount
		Air Fare Subtotal	<u>\$ -</u>
		Lodging Subtotal	<u>\$ -</u>
Adam Koulish	05/22/19	Overtime meal incurred while working late to meet client timeline.	\$ 12.52
		Meals Subtotal	<u>\$ 12.52</u>
		Ground Transportation Subtotal	<u>\$ -</u>
David Helenbrook	06/14/19	Court Solutions Fee to participate via phone in Windstream Heating to	\$ 70.00
		Miscellaneous Subtotal	<u>\$ 70.00</u>
		Total Out of Pocket Expenses	<u><u>\$ 82.52</u></u>

Exhibit 3

**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 4

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

(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 14, 2019

/s/ Howard Steinberg

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

Schedule 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)
)	

**SECOND 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 JULY 1, 2019 THROUGH OCTOBER 31, 2019**

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:	July 1, 2019 through October 31, 2019
Amount of Compensation sought as actual, reasonable and necessary:	\$ 1,566,202.10
Amount of Expense reimbursement sought as actual, reasonable and necessary:	\$ 805.62

This is a _____ Monthly X Interim _____ Final Application

This Application does not request compensation at this time for services rendered in preparing this Second 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%)	
7/1/2019 – 7/31/19 Docket # 1005 (Third Monthly)	\$249,061.00	\$0.00	\$199,248.80	\$0.00	\$49,812.20
8/1/2019 – 8/31/19 Docket # 1147 (Fourth Monthly)	\$297,870.00	\$659.21	\$238,296.00	\$659.21	\$59,574.00
9/1/2019 – 9/30/19 Docket # 1210 (Fifth Monthly)	\$561,316.80	\$146.41	\$449,053.44	\$146.41	\$112,263.36
10/1/2019 – 10/31/19 Docket # 1324 (Sixth Monthly)	\$457,954.30	\$0.00	\$366,363.44	\$0.00	\$91,590.86
Totals:	\$1,566,202.10	\$805.62	\$1,252,961.68	\$805.62	\$313,240.42

*The deadline to file objections to KPMG's sixth monthly fee application is December 30, 2019.

ATTACHMENT A TO FEE APPLICATION

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate		Total Compensation
Adam Bourque	Senior Manager - M&A Tax	163.7	\$ 760		\$ 124,412.00
Adam Murphy	Manager - M&A Tax	17.8	\$ 650	(1)	\$ 11,414.00
Adam Samber	Senior Manager - Tax	110.4	\$ 760		\$ 83,904.00
Alexandra Zaunbrecher	Senior Associate - M&A Tax	31.6	\$ 520		\$ 16,432.00
Andrew Grace	Manager - State & Local Tax	28.7	\$ 650		\$ 18,655.00
Andrew Nelson	Senior Associate - M&A Tax	33.4	\$ 520		\$ 17,368.00
Ashby Corum	Partner - Washington National Tax	11.6	\$ 875		\$ 10,150.00
Ashley Armfield	Senior Associate - M&A Tax	42.7	\$ 520	(2)	\$ 17,994.00
Audra Mitchell	Managing Director - WNT State & Local Tax	0.5	\$ 875		\$ 437.50
Ben Cella	Managing Director - State & Local Tax	111.0	\$ 875		\$ 97,125.00
Bill Kudrle	Associate - M&A Tax	51.1	\$ 420		\$ 21,462.00
Brian Burdett	Partner - State & Local Tax	1.0	\$ 875		\$ 875.00
Brian Defliese	Paraprofessional - Tax Technician	24.2	\$ 275		\$ 6,655.00
Brittney Laukhuff	Senior Manager - M&A Tax	87.3	\$ 760		\$ 66,348.00
Caroline Stevens	Manager - State & Local Tax	18.1	\$ 650		\$ 11,765.00
Chelsea Simpson	Senior Associate - State & Local Tax	3.1	\$ 520		\$ 1,612.00
Chris Nocito	Associate - M&A Tax	92.4	\$ 420		\$ 38,808.00
Courtney Ashworth	Associate - State & Local Tax	15.5	\$ 420		\$ 6,510.00
Daniel Williams	Associate - State & Local Tax	14.3	\$ 420		\$ 6,006.00
David Greaves	Principal - State & Local Tax	10.3	\$ 875		\$ 9,012.50
David Helenbrook	Principal - M&A Tax	68.8	\$ 875		\$ 60,200.00
Devin Eager	Associate - M&A Tax	38.1	\$ 420		\$ 16,002.00
Eric Albritton	Senior Associate - M&A Tax	273.5	\$ 520		\$ 142,220.00
Howard Steinberg	Partner - M&A Tax	6.1	\$ 875		\$ 5,337.50
Jeanette Partridge	Senior Manager - Tax	2.3	\$ 756		\$ 1,738.80

ATTACHMENT A TO FEE APPLICATION, continued

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate		Total Compensation
Jimmy Martinez	Associate - State & Local Tax	24.9	\$ 420		\$ 10,458.00
Jingting Zhou	Senior Associate - M&A Tax	4.3	\$ 520		\$ 2,236.00
Joey Schwartz	Associate - State & Local Tax	39.2	\$ 420		\$ 16,464.00
John Geracimos	Managing Director - Washington National Tax	0.9	\$ 875		\$ 787.50
John Vann	Senior Manager - State & Local Tax	5.7	\$ 760		\$ 4,332.00
Katie Ford	Manager - State & Local Tax	17.4	\$ 650		\$ 11,310.00
Kevin Polli	Managing Director - State & Local Tax	39.6	\$ 875		\$ 34,650.00
Larry Mack	Senior Manager - Washington National Tax	0.8	\$ 760		\$ 608.00
Luis Carcamo	Paraprofessional - Tax Technician	20.3	\$ 275		\$ 5,582.50
Lydia Bull	Manager - M&A Tax	66.7	\$ 650		\$ 43,355.00
Lydia Bull	Senior Manager - M&A Tax	27.7	\$ 760	(3)	\$ 21,052.00
Mabel Zhang	Manager - State & Local Tax	3.1	\$ 650		\$ 2,015.00
Marc Frediani	Partner - Tax	30.7	\$ 875		\$ 26,862.50
Mark Balistrieri	Senior Manager - State & Local Tax	0.5	\$ 760		\$ 380.00
Mark Hoffenberg	Principal - Washington National Tax	20.6	\$ 875		\$ 18,025.00
Mary Beth Turner	Associate - M&A Tax	131.6	\$ 420		\$ 55,272.00
Matt Mims	Senior Associate - M&A Tax	8.6	\$ 520		\$ 4,472.00
Matthew Ams	Senior Manager - Tax	3.5	\$ 760		\$ 2,660.00
Michael Andruchek	Senior Manager - State & Local Tax	2.4	\$ 760		\$ 1,824.00
Michael Campagna	Senior Manager - M&A Tax	60.7	\$ 760		\$ 46,132.00
Monica Plangman	Associate Director - Bankruptcy	16.9	\$ 300		\$ 5,070.00
Morgan Giddens	Associate - State & Local Tax	26.1	\$ 420		\$ 10,962.00
Regina Gilinsky	Manager - M&A Tax	17.2	\$ 650		\$ 11,180.00
Richard Blumenreich	Principal - WNT	4.2	\$ 875		\$ 3,675.00
Rick Blattner	Principal - State & Local Tax	3.1	\$ 875		\$ 2,712.50

ATTACHMENT A TO FEE APPLICATION, continued

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate		Total Compensation
Robert Calloway	Senior Manager - M&A Tax	0.3	\$ 760		\$ 228.00
Robert Hyatt	Senior Associate - State & Local Tax	114.3	\$ 520		\$ 59,436.00
Ronald Dabrowski	Principal - Washington National Tax	0.5	\$ 875		\$ 437.50
Sam Chen	Managing Director - Washington National Tax	12.0	\$ 875		\$ 10,500.00
Sharon Williams	Manager - Tax	0.8	\$ 650		\$ 520.00
Son Nguyen	Associate - M&A Tax	37.0	\$ 420		\$ 15,540.00
Stephen Giordano	Principal - Washington National Tax	3.3	\$ 875		\$ 2,887.50
Tom Lopez	Senior Associate - State & Local Tax	1.1	\$ 520		\$ 572.00
Varoon Laddha	Senior Manager - State & Local Tax	65.6	\$ 760		\$ 49,856.00
Wendy Shaffer	Senior Associate - Bankruptcy	74.2	\$ 210		\$ 15,582.00
Wendy Shaffer	Manager - Bankruptcy	18.1	\$ 228	(1)	\$ 4,126.80
Will Wages	Associate - Tax	65.4	\$ 420		\$ 27,468.00
Will Wages	Associate - Tax	10.4	\$ 420		\$ 4,368.00
Less 50% Rate Reduction related to Non-Working Travel Time					\$ (2,100.00)
Hours and Discounted Fees		2,237.2			\$ 1,323,942.10
Less KPMG Voluntary Reduction Related to Non-Working Travel Time					\$ (2,100.00)
Fixed fees related to Tax Compliance - Transaction Tax Services (Exhibit C6)					\$ 204,360.00
Fixed fees related to Tax Compliance Services for EarthLink Implementation (Exhibit C7)					\$ 40,000.00
Net Requested Fees					\$ 1,566,202.10
Out of Pocket Expenses					\$ 805.62
Net Requested Fees & Out of Pocket Expenses					\$ 1,567,007.72
Blended Rate (Exclusive of Fixed Fees)		\$ 590.85			

(1) Rate reflects promotion to Manager as of October 1, 2019

(2) Rate reflects promotion to Senior Associate as of October 1, 2019

(3) Rate reflects promotion to Senior Manager as of October 1, 2019

(4) In an effort to reduce fees for the client, KPMG is waiving all fees incurred for non-working travel time.

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours Billed	Total Fees Requested
Tax Consulting Services	2,083.2	\$ 1,271,535.50
Historic NOL Limitation Analysis	0.0	\$ -
Retention Services	1.7	\$ 510.00
Fee Application Preparation Services	116.7	\$ 31,260.80
Non-Working Travel Time	10.0	\$ -
Tax Compliance - Transaction Tax Services	0.0	\$ 204,360.00
Tax Compliance Services (EarthLink Implementation)	0.0	\$ 40,000.00
Tax Consulting Services (Related to Transaction Tax Services)	2.3	\$ 1,738.80
Audit Defense Services	23.3	\$ 16,797.00
	2,237.2	\$ 1,566,202.10

⁽¹⁾ Amount reflects Voluntary Reduction of \$2,100.00, as noted in Exhibit C5 of KPMG's fourth monthly fee application.

⁽²⁾ Services are billed on fixed fee basis in accordance with Statement of Work

EXPENSE SUMMARY

Service Description	Amount
Airfare	\$ 403.96
Lodging	\$ 237.44
Meals	\$ 59.57
Ground Transportation	\$ 96.65
Miscellaneous	\$ 8.00
Total	\$ 805.62

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

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

**INDEX OF SECOND 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 JULY 1, 2019 THROUGH OCTOBER 31, 2019**

INDEX

EXHIBIT 1	Copy of KPMG Third Monthly Fee Application
EXHIBIT 2	Copy of KPMG Fourth Monthly Fee Application
EXHIBIT 3	Copy of KPMG Fifth Monthly Fee Application
EXHIBIT 4	Copy of KPMG Sixth Monthly Fee Application
EXHIBIT 5	Copy of Retention Order
EXHIBIT 6	Certification of Professional

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

In re: WINDSTREAM HOLDINGS, INC., et al., <p style="text-align: center;">Debtors.</p>)))))))	Chapter 11 Case No. 19-22312 (RDD) (Jointly Administered)
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**SECOND 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 JULY 1, 2019 THROUGH OCTOBER 31, 2019**

KPMG LLP, (“KPMG”), as Tax Consultants to the above captioned Debtors and Debtors-in-possession (the “Debtors”) files this Second 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 Second Interim Application, KPMG seeks the allowance of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from July 1, 2019 through October 31, 2019 (the “Compensation Period”), in the amount of \$1,567,007.72 (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

1. 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.

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

3. 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

4. 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.

5. 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

6. 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 \$1,566,202.10 and reimbursement of necessary and actual out-of-pocket expenses in the amount of \$805.62.

Summary of Services During the Compensation Period

7. This Application is KPMG's second 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.

8. 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. Stock basis calculations;
- iii. Separate company tax attribute allocations;
- iv. 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;
- v. Transaction cost analysis;
- vi. State tax implications of any of the items referenced above or any other matters related to the Debtors’ Chapter 11 proceeding, including analysis of state and local tax proofs of claim;
- vii. Assisted Windstream with initial state and local tax claim analysis; and
- viii. 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.

Retention Services

- i. Services included creating supplemental declaration and discussions/correspondence regarding same due to additional services to the Debtors within an additional statement of work.

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.

Non-Working Travel Time

- i. This category includes non-working travel time incurred on behalf of the Debtors for travel to client locations and required meetings. Travel time during which no work is performed is billed and separately described at 50% of KPMG’s discounted hourly rates. KPMG has provided a voluntary reduction for all non-working travel time billed during this Compensation Period.

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 April 2019 – September 2019 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 Compliance Services (EarthLink Implementation)

- i. Services related to the implementation of the EarthLink entities in to our compliance systems included:
 - o Discussions with the client regarding the entities, tax returns, filing frequencies and data files for the new entities
 - o Prepare initial data translation rules, set up entities and tax returns in compliance system
 - o Conduct parallel tests of client data comparing results in system to expected results and prior return. Communication any differences with client and prepare revised data translation rules as necessary; and
 - o Prepare final compliance system set up based on additional review and client comments, including updating filing frequencies, account numbers, filing methodologies, and tax returns.

Tax Consulting Services (Related to Transaction Tax Services)

- i. Updated data translation rules for several existing entities to consolidate within compliance systems as requested by client.

Audit Defense Services

- i. Assisted Windstream with state and local indirect tax audits in Georgia, Missouri, Pennsylvania, Texas, and Wisconsin.

9. 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 \$210 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, 160.2 hours were expended by partners and principals, 180.9 hours were expended by managing directors and associate directors, 530.9 hours were expended by

senior managers, 187.9 hours were expended by managers, 586.8 hours were expended by senior associates, 546.0 hours were expended by associates and 44.5 hours were expended by paraprofessionals. KPMG's blended hourly rate for non-fixed fees services provided during the Compensation Period is \$590.85.

10. 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).

11. In addition to Attachment A, copies of KPMG's third, fourth, fifth and sixth 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.

12. 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.

13. 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.

14. 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.

15. 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

16. As set forth in Exhibits D and D1, in KPMG's third, fourth, fifth and sixth monthly fee applications KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period in the aggregate amount of \$805.62. These expenses are reasonable and necessary in light of the size and complexity of the Debtors' cases.

Reservation

17. 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

18. 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 \$1,566,202.10 for professional services performed on behalf of the Debtors during the Compensation Period of July 1, 2019 through October 31, 2019 and reimbursement of \$805.62 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.

Dated: December 16, 2019

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)

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

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

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' claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Debtors' service address for purposes of these chapter 11 cases is: 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.



Dated: September 5, 2019

/s/ Howard Steinberg

Howard Steinberg

KPMG LLP

1350 Avenue of the Americas

New York, New York 10019

(212) 872-6562

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary Of Hours and Discounted Fees Incurred By Professional

July 1, 2019 through July 31, 2019

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

EXHIBIT B

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary of Hours and Discounted Fees Incurred by Category

July 1, 2019 through July 31, 2019

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

EXHIBIT C1

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

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

EXHIBIT C1

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

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

EXHIBIT C1

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

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

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

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

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

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

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

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

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

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

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

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

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 Tax Consulting Services
 July 1, 2019 through July 31, 2019

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

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

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

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

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

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

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

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

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

EXHIBIT C1

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

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

EXHIBIT C1

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

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

EXHIBIT C1

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

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

EXHIBIT C1

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

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

EXHIBIT C1

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

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

EXHIBIT C1

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

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

EXHIBIT C2

Windstream Holdings, Inc., et al.
Case No. 19-22312
Historic NOL Limitation Analysis
July 1, 2019 through July 31, 2019

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

EXHIBIT C3

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

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

EXHIBIT C4

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

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

EXHIBIT C4

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

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

EXHIBIT D

Windstream Holdings, Inc., et al.
Case No. 19-22312
Summary of Out of Pocket Expenses
July 1, 2019 through July 31, 2019

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

EXHIBIT D1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Detail of Out of Pocket Expenses
July 1, 2019 through July 31, 2019
(includes expense not previously billed)

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

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)
)	

**FOURTH 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
AUGUST 1, 2019 THROUGH AUGUST 31, 2019**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors
Date of Retention:	June 17, 2019, <i>nunc pro tunc</i> to April 12, 2019
Period for Which Compensation and Reimbursement is Sought:	August 1, 2019 through August 31, 2019
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 297,870.00
Less 20% Holdback:	\$ (59,574.00)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 659.21
Total Fees and Expenses Due:	\$ 238,955.21

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: October 15, 2019

/s/ Howard Steinberg

Howard Steinberg

KPMG LLP

1350 Avenue of the Americas

New York, New York 10019

(212) 872-6562

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary Of Hours and Discounted Fees Incurred By Professional

August 1, 2019 through August 31, 2019

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	34.4	\$ 760	\$ 26,144.00
Adam Samber	Senior Manager - Tax	4.0	\$ 760	\$ 3,040.00
Andrew Grace	Manager - State & Local Tax	1.6	\$ 650	\$ 1,040.00
Andrew Nelson	Senior Associate - M&A Tax	26.9	\$ 520	\$ 13,988.00
Ashby Corum	Partner - Washington National Tax	7.7	\$ 875	\$ 6,737.50
Ashley Armfield	Associate - M&A Tax	25.9	\$ 420	\$ 10,878.00
Ben Cella	Managing Director - State & Local Tax	2.8	\$ 875	\$ 2,450.00
Bill Kudrle	Associate - M&A Tax	25.2	\$ 420	\$ 10,584.00
Brian Defliese	Paraprofessional - Tax Technician	11.1	\$ 275	\$ 3,052.50
Brittney Laukhuff	Senior Manager - M&A Tax	23.0	\$ 760	\$ 17,480.00
Chris Nocito	Associate - M&A Tax	50.5	\$ 420	\$ 21,210.00
David Greaves	Principal - State & Local Tax	1.8	\$ 875	\$ 1,575.00
David Helenbrook	Principal - M&A Tax	13.6	\$ 875	\$ 11,900.00
Devin Eager	Associate - M&A Tax	11.2	\$ 420	\$ 4,704.00
Eric Albritton	Senior Associate - M&A Tax	45.8	\$ 520	\$ 23,816.00
Howard Steinberg	Partner - M&A Tax	3.9	\$ 875	\$ 3,412.50
Jimmy Martinez	Associate - State & Local Tax	3.1	\$ 420	\$ 1,302.00
Jingting Zhou	Senior Associate - M&A Tax	4.3	\$ 520	\$ 2,236.00
Joey Schwartz	Associate - State & Local Tax	1.6	\$ 420	\$ 672.00
John Geracimos	Managing Director - Washington National Tax	0.9	\$ 875	\$ 787.50
Kevin Polli	Managing Director - State & Local Tax	7.1	\$ 875	\$ 6,212.50
Luis Carcamo	Paraprofessional - Tax Technician	6.2	\$ 275	\$ 1,705.00
Lydia Bull	Manager - M&A Tax	37.8	\$ 650	\$ 24,570.00
Mabel Zhang	Manager - State & Local Tax	0.6	\$ 650	\$ 390.00
Marc Frediani	Partner - Tax	8.0	\$ 875	\$ 7,000.00
Mark Hoffenberg	Principal - Washington National Tax	1.6	\$ 875	\$ 1,400.00
Mary Beth Turner	Associate - M&A Tax	14.6	\$ 420	\$ 6,132.00
Matthew Ams	Senior Manager - Tax	3.0	\$ 760	\$ 2,280.00
Michael Campagna	Senior Manager - M&A Tax	34.4	\$ 760	\$ 26,144.00
Monica Plangman	Associate Director - Bankruptcy	5.0	\$ 300	\$ 1,500.00
Morgan Giddens	Associate - State & Local Tax	1.6	\$ 420	\$ 672.00
Regina Gilinsky	Manager - M&A Tax	7.7	\$ 650	\$ 5,005.00
Richard Blumenreich	Principal - WNT	0.5	\$ 875	\$ 437.50
Robert Calloway	Senior Manager - M&A Tax	0.3	\$ 760	\$ 228.00
Robert Hyatt	Senior Associate - State & Local Tax	47.8	\$ 520	\$ 24,856.00
Son Nguyen	Associate - M&A Tax	23.5	\$ 420	\$ 9,870.00
Stephen Giordano	Principal - Washington National Tax	2.8	\$ 875	\$ 2,450.00

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary Of Hours and Discounted Fees Incurred By Professional

August 1, 2019 through August 31, 2019

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Varoon Laddha	Senior Manager - State & Local Tax	12.7	\$ 760	\$ 9,652.00
Wendy Shaffer	Senior Associate - Bankruptcy	21.7	\$ 210	\$ 4,557.00
Less 50% Rate Reduction related to Non-Working Travel Time				\$ (2,100.00)
Hours and Discounted Fees		536.2		\$ 299,970.00
Less KPMG Voluntary Reduction Related to Non-Working Travel Time				\$ (2,100.00) ⁽¹⁾
Total Discounted Fees				\$ 297,870.00
Less Holdback Adjustment (20%)				\$ (59,574.00)
Net Requested Fees				\$ 238,296.00
Out of Pocket Expenses				\$ 659.21
Net Requested Fees & Out of Pocket Expenses				\$ 238,955.21
Blended Hourly Rate			\$ 555.52	

⁽¹⁾ In an effort to reduce fees for the client, KPMG is waiving all fees incurred for non-working travel time.

EXHIBIT B

Windstream Holdings, Inc., et al.

Case No. 19-22312

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

Category	Exhibit	Total Billed Hours	Total Fees Requested
Tax Consulting Services	C1	493.5	\$ 287,253.00
Historic NOL Limitation Analysis	C2	0.0	\$ -
Retention Services	C3	0.2	\$ 60.00
Fee Application Preparation Services	C4	32.5	\$ 10,557.00
Non-Working Travel Time	C5	10.0	\$ -
Total		536.2	\$ 297,870.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	08/01/19	Discussion with D. Helenbrook (Partner, KPMG), K. Polli (Managing Director, KPMG) and V. Laddha (Sr. Manager, KPMG) to discuss updates to Windstream bankruptcy as of 8/1/19.	0.2	\$875	\$ 175.00
Kevin Polli	08/01/19	Discussion with D. Helenbrook (Partner, KPMG), K. Polli (Managing Director, KPMG) and V. Laddha (Sr. Manager, KPMG) to discuss updates to Windstream bankruptcy as of 8/1/19.	0.2	\$875	\$ 175.00
Varoon Laddha	08/01/19	Discussion with D. Helenbrook (Partner, KPMG), K. Polli (Managing Director, KPMG) and V. Laddha (Sr. Manager, KPMG) to discuss updates to Windstream bankruptcy as of 8/1/19.	0.2	\$760	\$ 152.00
Devin Eager	08/01/19	(0.4) Researching / reviewing documentation related to the GLM, DFW, Inc. Appeal to determine the appropriate tax treatment for the bankruptcy cost analysis.	0.4	\$420	\$ 168.00
Brittny Laukhuff	08/01/19	Review of debt worksheet prepared by Client for purposes of the cash tax model, including the tax basis in the debt	0.5	\$760	\$ 380.00
David Helenbrook	08/01/19	Partner review of board deck provided by Kirkland with focus on business posture of the tax matters contained with the deck	0.7	\$875	\$ 612.50
Lydia Bull	08/01/19	Manager review of K&E's 3rd monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis: (0.2 hours) K&E - Business Operations; (0.6 hours) K&E - Employee Issues; (0.1 hours) K&E - Cash Collateral; (0.9 hours) K&E - Executory Contracts; (0.3 hours) K&E - Utilities; (0.3 hours) K&E - Vendor Matters; and (0.2 hours) K&E - Tax Matters.	2.6	\$650	\$ 1,690.00
Chris Nocito	08/01/19	Preparing various sections in the 1st monthly bankruptcy cost analysis: (.6) statement of facts; (1.1) business operations; (1.6) events leading to bankruptcy.	3.3	\$420	\$ 1,386.00
Robert Hyatt	08/01/19	Continued, from previous day, to update the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 7/24/19, concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.9	\$520	\$ 2,028.00
Robert Hyatt	08/01/19	Continued, from same day, to break-out the claims from 7/24/19 by amounts (between tax, interest, penalty) and concurrently break-out the claims by tax period (where a claim was filed with an amount that covered multiple periods).	1.1	\$520	\$ 572.00
Eric Albritton	08/01/19	Updating 3rd monthly fee statement master notes based on additional providers / changes to tax treatments based on review of timesheet detail for the bankruptcy cost analysis.	1.9	\$520	\$ 988.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	08/01/19	Senior associate review of 3rd monthly fee statement going through workstream reviewing time entries for proper allocations for purposes of bankruptcy cost analysis: (0.4) K&E - Business Operations; (0.4) K&E - Employee Matters; (0.6) K&E - Tax Matters; (0.4) K&E - Utilities; (0.7) K&E - Vendor Matters; (0.6) K&E - Cash Collateral; (0.6) K&E - Executory Contracts; and (0.8) K&E - Adversary Proceedings.	4.5	\$520	\$ 2,340.00
Ben Cella	08/02/19	(.1) Review Windstream claim report prepared by R. Hyatt (KPMG) and comments/questions resulting from review by V. Laddha (KPMG) of the Windstream claim report; (0.1) Provided feedback to R. Hyatt and V. Laddha via email responding to V. Laddha's comments/questions.	0.2	\$875	\$ 175.00
Kevin Polli	08/02/19	Performed Managing Director review of the revised claims schedules to provide C. Robinson (Windstream)	0.7	\$875	\$ 612.50
Adam Bourque	08/02/19	Continued (from July 29th) to perform analysis of rules relating to attribute reduction and other debt cancellation items, in anticipation of reviewing modeling of section 108 / section 1017 reduction of client's attributes	2.2	\$760	\$ 1,672.00
Lydia Bull	08/02/19	(1.1) Review PwC's 3rd monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis; (1.9) Manager review of revised second monthly fee statement schedule including reviewing footnotes describing applicable tax treatment for the bankruptcy cost analysis and concurrently make applicable changes to the notes.	3.0	\$650	\$ 1,950.00
Chris Nocito	08/02/19	(2.7) Preparing description of specific approved service providers, including their services, in the 1st monthly bankruptcy cost analysis opinion; (.3) Updating statement of facts section of the 1st monthly bankruptcy cost analysis with footnotes of court documents. (1.1) Updated the events leading to bankruptcy section of the 1st monthly bankruptcy cost analysis with facts relating to the Aurelius acquisition.	4.1	\$420	\$ 1,722.00
Varoon Laddha	08/02/19	(2.6) Senior Manger review of updated tax claims report to be sent to C. Robinson (Windstream) for claims register report 7-24-19.(.1) Send updated tax claim report to C. Robinson (Windstream). (1.4) Senior Manager review of list of claims in the claims report to be reclassified as tax or not as tax for Windstream's confirmation.	4.1	\$760	\$ 3,116.00
Brian Defliese	08/02/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: K&E - Business Operations (.7), Employee and Labor Matters (1.2), Tax Matters (.6), Utilities (.6), Vendor Matters (.3), Cash Collateral/Cash Mgmt/Dip Fin. (.3), Executory Contracts (.3), KPMG - Tax Consulting (.6)	4.6	\$275	\$ 1,265.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Devin Eager	08/02/19	(1.7) Review various fee applications from the bankruptcy docket from 7/27/19 - 8/2/19 to determine which providers are retained by the court for the bankruptcy court analysis. (4.2) Prepared third monthly fee statement bankruptcy cost analysis summary schedule.	5.9	\$420	\$ 2,478.00
Eric Albritton	08/03/19	Senior associate review of allocation workpapers for purposes of 3rd monthly fee statement bankruptcy cost analysis: (0.3) K&E - Tax Matters; (0.3) K&E - Utilities; (0.3) K&E - Vendor Matters; (0.9) Katten - Charter Litigation; and (1.1) KPMG - Tax Consulting	2.9	\$520	\$ 1,508.00
Eric Albritton	08/03/19	Senior associate review of allocation workpapers for purposes of 3rd monthly fee statement bankruptcy cost analysis: (0.6) A&M - Cash Management; (0.6) A&M - Employee Matters; (0.4) A&M - Vendor Management; (0.6) K&E - Business Operations; (0.4) K&E - Cash Collateral; (0.4) K&E - Employee and Labor Matters; (0.7) K&E - Executory Contracts.	3.7	\$520	\$ 1,924.00
Eric Albritton	08/04/19	Perform Senior associate review of third monthly fee statement bankruptcy cost analysis schedules.	2.2	\$520	\$ 1,144.00
Eric Albritton	08/04/19	Senior associate review of Q2 reconciliation and supporting schedules to Windstream's General Ledger (G/L) account and concurrently updating.	3.9	\$520	\$ 2,028.00
Joey Schwartz	08/05/19	Meeting with K. Polli (Managing Director, KPMG), A. Grace (Manager, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Associate, KPMG) to discuss claims tracking, PBC documents, and progress of the state attribute reduction model as of 8/5/19.	0.2	\$420	\$ 84.00
Mabel Zhang	08/05/19	Meeting with K. Polli (Managing Director, KPMG), A. Grace (Manager, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Associate, KPMG) to discuss claims tracking, PBC documents, and progress of the state attribute reduction model as of 8/5/19.	0.2	\$650	\$ 130.00
Andrew Grace	08/05/19	Meeting with K. Polli (Managing Director, KPMG), A. Grace (Manager, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Associate, KPMG) to discuss claims tracking, PBC documents, and progress of the state attribute reduction model as of 8/5/19.	0.2	\$650	\$ 130.00
Kevin Polli	08/05/19	Meeting with K. Polli (Managing Director, KPMG), A. Grace (Manager, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Associate, KPMG) to discuss claims tracking, PBC documents, and progress of the state attribute reduction model as of 8/5/19.	0.2	\$875	\$ 175.00
Varoon Laddha	08/05/19	Meeting with K. Polli (Managing Director, KPMG), A. Grace (Manager, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Associate, KPMG) to discuss claims tracking, PBC documents, and progress of the state attribute reduction model as of 8/5/19.	0.2	\$760	\$ 152.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Ben Cella	08/05/19	(0.2) Perform analysis to determine new claims / changes to existing claims, (0.1) Preparing schedule of new Tax claims to send to J. Martinez (KPMG) to review; (0.1) Email to V. Anger (Windstream) about new PA DOR claim 7175 that seemingly replaces claim 1436.	0.4	\$875	\$ 350.00
Regina Gilinsky	08/05/19	Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss next steps and tasks to complete Windstream subsidiaries stock basis calculations prepared in connection with the Windstream bankruptcy planning.	0.4	\$650	\$ 260.00
Eric Albritton	08/05/19	Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss next steps and tasks to complete Windstream subsidiaries stock basis calculations prepared in connection with the Windstream bankruptcy planning.	0.4	\$520	\$ 208.00
Michael Campagna	08/05/19	Meeting with M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss next steps and tasks to complete Windstream subsidiaries stock basis calculations prepared in connection with the Windstream bankruptcy planning.	0.4	\$760	\$ 304.00
Robert Hyatt	08/05/19	Review of new tax claims as of 8/5/19 to confirm A&M classification	0.5	\$520	\$ 260.00
Varoon Laddha	08/05/19	(.2) Per email from V. Anger (Windstream) sent requested pdf documents (Claim Number 1872, 2058, 2071, 2385); (.4) Review updated claim report sent by A&M with regards to additional tax claims.	0.6	\$760	\$ 456.00
Jimmy Martinez	08/05/19	Analyzed 40 tax claims in order to determine the specific tax type associated with each claim to ensure they fall with the transaction tax group's responsibility.	1.4	\$420	\$ 588.00
Adam Bourque	08/05/19	Senior manager review of outstanding debt of Windstream to gain insight regarding debt profile in potential upcoming cancellation of debt.	2.1	\$760	\$ 1,596.00
Chris Nocito	08/05/19	(1.3) Updating description of specific approved service providers and their corresponding services of the 1st monthly bankruptcy cost analysis opinion; (.9) Update statement of facts section of the 1st monthly bankruptcy cost analysis opinion with regards to corporate structure.	2.2	\$420	\$ 924.00
Chris Nocito	08/05/19	(1.1) preparing bankruptcy section of the 1st monthly bankruptcy cost analysis opinion; (1.3) review of workstream for Katten –Charter Litigation, with regards to time entries for proper allocations for the bankruptcy cost analysis of the 4th monthly fee statement.	2.4	\$420	\$ 1,008.00
Lydia Bull	08/05/19	(1.8) Manager review of 3rd monthly fee statement schedules including drafting of footnotes / checking allocations for PJT for the bankruptcy cost analysis; and (0.6) Manager review of 2nd monthly fee statement schedules for additional providers for the bankruptcy cost analysis.	2.4	\$650	\$ 1,560.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	08/05/19	(1.2) Senior associate review of 4th monthly fee statement to review time entries for proper allocations for purposes of bankruptcy cost analysis: Katten - Charter Litigation. (1.3) Updating third monthly bankruptcy cot analysis schedules based on manager review comments.	2.5	\$520	\$ 1,300.00
Ben Cella	08/06/19	Preparing email to V. Anger (Windstream) regarding duplicate claims from the PA Department of Revenue (DOR) to request feedback (0.1) and email communication with K. Polli, V. Laddha, and R. Hyatt (all KPMG) to share feedback from V. Anger (0.1).	0.2	\$875	\$ 175.00
Robert Calloway	08/06/19	Meeting with R. Calloway and E. Albritton (all KPMG) to discuss datamine tool to extract data from 1502 model for purposes of stock basis study review.	0.3	\$760	\$ 228.00
Eric Albritton	08/06/19	Meeting with R. Calloway and E. Albritton (all KPMG) to discuss datamine tool to extract data from 1502 model for purposes of stock basis study review.	0.3	\$520	\$ 156.00
Adam Bourque	08/06/19	Performed Windstream analysis of attribute reduction model progression in anticipation of upcoming modeling exercises.	0.6	\$760	\$ 456.00
Varoon Laddha	08/06/19	Call with N. Tammerine (A&M) regarding the claim report A&M sends KPMG to ascertain certain terminology used by A&M in their report in order to correctly reflect information on KPMG's tax claim report (0.3); drafted summary of call to provide to K. Polli and B. Cella (both KPMG) (0.4)	0.7	\$760	\$ 532.00
Brian Defliese	08/06/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Katten - Charter Litigation	0.7	\$275	\$ 192.50
Lydia Bull	08/06/19	Meeting with J. Geracimos (KPMG WNT), L. Bull (KPMG Manager), E. Albritton (KPMG Senior Associate) and D. Eager (KPMG Associate) for WNT review of the second and third monthly fee statement bankruptcy cost analysis schedules.	0.9	\$650	\$ 585.00
Devin Eager	08/06/19	(0.9) Meeting with J. Geracimos (KPMG WNT), L. Bull (KPMG Manager), E. Albritton (KPMG Senior Associate) and D. Eager (KPMG Associate) for WNT review of the second and third monthly fee statement bankruptcy cost analysis schedules; (0.6) Prepare meeting notes related to same (0.1) Update Orion to include copy of same for future review/use.	1.6	\$420	\$ 672.00
Eric Albritton	08/06/19	Meeting with J. Geracimos (KPMG WNT), L. Bull (KPMG Manager), E. Albritton (KPMG Senior Associate) and D. Eager (KPMG Associate) for WNT review of the second and third monthly fee statement bankruptcy cost analysis schedules.	0.9	\$520	\$ 468.00
John Geracimos	08/06/19	Meeting with J. Geracimos (KPMG WNT), L. Bull (KPMG Manager), E. Albritton (KPMG Senior Associate) and D. Eager (KPMG Associate) for WNT review of the second and third monthly fee statement bankruptcy cost analysis schedules.	0.9	\$875	\$ 787.50

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	08/06/19	(.4) Updating description of specific approved service providers and their services in the 1st monthly bankruptcy cost analysis opinion; (.6) Updating statement of facts section of the 1st monthly bankruptcy cost analysis opinion with regards to the debtor's assets / debt agreements; (.6) preparing Appendix B list of debtors of the 1st monthly bankruptcy cost analysis opinion; (.4) updating statement of facts section of 1st monthly bankruptcy cost analysis opinion; (.4) updating business operations section of 1st monthly bankruptcy cost analysis opinion.	2.4	\$420	\$ 1,008.00
Robert Hyatt	08/06/19	(2.4) Continued, from same day, to break-out the claims from 7/29/19 by amounts (between tax, interest, penalty) and concurrently break-out the claims by tax period (where a claim was filed with an amount that covered multiple periods).	2.4	\$520	\$ 1,248.00
Michael Campagna	08/06/19	Senior manager review of the Broadview historical net operating loss schedules and reconciliation with amounts recorded in the Windstream subsidiary stock basis analysis prepared in connection with the Windstream Bankruptcy planning.	2.8	\$760	\$ 2,128.00
Michael Campagna	08/06/19	Senior manager review of EarthLink historical net operating loss carryover schedules and reconciliation with amounts recorded to stock basis analysis prepared for the Windstream subsidiaries in connection with the Windstream bankruptcy planning	3.1	\$760	\$ 2,356.00
Eric Albritton	08/06/19	(1.7) Updated the second monthly bankruptcy cost analysis schedules based on WNT review comments; (1.6) Updated third monthly bankruptcy cost analysis schedules based on WNT review comments.	3.3	\$520	\$ 1,716.00
Lydia Bull	08/06/19	(2.7) Manager review of revised 2nd and 3rd monthly fee statement schedules based on WNT review for the bankruptcy cost analysis to ensure all revisions have been completed appropriately; (0.6) Manager review of Katten - Charter Litigation in the 4th monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis.	3.3	\$650	\$ 2,145.00
Robert Hyatt	08/06/19	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 7/29/19 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods	3.9	\$520	\$ 2,028.00
Varoon Laddha	08/07/19	Review email sent by S. Wheeler (Windstream) regarding Texas Franchise Tax Claims and the reporting for these claims on KPMG's tax claim report.	0.2	\$760	\$ 152.00
Kevin Polli	08/07/19	Perform Managing Director review of updated claims tracker to be provided to C. Robinson (Windstream)	0.4	\$875	\$ 350.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	08/07/19	Conference with C. Robinson, S. Wheeler (both Windstream), A. Sexton (Kirkland) and D. Helenbrook (KPMG), and A. Corum (KPMG) to discuss financial statement reporting obligations in light of recently filed complaint.	0.5	\$875	\$ 437.50
Ashby Corum	08/07/19	Conference with C. Robinson, S. Wheeler (both Windstream), A. Sexton (Kirkland) and D. Helenbrook (KPMG), and A. Corum (KPMG) to discuss financial statement reporting obligations in light of recently filed complaint.	0.5	\$875	\$ 437.50
Lydia Bull	08/07/19	Manager review of revised retained provider schedule as well as determination of any success-based fees based on court documents uploaded as of August 7th for the bankruptcy cost analysis.	0.6	\$650	\$ 390.00
David Helenbrook	08/07/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of stock basis study and reconciling Windstream NOL schedule with amounts listed in tax returns.	0.6	\$875	\$ 525.00
Eric Albritton	08/07/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of stock basis study and reconciling Windstream NOL schedule with amounts listed in tax returns.	0.6	\$520	\$ 312.00
Regina Gilinsky	08/07/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of stock basis study and reconciling Windstream NOL schedule with amounts listed in tax returns.	0.6	\$650	\$ 390.00
Michael Campagna	08/07/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of stock basis study and reconciling Windstream NOL schedule with amounts listed in tax returns.	0.6	\$760	\$ 456.00
Devin Eager	08/07/19	(0.2) Prepared third monthly fee statement bankruptcy cost analysis summary schedule to include the following service providers: PJT. (0.2) Prepared fourth monthly fee statement bankruptcy cost analysis summary schedule to include the following service providers: A&M. (0.3) Preparing third monthly fee statement bankruptcy cost analysis summary schedule after receiving PJT fee application.	0.7	\$420	\$ 294.00
Michael Campagna	08/07/19	Senior manager review of net operating loss reconciliation workbook prepared to compare net operating losses as computed in the tax returns with amounts computed under the stock basis regulations in connection with the Windstream subsidiary stock basis analysis prepared for the Windstream bankruptcy planning.	1.1	\$760	\$ 836.00
Ashby Corum	08/07/19	In light of third party complaint, assessed the application of ASC 740 / FIN 48 potential reporting obligations	1.5	\$875	\$ 1,312.50
Eric Albritton	08/07/19	Preparing datamine schedules for latest stock basis model to capture all inputs from the tax returns for purposes of reconciling outputs with tax returns for stock basis study.	3.4	\$520	\$ 1,768.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Robert Hyatt	08/07/19	Continued, from previous day, to update the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 7/29/19 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.5	\$520	\$ 1,820.00
Michael Campagna	08/07/19	Senior Manager review of latest version of stock basis schedules prepared in connection with the Windstream bankruptcy planning.	3.6	\$760	\$ 2,736.00
Devin Eager	08/08/19	Prepared fourth monthly fee statement bankruptcy cost analysis summary schedule to include the following service providers: K&E.	0.2	\$420	\$ 84.00
Ashby Corum	08/08/19	Conference call between D. Helenbrook and A. Corum (both KPMG) to discuss financial statement reporting obligations in light of recently filed complaint.	0.5	\$875	\$ 437.50
David Helenbrook	08/08/19	Conference call between D. Helenbrook and A. Corum (both KPMG) to discuss financial statement reporting obligations in light of recently filed complaint.	0.5	\$875	\$ 437.50
Brittny Laukhuff	08/08/19	Telephone conversation between B. Laukhuff, A. Bourque and M. Campagna (all of KPMG) to discuss status of Windstream Bankruptcy workstreams and net operating loss carryforwards as of 8/8/19.	0.6	\$760	\$ 456.00
Michael Campagna	08/08/19	Telephone conversation between B. Laukhuff, A. Bourque and M. Campagna (all of KPMG) to discuss status of Windstream Bankruptcy workstreams and net operating loss carryforwards as of 8/8/19.	0.6	\$760	\$ 456.00
Adam Bourque	08/08/19	Telephone conversation between B. Laukhuff, A. Bourque and M. Campagna (all of KPMG) to discuss status of Windstream Bankruptcy workstreams and net operating loss carryforwards as of 8/8/19.	0.6	\$760	\$ 456.00
David Helenbrook	08/08/19	Conference with C. Robinson, S. Wheeler, S. Tran (WS), A. Sexton (Kirkland), D. Helenbrook (KPMG) and A. Corum (KPMG) to discuss financial statement reporting obligations in light of recently filed complaint.	1.0	\$875	\$ 875.00
Ashby Corum	08/08/19	Conference with C. Robinson, S. Wheeler, S. Tran (WS), A. Sexton (Kirkland), D. Helenbrook (KPMG) and A. Corum (KPMG) to discuss financial statement reporting obligations in light of recently filed complaint.	1.0	\$875	\$ 875.00
Adam Bourque	08/08/19	Review and concurrently analyze client provided schedule entitled W-2.0 Windstream Sub Net Operating Loss Detail 5-3-19 to confirm NOLs in existence throughout 2017 acquisition of EarthLink and Broadview based on review of Broadview and EarthLink's final 2017 returns.	1.6	\$760	\$ 1,216.00
Adam Bourque	08/08/19	Review and concurrently analyze client provided schedule entitled Windstream Consolidated Net Operating Loss Schedule 4-22-19_windstream2019 to confirm NOLs in existence throughout 2017 acquisition of EarthLink and Broadview based on review of Broadview and EarthLink's final 2017 returns.	3.1	\$760	\$ 2,356.00

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

Name	Date	Description	Hours	Rate	Amount
Michael Campagna	08/08/19	Senior manager review / reconciliation of net operating loss carryovers as provided in the Windstream tax returns with amounts computed in the Windstream net operating loss allocation schedules prepared in accordance with US Treas. Regulation Sec. 1.1502-21.	3.2	\$760	\$ 2,432.00
Howard Steinberg	08/09/19	Call with D. Helenbrook and H. Steinberg (both KPMG) to discuss ASC 740 considerations related to complaint filed against lease counterparty	0.4	\$875	\$ 350.00
David Helenbrook	08/09/19	Call with D. Helenbrook and H. Steinberg (both KPMG) to discuss ASC 740 considerations related to complaint filed against lease counterparty	0.4	\$875	\$ 350.00
Brittney Laukhuff	08/09/19	Review of conflicting data regarding EarthLink NOLs based on analysis performed by M. Campagna (KPMG) with respect to stock basis (.3) and drafting email to A. Bourque and M. Campagna (both KPMG) regarding same (.1)	0.4	\$760	\$ 304.00
Devin Eager	08/09/19	Review of various fee applications from the bankruptcy docket from 8/3/19 - 8/9/19 to determine which providers are retained by the court for the bankruptcy court analysis.	1.6	\$420	\$ 672.00
Adam Bourque	08/09/19	Review and concurrently analyze historical EarthLink net operating losses in conjunction with EarthLink historical tax returns to determine available EarthLink net operating losses in existence subsequent to Windstream's 2017 acquisition of EarthLink	1.7	\$760	\$ 1,292.00
Michael Campagna	08/09/19	Senior manager review of information provided by A. Bourque (KPMG) related to Windstream net operating loss carryover schedules.	2.2	\$760	\$ 1,672.00
Andrew Grace	08/12/19	Participated in weekly Windstream meeting with K. Polli (TMD, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Associate, KPMG) to discuss claims tracking, PBC documents, and progress of the state attribute reduction model as of 8/12/19.	0.1	\$650	\$ 65.00
Kevin Polli	08/12/19	Participated in weekly Windstream meeting with K. Polli (TMD, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Associate, KPMG) to discuss claims tracking, PBC documents, and progress of the state attribute reduction model as of 8/12/19.	0.1	\$875	\$ 87.50
Joey Schwartz	08/12/19	Participated in weekly Windstream meeting with K. Polli (TMD, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Associate, KPMG) to discuss claims tracking, PBC documents, and progress of the state attribute reduction model as of 8/12/19.	0.1	\$420	\$ 42.00

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Name	Date	Description	Hours	Rate	Amount
Mabel Zhang	08/12/19	Participated in weekly Windstream meeting with K. Polli (TMD, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Associate, KPMG) to discuss claims tracking, PBC documents, and progress of the state attribute reduction model as of 8/12/19.	0.1	\$650	\$ 65.00
Michael Campagna	08/12/19	Telephone conversation between M Campagna and J Zhou (both of KPMG) to discuss format for preparation of net operating loss (NOL) reconciliation comparing NOL's as included in the federal income tax returns with the NOL's as computed by the KPMG 1502 stock basis model prepared in connection with the Windstream bankruptcy planning.	0.6	\$760	\$ 456.00
Jingting Zhou	08/12/19	Telephone conversation between M Campagna and J Zhou (both of KPMG) to discuss format for preparation of net operating loss (NOL) reconciliation comparing NOL's as included in the federal income tax returns with the NOL's as computed by the KPMG 1502 stock basis model prepared in connection with the Windstream bankruptcy planning.	0.6	\$520	\$ 312.00
Ben Cella	08/12/19	(0.7) Performed analysis to determine new claims / changes to existing claims in the latest claim spreadsheet from Alvarez & Marsal, and (0.1) Preparing schedule of new Tax claims from the latest claim spreadsheet to send to J. Martinez (KPMG) for review.	0.8	\$875	\$ 700.00
Lydia Bull	08/12/19	Meeting with L. Bull and D. Eager (all KPMG) to discuss the Q2 general ledger/invoice reconciliation as part of the bankruptcy cost analysis	0.8	\$650	\$ 520.00
Devin Eager	08/12/19	Meeting with L. Bull and D. Eager (all KPMG) to discuss the Q2 general ledger/invoice reconciliation as part of the bankruptcy cost analysis.	0.8	\$420	\$ 336.00
Chris Nocito	08/12/19	Meeting with L. Bull and C. Nocito (all KPMG) to discuss Windstream 1st monthly bankruptcy cost analysis opinion and next steps related to Windstream docket update responsibilities, including fee statements and interim fee applications	0.9	\$420	\$ 378.00
Lydia Bull	08/12/19	Meeting with L. Bull and C. Nocito (all KPMG) to discuss Windstream 1st monthly bankruptcy cost analysis opinion and next steps related to Windstream docket update responsibilities, including fee statements and interim fee applications	0.9	\$650	\$ 585.00
Lydia Bull	08/12/19	Manager review of Q2 ordinary course provider schedule including tax treatment for providers with invoices for the bankruptcy cost analysis.	1.6	\$650	\$ 1,040.00
Jimmy Martinez	08/12/19	Analyzed 40 tax claims in order to determine the specific tax type associated with each claim to ensure they fall within the transaction tax group's responsibility.	1.7	\$420	\$ 714.00

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Name	Date	Description	Hours	Rate	Amount
Michael Campagna	08/12/19	Senior manager review of net operating loss historical information from EarthLink / Broadview acquisitions and concurrently reconcile with net operating losses included in the KPMG 1502 stock basis model for purposes of properly computing the impact to stock basis of net operating losses utilized.	2.1	\$760	\$ 1,596.00
Jingting Zhou	08/12/19	Prepared NOL reconciliation by comparing NOL's as included in the federal income tax returns with the NOL's as computed by the KPMG 1502 stock basis model prepared in connection with the Windstream bankruptcy planning.	2.6	\$520	\$ 1,352.00
Michael Campagna	08/12/19	Senior manager review of KPMG 1502 stock basis model outputs showing the separate company calculations of stock basis of the subsidiaries of Windstream prepared in connection with the Windstream bankruptcy planning.	3.2	\$760	\$ 2,432.00
Chris Nocito	08/12/19	(.3) Continue, from 8/6, to update description of first monthly service providers and their services of the 1st monthly bankruptcy cost analysis. (.8) preparing the Bankruptcy section of the 1st monthly bankruptcy cost analysis opinion (this is a single section called "Bankruptcy") (.7) updating event leading to bankruptcy section of the 1st monthly bankruptcy cost analysis opinion with regards to the third party spin-off transaction. (2.2) review of time entries for proper allocation of PJT's 3rd monthly fee statement for May for the bankruptcy cost analysis.	4.0	\$420	\$ 1,680.00
Michael Campagna	08/13/19	Meeting with M. Campagna and W. Kudrle (all KPMG) to discuss preparing the stock basis Statement of Facts, Assumptions & Representations (SFAR) for purposes of the Windstream stock basis study.	0.4	\$760	\$ 304.00
Bill Kudrle	08/13/19	Meeting with M. Campagna and W. Kudrle (all KPMG) to discuss preparing the stock basis Statement of Facts, Assumptions & Representations (SFAR) for purposes of the Windstream stock basis study.	0.4	\$420	\$ 168.00
Jingting Zhou	08/13/19	Continue to prepare NOL reconciliation by comparing net operating losses as included in the federal income tax returns with the net operating losses as computed by the KPMG 1502 stock basis model prepared in connection with the Windstream bankruptcy planning.	0.5	\$520	\$ 260.00
Michael Campagna	08/13/19	(.6) Discussion between M. Campagna and J. Zhou (both of KPMG) for preparation of net operating loss reconciliation comparing net operating losses as included in the federal income tax returns with the net operating losses as computed by the KPMG 1502 stock basis model prepared in connection with the Windstream bankruptcy planning.	0.6	\$760	\$ 456.00

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Windstream Holdings, Inc., et al.
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Name	Date	Description	Hours	Rate	Amount
Jingting Zhou	08/13/19	(.6) Discussion between M. Campagna and J. Zhou (both of KPMG) for preparation of net operating loss reconciliation comparing net operating losses as included in the federal income tax returns with the net operating losses as computed by the KPMG 1502 stock basis model prepared in connection with the Windstream bankruptcy planning.	0.6	\$520	\$ 312.00
Robert Hyatt	08/13/19	Updated Windstream tax claim file to include additional tax claims received as of 8/7/2019.	1.0	\$520	\$ 520.00
Joey Schwartz	08/13/19	Build out Tax Year 2016 pre- and post-apportioned NOL tables to begin building relative presence and Treas. Reg. 1.1502-21 analysis in state attribute reduction model	1.0	\$420	\$ 420.00
Lydia Bull	08/13/19	(2.2 hours) Review of K&E's 4th monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis; (0.6 hours) Manager review of 4th monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis: K&E - Employee Labor Matters.	2.8	\$650	\$ 1,820.00
Chris Nocito	08/13/19	Prepared Windstream BCA 1st Monthly Fee Statement Schedule - compiled to show all fees / expenses treated and substantiate KPMG's treatment of bankruptcy costs for the bankruptcy cost analysis.	2.8	\$420	\$ 1,176.00
Luis Carcamo	08/14/19	Prepare allocation workpaper - K&E - 4th monthly fee statement - Business Operations	0.4	\$275	\$ 110.00
Howard Steinberg	08/14/19	Call with C. Robinson, S. Tran, S. Wheeler (all Windstream), A. Sexton (Kirkland), D. Helenbrook and H Steinberg (both KPMG) to discuss project status including the recently filed complaint against lease counterparty	0.9	\$875	\$ 787.50
David Helenbrook	08/14/19	Call with C. Robinson, S. Tran, S. Wheeler (all Windstream), A. Sexton (Kirkland), D. Helenbrook and H Steinberg (both KPMG) to discuss project status including the recently filed complaint against lease counterparty	0.9	\$875	\$ 787.50
Brittny Laukhuff	08/14/19	Discussed status of Cash/Tax Model, what data has been received , and determined next steps (e.g., Update "Ref" and "Structure Chart" tabs) - with B. Laukhuff, A. Nelson and S. Nguyen (all KPMG)	1.0	\$760	\$ 760.00
Son Nguyen	08/14/19	Discussed status of Cash/Tax Model, what data has been received , and determined next steps (e.g., Update "Ref" and "Structure Chart" tabs) - with B. Laukhuff, A. Nelson and S. Nguyen (all KPMG)	1.0	\$420	\$ 420.00
Andrew Nelson	08/14/19	Discussed status of Cash/Tax Model, what data has been received , and determined next steps (e.g., Update "Ref" and "Structure Chart" tabs) - with B. Laukhuff, A. Nelson and S. Nguyen (all KPMG)	1.0	\$520	\$ 520.00
Michael Campagna	08/14/19	Senior manager review of KPMG 1502 stock basis model outputs showing the separate company calculations of stock basis of the subsidiaries of Windstream prepared in connection with the Windstream bankruptcy planning.	1.2	\$760	\$ 912.00

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 August 1, 2019 through August 31, 2019

Name	Date	Description	Hours	Rate	Amount
Lydia Bull	08/14/19	Manager review of 1st monthly fee statement documentation summarizing schedules, workpapers, fee statements for client for the bankruptcy cost analysis.	1.6	\$650	\$ 1,040.00
Adam Bourque	08/14/19	(.7) Performed initial Review of "Attribute Reduction" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction. (.3) Initial Review of "Post Attribute Reduction TBBS" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction. (.6) Initial Review of "Consolidating TBBS" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction.	1.6	\$760	\$ 1,216.00
Adam Bourque	08/14/19	(.4) Initial Review of "Pre-Attribute Reduction TBBS" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction. (.5) Initial Review of "Section 382 & NUBIG" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction. (.4) Initial Review of "Estimated RBIG" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction.	1.3	\$760	\$ 988.00
Adam Bourque	08/14/19	(.6) Performed initial Review of "Ref" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction (.4) Initial Review of "assumptions" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction. (.5) Initial Review of "executive summary" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction.	1.5	\$760	\$ 1,140.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	08/14/19	(.7) Initial Review of "summary structure chart" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction. (.4) Initial Review of "Summary" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction. (.3) Initial Review of "CODI Summary" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction. (.4) Initial Review of "Estimated Cash Tax" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction.	1.8	\$760	\$ 1,368.00
Chris Nocito	08/14/19	(2.4) Updating the Windstream BCA 1st Monthly Fee Statement Schedule Binder with service provider first monthly fee schedules; (1.1) reviewed work stream for K&E – Adversary Proceeding, Contested Matters, with focus on time entries for proper allocations for the bankruptcy cost analysis of the 4th monthly fee statement; (.1) reviewed work stream for K&E – Business Operations, with focus on time entries for proper allocations for the bankruptcy cost analysis of the 4th monthly fee statement; (.2) review of work stream for K&E – Employee Matters, with focus on time entries for proper allocations for the bankruptcy cost analysis of the 4th monthly fee statement; (.3) review work stream for K&E – Insurance Matters, with focus on time entries for proper allocations for the bankruptcy cost analysis of the 4th monthly fee statement; (.4) reviewed work stream for K&E – Tax Matters, with focus on time entries for proper allocations for the bankruptcy cost analysis of the 4th monthly fee statement.	4.5	\$420	\$ 1,890.00
Robert Hyatt	08/14/19	Update the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 8/7/19 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.9	\$520	\$ 2,028.00
Robert Hyatt	08/14/19	Continued, from same day, break-out of the claims from 8/7/19 by amounts (between tax, interest, penalty) and tax period (where a claim was filed with an amount that covered multiple periods).	2.6	\$520	\$ 1,352.00
Andrew Nelson	08/15/19	Follow up discussion with B. Laukhuff (KPMG) re: next steps related to the Windstream cash tax model as of 8/15/19	0.3	\$520	\$ 156.00
Brittny Laukhuff	08/15/19	Follow up discussion with A. Nelson (KPMG) re: next steps related to the Windstream cash tax model as of 8/15/19 (0.3) and communication regarding upcoming discussion with D. Helenbrook (KPMG Partner) regarding assumptions (0.1)	0.4	\$760	\$ 304.00

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	08/15/19	Meeting with D. Helenbrook (Principal KPMG), K. Polli (Managing Director, KPMG) and V. Laddha (Sr. Manager, KPMG) to discuss the current status of the bankruptcy as of 8/15/19.	0.4	\$875	\$ 350.00
Kevin Polli	08/15/19	Meeting with D. Helenbrook (Principal KPMG), K. Polli (Managing Director, KPMG) and V. Laddha (Sr. Manager, KPMG) to discuss the current status of the bankruptcy as of 8/15/19.	0.4	\$875	\$ 350.00
Varoon Laddha	08/15/19	Meeting with D. Helenbrook (Principal KPMG), K. Polli (Managing Director, KPMG) and V. Laddha (Sr. Manager, KPMG) to discuss the current status of the bankruptcy as of 8/15/19.	0.4	\$760	\$ 304.00
Kevin Polli	08/15/19	Performed Managing Director review of updated tax claims prior to providing to C. Robinson (Windstream) for review.	0.5	\$875	\$ 437.50
Michael Campagna	08/15/19	Call with B. Laukhuff, A. Bourque and M. Campagna (all of KPMG) to discuss Windstream bankruptcy workstreams and next steps in connection with the Windstream Bankruptcy planning.	0.6	\$760	\$ 456.00
Brittney Laukhuff	08/15/19	Call with B. Laukhuff, A. Bourque and M. Campagna (all of KPMG) to discuss Windstream bankruptcy workstreams and next steps in connection with the Windstream Bankruptcy planning.	0.6	\$760	\$ 456.00
Adam Bourque	08/15/19	Call with B. Laukhuff, A. Bourque and M. Campagna (all of KPMG) to discuss Windstream bankruptcy workstreams and next steps in connection with the Windstream Bankruptcy planning.	0.6	\$760	\$ 456.00
Son Nguyen	08/15/19	Updated entity classification for each of Windstream's entities with KPMG entity number to ensure uniform numbering system throughout the cash tax model.	0.8	\$420	\$ 336.00
Howard Steinberg	08/15/19	Consideration of ASC 740 and related financial statement reporting requirements (for tax) related to a recently filed legal complaint	1.0	\$875	\$ 875.00
Andrew Nelson	08/15/19	Building the Windstream organizational chart in cash tax model (0.9), reorganization of company numbers in cash tax model to allow for accurate data references (1.1).	2.0	\$520	\$ 1,040.00
Lydia Bull	08/15/19	Manager review of 4th monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis: (0.6) K&E Tax Matters; (0.3) K&E - Business Operations; (0.3) K&E Insurance; (0.9) K&E - Adversary Proceedings.	2.1	\$650	\$ 1,365.00
Luis Carcamo	08/15/19	(.4) Prepare allocation workpaper - K&E - 4th Monthly - Tax Matters; (1.8) Prepare allocation workpaper - K&E - 4th Monthly - Adversary Proceedings, Contested Matters	2.2	\$275	\$ 605.00
Bill Kudrle	08/15/19	Begin drafting Statement of Facts, Assumptions & Representations, (0.4) reviewed samples; and (1.9) outlined draft for the purposes of the Windstream stock basis study.	2.3	\$420	\$ 966.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	08/15/19	(.3) Initial Review of "Debt Summary" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction (.4) Initial Review of "(b)(5) Election Summary" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction (.4) Initial Review of "Tax Basis Balance Sheet" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction	1.1	\$760	\$ 836.00
Adam Bourque	08/15/19	(.6) Initial Review of "General Inputs & Attributes" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction; (0.7) Initial Review of "Tentative Cash Tax" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream -Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction	1.3	\$760	\$ 988.00
Varoon Laddha	08/15/19	(2.2) Performed Senior Manager review of updated tax claims report for claims 7111 through 7268. (.2) Prepare and send updated tax claims report to Windstream.	2.4	\$760	\$ 1,824.00
Chris Nocito	08/15/19	(1.8) Cataloging the month fee statements and interim fee applications filed for the week of Aug. 11, 2019; (.2) review of workstream for K&E – corporate and securities matters, with focus on time entries for proper allocations for the bankruptcy cost analysis of the 4th monthly fee statement; (.3) review of work stream for K&E – vendor matters, with focus on time entries for proper allocations for the bankruptcy cost analysis of the 4th monthly fee statement; (.4) review of work stream for K&E – executive contracts and unexpired leases, with focus on time entries for proper allocations for the bankruptcy cost analysis of the 4th monthly fee statement.	2.7	\$420	\$ 1,134.00
Adam Bourque	08/15/19	(.7) Performed initial Review of "Intercompany Rationalization" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction (.4) Initial review of "Asset Sales" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction (.4) Initial Review of "Stock Sales" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction	1.5	\$760	\$ 1,140.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	08/15/19	(.6) Initial review of "1.1502-11 Calculation" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction (.5) Initial review of "Tentative Stock Sales" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction	1.1	\$760	\$ 836.00
Adam Bourque	08/15/19	(.4) Initial review of "Tentative Attributes" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction (.6) Initial review of "Tentative Attribute Reduction" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction	1.0	\$760	\$ 760.00
Robert Hyatt	08/15/19	Continued, from previous day, to update the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 8/7/19 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.9	\$520	\$ 2,028.00
Robert Hyatt	08/15/19	Continue, from same day, to update the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 8/7/19 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	2.4	\$520	\$ 1,248.00
Chris Nocito	08/16/19	(.4) Meeting with L. Bull and C. Nocito (all KPMG) to discuss Windstream 1st interim fee application summary schedule and preparation of reconciliation between monthly fee statements filed and the comparison of fees reported in 1st interim fee applications for the bankruptcy cost analysis.	0.4	\$420	\$ 168.00
Lydia Bull	08/16/19	(.4) Meeting with L. Bull and C. Nocito (all KPMG) to discuss Windstream 1st interim fee application summary schedule and preparation of reconciliation between monthly fee statements filed and the comparison of fees reported in 1st interim fee applications for the bankruptcy cost analysis.	0.4	\$650	\$ 260.00
Andrew Nelson	08/16/19	Building organizational chart in cash tax model to facilitate flow of data throughout cash tax model (0.5), reorganization of company numbers in cash tax model to allow for accurate data references (0.4).	0.9	\$520	\$ 468.00
Son Nguyen	08/16/19	Continued (from 8/15) updating entity classification for each of Windstream's entities with KPMG entity number to have a uniform numbering system throughout the cash tax model while concurrently matching to PBC (provided by client) files in the cash tax model.	1.0	\$420	\$ 420.00

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Tax Consulting Services
August 1, 2019 through August 31, 2019

Name	Date	Description	Hours	Rate	Amount
Luis Carcamo	08/16/19	(1.2) Prepare allocation workpaper - K&E - 4th Monthly - Executory Contracts and Unexpired Leases; (.6) Prepare allocation workpaper - K&E - 4th Monthly - Vendor Matters; (.6) Prepare allocation workpaper - K&E - 4th Monthly - Corporate and Securities Matters.	2.4	\$275	\$ 660.00
Chris Nocito	08/16/19	(1.6) preparing reconciliation between monthly fee statements and first interim fee application for the bankruptcy cost analysis for the following service providers: A&M, Katten, and K&E; (1.4) reviewing time entries for proper allocation of PJT's 4th monthly fee statement for May for the bankruptcy cost analysis.	3.0	\$420	\$ 1,260.00
Robert Hyatt	08/16/19	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 8/14/19 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.0	\$520	\$ 1,560.00
Lydia Bull	08/16/19	Manager review of 4th monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis: (0.5 hours) K&E Vendor Matters; (0.3 hours) K&E - Corporate Securities; (1.8 hours) Manager review of 3rd PJT n the 4th monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis; (0.6 hours) Coordination for the bankruptcy cost analysis, including reviewing tracker listing all service providers analyzed by time period compared to fees / expenses filed with the interim fee applications.	3.2	\$650	\$ 2,080.00
Bill Kudrle	08/16/19	Continued (from 8/15/19) to draft the Statement of Facts, Assumptions & Representations, specifically (2.4) reviewed financial statements and concurrently compiled acquisition information; (1.3) began to review tax return statements to compile liquidation / disposition information for the for the purposes of the Windstream stock basis study.	3.7	\$420	\$ 1,554.00
Bill Kudrle	08/18/19	Continued (from 8/16/19) to draft the Statement of Facts, Assumptions & Representations, specifically (1.9) finished compiling information from the tax return statements; (1.4) drafted Appendices A through E for the purposes of the Windstream stock basis study.	3.3	\$420	\$ 1,386.00
David Helenbrook	08/19/19	Correspondence with Kirkland via email to discuss Windstream's financial statement considerations.	0.3	\$875	\$ 262.50
Lydia Bull	08/19/19	Meeting with L. Bull and C. Nocito (both KPMG) to discuss how to set up first interim fee schedules in order to properly allocate each individual provider for the bankruptcy cost analysis.	0.7	\$650	\$ 455.00
Chris Nocito	08/19/19	Meeting with L. Bull and C. Nocito (both KPMG) to discuss how to set up first interim fee schedules in order to properly allocate each individual provider for the bankruptcy cost analysis.	0.7	\$420	\$ 294.00
Andrew Nelson	08/19/19	Review of cash tax model formulas to determine the flow of data in order to prepare for input of client data into cash tax model (0.5), review of latest available client information to prepare for input in to cash tax model (0.6).	1.1	\$520	\$ 572.00

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

Name	Date	Description	Hours	Rate	Amount
Lydia Bull	08/19/19	(0.4 hours) Updating status tracker / internal coordination of bankruptcy cost analysis in preparation of 1st interim fee applications being filed; (1.1 hours) Reading KPMG's 2nd monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis; (0.3 hours) Manager review of footnotes drafted for PJT's 4th monthly fee statement schedule discussing tax treatment of costs analyzed for the bankruptcy cost analysis.	1.8	\$650	\$ 1,170.00
Adam Bourque	08/19/19	(.2) Performed initial review of "2018 Tax Basis Balancer Sheet" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction (.3) Initial review of "2018 Stock Basis & Interco" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction	0.5	\$760	\$ 380.00
Adam Bourque	08/19/19	(.3) Initial review of "2018 NOLs by entity" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction (.2) Initial review of "2018 Intercompany Accounts" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction	0.5	\$760	\$ 380.00
Adam Bourque	08/19/19	(.3) Initial review of "Potential Dispositions" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction (.3) Initial review of "Depreciation and Amortization" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction (.3) Initial review of "Debt Forecast" schedule in the KPMG workpaper entitled "KPMG Workpapers_Windstream - Tax Attribut_240762154 in anticipation of creation of modeling document for upcoming attribute reduction	0.9	\$760	\$ 684.00
Chris Nocito	08/19/19	Preparing 1st interim fee application schedule for the bankruptcy cost analysis: (.2) percentage broken out by providers tab; (.2) summary tab; (.1) AlixPartners; (.2) A&M; (.3) Katten; (.2) K&E; (.1) KCC; (.2) Morrison Foerster; (.1) KPMG; (.2) Parella; (.3) PJT; and (.3) PwC.	2.4	\$420	\$ 1,008.00
Bill Kudrle	08/19/19	Continued (from 8/18/19) to draft the Statement of Facts, Assumptions & Representations, specifically, drafted Facts section, pages one through eight, for the purposes of the Windstream stock basis study.	2.6	\$420	\$ 1,092.00

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	08/20/19	Call with D. Helenbrook, A. Corum, H. Steinberg and M. Hoffenberg (all KPMG) to discuss financial statement considerations for tax purposes in light of new facts being assessed by Windstream	0.5	\$875	\$ 437.50
Howard Steinberg	08/20/19	Call with D. Helenbrook, A. Corum, H. Steinberg and M. Hoffenberg (all KPMG) to discuss financial statement considerations for tax purposes in light of new facts being assessed by Windstream	0.5	\$875	\$ 437.50
Mark Hoffenberg	08/20/19	Call with D. Helenbrook, A. Corum, H. Steinberg and M. Hoffenberg (all KPMG) to discuss financial statement considerations for tax purposes in light of new facts being assessed by Windstream	0.5	\$875	\$ 437.50
Ashby Corum	08/20/19	Call with D. Helenbrook, A. Corum, H. Steinberg and M. Hoffenberg (all KPMG) to discuss financial statement considerations for tax purposes in light of new facts being assessed by Windstream	0.5	\$875	\$ 437.50
Ashby Corum	08/20/19	Communication via email discussing financial statement considerations with M. Hoffenberg, H. Steinberg, D. Helenbrook (all KPMG).	0.9	\$875	\$ 787.50
Chris Nocito	08/20/19	Review of work stream for KPMG – Tax Consulting Services with focus on time entries for proper allocations for the bankruptcy cost analysis of the 2nd monthly fee statement.	1.7	\$420	\$ 714.00
Michael Campagna	08/20/19	Senior manager review of "statement of facts, representations & assumptions" prepared in connection with the stock basis in subsidiaries analysis prepared in connection with Windstream bankruptcy planning.	2.1	\$760	\$ 1,596.00
Lydia Bull	08/20/19	(1.1) Manager review of KPMG - Tax Consulting 2nd monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis; (2.2) Manager review of Q2 reconciliation comparing costs analyzed from fee statements compared to client's GL for the bankruptcy cost analysis.	3.3	\$650	\$ 2,145.00
Regina Gilinsky	08/20/19	Drafted the statement of facts & representations related to the stock basis calculation in connection with the Windstream bankruptcy structuring.	3.9	\$650	\$ 2,535.00
Son Nguyen	08/21/19	Reviewed Windstream Cash/Tax Model with specific regards to issues within the model that needs to be resolved prior to the update call	0.5	\$420	\$ 210.00
Varoon Laddha	08/21/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, A. Grace, and V. Laddha (all KPMG) to review the stock basis model and specifically its output related to the consolidated NOLs and NOLs located at certain subsidiaries for the purposes of the stock basis calculation as well as the attribute reduction modeling.	1.0	\$760	\$ 760.00

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Name	Date	Description	Hours	Rate	Amount
Michael Campagna	08/21/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, A. Grace, and V. Laddha (all KPMG) to review the stock basis model and specifically its output related to the consolidated NOLs and NOLs located at certain subsidiaries for the purposes of the stock basis calculation as well as the attribute reduction modeling.	1.0	\$760	\$ 760.00
David Helenbrook	08/21/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, A. Grace, and V. Laddha (all KPMG) to review the stock basis model and specifically its output related to the consolidated NOLs and NOLs located at certain subsidiaries for the purposes of the stock basis calculation as well as the attribute reduction modeling.	1.0	\$875	\$ 875.00
Regina Gilinsky	08/21/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, A. Grace, and V. Laddha (all KPMG) to review the stock basis model and specifically its output related to the consolidated NOLs and NOLs located at certain subsidiaries for the purposes of the stock basis calculation as well as the attribute reduction modeling.	1.0	\$650	\$ 650.00
Andrew Grace	08/21/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, A. Grace, and V. Laddha (all KPMG) to review the stock basis model and specifically its output related to the consolidated NOLs and NOLs located at certain subsidiaries for the purposes of the stock basis calculation as well as the attribute reduction modeling.	1.0	\$650	\$ 650.00
Son Nguyen	08/21/19	Call with B. Laukhuff, A. Nelson, S. Nguyen, and M. Turner (all KPMG) regarding status and next steps related to Windstream cash tax model workstream as of 8/21/19.	1.0	\$420	\$ 420.00
Brittney Laukhuff	08/21/19	Call with B. Laukhuff, A. Nelson, S. Nguyen, and M. Turner (all KPMG) regarding status and next steps related to Windstream cash tax model workstream as of 8/21/19.	1.0	\$760	\$ 760.00
Mary Beth Turner	08/21/19	Call with B. Laukhuff, A. Nelson, S. Nguyen, and M. Turner (all KPMG) regarding status and next steps related to Windstream cash tax model workstream as of 8/21/19.	1.0	\$420	\$ 420.00
Andrew Nelson	08/21/19	Call with B. Laukhuff, A. Nelson, S. Nguyen, and M. Turner (all KPMG) regarding status and next steps related to Windstream cash tax model workstream as of 8/21/19.	1.0	\$520	\$ 520.00
David Helenbrook	08/21/19	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland), D. Helenbrook, M. Hoffenberg, A. Corum and H. Steinberg (all KPMG) to discuss financial statement considerations for tax purposes in light of new facts being assessed by Windstream	1.1	\$875	\$ 962.50
Howard Steinberg	08/21/19	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland), D. Helenbrook, M. Hoffenberg, A. Corum and H. Steinberg (all KPMG) to discuss financial statement considerations for tax purposes in light of new facts being assessed by Windstream	1.1	\$875	\$ 962.50
Mark Hoffenberg	08/21/19	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland), D. Helenbrook, M. Hoffenberg, A. Corum and H. Steinberg (all KPMG) to discuss financial statement considerations for tax purposes in light of new facts being assessed by Windstream	1.1	\$875	\$ 962.50

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Name	Date	Description	Hours	Rate	Amount
Ashby Corum	08/21/19	(1.1) Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland), D. Helenbrook, M. Hoffenberg, A. Corum and H. Steinberg (all KPMG) to discuss financial statement considerations for tax purposes in light of new facts being assessed by Windstream; (0.5) email exchanges on reserve considerations with A. Sexton (Kirkland), N. Warther (Kirkland), M. Hoffenberg, D. Helenbrook, and H. Steinberg (all KPMG).	1.6	\$875	\$ 1,400.00
Adam Bourque	08/21/19	(1.3) Review of schedule entitled "Windstream Basis_Subtier_20190807_1" in anticipation of modeling eventual potential attribute reduction. (.6) review of cash tax as well as status of attribute reduction models (discussion topics) in anticipation of upcoming call with project team.	1.9	\$760	\$ 1,444.00
Andrew Nelson	08/21/19	Updating cash tax model with latest available client information (1.1); Analysis of the flow of formulas within the cash tax model for purposes of upcoming call between D Helenbrook, B Laukhuff, A Bourque, R Gilinsky and M Campagna (all of KPMG) to discuss bankruptcy and cash tax modelling workstreams (0.9)	2.0	\$520	\$ 1,040.00
Brian Defliese	08/21/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: KPMG - Tax Consulting	2.3	\$275	\$ 632.50
Chris Nocito	08/21/19	(.7) Update Windstream 1st interim fee application schedule for the bankruptcy cost analysis with service provider work papers from the 1st and 3rd monthly fee statements; (.7) update service providers section of the bankruptcy cost analysis opinion with AlixPartner's first interim fee application description of services; (.8) update service providers section of the bankruptcy cost analysis opinion with A&M's first interim fee application description of services; (.5) update service providers section of the bankruptcy cost analysis opinion with Katten's first interim fee application description of services.	2.7	\$420	\$ 1,134.00
Bill Kudrle	08/21/19	Continue (from 8/19/19) to draft the Statement of Facts, Assumptions & Representations: (1.6) drafted Assumptions section, pages nine through twelve; (1.1) reviewed provided by client information to ensure proper inclusion in the draft for the purposes of the Windstream stock basis study.	2.7	\$420	\$ 1,134.00
Adam Bourque	08/21/19	(1.6) Review of schedule entitled "Windstream Basis_ITD_B_20190728_160 w MPC Comments" in anticipation of modeling eventual potential attribute reduction; (1.4) Review of schedule entitled "Windstream Basis_M-Y_20190729_1502" in anticipation of modeling eventual potential attribute reduction.	3.0	\$760	\$ 2,280.00
Robert Hyatt	08/21/19	Continued, from same day, to break-out the claims from 8/7/19 by amounts (between tax, interest, penalty) and concurrently break-out the claims by tax period (where a claim was filed with an amount that covered multiple periods).	3.1	\$520	\$ 1,612.00

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Name	Date	Description	Hours	Rate	Amount
Robert Hyatt	08/21/19	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 8/14/19 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.9	\$520	\$ 2,028.00
David Helenbrook	08/22/19	Call between D. Helenbrook, B. Laukhuff, A. Nelson, M. Turner, A. Bourque, S. Nguyen, R. Gilinsky and M. Campagna (all of KPMG) to discuss status of Windstream bankruptcy and cash tax modelling workstreams and next steps as of 8/22/19	0.6	\$875	\$ 525.00
Adam Bourque	08/22/19	Call between D. Helenbrook, B. Laukhuff, A. Nelson, M. Turner, A. Bourque, S. Nguyen, R. Gilinsky and M. Campagna (all of KPMG) to discuss status of Windstream bankruptcy and cash tax modelling workstreams and next steps as of 8/22/19	0.6	\$760	\$ 456.00
Michael Campagna	08/22/19	Call between D. Helenbrook, B. Laukhuff, A. Nelson, M. Turner, A. Bourque, S. Nguyen, R. Gilinsky and M. Campagna (all of KPMG) to discuss status of Windstream bankruptcy and cash tax modelling workstreams and next steps as of 8/22/19	0.6	\$760	\$ 456.00
Andrew Nelson	08/22/19	Call between D. Helenbrook, B. Laukhuff, A. Nelson, M. Turner, A. Bourque, S. Nguyen, R. Gilinsky and M. Campagna (all of KPMG) to discuss status of Windstream bankruptcy and cash tax modelling workstreams and next steps as of 8/22/19	0.6	\$520	\$ 312.00
Regina Gilinsky	08/22/19	Call between D. Helenbrook, B. Laukhuff, A. Nelson, M. Turner, A. Bourque, S. Nguyen, R. Gilinsky and M. Campagna (all of KPMG) to discuss status of Windstream bankruptcy and cash tax modelling workstreams and next steps as of 8/22/19	0.6	\$650	\$ 390.00
Brittney Laukhuff	08/22/19	Call between D. Helenbrook, B. Laukhuff, A. Nelson, M. Turner, A. Bourque, S. Nguyen, R. Gilinsky and M. Campagna (all of KPMG) to discuss status of Windstream bankruptcy and cash tax modelling workstreams and next steps as of 8/22/19	0.6	\$760	\$ 456.00
Son Nguyen	08/22/19	Call between D. Helenbrook, B. Laukhuff, A. Nelson, M. Turner, A. Bourque, S. Nguyen, R. Gilinsky and M. Campagna (all of KPMG) to discuss status of Windstream bankruptcy and cash tax modelling workstreams and next steps as of 8/22/19 (0.6); drafted summary of results of call (0.3)	0.9	\$420	\$ 378.00
Mary Beth Turner	08/22/19	Call between D. Helenbrook, B. Laukhuff, A. Nelson, M. Turner, A. Bourque, S. Nguyen, R. Gilinsky and M. Campagna (all of KPMG) to discuss status of Windstream bankruptcy and cash tax modelling workstreams and next steps as of 8/22/19	0.6	\$420	\$ 252.00
Ben Cella	08/22/19	Managing Director review of updates to tax claims in the Alvarez & Marsal bankruptcy claim tracking spreadsheet made by R. Hyatt (KPMG) and concurrently draft review comments	0.6	\$875	\$ 525.00
Bill Kudrle	08/22/19	Continued (from 8/21/19) to draft the Statement of Facts, Assumptions & Representations, specifically, drafted Representations section, pages twelve through fifteen, for the purposes of the Windstream stock basis study.	1.2	\$420	\$ 504.00

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Name	Date	Description	Hours	Rate	Amount
Robert Hyatt	08/22/19	Reconciled non-tax account on the Windstream Tax Claim schedule to correct balances adjusted on the register report from 8/7/2019.	1.2	\$520	\$ 624.00
Mary Beth Turner	08/22/19	Reviewed excel formulas within the tax attribution reduction model in order to prepare for project team meeting on 8/23 regarding best approach to input Windstream-specific data into the model.	1.8	\$420	\$ 756.00
Son Nguyen	08/22/19	(.4) Continued discussion (from previous day) with B. Laukhuff, M. Turner, A. Nelson and S. Nguyen (all KPMG) regarding status and next steps related to Windstream cash tax model workstream.	0.4	\$420	\$ 168.00
Andrew Nelson	08/22/19	(.4) Continued discussion (from previous day) with B. Laukhuff, M. Turner, A. Nelson and S. Nguyen (all KPMG) regarding status and next steps related to Windstream cash tax model workstream.	0.4	\$520	\$ 208.00
Mary Beth Turner	08/22/19	(.4) Continued discussion (from previous day) with B. Laukhuff, M. Turner, A. Nelson and S. Nguyen (all KPMG) regarding status and next steps related to Windstream cash tax model workstream.	0.4	\$420	\$ 168.00
Brittney Laukhuff	08/22/19	(.4) Continued discussion (from previous day) with B. Laukhuff, M. Turner, A. Nelson and S. Nguyen (all KPMG) regarding status and next steps related to Windstream cash tax model workstream. (1.0) Review of Kirkland & Ellis 7.31.19 Board Presentation to integrate scenarios into Cash Tax Model	1.4	\$760	\$ 1,064.00
Andrew Nelson	08/22/19	Updated the Windstream cash tax model to include latest information available from client (1.1). Analysis of the flow of formulas within the cash tax model for purposes of discussion on upcoming call with D Helenbrook, B Laukhuff, A Bourque, R Gilinsky and M Campagna (all of KPMG) to discuss bankruptcy and cash tax modelling workstreams (1.0)	2.1	\$520	\$ 1,092.00
Lydia Bull	08/22/19	Review of monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (0.6 hours) Katten 5th and (0.3 hours) A&M 4th; Manager review of Katten - Charter Litigation workstream in the 5th monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis (0.2 hours); Manager review of 1st interim fee application schedule for the bankruptcy cost analysis: (0.6 hours) A&M; (0.7 hours Katten).	2.4	\$650	\$ 1,560.00
Chris Nocito	08/22/19	(.3) Update service providers section of the bankruptcy cost analysis opinion with Perella's first interim fee application description of services; (.4) update service providers section of the bankruptcy cost analysis opinion with PJT's first interim fee application description of services; (.4) update service providers section of the bankruptcy cost analysis opinion with PwC's first interim fee application description of services; (.2) prepare service providers section of the bankruptcy cost analysis opinion for KPMG with retention order from bankruptcy court; (.2) prepare service providers section of the bankruptcy cost analysis opinion for KCC with retention order from bankruptcy court.	1.5	\$420	\$ 630.00

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Name	Date	Description	Hours	Rate	Amount
Chris Nocito	08/22/19	(.8) Update service providers section of the bankruptcy cost analysis opinion with Katten's first interim fee application description of services; (1.6) update service providers section of the bankruptcy cost analysis opinion with K&E's first interim fee application description of services; (1.4) update service providers section of the bankruptcy cost analysis opinion with Morrison's first interim fee application description of services	3.8	\$420	\$ 1,596.00
Brian Defliese	08/23/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Katten - Charter Litigation (.6)	0.6	\$275	\$ 165.00
Mary Beth Turner	08/23/19	(0.5) Continue (from previous day) to review details of excel formulas within the tax attribution reduction model in order to prepare for project team meeting regarding best approach to input Windstream-specific data into the model; (0.1) communication with A. Nelson (KPMG) via email regarding next steps related to tasks to be completed related to Windstream attribute reduction model; (1.3) updating tax attribution reduction model for regarded parent entity references on the input tab for purposes of properly allocating NOLs throughout the model; (0.3) Searched for Windstream tax returns in an effort to locate consolidated financial information.	2.2	\$420	\$ 924.00
Mary Beth Turner	08/23/19	Meeting with A. Armfield, A. Nelson, M. Turner (all KPMG) to discuss status and next steps related to Windstream attribute reduction modeling as of 8/23.	0.6	\$420	\$ 252.00
Andrew Nelson	08/23/19	Meeting with A. Armfield, A. Nelson, M. Turner (all KPMG) to discuss status and next steps related to Windstream attribute reduction modeling as of 8/23.	0.6	\$520	\$ 312.00
Ashley Armfield	08/23/19	Meeting with A. Armfield, A. Nelson, M. Turner (all KPMG) to discuss status and next steps related to Windstream attribute reduction modeling as of 8/23.	0.6	\$420	\$ 252.00
Ashley Armfield	08/23/19	Communication via email with A. Nelson and M. Turner (both KPMG) to provide instructions regarding analysis / application of data to be used in Windstream attribute reduction modeling	0.3	\$420	\$ 126.00
Bill Kudrle	08/23/19	Continued (from 8/22/19) to draft the Statement of Facts, Assumptions & Representations, reviewed and revised draft for consistency and accuracy for the purposes of the Windstream stock basis study.	2.3	\$420	\$ 966.00

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Name	Date	Description	Hours	Rate	Amount
Chris Nocito	08/23/19	(.4) Cataloging the monthly fee statements and interim fee applications filed for the week of Aug. 18, 2019; (.6) review of work stream for Katten – Charter Litigation with focus on time entries for proper allocations for the bankruptcy cost analysis of the 4th monthly fee statement; (.3) prepare service providers section of the bankruptcy cost analysis opinion for Solomon Edwards with retention order from bankruptcy court; (.4) review of work stream for A&M – Accounting, with focus on time entries for proper allocations for the bankruptcy cost analysis of the 4th monthly fee statement	1.7	\$420	\$ 714.00
Chris Nocito	08/23/19	(.3) reviewed work stream for A&M – Cash Management and Collateral with focus on time entries for proper allocations for the bankruptcy cost analysis of the 4th monthly fee statement; (.4) review of work stream for A&M – Contracts with focus on time entries for proper allocations for the bankruptcy cost analysis of the 4th monthly fee statement; (.2) review of work stream for A&M – Vendor Management, with focus on time entries for proper allocations for the bankruptcy cost analysis of the 4th monthly fee statement.	0.9	\$420	\$ 378.00
Andrew Grace	08/26/19	Meeting with A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Associate, KPMG) to discuss open Windstream workstreams, progress of the state attribute reduction model and next steps as of 8/26/19.	0.3	\$650	\$ 195.00
Joey Schwartz	08/26/19	Meeting with A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Associate, KPMG) to discuss open Windstream workstreams, progress of the state attribute reduction model and next steps as of 8/26/19.	0.3	\$420	\$ 126.00
Mabel Zhang	08/26/19	Meeting with A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Associate, KPMG) to discuss open Windstream workstreams, progress of the state attribute reduction model and next steps as of 8/26/19.	0.3	\$650	\$ 195.00
Luis Carcamo	08/26/19	Prepare allocation workpaper - A&M - 4th monthly fee statement - Accounting	0.4	\$275	\$ 110.00
Matthew Ams	08/26/19	Performed initial review of third party documentation with regards to REIT issues / possible ramifications of modifying the lease	0.5	\$760	\$ 380.00
Ben Cella	08/26/19	Analyzed the latest bankruptcy claims report from Alvarez & Marsal to identify new tax claims as well as any changes to previously filed tax claims.	0.6	\$875	\$ 525.00
Kevin Polli	08/26/19	Performed Managing Director review of review of tax claims report prior to being provided to provided C. Robinson (Windstream)	0.7	\$875	\$ 612.50
Mary Beth Turner	08/26/19	Additional review of Windstream tax attribute reduction model in order to prepare for meeting with A. Armfield (KPMG) regarding instructions on how to populate Windstream-specific data throughout the stock basis / NOL input tabs.	1.0	\$420	\$ 420.00

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Name	Date	Description	Hours	Rate	Amount
Andrew Nelson	08/26/19	Review latest version of the Windstream cash tax model in preparation for working session with A. Armfield, B. Laukhuff, M. Turner, S. Nguyen (all KPMG)	1.0	\$520	\$ 520.00
Eric Albritton	08/26/19	Reviewed invoices for Q2 cost analysis to determine whether time can be allocated based on proper tax treatments for purposes of the bankruptcy cost analysis.	1.1	\$520	\$ 572.00
Regina Gilinsky	08/26/19	Meeting with M. Campagna, R. Gilinsky (partial attendance), E. Albritton, and W. Kudrle (all KPMG) to discuss preparing a 26 CFR section 1.1502-21 model for purposes of the Windstream stock basis study.	1.0	\$650	\$ 650.00
Michael Campagna	08/26/19	Meeting with M. Campagna, R. Gilinsky (partial attendance), E. Albritton, and W. Kudrle (all KPMG) to discuss preparing a 26 CFR section 1.1502-21 model for purposes of the Windstream stock basis study.	1.4	\$760	\$ 1,064.00
Eric Albritton	08/26/19	Meeting with M. Campagna, R. Gilinsky (partial attendance), E. Albritton, and W. Kudrle (all KPMG) to discuss preparing a 26 CFR section 1.1502-21 model for purposes of the Windstream stock basis study.	1.4	\$520	\$ 728.00
Bill Kudrle	08/26/19	Meeting with M. Campagna, R. Gilinsky (partial attendance), E. Albritton, and W. Kudrle (all KPMG) to discuss preparing a 26 CFR section 1.1502-21 model for purposes of the Windstream stock basis study.	1.4	\$420	\$ 588.00
Son Nguyen	08/26/19	Revised the Debt Summary table in the Windstream Cash/Tax Model based on updated files summarizing the debt owed by Windstream (e.g., Q2 10Qs).	1.9	\$420	\$ 798.00
Brittney Laukhuff	08/26/19	(1.5) Review of July 31st board presentation scenarios to determine differing potential levels of CODI under varying scenarios for purposes of the cash tax model; (.5) Modeling the CODI on various levels of recovery in the board presentation.	2.0	\$760	\$ 1,520.00
Varoon Laddha	08/26/19	Senior Manager review of updated tax claims report for Register Report 8-14-19 - Claims 7269 - 7336.	2.6	\$760	\$ 1,976.00
Lydia Bull	08/26/19	Manager review of 4th monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis: (0.2) A&M - Accounting; (0.2 hours) A&M Cash Management; (0.6 hours) A&M - Contracts; (0.4) A&M - Vendor Management.	1.4	\$650	\$ 910.00
Brian Defliese	08/26/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal - Contacts (1.8) A&M - Cash Management (1.1)	2.9	\$275	\$ 797.50
Richard Blumenreich	08/27/19	Call with D. Helenbrook (KPMG) and R. Blumenreich (KPMG) to discuss lease characteristics for tax purposes.	0.5	\$875	\$ 437.50
David Helenbrook	08/27/19	Call with D. Helenbrook (KPMG) and R. Blumenreich (KPMG) to discuss lease characteristics for tax purposes.	0.5	\$875	\$ 437.50

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	08/27/19	Finalized Senior Manager review of updated tax claims report for Register Report 8-14-19 - Claims 7269 - 7336 (.2) and send to Windstream for review (.1)	0.3	\$760	\$ 228.00
David Greaves	08/27/19	Call with D. Helenbrook, D. Greaves, M. Frediani (all KPMG) to discuss financial statement considerations of newly developed facts	0.5	\$875	\$ 437.50
David Helenbrook	08/27/19	Call with D. Helenbrook, D. Greaves, M. Frediani (all KPMG) to discuss financial statement considerations of newly developed facts	0.5	\$875	\$ 437.50
Marc Frediani	08/27/19	Call with D. Helenbrook, D. Greaves, M. Frediani (all KPMG) to discuss financial statement considerations of newly developed facts	0.5	\$875	\$ 437.50
Luis Carcamo	08/27/19	Prepare allocation workpaper - A&M - 4th monthly fee statement - Vendor Management	0.8	\$275	\$ 220.00
Lydia Bull	08/27/19	Manager review of 1st interim fee application schedule for the bankruptcy cost analysis for PJT.	1.1	\$650	\$ 715.00
Eric Albritton	08/27/19	Senior associate preliminary review of service provider category descriptions in 1st interim fee application bankruptcy cost analysis opinion.	1.1	\$520	\$ 572.00
Stephen Giordano	08/27/19	Review of third party REIT testing information for purposes of lease revision analysis (0.7); review financial materials regarding REIT analysis related to REIT testing information (0.8)	1.5	\$875	\$ 1,312.50
Matthew Ams	08/27/19	Continued (from previous day) to review third party documentation with regards to REIT issues / possible ramifications of modifying the lease	2.0	\$760	\$ 1,520.00
Kevin Polli	08/27/19	Reviewing most recent claims given that the governmental bar date passed on 8/26/19 to determine which state tax agencies filed and did not file claims, to then report to C. Robinson (Windstream) and his team.	2.0	\$875	\$ 1,750.00
Mary Beth Turner	08/27/19	Participated in working session with A. Armfield, B. Laukhuff, S. Nguyen, M. Turner, A. Nelson (all KPMG) regarding the Windstream cash tax model, including adding data to various tabs based on differing scenarios.	3.9	\$420	\$ 1,638.00
Ashley Armfield	08/27/19	Participated in working session with A. Armfield, B. Laukhuff, S. Nguyen, M. Turner, A. Nelson (all KPMG) regarding the Windstream cash tax model, including adding data to various tabs based on differing scenarios.	3.9	\$420	\$ 1,638.00
Brittny Laukhuff	08/27/19	Participated in working session with A. Armfield, B. Laukhuff, S. Nguyen, M. Turner, A. Nelson (all KPMG) regarding the Windstream cash tax model, including adding data to various tabs based on differing scenarios.	3.9	\$760	\$ 2,964.00
Andrew Nelson	08/27/19	Participated in working session with A. Armfield, B. Laukhuff, S. Nguyen, M. Turner, A. Nelson (all KPMG) regarding the Windstream cash tax model, including adding data to various tabs based on differing scenarios.	3.9	\$520	\$ 2,028.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Son Nguyen	08/27/19	Participated in working session with A. Armfield, B. Laukhuff, S. Nguyen, M. Turner, A. Nelson (all KPMG) regarding the Windstream cash tax model, including adding data to various tabs based on differing scenarios.	3.9	\$420	\$ 1,638.00
Mary Beth Turner	08/27/19	Continued (same day) to participate in working session with A. Armfield, B. Laukhuff, M. Turner, S. Nguyen, A. Nelson (all KPMG) regarding the Windstream cash tax model, including adding data to various tabs based on differing scenarios.	3.1	\$420	\$ 1,302.00
Ashley Armfield	08/27/19	Continued (same day) to participate in working session with A. Armfield, B. Laukhuff, M. Turner, S. Nguyen, A. Nelson (all KPMG) regarding the Windstream cash tax model, including adding data to various tabs based on differing scenarios.	3.1	\$420	\$ 1,302.00
Son Nguyen	08/27/19	Continued (same day) to participate in working session with A. Armfield, B. Laukhuff, M. Turner, S. Nguyen, A. Nelson (all KPMG) regarding the Windstream cash tax model, including adding data to various tabs based on differing scenarios.	3.1	\$420	\$ 1,302.00
Andrew Nelson	08/27/19	Continued (same day) to participate in working session with A. Armfield, B. Laukhuff, M. Turner, S. Nguyen, A. Nelson (all KPMG) regarding the Windstream cash tax model, including adding data to various tabs based on differing scenarios.	3.1	\$520	\$ 1,612.00
Brittney Laukhuff	08/27/19	Continued (same day) to participate in working session with A. Armfield, B. Laukhuff, M. Turner, S. Nguyen, A. Nelson (all KPMG) regarding the Windstream cash tax model, including adding data to various tabs based on differing scenarios.	3.1	\$760	\$ 2,356.00
Regina Gilinsky	08/28/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of stock basis study and next steps for 1.1502-21 calculation.	0.2	\$650	\$ 130.00
Michael Campagna	08/28/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of stock basis study and next steps for 1.1502-21 calculation.	0.2	\$760	\$ 152.00
Eric Albritton	08/28/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of stock basis study and next steps for 1.1502-21 calculation.	0.2	\$520	\$ 104.00
David Helenbrook	08/28/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss status of stock basis study and next steps for 1.1502-21 calculation.	0.2	\$875	\$ 175.00
Chris Nocito	08/28/19	Meeting with E. Albritton and C. Nocito (all KPMG) to discuss updates to service providers' category descriptions in the 1st interim fee application bankruptcy cost analysis opinion	0.3	\$420	\$ 126.00
Eric Albritton	08/28/19	Meeting with E. Albritton and C. Nocito (all KPMG) to discuss updates to service providers' category descriptions in the 1st interim fee application bankruptcy cost analysis opinion.	0.3	\$520	\$ 156.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	08/28/19	Call with D. Helenbrook, B. Laukhuff and M. Campagna (all KPMG) to discuss status of Windstream attribute reduction model and next steps as of 8/28/19.	0.5	\$875	\$ 437.50
Michael Campagna	08/28/19	Call with D. Helenbrook, B. Laukhuff and M. Campagna (all KPMG) to discuss status of Windstream attribute reduction model and next steps as of 8/28/19.	0.5	\$760	\$ 380.00
Brittney Laukhuff	08/28/19	Call with D. Helenbrook, B. Laukhuff and M. Campagna (all KPMG) to discuss status of Windstream attribute reduction model and next steps as of 8/28/19.	0.5	\$760	\$ 380.00
Brittney Laukhuff	08/28/19	Communication with A. Nelson (KPMG) regarding status of Windstream cash tax model and revisions required as of 8/28/19.	0.4	\$760	\$ 304.00
Brittney Laukhuff	08/28/19	Drafting workstream summary for D. Helenbrook (KPMG) for C. Robinson (Windstream) for June fees.	0.6	\$760	\$ 456.00
Stephen Giordano	08/28/19	Telephone conference with M. Ams, D. Helenbrook and S. Giordano (all KPMG) to discuss lease counterparty's REIT characteristics.	0.5	\$875	\$ 437.50
Matthew Ams	08/28/19	Telephone conference with M. Ams, D. Helenbrook and S. Giordano (all KPMG) to discuss lease counterparty's REIT characteristics.	0.5	\$760	\$ 380.00
David Helenbrook	08/28/19	Telephone conference with M. Ams, D. Helenbrook and S. Giordano (all KPMG) to discuss lease counterparty's REIT characteristics.	0.5	\$875	\$ 437.50
David Helenbrook	08/28/19	Call with A. Sexton (Kirkland), C. Robinson and S. Wheeler (both Windstream) to discuss project status including financial statement considerations and REIT testing.	0.8	\$875	\$ 700.00
Lydia Bull	08/28/19	Review of KCC's 1st interim fee application to determine appropriate tax treatment of fees for the bankruptcy cost analysis.	0.9	\$650	\$ 585.00
Morgan Giddens	08/28/19	Reviewed/assessed most recent portion of Windstream claims as of 8/28/19 to determine the appropriate tax type for Tax purposes for the VP of Windstream.	1.6	\$420	\$ 672.00
Son Nguyen	08/28/19	Research and concurrently analyze data available in the Pre-REIT File in conjunction with available 10Qs to match to the Kirkland & Ellis Board Presentation to ensure information presented is accurate - prior to inputting into the Cash/Tax Model	2.0	\$420	\$ 840.00
Chris Nocito	08/28/19	Preparing 2nd monthly fee statement schedule binder for the bankruptcy cost analysis.	2.1	\$420	\$ 882.00
Marc Frediani	08/28/19	Review of Windstream 2015-2017 financial statements to understand ASC 740 treatment of sale lease back.	2.4	\$875	\$ 2,100.00
Robert Hyatt	08/28/19	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 8/23/19 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	2.5	\$520	\$ 1,300.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Andrew Nelson	08/28/19	(1.0) Review of cash tax model focusing on changes / review comments provided by Armfield (KPMG); (2.5) addition of client data to the cash tax model (outstanding debt instruments / stock basis information) and concurrently ensure flow through of data to entire model.	3.5	\$520	\$ 1,820.00
Son Nguyen	08/28/19	Individually linked each debt tranche identified on the Debt Summary page of the Cash/Tax Model to ensure it flows throughout to the entire model -- e.g., from Debt Summary to CODI Summary, to Summary Page and through the scenario pages (note, this included remaking excel formulas / making new formulas and connections as needed).	3.9	\$420	\$ 1,638.00
Son Nguyen	08/28/19	Continue, same day, to individually link each debt tranche identified on the Debt Summary page of the Cash/Tax Model to ensure it flows throughout to the entire model -- e.g., from Debt Summary to CODI Summary, to Summary Page and through the scenario pages; (note, this included remaking excel formulas / making new formulas and connections as needed).	1.1	\$420	\$ 462.00
Ashley Armfield	08/28/19	Updated the Windstream attribute reduction model for formulas for Windstream facts (i.e., adding placeholders as necessary to allow for future flexibility)	3.9	\$420	\$ 1,638.00
Ashley Armfield	08/28/19	Continued, from earlier in the day, to update attribute reduction model for formulas for Windstream facts (i.e., adding placeholders as necessary to allow for future flexibility).	3.9	\$420	\$ 1,638.00
Ashley Armfield	08/28/19	Drafted email to A. Nelson (KPMG) to request updates to Windstream attribute reduction model.	0.2	\$420	\$ 84.00
David Helenbrook	08/29/19	Review of email correspondence between KPMG and Kirkland regarding financial statement implications of various tax planning scenarios	0.6	\$875	\$ 525.00
Adam Samber	08/29/19	Reviewed notes from project team meeting to consider next steps in developing issues list to present to company with regard to reclassified lease payments	0.7	\$760	\$ 532.00
Bill Kudrle	08/29/19	Begin preparing net operating loss allocation and utilization model (26 CFR section 1.1502-21 model) for purposes of the Windstream stock basis study.	0.8	\$420	\$ 336.00
Eric Albritton	08/29/19	Meeting with M. Campagna, E. Albritton (partial attendance), and W. Kudrle (all KPMG) to discuss preparing the 26 CFR section 1.1502-21 model for purposes of the Windstream stock basis study.	0.7	\$520	\$ 364.00
Bill Kudrle	08/29/19	Meeting with M. Campagna, E. Albritton (partial attendance), and W. Kudrle (all KPMG) to discuss preparing the 26 CFR section 1.1502-21 model for purposes of the Windstream stock basis study	0.8	\$420	\$ 336.00
Michael Campagna	08/29/19	Meeting with M. Campagna, E. Albritton (partial attendance), and W. Kudrle (all KPMG) to discuss preparing the 26 CFR section 1.1502-21 model for purposes of the Windstream stock basis study.	0.8	\$760	\$ 608.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Stephen Giordano	08/29/19	Review publicly-filed documentation / and financials regarding REIT analysis related to REIT testing information.	0.8	\$875	\$ 700.00
Ashby Corum	08/29/19	Performed WNT review of multiple email exchanges on accounting for a new evaluation of information related to lease lives between the following: A. Sexton (Kirkland), N. Warther (Kirkland), M. Hoffenberg, D. Helenbrook, and H. Steinberg (all KPMG), and T. Maynes, D. Wheat, and W. Levy (all Kirkland)	1.2	\$875	\$ 1,050.00
Michael Campagna	08/29/19	Preparation of net operating loss allocation schedule template to be used by staff to create completed allocation schedule for use in the stock basis analysis prepared in connection with the Windstream bankruptcy planning model.	1.2	\$760	\$ 912.00
Adam Samber	08/29/19	Meeting with D. Greaves, D. Helenbrook, M. Frediani, A. Samber, and K. Polli (all KPMG) to discuss historical financial statement implications of reclassified lease payments and develop initial list of issues to provide to C. Robinson (Windstream).	1.3	\$760	\$ 988.00
David Helenbrook	08/29/19	Meeting with D. Greaves, D. Helenbrook, M. Frediani, A. Samber, and K. Polli (all KPMG) to discuss historical financial statement implications of reclassified lease payments and develop initial list of issues to provide to C. Robinson (Windstream).	1.3	\$875	\$ 1,137.50
Kevin Polli	08/29/19	Meeting with D. Greaves, D. Helenbrook, M. Frediani, A. Samber, and K. Polli (all KPMG) to discuss historical financial statement implications of reclassified lease payments and develop initial list of issues to provide to C. Robinson (Windstream).	1.3	\$875	\$ 1,137.50
Marc Frediani	08/29/19	Meeting with D. Greaves, D. Helenbrook, M. Frediani, A. Samber, and K. Polli (all KPMG) to discuss historical financial statement implications of reclassified lease payments and develop initial list of issues to provide to C. Robinson (Windstream).	1.3	\$875	\$ 1,137.50
David Greaves	08/29/19	Meeting with D. Greaves, D. Helenbrook, M. Frediani, A. Samber, and K. Polli (all KPMG) to discuss historical financial statement implications of reclassified lease payments and develop initial list of issues to provide to C. Robinson (Windstream).	1.3	\$875	\$ 1,137.50
Eric Albritton	08/29/19	Review of Deloitte prepared NOL schedule to determine whether it can be leveraged for Treasury Regulation 1502-21 NOL allocation analysis for purposes of the stock basis study.	1.5	\$520	\$ 780.00
Son Nguyen	08/29/19	Completed working version of CODI calculations flow through from Debt Summary on Tax/Cash Model.	2.0	\$420	\$ 840.00
Adam Bourque	08/29/19	Review of 84 page slide deck entitled "WIN - 7.30.19 Board Presentation 7.23.19 1145" with focus on current thoughts related to cancellation of debt income amounts as it impacts upcoming attribute reduction modeling	2.3	\$760	\$ 1,748.00
Andrew Nelson	08/29/19	Performed Senior Associate review of latest round of updates to debt summary tab of cash tax model.	3.4	\$520	\$ 1,768.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Robert Hyatt	08/29/19	(3.9) Continued, from previous day, to update the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 8/23/19 while concurrently breaking-out the claims by tax period (where claims were filed with amounts that covered multiple periods).	3.9	\$520	\$ 2,028.00
Robert Hyatt	08/29/19	Continued, from same day, to break-out the claims from 8/23/19 by amounts (between tax, interest, penalty) and concurrently break-out the claims by tax period (where a claim was filed with an amount that covered multiple periods).	1.1	\$520	\$ 572.00
Eric Albritton	08/29/19	(2.2) Reconciling amounts in 1st interim fee application summary schedules with amounts listed in the application posted on the docket. (2.9) Senior Associate review and concurrently revising 1st interim fee application bankruptcy cost analysis allocation workpapers.	5.1	\$520	\$ 2,652.00
Kevin Polli	08/30/19	Review high level framework provided by M. Frediani (KPMG) to aid Windstream in potential financial statement changes resulting from lease payment reclassification.	0.2	\$875	\$ 175.00
Michael Campagna	08/30/19	Phone call with M. Campagna and W. Kudrle (all KPMG) to discuss the net operating loss allocation and utilization model for purposes of the Windstream stock basis study	0.3	\$760	\$ 228.00
Bill Kudrle	08/30/19	Phone call with M. Campagna and W. Kudrle (all KPMG) to discuss the net operating loss allocation and utilization model for purposes of the Windstream stock basis study	0.3	\$420	\$ 126.00
Kevin Polli	08/30/19	Reviewed most recent tax claims file provided by A&M in order to provide C. Robinson (Windstream) a weekly update on Tax Claims.	0.4	\$875	\$ 350.00
Adam Samber	08/30/19	Prepared proposed issues list to share with company for discussion with regards to reclassified lease payments	2.0	\$760	\$ 1,520.00
Bill Kudrle	08/30/19	Prepare the net operating loss allocation and utilization model for purposes of the Windstream stock basis study.	3.4	\$420	\$ 1,428.00
Marc Frediani	08/30/19	Performed technical research and concurrently assess financial statement ASC 740 considerations including: gross cumulative temporary differences, current & deferred tax assets and expense, and footnote disclosures (2.6); draft preliminary observations related to same to provide to the project team (1.2).	3.8	\$875	\$ 3,325.00
Eric Albritton	08/30/19	(3.9) Continued, from previous day, Senior Associate review of 1st interim fee application bankruptcy cost analysis summary schedules while concurrently revising (as needed).	3.9	\$520	\$ 2,028.00
Total Tax Consulting Services			493.5		\$ 287,253.00

EXHIBIT C2

Windstream Holdings, Inc., et al.
Case No. 19-22312
Historic NOL Limitation Analysis
August 1, 2019 through August 31, 2019

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
August 1, 2019 through August 31, 2019

Name	Date	Description	Hours	Rate	Amount
Monica Plangman	08/05/19	Review Windstream supplemental and transmit response to Debtors' counsel	0.2	\$ 300	\$ 60.00
Total Retention Services			<u>0.2</u>		<u>\$ 60.00</u>

EXHIBIT C4

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	08/01/19	Communication with M. Plangman (KPMG) regarding updates related to new services (audit defense) to be provided to Windstream	0.1	\$ 210	\$ 21.00
Wendy Shaffer	08/02/19	0.4 Updates to Windstream 2nd monthly fee application per direction from V. Laddha (KPMG); 0.1 send updated draft to KPMG Partners/team leads for review; 0.5 updated Windstream 2nd monthly exhibits per direction from B. Laukhuff and send fro partner final review and sign off.	1.0	\$ 210	\$ 210.00
Brittney Laukhuff	08/02/19	Manager review of Windstream 1st interim fee application and concurrently draft comments to provide to W. Shaffer (KPMG)	2.0	\$ 760	\$ 1,520.00
Wendy Shaffer	08/05/19	0.1 Additional updates to Windstream 2nd monthly fee application and 0.1 send to D. Helenbrook (KPMG) for partner approval; 0.1 Updated covers sheet related to Windstream 2nd monthly fee application and send to M. Plangman (KPMG) for review; 0.5 created Windstream estimate for week ending 8/3 to send to D. Helenbrook (KPMG) to provide to A&M; 1.6 Updated exhibit C1 of Windstream 3rd monthly fee application to include data received from professionals as of 8/6/19; 0.6 began to create Windstream 1st Interim fee application documents for SD of NY.	3.0	\$ 210	\$ 630.00
Monica Plangman	08/06/19	Review final version of monthly fee statement documents and concurrently provide comments	2.0	\$ 300	\$ 600.00
Wendy Shaffer	08/06/19	0.9 Updates to Exhibit A of Windstream 1st Interim fee application to include total hours/fees for 2 monthly fee app (by professional); 0.9 Created charts to be used Windstream 1st interim fee application Narrative; 0.6 updated Windstream 1st Interim Narrative to include language (Background/venue etc. based on data pulled from court docket)., 0.2 Finalized (PDF) Windstream 2nd Monthly fee application in preparation to send to counsel to request review and filing/service of same.	2.6	\$ 210	\$ 546.00
Brittney Laukhuff	08/07/19	Preparation of summary of services to be included in Windstream 1st Interim Narrative	0.9	\$ 760	\$ 684.00
Wendy Shaffer	08/07/19	0.1 draft email to T. Smith (Kirkland) to request filing and service of KPMG's 2nd monthly fee application., 0.4 Updated exhibit C1 of Windstream July monthly fee application to include data received from professionals as of 8/9/19; 0.7 continued to draft Windstream 1st monthly fee application Narrative.	1.2	\$ 210	\$ 252.00
Wendy Shaffer	08/08/19	Updated services in Windstream 1st interim Narrative per direction from B. Laukhuff (KPMG).	0.1	\$ 210	\$ 21.00
Brittney Laukhuff	08/09/19	Manager review of Windstream first interim fee application and concurrently revise for W. Shaffer (KPMG) - per Kirkland's request.	1.1	\$ 760	\$ 836.00

EXHIBIT C4

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	08/09/19	0.6 Updated exhibit C1 of Windstream July monthly fee application to include data received from professionals as of 8/9/19; 0.2 Communication with A. Bourque and K. Polli (both KPMG regarding description of services to be included in Windstream 1st Interim fee application; 0.1 email to f/u on status of filing KPMG's 2nd monthly fee app with T. Smith (K&E)., 0.1 call with A. Polansky (K&E) regarding requests to update 2nd monthly fee application., 0.6 review and concurrently identify items in Windstream 2nd monthly fee application that require revision as noted by K&E; 0.2 send email to KPMG Partners/team leads re same; 0.3 Updates to Windstream 2nd monthly fee application per direction from K&E and B. Laukhuff (KPMG); 0.1 Finalized revised 2nd monthly fee application and 0.1 send to counsel to request filing and service.	2.3	\$ 210	\$ 483.00
Wendy Shaffer	08/12/19	Created estimate for Windstream for week ending 8/10 to provide to D. Helenbrook (KPMG Partner)	0.4	\$ 210	\$ 84.00
Monica Plangman	08/13/19	Associate director review of narrative and certification and concurrently provide comments 0.3; call with W. Shaffer (KPMG) regarding same 0.2; Associate Director review of revised file 0.2	0.7	\$ 300	\$ 210.00
Wendy Shaffer	08/13/19	0.1 Draft email to Counsel re status of filing KPMGs 2nd monthly fee application; 0.1 draft email to M. Plangman (KPMG) to request review of final draft of KPMG's 1st Interim fee application for Windstream; 0.2 call with M. Plangman (KPMG) regarding results of review of KPMG monthly fee application and corresponding review comments; 1.8 Updated exhibit C1 of Windstream July monthly fee application to include data received from professionals as of 8/13/19; 0.1 Review updated Work in Progress report to confirm billable hours for Windstream to include in July monthly fee application., 0.1 send email to new team members to provide time and expense keeping requirements., 0.5 Updated Windstream 1st Interim fee application per direction from M. Plangman (KPMG); 0.1 draft email to D. Helenbrook (KPMG) request Partner approval of KPMG's 1st Interim fee application., 0.1 call to A. Polansky and T. Smith (both Kirkland) re filing of Windstream 2nd monthly fee application; 0.3 Revised Windstream 1st Interim per direction from D. Helenbrook.	3.4	\$ 210	\$ 714.00
Monica Plangman	08/14/19	Transmit email to W. Shaffer regarding Windstream fee documents, in particular footnotes within interim fee application (0.2); Associate director review of final draft of interim fee application (0.5); Call with W. Shaffer regarding same (0.2).	0.9	\$ 300	\$ 270.00

EXHIBIT C4

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	08/14/19	0.2 email to D. Helenbrook (KPMG Partner) with proposed final draft of Windstream 1st Interim fee application for review/approval; 0.1 began to draft cover letter for Windstream July monthly fee application., 0.2 Updates to Windstream 1st Interim fee application per Monica Plangman (KPMG); 0.2 Finalize (PDF) Windstream 1st Interim fee application in preparation to send to counsel for filing and service; 0.1 draft email to T. Smith (K&E) to provide final draft of Windstream 1st Interim fee application for filing/service; 0.1 draft email to K. Moodi (Windstream) and A. Gasbarra (A&M) to provide copy of filed version of KPMG's 2nd Monthly fee application per billing procedures; 0.2 Finalized (PDF) Windstream 1st Interim fee application and send PDF for final approval to M. Plangman (KPMG).	1.1	\$ 210	\$ 231.00
Brittney Laukhuff	08/15/19	Revisions to fee application descriptions based on email from W. Shaffer - per requests from Kirkland & Ellis	0.5	\$ 760	\$ 380.00
Wendy Shaffer	08/15/19	0.3 Updates to Windstream 4th monthly fee application to include data received from professionals as of 8/15/19; 0.5 Updated exhibit C1 of Windstream 3rd monthly fee application to include data received from professionals as of 8/15/19; 0.8 reviewed Windstream 3rd monthly to identify language previously flagged by K&E and revise if possible, send email to B. Laukhuff to request assistance with regards to remaining items; 0.4 begin to create Windstream 4th monthly fee application exhibits., 0.6 Updated exhibit C1 of Windstream August monthly fee application; 0.3 Finalized Windstream 3rd monthly fee application in preparation to send to M. Plangman (KPMG) for review.	2.9	\$ 210	\$ 609.00
Wendy Shaffer	08/16/19	0.1 Draft email to K. Moodi (Windstream) and A. Gasbarra (A&M) to provide copies of filed version of KPMG's 1st Interim fee application per billing procedures; 0.1 sent email to M. Plangman (KPMG) to request review of initial draft of Windstream 3rd monthly fee application exhibits; 0.1 send email to D. Helenbrook (KPMG) re status of 3rd monthly fee application.	0.3	\$ 210	\$ 63.00
Wendy Shaffer	08/23/19	0.1 Drafted email to new Windstream team members to provide time / expense keeping guidelines to facilitate billing in the bankruptcy court; 0.5 Updated July monthly fee application exhibits per direction from M. Plangman (KPMG); 0.3 updates to Windstream July monthly fee application per direction from L. Bull (KPMG Manager); 0.2 drafted email regarding updates to Windstream July monthly fee application and send copy of revised fee application to KPMG Partner/team leads to request approval prior to filing.	1.1	\$ 210	\$ 231.00
Wendy Shaffer	08/23/19	Communication with B. Cella (KPMG) regarding timekeeping guidelines to send to new team members providing audit defense services.	0.1	\$ 210	\$ 21.00

EXHIBIT C4

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	08/18/19	0.5 Created Windstream estimate for week ending 8/17 and sent to D. Helenbrook (KPMG Partner); 0.1 updated exhibit A of Windstream August monthly fee application to include new team members as of 8/18/19	0.6	\$ 210	\$ 126.00
Monica Plangman	08/22/19	Associate director review of July fee statement documents and concurrently provide comments.	1.2	\$ 300	\$ 360.00
Wendy Shaffer	08/26/19	0.6 Prepared estimate for Windstream for week ending 8/23/19 and send to D. Helenbrook; 0.1 Updated Windstream 3rd monthly fee application per direction from V. Laddha (KPMG).	0.7	\$ 210	\$ 147.00
Wendy Shaffer	08/27/19	(0.2) Updated Windstream 3rd monthly fee application per direction from B. Laukhuff (KPMG) and (.1) send revised version to Partner/team leads for final review / approval.	0.3	\$ 210	\$ 63.00
Brittney Laukhuff	08/27/19	Performed Senior Manager review of 3rd monthly fee application and concurrently drafted revisions/review comments to provide to W. Shaffer (KPMG)	1.5	\$ 760	\$ 1,140.00
Wendy Shaffer	08/28/19	0.1 email to follow-up on final approval of KPMG 3rd monthly fee application, 0.1 Finalized (PDF) Windstream 3rd monthly fee application and send to M. Plangman (KPMG) for final approval prior to filing; 0.1 email to T. Smith (K&E) to request filing and service of KPMG's 3rd monthly fee application.	0.3	\$ 210	\$ 63.00
Wendy Shaffer	08/29/19	0.1 created Windstream Summary sheet for July to send to D. Helenbrook as requested; 0.1 email to T. Smith (K&E) to request date of 1st Interim hearing (if known)	0.2	\$ 210	\$ 42.00
Total Fee Application Preparation Services			32.5		\$ 10,557.00

EXHIBIT C5

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Non-Working Travel Time
 August 1, 2019 through August 31, 2019

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	08/26/19	Non-working travel time for flight to Dallas, Texas from New York City, New York (home) to assist with Windstream tax attribute reduction modeling meeting.	5.0	\$ 420	\$ 2,100.00
Ashley Armfield	08/27/19	Non-working travel time for return travel from Dallas, Texas from New York City, New York (home) after assisting with Windstream tax attribute reduction modeling.	5.0	\$ 420	\$ 2,100.00
Subtotal Non-Working Travel Time			10.0		\$ 4,200.00
Less 50% Rate Reduction					\$ (2,100.00)
Less KPMG Voluntary Reduction					\$ (2,100.00) ⁽¹⁾
Total Non-Working Travel Time					\$ -

⁽¹⁾ In an effort to reduce fees for the client, KPMG is waiving all fees incurred for non-working travel time.

EXHIBIT D

Windstream Holdings, Inc., et al.
Case No. 19-22312
Summary of Out of Pocket Expenses
August 1, 2019 through August 31, 2019

Category	Amount
Airfare	\$ 403.96
Lodging	\$ 237.44
Meals	\$ 17.81
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ 659.21

EXHIBIT D1

Windstream Holdings, Inc., et al.
Case No. 19-22312
 Detail of Out of Pocket Expenses
 August 1, 2019 through August 31, 2019

Name	Date	Description	Amount
Ashley Armfield	08/26/19	Roundtrip coach class airfare for travel from home in New York City to Dallas, TX to perform services for Windstream. Depart date: 8/26 Return date: 8/27	\$ 403.96
		Air Fare Subtotal	\$ 403.96
Ashley Armfield	08/26/19	Hotel fee incurred for 1 night (on 8/26/19) while traveling in Dallas, TX to perform services for Windstream.	\$ 237.44
		Lodging Subtotal	\$ 237.44
Ashley Armfield	08/26/19	Out of town dinner meal incurred in Dallas, TX for self only while traveling to perform services for Windstream.	\$ 15.05
Ashley Armfield	08/27/19	Out of town breakfast meal incurred in Dallas, TX for self only while traveling to perform services for Windstream.	\$ 2.76
		Meals Subtotal	\$ 17.81
		Ground Transportation Subtotal	\$ -
		Miscellaneous Subtotal	\$ -
		Total Out of Pocket Expenses	\$ 659.21

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)
)	

**FIFTH MONTHLY FEE STATEMENT OF KPMG LLP FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED
AS TAX CONSULTANTS TO THE DEBTORS FOR THE PERIOD FROM
SEPTEMBER 1, 2019 THROUGH SEPTEMBER 30, 2019**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors
Date of Retention:	June 17, 2019, <i>nunc pro tunc</i> to April 12, 2019
Period for Which Compensation and Reimbursement is Sought:	September 1, 2019 through September 30, 2019
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 561,316.80
Less 20% Holdback:	\$ (112,263.36)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 146.41
Total Fees and Expenses Due:	\$ 449,199.85

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



Dated: November 8, 2019

/s/ Howard Steinberg

Howard Steinberg

KPMG LLP

1350 Avenue of the Americas

New York, New York 10019

(212) 872-6562

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

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

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

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

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

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

EXHIBIT B

Windstream Holdings, Inc., et al.

Case No. 19-22312

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

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

EXHIBIT C1

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

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

EXHIBIT C1

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

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

EXHIBIT C1

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

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

EXHIBIT C1

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Name	Date	Description	Hours	Rate	Amount
Chris Nocito	09/17/19	(.6) Review work stream for A&M – Cash Management and Collateral with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement; (.4) review work stream for A&M – Contracts with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement; (.2) review workstream for A&M – Vendor Management with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement; (.4) review work stream for A&M – Accounting with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement.	1.6	\$ 420	\$ 672.00
Adam Samber	09/17/19	Prepare timeline for ASC740 project including communication with M. Frediani and D. Helenbrook (both KPMG) on an as-needed basis.	2.0	\$ 760	\$ 1,520.00
Robert Hyatt	09/17/19	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 9/13/19 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods	3.9	\$ 520	\$ 2,028.00
Daniel Williams	09/17/19	Created a fillable PDF for claims by manually adding the required fields - as part of custom design for Windstream to facilitate Windstream completion of claims data (approximately 100 templates in total were created at the request of C. Robinson -Windstream)	3.9	\$ 420	\$ 1,638.00
Daniel Williams	09/17/19	Continue, same day, to create fillable PDF for claims by manually adding the required fields - as part of custom design for Windstream to facilitate Windstream completion of claims data (approximately 100 templates in total were created at the request of C. Robinson - Windstream)	1.6	\$ 420	\$ 672.00
Ben Cella	09/17/19	Preparing information requests for WI tax claims by creating custom forms in Microsoft Access to account for all of the tax types / periods to ensure consistent data gathering template related to largest 100 tax bankruptcy claims.	2.3	\$ 875	\$ 2,012.50
Ben Cella	09/17/19	Prepared information requests for PA tax claims by creating custom forms in Microsoft Access to account for all of the tax types / periods to ensure consistent data gathering template related to largest 100 tax bankruptcy claims.	5.1	\$ 875	\$ 4,462.50
Michael Campagna	09/18/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updating 1502-21 calculation for additional Broadview historical tax returns provided by Windstream for purposes of the stock basis study.	0.2	\$ 760	\$ 152.00
David Helenbrook	09/18/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updating 1502-21 calculation for additional Broadview historical tax returns provided by Windstream for purposes of the stock basis study.	0.2	\$ 875	\$ 175.00

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXHIBIT C1

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

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

EXHIBIT C2

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

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

EXHIBIT C3

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

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

EXHIBIT C4

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

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

EXHIBIT C4

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

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

EXHIBIT C5

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

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

EXHIBIT C6

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

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

EXHIBIT C6

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

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

SUMMARY OF SERVICES PERFORMED DURING MONTHLY FEE PERIOD:

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

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

EXHIBIT C7

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

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

SUMMARY OF PROFESSIONALS PERFORMING SERVICES

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

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

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

EXHIBIT C8

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services (Related to Transaction Tax Services)

September 1, 2019 through September 30, 2019

(includes services not previously billed)

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

EXHIBIT D

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

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

EXHIBIT D1

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

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

Exhibit 4

**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)
)	

**SIXTH 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
OCTOBER 1, 2019 THROUGH OCTOBER 31, 2019**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors
Date of Retention:	June 17, 2019, <i>nunc pro tunc</i> to April 12, 2019
Period for Which Compensation and Reimbursement is Sought:	October 1, 2019 through October 31, 2019
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 457,954.30
Less 20% Holdback:	\$ (91,590.86)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 366,363.44

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: December 13, 2019

/s/ Howard Steinberg

Howard Steinberg

KPMG LLP

1350 Avenue of the Americas

New York, New York 10019

(212) 872-6562

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary Of Hours and Discounted Fees Incurred By Professional

October 1, 2019 through October 31, 2019

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	50.8	\$ 760	\$ 38,608.00
Adam Murphy	Manager - M&A Tax	16.6	\$ 650 ⁽¹⁾	\$ 10,790.00
Adam Samber	Senior Manager - Tax	64.7	\$ 760	\$ 49,172.00
Alexandra Zaunbrecher	Senior Associate - M&A Tax	31.6	\$ 520	\$ 16,432.00
Ashby Corum	Partner - Washington National Tax	1.5	\$ 875	\$ 1,312.50
Ashley Armfield	Senior Associate - M&A Tax	0.6	\$ 520 ⁽²⁾	\$ 312.00
Audra Mitchell	Managing Director - WNT State & Local Tax	0.5	\$ 875	\$ 437.50
Ben Cella	Managing Director - State & Local Tax	36.9	\$ 875	\$ 32,287.50
Bill Kudrle	Associate - M&A Tax	6.7	\$ 420	\$ 2,814.00
Brian Burdett	Partner - State & Local Tax	1.0	\$ 875	\$ 875.00
Brian Defliese	Paraprofessional - Tax Technician	2.3	\$ 275	\$ 632.50
Brittney Laukhuff	Senior Manager - M&A Tax	52.5	\$ 760	\$ 39,900.00
Caroline Stevens	Manager - State & Local Tax	10.8	\$ 650	\$ 7,020.00
Chelsea Simpson	Senior Associate - State & Local Tax	3.1	\$ 520	\$ 1,612.00
Chris Nocito	Associate - M&A Tax	20.0	\$ 420	\$ 8,400.00
Daniel Williams	Associate - State & Local Tax	1.5	\$ 420	\$ 630.00
David Helenbrook	Principal - M&A Tax	24.1	\$ 875	\$ 21,087.50
Eric Albritton	Senior Associate - M&A Tax	85.6	\$ 520	\$ 44,512.00
Howard Steinberg	Partner - M&A Tax	1.4	\$ 875	\$ 1,225.00
Jimmy Martinez	Associate - State & Local Tax	1.2	\$ 420	\$ 504.00
John Vann	Senior Manager - State & Local Tax	4.9	\$ 760	\$ 3,724.00
Katie Ford	Manager - State & Local Tax	6.9	\$ 650	\$ 4,485.00
Kevin Polli	Managing Director - State & Local Tax	12.6	\$ 875	\$ 11,025.00
Larry Mack	Senior Manager - Washington National Tax	0.8	\$ 760	\$ 608.00
Luis Carcamo	Paraprofessional - Tax Technician	7.0	\$ 275	\$ 1,925.00
Lydia Bull	Senior Manager - M&A Tax	27.7	\$ 760 ⁽³⁾	\$ 21,052.00
Marc Frediani	Partner - Tax	12.8	\$ 875	\$ 11,200.00
Mark Hoffenberg	Principal - Washington National Tax	7.1	\$ 875	\$ 6,212.50
Mary Beth Turner	Associate - M&A Tax	60.8	\$ 420	\$ 25,536.00
Matt Mims	Senior Associate - M&A Tax	8.6	\$ 520	\$ 4,472.00
Michael Andruchek	Senior Manager - State & Local Tax	2.4	\$ 760	\$ 1,824.00
Michael Campagna	Senior Manager - M&A Tax	7.9	\$ 760	\$ 6,004.00
Monica Plangman	Associate Director - Bankruptcy	3.8	\$ 300	\$ 1,140.00
Regina Gilinsky	Manager - M&A Tax	1.6	\$ 650	\$ 1,040.00
Rick Blattner	Principal - State & Local Tax	2.3	\$ 875	\$ 2,012.50
Robert Hyatt	Senior Associate - State & Local Tax	3.0	\$ 520	\$ 1,560.00
Sam Chen	Managing Director - Washington National Tax	1.6	\$ 875	\$ 1,400.00

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary Of Hours and Discounted Fees Incurred By Professional

October 1, 2019 through October 31, 2019

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Varoon Laddha	Senior Manager - State & Local Tax	14.6	\$ 760	\$ 11,096.00
Wendy Shaffer	Manager - Bankruptcy	18.1	\$ 228 ⁽¹⁾	\$ 4,126.80
Will Wages	Associate - Tax	65.4	\$ 420	\$ 27,468.00
Hours and Discounted Fees		683.3		\$ 426,474.30
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				\$ 457,954.30
Less Holdback Adjustment (20%)				\$ (91,590.86)
Net Requested Fees				\$ 366,363.44
Out of Pocket Expenses				\$ -
Net Requested Fees & Out of Pocket Expenses				\$ 366,363.44
Blended Hourly Rate (Exclusive of Fixed Fees)			\$ 624.14	

⁽¹⁾ Rate reflects promotion to Manager as of October 1, 2019

⁽²⁾ Rate reflects promotion to Senior Associate as of October 1, 2019

⁽³⁾ Rate reflects promotion to Senior Manager as of October 1, 2019

EXHIBIT B

Windstream Holdings, Inc., et al.

Case No. 19-22312

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

Category	Exhibit	Total Billed Hours	Total Fees Requested
Tax Consulting Services	C1	634.9	\$ 401,978.50
Historic NOL Limitation Analysis	C2	0.0	\$ -
Retention Services	C3	0.3	\$ 90.00
Fee Application Preparation Services	C4	24.8	\$ 7,608.80
Non-Working Travel Time	C5	0.0	\$ -
Tax Compliance - Transaction Tax Services	C6	-	\$ 28,980.00 ⁽¹⁾
Tax Compliance Services (EarthLink Implementation)	C7	-	\$ 2,500.00 ⁽¹⁾
Tax Consulting Services (Related to Transaction Tax Services)	C8	0.0	\$ -
Audit Defense Services	C9	23.3	\$ 16,797.00
Total		683.3	\$ 457,954.30

⁽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
 October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	10/01/19	Call with L. Bull, E. Albritton, and C. Nocito (all KPMG) and Windstream legal counsel, discussing allocation letters, and categories therein, regarding invoices from Paul Weiss, Simpson, and FTI for purposes of bankruptcy cost analysis.	0.3	\$ 420	\$ 126.00
Eric Albritton	10/01/19	Call with L. Bull, E. Albritton, and C. Nocito (all KPMG) and Windstream legal counsel, discussing allocation letters, and categories therein, regarding invoices from Paul Weiss, Simpson, and FTI for purposes of bankruptcy cost analysis.	0.3	\$ 520	\$ 156.00
Lydia Bull	10/01/19	Call with L. Bull, E. Albritton, and C. Nocito (all KPMG) and Windstream legal counsel, discussing allocation letters, and categories therein, regarding invoices from Paul Weiss, Simpson, and FTI for purposes of bankruptcy cost analysis.	0.3	\$ 760	\$ 228.00
Michael Campagna	10/01/19	Discussion with R. Gilinsky and M. Campagna (both KPMG) related to review of Broadview net operating loss allocations included in the Windstream net operating loss allocation calculations used in connection with the Windstream Bankruptcy planning.	0.3	\$ 760	\$ 228.00
Regina Gilinsky	10/01/19	Discussion with R. Gilinsky and M. Campagna (both KPMG) related to review of Broadview net operating loss allocations included in the Windstream net operating loss allocation calculations used in connection with the Windstream Bankruptcy planning.	0.3	\$ 650	\$ 195.00
Eric Albritton	10/01/19	Meeting with E. Albritton and C. Nocito (all KPMG) going through categories and language to be included in the allocation letters for Paul Weiss, Simpson, and FTI for purposes of bankruptcy cost analysis.	0.4	\$ 520	\$ 208.00
Chris Nocito	10/01/19	Meeting with E. Albritton and C. Nocito (all KPMG) going through categories and language to be included in the allocation letters for Paul Weiss, Simpson, and FTI for purposes of bankruptcy cost analysis.	0.4	\$ 420	\$ 168.00
Chris Nocito	10/01/19	Meeting with L. Bull, E. Albritton, and C. Nocito (all KPMG) to discuss the proper method for allocating providers' time relating to DIP review and next steps to draft DIP objects within the allocation letters for purposes of bankruptcy cost analysis.	0.4	\$ 420	\$ 168.00
Lydia Bull	10/01/19	Meeting with L. Bull, E. Albritton, and C. Nocito (all KPMG) to discuss the proper method for allocating providers' time relating to DIP review and next steps to draft DIP objects within the allocation letters for purposes of bankruptcy cost analysis.	0.4	\$ 760	\$ 304.00
Eric Albritton	10/01/19	Meeting with L. Bull, E. Albritton, and C. Nocito (all KPMG) to discuss the proper method for allocating providers' time relating to DIP review and next steps to draft DIP objects within the allocation letters for purposes of bankruptcy cost analysis.	0.4	\$ 520	\$ 208.00

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Tax Consulting Services

October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
Lydia Bull	10/01/19	Senior manager review of revised allocation letters based on call with client's attorneys on timeline of events for bankruptcy cost analysis.	0.6	\$ 760	\$ 456.00
Chris Nocito	10/01/19	(0.8) Reviewing time entries for proper allocation of PJT's 6th monthly fee statement for the bankruptcy cost analysis; drafting language for the financing categories relating to DIP credit agreement review and DIP forecast for the allocation letter of: (.1) Paul Weiss; (.1) Simpson; (.2) FTI	1.2	\$ 420	\$ 504.00
Varoon Laddha	10/01/19	Performed Senior Manager review of updated tax claims report for register report 9/25/19 prepared by R. Hyatt (KPMG).	2.2	\$ 760	\$ 1,672.00
Eric Albritton	10/01/19	Updating combined Q3 reconciliation to account for updated 1st interim fee application.	2.3	\$ 520	\$ 1,196.00
Eric Albritton	10/01/19	(0.2) Senior associate review of updated allocation letters for purposes of bankruptcy cost analysis. (0.4) Reviewing schedule of invoices provided by Windstream and concurrently providing comments for purposes of bankruptcy cost analysis. (1.8) Updating 1st interim fee application bankruptcy cost analysis schedule to account for Solomon Edwards first monthly fee statement which is included in the analysis period.	2.4	\$ 520	\$ 1,248.00
Ben Cella	10/02/19	Communication via email with C. Robinson (Windstream) about A&M's request for details regarding 6 tax bankruptcy claims	0.1	\$ 875	\$ 87.50
David Helenbrook	10/02/19	Discussion with D. Helenbrook, R. Gilinsky, E. Albritton and M. Campagna (all KPMG) related to review of Broadview net operating loss allocations included in the Windstream net operating loss allocation calculations used in connection with the Windstream Bankruptcy planning.	0.2	\$ 875	\$ 175.00
Eric Albritton	10/02/19	Discussion with D. Helenbrook, R. Gilinsky, E. Albritton and M. Campagna (all KPMG) related to review of Broadview net operating loss allocations included in the Windstream net operating loss allocation calculations used in connection with the Windstream Bankruptcy planning.	0.2	\$ 520	\$ 104.00
Michael Campagna	10/02/19	Discussion with D. Helenbrook, R. Gilinsky, E. Albritton and M. Campagna (all KPMG) related to review of Broadview net operating loss allocations included in the Windstream net operating loss allocation calculations used in connection with the Windstream Bankruptcy planning.	0.2	\$ 760	\$ 152.00
Regina Gilinsky	10/02/19	Discussion with D. Helenbrook, R. Gilinsky, E. Albritton and M. Campagna (all KPMG) related to review of Broadview net operating loss allocations included in the Windstream net operating loss allocation calculations used in connection with the Windstream Bankruptcy planning.	0.2	\$ 650	\$ 130.00
David Helenbrook	10/02/19	Call with M. Hoffenberg (KPMG) and D. Helenbrook (KPMG) to discuss process of constructing an implied financing arrangement between Windstream and lease counterparty	0.3	\$ 875	\$ 262.50

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Tax Consulting Services

October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	10/02/19	Call with M. Hoffenberg (KPMG) and D. Helenbrook (KPMG) to discuss process of constructing an implied financing arrangement between Windstream and lease counterparty	0.3	\$ 875	\$ 262.50
David Helenbrook	10/02/19	Partner review of ASC 740 information request file prior to distribution to client	0.4	\$ 875	\$ 350.00
David Helenbrook	10/02/19	Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland) and H. Steinberg, M. Hoffenberg, D. Helenbrook (KPMG) to discuss project status and the viability of a position that the economic compulsion to replace leased assets extends the useful life of the assets for tax lease purposes	0.6	\$ 875	\$ 525.00
Howard Steinberg	10/02/19	Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland) and H. Steinberg, M. Hoffenberg, D. Helenbrook (KPMG) to discuss project status and the viability of a position that the economic compulsion to replace leased assets extends the useful life of the assets for tax lease purposes	0.6	\$ 875	\$ 525.00
Mark Hoffenberg	10/02/19	Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland) and H. Steinberg, M. Hoffenberg, D. Helenbrook (KPMG) to discuss project status and the viability of a position that the economic compulsion to replace leased assets extends the useful life of the assets for tax lease purposes	0.6	\$ 875	\$ 525.00
Will Wages	10/02/19	Meeting with A. Samber (KPMG) to discuss questions related to 2015 ASC 740 ONESOURCE Tax Provision Analysis	0.8	\$ 420	\$ 336.00
Adam Samber	10/02/19	Meeting with W. Wages (KPMG) to discuss questions related to 2015 ASC 740 ONESOURCE Tax Provision Analysis	0.8	\$ 760	\$ 608.00
Varoon Laddha	10/02/19	(.2) Draft email to send updated tax claims report to N. Tammerine (A&M); (.2) Respond to questions from N. Tammerine (A&M) regarding claims; (.4) Review email from A&M with certain claims for which status was requested; (.3) Correspondence with Windstream on specific claims requested by A&M	1.1	\$ 760	\$ 836.00
Katie Ford	10/02/19	Analyzed the 2015 provision workpapers to determine the state impact of third party spin-off	1.5	\$ 650	\$ 975.00
Ben Cella	10/02/19	(0.6) Managing Director review and concurrently revised tax claims report from Register Report dated 9/25/19, (0.6) updated spreadsheet with the top tax claims for Windstream, (0.2) created data gathering form for NE claim 7653, (0.2) drafted email to Windstream with updated tax claims report, updated top tax claims spreadsheet, data gathering form 7653, and information about the IL tax amnesty program.	1.6	\$ 875	\$ 1,400.00
Eric Albritton	10/02/19	Senior associate review of allocation workpapers for purposes of 6th monthly fee statement bankruptcy cost analysis: PJT Partners	2.1	\$ 520	\$ 1,092.00

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Tax Consulting Services

October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	10/02/19	(.5) Review of work stream for A&M – Accounting with focus on time entries for proper allocations for the bankruptcy cost analysis of the 6th monthly fee statement; (.7) Review of work stream for A&M – Cash Management and Collateral, with focus on time entries for proper allocations for the bankruptcy cost analysis of the 6th monthly fee statement; (.5) Review of work stream for A&M – Contracts with focus on time entries for proper allocations for the bankruptcy cost analysis of the 6th monthly fee statement; and (.6) Review of work stream for A&M – Vendor Management with focus on time entries for proper allocations for the bankruptcy cost analysis of the 6th monthly fee statement.	2.3	\$ 420	\$ 966.00
Adam Samber	10/02/19	Reviewed the relevant deferred tax line item adjustments as part of the updated Phase I (2015) analysis with regards to potential financial statement issues.	2.7	\$ 760	\$ 2,052.00
Will Wages	10/02/19	Revising 2015 ASC 740 ONESOURCE Tax Provision Analysis for clarified deferral treatment following discussion with A. Samber (KPMG)	2.7	\$ 420	\$ 1,134.00
Katie Ford	10/03/19	Discussion with K. Ford and V. Laddha (both of KPMG) summarizing analysis of 2015 - 2018 financials with regards to financial statement implications	0.2	\$ 650	\$ 130.00
Varoon Laddha	10/03/19	Discussion with K. Ford and V. Laddha (both of KPMG) summarizing analysis of 2015 - 2018 financials with regards to financial statement implications	0.2	\$ 760	\$ 152.00
David Helenbrook	10/03/19	Call with D. Helenbrook (KPMG) and V. Laddha (KPMG) to discuss updates related to Windstream bankruptcy and potential impact on state tax issues as of 10/3/19.	0.3	\$ 875	\$ 262.50
Varoon Laddha	10/03/19	Call with D. Helenbrook (KPMG) and V. Laddha (KPMG) to discuss updates related to Windstream bankruptcy and potential impact on state tax issues as of 10/3/19.	0.3	\$ 760	\$ 228.00
Varoon Laddha	10/03/19	Call with C. Robinson, V. Anger, and S. Wheeler (all Windstream) and B. Cella, K. Polli, and V. Laddha (all KPMG) to discuss go-forward regarding response to A&M's information request with respect to certain material tax claims.	0.6	\$ 760	\$ 456.00
Kevin Polli	10/03/19	Call with C. Robinson, V. Anger, and S. Wheeler (all Windstream) and B. Cella, K. Polli, and V. Laddha (all KPMG) to discuss go-forward regarding response to A&M's information request with respect to certain material tax claims.	0.6	\$ 875	\$ 525.00
Ben Cella	10/03/19	Call with C. Robinson, V. Anger, and S. Wheeler (all Windstream) and B. Cella, K. Polli, and V. Laddha (all KPMG) to discuss go-forward regarding response to A&M's information request with respect to certain material tax claims.	0.6	\$ 875	\$ 525.00

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Name	Date	Description	Hours	Rate	Amount
Will Wages	10/03/19	Meeting with A. Samber (KPMG) to discuss further open items with 2015 ONESOURCE Tax Provision/Footnote analysis, specifically, related to sourcing footnote amounts to deferral amounts.	1.0	\$ 420	\$ 420.00
Adam Samber	10/03/19	Meeting with A. Samber (KPMG) to discuss further open items with 2015 ONESOURCE Tax Provision/Footnote analysis, specifically, related to sourcing footnote amounts to deferral amounts.	1.0	\$ 760	\$ 760.00
Bill Kudrle	10/03/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, and W. Kudrle (all KPMG) to discuss the status of the statement of facts, assumptions, and representations memo and to discuss any remaining outstanding items for purposes of the Windstream stock basis study.	1.1	\$ 420	\$ 462.00
Eric Albritton	10/03/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, and W. Kudrle (all KPMG) to discuss the status of the statement of facts, assumptions, and representations memo and to discuss any remaining outstanding items for purposes of the Windstream stock basis study.	1.1	\$ 520	\$ 572.00
Michael Campagna	10/03/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, and W. Kudrle (all KPMG) to discuss the status of the statement of facts, assumptions, and representations memo and to discuss any remaining outstanding items for purposes of the Windstream stock basis study.	1.1	\$ 760	\$ 836.00
Regina Gilinsky	10/03/19	Meeting with M. Campagna, R. Gilinsky, E. Albritton, and W. Kudrle (all KPMG) to discuss the status of the statement of facts, assumptions, and representations memo and to discuss any remaining outstanding items for purposes of the Windstream stock basis study.	1.1	\$ 650	\$ 715.00
Lydia Bull	10/03/19	(1.8) Senior manager review of 1st interim fee application schedule for the bankruptcy cost analysis	1.8	\$ 760	\$ 1,368.00
Katie Ford	10/03/19	Continue, from previous day, to analyze 2015 provision workpapers to determine the state impact of the third party spin-off (2.0) and preparing list of questions for federal tax team related to same (0.6)	2.6	\$ 650	\$ 1,690.00
Eric Albritton	10/03/19	Updated Q3 invoice summary schedule for bankruptcy cost analysis.	2.6	\$ 520	\$ 1,352.00
Eric Albritton	10/03/19	Updated Q3 reconciliation schedules based on manager review comments.	2.6	\$ 520	\$ 1,352.00
Adam Samber	10/03/19	Analyzed what further changes were required to the Phase I analysis deferred tax schedules to properly reflect potential impact to financial statements	3.0	\$ 760	\$ 2,280.00

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Name	Date	Description	Hours	Rate	Amount
Lydia Bull	10/03/19	(2.1) Senior manager review of Q1-Q3 schedule of ordinary course providers based on information from client for the bankruptcy cost analysis; (1.2) Senior manager review of Q1-Q3 reconciliation to the general ledger based on fees analyzed and other miscellaneous items for the bankruptcy cost analysis.	3.3	\$ 760	\$ 2,508.00
Will Wages	10/03/19	Began to revise treatment for items identified in the 2015 OneSource Tax Provision (OTP) ASC740 analysis - based on results of discussion with A. Samber (KPMG)	3.3	\$ 420	\$ 1,386.00
Chris Nocito	10/04/19	Compiled monthly / interim fee statements filed for the week of September 28, 2019 for use in the Bankruptcy Cost Analysis (BCA).	0.6	\$ 420	\$ 252.00
Lydia Bull	10/04/19	(0.4) Senior manager review of KPMG - A&M - Accounting 6th monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis; (0.3) Senior manager review of deliverables (and supporting schedules) for client including 1st interim fee application analysis, Q1-Q3 schedules and reconciliation to General Ledger for the bankruptcy cost analysis.	0.7	\$ 760	\$ 532.00
Will Wages	10/04/19	Discussion with A. Samber (KPMG) to review and concurrently discuss combined federal, state, and federal benefit of state rates and their computation in the combined deferrals tab of the 2015 ONESOURCE Tax Provision ("OTP") Analysis workpapers	1.1	\$ 420	\$ 462.00
Adam Samber	10/04/19	Discussion with W. Wages (KPMG) to review and concurrently discuss combined federal, state, and federal benefit of state rates and their computation in the combined deferrals tab of the 2015 ONESOURCE Tax Provision ("OTP") Analysis workpapers	1.1	\$ 760	\$ 836.00
Adam Samber	10/04/19	Revised the 2015 consolidated provision calculation to properly feed into the deferred tax tabs in the Phase I (2015) analysis to reflect the changes resulting from potential financial statement issues.	2.2	\$ 760	\$ 1,672.00
Will Wages	10/04/19	Additional revisions to treatment of items identified in the 2015 OneSource Tax Provision (OTP) ASC740 analysis - based on results of discussion with A. Samber (KPMG)	2.3	\$ 420	\$ 966.00
Adam Samber	10/06/19	Senior manager review of schedules prepared by W. Wages (KPMG) to ensure that the Phase I (2015) footnote presentation was properly rolled forward to flow into Phase II (2016) with regards to potential financial statement issues	2.4	\$ 760	\$ 1,824.00
Ben Cella	10/07/19	Analysis of new bankruptcy claims report from 10-4 in comparison to last report from 9-27 and concurrently note changes.	0.3	\$ 875	\$ 262.50

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Name	Date	Description	Hours	Rate	Amount
Kevin Polli	10/07/19	Meeting with A. Samber, V. Laddha - partial attendance, K. Polli - partial attendance, C. Ford (all KPMG) to discuss ASC 740 schedules and potential changes.	0.5	\$ 875	\$ 437.50
Varoon Laddha	10/07/19	Meeting with A. Samber, V. Laddha - partial attendance, K. Polli - partial attendance, C. Ford (all KPMG) to discuss ASC 740 schedules and potential changes.	0.5	\$ 760	\$ 380.00
Katie Ford	10/07/19	Meeting with A. Samber, V. Laddha - partial attendance, K. Polli - partial attendance, C. Ford (all KPMG) to discuss ASC 740 schedules and potential changes.	0.7	\$ 650	\$ 455.00
Adam Samber	10/07/19	Meeting with A. Samber, V. Laddha - partial attendance, K. Polli - partial attendance, C. Ford (all KPMG) to discuss ASC 740 schedules and potential changes.	0.7	\$ 760	\$ 532.00
Eric Albritton	10/07/19	Meeting with E. Albritton and C. Nocito (all KPMG) discussing the 5th and 6th monthly fee statement schedules and the Q3 reconciliation of the general ledger for the Windstream bankruptcy cost analysis.	0.8	\$ 520	\$ 416.00
Chris Nocito	10/07/19	Meeting with E. Albritton and C. Nocito (all KPMG) discussing the 5th and 6th monthly fee statement schedules and the Q3 reconciliation of the general ledger for the Windstream bankruptcy cost analysis.	0.8	\$ 420	\$ 336.00
Kevin Polli	10/07/19	Began Managing Director review of revised ASC 740 schedules (which included multiple files / schedules spanning multiple years for this workstream) prepared by KPMG for C. Robinson (Windstream)	0.9	\$ 875	\$ 787.50
Brittney Laukhuff	10/07/19	Review of schedule prepared by A. Bourque (KPMG) regarding the reconciliation of NOL locations - for planning purposes.	1.0	\$ 760	\$ 760.00
Luis Carcamo	10/07/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - A&M - 6th Monthly Fee Statement - Accounting	1.1	\$ 275	\$ 302.50
Lydia Bull	10/07/19	Review A&M's 6th monthly fee statement to determine appropriate tax treatment of fees for the bankruptcy cost analysis (0.8); Senior manager review of A&M's 6th monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis: (0.4) A&M - Cash Management; (0.6) A&M - Vendor Management; and (0.8) A&M - Contracts.	2.6	\$ 760	\$ 1,976.00
Marc Frediani	10/07/19	Partner review of analysis of ASC740 impact of change in technical tax position related to specific Windstream lease	2.7	\$ 875	\$ 2,362.50
Mary Beth Turner	10/07/19	Created the AMT consolidating schedule per annual tax returns to be used for determining tax credit carryovers	3.1	\$ 420	\$ 1,302.00
Eric Albritton	10/07/19	Preparing 5th monthly fee statement bankruptcy cost analysis schedules for 5th monthly fee statements filed on the bankruptcy court docket as of 10/7.	3.2	\$ 520	\$ 1,664.00

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Name	Date	Description	Hours	Rate	Amount
Adam Samber	10/07/19	Performed final review of Phase I (2015) consolidated provision calculation, federal and state deferred tax rollforward and footnote presentation to ensure all changes are properly reflected.	3.4	\$ 760	\$ 2,584.00
Kevin Polli	10/08/19	Continued (from 10/7) to perform Managing Director review of revised ASC 740 schedules (which included multiple files / schedules spanning multiple years for this workstream) prepared by KPMG for C. Robinson (Windstream)	0.6	\$ 875	\$ 525.00
Brian Defliese	10/08/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC - Vendor Management (.6) Alvarez & Marsal North America, LLC - Leases (.2) Kirkland & Ellis LLP - Employee and Labor Matters (.3) Kirkland & Ellis LLP - Tax Matters (.4)	1.5	\$ 275	\$ 412.50
Adam Samber	10/08/19	Performed final revisions to the Phase I (2015) schedule (1.5) and drafted detailed email to C. Robinson, S. Wheeler and S. Tran all (Windstream) to note the assumptions made and conclusions reached for Phase I and to include the draft analysis for their review (.5).	2.0	\$ 760	\$ 1,520.00
Mary Beth Turner	10/08/19	Continued, from earlier in the day, creating the AMT consolidating schedule per annual tax returns to be used for determining tax credit carryovers	2.2	\$ 420	\$ 924.00
Lydia Bull	10/08/19	(1.8) Review K&E's 5th monthly fee statement to determine appropriate tax treatment of fees for the bankruptcy cost analysis; (0.2) Business Operations; (0.4) Corporate Securities.	2.4	\$ 760	\$ 1,824.00
Brittney Laukhuff	10/08/19	Senior Manager review of NOL breakout prepared by A. Bourque (KPMG) regarding NOLs that will expire for planning purposes in preparation for call on Wednesday with A. Bourque.	3.0	\$ 760	\$ 2,280.00
Chris Nocito	10/08/19	(.2) Review of workstream for K&E – Vendor Matters with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement; (.1) Review of workstream for K&E – Business Operations with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement; (.3) Review of workstream for K&E – Corporate and Securities Matters with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement; (.4) Review of workstream for A&M – Leases with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement; and (.3) Review of workstream for A&M – Leases with focus on time entries for proper allocations for the bankruptcy cost analysis of the 6th monthly fee statement.	1.3	\$ 420	\$ 546.00

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Name	Date	Description	Hours	Rate	Amount
Chris Nocito	10/08/19	(.3) Review of workstream for K&E – Cash Collateral/Cash Management/DIP Financing with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement; (.6) Review of workstream for K&E – Employee & Labor Matters with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement; (.8) Review of workstream for K&E – Executory Contracts and Unexpired Leases with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement; (.3) Review of workstream for K&E – Tax Matters with focus on time entries for proper allocations for the bankruptcy cost analysis of the 5th monthly fee statement	2.0	\$ 420	\$ 840.00
Luis Carcamo	10/08/19	(1.6) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - A&M - 6th Monthly Fee Statement - Cash Mgmt & Collateral; (1.9) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - A&M - 6th Monthly Fee Statement - Contracts	3.5	\$ 275	\$ 962.50
Eric Albritton	10/08/19	(2.1) Updating 1502 model to account for -21 NOL allocation schedule for breakout of net operating losses per entity; (0.8) Running model and reports; (0.8) Reconciling model outputs with Windstream provided NOL schedule.	3.7	\$ 520	\$ 1,924.00
Mary Beth Turner	10/08/19	Created the AMT consolidating schedule per annual tax returns to be used for determining tax credit carryovers	3.9	\$ 420	\$ 1,638.00
Eric Albritton	10/08/19	Updating bankruptcy cost analysis memo for the service providers' category descriptions.	3.9	\$ 520	\$ 2,028.00
Mark Hoffenberg	10/09/19	Participated in call with C. Robinson of Windstream and A. Sexton of Kirkland regarding status of arbitration proceedings with third party related to lease modification	0.2	\$ 875	\$ 175.00
Brian Defliese	10/09/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland & Ellis LLP - Corporate & Securities Matters	0.4	\$ 275	\$ 110.00
Adam Bourque	10/09/19	Call with B. Laukhuff and A. Bourque (both KPMG) to discuss net operating loss schedule and as well potential planning regarding unutilizable net operating losses at the parent entity for attribute reduction.	0.5	\$ 760	\$ 380.00
Brittny Laukhuff	10/09/19	Call with B. Laukhuff and A. Bourque (both KPMG) to discuss net operating loss schedule and as well potential planning regarding unutilizable net operating losses at the parent entity for attribute reduction.	0.5	\$ 760	\$ 380.00
Mary Beth Turner	10/09/19	Discussion with B. Laukhuff (KPMG) regarding addition of credits to the cash tax model and changes to basis.	0.5	\$ 420	\$ 210.00

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Name	Date	Description	Hours	Rate	Amount
Brittny Laukhuff	10/09/19	Discussion with M. Turner (KPMG) regarding addition of credits to the cash tax model and changes to basis.	0.5	\$ 760	\$ 380.00
Brittny Laukhuff	10/09/19	Senior Manager review of credits addition to cash tax model	0.5	\$ 760	\$ 380.00
Sam Chen	10/09/19	At the request of D. Helenbrook (KPMG Partner), drafted outline of economic life / capital expenditures arguments/guidance for the client to use as talking points in discussing the lease issue with its auditor.	1.6	\$ 875	\$ 1,400.00
Kevin Polli	10/09/19	Continued (from previous day) to perform Managing Director review of revised ASC 740 schedules (which included multiple files / schedules spanning multiple years for this workstream) prepared by KPMG for C. Robinson (Windstream)	1.8	\$ 875	\$ 1,575.00
Will Wages	10/09/19	Reviewed client-provided 2016 excel sheets with specific regards to the ASC 740 analysis	2.0	\$ 420	\$ 840.00
Adam Bourque	10/09/19	Prepare for call with B. Laukhuff (KPMG) by reviewing Windstream net operating loss schedule (broken out by year and by corporate entity) considering impact / potential planning related to unutilizable net operating losses at the parent entity for attribute reduction.	2.1	\$ 760	\$ 1,596.00
Eric Albritton	10/09/19	(0.8) Run updated 1502 model to create reports/outputs with regards to updates required to the 1502-21 NOL allocation schedule (1.4) Updated the 1502-21 NOL allocation schedule for revised basis model outputs.	2.2	\$ 520	\$ 1,144.00
Luis Carcamo	10/09/19	(.4) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 5th Monthly Fee Statement - Cash Collateral/Cash Mgmt/DIP Fin.; (1.1) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 5th Monthly Fee Statement - Executory Contracts and Unexpired Leases; (.9) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E -5th Monthly Fee Statement - Vendor Matters	2.4	\$ 275	\$ 660.00
Mary Beth Turner	10/09/19	Finalized and concurrently incorporated the AMT consolidating schedule per annual tax returns to be used for determining tax credit carryovers	2.8	\$ 420	\$ 1,176.00
Bill Kudrle	10/09/19	(0.4) Review manager comments / revisions on statement of facts, assumptions & representations for purposes of the Windstream stock basis study; (1.6) Update facts section for the comments received on the statement of facts, assumptions, and representations for purposes of the Windstream stock basis study; (1.3) Update appendices in the statement of facts, assumptions, and representations into a table format for purposes of the Windstream stock basis study.	3.3	\$ 420	\$ 1,386.00

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 Tax Consulting Services
 October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	10/09/19	Senior associate review of allocation workpapers for purposes of 3rd monthly fee statement bankruptcy cost analysis: (0.4) K&E - Corporate and Securities Matters; (0.6) K&E - Employee and Labor Matters; (0.3) K&E - Tax Matters; (0.7) K&E - Cash Collateral; (0.6) K&E - Executory Contracts; (0.6) K&E - Vendor Matters; and (0.4) A&M - Leases.	3.6	\$ 520	\$ 1,872.00
Eric Albritton	10/09/19	Updating 1502 model to account for updated non-capital / non-deductible amounts to include federal current income tax expense	3.9	\$ 520	\$ 2,028.00
Varoon Laddha	10/10/19	Review 2015 restatement files (and related summary) sent by A. Samber (KPMG) prior to call with Windstream (C. Robinson, S. Wheeler, and S. Tran) with regards to financial statement implications	0.4	\$ 760	\$ 304.00
Marc Frediani	10/10/19	Review agenda related to 10/11 call with C. Robinson (Windstream) to discuss Phases I and II of ASC740	0.4	\$ 875	\$ 350.00
Adam Samber	10/10/19	Meeting with W. Wages (KPMG) regarding Phase II (2016-2018 Analyses) items to be discussed on client call on 10/11 including items such as tax rate change considerations, and excel sheet formatting variations from 2015.	0.5	\$ 760	\$ 380.00
Will Wages	10/10/19	Meeting with A. Samber (KPMG) regarding Phase II (2016-2018 Analyses) items to be discussed on client call on 10/11 including items such as tax rate change considerations, and excel sheet formatting variations from 2015.	0.5	\$ 420	\$ 210.00
Bill Kudrle	10/10/19	Update assumptions section for the comments received on the statement of facts, assumptions & representations for purposes of the Windstream stock basis study.	1.2	\$ 420	\$ 504.00
Will Wages	10/10/19	Updated the 2016 ONESOURCE Tax Provision Analysis to mirror 2015's adjustments	1.2	\$ 420	\$ 504.00
Adam Bourque	10/10/19	Continued (from 10/9) review of Windstream net operating loss schedule as broken out by year and by corporate entity considering impact of liquidating subsidiaries to get unutilizable net operating losses at the parent entity for attribute reduction	1.3	\$ 760	\$ 988.00
Will Wages	10/10/19	Review of 2018 client-provided excel sheets relevant to the ASC 740 analysis	1.5	\$ 420	\$ 630.00
Chris Nocito	10/10/19	Continue (same day) drafting the 1st interim fee application workpapers compiled to support KPMG's treatment of all bankruptcy costs for the bankruptcy cost analysis to take into account various additional providers who have filed 1st interim fee applications.	1.8	\$ 420	\$ 756.00
Will Wages	10/10/19	Reviewed the 2017 client-provided excel sheets relevant to the ASC 740 analysis	1.8	\$ 420	\$ 756.00

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Tax Consulting Services

October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
Lydia Bull	10/10/19	Senior manager review of K&E 5th monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis: (0.2) K&E - Cash Management; (0.3) K&E - Employee Matters; (0.4) K&E - Tax Matters; (0.6) K&E - Executory Contracts/Unexpired Leases; (0.7) K&E - Vendor Matters; (0.6) Senior manager review of A&M's - Leases 6th monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis.	2.8	\$ 760	\$ 2,128.00
Eric Albritton	10/10/19	Updating 5th monthly fee statement bankruptcy cost analysis schedules for K&E workpapers and footnotes detailing proper tax treatment.	3.1	\$ 520	\$ 1,612.00
Adam Samber	10/10/19	1.8 Drafted agenda which included the identification of potential issues to be considered on call (on 10/11 with client to discuss Phases I and II of ASC740 Project); 1.5 Review PBCs provided for the preparation of Phase II	3.3	\$ 760	\$ 2,508.00
Chris Nocito	10/10/19	Drafting the 1st interim fee application workpapers compiled to support KPMG's treatment of all bankruptcy costs for the bankruptcy cost analysis to take into account various additional providers who have filed 1st interim fee applications	3.9	\$ 420	\$ 1,638.00
Chris Nocito	10/11/19	Compiled monthly / interim fee statements filed for the week of October 5, 2019 for use in the Bankruptcy Cost Analysis (BCA).	0.4	\$ 420	\$ 168.00
Will Wages	10/11/19	Discussion with A. Samber (KPMG) regarding required changes to 2015 analysis file based on results of call with client.	0.4	\$ 420	\$ 168.00
Adam Samber	10/11/19	Discussion with W. Wages (KPMG) regarding required changes to 2015 analysis file based on results of call with client.	0.4	\$ 760	\$ 304.00
Mark Hoffenberg	10/11/19	Draft an email to C. Robinson (Windstream) regarding retention of Federal employment identification numbers (FEIN's)	0.4	\$ 875	\$ 350.00
Kevin Polli	10/11/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), W. Wages, A. Samber, M. Frediani, K. Polli, V. Laddha (all KPMG) to discuss Phase I (2015) results/changes still needed (not identified by KPMG) and Phase II (2016-2018) next steps such as documentation needs and notable transactions/affected accounts	1.0	\$ 875	\$ 875.00
Varoon Laddha	10/11/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), W. Wages, A. Samber, M. Frediani, K. Polli, V. Laddha (all KPMG) to discuss Phase I (2015) results/changes still needed (not identified by KPMG) and Phase II (2016-2018) next steps such as documentation needs and notable transactions/affected accounts	1.0	\$ 760	\$ 760.00

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Name	Date	Description	Hours	Rate	Amount
Will Wages	10/11/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), W. Wages, A. Samber, M. Frediani, K. Polli, V. Laddha (all KPMG) to discuss Phase I (2015) results/changes still needed (not identified by KPMG) and Phase II (2016-2018) next steps such as documentation needs and notable transactions/affected accounts	1.0	\$ 420	\$ 420.00
Marc Frediani	10/11/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), W. Wages, A. Samber, M. Frediani, K. Polli, V. Laddha (all KPMG) to discuss Phase I (2015) results/changes still needed (not identified by KPMG) and Phase II (2016-2018) next steps such as documentation needs and notable transactions/affected accounts	1.0	\$ 875	\$ 875.00
Adam Samber	10/11/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), W. Wages, A. Samber, M. Frediani, K. Polli, V. Laddha (all KPMG) to discuss Phase I (2015) results/changes still needed (not identified by KPMG) and Phase II (2016-2018) next steps such as documentation needs and notable transactions/affected accounts	1.0	\$ 760	\$ 760.00
Bill Kudrle	10/11/19	Update representations section on the statement of facts, assumptions & representations letter for purposes of the Windstream stock basis study - based on comments received from M. Campagna and R. Gilinsky (all KPMG)	1.1	\$ 420	\$ 462.00
Eric Albritton	10/11/19	Senior associate review of 6th monthly fee statement going through workstream reviewing time entries for proper allocations for purposes of bankruptcy cost analysis: (0.4) A&M - Leases; (0.6) A&M - Vendor Management; (0.6) A&M - Contracts; (0.6) A&M - Cash Management; and (0.3) A&M - Accounting	2.5	\$ 520	\$ 1,300.00
Adam Samber	10/11/19	Update Phase I file (which is 2015) - the initial year analysis 2015 (1.5) and begin to review Phase II setup (which is subsequent analysis) for the years 2016 – 2018 (1.1).	2.6	\$ 760	\$ 1,976.00
Will Wages	10/11/19	Updated 2015 Analysis for items noted by client, such as component reclass changes from rent payments to depreciation account (2.0); revising 2016 analysis file to mirror revisions performed to deferrals in 2015 file (1.7)	3.7	\$ 420	\$ 1,554.00
Eric Albritton	10/14/19	Begin updating representation letter for review of transaction history from 10-K filings for purposes of stock basis study.	2.1	\$ 520	\$ 1,092.00
Eric Albritton	10/14/19	Senior associate review of representation letter for purposes of stock basis study.	3.9	\$ 520	\$ 2,028.00

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Tax Consulting Services

October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
Lydia Bull	10/14/19	(2.3) Senior manager review of allocations for the 6th monthly fee statement for PJT including going through workstream to review time entries for proper allocations for the bankruptcy cost analysis; (1.8) Senior manager review of allocations for the 5th monthly fee statement for PJT including going through workstream to review time entries for proper allocations for the bankruptcy cost analysis.	4.1	\$ 760	\$ 3,116.00
Will Wages	10/14/19	Concurrently updating 2016 ASC740 Analysis file for both rollforward 2015 ASC740 and 2016 ASC740 changes to deferrals, tax provisions, and effective rates.	4.0	\$ 420	\$ 1,680.00
Will Wages	10/14/19	Concurrently updating 2017 ASC740 Analysis for 2015 and 2016 rollforward ASC740 changes to deferrals, tax provisions, and effective rates.	2.5	\$ 420	\$ 1,050.00
Lydia Bull	10/15/19	(1.6) Senior manager review of the 1st interim fee application documentation compiled to support KPMG's treatment of all bankruptcy costs for the bankruptcy cost analysis to take into account various additional providers who have filed 1st interim fee applications; (0.2) Senior manager review of A&M's - Leases 6th monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis.	1.8	\$ 760	\$ 1,368.00
David Helenbrook	10/15/19	Drafted summary of potential positions with respect to financial statement requirements, for use by client in discussion with auditors and also for internal discussions among client and other advisors	2.1	\$ 875	\$ 1,837.50
Eric Albritton	10/15/19	Senior associate review and concurrently updating 1st interim fee application documentation prepared.	2.1	\$ 520	\$ 1,092.00
Will Wages	10/15/19	Completing first draft of 2017 ASC740 Analysis: revisions to display ASC740 updates (1.5); adding 2017 adjustments for footnote disclosures (effective tax rates, deferred tax assets and deferred tax liabilities) (1.1); drafted email to A. Samber (KPMG) with list of outstanding questions pertaining to ASC740 adjustments made in my first drafts for 2016 & 2017 to discuss via call tomorrow (.4).	3.0	\$ 420	\$ 1,260.00
Will Wages	10/15/19	Completing first draft of 2017 ASC740 Analysis, specifically, adding the 2017 adjustments for Federal, State, and Federal Benefit of State Deferral balances	3.1	\$ 420	\$ 1,302.00
Eric Albritton	10/15/19	Continue updating bankruptcy cost analysis memo for service provider category descriptions.	3.9	\$ 520	\$ 2,028.00
Ben Cella	10/16/19	(0.1) Compiled tax claim information from the bankruptcy Register Report to create a new consolidated tax claims report at the request of C. Robinson (Windstream).	0.1	\$ 875	\$ 87.50

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Tax Consulting Services

October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Samber	10/16/19	Call with W. Wages (KPMG) to review and concurrently discuss adjustments to 2016 and 2017 ASC 740 analysis files including questions pertaining to provision computations using prior year and current year amounts	0.9	\$ 760	\$ 684.00
Will Wages	10/16/19	Call with A. Samber (KPMG) to review and concurrently discuss adjustments to 2016 and 2017 ASC 740 analysis files including questions pertaining to provision computations using prior year and current year amounts	0.9	\$ 420	\$ 378.00
Ben Cella	10/16/19	(0.5) Continued (from earlier in the day) to create new consolidated tax claims report at the request of C. Robinson (Windstream); (0.4) Provided tax claim information along with directions on how to build the report to C. Stevens (KPMG).	0.9	\$ 875	\$ 787.50
Will Wages	10/16/19	Adding adjustment columns / footings to 2018 ASC 740 analysis file for federal and state deferrals	1.0	\$ 420	\$ 420.00
Adam Bourque	10/16/19	Performed Windstream analysis of 12/31/18 tax basis balance sheet of consolidated group in anticipation of upcoming attribute reduction	1.2	\$ 760	\$ 912.00
David Helenbrook	10/16/19	(0.9) Revised draft summary of potential positions with respect to financial statement implications, for use by client in discussion with auditors and also for internal discussions among client and other advisors, following comments from national tax; (0.6) call with C. Robinson and S Wheeler (Windstream) and A. Sexton (Kirkland) to discuss status of restructuring and potential issue surrounding financial statement implications related to recently filed complaint against lease counterparty	1.5	\$ 875	\$ 1,312.50
Varoon Laddha	10/16/19	Updated the tax claims summary report for register report 10/9/19 as requested by C. Robinson (Windstream).	2.0	\$ 760	\$ 1,520.00
Varoon Laddha	10/16/19	Update tax claims summary report for register report 10/2/19 as requested by C. Robinson (Windstream).	2.1	\$ 760	\$ 1,596.00
Adam Samber	10/16/19	Update Phase I (2015) analysis for deferred tax adjustments – (1.5); Begin review of Phase II (2016-2018) detailed analysis prepared by W. Wages (KPMG) related to the potential effects on financial statements, specifically the income tax calculation balances (1.3)	2.8	\$ 760	\$ 2,128.00
Ben Cella	10/16/19	Began to create new consolidated tax claims report at the request of C. Robinson (Windstream)	3.9	\$ 875	\$ 3,412.50
Brian Defliese	10/17/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC - Leases.	0.4	\$ 275	\$ 110.00

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 October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Samber	10/17/19	Continue prior day's review of Phase II (2016-2018) detailed analysis prepared by W. Wages (KPMG) related to the potential effects on financial statements, specifically the income tax calculation balances	1.8	\$ 760	\$ 1,368.00
Ben Cella	10/17/19	Managing Director review of the new bankruptcy tax claim report (.3) prepared by C. Stevens (KPMG) at the request of C. Robinson (Windstream) and began revisions to information in the report about Windstream's financial statement reserves (1.9).	2.2	\$ 875	\$ 1,925.00
Eric Albritton	10/17/19	Updating representation letter for review of transaction history from tax return statements for purposes of stock basis study.	2.2	\$ 520	\$ 1,144.00
Chris Nocito	10/17/19	Updating the 1st interim files for the bankruptcy cost analysis with redaction workpapers.	2.6	\$ 420	\$ 1,092.00
Eric Albritton	10/17/19	Updating representation letter for review of transaction history from Federal Communications Commission (FCC) filings for purposes of stock basis study.	2.9	\$ 520	\$ 1,508.00
Eric Albritton	10/17/19	Updating representation letter for review of transaction history from miscellaneous documents provided by Windstream for purposes of stock basis study.	2.9	\$ 520	\$ 1,508.00
Caroline Stevens	10/17/19	Per request from C. Robinson (Windstream), created new spreadsheet to consolidate/summarize transaction tax claims and associated reserves to facilitate reallocation of current reserves.	3.8	\$ 650	\$ 2,470.00
Ben Cella	10/18/19	Call with C. Robinson (Windstream) to discuss the progress on the new bankruptcy tax claims report he requested on 10/16/19.	0.3	\$ 875	\$ 262.50
Adam Bourque	10/18/19	Call with H. Steinberg, M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff (all KPMG) to discuss potential "Tufts" gain on deemed transfer of assets to creditors pursuant to bankruptcy plan	0.8	\$ 760	\$ 608.00
David Helenbrook	10/18/19	Call with H. Steinberg, M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff (all KPMG) to discuss potential "Tufts" gain on deemed transfer of assets to creditors pursuant to bankruptcy plan	0.8	\$ 875	\$ 700.00
Brittney Laukhuff	10/18/19	Call with H. Steinberg, M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff (all KPMG) to discuss potential "Tufts" gain on deemed transfer of assets to creditors pursuant to bankruptcy plan	0.8	\$ 760	\$ 608.00
Mark Hoffenberg	10/18/19	Call with H. Steinberg, M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff (all KPMG) to discuss potential "Tufts" gain on deemed transfer of assets to creditors pursuant to bankruptcy plan	0.8	\$ 875	\$ 700.00

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Name	Date	Description	Hours	Rate	Amount
Howard Steinberg	10/18/19	Call with H. Steinberg, M. Hoffenberg, D. Helenbrook, A. Bourque, B. Laukhuff (all KPMG) to discuss potential "Tufts" gain on deemed transfer of assets to creditors pursuant to bankruptcy plan	0.8	\$ 875	\$ 700.00
Brittney Laukhuff	10/18/19	Review of Private Letter Ruling (PLR) and IRS submissions related to structuring alternatives with regards to results of discussion with project team (on same day)	1.0	\$ 760	\$ 760.00
Chris Nocito	10/18/19	(.4) Compiled monthly / interim fee statements filed for the week of October 14, 2019 for use in the BCA; and (.9) review of workstream for KPMG – Tax Consulting Services with focus on time entries for proper allocations for the bankruptcy cost analysis of the 4th monthly fee statement.	1.3	\$ 420	\$ 546.00
Marc Frediani	10/18/19	Partner review of Phase II excel files for the ASC740 Project including related impacts on financial statement disclosures	1.8	\$ 875	\$ 1,575.00
Ben Cella	10/18/19	Finalized revisions to the associations between the transaction tax claims in the new report and Windstream's financial statement reserves for the new schedule requested by C. Robinson (Windstream) on 10/16/19.	1.9	\$ 875	\$ 1,662.50
Adam Samber	10/18/19	Continue (from 10/17) to review Phase II (2016-2018) detailed analysis prepared by W. Wages KPMG) related to the potential effects on financial statements; the income tax calculation balances	2.0	\$ 760	\$ 1,520.00
Mark Hoffenberg	10/18/19	(0.7) Principal WNT review of PwC talking points related to specific Windstream lease (1.5) Principal WNT review of prior analogous IRS submission regarding debt characterization	2.2	\$ 875	\$ 1,925.00
Eric Albritton	10/18/19	Begin Senior Associate review of fact section of bankruptcy cost analysis memo while concurrently updating (as needed).	3.9	\$ 520	\$ 2,028.00
Ben Cella	10/18/19	Based on discussion with C. Robinson (Windstream), regarding the progress on the new tax bankruptcy claims report, compiled applicable income tax bankruptcy claims.	3.4	\$ 875	\$ 2,975.00
Ben Cella	10/18/19	Created new report to include summary of new tax bankruptcy claims report (compiled on same day) - as requested by C. Robinson (Windstream) on 10/16/19.	1.2	\$ 875	\$ 1,050.00
Adam Samber	10/20/19	Performed Senior manager review and concurrently revise the draft analysis files for Phases I (0.5) and II (1.0) of the ASC 740 Project	1.5	\$ 760	\$ 1,140.00
Ben Cella	10/20/19	Added in the miscellaneous tax claims information into the new tax bankruptcy claims report requested by C. Robinson (Windstream) on 10/16/19.	2.1	\$ 875	\$ 1,837.50

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October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	10/21/19	Call with C. Robinson, S. Tran (both Windstream), A. Sexton (Kirkland) and M. Hoffenberg, D. Helenbrook (both KPMG) to discuss positions on multiple useful life analyses and useful lives of leased assets upon replacement, for purposes of financial statement considerations	0.4	\$ 875	\$ 350.00
Mark Hoffenberg	10/21/19	Call with C. Robinson, S. Tran (both Windstream), A. Sexton (Kirkland) and M. Hoffenberg, D. Helenbrook (both KPMG) to discuss positions on multiple useful life analyses and useful lives of leased assets upon replacement, for purposes of financial statement considerations	0.4	\$ 875	\$ 350.00
David Helenbrook	10/21/19	Partner review of document summarizing financial statement positions in preparation for client call (on same day)	0.5	\$ 875	\$ 437.50
Lydia Bull	10/21/19	Senior Manager review of 1st interim binder for the bankruptcy cost analysis, including reviewing supporting documentation for preparation for client deliverable.	0.9	\$ 760	\$ 684.00
Eric Albritton	10/21/19	Senior Associate review of appendices to the basis study representation letter (the representation letter references several excel appendices that were created to break down voluminous data into schedules to cut down on the amount of text in the actual letter).	1.1	\$ 520	\$ 572.00
Ben Cella	10/21/19	(0.1) Added a column for the Windstream estimated amount due to the new tax bankruptcy report requested on 10/16/19 by C. Robinson (Windstream); (0.2) drafted email to the Windstream tax team to provide copy of new tax bankruptcy report; (1.8) additional revisions to the new tax bankruptcy claim report per direction from V. Anger (Windstream) specifically related to updated numbers for the financial statement reserves.	2.1	\$ 875	\$ 1,837.50
Adam Bourque	10/21/19	Creation of schedule reflecting historical interest expense and taxable income/loss from 2015 through 2018 to identify what a potential interest expense haircut under Internal Revenue Code section 302(l)(5) may look like with respect to taxable income.	2.3	\$ 760	\$ 1,748.00
Marc Frediani	10/21/19	Partner review of Phase II excel files for the ASC740 Project including related impacts on financial statement disclosures and valuation	2.3	\$ 875	\$ 2,012.50
Will Wages	10/21/19	Concurrently updated 2018 analysis for proper prior year / current year adjustments to provision NOLs, Depreciation, and Rent payments (following review of A. Samber's changes).	2.6	\$ 420	\$ 1,092.00

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October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
Will Wages	10/21/19	Review ASC740 adjustments to the 2016 calculations made by A. Samber (KPMG) with focus on changes to ensure proper adjustment computations in 2018 analysis (1.8); Review ASC740 adjustments to the 2017 calculations made by A. Samber (KPMG) with focus on changes to ensure proper adjustment computations in 2018 analysis (2.0)	3.8	\$ 420	\$ 1,596.00
Eric Albritton	10/21/19	Senior associate review and concurrently updating basis study representation letter for assumptions & representations based on inputs used for the stock basis study.	3.9	\$ 520	\$ 2,028.00
Ben Cella	10/22/19	Draft email to C. Robinson and V. Anger (both Windstream) regarding next steps related to upcoming call with A. Mitchell (KPMG) later in the week, related to Windstream tax claims	0.1	\$ 875	\$ 87.50
Mary Beth Turner	10/22/19	Discussion with B. Laukhuff and M. Turner (both KPMG) regarding modeling considerations of potential structuring alternatives in advance of call with D. Helenbrook and A. Bourque	0.5	\$ 420	\$ 210.00
Brittney Laukhuff	10/22/19	Discussion with B. Laukhuff and M. Turner (both KPMG) regarding modeling considerations of potential structuring alternatives in advance of call with D. Helenbrook and A. Bourque	0.5	\$ 760	\$ 380.00
David Helenbrook	10/22/19	Call with C. Robinson, V. Anger, S. Wheeler, and J. Franks (all Windstream) and B. Cella, K. Polli, D. Helenbrook, and C. Stevens (all KPMG) to discuss progress on tax claims as of 10/22/19	0.6	\$ 875	\$ 525.00
Caroline Stevens	10/22/19	Call with C. Robinson, V. Anger, S. Wheeler, and J. Franks (all Windstream) and B. Cella, K. Polli, D. Helenbrook, and C. Stevens (all KPMG) to discuss progress on tax claims as of 10/22/19	0.6	\$ 650	\$ 390.00
Ben Cella	10/22/19	Call with C. Robinson, V. Anger, S. Wheeler, and J. Franks (all Windstream) and B. Cella, K. Polli, D. Helenbrook, and C. Stevens (all KPMG) to discuss progress on tax claims as of 10/22/19	0.6	\$ 875	\$ 525.00
Kevin Polli	10/22/19	Call with C. Robinson, V. Anger, S. Wheeler, and J. Franks (all Windstream) and B. Cella, K. Polli, D. Helenbrook, and C. Stevens (all KPMG) to discuss progress on tax claims as of 10/22/19	0.6	\$ 875	\$ 525.00
Will Wages	10/22/19	Meeting with K. Ford (KPMG) to perform walkthrough of computations for ASC 740 related adjustments thus far with regards to determining any potential state implications (such as state NOL impacts).	0.8	\$ 420	\$ 336.00

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Name	Date	Description	Hours	Rate	Amount
Katie Ford	10/22/19	Meeting with W. Wages (KPMG) to perform walkthrough of computations for ASC 740 related adjustments thus far with regards to determining any potential state implications (such as state NOL impacts).	0.8	\$ 650	\$ 520.00
Alexandra Zaunbrecher	10/22/19	Revisions to draft structure deck that illustrate impact of structuring options on attribute utilization / reduction.	1.2	\$ 520	\$ 624.00
Brittney Laukhuff	10/22/19	Continued (same day) tax analysis with regard to potential structuring options, including modeling considerations for additions to the cash tax model	1.0	\$ 760	\$ 760.00
Mary Beth Turner	10/22/19	Analyzing the tax attribute reduction model to determine optimal approach in incorporating the new transaction scenarios provided by KPMG management	1.1	\$ 420	\$ 462.00
Mary Beth Turner	10/22/19	Meeting with B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to discuss the structure deck to be created, which will be used to visualize how the transaction scenarios will affect tax attribute reduction	1.2	\$ 420	\$ 504.00
Brittney Laukhuff	10/22/19	Meeting with B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to discuss the structure deck to be created, which will be used to visualize how the transaction scenarios will affect tax attribute reduction	1.2	\$ 760	\$ 912.00
Alexandra Zaunbrecher	10/22/19	Meeting with B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to discuss the structure deck to be created, which will be used to visualize how the transaction scenarios will affect tax attribute reduction	1.2	\$ 520	\$ 624.00
Adam Bourque	10/22/19	Reviewing base attribute reduction model in preparation of upcoming call to discuss modeling various scenarios of attribute reduction	1.3	\$ 760	\$ 988.00
David Helenbrook	10/22/19	Call with B. Laukhuff, A. Bourque, D. Helenbrook, and M. Turner (all KPMG) to discuss attribute reduction model and potential restructuring scenarios for purposes of modeling such scenarios	1.4	\$ 875	\$ 1,225.00
Mary Beth Turner	10/22/19	Call with B. Laukhuff, A. Bourque, D. Helenbrook, and M. Turner (all KPMG) to discuss attribute reduction model and potential restructuring scenarios for purposes of modeling such scenarios	1.4	\$ 420	\$ 588.00
Brittney Laukhuff	10/22/19	Call with B. Laukhuff, A. Bourque, D. Helenbrook, and M. Turner (all KPMG) to discuss attribute reduction model and potential restructuring scenarios for purposes of modeling such scenarios	1.4	\$ 760	\$ 1,064.00
Adam Bourque	10/22/19	Call with B. Laukhuff, A. Bourque, D. Helenbrook, and M. Turner (all KPMG) to discuss attribute reduction model and potential restructuring scenarios for purposes of modeling such scenarios	1.4	\$ 760	\$ 1,064.00

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Name	Date	Description	Hours	Rate	Amount
Will Wages	10/22/19	Updating 2018 analysis for proper prior year / current year adjustments to footnote effective tax rates, deferred tax assets and deferred tax liabilities (following review of A. Samber's changes).	1.8	\$ 420	\$ 756.00
Brittny Laukhuff	10/22/19	Performed tax analysis regarding potential structuring options (2.0) and drafting structure deck (with regard to those options) (1.9)	3.9	\$ 760	\$ 2,964.00
Brittny Laukhuff	10/23/19	Follow-up communication with M. Turner (KPMG) regarding revisions to draft structure deck, impact of structuring options on attribute utilization / reduction	0.2	\$ 760	\$ 152.00
David Helenbrook	10/23/19	Meeting with D. Helenbrook, M. Campagna, and E. Albritton (all KPMG) to discuss finalizing the stock basis study and related net operating loss schedule for purposes of the stock basis study.	0.3	\$ 875	\$ 262.50
Michael Campagna	10/23/19	Meeting with D. Helenbrook, M. Campagna, and E. Albritton (all KPMG) to discuss finalizing the stock basis study and related net operating loss schedule for purposes of the stock basis study.	0.3	\$ 760	\$ 228.00
Eric Albritton	10/23/19	Meeting with D. Helenbrook, M. Campagna, and E. Albritton (all KPMG) to discuss finalizing the stock basis study and related net operating loss schedule for purposes of the stock basis study.	0.3	\$ 520	\$ 156.00
Brittny Laukhuff	10/23/19	Discussion with A. Bourque (KPMG) regarding latest version of draft structure slide deck and approach on next steps	0.4	\$ 760	\$ 304.00
Adam Bourque	10/23/19	Discussion with B. Laukhuff (KPMG) regarding latest version of draft structure slide deck and approach on next steps	0.4	\$ 760	\$ 304.00
Ben Cella	10/23/19	Drafted detailed email to R. Blattner, B. Burdett, A. Mitchell, M. Andruchek, J. Vann, and S. Metz (all KPMG) with information and action items for the Denver, Missouri, Texas, and Wisconsin bankruptcy claims.	0.6	\$ 875	\$ 525.00
Adam Bourque	10/23/19	Conference call with A. Bourque, A. Murphy, B. Laukhuff, M. Turner, and A. Zaunbrecher (all KPMG) to discuss revisions to draft structure deck and impact of structuring options on attribute utilization / reduction	0.8	\$ 760	\$ 608.00
Adam Murphy	10/23/19	Conference call with A. Bourque, A. Murphy, B. Laukhuff, M. Turner, and A. Zaunbrecher (all KPMG) to discuss revisions to draft structure deck and impact of structuring options on attribute utilization / reduction	0.8	\$ 650	\$ 520.00
Mary Beth Turner	10/23/19	Conference call with A. Bourque, A. Murphy, B. Laukhuff, M. Turner, and A. Zaunbrecher (all KPMG) to discuss revisions to draft structure deck and impact of structuring options on attribute utilization / reduction	0.8	\$ 420	\$ 336.00

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Name	Date	Description	Hours	Rate	Amount
Brittny Laukhuff	10/23/19	Conference call with A. Bourque, A. Murphy, B. Laukhuff, M. Turner, and A. Zaunbrecher (all KPMG) to discuss revisions to draft structure deck and impact of structuring options on attribute utilization / reduction	0.8	\$ 760	\$ 608.00
Alexandra Zaunbrecher	10/23/19	Conference call with A. Bourque, A. Murphy, B. Laukhuff, M. Turner, and A. Zaunbrecher (all KPMG) to discuss revisions to draft structure deck and impact of structuring options on attribute utilization / reduction	0.8	\$ 520	\$ 416.00
David Helenbrook	10/23/19	Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland), audit firm (PwC) and D. Helenbrook, M. Hoffenberg (KPMG) to discuss financial statement considerations related to the recently filed complaint against the lease counterparty	1.1	\$ 875	\$ 962.50
Mark Hoffenberg	10/23/19	Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland), audit firm (PwC) and D. Helenbrook, M. Hoffenberg (KPMG) to discuss financial statement considerations related to the recently filed complaint against the lease counterparty	1.1	\$ 875	\$ 962.50
David Helenbrook	10/23/19	Review tax cases related to treatment of a lease obligation as either a financing or a lease in preparation for call with auditors	1.6	\$ 875	\$ 1,400.00
Adam Samber	10/23/19	Meeting with W. Wages (KPMG) to discuss draft ASC740 Analysis files for 2015-2018, outstanding items to be addressed before sending to client on 10/24, and the creation of a consolidated change file to display footnote changes in a single file.	1.7	\$ 760	\$ 1,292.00
Will Wages	10/23/19	Meeting with A. Samber (KPMG) to discuss draft ASC740 Analysis files for 2015-2018, outstanding items to be addressed before sending to client on 10/24, and the creation of a consolidated change file to display footnote changes in a single file.	1.7	\$ 420	\$ 714.00
Adam Bourque	10/23/19	(0.4) Draft email to A. Murphy (KPMG) regarding Windstream attribute reduction model, alternative structuring options, and impact of structuring options on attribute utilization / reduction; (0.2) review e-mail from B. Laukhuff (KPMG) regarding slide decks reflecting tax consequences of alternative structuring options; (0.3) review e-mail communication from B. Laukhuff (KPMG) regarding draft structure deck related to alternative structuring options, impact of structuring options on attribute utilization / reduction	0.9	\$ 760	\$ 684.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	10/23/19	(0.6) review initial draft structure deck (0.2) review e-mail from A. Murphy (KPMG) regarding whether structuring alternative 3b qualifies as a section 368(a)(1)(G) reorganization; (0.2) review email from A. Murphy (KPMG) regarding recognition of income in structuring alternatives 3a and 3b dependent on characterization of debt; (0.1) review e-mail from B. Laukhuff regarding recognition of income in structuring alternatives 3a and 3b dependent on characterization of debt.	1.1	\$ 760	\$ 836.00
Brittny Laukhuff	10/23/19	(1.9) Drafting summary of results of tax analysis (performed on 10/22) with regards to the Windstream draft restructuring slides - in preparation to send to M. Turner and A. Zaunbrecher (both KPMG); Drafted detailed email to M. Turner and A. Zaunbrecher (all KPMG) regarding the draft restructuring slides, including tax analysis related to the same (0.4).	2.3	\$ 760	\$ 1,748.00
Will Wages	10/23/19	Creating a single consolidated adjustment file to highlight 10-K changes from 2015-2018 analyses.	2.3	\$ 420	\$ 966.00
Adam Murphy	10/23/19	(0.3) Review e-mail from A. Bourque (KPMG) regarding Windstream attribute reduction model, alternative structuring options, impact of structuring options on attribute utilization / reduction; (0.5) review latest version of Windstream attribute reduction model; (0.2) review e-mail from B. Laukhuff (KPMG) regarding slide decks related to tax consequences of alternative structuring options; (0.3) review e-mail communication from B. Laukhuff (KPMG) related to draft structure deck with regards to alternative structuring options, impact of structuring options on attribute utilization / reduction; (0.5) review of draft structure deck with regards to same (0.2) draft e-mail to B. Laukhuff, A. Bourque, M. Turner, and A. Zaunbrecher (all KPMG) re: whether structuring alternative 3b qualifies as a section 368(a)(1)(G) reorganization; (0.3) draft e-mail to B. Laukhuff, A. Bourque, M. Turner, and A. Zaunbrecher (all KPMG) regarding recognition of income in structuring alternatives 3a and 3b dependent on characterization of debt; (0.1) review e-mail from B. Laukhuff re: recognition of income in structuring alternatives 3a and 3b dependent on characterization of debt.	2.4	\$ 650	\$ 1,560.00
Brittny Laukhuff	10/23/19	(1.3) Senior Manager review of draft slide deck prepared by M. Turner and A. Zaunbrecher (both KPMG); (.8) tax analysis regarding Tufts gain for purposes of structuring alternatives (.2) review e-mail from A. Murphy (KPMG) regarding whether structuring alternative 3b qualifies as a section 368(a)(1)(G) reorganization; (.2) draft email to D. Helenbrook (KPMG) regarding alternative 3b qualification as G reorg.	2.5	\$ 760	\$ 1,900.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	10/23/19	Additional updates to Windstream historical net operating loss schedule to incorporate net operating losses which have expired as well as which will expire in 2020 as a result of prior acquisitions in anticipation of analysis as to whether liquidating entities prior to attribute reduction is a feasible structuring solution	2.6	\$ 760	\$ 1,976.00
Adam Bourque	10/23/19	Updated Windstream historical net operating loss schedule by entity and by year to incorporate Broadview's new information on per entity utilization of net operating losses in anticipation of analysis as to whether liquidating entities prior to attribute reduction is a feasible structuring solution	2.8	\$ 760	\$ 2,128.00
Alexandra Zaunbrecher	10/23/19	(0.5) Conduct research related to: requirements for section 368(a)(1)(G) reorganizations, recognition of income from cancellation of debt in section 368(a)(1)(G) reorganizations; (2.5) revised the Windstream structure deck for comments received from project team during call on same day.	3.0	\$ 520	\$ 1,560.00
Mary Beth Turner	10/23/19	Drafted the transaction structure deck to portray the outcomes of 4 possible transaction scenarios	3.7	\$ 420	\$ 1,554.00
Adam Samber	10/23/19	Senior Manager review and concurrently revise latest draft analysis files for Phases I and II of the ASC 740 Project	3.1	\$ 760	\$ 2,356.00
David Helenbrook	10/24/19	Call between D. Helenbrook, A. Bourque and M. Campagna (all KPMG) to discuss reconciliation of Windstream net operating loss allocations prepared by KPMG with net operating loss carryforward amounts computed by Windstream Corporation for use in the bankruptcy planning model.	0.2	\$ 875	\$ 175.00
Adam Bourque	10/24/19	Call between D. Helenbrook, A. Bourque and M. Campagna (all KPMG) to discuss reconciliation of Windstream net operating loss allocations prepared by KPMG with net operating loss carryforward amounts computed by Windstream Corporation for use in the bankruptcy planning model.	0.2	\$ 760	\$ 152.00
Michael Campagna	10/24/19	Call between D. Helenbrook, A. Bourque and M. Campagna (all KPMG) to discuss reconciliation of Windstream net operating loss allocations prepared by KPMG with net operating loss carryforward amounts computed by Windstream Corporation for use in the bankruptcy planning model.	0.2	\$ 760	\$ 152.00
Adam Murphy	10/24/19	(0.2) Review e-mail communication from B. Laukhuff (KPMG) regarding whether to depict as a structuring option a section 368(a)(1)(G) reorganization with cancellation of debt; (0.1) review e-mail from D. Helenbrook (KPMG) regarding depicting as a structuring option a taxable asset sale with cancellation of debt.	0.3	\$ 650	\$ 195.00

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Name	Date	Description	Hours	Rate	Amount
Mary Beth Turner	10/24/19	Meeting between M. Turner and B. Laukhuff (both KPMG) to determine go-forward regarding incorporating the section 382(l)(5) interest haircut and sale transaction outcomes into the tax attribute reduction model	0.3	\$ 420	\$ 126.00
Brittny Laukhuff	10/24/19	Meeting between M. Turner and B. Laukhuff (both KPMG) to determine go-forward regarding incorporating the section 382(l)(5) interest haircut and sale transaction outcomes into the tax attribute reduction model	0.3	\$ 760	\$ 228.00
Adam Samber	10/24/19	Continued (same day) to review and concurrently revise draft analysis files for Phases I and II of the ASC 740 Project	0.4	\$ 760	\$ 304.00
Varoon Laddha	10/24/19	Senior Manager review of federal financial statement files sent by A. Samber (KPMG) regarding the potential financial statement issues.	0.4	\$ 760	\$ 304.00
Varoon Laddha	10/24/19	Meeting with V. Laddha, D. Helenbrook and K. Polli (all KPMG) to discuss Windstream bankruptcy updates and potential impact on state tax issues as of 10/24/19.	0.5	\$ 760	\$ 380.00
David Helenbrook	10/24/19	Meeting with V. Laddha, D. Helenbrook and K. Polli (all KPMG) to discuss Windstream bankruptcy updates and potential impact on state tax issues as of 10/24/19.	0.5	\$ 875	\$ 437.50
Kevin Polli	10/24/19	Meeting with V. Laddha, D. Helenbrook and K. Polli (all KPMG) to discuss Windstream bankruptcy updates and potential impact on state tax issues as of 10/24/19.	0.5	\$ 875	\$ 437.50
Adam Samber	10/24/19	Performed additional analysis with regards to matters discussed (on same day with M. Frediani, D. Helenbrook, A. Samber, V. Laddha and W. Wages - all KPMG) related to the presentation/positions shown to be considered in the analysis.	0.6	\$ 760	\$ 456.00
Brittny Laukhuff	10/24/19	Discussion between M. Turner and B. Laukhuff (all KPMG) regarding next steps to incorporate section 382(l)(5) transaction steps into the tax attribute reduction model	0.7	\$ 760	\$ 532.00
Mary Beth Turner	10/24/19	Discussion between M. Turner and B. Laukhuff (all KPMG) regarding next steps to incorporate section 382(l)(5) transaction steps into the tax attribute reduction model	0.7	\$ 420	\$ 294.00
David Helenbrook	10/24/19	Meeting with M. Frediani, D. Helenbrook, A. Samber, V. Laddha and W. Wages (all KPMG) to discuss potential financial statement impacts of the recently filed complaint against lease counterparty and specifically the calculations related thereto	0.9	\$ 875	\$ 787.50
Varoon Laddha	10/24/19	Meeting with M. Frediani, D. Helenbrook, A. Samber, V. Laddha and W. Wages (all KPMG) to discuss potential financial statement impacts of the recently filed complaint against lease counterparty and specifically the calculations related thereto	0.9	\$ 760	\$ 684.00

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Name	Date	Description	Hours	Rate	Amount
Marc Frediani	10/24/19	Meeting with M. Frediani, D. Helenbrook, A. Samber, V. Laddha and W. Wages (all KPMG) to discuss potential financial statement impacts of the recently filed complaint against lease counterparty and specifically the calculations related thereto	0.9	\$ 875	\$ 787.50
Adam Samber	10/24/19	Meeting with M. Frediani, D. Helenbrook, A. Samber, V. Laddha and W. Wages (all KPMG) to discuss potential financial statement impacts of the recently filed complaint against lease counterparty and specifically the calculations related thereto	0.9	\$ 760	\$ 684.00
Will Wages	10/24/19	Meeting with M. Frediani, D. Helenbrook, A. Samber, V. Laddha and W. Wages (all KPMG) to discuss potential financial statement impacts of the recently filed complaint against lease counterparty and specifically the calculations related thereto	0.9	\$ 420	\$ 378.00
Alexandra Zaunbrecher	10/24/19	Meeting with B. Laukhuff, M. Turner, and A. Zaunbrecher (all KPMG) to discuss progress made on drafting the structure deck depicting tax consequences of each bankruptcy scenario and performing revisions throughout the working session	1.0	\$ 520	\$ 520.00
Mary Beth Turner	10/24/19	Meeting with B. Laukhuff, M. Turner, and A. Zaunbrecher (all KPMG) to discuss progress made on drafting the structure deck depicting tax consequences of each bankruptcy scenario and performing revisions throughout the working session	1.0	\$ 420	\$ 420.00
Brittany Laukhuff	10/24/19	Meeting with B. Laukhuff, M. Turner, and A. Zaunbrecher (all KPMG) to discuss progress made on drafting the structure deck depicting tax consequences of each bankruptcy scenario and performing revisions throughout the working session	1.0	\$ 760	\$ 760.00
Alexandra Zaunbrecher	10/24/19	Began to draft summary of tax consequences for use in the Windstream structure deck (related to research performed same day)	1.2	\$ 520	\$ 624.00
Will Wages	10/24/19	Meeting with A. Samber (KPMG) to review and concurrently discuss the Consolidated 10-K file prior to project team meeting and methodology for preparing quarterly analyses	1.5	\$ 420	\$ 630.00
Adam Samber	10/24/19	Meeting with W. Wages (KPMG) to review and concurrently discuss the Consolidated 10-K file prior to project team meeting and methodology for preparing quarterly analyses	1.5	\$ 760	\$ 1,140.00
Lydia Bull	10/24/19	Review of monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis: (0.8 hours) Kittens 6th monthly; and (0.7 hours) KPMG 6th monthly.	1.5	\$ 760	\$ 1,140.00
Mary Beth Turner	10/24/19	Updated the draft structure deck depicting transaction scenario alternatives-- specifically, added the tab showing cancellation of debt income arising for each scenario and built out an in-depth organizational chart to depict the tiering of entities	1.7	\$ 420	\$ 714.00
Will Wages	10/24/19	Updating the Restated 10-K consolidated file to include all revised amounts from the 2015-2018 ASC 740 analyses	1.8	\$ 420	\$ 756.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	10/24/19	Meeting with D. Helenbrook and A. Bourque (both KPMG) to discuss reconciliation of Windstream net operating loss allocations prepared by KPMG with net operating loss carryforward amounts computed by Windstream Corporation for use in the bankruptcy planning model.	1.9	\$ 760	\$ 1,444.00
David Helenbrook	10/24/19	Meeting with D. Helenbrook and A. Bourque (both KPMG) to discuss reconciliation of Windstream net operating loss allocations prepared by KPMG with net operating loss carryforward amounts computed by Windstream Corporation for use in the bankruptcy planning model.	1.9	\$ 875	\$ 1,662.50
Will Wages	10/24/19	Compiled Windstream 2018 & 2017 Quarterly tabs for use in conducting quarterly ASC740 analyses	2.2	\$ 420	\$ 924.00
Adam Samber	10/24/19	Began senior manager review and concurrently revise draft analysis files for Phases I and II of the ASC 740 Project	2.4	\$ 760	\$ 1,824.00
Mary Beth Turner	10/24/19	Updated the attribute reduction model to begin building out the model scenarios discussed in the prior meeting regarding section 382(l)(5) implications.	2.7	\$ 420	\$ 1,134.00
Alexandra Zaunbrecher	10/24/19	Performed research regarding requirements for E / G re-organizations for use in the Windstream structure deck.	3.0	\$ 520	\$ 1,560.00
Brittany Laukhuff	10/24/19	Performed tax analysis regarding potential restructuring scenarios, including tax implications related thereto, as well as what modeling needs to be performed to provide numerical analysis related to the same.	3.0	\$ 760	\$ 2,280.00
Adam Bourque	10/24/19	(1.1) Updated model of KPMG net operating loss allocation model to incorporate additional net operating losses included by Windstream's net operating loss schedules (2.3) review of net operating loss schedules to identify at which entity the net operating losses reside as well as whether section 382 will limit the ability to utilize such net operating losses and whether it is more beneficial to liquidate entities prior to attribute reduction	3.4	\$ 760	\$ 2,584.00
Katie Ford	10/25/19	Review of summary email from W. Wages (KPMG) related to ACS740 Project - Phase I & Phase 2 discussion.	0.1	\$ 650	\$ 65.00
Alexandra Zaunbrecher	10/25/19	Discussion with B. Laukhuff (KPMG) regarding comments to slide deck regarding proposed emergence alternatives	0.3	\$ 520	\$ 156.00
Brittany Laukhuff	10/25/19	Discussion with A. Zaunbrecher (KPMG) regarding comments to slide deck regarding proposed emergence alternatives	0.3	\$ 760	\$ 228.00
Marc Frediani	10/25/19	Performed technical analysis for Windstream form 1120 Uncertain Tax Position reporting requirements with respect to tax return disclosure.	0.6	\$ 875	\$ 525.00
Chris Nocito	10/25/19	Compiled monthly / interim fee statements filed for the week of October 21, 2019 for use in the Bankruptcy Cost Analysis (BCA).	0.7	\$ 420	\$ 294.00

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Name	Date	Description	Hours	Rate	Amount
Mary Beth Turner	10/25/19	Discussion between M. Turner and B. Laukhuff (all KPMG) to provide direction on process of incorporating section 382(l)(5) transaction steps into the tax attribute reduction model.	0.7	\$ 420	\$ 294.00
Brittny Laukhuff	10/25/19	Discussion between M. Turner and B. Laukhuff (all KPMG) to provide direction on process of incorporating section 382(l)(5) transaction steps into the tax attribute reduction model.	0.7	\$ 760	\$ 532.00
Will Wages	10/25/19	Drafted document summarizing results of KPMG project team discussion (focused on the outcome of the initial Phase II assessment) in order to provide to K. Ford (KPMG)	0.7	\$ 420	\$ 294.00
Ben Cella	10/25/19	Managing Director review (0.1) and performing revisions (0.6) to the Georgia and Missouri Power of Attorney forms and providing feedback to team on additional revisions to be performed (0.1).	0.8	\$ 875	\$ 700.00
Adam Murphy	10/25/19	Conduct analysis related to computation of amount of gain and CODI recognized from the disposition of an asset in exchange for cancellation for purposes of Windstream attribute reduction model and structuring options	0.8	\$ 650	\$ 520.00
David Helenbrook	10/25/19	Review of documentation / calculations related to potential financial statement impacts of the recently filed complaint against lease counterparty	0.8	\$ 875	\$ 700.00
Adam Murphy	10/25/19	Conference with A. Bourque, A. Murphy and B. Laukhuff (all KPMG) re: extent to which alternative gain / attribute utilization / 163(j) limitation scenarios should be taken into account in structuring options slide deck and attribute reduction model, amount of available Windstream tax attributes, amount of Windstream section 382 limitation carryforwards.	1.0	\$ 650	\$ 650.00
Adam Bourque	10/25/19	Conference with A. Bourque, A. Murphy and B. Laukhuff (all KPMG) re: extent to which alternative gain / attribute utilization / 163(j) limitation scenarios should be taken into account in structuring options slide deck and attribute reduction model, amount of available Windstream tax attributes, amount of Windstream section 382 limitation carryforwards.	1.0	\$ 760	\$ 760.00
Brittny Laukhuff	10/25/19	Conference with A. Bourque, A. Murphy and B. Laukhuff (all KPMG) re: extent to which alternative gain / attribute utilization / 163(j) limitation scenarios should be taken into account in structuring options slide deck and attribute reduction model, amount of available Windstream tax attributes, amount of Windstream section 382 limitation carryforwards.	1.0	\$ 760	\$ 760.00
Mary Beth Turner	10/25/19	Meeting with M. Turner and B. Laukhuff (both KPMG) regarding recalculating the entity-by-entity NOLs in the tax attribute reduction model for updated information received	1.0	\$ 420	\$ 420.00

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Name	Date	Description	Hours	Rate	Amount
Brittny Laukhuff	10/25/19	Meeting with M. Turner and B. Laukhuff (both KPMG) regarding recalculating the entity-by-entity NOLs in the tax attribute reduction model for updated information received	1.0	\$ 760	\$ 760.00
Mary Beth Turner	10/25/19	Updating the tax attribute reduction model for stock basis information received (0.2) and updates to the section 382(l)(5) interest tab to determine the applicable interest haircut (0.8)	1.0	\$ 420	\$ 420.00
Alexandra Zaunbrecher	10/25/19	Revising the Windstream structure deck by implementing requested changes in latest round of review comments received as of 10/25/19	1.0	\$ 520	\$ 520.00
Matt Mims	10/25/19	Review of Windstream organizational chart for quality assurance to ensure all entities listed on 2017 Form 851 were accounted for in diagram.	1.5	\$ 520	\$ 780.00
Will Wages	10/25/19	Performed analysis to determine if updates will be required to the 2018 & 2017 quarterly income tax expense computations as a result of the ASC 740 changes and concurrently compose questions (about inclusion of changes) to send to A. Samber (KPMG)	2.0	\$ 420	\$ 840.00
Adam Samber	10/25/19	Analysis of the impact on financial statements related to income tax calculation balances related to the need for a valuation allowance in the relevant periods	2.0	\$ 760	\$ 1,520.00
Adam Samber	10/25/19	Final revisions to draft ASC740 Project analysis files prior to sending to client for review.	2.3	\$ 760	\$ 1,748.00
Lydia Bull	10/25/19	Review monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (0.3 hours) Alix 5th monthly; (0.6 hours) Morrison Foerster 5th monthly; (0.3 hours); Perella 5th monthly; (0.7 hours) PwC 5th monthly; and (0.8 hours) SolomenEdwards 3rd monthly.	2.7	\$ 760	\$ 2,052.00
Alexandra Zaunbrecher	10/25/19	Drafted tax consequences in Windstream structure deck to account for E / G re-organization requirements.	3.7	\$ 520	\$ 1,924.00
Adam Bourque	10/25/19	Perform Senior Manager review of historical Windstream tax returns from 2000 through 2018 to identify utilization of net operating losses as compared to KPMG's treasury regulation section 1.1502-21 net operating loss allocation model with focus on differences between the two.	3.7	\$ 760	\$ 2,812.00
Brittny Laukhuff	10/25/19	Senior Manager review of slide deck regarding proposed emergence alternatives and concurrently draft review comments.	3.6	\$ 760	\$ 2,736.00
Mary Beth Turner	10/27/19	Updated the Windstream organizational chart in the structure deck to properly reflect the entity tiers according to the form 851s	0.7	\$ 420	\$ 294.00
Adam Samber	10/27/19	Completion of initial analysis of impact on financial reporting taking a revised 2015 position on the tax treatment related to potential financial statement issues.	2.8	\$ 760	\$ 2,128.00

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Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	10/28/19	Meeting with B. Cella and C. Stevens (both KPMG) to discuss next steps related to updating the Tax Register Report for Windstream	0.2	\$ 650	\$ 130.00
Ben Cella	10/28/19	Meeting with B. Cella and C. Stevens (both KPMG) to discuss next steps related to updating the Tax Register Report for Windstream	0.2	\$ 875	\$ 175.00
Caroline Stevens	10/28/19	Updating the Tax Register report to include new claims/ updates to existing claims from prior week; this register report is a summary of all of the claims and is updated weekly based on A&M weekly report.	1.0	\$ 650	\$ 650.00
Kevin Polli	10/28/19	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland) and M. Frediani, D. Helenbrook, K. Polli, A. Samber and W. Wages (KPMG) to discuss financial statement implication considerations and specific calculations in light of recently filed complaint against lease counterparty	1.0	\$ 875	\$ 875.00
David Helenbrook	10/28/19	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland) and M. Frediani, D. Helenbrook, K. Polli, A. Samber and W. Wages (KPMG) to discuss financial statement implication considerations and specific calculations in light of recently filed complaint against lease counterparty	1.1	\$ 875	\$ 962.50
Will Wages	10/28/19	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland) and M. Frediani, D. Helenbrook, K. Polli, A. Samber and W. Wages (KPMG) to discuss financial statement implication considerations and specific calculations in light of recently filed complaint against lease counterparty	1.1	\$ 420	\$ 462.00
Adam Samber	10/28/19	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland) and M. Frediani, D. Helenbrook, K. Polli, A. Samber and W. Wages (KPMG) to discuss financial statement implication considerations and specific calculations in light of recently filed complaint against lease counterparty	1.1	\$ 760	\$ 836.00
Marc Frediani	10/28/19	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland) and M. Frediani, D. Helenbrook, K. Polli, A. Samber and W. Wages (KPMG) to discuss financial statement implication considerations and specific calculations in light of recently filed complaint against lease counterparty	1.1	\$ 875	\$ 962.50
Alexandra Zaunbrecher	10/28/19	Revised Windstream structure deck based on second round of review comments provided by B. Laukhuff (KPMG)	1.3	\$ 520	\$ 676.00
Kevin Polli	10/28/19	Review documentation received from Windstream Tax regarding state income tax claims with various states (OH, AZ, TN, NJ, PA, MI, MA, NYC, NM, and AL) to be used in updating the claims tracker; this claims tracker is provided to Windstream and A&M on a weekly basis.	1.7	\$ 875	\$ 1,487.50

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Name	Date	Description	Hours	Rate	Amount
Brittny Laukhuff	10/28/19	Meeting between A. Zaunbrecher and B. Laukhuff (both KPMG) regarding incorporation of A. Bourque and A. Murphy's review comments to the draft alternative emergence structures	2.0	\$ 760	\$ 1,520.00
Alexandra Zaunbrecher	10/28/19	Meeting between A. Zaunbrecher and B. Laukhuff (both KPMG) regarding incorporation of A. Bourque and A. Murphy's review comments to the draft alternative emergence structures	2.0	\$ 520	\$ 1,040.00
Brittny Laukhuff	10/28/19	Meeting between M. Turner and B. Laukhuff (all KPMG) to build the excel file modeling transaction scenarios for section 382(l)(5), section 382(l)(6), and a taxable transaction sale	2.0	\$ 760	\$ 1,520.00
Mary Beth Turner	10/28/19	Meeting between M. Turner and B. Laukhuff (all KPMG) to build the excel file modeling transaction scenarios for section 382(l)(5), section 382(l)(6), and a taxable transaction sale	2.0	\$ 420	\$ 840.00
Eric Albritton	10/28/19	Updating -21 calculation based on senior manager review comments.	2.1	\$ 520	\$ 1,092.00
Mary Beth Turner	10/28/19	Continued (same day) to create transaction scenario model to display the tax consequences that would arise in a section 382(l)(5) reorganization, section 382(l)(6) reorganization, and a Bruno's transaction sale; this was a vey large task as this was an original template which was comprised of 6 different scenarios to be represented which included using tabs from the attribute reduction model in order to populate charts that were dynamic if any changes were made to the input such as percent equity received by debtors, amount of debt repayment, etc.	2.6	\$ 420	\$ 1,092.00
Alexandra Zaunbrecher	10/28/19	Revised Windstream structure deck/tables based on initial review comments provided by B. Laukhuff (KPMG).	3.0	\$ 520	\$ 1,560.00
Robert Hyatt	10/28/19	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 10/25/19 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.0	\$ 520	\$ 1,560.00
Ben Cella	10/28/19	(0.3) Compared the 10/25/19 bankruptcy register report from A&M to the prior version from 10/18/19 to identify new claims / changes to existing claims; (0.9) updating the Tax Register Report as of 10/25/19; and (1.9) performing corresponding updates to the Windstream Bankruptcy Tracking spreadsheet for our weekly call with the Windstream tax team on 10/29.	3.1	\$ 875	\$ 2,712.50
Brittny Laukhuff	10/28/19	(.5) Drafting email response to A. Bourque's comments to structure deck; (1.6) Senior Manager review of revisions to structure deck regarding emergence alternatives (1.1) Review of revised structure deck after implementation of A. Murphy and A. Bourque's comments	3.2	\$ 760	\$ 2,432.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	10/28/19	(3.1) Perform analysis of ability to liquidate Broadview and/or EarthLink entities and its impact on availability of net operating losses per section 382 limitations versus attributes existing that could be utilized for attribute reduction (0.1) review e-mail from B. Laukhuff (KPMG) regarding updated draft slide deck related to tax consequences of structuring alternatives	3.2	\$ 760	\$ 2,432.00
Adam Samber	10/28/19	Reviewed Phase I (2015) file in light of matters identified in Phase II (2016 – 2018) with regard to effects of potential financial statement issues; the income tax calculation balances	3.2	\$ 760	\$ 2,432.00
Adam Bourque	10/28/19	(2.8) Senior Manager review of updated draft slide deck re: tax consequences of structuring alternatives (0.1) review e-mail from A. Murphy (KPMG) regarding proposed revisions to structuring options slide deck; (0.2) draft e-mail to B. Laukhuff and A. Murphy (KPMG) regarding proposed revisions to structuring options slide deck; (0.2) review e-mail from B. Laukhuff (KPMG) with comments in response to proposed revisions to structuring options slide deck.	3.3	\$ 760	\$ 2,508.00
Adam Murphy	10/28/19	(0.1) Review e-mail from B. Laukhuff (KPMG) regarding updated draft slide deck related to tax consequences of structuring alternatives; (2.7) review structuring options slide deck / draft comments related to proposed revisions to same; (0.1) draft e-mail to A. Bourque and B. Laukhuff (all KPMG) regarding proposed revisions to structuring options slide deck; (0.2) review e-mail from A. Bourque (KPMG) regarding proposed revisions to structuring options slide deck; (0.1) review e-mail from A. Bourque (KPMG) regarding updated tax attribute reduction model; (0.2) review e-mail from B. Laukhuff (KPMG) re: comments in response to proposed revisions to structuring options slide deck.	3.4	\$ 650	\$ 2,210.00
Mary Beth Turner	10/28/19	Created transaction scenario model to display the tax consequences that would arise in a section 382(l)(5) reorganization, section 382(l)(6) reorganization, and a Bruno's transaction sale; this was a very large task as this was an original template which was comprised of 6 different scenarios to be represented which included using tabs from the attribute reduction model in order to populate charts that were dynamic if any changes were made to the input such as percent equity received by debtors, amount of debt repayment, etc.	3.9	\$ 420	\$ 1,638.00
Michael Campagna	10/28/19	Senior manager detailed review and reconciliation of net operating loss allocation schedule prepared for the Windstream Bankruptcy planning to determine discrepancies between client prepared schedules and KPMG schedules.	4.1	\$ 760	\$ 3,116.00

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Name	Date	Description	Hours	Rate	Amount
Will Wages	10/29/19	Reviewed summarized 2015-2018 analysis prepared by A. Samber (KPMG) in preparation for upcoming meeting about reporting disclosures.	0.2	\$ 420	\$ 84.00
Brittny Laukhuff	10/29/19	Post-call discussion with M. Turner, B. Laukhuff and A. Zaunbrecher (all KPMG) with respect to the next steps on the draft structure deck	0.3	\$ 760	\$ 228.00
Mary Beth Turner	10/29/19	Post-call discussion with M. Turner, B. Laukhuff and A. Zaunbrecher (all KPMG) with respect to the next steps on the draft structure deck	0.3	\$ 420	\$ 126.00
Alexandra Zaunbrecher	10/29/19	Post-call discussion with M. Turner, B. Laukhuff and A. Zaunbrecher (all KPMG) with respect to the next steps on the draft structure deck	0.3	\$ 520	\$ 156.00
David Helenbrook	10/29/19	Call with A. Corum, M. Frediani, D. Helenbrook, W. Wages and A. Samber (all KPMG) to discuss ASC740 implications related to financial statement considerations.	0.5	\$ 875	\$ 437.50
Ashby Corum	10/29/19	Call with A. Corum, M. Frediani, D. Helenbrook, W. Wages and A. Samber (all KPMG) to discuss ASC740 implications related to financial statement considerations.	0.5	\$ 875	\$ 437.50
Adam Samber	10/29/19	Call with A. Corum, M. Frediani, D. Helenbrook, W. Wages and A. Samber (all KPMG) to discuss ASC740 implications related to financial statement considerations.	0.5	\$ 760	\$ 380.00
Will Wages	10/29/19	Call with A. Corum, M. Frediani, D. Helenbrook, W. Wages and A. Samber (all KPMG) to discuss ASC740 implications related to financial statement considerations.	0.5	\$ 420	\$ 210.00
Marc Frediani	10/29/19	(0.5) Call with A. Corum, M. Frediani, D. Helenbrook, W. Wages and A. Samber (all KPMG) to discuss ASC740 implications related to financial statement considerations; (0.4) Analysis of disclosure implications of non-MLTN position for 2015 - 2018	0.9	\$ 875	\$ 787.50
Caroline Stevens	10/29/19	Discussion with B. Cella, C. Stevens, and J. Martinez (all KPMG) to identify information that needs to be compiled while onsite at Windstream in Little Rock the week of 11/4/19 related to ordinary course tax claims	0.6	\$ 650	\$ 390.00
Ben Cella	10/29/19	Discussion with B. Cella, C. Stevens, and J. Martinez (all KPMG) to identify information that needs to be compiled while onsite at Windstream in Little Rock the week of 11/4/19 related to ordinary course tax claims	0.6	\$ 875	\$ 525.00
Jimmy Martinez	10/29/19	Discussion with B. Cella, C. Stevens, and J. Martinez (all KPMG) to identify information that needs to be compiled while onsite at Windstream in Little Rock the week of 11/4/19 related to ordinary course tax claims	0.6	\$ 420	\$ 252.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	10/29/19	(0.1) Drafted email to C. Robinson, V. Anger, and C. Wheeler (all Windstream) to provide the updated Tax Claims Register Report; (0.6) preparing a detailed agenda of tax claim issues to discuss with C. Robinson, V. Anger, C. Wheeler, and J. Franks (all Windstream) during our weekly tax claims call	0.7	\$ 875	\$ 612.50
Adam Murphy	10/29/19	(0.1) Review e-mail from B. Laukhuff (KPMG) regarding revised draft structure deck outlining transaction consequences for conducting a section 382(l)(5), 382(l)(6), or a taxable sale; (0.6) Manager review of draft structure deck outlining transaction consequences for conducting a section 382(l)(5), 382(l)(6), or a taxable sale	0.7	\$ 650	\$ 455.00
Brian Burdett	10/29/19	Call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (all Windstream) and B. Cella, R. Blattner, B. Burdett, K. Polli, M. Andruchek, and C. Stevens (all KPMG) to discuss progress on Windstream tax claims as of 10/29/19.	1.0	\$ 875	\$ 875.00
Rick Blattner	10/29/19	Call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (all Windstream) and B. Cella, R. Blattner, B. Burdett, K. Polli, M. Andruchek, and C. Stevens (all KPMG) to discuss progress on Windstream tax claims as of 10/29/19.	1.0	\$ 875	\$ 875.00
Ben Cella	10/29/19	Call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (all Windstream) and B. Cella, R. Blattner, B. Burdett, K. Polli, M. Andruchek, and C. Stevens (all KPMG) to discuss progress on Windstream tax claims as of 10/29/19.	1.0	\$ 875	\$ 875.00
Caroline Stevens	10/29/19	Call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (all Windstream) and B. Cella, R. Blattner, B. Burdett, K. Polli, M. Andruchek, and C. Stevens (all KPMG) to discuss progress on Windstream tax claims as of 10/29/19.	1.0	\$ 650	\$ 650.00
Kevin Polli	10/29/19	Call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (all Windstream) and B. Cella, R. Blattner, B. Burdett, K. Polli, M. Andruchek, and C. Stevens (all KPMG) to discuss progress on Windstream tax claims as of 10/29/19.	1.0	\$ 875	\$ 875.00
Michael Andruchek	10/29/19	Call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (all Windstream) and B. Cella, R. Blattner, B. Burdett, K. Polli, M. Andruchek, and C. Stevens (all KPMG) to discuss progress on Windstream tax claims as of 10/29/19.	1.0	\$ 760	\$ 760.00
Adam Samber	10/29/19	Performed analysis of UTP/disclosure implications of non-more likely than not (MLTN) position for 2015 - 2018	1.0	\$ 760	\$ 760.00
Mary Beth Turner	10/29/19	Meeting with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff, M. Turner, and A. Zaunbrecher (all KPMG) to discuss the draft structure deck outlining transaction consequences for conducting a section 382(l)(5), 382(l)(6), or a taxable sale	1.2	\$ 420	\$ 504.00

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	10/29/19	Meeting with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff, M. Turner, and A. Zaunbrecher (all KPMG) to discuss the draft structure deck outlining transaction consequences for conducting a section 382(l)(5), 382(l)(6), or a taxable sale.	1.2	\$ 875	\$ 1,050.00
Adam Bourque	10/29/19	Meeting with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff, M. Turner, and A. Zaunbrecher (all KPMG) to discuss the draft structure deck outlining transaction consequences for conducting a section 382(l)(5), 382(l)(6), or a taxable sale.	1.2	\$ 760	\$ 912.00
Adam Murphy	10/29/19	Meeting with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff, M. Turner, and A. Zaunbrecher (all KPMG) to discuss the draft structure deck outlining transaction consequences for conducting a section 382(l)(5), 382(l)(6), or a taxable sale.	1.2	\$ 650	\$ 780.00
Alexandra Zaunbrecher	10/29/19	Meeting with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff, M. Turner, and A. Zaunbrecher (all KPMG) to discuss the draft structure deck outlining transaction consequences for conducting a section 382(l)(5), 382(l)(6), or a taxable sale.	1.2	\$ 520	\$ 624.00
Brittny Laukhuff	10/29/19	Meeting with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff, M. Turner, and A. Zaunbrecher (all KPMG) to discuss the draft structure deck outlining transaction consequences for conducting a section 382(l)(5), 382(l)(6), or a taxable sale.	1.2	\$ 760	\$ 912.00
Mary Beth Turner	10/29/19	Continued (same day) to create transaction scenario model to display the tax consequences that would arise in a section 382(l)(5) reorganization, section 382(l)(6) reorganization, and a Bruno's transaction sale.	1.4	\$ 420	\$ 588.00
Matt Mims	10/29/19	Revised structure chart to include entity additions using Tax Shapes (based on adds from Form 851).	1.5	\$ 520	\$ 780.00
Alexandra Zaunbrecher	10/29/19	Updated the Windstream structure deck based on comments from KPMG project team during meetings on same day.	1.5	\$ 520	\$ 780.00
Adam Bourque	10/29/19	Performed initial senior manager review of slide deck entitled "Windstream Bankruptcy Structuring Dec DRAFT 10.29.2019" in anticipation of upcoming meeting discussing same	2.3	\$ 760	\$ 1,748.00
Brittny Laukhuff	10/29/19	Senior manager review of draft structure deck, including revisions thereto with incorporation of numerical calculations related to each scenario	3.0	\$ 760	\$ 2,280.00
Mary Beth Turner	10/29/19	Continued, from previous day, to create transaction scenario model to display the tax consequences that would arise in a section 382(l)(5) reorg, section 382(l)(6) reorg, and a taxable transaction sale	3.6	\$ 420	\$ 1,512.00
David Helenbrook	10/30/19	Call with A. Samber (KPMG) to discuss financial statement considerations and specific calculations in light of recently filed complaint against lease counterparty	0.2	\$ 875	\$ 175.00

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Name	Date	Description	Hours	Rate	Amount
Adam Samber	10/30/19	Call with D. Helenbrook (KPMG) to discuss financial statement considerations and specific calculations in light of recently filed complaint against lease counterparty	0.2	\$ 760	\$ 152.00
Larry Mack	10/30/19	Review of UTP rules / regulations as well as FAQs regarding issue of how to report possibly missed UTP requirement from 2015	0.2	\$ 760	\$ 152.00
Adam Bourque	10/30/19	Call with A. Bourque and B. Laukhuff (both KPMG) regarding NUBIG/NUBIL and CODI issues related to the transaction scenarios	0.3	\$ 760	\$ 228.00
Brittny Laukhuff	10/30/19	Call with A. Bourque and B. Laukhuff (both KPMG) regarding NUBIG/NUBIL and CODI issues related to the transaction scenarios	0.3	\$ 760	\$ 228.00
David Helenbrook	10/30/19	Call with A. Samber, D. Helenbrook, A. Corum (all KPMG) to discuss financial statement considerations and specific calculations in light of recently filed complaint against lease counterparty.	0.3	\$ 875	\$ 262.50
Ashby Corum	10/30/19	Call with A. Samber, D. Helenbrook, A. Corum (all KPMG) to discuss financial statement considerations and specific calculations in light of recently filed complaint against lease counterparty.	0.3	\$ 875	\$ 262.50
Adam Samber	10/30/19	Call with A. Samber, D. Helenbrook, A. Corum (all KPMG) to discuss financial statement considerations and specific calculations in light of recently filed complaint against lease counterparty.	0.3	\$ 760	\$ 228.00
Adam Bourque	10/30/19	(0.2) Review e-mail communication from A. Murphy (KPMG) regarding revisions to / issues with calculations in draft attribute reduction model and slide deck; (0.2) communication with A. Murphy (KPMG) via email regarding revisions to / issues with calculations in draft attribute reduction model and slide deck; (0.1) review e-mail from A. Murphy (KPMG) regarding notes from conference call related to Windstream structure deck	0.5	\$ 760	\$ 380.00
Will Wages	10/30/19	Discussion with A. Samber (KPMG) about meeting with KPMG Washington National Tax on 10/29 - regarding reporting/restating implications	0.5	\$ 420	\$ 210.00
Adam Samber	10/30/19	Discussion with W. Wages (KPMG) about meeting with KPMG Washington National Tax on 10/29 - regarding reporting/restating implications	0.5	\$ 760	\$ 380.00
Will Wages	10/30/19	Discussion with A. Samber (KPMG) about need to determine valuation allowance computation and any potential impacts/potential ways to determine how client's valuation allowance was computed	0.5	\$ 420	\$ 210.00

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Name	Date	Description	Hours	Rate	Amount
Adam Samber	10/30/19	Discussion with W. Wages (KPMG) about need to determine valuation allowance computation and any potential impacts/potential ways to determine how client's valuation allowance was computed	0.5	\$ 760	\$ 380.00
Eric Albritton	10/30/19	Meeting with M. Campagna and E. Albritton (all KPMG) to discuss impact of missing 1998 and 1999 net operating loss carryforward amounts from Paetec to -21 calculation for purposes of stock basis study	0.5	\$ 520	\$ 260.00
Michael Campagna	10/30/19	Meeting with M. Campagna and E. Albritton (all KPMG) to discuss impact of missing 1998 and 1999 net operating loss carryforward amounts from Paetec to -21 calculation for purposes of stock basis study.	0.5	\$ 760	\$ 380.00
Varoon Laddha	10/30/19	Meeting with V. Laddha, D. Helenbrook and K. Polli (all KPMG) to discuss Windstream bankruptcy updates and potential impact on state tax issues as of 10/30/19.	0.5	\$ 760	\$ 380.00
David Helenbrook	10/30/19	Meeting with V. Laddha, D. Helenbrook and K. Polli (all KPMG) to discuss Windstream bankruptcy updates and potential impact on state tax issues as of 10/30/19.	0.5	\$ 875	\$ 437.50
Kevin Polli	10/30/19	Meeting with V. Laddha, D. Helenbrook and K. Polli (all KPMG) to discuss Windstream bankruptcy updates and potential impact on state tax issues as of 10/30/19.	0.5	\$ 875	\$ 437.50
Adam Samber	10/30/19	Performed additional analysis required to determine amounts and treatment of items from the Phase I and Phase II analyses to discuss with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (K&E), M. Frediani, D. Helenbrook (both KPMG).	0.5	\$ 760	\$ 380.00
David Helenbrook	10/30/19	Call with L. Mack, D. Helenbrook and A. Samber (all KPMG) to discuss tax return reporting obligations related to potential future FIN 48 uncertain tax position recorded on financial statements	0.6	\$ 875	\$ 525.00
Adam Samber	10/30/19	Call with L. Mack, D. Helenbrook and A. Samber (all KPMG) to discuss tax return reporting obligations related to potential future FIN 48 uncertain tax position recorded on financial statements	0.6	\$ 760	\$ 456.00
Larry Mack	10/30/19	Call with L. Mack, D. Helenbrook and A. Samber (all KPMG) to discuss tax return reporting obligations related to potential future FIN 48 uncertain tax position recorded on financial statements	0.6	\$ 760	\$ 456.00
Eric Albritton	10/30/19	Meeting with D. Helenbrook, M. Campagna, A. Bourque and E. Albritton (all KPMG) to discuss reconciling Paetec net operating losses per Windstream schedule with amounts used in -21 calculation for purposes of the stock basis study	0.6	\$ 520	\$ 312.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	10/30/19	Meeting with D. Helenbrook, M. Campagna, A. Bourque and E. Albritton (all KPMG) to discuss reconciling Paetec net operating losses per Windstream schedule with amounts used in -21 calculation for purposes of the stock basis study.	0.6	\$ 760	\$ 456.00
David Helenbrook	10/30/19	Meeting with D. Helenbrook, M. Campagna, A. Bourque and E. Albritton (all KPMG) to discuss reconciling Paetec net operating losses per Windstream schedule with amounts used in -21 calculation for purposes of the stock basis study.	0.6	\$ 875	\$ 525.00
Michael Campagna	10/30/19	Meeting with D. Helenbrook, M. Campagna, A. Bourque and E. Albritton (all KPMG) to discuss reconciling Paetec net operating losses per Windstream schedule with amounts used in -21 calculation for purposes of the stock basis study.	0.6	\$ 760	\$ 456.00
David Helenbrook	10/30/19	Meeting with D. Helenbrook, M. Campagna, A. Bourque and E. Albritton (all KPMG) to discuss variance of net operating utilization in 2015 from the -21 calculation compared to Windstream schedule/tax return for purposes of the stock basis study.	0.6	\$ 875	\$ 525.00
Adam Bourque	10/30/19	Meeting with D. Helenbrook, M. Campagna, A. Bourque and E. Albritton (all KPMG) to discuss variance of net operating utilization in 2015 from the -21 calculation compared to Windstream schedule/tax return for purposes of the stock basis study.	0.6	\$ 760	\$ 456.00
Eric Albritton	10/30/19	Meeting with D. Helenbrook, M. Campagna, A. Bourque and E. Albritton (all KPMG) to discuss variance of net operating utilization in 2015 from the -21 calculation compared to Windstream schedule/tax return for purposes of the stock basis study.	0.6	\$ 520	\$ 312.00
Michael Campagna	10/30/19	Meeting with D. Helenbrook, M. Campagna, A. Bourque and E. Albritton (all KPMG) to discuss variance of net operating utilization in 2015 from the -21 calculation compared to Windstream schedule/tax return for purposes of the stock basis study.	0.6	\$ 760	\$ 456.00
Brittney Laukhuff	10/30/19	Performed tax analysis regarding Tufts gain for purposes of incorporation into the draft structure deck	0.7	\$ 760	\$ 532.00
Ashby Corum	10/30/19	Performed Washington National Tax analysis related to PwC positions on the disclosure of unrecognized tax benefits.	0.7	\$ 875	\$ 612.50
Adam Samber	10/30/19	Meeting with K. Polli, V. Laddha and A. Samber - partial attendance (all KPMG) to discuss the state impact of the potential restatement of financials	0.7	\$ 760	\$ 532.00
Kevin Polli	10/30/19	Meeting with K. Polli, V. Laddha and A. Samber - partial attendance (all KPMG) to discuss the state impact of the potential restatement of financials	0.9	\$ 875	\$ 787.50

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Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	10/30/19	Meeting with K. Polli, V. Laddha and A. Samber - partial attendance (all KPMG) to discuss the state impact of the potential restatement of financials	0.9	\$ 760	\$ 684.00
Mary Beth Turner	10/30/19	Updated the tax attribute reduction model for changes made to the transaction scenario model displaying tax consequences that would arise in a section 382(l)(5) reorg, section 382(l)(6) reorg, and a taxable transaction sale.	0.9	\$ 420	\$ 378.00
Adam Murphy	10/30/19	Call with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to discuss the transaction structure deck depicting tax consequences that would arise for the four transaction scenarios	1.0	\$ 650	\$ 650.00
Adam Bourque	10/30/19	Call with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to discuss the transaction structure deck depicting tax consequences that would arise for the four transaction scenarios	1.0	\$ 760	\$ 760.00
David Helenbrook	10/30/19	Call with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to discuss the transaction structure deck depicting tax consequences that would arise for the four transaction scenarios	1.0	\$ 875	\$ 875.00
Mary Beth Turner	10/30/19	Call with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to discuss the transaction structure deck depicting tax consequences that would arise for the four transaction scenarios	1.0	\$ 420	\$ 420.00
Brittney Laukhuff	10/30/19	Call with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to discuss the transaction structure deck depicting tax consequences that would arise for the four transaction scenarios	1.0	\$ 760	\$ 760.00
Alexandra Zaunbrecher	10/30/19	Call with D. Helenbrook, A. Bourque, A. Murphy, B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to discuss the transaction structure deck depicting tax consequences that would arise for the four transaction scenarios	1.0	\$ 520	\$ 520.00
Adam Bourque	10/30/19	Continued (from previous day) senior manager review of slide deck entitled "Windstream Bankruptcy Structuring Dec DRAFT 10.29.2019" in anticipation of upcoming meeting to discuss same	1.0	\$ 760	\$ 760.00
Brittney Laukhuff	10/30/19	Senior Manager review of revisions to Windstream structure slide deck based on results of yesterday's call.	1.0	\$ 760	\$ 760.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	10/30/19	(0.8) communication via email with A. Bourque (KPMG) regarding revisions to / issues with calculations in draft attribute reduction model and slide deck; (0.2) review of email communication from A. Bourque (KPMG) regarding revisions to / issues with calculations in draft attribute reduction model and slide deck; (0.1) draft e-mail to D. Helenbrook, A. Bourque, B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) regarding notes resulting from conference call related to Windstream structure deck.	1.1	\$ 650	\$ 715.00
Adam Samber	10/30/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland), M. Hoffenberg, M. Frediani, A. Samber - partial attendance, D. Helenbrook (all KPMG) to discuss project status, including financial statement considerations and specific calculations related thereto in light of recently filed complaint against lease counterparty	0.8	\$ 760	\$ 608.00
David Helenbrook	10/30/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland), M. Hoffenberg, M. Frediani, A. Samber - partial attendance, D. Helenbrook (all KPMG) to discuss project status, including financial statement considerations and specific calculations related thereto in light of recently filed complaint against lease counterparty	1.1	\$ 875	\$ 962.50
Mark Hoffenberg	10/30/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland), M. Hoffenberg, M. Frediani, A. Samber - partial attendance, D. Helenbrook (all KPMG) to discuss project status, including financial statement considerations and specific calculations related thereto in light of recently filed complaint against lease counterparty	1.1	\$ 875	\$ 962.50
Marc Frediani	10/30/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland), M. Hoffenberg, M. Frediani, A. Samber - partial attendance, D. Helenbrook (all KPMG) to discuss project status, including financial statement considerations and specific calculations related thereto in light of recently filed complaint against lease counterparty	1.1	\$ 875	\$ 962.50
Alexandra Zaunbrecher	10/30/19	(0.4) Revised the Windstream structure deck to include new tables / updated numbers with regards to updated tax attributes model provided by M. Turner (KPMG); (1.0) review of Windstream updated structure deck to tie out numbers to tax consequences and confirm accuracy.	1.4	\$ 520	\$ 728.00
Mary Beth Turner	10/30/19	Meeting with B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to discuss and make live updates to the structure deck depicting tax consequences of the transaction scenarios and the excel file calculating those tax figures	1.5	\$ 420	\$ 630.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
Alexandra Zaunbrecher	10/30/19	Meeting with B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to discuss and make live updates to the structure deck depicting tax consequences of the transaction scenarios and the excel file calculating those tax figures	1.5	\$ 520	\$ 780.00
Brittny Laukhuff	10/30/19	Meeting with B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to discuss and make live updates to the structure deck depicting tax consequences of the transaction scenarios and the excel file calculating those tax figures.	1.5	\$ 760	\$ 1,140.00
Ben Cella	10/30/19	(0.2) Drafted email to C. Robinson, V. Anger, and C. Wheeler (all Windstream) to confirm a list of tax claims to send to A&M for tax types not handled by their teams; (0.2) Updating the Windstream Bankruptcy Tax Claims Schedule to move Franchise Fee and Taxable REIT Subsidiaries (TRS) tax claims to the Core Tax Claims tab from the Other Tax Claims tab; (1.4) Creating a schedule of Claim Type and Claim Sub Type changes to send to A&M; and (0.2) Drafted a detailed email to A&M to explain the Claim Type and Claim Sub Type changes we would like them to make.	2.0	\$ 875	\$ 1,750.00
Adam Bourque	10/30/19	Review of KPMG's 1.1502-21 net operating loss allocation schedule to determine difference in schedule when compared to client's net operating loss schedule	2.1	\$ 760	\$ 1,596.00
Adam Murphy	10/30/19	(0.3) Manager review of calculation of cancellation of debt income in Windstream proposal scenario in draft attribute reduction model; (0.5) Manager review of calculation of attribute reduction in Windstream proposal scenario in draft attribute reduction model; (0.3) Manager review of calculation of asset tax basis in draft attribute reduction model; (0.4) Manager review of calculation of section 382 limitation carryforward in draft attribute reduction model; (0.5) Manager review of calculation of cancellation of debt income in alternative structuring options in draft slide deck; (0.6) Manager review of calculation of attribute reduction in alternative structuring options in draft slide deck; (0.7) Manager review of calculation of gain / loss recognized in alternative structuring options in draft slide deck.	3.3	\$ 650	\$ 2,145.00
Eric Albritton	10/30/19	Begin updating Treas. Reg. 1.1502-21 calculation to include 1998 and 1999 net operating losses from Paetec.	3.3	\$ 520	\$ 1,716.00
Matt Mims	10/30/19	Compiled illustration of structure chart for entities based on three separate sources—a 2018 stock basis spreadsheet, 2018 structure chart, and 2017 Federal return to ensure comprehensive state of organization is captured in a readily digestible diagram.	3.9	\$ 520	\$ 2,028.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Mary Beth Turner	10/30/19	Continued, from 10/29, to create transaction scenario model to display the tax consequences that would arise in a section 382(l)(5) reorganization, section 382(l)(6) reorganization, and a Bruno's transaction sale; this was a vey large task because this was an original template, created from scratch, which was comprised of 6 different scenarios to be represented which included using tabs from the attribute reduction model in order to populate charts that were dynamic if any changes were made to the input such as percent equity received by debtors, amount of debt repayment, etc.	3.9	\$ 420	\$ 1,638.00
Ben Cella	10/31/19	Communication via email with C. Robinson (Windstream) to provide updates for claim progress this week.	0.1	\$ 875	\$ 87.50
Adam Murphy	10/31/19	Communication with B. Laukhuff (KPMG) via email regarding status of revisions to structuring options slide deck and attribute reduction model	0.2	\$ 650	\$ 130.00
Adam Murphy	10/31/19	Conference with M. Turner, A. Murphy and A. Zaunbrecher (all KPMG) to discuss computation of attribute reduction under Treas. Reg. 1.1502-28, impact of interest haircut under section 382(l)(5) on attribute reduction for slide deck and attribute reduction model.	0.4	\$ 650	\$ 260.00
Alexandra Zaunbrecher	10/31/19	Conference with M. Turner, A. Murphy and A. Zaunbrecher (all KPMG) to discuss computation of attribute reduction under Treas. Reg. 1.1502-28, impact of interest haircut under section 382(l)(5) on attribute reduction for slide deck and attribute reduction model.	0.4	\$ 520	\$ 208.00
Mary Beth Turner	10/31/19	Conference with M. Turner, A. Murphy and A. Zaunbrecher (all KPMG) to discuss computation of attribute reduction under Treas. Reg. 1.1502-28, impact of interest haircut under section 382(l)(5) on attribute reduction for slide deck and attribute reduction model.	0.4	\$ 420	\$ 168.00
Alexandra Zaunbrecher	10/31/19	(0.4) Revised the Windstream structure deck based on notes from call (provided by A. Murphy - KPMG); (.2) drafting email to provide copy of updated Windstream structure deck to B. Laukhuff, A. Murphy, M. Turner, and A. Bourque (all KPMG) for review which included a detailed explanation of updates to the structure (0.4)	0.6	\$ 520	\$ 312.00
Ashley Armfield	10/31/19	Call with A. Armfield and M. Turner (all KPMG) to discuss best approach to integrate the section 382(l)(5) interest haircut in to the tax attribute reduction model in order to reduce the amount of NOLs available for use.	0.6	\$ 520	\$ 312.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Mary Beth Turner	10/31/19	Call with A. Armfield and M. Turner (all KPMG) to discuss best approach to integrate the section 382(l)(5) interest haircut in to the tax attribute reduction model in order to reduce the amount of NOLs available for use.	0.6	\$ 420	\$ 252.00
Adam Samber	10/31/19	Meet with K. Polli, A. Samber, V. Laddha and K. Ford (all KPMG) to discuss the state and local tax implications related to financial statement change considerations with regards to 2015 treatment.	1.0	\$ 760	\$ 760.00
Varoon Laddha	10/31/19	Meet with K. Polli, A. Samber, V. Laddha and K. Ford (all KPMG) to discuss the state and local tax implications related to financial statement change considerations with regards to 2015 treatment.	1.0	\$ 760	\$ 760.00
Kevin Polli	10/31/19	Meet with K. Polli, A. Samber, V. Laddha and K. Ford (all KPMG) to discuss the state and local tax implications related to financial statement change considerations with regards to 2015 treatment.	1.0	\$ 875	\$ 875.00
Katie Ford	10/31/19	Meet with K. Polli, A. Samber, V. Laddha and K. Ford (all KPMG) to discuss the state and local tax implications related to financial statement change considerations with regards to 2015 treatment.	1.0	\$ 650	\$ 650.00
Mary Beth Turner	10/31/19	Meeting with M. Turner and A. Zaunbrecher (both KPMG) to discuss and make live updates to the tax attribute model depicting tax consequences of the transaction scenarios.	1.0	\$ 420	\$ 420.00
Alexandra Zaunbrecher	10/31/19	Meeting with M. Turner and A. Zaunbrecher (both KPMG) to discuss and make live updates to the tax attribute model depicting tax consequences of the transaction scenarios.	1.0	\$ 520	\$ 520.00
Eric Albritton	10/31/19	Continue (from 10/30) updating -21 calculation to include 1998 and 1999 net operating losses from Paetec.	1.2	\$ 520	\$ 624.00
Will Wages	10/31/19	Updating 2018 10-K Analysis Summary File to include the Uncertain Tax Position disclosure related to the ASC740 changes	1.2	\$ 420	\$ 504.00
Will Wages	10/31/19	Performed analysis to determine how the client computes their valuation allowance for 2017 to gain insight regarding the full valuation allowance computation in 2018 (analyzing 2017 VA computation file)	1.5	\$ 420	\$ 630.00
Matt Mims	10/31/19	Continued, from previous day, to compile illustration of structure chart for entities based on three separate sources—a 2018 stock basis spreadsheet, 2018 structure chart, and 2017 Federal return to ensure comprehensive state of organization is captured in a readily digestible diagram.	1.7	\$ 520	\$ 884.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Lydia Bull	10/31/19	Senior manager review of workpapers for 5th monthly fee statements for the bankruptcy cost analysis created to determine whether all allocations accounted for / properly treated: (0.3 hours) K&E - Executory Contracts; (0.4 hours) K&E - Tax Matters; (0.6 hours) KPMG - Tax Consulting; (0.3 hours) A&M - Vendor Management; and (0.2 hours) A&M - Contracts.	1.8	\$ 760	\$ 1,368.00
Adam Bourque	10/31/19	(1.1) Preparing schedule reflecting PeoplePC net operating losses available as of 6/30/20 if company were to sell all assets as of that date; (.9) Preparing schedule reflecting New Edge net operating losses available as of 6/30/20 if company were to sell all assets as of that date	2.0	\$ 760	\$ 1,520.00
Mary Beth Turner	10/31/19	Updated the links between the tax attribute reduction model and the transaction scenario model, which provides full picture of scenario consequences under various distributable values	2.6	\$ 420	\$ 1,092.00
Mary Beth Turner	10/31/19	Integrated section 382(l)(5) interest haircut into the tax attribute reduction model in order to reduce available NOLs	2.9	\$ 420	\$ 1,218.00
Adam Bourque	10/31/19	(1.2) Preparing schedule reflecting ITC-DeltaCom net operating losses available as of 6/30/20 if company were to sell all assets as of that date; (1.1) Preparing schedule reflecting OneCom net operating losses available as of 6/30/20 if company were to sell all assets as of that date; (.7) Preparing schedule reflecting Cidco net operating losses available as of 6/30/20 if company were to sell all assets as of that date	3.0	\$ 760	\$ 2,280.00
Eric Albritton	10/31/19	Reviewing net operating loss statements filed in tax returns and concurrently reconcile with amounts listed in Deloitte's 382 net operating loss calculation excel.	3.1	\$ 520	\$ 1,612.00
Eric Albritton	10/31/19	Prepare hypothetical version of -21 calculation using assumed starting net operating loss balances for acquired entities based on tax return statement amounts.	3.7	\$ 520	\$ 1,924.00
Total Tax Consulting Services			634.9		\$ 401,978.50

EXHIBIT C2

Windstream Holdings, Inc., et al.
Case No. 19-22312
Historic NOL Limitation Analysis
October 1, 2019 through October 31, 2019

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

EXHIBIT C3

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

Name	Date	Description	Hours	Rate	Amount
Monica Plangman	10/08/19	Review Notice and Statement of Work supplemental documents provided by Debtors' counsel, concurrently performing research and providing comments.	0.3	\$ 300	\$ 90.00
Total Retention Services			<u>0.3</u>		<u>\$ 90.00</u>

EXHIBIT C4

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	10/01/19	Updated exhibit C1 of Windstream 5th monthly fee application to include data received from professionals as of 10/1/19	0.6	\$ 228	\$ 136.80
Monica Plangman	10/01/19	Associate Director review of updated fourth monthly fee application and concurrently provide comments/revisions	0.7	\$ 300	\$ 210.00
Wendy Shaffer	10/01/19	0.8 created 3 new exhibits in Windstream 5th monthly fee application related to transaction tax services to be provided and 0.1 communication with M. Plangman (KPMG) regarding same.	0.9	\$ 228	\$ 205.20
Wendy Shaffer	10/02/19	0.1 drafted follow-up email with Windstream team leads regarding status of review / approval of Windstream 4th monthly fee application.	0.1	\$ 228	\$ 22.80
Wendy Shaffer	10/03/19	0.2 Updates to Windstream 4th monthly fee application exhibits per A. Bourque and B. Laukhuff and 0.2 finalization of same; 0.1 drafted email to D. Helenbrook and H. Steinberg (both KPMG) to request final approval/signature related to Windstream 4th monthly fee application.	0.5	\$ 228	\$ 114.00
Brittny Laukhuff	10/03/19	Performed Senior Manager Review of 4th Monthly Fee App and concurrently draft comments to provide to W. Shaffer (KPMG)	1.0	\$ 760	\$ 760.00
Wendy Shaffer	10/07/19	0.7 Created Windstream estimate for week ending 10/5 to provide to D. Helenbrook (KPMG); 0.8 Updates to exhibit C1 of Windstream 5th monthly fee application to include data received from professionals as of 10/9/19.	1.5	\$ 228	\$ 342.00
Brittny Laukhuff	10/14/19	Review and concurrently respond to outstanding questions related to Windstream monthly fee application sent by W. Shaffer (KPMG)	0.5	\$ 760	\$ 380.00
Wendy Shaffer	10/14/19	0.5 Prepare estimate for Windstream for week ending 10/12 and 0.1 draft email to provide same to D. Helenbrook (KPMG)	0.6	\$ 228	\$ 136.80
Wendy Shaffer	10/14/19	Updated exhibit C1 of Windstream 5th monthly fee application to include data received from professionals as of 10/14/19.	3.5	\$ 228	\$ 798.00
Brittny Laukhuff	10/15/19	Addressed questions posed by W. Shaffer (KPMG) regarding services to be billed in Windstream monthly fee application.	0.2	\$ 760	\$ 152.00
Wendy Shaffer	10/15/19	2. Updates to exhibit C1 of Windstream 5th monthly fee application to include data received from professionals as of 10/15/19, 0.1 check Windstream docket and send follow-up email to T. Smith (K&E) to request update re status of filing KPMG's 4th monthly fee application	3.0	\$ 228	\$ 684.00
Wendy Shaffer	10/16/19	0.5 Updated exhibit C1 of Windstream 5th monthly fee application to include data received from professionals as of 10/16/19; 0.1 email to D. Helenbrook to provide copy of filed 4th monthly fee application and info re objection deadline.	0.6	\$ 228	\$ 136.80
Wendy Shaffer	10/16/19	Updates to ASC 740 Consultation portion of time detail in exhibit C1 to include data received from professionals as of 10/16/19.	0.4	\$ 228	\$ 91.20
Wendy Shaffer	10/17/19	0.6 Prepared exhibit D/D1 of Windstream 5th monthly fee application; 0.9 Updated exhibit C1 of Windstream 5th monthly fee application to include data received from professionals as of 10/17/19; 0.8 Begin finalization of Windstream 5th monthly fee application exhibits.	2.3	\$ 228	\$ 524.40

EXHIBIT C4

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	10/18/19	0.4 Finalized Windstream September fee application exhibits and 0.1 send to M. Plangman (KPMG) for initial review.	0.5	\$ 228	\$ 114.00
Wendy Shaffer	10/21/19	0.5 Created Windstream Estimate for week ending 10/19 and 0.1 send to D. Helenbrook; 0.1 send copy of filed Windstream 4th monthly fee application to A. Gasbarra and K. Moodi (A&M) per Windstream billing procedures.	0.7	\$ 228	\$ 159.60
Monica Plangman	10/24/19	Associate director review of fifth monthly fee statement and concurrently provide comments to W. Shaffer (KPMG)	2.1	\$ 300	\$ 630.00
Monica Plangman	10/28/19	Continued associate director review of fee application and concurrently provide comments.	0.7	\$ 300	\$ 210.00
Wendy Shaffer	10/28/19	0.1 Reviewed work in progress report to confirm billable hours for Windstream through week ending 10/25; 0.5 created Windstream estimate for week ending 10/25 and 0.1 send to D. Helenbrook (KPMG); 0.3 Updated exhibit A of Windstream monthly fee application to include additional team members including titles and corresponding rates; 0.5 Updated exhibit C1 of Windstream 6th monthly fee application to include data received from professionals as of 10/28/19; 0.1 review and respond to email from A. Taylor (KPMG) regarding request from client for fees related to holdbacks amounts in 1st and 2nd fee applications.	1.6	\$ 228	\$ 364.80
Wendy Shaffer	10/29/19	Drafted email to S. Carlin (KPMG Office of General Counsel) to request review of new transaction services exhibits (C6-C8) in monthly fee application prior to sending to Partners/ team leads for review/approval	0.2	\$ 228	\$ 45.60
Brittney Laukhuff	10/29/19	Performed initial Manager review of Windstream 5th Monthly Fee Application exhibits	0.5	\$ 760	\$ 380.00
Wendy Shaffer	10/29/19	0.6 Updates to Windstream 5th monthly fee application exhibits per direction from M. Plangman (KPMG); 0.3 draft email to all KPMG Partner/ team leads to request approval of 5th monthly fee application including details related to new exhibits for additional services being provided to Windstream.	0.9	\$ 228	\$ 205.20
Brittney Laukhuff	10/30/19	Continued (from 10/29) Senior Manager review of Windstream 5th Monthly Fee Application exhibits and concurrently draft review comments to provide to W. Shaffer (KPMG)	1.0	\$ 760	\$ 760.00
Wendy Shaffer	10/31/19	Updated exhibit C1 of Windstream 5th monthly fee application per direction from B. Laukhuff (KPMG).	0.2	\$ 228	\$ 45.60
Total Fee Application Preparation Services			24.8		\$ 7,608.80

EXHIBIT C5

Windstream Holdings, Inc., et al.
Case No. 19-22312
Non-Working Travel Time
October 1, 2019 through October 31, 2019

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

October 1, 2019 through October 31, 2019

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
 October 1, 2019 through October 31, 2019

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: October 2019 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 10/1/19 through 10/31/19 for the entities listed above.

EXHIBIT C7

Windstream Holdings, Inc., et al.
Case No. 19-22312
 Tax Compliance Services (EarthLink Implementation)
 October 1, 2019 through October 31, 2019

Name	Hours	Total
Hours related to Tax Compliance Services (EarthLink Implementation)	0.0	\$ -
Technology fee for October 2019		\$ 2,500.00 ⁽¹⁾
Total Tax Compliance Services (EarthLink Implementation)		\$ 2,500.00

⁽¹⁾ The technology fee invoiced to Windstream is related to the internal costs to develop and maintain software and systems to efficiently provide transaction tax compliance services. The software and systems include the collaboration tools with Windstream and software to communicate with their third party payment provider.

EXHIBIT C8

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services (Related to Transaction Tax Services)

October 1, 2019 through October 31, 2019

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
 October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
John Vann	10/02/19	(0.5) Senior Manager review of Wisconsin (WI) audit files and Power of Attorney forms and (0.1) draft email to WI auditor regarding same; (0.3) Phone call to Illinois Department of Revenue (DOR) to determine tax amnesty availability.	0.9	\$ 760	\$ 684.00
Ben Cella	10/03/19	Managing Director review and concurrently revised draft email to WI auditors about waivers - initially prepared by J. Vann (KPMG)	0.1	\$ 875	\$ 87.50
John Vann	10/10/19	Analyze sales and use tax waivers, for multiple entities / periods dating back to 2005, to determine if the waivers were properly executed before the expiration of the statute of limitations (1.0) draft an email summary (of same) to R. Blattner (KPMG) and B. Cella (KPMG), identifying potential gaps for further attention (0.1)	1.1	\$ 760	\$ 836.00
Rick Blattner	10/16/19	Partner review of Wisconsin waivers (client supplied documentation) concurrently noting items requiring follow-up with auditor.	0.4	\$ 875	\$ 350.00
John Vann	10/18/19	(0.1) Review additional waivers provided by the auditor to fill in potential gaps identified on 10/10/2019 and (0.1) respond to the state of Wisconsin auditor, C. Stephenson, for an additional waiver not provided in the email.	0.2	\$ 760	\$ 152.00
Ben Cella	10/23/19	Call with B. Cella, M. Andruchek, and C. Stevens (all KPMG) to discuss the Paetec Communications Texas tax claim and process for reconciling this claim.	0.6	\$ 875	\$ 525.00
Caroline Stevens	10/23/19	Call with B. Cella, M. Andruchek, and C. Stevens (all KPMG) to discuss the Paetec Communications Texas tax claim and process for reconciling this claim.	0.6	\$ 650	\$ 390.00
Michael Andruchek	10/23/19	Call with B. Cella, M. Andruchek, and C. Stevens (all KPMG) to discuss the Paetec Communications Texas tax claim and process for reconciling this claim.	0.6	\$ 760	\$ 456.00
Ben Cella	10/24/19	Email communication with C. Robinson, V. Anger (both Windstream) and A. Mitchell (KPMG) regarding next steps related to call to discuss the Missouri tax bankruptcy claims.	0.1	\$ 875	\$ 87.50
Audra Mitchell	10/25/19	Call with C. Robinson and V. Anger (both Windstream) and B. Cella and A. Mitchell (both KPMG) to discuss progress on Windstream tax claims as of 10/25/19.	0.5	\$ 875	\$ 437.50
Ben Cella	10/25/19	Call with C. Robinson and V. Anger (both Windstream) and B. Cella and A. Mitchell (both KPMG) to discuss progress on Windstream tax claims as of 10/25/19.	0.5	\$ 875	\$ 437.50
Michael Andruchek	10/25/19	Call with C. Hull from Texas Comptroller (AG) to discuss the Paetec Communications Texas tax appeal and open settlement dialogue.	0.8	\$ 760	\$ 608.00
Caroline Stevens	10/25/19	Manager review of GA Power of Attorney's (POA) for claims filed (Georgia Windstream, LLC (0.1); Televue, LLC (0.1); Windstream Accucomm Telecommunications, LLC (0.1); Windstream Business Holdings, LLC (0.2); Windstream Communications, LLC (0.1); Windstream Georgia Communications, LLC (0.1); Windstream Georgia Telephone, LLC (0.1); Windstream Georgia, LLC (0.1); Windstream Standard, LLC (0.1); Windstream Supply, LLC (0.1) and MO POAs (Windstream NuVox Missouri, LLC) (0.2); Prepared POAs to send to state in order to be able to discuss claims filed with state (0.2)	1.5	\$ 650	\$ 975.00
Daniel Williams	10/25/19	Prepared Power of Attorney (POA) forms for GA (1.0) and MO (0.5) sales and use tax claims	1.5	\$ 420	\$ 630.00
John Vann	10/28/19	Analyze newly received waivers, including concurrent updates the file inventory log with a focus on gaps (0.9); Summarized same in an email to B. Cella of KPMG (0.1)	1.0	\$ 760	\$ 760.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Audit Defense Services
 October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
Ben Cella	10/28/19	(0.4) Managing Director review of Power of Attorney forms for Windstream's Georgia and Missouri tax claims, (0.1) updated the periods in the Power of Attorney forms, and (0.1) emailed them to C. Robinson (Windstream) for review and signature. (0.4) Reviewed Wisconsin waivers provided by Windstream, (0.1) renamed them by period, and (1.1) created spreadsheets for 3 legal entities to track important information.	2.2	\$ 875	\$ 1,925.00
Ben Cella	10/29/19	Drafting an email to C. Robinson and V. Anger (both Windstream) regarding the Wisconsin tax waivers received to date.	0.2	\$ 875	\$ 175.00
Rick Blattner	10/29/19	Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss strategy related to the Windstream Wisconsin tax claims	0.3	\$ 875	\$ 262.50
John Vann	10/29/19	Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss strategy related to the Windstream Wisconsin tax claims	0.3	\$ 760	\$ 228.00
Ben Cella	10/29/19	Call between B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss strategy related to the Windstream Wisconsin tax claims	0.3	\$ 875	\$ 262.50
Chelsea Simpson	10/29/19	Discussion with J. Vann (KPMG Senior Manager) regarding Wisconsin preliminary assessment documentation consolidation into singular spreadsheet for ease of review	0.4	\$ 520	\$ 208.00
John Vann	10/29/19	Create a Wisconsin sales & use tax assessment summary file for all Windstream affiliated entities in order to easily identify the sales & use tax due in the aggregate by entity as opposed to working with ten different files in discussions with the Wisconsin auditor.	0.5	\$ 760	\$ 380.00
Caroline Stevens	10/29/19	Prepare (0.3), provide as deliverable (0.1) and sign (0.1) Georgia and Missouri Power of Attorney's in order to be able to speak to the state on behalf of the Windstream entities	0.5	\$ 650	\$ 325.00
Caroline Stevens	10/29/19	Discussion with B. Cella, C. Stevens, and J. Martinez (all KPMG) regarding issues with the Pennsylvania gross receipts tax claims	0.6	\$ 650	\$ 390.00
Ben Cella	10/29/19	Discussion with B. Cella, C. Stevens, and J. Martinez (all KPMG) regarding issues with the Pennsylvania gross receipts tax claims	0.6	\$ 875	\$ 525.00
Jimmy Martinez	10/29/19	Discussion with B. Cella, C. Stevens, and J. Martinez (all KPMG) regarding issues with the Pennsylvania gross receipts tax claims	0.6	\$ 420	\$ 252.00
Ben Cella	10/30/19	Drafted email to the Assistant Director of Audits at the Georgia Department of Revenue to advise regarding KPMG's assistance to Windstream related to the tax claims filed by the State of Georgia.	0.2	\$ 875	\$ 175.00
Caroline Stevens	10/30/19	Call with V. Anger, S. Wagner, and J. Marchal (all Windstream) and B. Cella and C. Stevens (both KPMG) to discuss the details of the Georgia sales and use tax audits.	0.4	\$ 650	\$ 260.00
Ben Cella	10/30/19	Call with V. Anger, S. Wagner, and J. Marchal (all Windstream) and B. Cella and C. Stevens (both KPMG) to discuss the details of the Georgia sales and use tax audits.	0.4	\$ 875	\$ 350.00
Ben Cella	10/30/19	Draft email to J. Marchal (Windstream) describing our proposed strategy for addressing the Georgia tax claims	0.4	\$ 875	\$ 350.00
Chelsea Simpson	10/30/19	Prepared Wisconsin assessment summary schedule by consolidating preliminary assessments into singular spreadsheet for ease of review	2.7	\$ 520	\$ 1,404.00
Ben Cella	10/31/19	Draft an email to Windstream regarding status of Wisconsin files received to date and outstanding data still required for use in audits.	0.2	\$ 875	\$ 175.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Audit Defense Services
 October 1, 2019 through October 31, 2019

Name	Date	Description	Hours	Rate	Amount
John Vann	10/31/19	Analyze the additional information added to the Wisconsin audit summary file provided by C. Simpson of KPMG to ensure accuracy of the content / format so it can be easily referenced in client discussions and with the auditor.	0.3	\$ 760	\$ 228.00
Rick Blattner	10/31/19	Call with V. Anger, S. Wagner, J. Marchal, and C. Bowden (all Windstream) and B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss the details of the Wisconsin sales and use tax audits	0.6	\$ 875	\$ 525.00
John Vann	10/31/19	Call with V. Anger, S. Wagner, J. Marchal, and C. Bowden (all Windstream) and B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss the details of the Wisconsin sales and use tax audits	0.6	\$ 760	\$ 456.00
Ben Cella	10/31/19	Call with V. Anger, S. Wagner, J. Marchal, and C. Bowden (all Windstream) and B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss the details of the Wisconsin sales and use tax audits	0.6	\$ 875	\$ 525.00
Total Audit Defense Services			23.3		\$ 16,797.00 ⁽¹⁾

⁽¹⁾ A total of \$2,800 worth of Audit Defense services fees were included in exhibit C1 of KPMG's September monthly fee application; going forward, all time related to Audit Defense services will be included in Exhibit C9 of each monthly fee application.

EXHIBIT D

Windstream Holdings, Inc., et al.
Case No. 19-22312
Summary of Out of Pocket Expenses
October 1, 2019 through October 31, 2019

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

EXHIBIT D1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Detail of Out of Pocket Expenses

October 1, 2019 through October 31, 2019

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

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 above-captioned debtors and debtors in possession (the “Debtors”).
3. I submit this certification in conjunction with KPMG’s Second Interim Fee Application, dated December 16, 2019 (the “Application”), for Interim Allowance of Compensation for Services Rendered and Reimbursement of Expenses for the Period from July 1, 2019 through October 31, 2019 (the “Second 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.kcellc.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: December 16, 2019

/s/ Howard Steinberg

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

Schedule 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)
)	

**THIRD 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 NOVEMBER 1, 2019 THROUGH FEBRUARY 29, 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:	November 1, 2019 through February 29, 2020
Amount of Compensation sought as actual, reasonable and necessary:	\$ 1,503,966.40
Amount of Expense reimbursement sought as actual, reasonable and necessary:	\$ 2,066.39

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%)	
11/1/2019 – 11/30/2019 Docket # 1506 (Seventh Monthly)	\$347,288.50	\$2,066.39	\$277,830.80	\$2,066.39	\$69,457.70
12/1/2019 – 12/31/2019 Docket # 1527 (Eighth Monthly)	\$413,149.10	\$0.00	\$330,519.28	\$0.00	\$82,629.82
1/1/2020 – 1/31/2020 Docket # 1585 (Ninth Monthly)	\$383,714.80	\$0.00	\$306,971.84	\$0.00	\$76,742.96
2/1/2020 – 2/29/2020 Docket # 1669* (Tenth Monthly)	\$359,814.00	\$0.00	\$287,851.20	\$0.00	\$71,962.80
Totals:	\$1,503,966.40	\$2,066.39	\$1,203,173.12	\$2,066.39	\$300,793.28

*The deadline to file objections to KPMG's tenth monthly fee application is April 23, 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	269.5	\$ 760		\$ 204,820.00
Adam Murphy	Manager - M&A Tax	47.8	\$ 650		\$ 31,070.00
Adam Samber	Senior Manager - Tax	36.2	\$ 760		\$ 27,512.00
Alexandra Zaunbrecher	Senior Associate - M&A Tax	71.7	\$ 520		\$ 37,284.00
Allison Laird	Managing Director - M&A Tax	1.0	\$ 875		\$ 875.00
Andrew Grace	Manager - State & Local Tax	24.0	\$ 650		\$ 15,600.00
Arianna Zabala	Associate - M&A Tax	1.5	\$ 420		\$ 630.00
Ashby Corum	Partner - Washington National Tax	2.0	\$ 875		\$ 1,750.00
Ashley Armfield	Senior Associate - M&A Tax	0.8	\$ 520		\$ 416.00
Audra Mitchell	Managing Director - WNT State & Local Tax	5.6	\$ 875		\$ 4,900.00
Bela Unell	Director - Washington National Tax	1.9	\$ 760		\$ 1,444.00
Ben Cella	Managing Director - State & Local Tax	108.2	\$ 875		\$ 94,675.00
Bill Kudrle	Associate - M&A Tax	15.0	\$ 420		\$ 6,300.00
Brian Defliese	Paraprofessional - Tax Technician	24.7	\$ 275		\$ 6,792.50
Brittney Laukhuff	Senior Manager - M&A Tax	112.5	\$ 760		\$ 85,500.00
Bruce Dickson	Senior Manager - Tax	3.3	\$ 760		\$ 2,508.00
Caroline Stevens	Manager - State & Local Tax	86.4	\$ 650		\$ 56,160.00
Chelsea Simpson	Senior Associate - State & Local Tax	3.6	\$ 520		\$ 1,872.00
Chris Nocito	Associate - M&A Tax	120.6	\$ 420		\$ 50,652.00
Clay Wammack	Senior Associate - M&A Tax	5.8	\$ 520		\$ 3,016.00
Courtney Ashworth	Associate - State & Local Tax	8.2	\$ 420		\$ 3,444.00
David Greaves	Principal - State & Local Tax	4.1	\$ 875		\$ 3,587.50
David Helenbrook	Principal - M&A Tax	86.2	\$ 875		\$ 75,425.00
Eric Albritton	Senior Associate - M&A Tax	127.6	\$ 520		\$ 66,352.00
Howard Steinberg	Partner - M&A Tax	2.4	\$ 875		\$ 2,100.00
Jeanette Partridge	Senior Manager- Tax	0.5	\$ 756		\$ 378.00
Jeff Vogel	Principal - Washington National Tax	0.5	\$ 875		\$ 437.50
Jese Riddle	Manager - State & Local Tax	1.5	\$ 650		\$ 975.00
Jimmy Martinez	Associate - State & Local Tax	36.3	\$ 420		\$ 15,246.00
Joey Schwartz	Senior Associate - State & Local Tax	117.3	\$ 520	(1)	\$ 60,996.00
John Vann	Senior Manager - State & Local Tax	56.1	\$ 760		\$ 42,636.00
Joseph Senier	Senior Manager - State & Local Tax	1.0	\$ 760		\$ 760.00
Katie Ford	Manager - State & Local Tax	40.5	\$ 650		\$ 26,325.00
Kevin Polli	Managing Director - State & Local Tax	21.3	\$ 875		\$ 18,637.50
Kourtney Schott	Associate - State & Local Tax	1.0	\$ 420		\$ 420.00
Leanna Grantland	Associate - State & Local Tax	1.7	\$ 420		\$ 714.00

ATTACHMENT A TO FEE APPLICATION, continued

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate	Total Compensation
Luis Carcamo	Paraprofessional - Tax Technician	25.6	\$ 275	\$ 7,040.00
Luke Basha	Associate - M&A Tax	11.7	\$ 420	\$ 4,914.00
Lydia Bull	Senior Manager - M&A Tax	85.3	\$ 760	\$ 64,828.00
Mabel Zhang	Manager - State & Local Tax	7.8	\$ 650	\$ 5,070.00
Manan Shah	Managing Director - Tax	1.5	\$ 875	\$ 1,312.50
Marc Frediani	Partner - Tax	5.2	\$ 875	\$ 4,550.00
Mark Balistrieri	Senior Manager - State & Local Tax	1.0	\$ 760	\$ 760.00
Mark Hoffenberg	Principal - Washington National Tax	33.0	\$ 875	\$ 28,875.00
Mary Beth Turner	Associate - M&A Tax	116.8	\$ 420	\$ 49,056.00
Michael Andruchek	Senior Manager - State & Local Tax	12.3	\$ 760	\$ 9,348.00
Michael Campagna	Senior Manager - M&A Tax	3.1	\$ 760	\$ 2,356.00
Michael Mulcay	Associate - State & Local Tax	1.0	\$ 420	\$ 420.00
Molly Newell	Senior Associate - State & Local Tax	8.4	\$ 520	\$ 4,368.00
Monica Plangman	Associate Director - Bankruptcy	6.5	\$ 300	\$ 1,950.00
Morgan Giddens	Associate - State & Local Tax	0.5	\$ 420	\$ 210.00
Paula Torres	Manager - Tax	1.5	\$ 650	\$ 975.00
Regina Gilinsky	Manager - M&A Tax	11.1	\$ 650	\$ 7,215.00
Rick Blattner	Principal - State & Local Tax	11.3	\$ 875	\$ 9,887.50
Robert Hyatt	Senior Associate - State & Local Tax	55.5	\$ 520	\$ 28,860.00
Rod Martinez	Partner - State & Local Tax	0.4	\$ 875	\$ 350.00
Sam Chen	Managing Director - Washington National Tax	42.3	\$ 875	\$ 37,012.50
Samantha Nartadam	Senior Associate - State & Local Tax	45.5	\$ 520	\$ 23,660.00
Scott Salmon	Partner - Washington National Tax	0.8	\$ 875	\$ 700.00
Sharon Williams	Manager - Tax	3.3	\$ 650	\$ 2,145.00
Shirley Sicilian	Managing Director - Washington National Tax	1.3	\$ 875	\$ 1,137.50
Stephen Metz	Senior Manager - State & Local Tax	7.1	\$ 760	\$ 5,396.00
Tim Nichols	Senior Manager - Washington National Tax	78.4	\$ 760	\$ 59,584.00
Varoon Laddha	Senior Manager - State & Local Tax	60.8	\$ 760	\$ 46,208.00
Wendy Shaffer	Manager - Bankruptcy	109.6	\$ 228	\$ 24,988.80
Will Wages	Associate - Tax	0.7	\$ 228	\$ 159.60
Hours and Discounted Fees		2,197.6		\$ 1,385,546.40
Fixed fees related to Tax Compliance - Transaction Tax Services (Exhibit C6)				\$ 115,920.00
Fixed fees related to Tax Compliance Services for EarthLink Implementation (Exhibit C7)				\$ 2,500.00
Net Requested Fees				\$ 1,503,966.40
Out of Pocket Expenses				\$ 2,066.39
Net Requested Fees & Out of Pocket Expenses				\$ 1,506,032.79
Blended Rate (Exclusive of Fixed Fees)		\$ 630.48		

⁽¹⁾ Rate reflects promotion to Senior Associate as of October 1, 2019

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours Billed	Total Fees Requested
Tax Consulting Services	1,858.3	\$ 1,202,741.60
Historic NOL Limitation Analysis	0.0	\$ -
Retention Services	0.6	\$ 172.80
Fee Application Preparation Services	123.9	\$ 33,150.00
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)	0.5	\$ 378.00
Audit Defense Services	214.3	\$ 149,104.00
	2,197.6	\$ 1,503,966.40

EXPENSE SUMMARY

Service Description	Amount
Airfare	\$ 1,550.16
Lodging	\$ 190.92
Meals	\$ 59.92
Ground Transportation	\$ 265.39
Miscellaneous	\$ -
Total	\$ 2,066.39

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

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

**INDEX OF THIRD 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 NOVEMBER 1, 2019 THROUGH FEBRUARY 29, 2020**

INDEX

EXHIBIT 1	Copy of KPMG Seventh Monthly Fee Application
EXHIBIT 2	Copy of KPMG Eighth Monthly Fee Application
EXHIBIT 3	Copy of KPMG Ninth Monthly Fee Application
EXHIBIT 4	Copy of KPMG Tenth Monthly Fee Application
EXHIBIT 5	Copy of Retention Order
EXHIBIT 6	Certification of Professional

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

In re:

WINDSTREAM HOLDINGS, INC., et al.,

Debtors.

Chapter 11

Case No. 19-22312 (RDD)

(Jointly Administered)

**THIRD 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 NOVEMBER 1, 2019 THROUGH FEBRUARY 29, 2020**

KPMG LLP, (“KPMG”), as Tax Consultants to the above captioned Debtors and Debtors-in-possession (the “Debtors”) files this Third 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 Third Interim Application, KPMG seeks the allowance of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from November 1, 2019 through February 29, 2020 (the “Compensation Period”), in the amount of \$1,506,032.79 (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 \$1,503,966.40 and reimbursement of necessary and actual out-of-pocket expenses in the amount of \$2,066.39.

Summary of Services During the Compensation Period

9. This Application is KPMG's third 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. Stock basis calculations;
- iii. Separate company tax attribute allocations;
- iv. 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);
- v. Transaction cost analysis;
- vi. State tax implications of any of the items referenced above or any other matters related to the Debtors’ Chapter 11 proceeding;
- vii. Assisted Windstream with initial state and local tax claim analysis;
- viii. 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
- ix. 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 October 2019 – January 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. Updated data translation rules for several existing entities to consolidate within compliance systems as requested by client; and
- ii. 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 Colorado, Georgia, Massachusetts, Missouri, Nebraska, Pennsylvania, Texas, and Wisconsin.

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 \$228 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, 145.9 hours were expended by partners and principals, 187.7 hours were expended by managing directors and associate directors, 729.0 hours were expended by directors and senior managers, 333.5 hours were expended by managers, 436.2 hours were expended by senior associates, 315.0 hours were expended by associates and 50.3 hours were expended by paraprofessionals. KPMG's blended hourly rate for non-fixed fees services provided during the Compensation Period is \$630.48.

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 seventh, eighth, ninth and tenth 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 seventh, eighth, ninth and tenth monthly fee applications KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period in the aggregate amount of \$2,066.39. 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 \$1,503,966.40 for professional services performed on behalf of the Debtors during the Compensation Period of November 1, 2019 through February 29, 2020 and reimbursement of \$2,066.39 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.

[Remainder of page left intentionally blank]

Dated: April 14, 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)
)	

**SEVENTH 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
NOVEMBER 1, 2019 THROUGH NOVEMBER 30, 2019**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors
Date of Retention:	June 17, 2019, <i>nunc pro tunc</i> to April 12, 2019
Period for Which Compensation and Reimbursement is Sought:	November 1, 2019 through November 30, 2019
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 347,288.50
Less 20% Holdback:	\$ (69,457.70)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 2,066.39
Total Fees and Expenses Due:	\$ 279,897.19

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' 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: February 13, 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
November 1, 2019 through November 30, 2019

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	33.8	\$ 760	\$ 25,688.00
Adam Murphy	Manager - M&A Tax	12.4	\$ 650	\$ 8,060.00
Adam Samber	Senior Manager - Tax	13.8	\$ 760	\$ 10,488.00
Alexandra Zaunbrecher	Senior Associate - M&A Tax	20.1	\$ 520	\$ 10,452.00
Andrew Grace	Manager - State & Local Tax	8.5	\$ 650	\$ 5,525.00
Ashby Corum	Partner - Washington National Tax	1.4	\$ 875	\$ 1,225.00
Audra Mitchell	Managing Director - WNT State & Local Tax	5.3	\$ 875	\$ 4,637.50
Ben Cella	Managing Director - State & Local Tax	33.5	\$ 875	\$ 29,312.50
Bill Kudrle	Associate - M&A Tax	8.9	\$ 420	\$ 3,738.00
Brian Defliese	Paraprofessional - Tax Technician	3.2	\$ 275	\$ 880.00
Brittny Laukhuff	Senior Manager - M&A Tax	13.8	\$ 760	\$ 10,488.00
Bruce Dickson	Senior Manager - Tax	1.0	\$ 760	\$ 760.00
Caroline Stevens	Manager - State & Local Tax	39.6	\$ 650	\$ 25,740.00
Chelsea Simpson	Senior Associate - State & Local Tax	3.6	\$ 520	\$ 1,872.00
Chris Nocito	Associate - M&A Tax	28.7	\$ 420	\$ 12,054.00
Courtney Ashworth	Associate - State & Local Tax	1.1	\$ 420	\$ 462.00
David Greaves	Principal - State & Local Tax	2.3	\$ 875	\$ 2,012.50
David Helenbrook	Principal - M&A Tax	12.1	\$ 875	\$ 10,587.50
Eric Albritton	Senior Associate - M&A Tax	28.3	\$ 520	\$ 14,716.00
Howard Steinberg	Partner - M&A Tax	0.5	\$ 875	\$ 437.50
Jeanette Partridge	Senior Manager- Tax	0.5	\$ 756	\$ 378.00
Jese Riddle	Manager - State & Local Tax	0.5	\$ 650	\$ 325.00
Jimmy Martinez	Associate - State & Local Tax	36.3	\$ 420	\$ 15,246.00
Joey Schwartz	Senior Associate - State & Local Tax	13.5	\$ 520 ⁽¹⁾	\$ 7,020.00
John Vann	Senior Manager - State & Local Tax	15.3	\$ 760	\$ 11,628.00
Katie Ford	Manager - State & Local Tax	22.7	\$ 650	\$ 14,755.00
Kevin Polli	Managing Director - State & Local Tax	9.2	\$ 875	\$ 8,050.00
Kourtney Schott	Associate - State & Local Tax	1.0	\$ 420	\$ 420.00
Leanna Grantland	Associate - State & Local Tax	1.7	\$ 420	\$ 714.00
Luis Carcamo	Paraprofessional - Tax Technician	6.2	\$ 275	\$ 1,705.00
Lydia Bull	Senior Manager - M&A Tax	16.8	\$ 760	\$ 12,768.00
Mabel Zhang	Manager - State & Local Tax	4.8	\$ 650	\$ 3,120.00
Marc Frediani	Partner - Tax	1.0	\$ 875	\$ 875.00
Mark Hoffenberg	Principal - Washington National Tax	10.2	\$ 875	\$ 8,925.00
Mary Beth Turner	Associate - M&A Tax	34.2	\$ 420	\$ 14,364.00
Michael Andruchek	Senior Manager - State & Local Tax	3.1	\$ 760	\$ 2,356.00
Michael Campagna	Senior Manager - M&A Tax	2.2	\$ 760	\$ 1,672.00
Michael Mulcay	Associate - State & Local Tax	1.0	\$ 420	\$ 420.00
Monica Plangman	Associate Director - Bankruptcy	0.7	\$ 300	\$ 210.00
Morgan Giddens	Associate - State & Local Tax	0.5	\$ 420	\$ 210.00
Regina Gilinsky	Manager - M&A Tax	5.0	\$ 650	\$ 3,250.00
Rick Blattner	Principal - State & Local Tax	3.4	\$ 875	\$ 2,975.00
Robert Hyatt	Senior Associate - State & Local Tax	12.0	\$ 520	\$ 6,240.00
Shirley Sicilian	Managing Director - Washington National Tax	1.0	\$ 875	\$ 875.00

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

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

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Stephen Metz	Senior Manager - State & Local Tax	0.9	\$ 760	\$ 684.00
Varoon Laddha	Senior Manager - State & Local Tax	20.9	\$ 760	\$ 15,884.00
Wendy Shaffer	Manager - Bankruptcy	17.3	\$ 228	\$ 3,944.40
Will Wages	Associate - Tax	0.7	\$ 228	\$ 159.60
Hours and Discounted Fees		514.5		\$ 318,308.50
Fixed fees related to Tax Compliance - Transaction Tax Services (Exhibit C6)				\$ 28,980.00
Total Fees				\$ 347,288.50
Less Holdback Adjustment (20%)				\$ (69,457.70)
Net Requested Fees				\$ 277,830.80
Out of Pocket Expenses				\$ 2,066.39
Net Requested Fees & Out of Pocket Expenses				\$ 279,897.19
Blended Hourly Rate (Exclusive of Fixed Fees)			\$ 618.68	

⁽¹⁾ Rate reflects promotion to Senior Associate as of October 1, 2019

EXHIBIT B

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary of Hours and Discounted Fees Incurred by Category

November 1, 2019 through November 30, 2019

Category	Exhibit	Total Billed Hours	Total Fees Requested
Tax Consulting Services	C1	430.0	\$ 265,726.60
Historic NOL Limitation Analysis	C2	0.0	\$ -
Retention Services	C3	0.6	\$ 172.80
Fee Application Preparation Services	C4	18.4	\$ 4,741.60
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	0.5	\$ 378.00
Audit Defense Services	C9	65.0	\$ 47,289.50
Total		514.5	\$ 347,288.50

⁽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
November 1, 2019 through November 30, 2019

Name	Date	Description	Hours	Rate	Amount
Ben Cella	11/01/19	Drafted email to Alvarez & Marsal to advise that Claim 7720 replaced 7451	0.1	\$ 875	\$ 87.50
Kevin Polli	11/01/19	Telephone with B. Cella and K. Polli (both KPMG) to discuss tax claims prior to call with Windstream and Alvarez and Marsal	0.1	\$ 875	\$ 87.50
Ben Cella	11/01/19	Telephone with B. Cella and K. Polli (both KPMG) to discuss tax claims prior to call with Windstream and Alvarez and Marsal	0.1	\$ 875	\$ 87.50
Ben Cella	11/01/19	Call with C. Robinson (Windstream) to discuss progress for the week on the Pennsylvania claims and to review changes he requested to the Windstream Bankruptcy Tax Claim schedule that will be used for weekly calls / management reporting	0.3	\$ 875	\$ 262.50
Adam Murphy	11/01/19	Conference with D. Helenbrook and A. Murphy (KPMG) to discuss estimate of Windstream pre-emergence liabilities for purposes of computing cancellation of debt income, review of bankruptcy filings	0.4	\$ 650	\$ 260.00
David Helenbrook	11/01/19	Conference with D. Helenbrook and A. Murphy (KPMG) to discuss estimate of Windstream pre-emergence liabilities for purposes of computing cancellation of debt income, review of bankruptcy filings	0.4	\$ 875	\$ 350.00
David Helenbrook	11/01/19	Call with Windstream team including C. Robinson, CFO, Controller, and the VP-Internal Audit, A. Sexton (Kirkland) and D. Helenbrook, M. Hoffenberg (both KPMG) to discuss tax posture and financial statement considerations related to the recently filed complaint against the lease counterparty	0.5	\$ 875	\$ 437.50
Mark Hoffenberg	11/01/19	Call with Windstream team including C. Robinson, CFO, Controller, and the VP-Internal Audit, A. Sexton (Kirkland) and D. Helenbrook, M. Hoffenberg (both KPMG) to discuss tax posture and financial statement considerations related to the recently filed complaint against the lease counterparty	0.5	\$ 875	\$ 437.50
Kevin Polli	11/01/19	Discussion with K. Ford, K. Polli and V. Laddha (all KPMG) regarding state implications for 2016-2018 provision	0.5	\$ 875	\$ 437.50
Varoon Laddha	11/01/19	Discussion with K. Ford, K. Polli and V. Laddha (all KPMG) regarding state implications for 2016-2018 provision	0.5	\$ 760	\$ 380.00
Katie Ford	11/01/19	Discussion with K. Ford, K. Polli and V. Laddha (all KPMG) regarding state implications for 2016-2018 provision	0.5	\$ 650	\$ 325.00
Kevin Polli	11/01/19	Telephone call with C. Robinson (Windstream), N. Tammerine and P. Kinealy (both Alvarez & Marsal), and B. Cella and K. Polli (both KPMG) to discuss the tax bankruptcy claims	0.5	\$ 875	\$ 437.50
Ben Cella	11/01/19	Telephone call with C. Robinson (Windstream), N. Tammerine and P. Kinealy (both Alvarez & Marsal), and B. Cella and K. Polli (both KPMG) to discuss the tax bankruptcy claims	0.5	\$ 875	\$ 437.50

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	11/01/19	(0.3) Partner review board deck to determine appropriate assumptions to use for purposes of modeling COD income; (0.4) Partner review of Broadview NUBIG schedule for purposes of asset sale gain modeling	0.7	\$ 875	\$ 612.50
Adam Bourque	11/01/19	(0.2) Review e-mail from A. Murphy (KPMG) regarding proposed revisions to draft of Windstream alternative attribute reduction structuring options slide deck; (0.1) draft e-mail to A. Murphy (KPMG) re: proposed revisions to draft of Windstream alternative attribute reduction structuring options slide deck; (0.5) review e-mail from A. Murphy (KPMG) re: proposed revisions to Windstream attribute reduction model related to: calculation of cancellation of debt income, section 382(l)(5) interest haircut, attribute reduction, NUBIG / RBIG.	0.8	\$ 760	\$ 608.00
Alexandra Zaunbrecher	11/01/19	Continued (same day) to revise the Windstream structure deck based on review comment provided by B. Laukhuff (KPMG Senior manager)	1.3	\$ 520	\$ 676.00
Adam Samber	11/01/19	Analyzed Windstream historic valuation allowance analysis for purposes of assessing the impact of the potential related financial statement implications on the valuation allowance positions.	1.7	\$ 760	\$ 1,292.00
Adam Bourque	11/01/19	(.8) Reviewed the Broadview Net Unrealized Built in Gain schedule - as provided by the client (1.2) Preparing schedule reflecting Broadview net operating losses available as of 6/30/20	2.0	\$ 760	\$ 1,520.00
Adam Bourque	11/01/19	Performed Senior manager review and concurrently draft comments on updated structuring slide deck entitled "Windstream Bankruptcy Structuring Deck DRAFT - 11.1.2019" reflecting various potential bankruptcy structures.	2.1	\$ 760	\$ 1,596.00
Chris Nocito	11/01/19	(.6) Compiled the monthly fee statements and interim fee applications filed for the week of October 21, 2019 for use in the Bankruptcy Cost Analysis (BCA); Review of work stream for K&E's 6th monthly fee statement for proper allocation for the BCA for the following: (.3) Cash Collateral; (.3) Corporate and Securities Matter; (.4) Executory Contracts and Unexpired Leases; (.3) Tax Matters; (.2) Utilities; and (.2) Vendor Matters.	2.3	\$ 420	\$ 966.00

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

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	11/01/19	(0.1) Review e-mail from M. Turner (KPMG) regarding the revised draft of Windstream attribute reduction model; (0.1) review e-mail from M. Turner (KPMG) regarding computation of cancellation of debt income based on tax basis balance sheet liabilities; (0.1) review e-mail from A. Zaunbrecher (KPMG) regarding revised draft of Windstream alternative attribute reduction structuring options slide deck; (1.8) review and concurrently draft comments related to proposed revisions to Windstream alternative attribute reduction structuring options slide deck; (0.2) draft e-mail to A. Bourque and B. Laukhuff (all KPMG) regarding proposed revisions to draft of Windstream alternative attribute reduction structuring options slide deck; (0.1) review e-mail from A. Bourque (KPMG) re: proposed revisions to draft of Windstream alternative attribute reduction structuring options slide deck; (0.1) draft e-mail to M. Turner and A. Zaunbrecher (all KPMG) re: proposed revisions to draft of Windstream alternative attribute reduction structuring options slide deck; (0.2) draft e-mail to D. Helenbrook (KPMG) re: estimate of Windstream pre-emergence liabilities for purposes of computing cancellation of debt income	2.7	\$ 650	\$ 1,755.00
Adam Murphy	11/01/19	(2.3) Review and concurrently draft review comments related to proposed revisions to Windstream attribute reduction model with regards to calculation of cancellation of debt income, section 382(l)(5) interest haircut, attribute reduction, NUBIG / RBIG; (0.5) draft e-mail to A. Bourque and B. Laukhuff (all KPMG) re: proposed revisions to Windstream attribute reduction model re: calculation of cancellation of debt income, section 382(l)(5) interest haircut, attribute reduction, NUBIG / RBIG.	2.8	\$ 650	\$ 1,820.00
Alexandra Zaunbrecher	11/01/19	Began to revise the Windstream structure deck based on review comment provided by B. Laukhuff (KPMG Senior manager)	3.9	\$ 520	\$ 2,028.00
Adam Murphy	11/03/19	(0.1) Review e-mail communication from A. Bourque (KPMG) regarding determination of amount of debt for purposes of computing amount of cancellation of debt income / attribute reduction model; (0.3) review e-mail from A. Bourque (KPMG) regarding comments on / revisions to the Windstream attribute reduction model; (0.4) draft e-mail to A. Bourque and B. Laukhuff (all KPMG) regarding responses to comments on / revisions to attribute reduction model; (0.1) review e-mail communication from B. Laukhuff (KPMG) with responses to comments / revisions to attribute reduction model.	0.9	\$ 650	\$ 585.00

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Name	Date	Description	Hours	Rate	Amount
Brittney Laukhuff	11/03/19	(.5) Review e-mail from A. Bourque (KPMG) re: proposed revisions to draft of Windstream alternative attribute reduction structuring options slide deck; (.5) review e-mail from A. Murphy (KPMG) re: proposed revisions to draft of Windstream alternative attribute reduction structuring options slide deck; (0.5) draft e-mail to A. Bourque and A. Murphy (all KPMG) re: proposed revisions to Windstream attribute reduction model re: calculation of cancellation of debt income, section 382(l)(5) interest haircut, attribute reduction, NUBIG / RBIG.	1.5	\$ 760	\$ 1,140.00
Adam Bourque	11/03/19	(1.6) Review of updated attribute reduction model after having been updated for 382(l)(5) scenarios (.5) communication via email with A. Murphy (KPMG) discussing items within updated attribute reduction model and attribute reduction scenarios of Windstream	2.1	\$ 760	\$ 1,596.00
Mary Beth Turner	11/04/19	Finalized updates regarding the tax attribute reduction model for review notes from A. Murphy (KPMG) in order to ensure that the transaction scenarios are calculating the proper tax consequence outcome.	0.2	\$ 420	\$ 84.00
Alexandra Zaunbrecher	11/04/19	Meeting with M. Turner (KPMG) to review Windstream tax attribute model with regards to adjustments for CODI related to distributable value amounts	0.3	\$ 520	\$ 156.00
Mary Beth Turner	11/04/19	Meeting with A. Zaunbrecher (KPMG) to review Windstream tax attribute model with regards to adjustments for CODI related to distributable value amounts	0.3	\$ 420	\$ 126.00
Joey Schwartz	11/04/19	Meeting with V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open workstreams, progress and next steps related to the Windstream state attribute reduction model as of 11/4/19.	0.4	\$ 520	\$ 208.00
Mabel Zhang	11/04/19	Meeting with V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open workstreams, progress and next steps related to the Windstream state attribute reduction model as of 11/4/19.	0.4	\$ 650	\$ 260.00
Varoon Laddha	11/04/19	Meeting with V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open workstreams, progress and next steps related to the Windstream state attribute reduction model as of 11/4/19.	0.4	\$ 760	\$ 304.00
Andrew Grace	11/04/19	Meeting with V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss open workstreams, progress and next steps related to the Windstream state attribute reduction model as of 11/4/19.	0.4	\$ 650	\$ 260.00

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Name	Date	Description	Hours	Rate	Amount
Michael Andruchek	11/04/19	Call with TX Attorney General (C. Hull) to discuss Paetec TX assessment and next steps.	0.5	\$ 760	\$ 380.00
Jimmy Martinez	11/04/19	Continued, from earlier in the day, to review workpapers, along with related correspondence received from the state, and concurrently updating the tax claim report forms with the status of each claim, including issues encountered (if any).	0.5	\$ 420	\$ 210.00
Jimmy Martinez	11/04/19	Meeting with V. Anger (Windstream) and C. Stevens (KPMG) to perform a walk through of the PA Gross Receipts Test (GRT) files	0.5	\$ 420	\$ 210.00
Caroline Stevens	11/04/19	Meeting with V. Anger (Windstream) and J. Martinez (KPMG) to perform a walk through of the PA Gross Receipts Test (GRT) files.	0.5	\$ 650	\$ 325.00
Adam Murphy	11/04/19	(0.1) Review e-mail from A. Zaunbrecher (KPMG) re: incorporating comments on / revisions to structuring options slide deck; (0.2) review e-mail from M. Turner (KPMG) re: computation of amount of cancellation of debt income for purposes of attribute reduction model; (0.2) draft e-mail to M. Turner (KPMG) re: computation of amount of cancellation of debt income for purposes of attribute reduction model; (0.1) review e-mail from A. Bourque (KPMG) forwarding e-mail from D. Helenbrook (all KPMG) re: FIRPTA considerations for structuring options.	0.6	\$ 650	\$ 390.00
Katie Ford	11/04/19	(.5) Manager review of State valuation allowance workpaper; (.2) drafted email to A. Samber (KPMG) regarding questions related to provision workpapers	0.7	\$ 650	\$ 455.00
David Helenbrook	11/04/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), PWC, D. Helenbrook, M. Hoffenberg (both KPMG) to discuss financial statement implications from a tax perspective, related to the recently filed complaint against the lease counterparty	0.9	\$ 875	\$ 787.50
Mark Hoffenberg	11/04/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), PWC, D. Helenbrook, M. Hoffenberg (both KPMG) to discuss financial statement implications from a tax perspective, related to the recently filed complaint against the lease counterparty	0.9	\$ 875	\$ 787.50
Ben Cella	11/04/19	(0.4) Performed analysis of Register Report from Alvarez & Marsal to determine if there are new tax claims as well as any changes to existing tax claims; (0.7) Updated the Tax Register Report for the 827 tax claims with changes in Alvarez & Marsal's 11/1/19 Register Report.	1.1	\$ 875	\$ 962.50
Ben Cella	11/04/19	(0.4) Drafted an agenda for use in tomorrow's weekly call with Windstream Tax; (0.7) Revising the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 11/01/19 Register Report; (0.1) Drafted email to provide updated Tax Register Report to Windstream Tax; (0.1) Drafted email to send the agenda materials for tomorrow's call to Windstream Tax.	1.3	\$ 875	\$ 1,137.50

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	11/04/19	Updating Bankruptcy Tax Schedule to incorporate changes requested by C. Robinson (Windstream) to segregate claims Marked for Objection or Withdrawn from active claims	1.6	\$ 875	\$ 1,400.00
Alexandra Zaunbrecher	11/04/19	(1.5) Updating Windstream structure deck showing tax consequences per A. Bourque (KPMG) comments received on Friday 11/1; (0.3) adjusting/replying to comments to structure deck to accurately portray tax attribute modelling; (0.2) draft email to send to B. Laukhuff (KPMG) regarding next steps related to same.	2.0	\$ 520	\$ 1,040.00
Ben Cella	11/04/19	(2.2) Added a Summary tab to the Bankruptcy Tax Schedule with customized reports requested by C. Robinson (Windstream); and (0.7) updated the Bankruptcy Tax Schedule to reflect changes in Alvarez & Marsal's 11/01/19 Register Report.	2.9	\$ 875	\$ 2,537.50
Varoon Laddha	11/04/19	In regards to the 2015 financial statement implication for state purposes, compiled various workpapers in order to determine financial statement impact on current state tax expense and deferred as per requested by C. Robinson (Windstream)	3.0	\$ 760	\$ 2,280.00
Robert Hyatt	11/04/19	(3.0) Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 11/1/19 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
Jimmy Martinez	11/04/19	Reviewed PA Gross Receipt files for several entities to assist the Windstream tax team with regards to their current Gross receipt tax liability in PA.	3.4	\$ 420	\$ 1,428.00
Mary Beth Turner	11/04/19	Continued, from same day. to update the tax attribute reduction model for review notes from A. Murphy (KPMG) in order to ensure that the transaction scenarios are calculating the proper tax consequence outcomes	3.6	\$ 420	\$ 1,512.00
Jimmy Martinez	11/04/19	Reviewed workpapers, along with related correspondence received from the state, and concurrently updating the tax claim report forms with the status of each claim, including issues encountered (if any).	3.8	\$ 420	\$ 1,596.00
Mary Beth Turner	11/04/19	Updated the tax attribute reduction model for review notes from A. Murphy (KPMG) in order to ensure that the transaction scenarios are calculating the proper tax consequence outcomes	3.9	\$ 420	\$ 1,638.00
Caroline Stevens	11/04/19	(1.0) Meeting with J. Marchal (Windstream) to go through GA Notice of Proposed Assessments and the workpapers she reviewed in order to make determination of taxable/exempt; (3.0) Analyzed the PA GRT files to determine if amounts on claims match the amounts of the audit workpapers and to determine an estimate on what Windstream actually owes to the State of PA.	4.0	\$ 650	\$ 2,600.00
Ben Cella	11/05/19	Call with B. Cella, J. Martinez, and C. Stevens (all KPMG) to discuss process for reconciling ordinary course claims	0.1	\$ 875	\$ 87.50

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	11/05/19	Call with B. Cella, J. Martinez, and C. Stevens (all KPMG) to discuss process for reconciling ordinary course claims	0.1	\$ 420	\$ 42.00
Caroline Stevens	11/05/19	Call with B. Cella, J. Martinez, and C. Stevens (all KPMG) to discuss process for reconciling ordinary course claims	0.1	\$ 650	\$ 65.00
Kevin Polli	11/05/19	Call with B. Cella and K. Polli (both KPMG) to discuss progress and next steps related to Missouri claims as of 11/5/19.	0.2	\$ 875	\$ 175.00
Caroline Stevens	11/05/19	Telephone call with B. Cella and C. Stevens (both KPMG) to discuss progress made on claims while onsite at Windstream in Little Rock on 11/4/19	0.2	\$ 650	\$ 130.00
Ben Cella	11/05/19	Telephone call with B. Cella and C. Stevens (both KPMG) to discuss progress made on claims while C. Stevens was onsite at Windstream in Little Rock on 11/4/20	0.2	\$ 875	\$ 175.00
Ben Cella	11/05/19	(0.2) Analyzed Windstream entities covered by the governmental bar date order; (0.1) Drafted email to K. Polli and V. Laddha (both KPMG) regarding entities covered in the governmental bar date order; (0.2) Draft email to J. Martinez (KPMG) regarding the process for reconciling ordinary course claims	0.5	\$ 875	\$ 437.50
Caroline Stevens	11/05/19	Call with V. Anger, S. Wagner, and J. Marchal (all Windstream) and A. Mitchell and C. Stevens (both KPMG) to discuss the details of the Missouri and Nebraska Audits and Claims.	0.5	\$ 650	\$ 325.00
Katie Ford	11/05/19	Discussion with K. Polli, K. Ford and V. Laddha (all KPMG) related to state impact of provision changes	0.5	\$ 650	\$ 325.00
Kevin Polli	11/05/19	Discussion with K. Polli, K. Ford and V. Laddha (all KPMG) related to state impact of provision changes	0.5	\$ 875	\$ 437.50
Varoon Laddha	11/05/19	Discussion with K. Polli, K. Ford and V. Laddha (all KPMG) related to state impact of provision changes	0.5	\$ 760	\$ 380.00
Katie Ford	11/05/19	Brief discussion with W. Wages (KPMG) to discuss next steps to identify client files, including data contained / where to locate certain info, etc., to be used in calculating any state-specific (non-federal) updates (related to the ASC 740 update).	0.2	\$ 650	\$ 130.00
Will Wages	11/05/19	(0.2) Brief discussion with K. Ford (KPMG) to discuss next steps to identify client files, including data contained / where to locate certain info, etc., to be used in calculating any state-specific (non-federal) updates (related to the ASC 740 update); (0.5) Performed research to locate federal tax break out file and 2018 federal return per direction from K. Ford to determine state-specific computations related to the ASC 740 update.	0.7	\$ 228	\$ 159.60

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Name	Date	Description	Hours	Rate	Amount
Michael Andruchek	11/05/19	Telephone call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (all Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, R. Blattner, M. Andruchek - partial attendance, and J. Vann (all KPMG) to discuss progress on claims as of 11/15/19.	0.6	\$ 760	\$ 456.00
Varoon Laddha	11/05/19	Telephone call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (all Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, R. Blattner, M. Andruchek - partial attendance, and J. Vann (all KPMG) to discuss progress on claims as of 11/15/19.	0.9	\$ 760	\$ 684.00
Ben Cella	11/05/19	Telephone call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (all Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, R. Blattner, M. Andruchek - partial attendance, and J. Vann (all KPMG) to discuss progress on claims as of 11/15/19.	0.9	\$ 875	\$ 787.50
Caroline Stevens	11/05/19	Telephone call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (all Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, R. Blattner, M. Andruchek - partial attendance, and J. Vann (all KPMG) to discuss progress on claims as of 11/15/19.	0.9	\$ 650	\$ 585.00
David Greaves	11/05/19	Telephone call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (all Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, R. Blattner, M. Andruchek - partial attendance, and J. Vann (all KPMG) to discuss progress on claims as of 11/15/19.	0.9	\$ 875	\$ 787.50
John Vann	11/05/19	Telephone call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (all Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, R. Blattner, M. Andruchek - partial attendance, and J. Vann (all KPMG) to discuss progress on claims as of 11/15/19.	0.9	\$ 760	\$ 684.00
Kevin Polli	11/05/19	Telephone call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (all Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, R. Blattner, M. Andruchek - partial attendance, and J. Vann (all KPMG) to discuss progress on claims as of 11/15/19.	0.9	\$ 875	\$ 787.50
Rick Blattner	11/05/19	Telephone call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (all Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, R. Blattner, M. Andruchek - partial attendance, and J. Vann (all KPMG) to discuss progress on claims as of 11/15/19.	0.9	\$ 875	\$ 787.50
Mary Beth Turner	11/05/19	Updated the tax consequence tables in the scenario model depicting the potential tax outcomes for each transaction scenario	1.2	\$ 420	\$ 504.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	11/05/19	Reviewed ordinary course claims to provide updated claim information in order to assist Windstream management in determining which claims have been satisfied to date.	1.4	\$ 420	\$ 588.00
Brittney Laukhuff	11/05/19	(0.1) Review e-mail from D. Helenbrook re: FIRPTA considerations for structuring options. (1.2) Senior Manager review and concurrently comment on revisions to structure deck prepared by A. Zaunbrecher (KPMG) related to review comments initially provided by A. Murphy and A. Bourque (both KPMG); (0.2) review e-mail from A. Bourque (KPMG) regarding comments / revisions to latest version of attribute reduction model	1.5	\$ 760	\$ 1,140.00
Varoon Laddha	11/05/19	With regards to the financial statement implications for state purposes, specifically the current state tax expense, reviewed the 2018 state OneSource Tax Provision report.	1.5	\$ 760	\$ 1,140.00
Alexandra Zaunbrecher	11/05/19	(1.0) Analyzed the interest haircut in the Windstream tax attribute model to facilitate creation of tables to be used in structure deck; (0.9) revised structure deck with regards to review comments received from B. Laukhuff (KPMG) including the addition of tables into deck; (0.1) draft email to send copy of same to project team	2.0	\$ 520	\$ 1,040.00
Katie Ford	11/05/19	Continued, from same day, to analyze and concurrently update 2016-2018 detailed files related to state impact of restructuring for tax provision, which included reviewing 15 Excel workbooks for each year analyzed (with each file containing 5-25 tabs).	2.1	\$ 650	\$ 1,365.00
Varoon Laddha	11/05/19	(.3) Review agenda / claim file sent by B. Cella (KPMG) prior to call with Windstream regarding tax claims and status update; (1.2) with regards to the financial statement implication for state purposes, specifically the current state tax expense, reviewed the 2018 NOLs estimated to be utilized in relation; (1.3) In regards to the financial statement implication for state purposes, specifically current state tax expense, reviewed the 2018 Current State Effective Tax Rate (ETR) file.	2.8	\$ 760	\$ 2,128.00
Jimmy Martinez	11/05/19	Review of PA gross receipt workpapers along with correspondence received from the state to provide updated claim information to Windstream related to PA gross receipts tax liability.	3.3	\$ 420	\$ 1,386.00
Katie Ford	11/05/19	Began to analyze and update 2016-2018 detailed files related to state impact of restructuring for tax provision, which included reviewing 15 Excel workbooks for each year analyzed (with each file containing 5-25 tabs).	3.9	\$ 650	\$ 2,535.00
Jimmy Martinez	11/05/19	Continue (from 11/4/19) to review workpapers as well as correspondence received from the state to help provide updated claim information to assist management better understand their PA gross receipts tax liability.	3.9	\$ 420	\$ 1,638.00

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Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	11/06/19	Call with A. Sexton (Kirkland) and C. Robinson (Windstream) re status update on PWC consideration of lease characterization	0.4	\$ 875	\$ 350.00
David Greaves	11/06/19	Call with C. Robinson (Windstream), D. Greaves and D. Helenbrook (both KPMG) to discuss legal entity structure and steps to accomplish simplification	0.5	\$ 875	\$ 437.50
David Helenbrook	11/06/19	Call with C. Robinson (Windstream), D. Greaves and D. Helenbrook (both KPMG) to discuss legal entity structure and steps to accomplish simplification	0.5	\$ 875	\$ 437.50
Michael Andruczek	11/06/19	Reviewed Paetec documentation filed with original refund claim to locate breakout of Texas sales tax paid on materials for Attorney General (C. Hull).	0.5	\$ 760	\$ 380.00
Brian Defliese	11/06/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Service Kirkland & Ellis LLP- Corporate and Securities Matters (0.3), Kirkland & Ellis LLP- Tax Matt (0.4)	0.7	\$ 275	\$ 192.50
Adam Samber	11/06/19	Drafted email to SALT team with information needed for its analysis of the SALT implications of the revised tax technical treatment of the 2015 as well as potential related financial statement implications	0.8	\$ 760	\$ 608.00
Mary Beth Turner	11/06/19	Incorporated 2018 tax data as filed into the tax attribute reduction model to replace the provision figures in order to determine estimate of potential tax consequences.	1.5	\$ 420	\$ 630.00
Katie Ford	11/06/19	Performed analysis of State Net Operating Losses and provision change impact to see if the change in current tax assets seems reasonable based on net operating losses previously available	1.6	\$ 650	\$ 1,040.00
Caroline Stevens	11/06/19	Reviewed the GA audit files (assessments / workpapers) from J. Marchal (Windstream) (1.1) and created a summary of amounts believed to be owed - in order to be able to gain insight regarding the issues when we reach out to the state (0.5); Prepare Windstream Nebraska POA in order to help with audit/assistance with NE (0.5)	2.1	\$ 650	\$ 1,365.00
Lydia Bull	11/06/19	Senior Manager review of KPMG's 4th monthly fee statement - Tax Consulting with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis.	2.1	\$ 760	\$ 1,596.00
Lydia Bull	11/06/19	Senior Manager review of K&E's 6th monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis: (0.2) K&E - Corporate Securities; (0.8) K&E - Executory Contracts; (0.1) K&E - Utilities; (0.7) K&E - Vendor Matters; (0.4) K&E - Tax Matters.	2.2	\$ 760	\$ 1,672.00
Jimmy Martinez	11/06/19	Review of ordinary course claims with focus on updated claim information to assist Windstream management in determining which claims have been satisfied to date.	2.3	\$ 420	\$ 966.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	11/06/19	Continued (from 11/5/19) to review ordinary course claims to provide updated claim information in order to assist Windstream management in determining which claims have been satisfied to date.	3.9	\$ 420	\$ 1,638.00
Ben Cella	11/07/19	Call with B. Cella, C. Stevens, and J. Martinez (all KPMG) to discuss progress made on claims while J. Martinez was onsite at Windstream in Little Rock on 11/4/19 – 11/6/19.	0.4	\$ 875	\$ 350.00
Caroline Stevens	11/07/19	Call with B. Cella, C. Stevens, and J. Martinez (all KPMG) to discuss progress made on claims while J. Martinez was onsite at Windstream in Little Rock on 11/4/19 – 11/6/19.	0.4	\$ 650	\$ 260.00
Jimmy Martinez	11/07/19	Call with B. Cella, C. Stevens, and J. Martinez (all KPMG) to discuss progress made on claims while onsite at Windstream in Little Rock on 11/4/19 – 11/6/19.	0.4	\$ 420	\$ 168.00
Caroline Stevens	11/07/19	Review of PA GRT documentation to determine what documentation is still required in order to assess tax amount is actually owed	0.4	\$ 650	\$ 260.00
David Helenbrook	11/07/19	Call with A. Sexton (Kirkland) and H. Steinberg, M. Hoffenberg and D. Helenbrook (all KPMG) to discuss restructuring alternatives, including non-recourse debt considerations	0.5	\$ 875	\$ 437.50
Howard Steinberg	11/07/19	Call with A. Sexton (Kirkland) and H. Steinberg, M. Hoffenberg and D. Helenbrook (all KPMG) to discuss restructuring alternatives, including non-recourse debt considerations	0.5	\$ 875	\$ 437.50
Mark Hoffenberg	11/07/19	Call with A. Sexton (Kirkland) and H. Steinberg, M. Hoffenberg and D. Helenbrook (all KPMG) to discuss restructuring alternatives, including non-recourse debt considerations	0.5	\$ 875	\$ 437.50
Brittny Laukhuff	11/07/19	Review e-mail from A. Murphy (all KPMG) regarding outstanding issues with calculations of CODI, section 382(l)(5) interest haircut, tax attribute reduction, gain / loss, and available tax attributes in structuring options slide deck and model.	0.5	\$ 760	\$ 380.00
David Helenbrook	11/07/19	Call with D. Helenbrook, K. Polli and V. Laddha (all KPMG) to discuss stats of Windstream projects including restructure scenarios and claims process as of 11/7/19.	0.6	\$ 875	\$ 525.00
Kevin Polli	11/07/19	Call with D. Helenbrook, K. Polli and V. Laddha (all KPMG) to discuss stats of Windstream projects including restructure scenarios and claims process as of 11/7/19.	0.6	\$ 875	\$ 525.00
Varoon Laddha	11/07/19	Call with D. Helenbrook, K. Polli and V. Laddha (all KPMG) to discuss stats of Windstream projects including restructure scenarios and claims process as of 11/7/19.	0.6	\$ 760	\$ 456.00
Brian Defliese	11/07/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Service KPMG - Tax Consulting	1.2	\$ 275	\$ 330.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	11/07/19	Discussion with A. Grace (KPMG) regarding apportionment and net operating loss data currently integrated into the attributed reduction model with regards to further developing model functionality incorporating short period filings, pre-2006 net operating losses, pre-acquisition net operating losses	1.5	\$ 520	\$ 780.00
Andrew Grace	11/07/19	Discussion with J. Schwartz (KPMG) regarding apportionment and net operating loss data currently integrated into the attributed reduction model with regards to further developing model functionality incorporating short period filings, pre-2006 net operating losses, pre-acquisition net operating losses	1.5	\$ 650	\$ 975.00
Chris Nocito	11/07/19	(.8) Review of work stream for Katten's 6th monthly fee statement for Charter litigation for proper allocations the BCA; (.9) updating the 5th monthly fee schedule per direction from L. Bull (KPMG)	1.7	\$ 420	\$ 714.00
Eric Albritton	11/07/19	(0.8) Senior associate review and concurrently updated the 1st interim bankruptcy cost analysis memo, specifically, the conclusion section; (1.3) Senior associate review and concurrently update the 1st interim bankruptcy cost analysis memo, specifically, the law section.	2.1	\$ 520	\$ 1,092.00
Adam Murphy	11/07/19	(0.1) Review e-mail from A. Zaunbrecher (KPMG) regarding revised draft of Windstream structuring options slide deck and model; (1.5) review / draft comments regarding revisions to Windstream structuring options slide and deck and model; (0.6) draft e-mail to A. Bourque and B. Laukhuff (all KPMG) regarding outstanding issues with calculations of CODI, section 382(l)(5) interest haircut, tax attribute reduction, gain / loss, and available tax attributes in structuring options slide deck and model.	2.2	\$ 650	\$ 1,430.00
Katie Ford	11/07/19	Performed analysis of state tax implications for provision changes 2016-2018	2.2	\$ 650	\$ 1,430.00
Luis Carcamo	11/07/19	(2.1) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 6th Monthly Fee Statement - Executory Contracts and Unexpired Leases; (.6) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 6th Monthly Fee Statement - Utilities	2.7	\$ 275	\$ 742.50
Lydia Bull	11/07/19	Review of monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (0.9) - Alix Partners 4th monthly fee statement; (0.4) - KPMG 3rd monthly fee statement; (0.8) MoFo - 4th monthly fee statement; (0.4) Perella; and (0.6) PwC 4th.	3.1	\$ 760	\$ 2,356.00
Lydia Bull	11/07/19	Perform Senior manager review of 5th monthly fee statement schedule for the bankruptcy cost analysis.	3.4	\$ 760	\$ 2,584.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	11/07/19	Began to analyze documentation received from Windstream regarding PA Gross receipt tax liability amounts (audit work papers / Windstream reconciliations) in order to fairly estimate the true amount of tax liability in PA; lengthy task involving detailed review of Windstream documents related to their PA Gross Receipt tax liability related to 21 separate claims - in order to determine what information we had / needed to obtain from Windstream	3.7	\$ 420	\$ 1,554.00
Eric Albritton	11/07/19	Senior associate review and concurrently updating 1st interim bankruptcy cost analysis memo, specifically, the analysis section	3.8	\$ 520	\$ 1,976.00
Michael Andruchek	11/08/19	Drafted email to provide Paetec TX construction documentation and sales tax payment detail to AG - Courtney Hull.	0.3	\$ 760	\$ 228.00
David Helenbrook	11/08/19	Review email correspondence from A. Samber (KPMG) regarding considerations related to financial statement implications	0.3	\$ 875	\$ 262.50
Ashby Corum	11/08/19	Draft email to send to M. Hoffenberg (KPMG), D. Helenbrook (KPMG), and H. Steinberg (KPMG) regarding recognition criteria for accounting related to Windstream tax matter.	0.4	\$ 875	\$ 350.00
Caroline Stevens	11/08/19	Review of GA workpapers for Windstream Supply (provided by J. Marchal of Windstream to J. Martinez (KPMG) while at client site) regarding items that that will not be assessed in the audit (0.6); Send B. Cella (KPMG) summary email related to same (0.2)	0.8	\$ 650	\$ 520.00
Jimmy Martinez	11/08/19	Continue (same day) to analyze documentation received from Windstream regarding PA Gross receipt tax liability amounts (audit work papers / Windstream reconciliations) in order to fairly estimate the true amount of tax liability in PA; lengthy task involving detailed review of Windstream documents related to their PA Gross Receipt tax liability related to 21 separate claims - in order to determine what information we had / needed to obtain from Windstream	1.3	\$ 420	\$ 546.00
Adam Samber	11/08/19	Perform updates to analysis of 2015-2018 impact of revised sale / related financial statement implications.	2.2	\$ 760	\$ 1,672.00
Ben Cella	11/08/19	(0.5) Analyzing changes / new tax claims in the new Register Report provided by Alvarez & Marsal; (0.2) Updating duplicate tax claim tracker based on new Register Report from Alvarez & Marsal; (1.6) Updating the Windstream Tax Bankruptcy report based on the new Register Report from Alvarez & Marsal to reflect new tax claims as well as changes to existing tax claims.	2.3	\$ 875	\$ 2,012.50

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Name	Date	Description	Hours	Rate	Amount
Chris Nocito	11/08/19	(1.8) Updating the 1st interim schedule to reflect omnibus order of court holdback of fees; (.6) Compiled the monthly fee statements / interim fee applications filed for the week of November 4, 2019 for use in the BCA	2.4	\$ 420	\$ 1,008.00
Eric Albritton	11/08/19	Senior associate review of 6th monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: KPMG (4th) - Tax Consulting (1.3); K&E - Corporate and Securities (0.6); K&E - Executory Contracts (0.6)	2.5	\$ 520	\$ 1,300.00
Eric Albritton	11/08/19	Senior associate review of 6th monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: K&E - Tax Matters (0.4); K&E - Utilities (0.4); and K&E - Vendor Matters (0.7); and K&E - Cash Collateral (0.8). (1.2) Updating PJT's 6th monthly fee statement allocation workpaper for additional necessary changes.	3.5	\$ 520	\$ 1,820.00
Jimmy Martinez	11/08/19	Continued(from 11/7/19) to analyze documentation received from Windstream regarding PA Gross receipt tax liability amounts (audit work papers / Windstream reconciliations) in order to fairly estimate the true amount of tax liability in PA; lengthy task involving detailed review of Windstream documents related to their PA Gross Receipt tax liability related to 21 separate claims - in order to determine what information we had / needed to obtain from Windstream	3.9	\$ 420	\$ 1,638.00
Joey Schwartz	11/09/19	Prepared separate company IRC 163(j) calculation on the basis of Prior Year federal return and 4Q 2018 provision file	2.0	\$ 520	\$ 1,040.00
David Helenbrook	11/11/19	Review email correspondence from Kirkland regarding terms of debt instruments	0.3	\$ 875	\$ 262.50
Adam Murphy	11/11/19	(0.2) Review e-mail communication from A. Bourque (KPMG) re: comments on / revisions to updated structuring options slide deck and model; (0.2) review e-mail communication from B. Laukhuff re: comments on / revisions to updated structuring options slide deck and model.	0.4	\$ 650	\$ 260.00
Caroline Stevens	11/11/19	Reviewed additional GA documentation as well as an email communication that J. Marchal (Windstream) sent to B. Cella (KPMG) (0.2) and brief review of B. Cella analysis of files (0.1); Research jeopardy assessments in the State of Georgia to determine if there are any potential liabilities to disclose to Windstream and if the State of Georgia can legally issue an Official assessment without issued Notice of Proposed Assessment (this information is needed in order to have all the facts when C. Stevens and B. Cella (KPMG) speak to the Audit Department at the Georgia Department of Revenue regarding the outstanding audits related to the various Windstream entities) (0.3)	0.6	\$ 650	\$ 390.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	11/11/19	(0.6) Compiled agenda materials for our upcoming weekly call with Windstream tax; (0.1) Draft email to N. Tammerine at Alvarez & Marsal regarding amended claims received by V. Anger (Windstream).	0.7	\$ 875	\$ 612.50
Brittney Laukhuff	11/11/19	(.2) Review e-mail from A. Bourque (KPMG) regarding comments / requested revisions to attribute reduction model; (0.2) review e-mail from A. Murphy (KPMG) re: comments on / revisions to attribute reduction model (.4) draft e-mail to A. Bourque and A. Murphy (all KPMG) re: responses to comments on / revisions to attribute reduction model; (.1) draft email to A. Zaunbrecher and M. Turner (both KPMG) regarding research in bankruptcy filings regarding amount of outstanding debt not related to the secured and unsecured facilities; (.1) review and respond to questions posed by A. Zaunbrecher (KPMG) regarding research requested related to amount of outstanding debt not related to the secured and unsecured facilities	1.0	\$ 760	\$ 760.00
Varoon Laddha	11/11/19	(1.2) Review latest version of tax claims register report (as updated by R. Hyatt -KPMG) regarding register report 11/8/19 to be sent to C. Robinson (Windstream); (.4) Provide comments regarding core tax claims file to be sent to C. Robinson (Windstream)	1.6	\$ 760	\$ 1,216.00
Adam Samber	11/11/19	Began to perform additional updates to the 2015-2018 summary, including related detail excel files, to address comments regarding potential financial statement implications / computations.	1.6	\$ 760	\$ 1,216.00
Katie Ford	11/11/19	Performed analysis of 163j for state purposes related to ASC740 changes	1.6	\$ 650	\$ 1,040.00
Chris Nocito	11/11/19	Updating the footnotes in the 1st interim fee schedule to reflect the court holdback for SolomonEdwards, and concurrently integrating this update into the 1st interim client Excel and PDF deliverables for the bankruptcy cost analysis.	1.6	\$ 420	\$ 672.00
Jimmy Martinez	11/11/19	Continued (from 11/8) to analyze documentation received from Windstream regarding PA Gross receipt tax liability amounts (audit work papers / Windstream reconciliations) in order to fairly estimate the true amount of tax liability in PA; lengthy task involving detailed review of Windstream documents related to their PA Gross Receipt tax liability related to 21 separate claims - in order to determine what information we had / needed to obtain from Windstream	2.3	\$ 420	\$ 966.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	11/11/19	(0.2) Review of A. Murphy (KPMG) email regarding comments on 11/5/19 version of attribute reduction model and attribute reduction model slides (0.2) responding to email from A. Murphy discussing my comments on 11/5/19 version of attribute reduction model and attribute reduction model slides (1.3) review of updated 11/5/19 version of net operating loss 1.1502-21 allocation model in anticipation of updating available net operating losses in various attribute reduction models (0.8) reviewing 2018 tax return newly uploaded to share site with eye towards 2018 taxable income/loss and how that will impact attribute reduction modeling	2.5	\$ 760	\$ 1,900.00
Robert Hyatt	11/11/19	Updates to the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 11/8/19 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
Mary Beth Turner	11/11/19	Updated the tax attribute reduction model to clear errors on the pre-attribute reduction tab for assets subject to reduction under section 382(l)(5) and 382(l)(6) (2.2); and calculated the variance between figures provided by client for the 2018 provision and figures filed in the 2018 Form 1120 (0.5); Located and downloaded the public bankruptcy filings in order to retrieve more detailed creditor information for the two debtor entities (0.4).	3.1	\$ 420	\$ 1,302.00
Adam Bourque	11/11/19	(1.1) Prepared schedule reflecting which section 382 limited net operating losses would be utilized to offset new 2018 taxable income (.6) prepare schedule reflecting amount of section 382 limitation is remaining per corporate entity subsequent to utilization of various 382 limitations to offset 2018 taxable income (1.9) prepared an updated available EarthLink net operating loss schedule after incorporating new 2018 taxable income numbers reflecting amount of EarthLink net operating losses available per section 382 as of 6/30/20 assuming a 6/30/20 emergence from bankruptcy	3.6	\$ 760	\$ 2,736.00
Kevin Polli	11/12/19	Call with N. Tammerine, P. Kinealy (both Alvarez & Marsal), V. Laddha, K. Polli, B. Cella (all KPMG), C. Robinson (Windstream) regarding current status of tax claims as of 11/12/19.	0.2	\$ 875	\$ 175.00
Varoon Laddha	11/12/19	Call with N. Tammerine, P. Kinealy (both Alvarez & Marsal), V. Laddha, K. Polli, B. Cella (all KPMG), C. Robinson (Windstream) regarding current status of tax claims as of 11/12/19.	0.2	\$ 760	\$ 152.00
Ben Cella	11/12/19	Call with N. Tammerine, P. Kinealy (both Alvarez & Marsal), V. Laddha, K. Polli, B. Cella (all KPMG), C. Robinson (Windstream) regarding current status of tax claims as of 11/12/19.	0.2	\$ 875	\$ 175.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	11/12/19	Drafted email to N. Tammerine (Alvarez & Marsal) regarding the Windstream Tax Bankruptcy Report.	0.2	\$ 875	\$ 175.00
Eric Albritton	11/12/19	Perform Senior associate review of 6th monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: Katten - Charter Litigation	0.4	\$ 520	\$ 208.00
David Helenbrook	11/12/19	Review email correspondence from S. Wheeler (Windstream) regarding significant modification analysis	0.4	\$ 875	\$ 350.00
Varoon Laddha	11/12/19	Participated in State 163(j) analysis discussion with K. Ford (KPMG)	0.5	\$ 760	\$ 380.00
Katie Ford	11/12/19	Participated in State 163(j) analysis discussion with V. Laddha (KPMG)	0.5	\$ 650	\$ 325.00
Katie Ford	11/12/19	Manager review and concurrently update the state 163(j) calculations for separate company states	0.6	\$ 650	\$ 390.00
Lydia Bull	11/12/19	Perform Senior manager review of Katten - Charter Litigation 6th monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis.	0.6	\$ 760	\$ 456.00
Ben Cella	11/12/19	(0.4) Senior manager review of updates to the Tax Register Report made by R. Hyatt (KPMG) based on the 11/08/19 Register Report from Alvarez & Marsal; (0.3) Updating the Windstream Bankruptcy Tax Claim Report with feedback from Windstream's Income Tax Team; (0.1) Transmit the updated Tax Register Report and Windstream Bankruptcy Tax Claim Report to the Windstream Tax Team	0.8	\$ 875	\$ 700.00
Alexandra Zaunbrecher	11/12/19	(0.6) Review of consolidated net operating loss rules in treasury regulations and (0.2) consideration related to same for application in tax attribute reduction model.	0.8	\$ 520	\$ 416.00
Adam Murphy	11/12/19	(0.2) Review e-mail communication from A. Bourque (KPMG) re: apportionment of NOLs between members of Windstream consolidated group for attribute reduction model; (0.2) review e-mail communication from B. Laukhuff (KPMG) re: apportionment of NOLs between members of Windstream consolidated group for attribute reduction model; (0.3) communication via email with A. Bourque and B. Laukhuff (all KPMG) re: apportionment of NOLs between members of Windstream consolidated group for attribute reduction model; (0.2) draft e-mail to A. Bourque and B. Laukhuff (all KPMG) regarding the calculation of gain / loss and CODI in structuring options slide deck.	0.9	\$ 650	\$ 585.00
Varoon Laddha	11/12/19	Call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, R. Blattner - partial attendance, and J. Vann (all KPMG) to discuss progress on claims as of 11/1/2/19.	0.9	\$ 760	\$ 684.00

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Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	11/12/19	Call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, R. Blattner - partial attendance, and J. Vann (all KPMG) to discuss progress on claims as of 11/1/2/19.	0.9	\$ 650	\$ 585.00
David Greaves	11/12/19	Call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, R. Blattner - partial attendance, and J. Vann (all KPMG) to discuss progress on claims as of 11/1/2/19.	0.9	\$ 875	\$ 787.50
Kevin Polli	11/12/19	Call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, R. Blattner - partial attendance, and J. Vann (all KPMG) to discuss progress on claims as of 11/1/2/19.	0.9	\$ 875	\$ 787.50
John Vann	11/12/19	Call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, R. Blattner - partial attendance, and J. Vann (all KPMG) to discuss progress on claims as of 11/1/2/19.	0.9	\$ 760	\$ 684.00
Ben Cella	11/12/19	Call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, R. Blattner, and J. Vann (all KPMG) to discuss progress on claims as of 11/1/2/19.	0.9	\$ 875	\$ 787.50
Brittney Laukhuff	11/12/19	(.5) Correspondence via email with A. Bourque and A. Murphy (both KPMG) regarding the total NOLs represented in the attribute reduction model. (.5) Senior manager review of model with respect to the total NOLs presented at each entity for purposes of the attribute reduction model	1.0	\$ 760	\$ 760.00
Varoon Laddha	11/12/19	Consideration to determine the impact of 163(j) on the 2018 current state tax expense as a result of the potential financial statement implication	1.1	\$ 760	\$ 836.00
Alexandra Zaunbrecher	11/12/19	Meeting with A. Zaunbrecher, B. Laukhuff, and M. Turner (all KPMG) to review and concurrently discuss comments/questions provided by A. Murphy (KPMG) on the transaction scenario tax consequence tables calculated using the tax attribute reduction model	1.5	\$ 520	\$ 780.00
Brittney Laukhuff	11/12/19	Meeting with A. Zaunbrecher, B. Laukhuff, and M. Turner (all KPMG) to review and concurrently discuss comments/questions provided by A. Murphy (KPMG) on the transaction scenario tax consequence tables calculated using the tax attribute reduction model	1.5	\$ 760	\$ 1,140.00
Mary Beth Turner	11/12/19	Meeting with A. Zaunbrecher, B. Laukhuff, and M. Turner (all KPMG) to review and concurrently discuss comments/questions provided by A. Murphy (KPMG) on the transaction scenario tax consequence tables calculated using the tax attribute reduction model	1.5	\$ 420	\$ 630.00

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Name	Date	Description	Hours	Rate	Amount
Adam Samber	11/12/19	Continued (from 11/11/) to perform additional updates to the 2015-2018 summary, including related detail excel files, to address comments regarding potential financial statement implications / computations.	2.2	\$ 760	\$ 1,672.00
Adam Bourque	11/12/19	(1.2) Prepare updated available Broadview net operating loss schedule after incorporating new 2018 taxable income numbers reflecting amount of Broadview net operating losses available per section 382 as of 6/30/20 assuming a 6/30/20 emergence from bankruptcy; (1.2) Prepared updated total available net operating loss schedule after incorporating new 2018 taxable income numbers reflecting amount of total net operating losses available per section 382 as of 6/30/20 assuming a 6/30/20 emergence from bankruptcy	2.4	\$ 760	\$ 1,824.00
Mary Beth Turner	11/12/19	1.0 Reviewed the Windstream tax attribute reduction model to determine if the pre-attribute reduction tab was properly working per concerns/questions from A. Murphy (KPMG); 1.7 Began updating the attribute reduction tab in the tax attribute reduction model to ensure the reduction is being properly calculated per comments by B. Laukhuff (KPMG) during the afternoon meeting.	2.7	\$ 420	\$ 1,134.00
Mary Beth Turner	11/12/19	Researched the public filings available on the Windstream Kirkland & Ellis website in an effort to further explain where the debt existed / to whom it was owed for purposes of accurately calculating potential tax attribute reductions	3.4	\$ 420	\$ 1,428.00
Eric Albritton	11/12/19	Performed Senior associate review of 6th 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 (0.9); A&M - Contracts (0.6); A&M - Leases (0.7); and A&M - Vendor Management (0.8).	3.7	\$ 520	\$ 1,924.00
Kevin Polli	11/13/19	Discussion with K. Polli and V. Laddha (both KPMG) regarding impact of 163(j) calculation state impact.	0.2	\$ 875	\$ 175.00
Varoon Laddha	11/13/19	Discussion with K. Polli and V. Laddha (both KPMG) regarding impact of 163(j) calculation state impact.	0.2	\$ 760	\$ 152.00
Katie Ford	11/13/19	Discussion with C. Ford, A. Samber, V. Laddha (all KPMG) regarding 163(j) calculation that would have financial statement implication	0.4	\$ 650	\$ 260.00
Adam Samber	11/13/19	Discussion with C. Ford, A. Samber, V. Laddha (all KPMG) regarding 163(j) calculation that would have financial statement implication	0.4	\$ 760	\$ 304.00
Varoon Laddha	11/13/19	Discussion with C. Ford, A. Samber, V. Laddha (all KPMG) regarding 163(j) calculation that would have financial statement implication	0.4	\$ 760	\$ 304.00

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	11/13/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), M. Hoffenberg and D. Helenbrook (both KPMG) to discuss project status including true lease opinion issues	0.7	\$ 875	\$ 612.50
Mark Hoffenberg	11/13/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), M. Hoffenberg and D. Helenbrook (both KPMG) to discuss project status including true lease opinion issues	0.7	\$ 875	\$ 612.50
David Helenbrook	11/13/19	Meeting with A. Samber (KPMG) to discuss status of numerical computations with regards to potential financial statement implications	0.7	\$ 875	\$ 612.50
Adam Samber	11/13/19	Meeting with D. Helenbrook (KPMG) to discuss status of numerical computations with regards to potential financial statement implications	0.7	\$ 760	\$ 532.00
Alexandra Zaunbrecher	11/13/19	Updated formulas in the Windstream tax attribute model to more accurately reflect discussions with and comments received from A. Bourque and B. Laukhuff (KPMG).	0.7	\$ 520	\$ 364.00
David Helenbrook	11/13/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland) and K. Polli, A. Samber, M. Frediani, V. Laddha and D. Helenbrook (all KPMG) to discuss status of numerical computations related to potential financial statement implications	1.0	\$ 875	\$ 875.00
Kevin Polli	11/13/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland) and K. Polli, A. Samber, M. Frediani, V. Laddha and D. Helenbrook (all KPMG) to discuss status of numerical computations related to potential financial statement implications	1.0	\$ 875	\$ 875.00
Varoon Laddha	11/13/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland) and K. Polli, A. Samber, M. Frediani, V. Laddha and D. Helenbrook (all KPMG) to discuss status of numerical computations related to potential financial statement implications	1.0	\$ 760	\$ 760.00
Adam Samber	11/13/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland) and K. Polli, A. Samber, M. Frediani, V. Laddha and D. Helenbrook (all KPMG) to discuss status of numerical computations related to potential financial statement implications	1.0	\$ 760	\$ 760.00
Marc Frediani	11/13/19	Call with C. Robinson, S. Wheeler, S. Tran (all Windstream), A. Sexton (Kirkland) and K. Polli, A. Samber, M. Frediani, V. Laddha and D. Helenbrook (all KPMG) to discuss status of numerical computations related to potential financial statement implications	1.0	\$ 875	\$ 875.00
Brittney Laukhuff	11/13/19	Meeting with B Laukhuff, M Turner, and A Zaunbrecher (all KPMG) to verify the technical tax attribute reduction allocation in the tax attribute reduction model for purposes of calculating cancellation of indebtedness income	1.0	\$ 760	\$ 760.00

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Name	Date	Description	Hours	Rate	Amount
Mary Beth Turner	11/13/19	Meeting with B Laukhuff, M Turner, and A Zaunbrecher (all KPMG) to verify the technical tax attribute reduction allocation in the tax attribute reduction model for purposes of calculating cancellation of indebtedness income	1.0	\$ 420	\$ 420.00
Alexandra Zaunbrecher	11/13/19	Meeting with B Laukhuff, M Turner, and A Zaunbrecher (all KPMG) to verify the technical tax attribute reduction allocation in the tax attribute reduction model for purposes of calculating cancellation of indebtedness income.	1.0	\$ 520	\$ 520.00
Luis Carcamo	11/13/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: - Katten - 6th Monthly Fee Statement - Charter Litigation	1.1	\$ 275	\$ 302.50
Brittany Laukhuff	11/13/19	Performed analysis regarding application of the consolidated attribute reduction rules to the subsidiary stock basis for purposes of the bankruptcy planning model	1.5	\$ 760	\$ 1,140.00
Mary Beth Turner	11/13/19	Verified the technical tax attribute reduction allocation in the tax attribute reduction model for purposes of calculating cancellation of indebtedness income by reviewing technical articles and the internal revenue code.	1.5	\$ 420	\$ 630.00
Ben Cella	11/13/19	Reviewing claims for objection prepared by Alvarez & Marsal for duplicate and amended claims and concurrently noted feedback to provide to C. Robinson (Windstream).	1.6	\$ 875	\$ 1,400.00
Adam Samber	11/13/19	Performed analysis of the 2015 - 2018 files (the 2015 – 2018 annual files that reflect the detailed analysis calculating the impact of a potential restatement of the financial statements). The 2015 –	1.7	\$ 760	\$ 1,292.00
Michael Campagna	11/13/19	Performed Senior manager review of stock basis memorandum prepared in connection with the stock basis analysis prepared for the Windstream Bankruptcy modelling.	1.7	\$ 760	\$ 1,292.00
Mary Beth Turner	11/13/19	Meeting with A Zaunbrecher and M Turner (all KPMG) to verify the technical tax attribute reduction allocation in the tax attribute reduction model for purposes of calculating cancellation of indebtedness income	2.9	\$ 420	\$ 1,218.00
Alexandra Zaunbrecher	11/13/19	Meeting with A Zaunbrecher and M Turner (all KPMG) to verify the technical tax attribute reduction allocation in the tax attribute reduction model for purposes of calculating cancellation of indebtedness income.	2.9	\$ 520	\$ 1,508.00
David Helenbrook	11/14/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updating stock basis study for 2018 return and finalizing all deliverables.	0.1	\$ 875	\$ 87.50
Eric Albritton	11/14/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updating stock basis study for 2018 return and finalizing all deliverables.	0.1	\$ 520	\$ 52.00
Michael Campagna	11/14/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updating stock basis study for 2018 return and finalizing all deliverables.	0.1	\$ 760	\$ 76.00

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Regina Gilinsky	11/14/19	Meeting with D. Helenbrook, M. Campagna, R. Gilinsky, and E. Albritton (all KPMG) to discuss updating stock basis study for 2018 return and finalizing all deliverables.	0.1	\$ 650	\$ 65.00
Ben Cella	11/14/19	Review responses from Alvarez & Marsal for claims for objection they prepared for duplicate and amended claims and provided feedback to C. Robinson (Windstream).	0.3	\$ 875	\$ 262.50
Adam Bourque	11/14/19	Call with M. Campagna, A. Bourque, and B. Laukhuff (all KPMG) regarding status of stock basis and modeling workstreams as of 11/14/19.	0.4	\$ 760	\$ 304.00
Brittney Laukhuff	11/14/19	Call with M. Campagna, A. Bourque, and B. Laukhuff (all KPMG) regarding status of stock basis and modeling workstreams as of 11/14/19.	0.4	\$ 760	\$ 304.00
Michael Campagna	11/14/19	Call with M. Campagna, A. Bourque, and B. Laukhuff (all KPMG) regarding status of stock basis and modeling workstreams as of 11/14/19.	0.4	\$ 760	\$ 304.00
David Helenbrook	11/14/19	Discussion with D. Helenbrook, K. Polli, and V. Laddha (all KPMG) to discuss updates related to Windstream Bankruptcy and possible tax implications as of 11/14/19.	0.4	\$ 875	\$ 350.00
Kevin Polli	11/14/19	Discussion with D. Helenbrook, K. Polli, and V. Laddha (all KPMG) to discuss updates related to Windstream Bankruptcy and possible tax implications as of 11/14/19.	0.4	\$ 875	\$ 350.00
Varoon Laddha	11/14/19	Discussion with D. Helenbrook, K. Polli, and V. Laddha (all KPMG) to discuss updates related to Windstream Bankruptcy and possible tax implications as of 11/14/19.	0.4	\$ 760	\$ 304.00
Mary Beth Turner	11/14/19	Discussion with B. Laukhuff (KPMG) regarding changes to the Windstream attribute reduction model based on the Treas. Reg. 1.1502-28 discussion (on same day).	0.4	\$ 420	\$ 168.00
Brittney Laukhuff	11/14/19	Discussion with M. Turner (KPMG) regarding changes to the Windstream attribute reduction model based on the Treas. Reg. 1.1502-28 discussion (on same day).	0.4	\$ 760	\$ 304.00
Katie Ford	11/14/19	Call with K. Polli, V. Laddha, C. Ford (all KPMG) regarding next steps on financial statement impacts of restructuring for state purposes.	0.5	\$ 650	\$ 325.00
Kevin Polli	11/14/19	Call with K. Polli, V. Laddha, C. Ford (all KPMG) regarding next steps on financial statement impacts of restructuring for state purposes.	0.5	\$ 875	\$ 437.50
Varoon Laddha	11/14/19	Call with K. Polli, V. Laddha, C. Ford (all KPMG) regarding next steps on financial statement impacts of restructuring for state purposes.	0.5	\$ 760	\$ 380.00
Alexandra Zaunbrecher	11/14/19	Discussion with M. Turner, A. Zaunbrecher and B. Laukhuff (all KPMG) regarding the ordering rules in 1.1502-28(a) for purposes of modifications to the attribute reduction model	0.5	\$ 520	\$ 260.00

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Name	Date	Description	Hours	Rate	Amount
Brittney Laukhuff	11/14/19	Discussion with M. Turner, A. Zaunbrecher and B. Laukhuff (all KPMG) regarding the ordering rules in 1.1502-28(a) for purposes of modifications to the attribute reduction model	0.5	\$ 760	\$ 380.00
Mary Beth Turner	11/14/19	Discussion with M. Turner, A. Zaunbrecher and B. Laukhuff (all KPMG) regarding the ordering rules in 1.1502-28(a) for purposes of modifications to the attribute reduction model	0.5	\$ 420	\$ 210.00
Adam Samber	11/14/19	Drafted summary of key takeaways / action items related to previous day's call with Windstream regarding potential financial statement implications - to determine next steps related to completion of project.	0.5	\$ 760	\$ 380.00
Brittney Laukhuff	11/14/19	Performed tax analysis regarding the application of stock basis reductions in the attribute reduction context for purposes of the attribute reduction model	0.5	\$ 760	\$ 380.00
Alexandra Zaunbrecher	11/14/19	Review of 1.502-28 regulation, including code section 1017 and dub off treatise, with focus on waterfall for tax attribute model.	1.2	\$ 520	\$ 624.00
Lydia Bull	11/14/19	Senior manager review of invoices provided by client for ordinary course providers for September 2019 for the bankruptcy cost analysis.	1.4	\$ 760	\$ 1,064.00
Regina Gilinsky	11/14/19	Manager review and concurrently revised the statement of facts and representations for the purpose of determining tax stock basis of Windstream Corp	2.1	\$ 650	\$ 1,365.00
Mary Beth Turner	11/14/19	(0.5) Reviewed a corporate tax treaty for troubled companies to determine the tax attribute reduction order for purposes of the Windstream scenarios; (2.6) Updated the tax attribute reduction model pursuant to information in the attribute reduction treaty in order to properly model the waterfall reduction of Windstream entity tax attributes.	3.1	\$ 420	\$ 1,302.00
Adam Murphy	11/15/19	(0.2) Review e-mail communication from A. Bourque (KPMG) re: apportionment of NOLs between Windstream entities, expiration of NOLs; (0.1) review e-mail from M. Turner (KPMG) re: apportionment of NOLs between Windstream entities, expiration of NOLs.	0.3	\$ 650	\$ 195.00
David Helenbrook	11/15/19	Began Partner review of IRS Pre-submission conference memo	0.6	\$ 875	\$ 525.00
Brittney Laukhuff	11/15/19	(.2) Review email from A. Bourque (KPMG) regarding NOL amounts reflected bankruptcy planning model (.1) draft response to A. Bourque re: NOL amounts reflected in bankruptcy planning model; (.7) Senior manager review of revisions to the bankruptcy planning model performed by M. Turner (KPMG)	1.0	\$ 760	\$ 760.00

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Name	Date	Description	Hours	Rate	Amount
Jimmy Martinez	11/15/19	Continue (from 11/11) to analyze documentation received from Windstream regarding PA Gross receipt tax liability amounts (audit work papers / Windstream reconciliations) in order to fairly estimate the true amount of tax liability in PA; lengthy task involving detailed review of Windstream documents related to their PA Gross Receipt tax liability related to 21 separate claims - in order to determine what information we had / needed to obtain from Windstream	1.6	\$ 420	\$ 672.00
Lydia Bull	11/15/19	Senior manager review of summary schedule of ordinary course provider September 2019 invoices provided to determine appropriate tax treatment for the bankruptcy cost analysis.	1.6	\$ 760	\$ 1,216.00
Mark Hoffenberg	11/15/19	Perform Principal WNT review of IRS pre-ruling submission document prepared by Kirkland & Ellis	1.8	\$ 875	\$ 1,575.00
Adam Bourque	11/15/19	Senior manager review of schedule entitled "NOLs by Entity" in workpaper "Windstream Tax Attribute Reduction Model 10-31-19 (5PM)" to identify net operating losses available at parent as of 1/1/20 and how NOLs are expiring	1.8	\$ 760	\$ 1,368.00
Alexandra Zaunbrecher	11/15/19	Updating structure deck, specifically, revising Windstream structures with regards to review comments from A. Bourque (KPMG) to address creditor/debtor relationships.	2.0	\$ 520	\$ 1,040.00
Adam Bourque	11/15/19	(1.8) Preparing schedule entitled "Windstream Holdings, Inc. NOLs 1_1_20 to identify actual amount of net operating losses in existence as of 1/1/20 to share with KPMG group for attribute reduction (.4) communication via email with A. Murphy, B. Laukhuff, M. Turner, and A. Zaunbrecher (all KPMG) regarding treatment of expiring net operating losses in schedule entitled "NOLs by Entity" in workpaper "Windstream Tax Attribute Reduction Model 10-31-19.	2.2	\$ 760	\$ 1,672.00
Regina Gilinsky	11/15/19	Updated the SFAR (statement of facts and representations) with regards to review comments from M. Campagna (KPMG) (0.7); review of historical ownership schedule draft with focus on accuracy / consistency with the SFAR (1.4) and review of company narrative (within the SFAR) for the purpose of determining the stock basis calculation for Windstream parent (0.7).	2.8	\$ 650	\$ 1,820.00
Mary Beth Turner	11/15/19	Updates to the tax attribute reduction model pursuant to information in the attribute reduction treaty in order to properly model the waterfall reduction of Windstream entity tax attributes.	3.0	\$ 420	\$ 1,260.00
Katie Ford	11/17/19	Perform analysis of state impact of 163j for ASC740 based on NOLs available	0.5	\$ 650	\$ 325.00
Adam Samber	11/18/19	Assessed status of ASC 740 project and next steps as of 11/18/19.	0.5	\$ 760	\$ 380.00

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Name	Date	Description	Hours	Rate	Amount
Andrew Grace	11/18/19	Meeting with K. Polli (KPMG, TMD), V. Laddha (KPMG, Sr. Manager), A. Grace (KPMG, Manager), M. Zhang (KPMG, Manager), J. Schwartz (KPMG, Sr. Associate) to discuss open items on current Windstream workstreams (tax attribute reduction model, claims register, financial impact of restructuring), timelines, and open/missing data as of 11/1/8/19.	0.5	\$ 650	\$ 325.00
Joey Schwartz	11/18/19	Meeting with K. Polli (KPMG, TMD), V. Laddha (KPMG, Sr. Manager), A. Grace (KPMG, Manager), M. Zhang (KPMG, Manager), J. Schwartz (KPMG, Sr. Associate) to discuss open items on current Windstream workstreams (tax attribute reduction model, claims register, financial impact of restructuring), timelines, and open/missing data as of 11/1/8/19.	0.5	\$ 520	\$ 260.00
Kevin Polli	11/18/19	Meeting with K. Polli (KPMG, TMD), V. Laddha (KPMG, Sr. Manager), A. Grace (KPMG, Manager), M. Zhang (KPMG, Manager), J. Schwartz (KPMG, Sr. Associate) to discuss open items on current Windstream workstreams (tax attribute reduction model, claims register, financial impact of restructuring), timelines, and open/missing data as of 11/1/8/19.	0.5	\$ 875	\$ 437.50
Mabel Zhang	11/18/19	Meeting with K. Polli (KPMG, TMD), V. Laddha (KPMG, Sr. Manager), A. Grace (KPMG, Manager), M. Zhang (KPMG, Manager), J. Schwartz (KPMG, Sr. Associate) to discuss open items on current Windstream workstreams (tax attribute reduction model, claims register, financial impact of restructuring), timelines, and open/missing data as of 11/1/8/19.	0.5	\$ 650	\$ 325.00
Varoon Laddha	11/18/19	Meeting with K. Polli (KPMG, TMD), V. Laddha (KPMG, Sr. Manager), A. Grace (KPMG, Manager), M. Zhang (KPMG, Manager), J. Schwartz (KPMG, Sr. Associate) to discuss open items on current Windstream workstreams (tax attribute reduction model, claims register, financial impact of restructuring), timelines, and open/missing data as of 11/1/8/19.	0.5	\$ 760	\$ 380.00
Adam Bourque	11/18/19	Review of responses from M. Turner (KPMG) regarding net operating losses set to expire in 2018 and 2019 and 2020 per corporate entity	0.6	\$ 760	\$ 456.00
Chris Nocito	11/18/19	Continue, from earlier in the day, to prepare the 6th monthly fee schedule for the bankruptcy cost analysis.	0.7	\$ 420	\$ 294.00
Mark Hoffenberg	11/18/19	Performed Principal Washington National tax review of the revised IRS submission (prepared by Kirkland & Ellis)	0.8	\$ 875	\$ 700.00
Courtney Ashworth	11/18/19	Performed analysis of Windstream Bankruptcy Proof of Claims to determine type of new tax claims from 11/08/19 and 11/15/19.	1.1	\$ 420	\$ 462.00
Chris Nocito	11/18/19	Preparing the Q3 bankruptcy cost provision with invoices provided by Windstream (of their ordinary course providers that KPMG analyzed for the bankruptcy cost analysis) up to September 30, 2019	1.8	\$ 420	\$ 756.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	11/18/19	(0.4) Perform analysis of Register Report from Alvarez & Marsal to determine if there are new tax claims and any changes to existing tax claims; (0.2) Transmit new tax claims from Alvarez & Marsal's 11/8/19 and 11/15/19 Register Reports to C. Ashworth	0.8	\$ 875	\$ 700.00
Ben Cella	11/18/19	(0.6) Updating the Windstream Tax Bankruptcy Report based to include new tax claims and changes from Alvarez & Marsal's 11/15/19 Register Report; (0.7) Senior Manager review and concurrently revise the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 11/15/19 Register Report; (0.3) Incorporating updates from J. Franks (Windstream) into the Windstream Tax Bankruptcy Report.	1.6	\$ 875	\$ 1,400.00
Robert Hyatt	11/18/19	Revised the Windstream Tax Claim file with regards to most recent register report.	2.8	\$ 520	\$ 1,456.00
Chris Nocito	11/18/19	Began to prepare the 6th monthly fee schedule for the bankruptcy cost analysis	3.9	\$ 420	\$ 1,638.00
Ben Cella	11/19/19	(0.1) Prepared email to send the updated Tax Register Report to the Windstream Tax Team; (0.1) Drafted email to provide the updated Windstream Bankruptcy Tax Claim Report and agenda for our weekly call to the Windstream Tax Team.	0.2	\$ 875	\$ 175.00
Brittney Laukhuff	11/19/19	Discussion with M. Turner and B. Laukhuff (both KPMG) regarding revisions required to NOL allocation schedule - per direction from A. Bourque (KPMG)	0.2	\$ 760	\$ 152.00
Mary Beth Turner	11/19/19	Discussion with M. Turner and B. Laukhuff (both KPMG) regarding revisions required to NOL allocation schedule - per direction from A. Bourque (KPMG)	0.2	\$ 420	\$ 84.00
Mary Beth Turner	11/19/19	Updated the expiring NOLs by entity with regards to comments from A. Bourque (KPMG) to ensure results would accurately reflect data provided by the client	0.2	\$ 420	\$ 84.00
Adam Murphy	11/19/19	(0.1) Review e-mail from M. Turner (KPMG) regarding calculation of Windstream NOLs expected to expire unutilized; (0.2) review calculation of Windstream NOLs expected to expire unutilized.	0.3	\$ 650	\$ 195.00
Brittney Laukhuff	11/19/19	Discussion with A. Bourque (KPMG) regarding NOL allocation and expiration of NOLs for purposes of the attribute reduction model	0.3	\$ 760	\$ 228.00
Adam Bourque	11/19/19	Discussion with B. Laukhuff (KPMG) regarding NOL allocation and expiration of NOLs for purposes of the attribute reduction model	0.3	\$ 760	\$ 228.00
Brittney Laukhuff	11/19/19	(.3) Review of NOL schedule prior to discussion with M. Turner (KPMG) to note revisions required to the allocation schedule. (.1) Review of email from M. Turner (KPMG) regarding updates to NOL schedule (post discussion) (.4) Senior Manager review of the revised NOL allocation schedule.	0.8	\$ 760	\$ 608.00

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Name	Date	Description	Hours	Rate	Amount
Michael Andruchek	11/19/19	Call with C. Robinson, V. Anger, C. Wheeler, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, V. Laddha, C. Stevens, M. Andruchek - partial attendance and J. Vann (all KPMG) to discuss progress on claims as of 11/19/19.	0.5	\$ 760	\$ 380.00
Varoon Laddha	11/19/19	Call with C. Robinson, V. Anger, C. Wheeler, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, V. Laddha, C. Stevens, M. Andruchek - partial attendance and J. Vann (all KPMG) to discuss progress on claims as of 11/19/19.	0.9	\$ 760	\$ 684.00
Ben Cella	11/19/19	Call with C. Robinson, V. Anger, C. Wheeler, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, V. Laddha, C. Stevens, M. Andruchek - partial attendance and J. Vann (all KPMG) to discuss progress on claims as of 11/19/19.	0.9	\$ 875	\$ 787.50
John Vann	11/19/19	Call with C. Robinson, V. Anger, C. Wheeler, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, V. Laddha, C. Stevens, M. Andruchek - partial attendance and J. Vann (all KPMG) to discuss progress on claims as of 11/19/19.	0.9	\$ 760	\$ 684.00
Kevin Polli	11/19/19	Call with C. Robinson, V. Anger, C. Wheeler, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, V. Laddha, C. Stevens, M. Andruchek - partial attendance and J. Vann (all KPMG) to discuss progress on claims as of 11/19/19.	0.9	\$ 875	\$ 787.50
Chris Nocito	11/19/19	(.3) Updated the Information Request list (IRL) with questions pertaining to time entry details for 9/30 invoices provided by Windstream; (.9) preparing the reconciliation schedule for Q3 through 9-30 with invoices received from client.	1.2	\$ 420	\$ 504.00
Adam Bourque	11/19/19	(.3) Review of NOL schedule prior to discussion with B. Laukhuff (KPMG) to note revisions required to perform to the allocation schedule; (1.2) review of updated NOL allocation schedule provided by M. Turner (KPMG) after updating expiration of NOLs by correct entity	1.5	\$ 760	\$ 1,140.00
Ben Cella	11/20/19	Communication via email with C. Stevens (KPMG) regarding next steps related to upcoming meetings for Georgia and Nebraska tax bankruptcy claims	0.1	\$ 875	\$ 87.50
Adam Murphy	11/20/19	(0.1) Reviewed e-mail from A. Bourque (KPMG) re: calculation of Windstream NOLs expected to expire unutilized; (0.1) review e-mail from M. Turner (KPMG): re: calculation of Windstream NOLs expected to expire unutilized.	0.2	\$ 650	\$ 130.00
Joey Schwartz	11/20/19	Meeting with V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), A. Grace (Manager, KPMG), and J. Schwartz (Sr. Associate, KPMG) to discuss "base case" and raw data input requirements of the attribute reduction model and the ultimate outputs from the attribute reduction model to restructuring model as a result of bankruptcy	0.3	\$ 520	\$ 156.00

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Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	11/20/19	Meeting with V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), A. Grace (Manager, KPMG), and J. Schwartz (Sr. Associate, KPMG) to discuss "base case" and raw data input requirements of the attribute reduction model and the ultimate outputs from the attribute reduction model to restructuring model as a result of bankruptcy	0.3	\$ 760	\$ 228.00
Mabel Zhang	11/20/19	Meeting with V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), A. Grace (Manager, KPMG), and J. Schwartz (Sr. Associate, KPMG) to discuss "base case" and raw data input requirements of the attribute reduction model and the ultimate outputs from the attribute reduction model to restructuring model as a result of bankruptcy	0.3	\$ 650	\$ 195.00
Andrew Grace	11/20/19	Meeting with V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), A. Grace (Manager, KPMG), and J. Schwartz (Sr. Associate, KPMG) to discuss "base case" and raw data input requirements of the attribute reduction model and the ultimate outputs from the attribute reduction model to restructuring model as a result of bankruptcy	0.3	\$ 650	\$ 195.00
Andrew Grace	11/20/19	Consideration to develop plan on best approach to translate / integrate NOL schedules and state apportionment workpapers provided by client - for use and integration into KPMG's state & local tax attribute reduction model	0.4	\$ 650	\$ 260.00
Varoon Laddha	11/20/19	Meeting to discuss financial modeling impact of bankruptcy restructuring and understand Windstream-provided provision files from a state perspective with V. Laddha (Sr. Manager, KPMG) and J. Schwartz (Sr. Associate, KPMG)	0.5	\$ 760	\$ 380.00
Joey Schwartz	11/20/19	Meeting to discuss financial modeling impact of bankruptcy restructuring and understand Windstream-provided provision files from a state perspective with V. Laddha (Sr. Manager, KPMG) and J. Schwartz (Sr. Associate, KPMG)	0.5	\$ 520	\$ 260.00
Katie Ford	11/20/19	Analyzed deferred tax rate (DTR) documentation for state impacts related to ACS740	0.6	\$ 650	\$ 390.00
Adam Bourque	11/20/19	(1.6) Continued (from 11/19) review of updated NOL allocation schedule per entity detailing when such net operating losses will expire prior to utilization; (.3) drafting correspondence to M. Turner (KPMG) regarding updates to be made to net operating loss allocation schedule detailing entity by entity expiration of losses; (.1) review of correspondence from M. Turner regarding changes made to net operating loss allocation schedule detailing entity by entity expiration of losses.	2.0	\$ 760	\$ 1,520.00

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Name	Date	Description	Hours	Rate	Amount
Andrew Grace	11/20/19	(0.8) Review of current iteration of state & local tax attribute reduction model that calculate the potential impact of excluded CODI; (2.9) Review of state NOL schedules and state apportionment workpapers provided by client to determine scope of the files for the purposes of integration with KPMG state & local tax attribute reduction model determining how to integrate files provided by client into model	3.7	\$ 650	\$ 2,405.00
Michael Mulcay	11/21/19	At the request of M. Andruchek (KPMG), performed research related to DSA Encore LLC (Windstream vendor) with regards to the Paetec TX sales tax claim.	1.0	\$ 420	\$ 420.00
David Helenbrook	11/21/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), M. Hoffenberg, D. Helenbrook and A. Corum (all KPMG) and PWC to discuss potential issues related to financial statement implications	1.0	\$ 875	\$ 875.00
Ashby Corum	11/21/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), M. Hoffenberg, D. Helenbrook and A. Corum (all KPMG) and PWC to discuss potential issues related to financial statement implications	1.0	\$ 875	\$ 875.00
Mark Hoffenberg	11/21/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), M. Hoffenberg, D. Helenbrook and A. Corum (all KPMG) and PWC to discuss potential issues related to financial statement implications	1.0	\$ 875	\$ 875.00
Mabel Zhang	11/21/19	Reviewed client provided 2018 Section 382 state NOL limitation for the purpose of determining the impact on attribute reduction and restructuring.	1.9	\$ 650	\$ 1,235.00
David Helenbrook	11/22/19	Reviewed email correspondence from N. Warther (Kirkland) and S. Wheeler (Windstream) regarding prepetition debt and significant modification	0.4	\$ 875	\$ 350.00
Eric Albritton	11/22/19	Meeting with E. Albritton and C. Nocito (both KPMG) to discuss preparation of Q3 through 9/30 reconciliation to general ledger schedule for purposes of bankruptcy cost analysis	0.8	\$ 520	\$ 416.00
Chris Nocito	11/22/19	Meeting with E. Albritton and C. Nocito (both KPMG) to discuss preparation of Q3 through 9/30 reconciliation to general ledger schedule for purposes of bankruptcy cost analysis	0.8	\$ 420	\$ 336.00
Mark Hoffenberg	11/22/19	(1.0) Call with A. Sexton (Kirkland) and M. Monroy and S. Massey (both IRS) regarding potential IRS ruling submission; (0.5) prepared for same by reviewing arguments in the submission and concurrently strategizing best approach to present	1.5	\$ 875	\$ 1,312.50
Joey Schwartz	11/22/19	Evaluated the financial impact of restructuring based on 2015-2017 financials and 10K support as preparation for Monday call with KPMG project team.	1.6	\$ 520	\$ 832.00

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Name	Date	Description	Hours	Rate	Amount
Katie Ford	11/22/19	(.4) Reviewed deferred tax rate workpapers as they relate to ASC740 change; (.3) Analyzed net operating loss workpapers as they relate to ASC740 change; (1.0) Updated 2018 163(j) calculation as it relates to ASC740 change	1.7	\$ 650	\$ 1,105.00
Andrew Grace	11/22/19	Meeting with A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), L. Grantland (Associate, KPMG) to discuss development of net operating loss and apportionment templates to convert up to 20 years of Windstream-provided state data into a by-taxable year/by-entity format as inputs for the "reduction of net operating losses as a result of I.R.C. 108 attribute reduction" function of the attribute reduction model	1.7	\$ 650	\$ 1,105.00
Joey Schwartz	11/22/19	Meeting with A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), L. Grantland (Associate, KPMG) to discuss development of net operating loss and apportionment templates to convert up to 20 years of Windstream-provided state data into a by-taxable year/by-entity format as inputs for the "reduction of net operating losses as a result of I.R.C. 108 attribute reduction" function of the attribute reduction model	1.7	\$ 520	\$ 884.00
Leanna Grantland	11/22/19	Meeting with A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), L. Grantland (Associate, KPMG) to discuss development of net operating loss and apportionment templates to convert up to 20 years of Windstream-provided state data into a by-taxable year/by-entity format as inputs for the "reduction of net operating losses as a result of I.R.C. 108 attribute reduction" function of the attribute reduction model	1.7	\$ 420	\$ 714.00
Mabel Zhang	11/22/19	Meeting with A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG), L. Grantland (Associate, KPMG) to discuss development of net operating loss and apportionment templates to convert up to 20 years of Windstream-provided state data into a by-taxable year/by-entity format as inputs for the "reduction of net operating losses as a result of I.R.C. 108 attribute reduction" function of the attribute reduction model	1.7	\$ 650	\$ 1,105.00
Eric Albritton	11/22/19	Senior associate review of 3rd monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: KPMG - Tax Consulting (1.9).	1.9	\$ 520	\$ 988.00
Eric Albritton	11/22/19	Senior associate review of 3rd monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: Katten - Charter Litigation (1.4); K&E - Executory Contracts (0.9); K&E - Corporate and Securities (1.0).	3.3	\$ 520	\$ 1,716.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	11/22/19	Preparing the Q3 through 9/30 reconciliation to the general ledger schedule for purposes of the bankruptcy cost analysis.	3.4	\$ 420	\$ 1,428.00
Adam Murphy	11/23/19	(0.1) Review e-mail from A. Bourque (KPMG) regarding preparation of power of attorney (Form 2848) for M. Hoffenberg (KPMG) and A. Sexton (K&E); (0.1) draft e-mail to A. Bourque (KPMG) re: preparation of power of attorney (Form 2848) for M. Hoffenberg (KPMG) and A. Sexton (K&E); (0.4) populated Form 2848 (power of attorney) to include contact / IRS filing information for Windstream for Kirkland and Ellis (A. Sexton) and KPMG (M. Hoffenberg); (0.1) draft e-mail to A. Bourque (KPMG) re: draft Form 2848 (power of attorney), additional information needed to complete form.	0.7	\$ 650	\$ 455.00
Adam Bourque	11/23/19	(.4) Senior manager review of Form 2848 for upcoming Private letter ruling submission; (.5) Updating form 2848 for upcoming Private letter ruling submission (.2) draft correspondence to D. Helenbrook and A. Murphy (both KPMG) regarding updated form 2848 for upcoming private letter ruling submission	1.1	\$ 760	\$ 836.00
Katie Ford	11/24/19	(1.6) Analyzed provision workpapers for 2016 separating out WHI; (1.8) Analyzed provision workpapers for 2015 & separating out WHI	3.4	\$ 650	\$ 2,210.00
Adam Bourque	11/25/19	Phone conference with A. Bourque (KPMG) discussing form 2848 for private letter ruling	0.2	\$ 760	\$ 152.00
David Helenbrook	11/25/19	Phone conference with D. Helenbrook (KPMG) discussing form 2848 for private letter ruling	0.2	\$ 875	\$ 175.00
Joey Schwartz	11/25/19	Meeting with K. Polli, V. Laddha, A. Samber, C. Ford, J. Schwartz (all KPMG), C. Robinson (Windstream), S. Wheeler (Windstream), S. Tran (Windstream) and N. Warther (Kirkland) to discuss Windstream-provided financial modeling of restructuring	0.5	\$ 520	\$ 260.00
Katie Ford	11/25/19	Meeting with K. Polli, V. Laddha, A. Samber, C. Ford, J. Schwartz (all KPMG), C. Robinson (Windstream), S. Wheeler (Windstream), S. Tran (Windstream) and N. Warther (Kirkland) to discuss Windstream-provided financial modeling of restructuring	0.5	\$ 650	\$ 325.00
Varoon Laddha	11/25/19	Meeting with K. Polli, V. Laddha, A. Samber, C. Ford, J. Schwartz (all KPMG), C. Robinson (Windstream), S. Wheeler (Windstream), S. Tran (Windstream) and N. Warther (Kirkland) to discuss Windstream-provided financial modeling of restructuring	0.5	\$ 760	\$ 380.00
Adam Samber	11/25/19	Meeting with K. Polli, V. Laddha, A. Samber, C. Ford, J. Schwartz (all KPMG), C. Robinson (Windstream), S. Wheeler (Windstream), S. Tran (Windstream) and N. Warther (Kirkland) to discuss Windstream-provided financial modeling of restructuring	0.5	\$ 760	\$ 380.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Kevin Polli	11/25/19	Meeting with K. Polli, V. Laddha, A. Samber, C. Ford, J. Schwartz (all KPMG), C. Robinson (Windstream), S. Wheeler (Windstream), S. Tran (Windstream) and N. Warther (Kirkland) to discuss Windstream-provided financial modeling of restructuring	0.5	\$ 875	\$ 437.50
Katie Ford	11/25/19	Preparing agenda for external discussion for state tax provision	0.5	\$ 650	\$ 325.00
Morgan Giddens	11/25/19	Reviewed most recent Windstream tax claims received as of 11/25/19 in order to determine respective tax type to provide to the VP of Tax at Windstream to assist in the process of making tax decisions	0.5	\$ 420	\$ 210.00
Ben Cella	11/25/19	(0.3) Performed analysis of Register Report from Alvarez & Marsal to determine if there are new tax claims and any changes to existing tax claims; (0.1) Draft email to send 14 new tax claims from Alvarez & Marsal's 11/22/19 Register Report to our team to determine if they are property tax claims; (0.1) Draft email to N. Tammerine (Alvarez & Marsal) to advise that Claim 7822 amends/replaces Claim 7492; (0.1) Draft email to transmit claims that need the Claim Sub Type updated in the Register Report to N. Tammerine at Alvarez & Marsal.	0.6	\$ 875	\$ 525.00
David Helenbrook	11/25/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), D. Helenbrook and M. Hoffenberg (all KPMG) to discuss IRS pre-submission process and several technical issues surrounding the submission	0.9	\$ 875	\$ 787.50
Mark Hoffenberg	11/25/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), D. Helenbrook and M. Hoffenberg (all KPMG) to discuss IRS pre-submission process and several technical issues surrounding the submission	0.9	\$ 875	\$ 787.50
David Helenbrook	11/25/19	(0.6) Partner review updated draft of Pre-submission filing that will be delivered to IRS; (0.4) Partner review and concurrently revise power of attorney for pre-submission conference	1.0	\$ 875	\$ 875.00
Varoon Laddha	11/25/19	Performed analysis to determine outstanding state tax related questions to be discussed during upcoming call with Windstream regarding the financial statement implication	1.2	\$ 760	\$ 912.00
Luis Carcamo	11/25/19	Updating allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 6th Monthly Fee Statement - Tax Matters	1.7	\$ 275	\$ 467.50
Bill Kudrle	11/25/19	(1.2) Update the Form 851 support file for the 2018 tax return for purposes of the Windstream stock basis study; (0.9) Update the Form 851 master schedule for the 2018 tax return for purposes of the Windstream stock basis study	2.1	\$ 420	\$ 882.00
Bill Kudrle	11/25/19	(1.4) Update the ordinary income support file for the 2018 tax return for purposes of the Windstream stock basis study; (1.1) Update the ordinary income master schedule for the 2018 tax return for purposes of the Windstream stock basis study.	2.5	\$ 420	\$ 1,050.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Robert Hyatt	11/25/19	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 11/22/19 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
Chris Nocito	11/25/19	(.4) Compiling the monthly fee statements / interim fee applications filed for the week of November 11, 2019 for use in the BCA; (.8) Compiled monthly fee statements / interim fee applications filed for the week of November 18, 2019 for use in the BCA; (.7) updating the reconciliation of the general ledger for the Q3 invoices (provided by Windstream) for the Windstream bankruptcy cost analysis; (.9) review of work stream for A&M's 7th monthly fee statement for Accounting for proper allocations for the bankruptcy cost analysis; (.6) review of work stream for A&M's 7th monthly fee statement for Cash Management & Collateral for proper allocations for the bankruptcy cost analysis; (.6) review of work stream for A&M's 7th monthly fee statement for Contracts for proper allocations for the bankruptcy cost analysis; and (.4) review of work stream for A&M's 7th monthly fee statement for Vendor Management for proper allocations for the bankruptcy cost analysis.	4.4	\$ 420	\$ 1,848.00
Ben Cella	11/26/19	Call with N. Tammerine, P. Kinealy (both Alvarez & Marsal), K. Polli, B. Cella (both KPMG), C. Robinson (Windstream) regarding current status of tax claims as of 11/26/19	0.1	\$ 875	\$ 87.50
Kevin Polli	11/26/19	Call with N. Tammerine, P. Kinealy (both Alvarez & Marsal), K. Polli, B. Cella (both KPMG), C. Robinson (Windstream) regarding current status of tax claims as of 11/26/19	0.1	\$ 875	\$ 87.50
Katie Ford	11/26/19	Draft email to J. Schwartz (KPMG) with go-forward data on the continued state analysis of the provision for Windstream changes	0.2	\$ 650	\$ 130.00
Brittney Laukhuff	11/26/19	Status phone call with A. Bourque (KPMG) regarding status of various Windstream tax projects as of 11/26/19.	0.2	\$ 760	\$ 152.00
Adam Bourque	11/26/19	Status phone call with B. Laukhuff (KPMG) regarding status of various Windstream tax projects as of 11/26/19.	0.2	\$ 760	\$ 152.00
Ben Cella	11/26/19	(0.1) Senior Manager review of the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 11/22/19 Register Report; (0.1) Draft email to send the updated Tax Register Report from Alvarez & Marsal's 11/22/19 Register Report to Windstream Tax; (0.4) Updating the Windstream Tax Bankruptcy Report based to include new tax claims and changes from Alvarez & Marsal's 11/22/19 Register Report; (0.1) Reviewing new TX claims from V. Anger (Windstream) to determine if new amended claims has been filed.	0.7	\$ 875	\$ 612.50

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Ben Cella	11/26/19	Call with C. Robinson, V. Anger, S. Wagner, and J. Franks (all Windstream) and B. Cella, K. Polli, C. Stevens, R. Blattner, and M. Andruchek (all KPMG) to discuss progress on claims as of 11/26/19.	0.7	\$ 875	\$ 612.50
Caroline Stevens	11/26/19	Call with C. Robinson, V. Anger, S. Wagner, and J. Franks (all Windstream) and B. Cella, K. Polli, C. Stevens, R. Blattner, and M. Andruchek (all KPMG) to discuss progress on claims as of 11/26/19.	0.7	\$ 650	\$ 455.00
Kevin Polli	11/26/19	Call with C. Robinson, V. Anger, S. Wagner, and J. Franks (all Windstream) and B. Cella, K. Polli, C. Stevens, R. Blattner, and M. Andruchek (all KPMG) to discuss progress on claims as of 11/26/19.	0.7	\$ 875	\$ 612.50
Michael Andruchek	11/26/19	Call with C. Robinson, V. Anger, S. Wagner, and J. Franks (all Windstream) and B. Cella, K. Polli, C. Stevens, R. Blattner, and M. Andruchek (all KPMG) to discuss progress on claims as of 11/26/19.	0.7	\$ 760	\$ 532.00
Rick Blattner	11/26/19	Call with C. Robinson, V. Anger, S. Wagner, and J. Franks (all Windstream) and B. Cella, K. Polli, C. Stevens, R. Blattner, and M. Andruchek (all KPMG) to discuss progress on claims as of 11/26/19.	0.7	\$ 875	\$ 612.50
Luis Carcamo	11/26/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 6th Monthly - Fee Statement - Vendor Matters	0.7	\$ 275	\$ 192.50
Chris Nocito	11/26/19	(.4) Reviewed work stream for K&E's 7th monthly fee statement for Tax Matters o ensure proper allocations related to the Bankruptcy Cost Analysis; (.3) review of work stream for K&E's 7th monthly fee statement for Vendor Matters o ensure proper allocations related to the Bankruptcy Cost Analysis; (.3) review of work stream for KPMG's 5th monthly fee statement for Tax Consulting Services to ensure proper allocations related to the Bankruptcy Cost Analysis	1.0	\$ 420	\$ 420.00
Bill Kudrle	11/26/19	Updated the non capital non deductible support file for the 2018 tax return for purposes of the Windstream stock basis study.	2.6	\$ 420	\$ 1,092.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	11/26/19	Updating the 6th Monthly Schedule with final workpapers for the following service providers: (.8) K&E; (.1) KPMG; and (.1) Katten; (1.2) Review of work stream for Katten's 7th monthly fee statement for Charter Litigation to ensure proper allocations for the Bankruptcy Cost Analysis (BCA); (.3) review work stream for K&E's 7th monthly fee statement for Corporate & Securities Matters to ensure proper allocations for the Bankruptcy Cost Analysis; (.2) review work stream for K&E's 7th monthly fee statement for Employee & Labor Matters to ensure proper allocations related to the Bankruptcy Cost Analysis; (.4) review of work stream for K&E's 7th monthly fee statement for Executory Contracts & Unexpired Leases to ensure proper allocations related to the Bankruptcy Cost Analysis.	3.1	\$ 420	\$ 1,302.00
Chris Nocito	11/27/19	Compiled the monthly fee statements / interim fee applications filed for the week of November 25, 2019 for use in the bankruptcy cost analysis.	0.4	\$ 420	\$ 168.00
Mark Hoffenberg	11/27/19	Performed Principal WNT review of revised pre-submission memorandum - regarding proposed transaction, and based on response from IRS.	1.2	\$ 875	\$ 1,050.00
Brian Defliese	11/27/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC - Accounting	1.3	\$ 275	\$ 357.50
Bill Kudrle	11/27/19	(1.4) Update the non capital non deductible master schedule for the 2018 tax return for purposes of the Windstream stock basis study; (0.3) Update the tax return statements support file for the 2018 tax return for purposes of the Windstream stock basis study.	1.7	\$ 420	\$ 714.00
Joey Schwartz	11/27/19	0.5 Incorporated Windstream-provided financial data into the attribute reduction model for analyzing the financial impact of restructuring; 0.8 Develop and concurrently populate apportionment template for the relative presence analysis of the attribute reduction model for Tax Year 2017; 0.8 Develop and concurrently populate apportionment template for the relative presence analysis of the attribute reduction model for Tax Year 2016	2.1	\$ 520	\$ 1,092.00
Joey Schwartz	11/27/19	0.8 Develop and concurrently populate apportionment template for the relative presence analysis of the attribute reduction model for Tax Year 2015; 0.8 Develop and concurrently populate apportionment template for the relative presence analysis of the attribute reduction model for Tax Year 2014; 0.8 Develop and concurrently populate apportionment template for the relative presence analysis of the attribute reduction model for Tax Year 2013	2.4	\$ 520	\$ 1,248.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Lydia Bull	11/27/19	Senior Manager review of 7th monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis: (0.4) A&M - Accounting; (0.3) A&M - Cash Management; (0.9) A&M - Contracts; and (0.8) A&M - Vendor Management.	2.4	\$ 760	\$ 1,824.00
Adam Bourque	11/27/19	(1.1) Updated KPMG schedule entitled "EarthLink NOLs" based on the updated net operating loss expiration schedule (1.4) Updating KPMG schedule entitled "Available EL NOLs 6_30_20" based on the updated net operating loss expiration schedule	2.5	\$ 760	\$ 1,900.00
Adam Bourque	11/27/19	(1.2) Revised KPMG schedule entitled "Available BV NOLs 6_30_20" based on updated net operating loss expiration schedule; (1.4) Revised KPMG schedule entitled "Total Available NOLs 6_30_20" based on updated net operating loss expiration schedule	2.6	\$ 760	\$ 1,976.00
Adam Bourque	11/27/19	(1.6) Revised KPMG schedule entitled "NOLs" after having received updated net operating loss expiration schedule; (1.3) Revised KPMG schedule entitled "Broadview NOLs" based on updated net operating loss expiration schedule	2.9	\$ 760	\$ 2,204.00
Eric Albritton	11/27/19	Performed Senior associate review of 7th monthly fee statement with focus on workstreams / time entries for proper allocations for purposes of bankruptcy cost analysis: K&E - Employee Matters (0.6); K&E - Corporate and Securities Matters (0.6); K&E - Tax Matters (0.6) KPMG - Tax Consulting Services (1.2).	3.0	\$ 520	\$ 1,560.00
Eric Albritton	11/27/19	Performed Senior associate review of 7th monthly fee statement with focus on workstreams / time entries for proper allocations for purposes of bankruptcy cost analysis: A&M - Accounting (0.8); A&M - Contracts (0.8); A&M - Cash Management (0.9); A&M - Vendor Management (0.7)	3.2	\$ 520	\$ 1,664.00
Total Tax Consulting Services			<u>430.0</u>		<u>\$ 265,726.60</u>

EXHIBIT C2

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

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

EXHIBIT C3

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	11/15/19	0.1 Drafted email to D. Helenbrook (KPMG) to confirm filing of transaction tax services SOW in Windstream matter.	0.1	\$ 228	\$ 22.80
Monica Plangman	11/25/19	Perform research regarding recent docket filings and transmit information to S. Carlin (KPMG Office of General Counsel).	0.5	\$ 300	\$ 150.00
Total Retention Services			<u>0.6</u>		<u>\$ 172.80</u>

EXHIBIT C4

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

Name	Date	Description	Hours	Rate	Amount
Bruce Dickson	11/01/19	Senior manager review of transaction tax service exhibits in 5th monthly fee application and concurrently update - as needed.	0.3	\$ 760	\$ 228.00
Wendy Shaffer	11/01/19	0.2 Updated Windstream 5th monthly fee application per direction from A. Bourque (KPMG); 0.1 finalize cover sheet related to Windstream 5th monthly fee application and 0.1 send copy of same to M. Plangman (KPMG) to request review/approval.	0.4	\$ 228	\$ 91.20
Wendy Shaffer	11/04/19	1.0 Create estimate for Windstream for week ending 11/3 to provide to D. Helenbrook (KPMG); 0.3 Updated exhibit A of Windstream October monthly fee application to include new team members including titles / corresponding rates as of 11/4/19; 0.2 Updated exhibit C1 of October monthly fee application to include data received from professionals as of 11/4/19.	1.5	\$ 228	\$ 342.00
Wendy Shaffer	11/05/19	Drafted email to D. Helenbrook (KPMG Partner) to request review/approval of Windstream 5th monthly fee application exhibits and cover sheet.	0.1	\$ 228	\$ 22.80
Monica Plangman	11/05/19	Performed Associate Director review of fee application and concurrently provide comment.	0.1	\$ 300	\$ 30.00
Bruce Dickson	11/07/19	Performed Senior manager review of Windstream monthly fee application and concurrently draft review comments related to transaction tax exhibits to provide to W. Shaffer (KPMG)	0.6	\$ 760	\$ 456.00
Monica Plangman	11/08/19	Final review of September fee statement and provide approval.	0.1	\$ 300	\$ 30.00
Wendy Shaffer	11/08/19	0.1 draft email to D. Helenbrook (KPMG) regarding status of review of Windstream 5th monthly fee application; 0.1 email to H. Steinberg (KPMG) to request approval/permission to apply signature to Windstream 5th monthly fee application; 0.1 PDF and finalize the Windstream 5th monthly fee application and 0.1 send to M. Plangman (KPMG) for final approval., 0.1 email to T. Smith (K&E) requesting filing and service of KPMGs 5th monthly Fee application.	0.5	\$ 228	\$ 114.00
Wendy Shaffer	11/11/19	0.8 Prepared Windstream estimate for week ending 11/9 and 0.1 send to D. Helenbrook (KPMG); 0.8 Updated Windstream 6th monthly fee application to include data received from professionals as of 11/11/19	1.7	\$ 228	\$ 387.60
Wendy Shaffer	11/12/19	Continued (same day) to update exhibit C1 of Windstream October monthly fee application to include data received from professionals as of 11/12/19	0.6	\$ 228	\$ 136.80
Wendy Shaffer	11/12/19	Updated exhibit C1 of Windstream October monthly fee application to include data received from professionals as of 11/12/19	3.5	\$ 228	\$ 798.00
Wendy Shaffer	11/13/19	0.1 Performed follow-up related to Windstream 5th monthly fee application and determine objection deadline related to same to provide to D. Helenbrook (KPMG); 0.1 drafted email to K. Moody and A. Gasbarra (both A&M) to provide copy of Windstream 5th monthly fee application per billing procedure requirements.	0.2	\$ 228	\$ 45.60

EXHIBIT C4

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	11/14/19	0.1 Call with D. Helenbrook (KPMG) regarding transaction services billed in KPMG's 5th monthly fee application including request for confirmation of filing of related Statement of Work; 0.1 follow-up communication with M. Plangman (KPMG) related to same.	0.2	\$ 228	\$ 45.60
Bruce Dickson	11/18/19	Prepare weekly estimate of transaction tax service fees to send to W. Shaffer (KPMG) to include in estimate to be provided to D. Helenbrook (KPMG Partner)	0.1	\$ 760	\$ 76.00
Wendy Shaffer	11/18/19	0.6 Created Windstream estimate for week ending 11/16 and 0.1 draft email to D. Helenbrook (KPMG Partner) to provide estimate and related support.	0.7	\$ 228	\$ 159.60
Wendy Shaffer	11/25/19	Continued (same day) to update exhibit C1 of Windstream October monthly fee application to include data received from professionals as of 11/25/19.	0.2	\$ 228	\$ 45.60
Wendy Shaffer	11/25/19	0.4 Created estimate for Windstream for week ending 11/23 and 0.1 draft email to provide estimate to D. Helenbrook (KPMG) including related support; 0.1 Updated exhibit A of Windstream monthly fee application to include additional team members including titles and corresponding rates	0.6	\$ 228	\$ 136.80
Wendy Shaffer	11/25/19	Updated exhibit C1 of Windstream October monthly fee application to include data received from professionals as of 11/25/19.	3.9	\$ 228	\$ 889.20
Wendy Shaffer	11/26/19	Updated exhibit C1 of Windstream October monthly fee application to include data received from professionals as of 11/26/19	3.1	\$ 228	\$ 706.80
Total Fee Application Preparation Services			18.4		\$ 4,741.60

EXHIBIT C5

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

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
November 1, 2019 through November 30, 2019

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
November 1, 2019 through November 30, 2019

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: November 2019 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 11/1/19 through 11/30/19 for the entities listed above.

EXHIBIT C7

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Tax Compliance Services (EarthLink Implementation)
 November 1, 2019 through November 30, 2019

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

EXHIBIT C8

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services (Related to Transaction Tax Services)

November 1, 2019 through November 30, 2019

Name	Date	Description	Hours	Rate	Amount
Jeanette Partridge	11/01/19	Updated data translation rules for Canadian use tax file Translation for Client Data Rule Updates in Perfect Tracker (a project tracking system used with the compliance center to manage system, client projects / issues) - to complete process development for Canada use tax file	0.5	\$ 756	\$ 378.00
Total Tax Consulting Services (Related to Transaction Tax Services)			<u>0.5</u>		<u>\$ 378.00</u>

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
November 1, 2019 through November 30, 2019

Name	Date	Description	Hours	Rate	Amount
Ben Cella	11/01/19	Communication via email with V. Anger (Windstream) and A. Mitchell (KPMG) regarding Missouri tax claims.	0.1	\$ 875	\$ 87.50
Audra Mitchell	11/04/19	Call with B. Cella and A. Mitchell (both KPMG) to discuss progress on Missouri claims as of 11/4/19	0.1	\$ 875	\$ 87.50
Ben Cella	11/04/19	Call with B. Cella and A. Mitchell (both KPMG) to discuss progress on Missouri claims as of 11/4/20	0.1	\$ 875	\$ 87.50
Chelsea Simpson	11/04/19	Performed Senior associate review of preliminary assessment summary workbook prepared last week to ensure that all titles / numbers were accurate to the original mailed in assessment letters.	0.3	\$ 520	\$ 156.00
Shirley Sicilian	11/04/19	Call with S. Sicilian and A. Mitchell (KPMG) to discuss Missouri indirect tax assessment appeal procedures, status of Windstream's request for MO informal review and possibility of settling a final assessment	0.5	\$ 875	\$ 437.50
Audra Mitchell	11/04/19	Call with S. Sicilian and A. Mitchell (KPMG) to discuss Missouri indirect tax assessment appeal procedures, status of Windstream's request for MO informal review and possibility of settling a final assessment.	0.5	\$ 875	\$ 437.50
Shirley Sicilian	11/04/19	Prepare for call between S. Sicilian and A. Mitchell (KPMG) by reviewing and concurrently considering the Request for Informal Review filed by Windstream NuVox Missouri, LLC with the Missouri Department of Revenue on December 5, 2017 and relevant Missouri statutes.	0.5	\$ 875	\$ 437.50
John Vann	11/04/19	1.0: Senior Manager review of latest updates to the Wisconsin Audit Summary file; 0.7: Analyze property asset files, to determine if data is sufficient in detail and data attributes, to utilize in audit defense approach.	1.7	\$ 760	\$ 1,292.00
Ben Cella	11/05/19	Call with B. Cella and K. Polli (both KPMG) to discuss progress and next steps related to Missouri claims as of 11/5/19.	0.2	\$ 875	\$ 175.00
Audra Mitchell	11/05/19	Call with V. Anger, S. Wagner, and J. Marchal (all Windstream) and A. Mitchell and C. Stevens (both KPMG) to discuss the details of the Missouri and Nebraska Audits and Claims.	0.5	\$ 875	\$ 437.50
Audra Mitchell	11/05/19	Call with B. Cella and A. Mitchell (both KPMG) to discuss progress on Missouri claims as of 11/5/19.	0.1	\$ 875	\$ 87.50
Ben Cella	11/05/19	Call with B. Cella and A. Mitchell (both KPMG) to discuss progress on Missouri claims as of 11/5/19.	0.1	\$ 875	\$ 87.50
Ben Cella	11/05/19	Call with B. Cella (KPMG) and R. Blattner (KPMG) to discuss the EarthLink Holdings Wisconsin audit.	0.2	\$ 875	\$ 175.00
Rick Blattner	11/05/19	Call with B. Cella (KPMG) and R. Blattner (KPMG) to discuss the EarthLink Holdings Wisconsin audit.	0.2	\$ 875	\$ 175.00
Ben Cella	11/05/19	Call with C. Robinson (Windstream) to discuss EarthLink Holdings Wisconsin audit	0.2	\$ 875	\$ 175.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
November 1, 2019 through November 30, 2019

Name	Date	Description	Hours	Rate	Amount
Ben Cella	11/05/19	(0.1) Retrieving new Wisconsin audit files from S. Wagner (Windstream); (0.2) Emails with C. Bowden (Windstream) and J. Vann (Windstream) regarding Wisconsin audit appeals; (0.6) Communication via email with S. Wagner (Windstream) regarding the impact of the governmental bar date on ongoing Wisconsin audits.	0.9	\$ 875	\$ 787.50
John Vann	11/05/19	0.4: Review amended WI audit assessment claims to determine where differences occur from initial assessment claims; 0.1: Draft email to Wisconsin auditor outlining new claims versus initial claims; 0.2: Analyze WI auditor workpapers labeled "gross receipt discrepancy" to verify auditor sales tax assessment calculation; 0.2 Email WI auditor with appeal attachments for the purpose of receiving confirmation that appeals were received by the WI Department of Revenue.	0.9	\$ 760	\$ 684.00
Chelsea Simpson	11/06/19	Updated Wisconsin assessment summary schedule to reflect the interest and penalty amounts stated in the final audit reports	2.5	\$ 520	\$ 1,300.00
John Vann	11/06/19	3.5: Analyze and concurrently inventory all files provided by client pertaining to the Wisconsin audit with the purpose of determining what has been provided and what additional data is required to adequately defend the client for the Wisconsin audit; 0.2: Analyzed the Wisconsin interest rates on tax assessments to determine, at a high level, if calculated interest in assessment was reasonable.	3.7	\$ 760	\$ 2,812.00
Chelsea Simpson	11/07/19	Senior associate review of final audit assessment summary workbook to ensure that all titles / numbers were accurate to the original mailed-in final assessment letters.	0.3	\$ 520	\$ 156.00
Ben Cella	11/07/19	Call with B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss progress on Wisconsin claims as of 11/7/19.	0.6	\$ 875	\$ 525.00
John Vann	11/07/19	Call with B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss progress on Wisconsin claims as of 11/7/19.	0.6	\$ 760	\$ 456.00
Rick Blattner	11/07/19	Call with B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss progress on Wisconsin claims as of 11/7/19.	0.6	\$ 875	\$ 525.00
John Vann	11/07/19	Performed Senior manager review of revised audit assessment summary file	1.2	\$ 760	\$ 912.00
John Vann	11/07/19	Continue, from previous day, to analyze and concurrently inventory new client files pertaining to the Wisconsin audit with the purpose of determining what has been provided and what additional data is required to adequately defend the client for the Wisconsin audit.	1.5	\$ 760	\$ 1,140.00
Ben Cella	11/08/19	(0.3) Reviewed documentation received from Windstream for Georgia tax audits; (1.2) Reviewing applicable statutes / rules for final assessments in Georgia (related to tax audits); (0.3) Draft email to J. Marchal (Windstream) with questions regarding the Georgia tax audits.	1.8	\$ 875	\$ 1,575.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
November 1, 2019 through November 30, 2019

Name	Date	Description	Hours	Rate	Amount
Ben Cella	11/11/19	(0.8) Communication via email with J. Marchal (Windstream) regarding GA claims and related required documentation; (0.3) Communication via email with C. Bowden, J. Marchal (both Windstream) and J. Vann (KPMG) regarding files provided for the Wisconsin tax claims.	1.1	\$ 875	\$ 962.50
John Vann	11/12/19	Analyze Windstream KDL, LLC asset documentation to determine approach for WI audit defense.	0.3	\$ 760	\$ 228.00
Rick Blattner	11/12/19	Call with C. Robinson, V. Anger, C. Wheeler, and J. Franks (Windstream) and B. Cella, D. Greaves, K. Polli, V. Laddha, C. Stevens, R. Blattner - partial attendance, and J. Vann (all KPMG) to discuss progress on claims as of 11/12/19.	0.5	\$ 875	\$ 437.50
Ben Cella	11/12/19	(0.2) Discussion with C. Cook (Georgia Department of Revenue) regarding the Georgia bankruptcy tax claims; (0.1) Drafted email summarizing results of call with C. Cook (Georgia Department of Revenue) to Windstream Tax team; (0.1) Draft email to J. Marchal (Windstream) to provide an inventory of files received to date for the Georgia tax bankruptcy claims; (0.1) Communication via email with V. Anger (Windstream) regarding the Georgia tax bankruptcy claims; (0.1) Communication via email with J. Vann (KPMG) regarding documentation for the Wisconsin bankruptcy tax claims.	0.6	\$ 875	\$ 525.00
John Vann	11/13/19	Continued (from 11/12) to analyze additional Windstream KDL, LLC asset documentation to determine approach for WI audit defense.	0.6	\$ 760	\$ 456.00
Rick Blattner	11/14/19	Call with J. Vann (KPMG) to discuss WI audit progress and next steps as of 11/14/19.	0.5	\$ 875	\$ 437.50
John Vann	11/14/19	Call with R. Blattner (KPMG) to discuss WI audit progress and next steps as of 11/14/19.	0.5	\$ 760	\$ 380.00
John Vann	11/14/19	Analyzed additional Windstream KDL, LLC asset files / WI audit assessment to determine approach for WI audit defense.	0.6	\$ 760	\$ 456.00
John Vann	11/15/19	0.6 Review of latest round of client provided files for the purpose of summarizing outstanding data; 0.2: Draft summary email of open asset and sales data items and forward the email to R. Blattner (KPMG) for final review.	0.8	\$ 760	\$ 608.00
Ben Cella	11/18/19	Drafted email to S. Lozano (Georgia Department of Revenue) regarding Georgia tax bankruptcy claims	0.1	\$ 875	\$ 87.50
John Vann	11/19/19	0.1 Review Xeta Technologies audit assessment to determine what the auditor's assessment included and periods covered which included a brief review of the Power of Attorney (POA) form; 0.1 draft email to C. Bowden (Windstream) on finalization of POA and draft additional email to R. Blattner and B. Cella (both KPMG) to discuss client pulling invoices for the audit.	0.2	\$ 760	\$ 152.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
November 1, 2019 through November 30, 2019

Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	11/19/19	Continued (same day) to review and concurrently organize PA GRTsoft copy documentation, provided by V. Anger (Windstream), for largest entities to determine additional information is needed in order to determine a true estimate of tax	0.3	\$ 650	\$ 195.00
Caroline Stevens	11/19/19	Review of GA Assessment documentation provided from S. Lozano (GA Department of Revenue Audit Division Manager) in order to determine if the information is consistent with current data	0.6	\$ 650	\$ 390.00
Caroline Stevens	11/19/19	Call with C. Robinson, V. Anger, C. Wheeler, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, V. Laddha, C. Stevens, M. Andruchek - partial attendance and J. Vann (all KPMG) to discuss progress on claims as of 11/19/19.	0.9	\$ 650	\$ 585.00
Caroline Stevens	11/19/19	Reviewed and concurrently organized the PA GRTsoft copy documentation, provided by V. Anger (Windstream), for largest entities to determine if additional information is needed in order to determine a true estimate of tax	3.9	\$ 650	\$ 2,535.00
Caroline Stevens	11/20/19	Updated the GA entity spreadsheet to include information provided by S. Lozano - GA Department of Revenue (DOR) Audit Division Manager (0.9); Draft email to send to B. Cella (KPMG) with updated information to be utilized on call with DOR on Friday 11/22 (0.3)	1.2	\$ 650	\$ 780.00
Caroline Stevens	11/20/19	Continued, from same day, to create PA GRT Summary File for Windstream Conestoga and try to match audit documentation/files provided from Windstream to claim amounts in order to determine an estimate of what is due	2.5	\$ 650	\$ 1,625.00
Caroline Stevens	11/20/19	Began to create PA GRT Summary File for Windstream Conestoga and concurrently match audit documentation/files provided from Windstream to claim amounts in order to determine an estimate of what is due	3.9	\$ 650	\$ 2,535.00
Ben Cella	11/21/19	Communication via email with J. Vann (KPMG) regarding the Wisconsin bankruptcy tax audit claims	0.2	\$ 875	\$ 175.00
Ben Cella	11/21/19	Meeting between B. Cella and C. Stevens (both KPMG) to discuss a summary schedule (created by C. Stevens) for one of the Pennsylvania Gross Receipts Tax bankruptcy claims	0.4	\$ 875	\$ 350.00
Caroline Stevens	11/21/19	Meeting between B. Cella and C. Stevens (both KPMG) to discuss a summary schedule (created by C. Stevens) for one of the Pennsylvania Gross Receipts Tax bankruptcy claims	0.4	\$ 650	\$ 260.00
Caroline Stevens	11/21/19	Continued to create Windstream Pennsylvania summary file based on GRT audit/return files provided by V. Anger (Windstream). Summary file is to determine how much of the assessment is actually owed in Pennsylvania - as began earlier in the day.	2.9	\$ 650	\$ 1,885.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
November 1, 2019 through November 30, 2019

Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	11/21/19	Created Windstream Pennsylvania summary file based on GRT audit/return files provided by V. Anger (Windstream); this summary file is to determine how much of the assessment is actually owed in Pennsylvania	3.9	\$ 650	\$ 2,535.00
Ben Cella	11/22/19	Call between B. Cella and C. Stevens (both KPMG) to prepare for upcoming call with the Georgia Department of Revenue to discuss tax bankruptcy claims	0.1	\$ 875	\$ 87.50
Caroline Stevens	11/22/19	Call between B. Cella and C. Stevens (both KPMG) to prepare for upcoming call with the Georgia Department of Revenue to discuss tax bankruptcy claims	0.1	\$ 650	\$ 65.00
Ben Cella	11/22/19	Call with B. Cella (KPMG) and C. Stevens (KPMG) to debrief on action items following call with the Georgia Department of Revenue regarding tax bankruptcy claims	0.1	\$ 875	\$ 87.50
Caroline Stevens	11/22/19	Call with B. Cella (KPMG) and C. Stevens (KPMG) to debrief on action items following call with the Georgia Department of Revenue regarding tax bankruptcy claims	0.1	\$ 650	\$ 65.00
Ben Cella	11/22/19	(0.3) Review of tax audit documentation in preparation for a call with the Georgia Department of Revenue; and (0.2) draft email to Windstream Tax team with a summary of our call with the Georgia Department of Revenue.	0.5	\$ 875	\$ 437.50
Caroline Stevens	11/22/19	Reviewed the Nebraska audit documentation that J. Marchal (Windstream) provided in preparation for call with Windstream team (on same day).	0.5	\$ 650	\$ 325.00
Ben Cella	11/22/19	Reviewed the Verizon Pennsylvania Gross Receipts Tax Supreme Court case for applicability to Windstream's Pennsylvania Gross Receipts Tax audit assessments	0.6	\$ 875	\$ 525.00
Ben Cella	11/22/19	Call with B. Cella and C. Stevens (both KPMG) and S. Lozano and R. Barnes (both Georgia Department of Revenue) to discuss Georgia tax bankruptcy claims	0.8	\$ 875	\$ 700.00
Caroline Stevens	11/22/19	Call with B. Cella and C. Stevens (both KPMG) and S. Lozano and R. Barnes (both Georgia Department of Revenue) to discuss Georgia tax bankruptcy claims	0.8	\$ 650	\$ 520.00
Audra Mitchell	11/22/19	Call with V. Anger, S. Wagner, and J. Marchal (all Windstream), and B. Cella, A. Mitchell, and C. Steven (all KPMG) to discuss the Nebraska tax bankruptcy claims.	0.8	\$ 875	\$ 700.00
Ben Cella	11/22/19	Call with V. Anger, S. Wagner, and J. Marchal (all Windstream), and B. Cella, A. Mitchell, and C. Steven (all KPMG) to discuss the Nebraska tax bankruptcy claims.	0.8	\$ 875	\$ 700.00
Caroline Stevens	11/22/19	Call with V. Anger, S. Wagner, and J. Marchal (all Windstream), and B. Cella, A. Mitchell, and C. Steven (all KPMG) to discuss the Nebraska tax bankruptcy claims.	0.8	\$ 650	\$ 520.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
November 1, 2019 through November 30, 2019

Name	Date	Description	Hours	Rate	Amount
Audra Mitchell	11/22/19	Review NE sales/use tax assessment workpapers and concurrently analyzed Nebraska sales tax law related to purchases assessed (like contractor taxability and the taxability of "gross receipts") related to labor/services provided to a telecommunications company.	1.2	\$ 875	\$ 1,050.00
Ben Cella	11/25/19	Draft email to S. Wagner (Windstream) regarding whether the governmental bar date order applies to a Wisconsin audit for EarthLink Holdings LLC	0.2	\$ 875	\$ 175.00
Audra Mitchell	11/25/19	Call with B. Cella, A. Mitchell, and C. Stevens (all KPMG) to discuss the Nebraska tax bankruptcy claims as of 11/25/19.	0.4	\$ 875	\$ 350.00
Ben Cella	11/25/19	Call with B. Cella, A. Mitchell, and C. Stevens (all KPMG) to discuss the Nebraska tax bankruptcy claims as of 11/25/19.	0.4	\$ 875	\$ 350.00
Caroline Stevens	11/25/19	Call with B. Cella, A. Mitchell, and C. Stevens (all KPMG) to discuss the Nebraska tax bankruptcy claims as of 11/25/19.	0.4	\$ 650	\$ 260.00
Caroline Stevens	11/25/19	Call with C. Robinson (Windstream), and B. Cella (KPMG) to discuss the Pennsylvania tax bankruptcy claims	0.4	\$ 650	\$ 260.00
Ben Cella	11/25/19	Call with C. Robinson (Windstream), and S. Stevens (KPMG) to discuss the Pennsylvania tax bankruptcy claims	0.4	\$ 875	\$ 350.00
Caroline Stevens	11/25/19	Updated the Windstream Pennsylvania GRT summary file based on call with C. Robinson (Windstream) and B. Cella (KPMG) (0.3). Drafted email to send updated file to V. Anger (Windstream) to request review comments related to same (0.3).	0.6	\$ 650	\$ 390.00
Stephen Metz	11/25/19	Review of legal rights of a taxpayer that missed a protest filing at the state level for sales/use taxes in order to determine if they can still file objections to the assessment with the bankruptcy court.	0.9	\$ 760	\$ 684.00
Audra Mitchell	11/25/19	Continue (from 11/22) to review of NE audit workpapers to assist with preparing a list of documents or information Windstream should gather to provide to NE DOR by 12/13/19 deadline.	1.0	\$ 875	\$ 875.00
Kourtney Schott	11/25/19	Performed research via Westlaw, etc. to determine if audit assessment from city of Denver can still be protested in Federal bankruptcy court after 30 day local protest period has passed	1.0	\$ 420	\$ 420.00
Audra Mitchell	11/26/19	Call with MO Audit Supervisor (A. Parla) to discuss MO POA and necessary signatures for her to talk to KPMG.	0.2	\$ 875	\$ 175.00
Ben Cella	11/26/19	(0.1) Send documentation request to Windstream for the Nebraska sales tax audit; (0.1) Communication via email with S. Metz (KPMG) regarding the Denver bankruptcy tax claims; (0.1) Draft email to C. Robinson (Windstream) regarding the Georgia bankruptcy tax claims.	0.3	\$ 875	\$ 262.50
Audra Mitchell	11/26/19	Call with A. Mitchell and J. Riddle (both KPMG) to discuss Nebraska (NE) Department of Revenue (DOR) sales/use tax assessment and tax research needed to verify the validity of the claimed tax amounts due.	0.5	\$ 875	\$ 437.50

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
November 1, 2019 through November 30, 2019

Name	Date	Description	Hours	Rate	Amount
Jese Riddle	11/26/19	Call with A. Mitchell and J. Riddle (both KPMG) to discuss Nebraska (NE) Department of Revenue (DOR) sales/use tax assessment and tax research needed to verify the validity of the claimed tax amounts due.	0.5	\$ 650	\$ 325.00
Chelsea Simpson	11/26/19	Updated Wisconsin assessment summary schedule to include the interest / penalty amounts related to the Xeta Technologies final audit report	0.5	\$ 520	\$ 260.00
Caroline Stevens	11/26/19	(3.0) PA GRT Working files - Preparing files for the entities with GRT claims to summarize/categories claim amounts in order for Windstream to determine a realistic number they owe to PA; (0.3) communication with compliance team to determine who is on the list of authorized representatives for Windstream related to the MO Power of Attorney (POA).	3.3	\$ 650	\$ 2,145.00
Total Audit Defense Services			<u>65.0</u>		<u>\$ 47,289.50</u>

EXHIBIT D

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

Category	Amount
Airfare	\$ 1,550.16
Lodging	\$ 190.92
Meals	\$ 59.92
Ground Transportation	\$ 265.39
Miscellaneous	\$ -
Total	\$ 2,066.39

EXHIBIT D1

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

Name	Date	Description	Amount
Caroline Stevens	11/04/19	Roundtrip coach class airfare from Atlanta, GA to Little Rock, AR. Departure date: 11/4/19. Return Date: 11/4/19 to perform review of PA Gross Receipt Tax files.	\$ 775.08
Jimmy Martinez	11/04/19	Roundtrip coach class airfare from Atlanta, GA to Little Rock, AR. Departure date: 11/4/19. Return Date: 11/06/19 to perform review of PA Gross Receipt Tax files.	\$ 775.08
Air Fare Subtotal			\$ 1,550.16
Jimmy Martinez	11/04/19	Lodging fee incurred in Little Rock, AR on the night of 11/4 while traveling to performing services for Windstream	\$ 88.56
Jimmy Martinez	11/05/19	Lodging fee incurred in Little Rock, AR on the night of 11/5 while traveling to perform services for Windstream	\$ 102.36
Lodging Subtotal			\$ 190.92
Caroline Stevens	11/04/19	Out of town lunch meal incurred on 11/4 for self and J. Martinez (both KPMG) in Little Rock, AR while onsite at Windstream.	\$ 19.18
Jimmy Martinez	11/04/19	Out of town dinner fee for self incurred in Little rock, AR while traveling to perform review of PA Gross Receipt Tax files.	\$ 15.96
Jimmy Martinez	11/05/19	Out of town lunch meal incurred in Little Rock, AR while traveling for Windstream to review PA Gross Receipt Tax files.	\$ 14.68
Jimmy Martinez	11/06/19	Out of town lunch meal in Little rock, AR while traveling to perform work on PA GRT claims.	\$ 10.10
Meals Subtotal			\$ 59.92
Caroline Stevens	11/04/19	Parking fee incurred at Atlanta airport for personal car for 1 day while traveling to Little Rock, AR for Windstream to review PA Gross Receipt Tax files.	\$ 19.00
Jimmy Martinez	11/06/19	Parking fee incurred at Atlanta airport for personal car for 3 days while traveling to Little Rock, AR to review PA GRT files from 11/4/19 with return date of 11/6/19.	\$ 42.00
Caroline Stevens	11/04/19	Lyft fee incurred for ride to airport from Windstream's office in Little Rock AK to catch return flight.	\$ 20.42
Jimmy Martinez	11/06/19	Fee for Budget rental car incurred in Little Rock, AR while traveling to perform services for Windstream.	\$ 183.97
Ground Transportation Subtotal			\$ 265.39
Miscellaneous Subtotal			\$ -
Total Out of Pocket Expenses			\$ 2,066.39

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)
)	

**EIGHTH 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
DECEMBER 1, 2019 THROUGH DECEMBER 31, 2019**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors
Date of Retention:	June 17, 2019, <i>nunc pro tunc</i> to April 12, 2019
Period for Which Compensation and Reimbursement is Sought:	December 1, 2019 through December 31, 2019
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 413,149.10
Less 20% Holdback:	\$ (82,629.82)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 330,519.28

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: February 27, 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
December 1, 2019 through December 31, 2019

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	86.4	\$ 760	\$ 65,664.00
Adam Murphy	Manager - M&A Tax	4.8	\$ 650	\$ 3,120.00
Adam Samber	Senior Manager - Tax	9.6	\$ 760	\$ 7,296.00
Alexandra Zaunbrecher	Senior Associate - M&A Tax	34.2	\$ 520	\$ 17,784.00
Andrew Grace	Manager - State & Local Tax	4.8	\$ 650	\$ 3,120.00
Arianna Zabala	Associate - M&A Tax	1.5	\$ 420	\$ 630.00
Audra Mitchell	Managing Director - WNT State & Local Tax	0.3	\$ 875	\$ 262.50
Bela Unell	Director - Washington National Tax	1.9	\$ 760	\$ 1,444.00
Ben Cella	Managing Director - State & Local Tax	26.5	\$ 875	\$ 23,187.50
Bill Kudrle	Associate - M&A Tax	6.1	\$ 420	\$ 2,562.00
Brian Defliese	Paraprofessional - Tax Technician	8.7	\$ 275	\$ 2,392.50
Brittny Laukhuff	Senior Manager - M&A Tax	46.2	\$ 760	\$ 35,112.00
Bruce Dickson	Senior Manager - Tax	1.6	\$ 760	\$ 1,216.00
Caroline Stevens	Manager - State & Local Tax	16.9	\$ 650	\$ 10,985.00
Chris Nocito	Associate - M&A Tax	38.0	\$ 420	\$ 15,960.00
Courtney Ashworth	Associate - State & Local Tax	7.1	\$ 420	\$ 2,982.00
David Greaves	Principal - State & Local Tax	1.3	\$ 875	\$ 1,137.50
David Helenbrook	Principal - M&A Tax	18.8	\$ 875	\$ 16,450.00
Eric Albritton	Senior Associate - M&A Tax	42.3	\$ 520	\$ 21,996.00
Jese Riddle	Manager - State & Local Tax	1.0	\$ 650	\$ 650.00
Joey Schwartz	Senior Associate - State & Local Tax	35.7	\$ 520	\$ 18,564.00
John Vann	Senior Manager - State & Local Tax	7.1	\$ 760	\$ 5,396.00
Katie Ford	Manager - State & Local Tax	4.0	\$ 650	\$ 2,600.00
Kevin Polli	Managing Director - State & Local Tax	3.5	\$ 875	\$ 3,062.50
Luis Carcamo	Paraprofessional - Tax Technician	3.4	\$ 275	\$ 935.00
Lydia Bull	Senior Manager - M&A Tax	30.3	\$ 760	\$ 23,028.00
Mabel Zhang	Manager - State & Local Tax	0.3	\$ 650	\$ 195.00
Mark Hoffenberg	Principal - Washington National Tax	6.5	\$ 875	\$ 5,687.50
Mary Beth Turner	Associate - M&A Tax	47.5	\$ 420	\$ 19,950.00
Michael Andruchek	Senior Manager - State & Local Tax	1.8	\$ 760	\$ 1,368.00
Molly Newell	Senior Associate - State & Local Tax	4.5	\$ 520	\$ 2,340.00
Monica Plangman	Associate Director - Bankruptcy	3.2	\$ 300	\$ 960.00
Rick Blattner	Principal - State & Local Tax	2.0	\$ 875	\$ 1,750.00
Robert Hyatt	Senior Associate - State & Local Tax	8.5	\$ 520	\$ 4,420.00
Sam Chen	Managing Director - Washington National Tax	24.4	\$ 875	\$ 21,350.00
Scott Salmon	Partner - Washington National Tax	0.3	\$ 875	\$ 262.50
Stephen Metz	Senior Manager - State & Local Tax	2.8	\$ 760	\$ 2,128.00
Tim Nichols	Senior Manager - Washington National Tax	29.6	\$ 760	\$ 22,496.00
Varoon Laddha	Senior Manager - State & Local Tax	8.1	\$ 760	\$ 6,156.00
Wendy Shaffer	Manager - Bankruptcy	33.2	\$ 228	\$ 7,569.60
Hours and Discounted Fees		614.7		\$ 384,169.10
Fixed fees related to Tax Compliance - Transaction Tax Services (Exhibit C6)				\$ 28,980.00
Total Fees				\$ 413,149.10
Less Holdback Adjustment (20%)				\$ (82,629.82)
Net Requested Fees				\$ 330,519.28
Out of Pocket Expenses				\$ -
Net Requested Fees & Out of Pocket Expenses				\$ 330,519.28
Blended Hourly Rate (Exclusive of Fixed Fees)			\$ 624.97	

EXHIBIT B

Windstream Holdings, Inc., et al.

Case No. 19-22312

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

Category	Exhibit	Total Billed Hours	Total Fees Requested
Tax Consulting Services	C1	533.2	\$ 342,858.50
Historic NOL Limitation Analysis	C2	0.0	\$ -
Retention Services	C3	0.0	\$ -
Fee Application Preparation Services	C4	40.3	\$ 11,493.60
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	41.2	\$ 29,817.00
Total		614.7	\$ 413,149.10

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

EXHIBIT C1

Windstream Holdings, Inc., et al.

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Tax Consulting Services

December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Andrew Grace	12/02/19	Call with J. Schwartz, A. Grace, V. Laddha and M. Zhang (all KPMG) regarding progress of attribute reduction model, current data obstacles and missing data as of 12/2/19.	0.3	\$ 650	\$ 195.00
Joey Schwartz	12/02/19	Call with J. Schwartz, A. Grace, V. Laddha and M. Zhang (all KPMG) regarding progress of attribute reduction model, current data obstacles and missing data as of 12/2/19.	0.3	\$ 520	\$ 156.00
Mabel Zhang	12/02/19	Call with J. Schwartz, A. Grace, V. Laddha and M. Zhang (all KPMG) regarding progress of attribute reduction model, current data obstacles and missing data as of 12/2/19.	0.3	\$ 650	\$ 195.00
Varoon Laddha	12/02/19	Call with J. Schwartz, A. Grace, V. Laddha and M. Zhang (all KPMG) regarding progress of attribute reduction model, current data obstacles and missing data as of 12/2/19.	0.3	\$ 760	\$ 228.00
Eric Albritton	12/02/19	Meeting with E. Albritton and C. Nocito (both KPMG) to discuss updates to Q3 through 9-30 reconciliation and 6th monthly fee statement schedule for purposes of bankruptcy cost analysis	0.7	\$ 520	\$ 364.00
Chris Nocito	12/02/19	Meeting with E. Albritton and C. Nocito (both KPMG) to discuss updates to Q3 through 9-30 reconciliation and 6th monthly fee statement schedule for purposes of bankruptcy cost analysis	0.7	\$ 420	\$ 294.00
Joey Schwartz	12/02/19	0.2 Develop and concurrently populate apportionment template for the relative presence analysis of the attribute reduction model for Tax Year 2017; 0.2 Develop and concurrently populate apportionment template for the relative presence analysis of the attribute reduction model for Tax Year 2016; 0.2 Develop and concurrently populate apportionment template for the relative presence analysis of the attribute reduction model for Tax Year 2015; .2 Develop and concurrently populate apportionment template for the relative presence analysis of the attribute reduction model for Tax Year 2014	0.8	\$ 520	\$ 416.00
Courtney Ashworth	12/02/19	0.7 Analysis of 1502-21 consolidated NOL allocation for state attribute reduction model for tax years 2016; 0.7 Analysis of 1502-21 consolidated NOL allocation for state attribute reduction model for tax years 2015	1.4	\$ 420	\$ 588.00
Brian Defliese	12/02/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC - Cash Management & Collateral (.9) Alvarez & Marsal North America, LLC - Vendor Management (.5)	1.4	\$ 275	\$ 385.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

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Tax Consulting Services

December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Bill Kudrle	12/02/19	(0.9) Update the tax sharing schedule for the 2018 tax return for purposes of the Windstream stock basis study; (0.7) Update the non-capital non-deductible schedule master schedule to include the tax expense for each year for purposes of the Windstream stock basis study.	1.6	\$ 420	\$ 672.00
Chris Nocito	12/02/19	(.8) Updating the Q3 through 9-30 reconciliation with invoice allocations; (.9) updating 6th monthly fee schedule with master note allocations.	1.7	\$ 420	\$ 714.00
Ben Cella	12/02/19	(1.1) Analysis of Register Report from Alvarez & Marsal to determine if there are new tax claims and any changes to existing tax claims; (0.1) Reviewing and concurrently saving claim documents for 8 new claims that amend prior bankruptcy tax claims; (0.4) Updating duplicate tax claims schedule with new claims in the 11/29/19 Register Report that amend prior tax claims; (0.2) Emailing N. Tammerine (Alvarez & Marsal) to request changes for the next Register Report; (0.1) Emailing V. Anger (Windstream) regarding new Texas bankruptcy tax claims; (0.1) Email to KPMG team with analysis of new tax claims and tax claim changes from the 11/29/19 Register Report	2.0	\$ 875	\$ 1,750.00
Joey Schwartz	12/02/19	0.2 Develop and concurrently populate apportionment template for the relative presence analysis of the attribute reduction model for Tax Year 2013; 1.1 Develop and concurrently populate NOL template for the 1502-21 and relative presence analysis of the attribute reduction model for Tax Year 2017; 0.9 Develop and concurrently populate NOL template for the 1502-21 and relative presence analysis of the attribute reduction model for Tax Year 2016.	2.2	\$ 520	\$ 1,144.00
Ben Cella	12/02/19	(0.7) Revising the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 11/15/19 Register Report; (1.3) Updating the Windstream Tax Bankruptcy Report based to include new tax claims and changes from Alvarez & Marsal's 11/15/19 Register Report; (0.7) Preparing the agenda / materials for status call with Windstream Tax on 12/3/19.	2.7	\$ 875	\$ 2,362.50
Joey Schwartz	12/02/19	1.0 Develop and concurrently populate NOL template for the 1502-21 and relative presence analysis of the attribute reduction model for Tax Year 2015; 1.0 Develop and concurrently populate NOL template for the 1502-21 and relative presence analysis of the attribute reduction model for Tax Year 2014; 1.0 Develop and concurrently populate NOL template for the 1502-21 and relative presence analysis of the attribute reduction model for Tax Year 2013	3.0	\$ 520	\$ 1,560.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Robert Hyatt	12/02/19	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 11/29/19 and concurrently break-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.0	\$ 520	\$ 1,560.00
Brittny Laukhuff	12/03/19	Discussion with A. Bourque (KPMG) regarding status of Windstream attribute reduction models in preparation for upcoming meeting with D. Helenbrook (KPMG Partner) on same day.	0.2	\$ 760	\$ 152.00
Adam Bourque	12/03/19	Discussion with B. Laukhuff (KPMG) regarding status of Windstream attribute reduction models in preparation for upcoming meeting with D. Helenbrook (KPMG Partner) on same day.	0.2	\$ 760	\$ 152.00
David Helenbrook	12/03/19	Discussion with A. Bourque (KPMG) regarding status of Windstream attribute reduction models and next steps as of 12/3/19	0.2	\$ 875	\$ 175.00
Adam Bourque	12/03/19	Discussion with D. Helenbrook (KPMG) regarding status of Windstream attribute reduction models and next steps as of 12/3/19	0.2	\$ 760	\$ 152.00
Joey Schwartz	12/03/19	Meeting with C. Ford (Manager, KPMG); J. Schwartz (Sr. Associate, KPMG) to discuss next steps related to review of NOL schedules provided by Windstream	0.2	\$ 520	\$ 104.00
Katie Ford	12/03/19	Meeting with C. Ford (Manager, KPMG); J. Schwartz (Sr. Associate, KPMG) to discuss next steps related to review of NOL schedules provided by Windstream	0.2	\$ 650	\$ 130.00
Joey Schwartz	12/03/19	Call to determine viability of using client-provided, separate company net operating loss data in lieu of relative presence analysis in attribute reduction model with S. Salmon (Partner, KPMG), A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.3	\$ 520	\$ 156.00
Scott Salmon	12/03/19	Call to determine viability of using client-provided, separate company net operating loss data in lieu of relative presence analysis in attribute reduction model with S. Salmon (Partner, KPMG), A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.3	\$ 875	\$ 262.50
Andrew Grace	12/03/19	Call to determine viability of using client-provided, separate company net operating loss data in lieu of relative presence analysis in attribute reduction model with S. Salmon (Partner, KPMG), A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.3	\$ 650	\$ 195.00
Joey Schwartz	12/03/19	Meeting with V. Laddha (Sr. Manager, KPMG); C. Ford (Manager, KPMG); J. Schwartz (Sr. Associate, KPMG) to discuss KPMG review of NOL schedules provided by Windstream	0.4	\$ 520	\$ 208.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

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Tax Consulting Services

December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Katie Ford	12/03/19	Meeting with V. Laddha (Sr. Manager, KPMG); C. Ford (Manager, KPMG); J. Schwartz (Sr. Associate, KPMG) to discuss KPMG review of NOL schedules provided by Windstream	0.4	\$ 650	\$ 260.00
Varoon Laddha	12/03/19	Meeting with V. Laddha (Sr. Manager, KPMG); C. Ford (Manager, KPMG); J. Schwartz (Sr. Associate, KPMG) to discuss KPMG review of NOL schedules provided by Windstream	0.4	\$ 760	\$ 304.00
Chris Nocito	12/03/19	(.3) Updating the reconciliation through 9-30 with proper invoice treatment for allocation categories; (.4) updating the 6th monthly fee schedule with proper allocations for service provider allocation categories for the bankruptcy cost analysis.	0.7	\$ 420	\$ 294.00
Katie Ford	12/03/19	Prepared detailed list of questions to be addressed during KPMG project team meeting related to the state portion of provision changes	0.8	\$ 650	\$ 520.00
Ben Cella	12/03/19	Telephone call with C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek, and D. Greaves (all KPMG) to discuss progress on Windstream claims as of 12/3/19.	0.8	\$ 875	\$ 700.00
Caroline Stevens	12/03/19	Telephone call with C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek, and D. Greaves (all KPMG) to discuss progress on Windstream claims as of 12/3/19.	0.8	\$ 650	\$ 520.00
David Greaves	12/03/19	Telephone call with C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek, and D. Greaves (all KPMG) to discuss progress on Windstream claims as of 12/3/19.	0.8	\$ 875	\$ 700.00
Kevin Polli	12/03/19	Telephone call with C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek, and D. Greaves (all KPMG) to discuss progress on Windstream claims as of 12/3/19.	0.8	\$ 875	\$ 700.00
Michael Andruchek	12/03/19	Telephone call with C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, M. Andruchek, and D. Greaves (all KPMG) to discuss progress on Windstream claims as of 12/3/19.	0.8	\$ 760	\$ 608.00
Brian Defliese	12/03/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC - Contracts	1.6	\$ 275	\$ 440.00
Courtney Ashworth	12/03/19	(0.6) Analysis of 1502-21 consolidated NOL allocation for state attribute reduction model for tax years 2014; (1.2) Analysis of 1502-21 consolidated NOL allocation for state attribute reduction model for tax years 2013	1.8	\$ 420	\$ 756.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

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Tax Consulting Services

December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	12/03/19	(1.1) Analysis of potential structure regarding cancellation of indebtedness and income relating to Tuft's gain (1.1) communication regarding upcoming meetings to take place the week of December 9th to discuss status of attribute reduction models including next steps related to same (.3) Analyzed tax basis of assets of Windstream as of December 31, 2018 with focus on determining gain that would occur in an asset sale.	2.5	\$ 760	\$ 1,900.00
Joey Schwartz	12/03/19	0.4 Analysis of 2018 state financials to determine necessary changes to financials as a result of recharacterization of lease; 0.6 Develop and concurrently populate NOL template for the 1502-21 and relative presence analysis of the attribute reduction model for Tax Year 2017; 0.6 Develop and concurrently populate NOL template for the 1502-21 and relative presence analysis of the attribute reduction model for Tax Year 2016; 0.6 Develop and concurrently populate NOL template for the 1502-21 and relative presence analysis of the attribute reduction model for Tax Year 2015; 0.6 Develop and concurrently populate NOL template for the 1502-21 and relative presence analysis of the attribute reduction model for Tax Year 2014; 0.6 Develop and concurrently populate NOL template for the 1502-21 and relative presence analysis of the attribute reduction model for Tax Year 2013.	3.4	\$ 520	\$ 1,768.00
David Helenbrook	12/04/19	Call with A. Bourque (KPMG) to discuss net operating losses available as of June 30, 2020 to offset gain recognized in an asset sale	0.2	\$ 875	\$ 175.00
Adam Bourque	12/04/19	Call with D. Helenbrook (KPMG) to discuss net operating losses available as of June 30, 2020 to offset gain recognized in an asset sale	0.2	\$ 760	\$ 152.00
David Helenbrook	12/04/19	Call with C. Robinson, S. Wheeler (both Windstream), A. Sexton (Kirkland), D. Helenbrook (KPMG) and D. Hoffenberg (KPMG) to discuss project status including PLR pre-submission process and the company's tax basis balance sheet	0.4	\$ 875	\$ 350.00
Mark Hoffenberg	12/04/19	Call with C. Robinson, S. Wheeler (both Windstream), A. Sexton (Kirkland), D. Helenbrook (KPMG) and D. Hoffenberg (KPMG) to discuss project status including PLR pre-submission process and the company's tax basis balance sheet	0.4	\$ 875	\$ 350.00
David Helenbrook	12/04/19	Call with A. Bourque (KPMG) to discuss tax basis of assets as of December 31, 2018 to gain insight regarding amount of possible gain on a Bruno's transaction	0.4	\$ 875	\$ 350.00
Adam Bourque	12/04/19	Call with D. Helenbrook (KPMG) to discuss tax basis of assets as of December 31, 2018 to gain insight regarding amount of possible gain on a Bruno's transaction	0.4	\$ 760	\$ 304.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	12/04/19	Partner review of tax basis balance sheet including both assets and liabilities and related asset categories	0.7	\$ 875	\$ 612.50
Brittney Laukhuff	12/04/19	Review of latest version of Windstream slide deck / cash tax model in preparation for meeting in Atlanta next week with KPMG project team	2.0	\$ 760	\$ 1,520.00
Adam Bourque	12/04/19	Review of prior private letter ruling (PLR) requests for other entities regarding recourse / nonrecourse loans and treatment of cancellation of debt income versus capital gain treatment in anticipation of modeling possible structure of attribute reduction	2.1	\$ 760	\$ 1,596.00
Lydia Bull	12/04/19	Senior manager review of monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis: (0.6) Katten - Charter Litigation 7th monthly; (0.2) K&E - 7th Corporate Securities; (0.8) K&E - 7th Executory Contracts; (0.1) K&E - 7th Utilities; (0.2) K&E - 7th Vendor Matters; (0.3) K&E - 7th Tax Matters; (0.1); K&E - 7th Employee Labor Matters; and (1.3) KPMG - 5th Tax Consulting.	3.6	\$ 760	\$ 2,736.00
Courtney Ashworth	12/04/19	1.2 Analysis of State NOL input template for state attribute reduction model for tax years 2013; 0.6 Analysis of State NOL input template for state attribute reduction model for tax years 2014; 0.7 Analysis of State NOL input template for state attribute reduction model for tax years 2015; 0.6 Analysis State NOL input template for state attribute reduction model for tax years 2016; 0.8 Analysis State NOL input template for state attribute reduction model for tax years 2017	3.9	\$ 420	\$ 1,638.00
Joey Schwartz	12/05/19	Discussion on converting financial impact of restructuring model from blended unitary calculation to state-by-state calculation with V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.2	\$ 520	\$ 104.00
Varoon Laddha	12/05/19	Discussion on converting financial impact of restructuring model from blended unitary calculation to state-by-state calculation with V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.2	\$ 760	\$ 152.00
Katie Ford	12/05/19	Discussion on converting financial impact of restructuring model from blended unitary calculation to state-by-state calculation with V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.2	\$ 650	\$ 130.00
Adam Samber	12/05/19	Assessed status updates / next steps related the ASC 740 Project as of 12/5/2020	0.5	\$ 760	\$ 380.00
Joey Schwartz	12/05/19	Conversion of model of restructuring impact of financials from blended unitary computation to by-entity, by-state computation.	1.0	\$ 520	\$ 520.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	12/05/19	Updating reconciliation schedule to general ledger for purposes of bankruptcy cost analysis.	1.9	\$ 520	\$ 988.00
Lydia Bull	12/05/19	Performed Senior manager review of Q3 (through September 2019) ordinary course provider schedule based on invoices provided for the bankruptcy cost analysis compared to the client's general ledger.	2.2	\$ 760	\$ 1,672.00
Brian Defliese	12/05/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland & Ellis LLP - Executory Contracts and Unexpired Leases (1.8) Kirkland & Ellis LLP - Vendor Matters (.4)	2.2	\$ 275	\$ 605.00
Eric Albritton	12/05/19	Review of Windstream general ledger through 9/30/19 along with related invoices (provided by the client) for purposes of preparing reconciliation and ordinary course provider schedule for the bankruptcy cost analysis.	2.2	\$ 520	\$ 1,144.00
Joey Schwartz	12/05/19	1.2 Built model functionality to apply 1.1502-21 contribution to loss ratio, relative presence ratio, and separate company to NOL tracking function in attribute reduction model for Tax Year 2014; 1.2 Built model functionality to apply 1.1502-21 contribution to loss ratio, relative presence ratio, and separate company to NOL tracking function in attribute reduction model for Tax Year 2013	2.4	\$ 520	\$ 1,248.00
Joey Schwartz	12/05/19	1.2 Built model functionality to apply 1.1502-21 contribution to loss ratio, relative presence ratio, and separate company to NOL tracking function in attribute reduction model for Tax Year 2017; 1.2 Built model functionality to apply 1.1502-21 contribution to loss ratio, relative presence ratio, and separate company to NOL tracking function in attribute reduction model for Tax Year 2016; 1.2 Built model functionality to apply 1.1502-21 contribution to loss ratio, relative presence ratio, and separate company to NOL tracking function in attribute reduction model for Tax Year 2015.	3.6	\$ 520	\$ 1,872.00
Eric Albritton	12/05/19	Perform a Senior associate review of 6th monthly fee statement bankruptcy cost analysis summary schedules	3.9	\$ 520	\$ 2,028.00
Alexandra Zaunbrecher	12/06/19	Updated the Windstream structuring deck per review comments from B. Laukhuff (KPMG) as of 12/6/19.	0.3	\$ 520	\$ 156.00
David Helenbrook	12/06/19	Call with S. Chen (WNT Managing Director) and D. Helenbrook (KPMG Partner) to discuss lease opinion specifically related to the useful lives of the assets and how to take into account tenant capital improvements	0.6	\$ 875	\$ 525.00
Sam Chen	12/06/19	Call with S. Chen (WNT Managing Director) and D. Helenbrook (KPMG Partner) to discuss lease opinion specifically related to the useful lives of the assets and how to take into account tenant capital improvements	0.6	\$ 875	\$ 525.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

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Tax Consulting Services

December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	12/06/19	Telephone call with T. Nichols (KPMG) and D. Helenbrook (KPMG) to discuss lease opinion related to the useful lives of the assets and how to take into account tenant capital improvements	0.7	\$ 875	\$ 612.50
Tim Nichols	12/06/19	Telephone call with T. Nichols (KPMG) and D. Helenbrook (KPMG) to discuss lease opinion related to the useful lives of the assets and how to take into account tenant capital improvements	0.7	\$ 760	\$ 532.00
Joey Schwartz	12/06/19	Import and concurrently link, into state attribute reduction model, the federal tax basis balance sheet from attribute reduction model prepared by KPMG M&A	1.0	\$ 520	\$ 520.00
Chris Nocito	12/06/19	(.8) Compiling the monthly fee statements / interim fee applications filed for the week of December 2, 2019 for use in the BCA (.9) continuing (same day) to update the ordinary course providers schedule to consolidate invoice from Q1, Q2, and Q3, and workpapers to properly allocate time entries for the bankruptcy cost analysis.	1.7	\$ 420	\$ 714.00
Brian Defliese	12/06/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland & Ellis LLP - Tax Matters (.3) Kirkland & Ellis LLP - Employee and Labor Matters (.2) Kirkland & Ellis LLP - Tax Consulting (1.2)	1.7	\$ 275	\$ 467.50
Joey Schwartz	12/06/19	1.4 Built financials calculation (pre-tax book income to state taxable income) on a unitary basis for each state in which Windstream Holdings, Inc. & Subs files; 1.0 Imported and concurrently linked, into state attribute reduction model, federal stock basis balance sheet from attribute reduction model prepared by KPMG M&A	2.4	\$ 520	\$ 1,248.00
Eric Albritton	12/06/19	(1.1) Senior associate review of updated 851 ownership schedules for 2018 tax return for purposes of stock basis study; (1.4) Senior associate review of updated tax return statements support file for 2018 tax return for purposes of stock basis study.	2.5	\$ 520	\$ 1,300.00
Brittney Laukhuff	12/06/19	(1.5) Review of revised slide deck and structuring scenarios model based on revisions made by staff; (.8) Drafting of comments to revised slide deck and structuring scenarios model; (.2) Drafting email to A. Zaunbrecher and M. Turner (both KPMG) to note the comments to the structure deck and model that need to be made.	2.5	\$ 760	\$ 1,900.00
Lydia Bull	12/06/19	Review of monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis: (0.8 hours) Katten 8th monthly; (0.6 hours) Morrison & Foerster (MoFo) 7th monthly; (0.3 hours) Perella 7th monthly; (0.7 hours) PwC 7th monthly; and (0.3 hours) Soloman 5th monthly.	2.7	\$ 760	\$ 2,052.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	12/06/19	1.4 Built financials calculation (pre-tax book income to state taxable income) on a separate entity basis for each state in Broadview and Xeta file; 1.4 Built financials calculation (pre-tax book income to state taxable income) on a separate entity basis for each state in Windstream Holdings, Inc. files	2.8	\$ 520	\$ 1,456.00
Eric Albritton	12/06/19	Perform Senior associate review of updated ordinary income schedules for 2018 tax return for purposes of stock basis study	3.9	\$ 520	\$ 2,028.00
Chris Nocito	12/06/19	Updating the ordinary course providers schedule to consolidate invoice from Q1, Q2, and Q3, and workpapers to properly allocate time entries for the bankruptcy cost analysis	3.9	\$ 420	\$ 1,638.00
Ben Cella	12/08/19	Performed analysis of 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
Brian Defliese	12/09/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: PJT Partners - 7th monthly fee statement	0.7	\$ 275	\$ 192.50
Tim Nichols	12/09/19	Compiled background documentation (tax opinion, private letter ruling, etc.) relevant to tax treatment of leasing transaction.	0.9	\$ 760	\$ 684.00
Alexandra Zaunbrecher	12/09/19	Revised the Windstream structuring deck per additional review comments from B. Laukhuff (KPMG).	1.2	\$ 520	\$ 624.00
Chris Nocito	12/09/19	Review of time entries for PJT's 7th monthly fee statement for proper allocations for the bankruptcy cost analysis.	1.4	\$ 420	\$ 588.00
Adam Bourque	12/09/19	Senior manager review of KPMG attribute reduction model detailing multiple potential restructuring options with consideration of options / various impacts on attributes and taxes - in anticipation of upcoming project team meeting to update said attribute reduction model.	1.7	\$ 760	\$ 1,292.00
Eric Albritton	12/09/19	Updating prior year amounts based on line item adjustments noted in 2018 return for purposes of stock basis study.	1.7	\$ 520	\$ 884.00
Lydia Bull	12/09/19	Review monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (0.3) Alix Partners - 7th monthly; and (1.1) K&E - 8th monthly; (0.8) perform senior manager review of tracker used to determine where each provider's workstream and review of such timesheet detail is in the process.	2.2	\$ 760	\$ 1,672.00
Adam Bourque	12/09/19	Performed Senior Manager review of KPMG slide deck detailing multiple potential restructuring options including potential impacts on attributes / taxes in anticipation of upcoming project team meetings to discuss updates to said slide deck.	2.4	\$ 760	\$ 1,824.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Sam Chen	12/09/19	Review distribution system facility lease agreement for Windstream true lease tax opinion (1.5); review E&Y original appraisal with regards to the true lease tax opinion (0.5); drafted information request list for client related to the Windstream true lease tax opinion (0.9).	2.9	\$ 875	\$ 2,537.50
Eric Albritton	12/09/19	Senior associate review of updated noncapital nondeductible schedules for 2018 tax return for purposes of stock basis study.	3.2	\$ 520	\$ 1,664.00
Tim Nichols	12/09/19	Performed analysis regarding standards for distinguishing leases from financing transactions (2.3); reviewed background documentation related to lease transaction at issue (1.6)	3.9	\$ 760	\$ 2,964.00
Alexandra Zaunbrecher	12/10/19	Discussion with A. Zaunbrecher, B. Laukhuff, and M. Turner (all KPMG) regarding most recent updates to Windstream scenario model and structuring slide deck and next steps as of 12/10/19.	0.5	\$ 520	\$ 260.00
Brittney Laukhuff	12/10/19	Discussion with A. Zaunbrecher, B. Laukhuff, and M. Turner (all KPMG) regarding most recent updates to Windstream scenario model and structuring slide deck and next steps as of 12/10/19.	0.5	\$ 760	\$ 380.00
Mary Beth Turner	12/10/19	Discussion with A. Zaunbrecher, B. Laukhuff, and M. Turner (all KPMG) regarding most recent updates to Windstream scenario model and structuring slide deck and next steps as of 12/10/19.	0.5	\$ 420	\$ 210.00
Sam Chen	12/10/19	Draft sample client representations for use in Windstream true lease tax opinion.	0.7	\$ 875	\$ 612.50
David Helenbrook	12/10/19	Review of outstanding questions related to lease opinion and lease document - to assess appropriate questions for client	0.7	\$ 875	\$ 612.50
Eric Albritton	12/10/19	Updating ordinary income schedule to account for disallowed charitable contributions for purposes of stock basis study.	1.2	\$ 520	\$ 624.00
Tim Nichols	12/10/19	Review Master Lease Agreement provisions relevant to tax treatment of arrangement (1.1); review of draft representation and information requests (.2)	1.3	\$ 760	\$ 988.00
Adam Bourque	12/10/19	Layered in prior section 382 limitations into schedule reflecting net operating losses that will be utilized to offset taxable income created as a result of 382(l)(5) interest haircut.	1.4	\$ 760	\$ 1,064.00
Mary Beth Turner	12/10/19	1.0 Update formula in the tax attribute reduction model to align client / KPMG names to allow accurate numbers to flow through; 0.8 Revised the Windstream structure deck with regards to review comments from B. Laukhuff (KPMG)	1.8	\$ 420	\$ 756.00
Adam Bourque	12/10/19	Preparing schedule reflecting net operating losses that will be utilized to offset taxable income created as a result of 382(l)(5) interest haircut.	2.7	\$ 760	\$ 2,052.00

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

Name	Date	Description	Hours	Rate	Amount
Mary Beth Turner	12/10/19	2.9 Updates within the tax attribute reduction model as well as the scenario model creating the structure deck tables per comments from B. Laukhuff (KPMG)	2.9	\$ 420	\$ 1,218.00
Adam Bourque	12/10/19	Meeting with A. Zaunbrecher, B. Laukhuff, M. Turner, and A. Bourque (all KPMG) regarding updates to Scenario model, with specific regards to the section 382(l)(5) interest haircut.	3.9	\$ 760	\$ 2,964.00
Alexandra Zaunbrecher	12/10/19	Meeting with A. Zaunbrecher, B. Laukhuff, M. Turner, and A. Bourque (all KPMG) regarding updates to Scenario model, with specific regards to the section 382(l)(5) interest haircut.	3.9	\$ 520	\$ 2,028.00
Brittney Laukhuff	12/10/19	Meeting with A. Zaunbrecher, B. Laukhuff, M. Turner, and A. Bourque (all KPMG) regarding updates to Scenario model, with specific regards to the section 382(l)(5) interest haircut.	3.9	\$ 760	\$ 2,964.00
Mary Beth Turner	12/10/19	Meeting with A. Zaunbrecher, B. Laukhuff, M. Turner, and A. Bourque (all KPMG) regarding updates to Scenario model, with specific regards to the section 382(l)(5) interest haircut.	3.9	\$ 420	\$ 1,638.00
Alexandra Zaunbrecher	12/11/19	Meeting with A. Bourque, A. Zaunbrecher, M. Turner (all KPMG) to discuss structuring deck in preparation for project team meeting on 12/12	1.2	\$ 520	\$ 624.00
Brittney Laukhuff	12/11/19	Meeting with A. Bourque, A. Zaunbrecher, M. Turner (all KPMG) to discuss structuring deck in preparation for project team meeting on 12/12	1.2	\$ 760	\$ 912.00
Mary Beth Turner	12/11/19	Meeting with A. Bourque, A. Zaunbrecher, M. Turner (all KPMG) to discuss structuring deck in preparation for project team meeting on 12/12	1.2	\$ 420	\$ 504.00
Mark Hoffenberg	12/11/19	Call with C. Robinson (Windstream), A. Sexton (K&E), M. Hoffenberg, D. Helenbrook (both KPMG) to discuss project status including PLR pre-submission process and related technical matters	1.0	\$ 875	\$ 875.00
David Helenbrook	12/11/19	(1.0) Call with C. Robinson (Windstream), A. Sexton (K&E), M. Hoffenberg, D. Helenbrook (both KPMG) to discuss project status including PLR pre-submission process and related technical matters; (0.3) email correspondence with C. Robinson (Windstream) related to lease opinion questions	1.3	\$ 875	\$ 1,137.50
Chris Nocito	12/11/19	Review of K&E's 7th monthly fee statement Adversary Proceeding, Contested Matters, for proper allocations for the bankruptcy cost analysis.	1.7	\$ 420	\$ 714.00
Adam Bourque	12/11/19	Senior manager review of various updated attribute reduction models to identify various impacts on attributes under differing restructuring scenarios.	1.9	\$ 760	\$ 1,444.00

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

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	12/11/19	Updated schedule reflecting net operating losses that will be utilized to offset taxable income created as a result of 382(l)(5) interest haircut to include net operating losses that are not going to expire prior to 1.1.20 as a result of additional section 382 limitations	2.1	\$ 760	\$ 1,596.00
Tim Nichols	12/11/19	Review and concurrently analyze background documentation, including Ernst & Young valuation report from original transaction, Bankruptcy complaint, and prior tax opinion regarding lease transactions.	2.5	\$ 760	\$ 1,900.00
Bill Kudrle	12/11/19	(0.7) Pull additional paid in capital ("APIC") and retained earnings ("RE") documents from 2018 tax return and insert into APIC - RE Rollforward master support file for purposes of the Windstream stock basis study; (1.1) Update the APIC - RE Rollforward master support file for KPMG entity names for purposes of the Windstream stock basis study; (0.6) Insert 2018 columns into the entity input tabs of the APIC - RE Rollforward master support file and format for purposes of the Windstream stock basis study; (0.3) Update the APIC - RE Rollforward master support file for Schedule M-2 distributions for purposes of the Windstream stock basis study.	2.7	\$ 420	\$ 1,134.00
Eric Albritton	12/11/19	Continue (same day) to perform Senior associate review of updated distributions schedule for 2018 tax return for purposes of stock basis study.	3.1	\$ 520	\$ 1,612.00
Adam Bourque	12/11/19	Continued meeting (from earlier in the day) with A. Bourque, A. Zaunbrecher, B. Laukhuff, and M. Turner (all KPMG) to discuss attribute reduction model in preparation for project team meeting with KPMG Partner D. Helenbrook (on 12/12) which included a detailed walkthrough of model while concurrently updating various calculations, including 382(l)(5) interest haircut and other portions of the calculation (as needed).	3.9	\$ 760	\$ 2,964.00
Alexandra Zaunbrecher	12/11/19	Continued meeting (from earlier in the day) with A. Bourque, A. Zaunbrecher, B. Laukhuff, and M. Turner (all KPMG) to discuss attribute reduction model in preparation for project team meeting with KPMG Partner D. Helenbrook (on 12/12) which included a detailed walkthrough of model while concurrently updating various calculations, including 382(l)(5) interest haircut and other portions of the calculation (as needed).	3.9	\$ 520	\$ 2,028.00

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Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Brittney Laukhuff	12/11/19	Continued meeting (from earlier in the day) with A. Bourque, A. Zaunbrecher, B. Laukhuff, and M. Turner (all KPMG) to discuss attribute reduction model in preparation for project team meeting with KPMG Partner D. Helenbrook (on 12/12) which included a detailed walkthrough of model while concurrently updating various calculations, including 382(l)(5) interest haircut and other portions of the calculation (as needed).	3.9	\$ 760	\$ 2,964.00
Mary Beth Turner	12/11/19	Continued meeting (from earlier in the day) with A. Bourque, A. Zaunbrecher, B. Laukhuff, and M. Turner (all KPMG) to discuss attribute reduction model in preparation for project team meeting with KPMG Partner D. Helenbrook (on 12/12) which included a detailed walkthrough of model while concurrently updating various calculations, including 382(l)(5) interest haircut and other portions of the calculation (as needed).	3.9	\$ 420	\$ 1,638.00
Alexandra Zaunbrecher	12/11/19	Meeting with A. Bourque, B. Laukhuff, A. Zaunbrecher, M. Turner (all KPMG) to discuss attribute reduction model in preparation for project team meeting with KPMG Partner D. Helenbrook (on 12/12) which included a detailed walkthrough of model while concurrently updating various calculations, including 382(l)(5) interest haircut and other portions of the calculation (as needed).	3.9	\$ 520	\$ 2,028.00
Brittney Laukhuff	12/11/19	Meeting with A. Bourque, B. Laukhuff, A. Zaunbrecher, M. Turner (all KPMG) to discuss attribute reduction model in preparation for project team meeting with KPMG Partner D. Helenbrook (on 12/12) which included a detailed walkthrough of model while concurrently updating various calculations, including 382(l)(5) interest haircut and other portions of the calculation (as needed).	3.9	\$ 760	\$ 2,964.00
Mary Beth Turner	12/11/19	Meeting with A. Bourque, B. Laukhuff, A. Zaunbrecher, M. Turner (all KPMG) to discuss attribute reduction model in preparation for project team meeting with KPMG Partner D. Helenbrook (on 12/12) which included a detailed walkthrough of model while concurrently updating various calculations, including 382(l)(5) interest haircut and other portions of the calculation (as needed).	3.9	\$ 420	\$ 1,638.00
Adam Bourque	12/11/19	Meeting with A. Bourque, B. Laukhuff, A. Zaunbrecher, M. Turner (all KPMG) to discuss attribute reduction model in preparation for project team meeting with KPMG Partner D. Helenbrook (on 12/12) which included a detailed walkthrough of model while concurrently updating various calculations, including 382(l)(5) interest haircut and other portions of the calculation (as needed).	3.9	\$ 760	\$ 2,964.00

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

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	12/11/19	Senior associate review of updated contributions schedule for 2018 tax return for purposes of stock basis study	3.9	\$ 520	\$ 2,028.00
Lydia Bull	12/11/19	(3.7) Senior manager review of 6th monthly fee statement bankruptcy cost analysis schedules to ensure that all providers are properly accounted for; (0.6 hours) Senior manager review of summary schedules showing treatment for the 1st through 6th monthly fee statement bankruptcy cost analysis period.	4.3	\$ 760	\$ 3,268.00
Adam Samber	12/12/19	Call with D. Helenbrook (KPMG) to discuss alternative tax provision calculations and further adjustments needed in order to provide draft to the client	0.3	\$ 760	\$ 228.00
David Helenbrook	12/12/19	Call with A. Samber (KPMG) to discuss alternative tax provision calculations and further adjustments needed in order to provide draft to the client	0.4	\$ 875	\$ 350.00
Adam Samber	12/12/19	Began to review Windstream 2015 - 2018 annual files to identify changes required related to potential financial statement implications - prior to delivery of draft to auditors	0.6	\$ 760	\$ 456.00
Brittney Laukhuff	12/12/19	(.6) Drafted notes as well as a list of follow up items stemming from meetings with project team (on same day) and (.3) draft email to project team to provide copy of same.	0.9	\$ 760	\$ 684.00
Katie Ford	12/12/19	Manager review of workbook converting financial impact of restructuring model from blended unitary calculation to state-by-state calculation	1.0	\$ 650	\$ 650.00
Adam Bourque	12/12/19	Meeting with A. Bourque, A. Zaunbrecher and B. Laukhuff (all KPMG) to discuss status of Bankruptcy planning model and structuring slide deck as of 12/12 and next steps.	1.0	\$ 760	\$ 760.00
Alexandra Zaunbrecher	12/12/19	Meeting with A. Bourque, A. Zaunbrecher and B. Laukhuff (all KPMG) to discuss status of Bankruptcy planning model and structuring slide deck as of 12/12 and next steps.	1.0	\$ 520	\$ 520.00
Brittney Laukhuff	12/12/19	Meeting with A. Bourque, A. Zaunbrecher and B. Laukhuff (all KPMG) to discuss status of Bankruptcy planning model and structuring slide deck as of 12/12 and next steps.	1.0	\$ 760	\$ 760.00
Sam Chen	12/12/19	Performed Washington National Tax Managing Director review of Skadden tax opinion related to lease of distribution system in order to consider analysis for true lease tax opinion.	1.5	\$ 875	\$ 1,312.50
Lydia Bull	12/12/19	Senior Manager review of the 1st interim fee application bankruptcy cost analysis opinion law section of the opinion.	1.6	\$ 760	\$ 1,216.00

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Windstream Holdings, Inc., et al.

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Tax Consulting Services

December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	12/12/19	(.4) Review of work stream for K&E's 8th monthly fee statement for Cash Collateral, Cash Management, DIP Financing to ensure proper allocations related to the Bankruptcy Cost Analysis (BCA); (.3) Reviewed work stream for K&E's 8th monthly fee statement for Corporate and Securities Matters to ensure proper allocations related to the BCA; (.3) Reviewed work stream for K&E's 8th monthly fee statement for Executive Contracts and Unexpired Leases to ensure proper allocations related to the BCA; (.3) Reviewed work stream for K&E's 8th monthly fee statement for Tax Matters to ensure proper allocations related to the BCA; (.4) Going through work stream for K&E's 8th monthly fee statement for Vendor Matters to ensure proper allocations related to the BCA.	1.7	\$ 420	\$ 714.00
Adam Bourque	12/12/19	Performed Senior manager review of updated attribute reduction schedules following meetings on 12/10, 12/11, 12/12 in anticipation of providing client deliverables	1.8	\$ 760	\$ 1,368.00
Bill Kudrle	12/12/19	Update the APIC - RE Rollforward master support file schedule for 2018 tax return for purposes of the Windstream stock basis study.	1.8	\$ 420	\$ 756.00
Tim Nichols	12/12/19	Begin drafting statement of facts for true lease opinion (1.1); review of prior tax opinion regarding facts necessary for true lease opinion, to gain insight regarding prior analysis relevant to true lease opinion (0.8)	1.9	\$ 760	\$ 1,444.00
Eric Albritton	12/12/19	(1.1) Updating Windstream stock basis model for 2018 tax return. (0.9) Calculating stock basis model. (0.4) Preparing model output reports that detail yearly investment adjustments for each entity to compute ending stock basis.	2.4	\$ 520	\$ 1,248.00
Robert Hyatt	12/12/19	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 12/6/19 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	2.5	\$ 520	\$ 1,300.00
Eric Albritton	12/12/19	Reconciling stock basis model outputs with 1502-21 net operating loss calculations to ensure model taking into account correct amounts.	2.8	\$ 520	\$ 1,456.00
Adam Bourque	12/12/19	Prepare schedule reflecting net operating losses that are not only still in existence following attribute reduction scenarios 1 through 6, but also will become available under section 382 prior to expiration	3.1	\$ 760	\$ 2,356.00

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

Name	Date	Description	Hours	Rate	Amount
Ben Cella	12/12/19	(0.8) Updating the Windstream Tax Bankruptcy Report based to include new tax claims and changes from Alvarez & Marsal's 12/06/19 Register Report; (0.4) Updating the Windstream Tax Bankruptcy Report with changes requested by V. Anger from Windstream tax; (0.3) Comparing Windstream's ASC 450 Reserves to identify changes from the September to November 2019 schedules; (1.1) Updating Windstream Tax Bankruptcy Report for changes to ASC 450 Reserve amounts; and (0.2) drafted email to V. Anger (Windstream) with questions about the ASC 450 Reserves; (0.2) Drafted initial updates to the agenda for the weekly bankruptcy call with Windstream Tax; (0.1) Reviewing the Windstream Tax Bankruptcy Report changes requested by S. Wagner (Windstream tax); (0.1) Updating the Windstream Tax Bankruptcy Report with changes requested by S. Wagner from (Windstream tax).	3.2	\$ 875	\$ 2,800.00
Adam Bourque	12/12/19	Meeting with B. Laukhuff, A. Bourque, A. Zaunbrecher, A. Murphy, A. Grace, M. Turner, D. Helenbrook, and J. Schwartz (all KPMG) to walk through the most recent version of the slide deck outlining the various Windstream transaction scenarios in an effort to finalize potential tax numbers and perform necessary edits for the client deliverable; this meeting included a walkthrough of the slide deck including looking at the detail in the model – it was an entire team meeting including KPMG SALT to make sure everyone was on the same page / understood status of same.	3.9	\$ 760	\$ 2,964.00
Adam Murphy	12/12/19	Meeting with B. Laukhuff, A. Bourque, A. Zaunbrecher, A. Murphy, A. Grace, M. Turner, D. Helenbrook, and J. Schwartz (all KPMG) to walk through the most recent version of the slide deck outlining the various Windstream transaction scenarios in an effort to finalize potential tax numbers and perform necessary edits for the client deliverable; this meeting included a walkthrough of the slide deck including looking at the detail in the model – it was an entire team meeting including KPMG SALT to make sure everyone was on the same page / understood status of same.	3.9	\$ 650	\$ 2,535.00

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December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	12/12/19	Meeting with B. Laukhuff, A. Bourque, A. Zaunbrecher, A. Murphy, A. Grace, M. Turner, D. Helenbrook, and J. Schwartz (all KPMG) to walk through the most recent version of the slide deck outlining the various Windstream transaction scenarios in an effort to finalize potential tax numbers and perform necessary edits for the client deliverable; this meeting included a walkthrough of the slide deck including looking at the detail in the model – it was an entire team meeting including KPMG SALT to make sure everyone was on the same page / understood status of same.	3.9	\$ 875	\$ 3,412.50
Alexandra Zaunbrecher	12/12/19	Meeting with B. Laukhuff, A. Bourque, A. Zaunbrecher, A. Murphy, A. Grace, M. Turner, D. Helenbrook, and J. Schwartz (all KPMG) to walk through the most recent version of the slide deck outlining the various Windstream transaction scenarios in an effort to finalize potential tax numbers and perform necessary edits for the client deliverable; this meeting included a walkthrough of the slide deck including looking at the detail in the model – it was an entire team meeting including KPMG SALT to make sure everyone was on the same page / understood status of same.	3.9	\$ 520	\$ 2,028.00
Brittney Laukhuff	12/12/19	Meeting with B. Laukhuff, A. Bourque, A. Zaunbrecher, A. Murphy, A. Grace, M. Turner, D. Helenbrook, and J. Schwartz (all KPMG) to walk through the most recent version of the slide deck outlining the various Windstream transaction scenarios in an effort to finalize potential tax numbers and perform necessary edits for the client deliverable; this meeting included a walkthrough of the slide deck including looking at the detail in the model – it was an entire team meeting including KPMG SALT to make sure everyone was on the same page / understood status of same.	3.9	\$ 760	\$ 2,964.00
Mary Beth Turner	12/12/19	Meeting with B. Laukhuff, A. Bourque, A. Zaunbrecher, A. Murphy, A. Grace, M. Turner, D. Helenbrook, and J. Schwartz (all KPMG) to walk through the most recent version of the slide deck outlining the various Windstream transaction scenarios in an effort to finalize potential tax numbers and perform necessary edits for the client deliverable; this meeting included a walkthrough of the slide deck including looking at the detail in the model – it was an entire team meeting including KPMG SALT to make sure everyone was on the same page / understood status of same.	3.9	\$ 420	\$ 1,638.00

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December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	12/12/19	Meeting with B. Laukhuff, A. Bourque, A. Zaunbrecher, A. Murphy, A. Grace, M. Turner, D. Helenbrook, and J. Schwartz (all KPMG) to walk through the most recent version of the slide deck outlining the various Windstream transaction scenarios in an effort to finalize potential tax numbers and perform necessary edits for the client deliverable; this meeting included a walkthrough of the slide deck including looking at the detail in the model – it was an entire team meeting including KPMG SALT to make sure everyone was on the same page / understood status of same.	3.9	\$ 520	\$ 2,028.00
Andrew Grace	12/12/19	Meeting with B. Laukhuff, A. Bourque, A. Zaunbrecher, A. Murphy, A. Grace, M. Turner, D. Helenbrook, and J. Schwartz (all KPMG) to walk through the most recent version of the slide deck outlining the various Windstream transaction scenarios in an effort to finalize potential tax numbers and perform necessary edits for the client deliverable; this meeting included a walkthrough of the slide deck including looking at the detail in the model – it was an entire team meeting including KPMG SALT to make sure everyone was on the same page / understood status of same.	3.9	\$ 650	\$ 2,535.00
David Helenbrook	12/13/19	Call with S. Chen, T. Nichols, D. Helenbrook (all KPMG) to discuss true lease opinion structure	0.5	\$ 875	\$ 437.50
Sam Chen	12/13/19	Call with S. Chen, T. Nichols, D. Helenbrook (all KPMG) to discuss true lease opinion structure	0.5	\$ 875	\$ 437.50
Tim Nichols	12/13/19	Call with S. Chen, T. Nichols, D. Helenbrook (all KPMG) to discuss true lease opinion structure	0.5	\$ 760	\$ 380.00
Ben Cella	12/13/19	Call with V. Anger, S. Wheeler, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, and D. Greaves (all KPMG) to discuss progress on Windstream claims as of 12/13/19.	0.5	\$ 875	\$ 437.50
Caroline Stevens	12/13/19	Call with V. Anger, S. Wheeler, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, and D. Greaves (all KPMG) to discuss progress on Windstream claims as of 12/13/19.	0.5	\$ 650	\$ 325.00
David Greaves	12/13/19	Call with V. Anger, S. Wheeler, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, and D. Greaves (all KPMG) to discuss progress on Windstream claims as of 12/13/19.	0.5	\$ 875	\$ 437.50
Kevin Polli	12/13/19	Call with V. Anger, S. Wheeler, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, and D. Greaves (all KPMG) to discuss progress on Windstream claims as of 12/13/19.	0.5	\$ 875	\$ 437.50

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December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	12/13/19	Meeting with A. Zaunbrecher, M. Turner, B. Laukhuff, D. Helenbrook, and A. Bourque (all KPMG) to discuss best approach to address the interest haircut allocation for purposes of the Windstream proposal	0.5	\$ 760	\$ 380.00
David Helenbrook	12/13/19	Meeting with A. Zaunbrecher, M. Turner, B. Laukhuff, D. Helenbrook, and A. Bourque (all KPMG) to discuss best approach to address the interest haircut allocation for purposes of the Windstream proposal	0.5	\$ 875	\$ 437.50
Brittney Laukhuff	12/13/19	Meeting with A. Zaunbrecher, M. Turner, B. Laukhuff, D. Helenbrook, and A. Bourque (all KPMG) to discuss best approach to address the interest haircut allocation for purposes of the Windstream proposal	0.5	\$ 760	\$ 380.00
Mary Beth Turner	12/13/19	Meeting with A. Zaunbrecher, M. Turner, B. Laukhuff, D. Helenbrook, and A. Bourque (all KPMG) to discuss best approach to address the interest haircut allocation for purposes of the Windstream proposal	0.5	\$ 420	\$ 210.00
Alexandra Zaunbrecher	12/13/19	Meeting with A. Zaunbrecher, M. Turner, B. Laukhuff, D. Helenbrook, and A. Bourque (all KPMG) to discuss best approach to address the interest haircut allocation for purposes of the Windstream proposal	0.5	\$ 520	\$ 260.00
Adam Bourque	12/13/19	Meeting with Dallas project team (A. Bourque, A. Zaunbrecher, M. Turner and B. Laukhuff - all KPMG) to discuss how to address the interest haircut for purposes of the Windstream proposal	0.5	\$ 760	\$ 380.00
Alexandra Zaunbrecher	12/13/19	Meeting with Dallas project team (A. Bourque, A. Zaunbrecher, M. Turner and B. Laukhuff - all KPMG) to discuss how to address the interest haircut for purposes of the Windstream proposal	0.5	\$ 520	\$ 260.00
Brittney Laukhuff	12/13/19	Meeting with Dallas project team (A. Bourque, A. Zaunbrecher, M. Turner and B. Laukhuff - all KPMG) to discuss how to address the interest haircut for purposes of the Windstream proposal	0.5	\$ 760	\$ 380.00
Mary Beth Turner	12/13/19	Meeting with Dallas project team (A. Bourque, A. Zaunbrecher, M. Turner and B. Laukhuff - all KPMG) to discuss how to address the interest haircut for purposes of the Windstream proposal	0.5	\$ 420	\$ 210.00
Alexandra Zaunbrecher	12/13/19	Revised Windstream structure deck to adjust assumptions based on comments received during yesterday's meeting with project team.	0.5	\$ 520	\$ 260.00

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Tax Consulting Services
December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	12/13/19	(0.2) Review e-mail from B. Laukhuff (KPMG) regarding revisions to Windstream slide deck related to alternative structuring options; (0.3) drafted -mail to B. Laukhuff, A. Bourque, A. Zaunbrecher, and M. Turner (all KPMG) regarding revisions to Windstream slide deck related to alternative structuring options; (0.1) review e-mail from B. Laukhuff (KPMG) related to items to request from Windstream to develop attribute reduction model.	0.6	\$ 650	\$ 390.00
Ben Cella	12/13/19	Preparing the agenda / materials for todays' status call with Windstream Tax	0.8	\$ 875	\$ 700.00
David Helenbrook	12/13/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), D. Helenbrook (KPMG) - partial attendance and M. Hoffenberg (KPMG) to discuss PLR pre-submission conference	0.8	\$ 875	\$ 700.00
Mark Hoffenberg	12/13/19	Call with C. Robinson (Windstream), A. Sexton (Kirkland), D. Helenbrook (KPMG) - partial attendance and M. Hoffenberg (KPMG) to discuss PLR pre-submission conference	1.0	\$ 875	\$ 875.00
Mary Beth Turner	12/13/19	Revised the Windstream scenario model deck charts to portray latest round of transaction tax consequences as of 12/13.	1.0	\$ 420	\$ 420.00
Adam Samber	12/13/19	Continue, from previous day, to review Windstream 2015 - 2018 annual files to identify changes required related to potential financial statement implications - prior to delivery of draft to auditors	1.4	\$ 760	\$ 1,064.00
Mark Hoffenberg	12/13/19	Meeting with IRS chief counsel regarding ruling request.	1.5	\$ 875	\$ 1,312.50
Luis Carcamo	12/13/19	Converting PJT 8th monthly fee statement timesheets from PDF into excel to ensure work streams can be reviewed for proper allocations for the bankruptcy cost analysis	1.7	\$ 275	\$ 467.50
Alexandra Zaunbrecher	12/13/19	Meeting with A. Zaunbrecher (KPMG) and M. Turner (KPMG) to discuss and concurrently recalculate the interest haircut per discussions during a 12/12 project team meeting	1.8	\$ 520	\$ 936.00
Mary Beth Turner	12/13/19	Meeting with A. Zaunbrecher (KPMG) and M. Turner (KPMG) to discuss and concurrently recalculate the interest haircut per discussions during a 12/12 project team meeting	1.8	\$ 420	\$ 756.00
Alexandra Zaunbrecher	12/13/19	Meeting with A. Zaunbrecher, M. Turner, and B. Laukhuff (all KPMG) to discuss best approach to the interest haircut for Windstream transaction scenarios	1.8	\$ 520	\$ 936.00
Brittny Laukhuff	12/13/19	Meeting with A. Zaunbrecher, M. Turner, and B. Laukhuff (all KPMG) to discuss best approach to the interest haircut for Windstream transaction scenarios	1.8	\$ 760	\$ 1,368.00
Mary Beth Turner	12/13/19	Meeting with A. Zaunbrecher, M. Turner, and B. Laukhuff (all KPMG) to discuss best approach to the interest haircut for Windstream transaction scenarios	1.8	\$ 420	\$ 756.00

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Name	Date	Description	Hours	Rate	Amount
Brittney Laukhuff	12/13/19	(.8) Analyzed interest expense related to the debt in the public filings to determine the amount of interest for purposes of the section 382(l)(5) haircut. (.6) Drafting supplemental information requests to go to the client for purposes of the bankruptcy planning model and structure deck (.2) draft email to B. Unell (KPMG) regarding debt exchanges and section 382(l)(5) interest haircut; (.3) performed technical tax research related to the same	1.9	\$ 760	\$ 1,444.00
Tim Nichols	12/13/19	Continue, from 12/12, drafting statement of facts for the true lease opinion.	2.8	\$ 760	\$ 2,128.00
Chris Nocito	12/13/19	(.9) Compiled monthly fee statements / interim fee applications filed for the week of December 9, 2019 for use in BCA; (.9) Updating AlixPartner and A&M's approved service provider section of the bankruptcy cost analysis opinion with revisions related to categories of business activities performed; (1.1) Updating the 6th monthly fee schedule including footnotes and fees from ordinary course providers - per direction from L. Bull (KPMG)	2.9	\$ 420	\$ 1,218.00
Sam Chen	12/13/19	Performed Washington Natational Tax analysis of case law supporting the arguments for Windstream true lease tax opinion.	3.0	\$ 875	\$ 2,625.00
Sam Chen	12/13/19	Concurrently draft the summary of cases and analysis regarding evergreen argument for Windstream true lease tax opinion (task not completed).	3.5	\$ 875	\$ 3,062.50
Tim Nichols	12/13/19	Drafted legal analysis for the true lease opinion while concurrently revising (as needed).	3.5	\$ 760	\$ 2,660.00
Lydia Bull	12/13/19	Senior Manager review of the 1st interim fee application bankruptcy cost analysis opinion, including service provider descriptions of services (3.3) and issues sections (0.6).	3.9	\$ 760	\$ 2,964.00
Tim Nichols	12/14/19	Performed analysis of law relevant to analysis of true lease opinion.	2.4	\$ 760	\$ 1,824.00
Tim Nichols	12/14/19	Continue, from previous day, drafting statement of facts for true lease opinion while concurrently revising same for clarity / to include additional factual information relevant to draft analysis.	2.8	\$ 760	\$ 2,128.00
David Helenbrook	12/16/19	Review of email correspondence from A. Sexton (Kirkland) regarding emergence modeling scenarios	0.2	\$ 875	\$ 175.00
Joey Schwartz	12/16/19	Discussion regarding results of meeting with KPMG federal team (on 12/12/19) with regards to missing data from both the federal and state teams, open information requests to the client, restructuring scenario planning, and timing of modeling deliverables. Attendees: V. Laddha, A. Grace, J. Schwartz (KPMG)	0.3	\$ 520	\$ 156.00

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Name	Date	Description	Hours	Rate	Amount
Andrew Grace	12/16/19	Discussion regarding results of meeting with KPMG federal team (on 12/12/19) with regards to missing data from both the federal and state teams, open information requests to the client, restructuring scenario planning, and timing of modeling deliverables. Attendees: V. Laddha, A. Grace, J. Schwartz (KPMG)	0.3	\$ 650	\$ 195.00
Varoon Laddha	12/16/19	Discussion regarding results of meeting with KPMG federal team (on 12/12/19) with regards to missing data from both the federal and state teams, open information requests to the client, restructuring scenario planning, and timing of modeling deliverables. Attendees: V. Laddha, A. Grace, J. Schwartz (KPMG)	0.3	\$ 760	\$ 228.00
Brittney Laukhuff	12/16/19	Discussion with M. Turner (KPMG) regarding updates the bankruptcy planning tables, specifically the section 382 limitation calculation	0.3	\$ 760	\$ 228.00
Mary Beth Turner	12/16/19	Discussion with B. Laukhuff (KPMG) regarding updates the bankruptcy planning tables, specifically the section 382 limitation calculation	0.3	\$ 420	\$ 126.00
Brittney Laukhuff	12/16/19	(.3) Review of original issue discount schedules provided by client to determine the adjusted issue price of the debt for purposes of CODI calculation; (.2) Draft email to B. Unell (KPMG WNT) regarding debt exchanges in 2017/2018 for purposes of the interest haircut calculation	0.5	\$ 760	\$ 380.00
Joey Schwartz	12/16/19	Build state & local tax attribute reduction function based on KPMG M&A team designed stock basis balance sheet	0.5	\$ 520	\$ 260.00
Michael Andruchek	12/16/19	Correspondence via email with C. Hull (Bankruptcy Attorney general) to discuss Paetec, TX.	0.5	\$ 760	\$ 380.00
Alexandra Zaunbrecher	12/16/19	Discussion with B. Laukhuff, M. Turner and A. Zaunbrecher (all KPMG) regarding revisions to bankruptcy planning model and structure deck based on the comments stemming from the 12/12 meeting	0.5	\$ 520	\$ 260.00
Brittney Laukhuff	12/16/19	Discussion with B. Laukhuff, M. Turner and A. Zaunbrecher (all KPMG) regarding revisions to bankruptcy planning model and structure deck based on the comments stemming from the 12/12 meeting	0.5	\$ 760	\$ 380.00
Mary Beth Turner	12/16/19	Discussion with B. Laukhuff, M. Turner and A. Zaunbrecher (all KPMG) regarding revisions to bankruptcy planning model and structure deck based on the comments stemming from the 12/12 meeting	0.5	\$ 420	\$ 210.00
Alexandra Zaunbrecher	12/16/19	Review of original issue discount to determine adjusted issue price to be used in the CODI calculation.	0.5	\$ 520	\$ 260.00

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Name	Date	Description	Hours	Rate	Amount
David Helenbrook	12/16/19	Teleconference with D. Helenbrook, S. Chen and T. Nichols (all KPMG) to discuss draft opinion related to Windstream true lease issue	0.6	\$ 875	\$ 525.00
Sam Chen	12/16/19	Teleconference with D. Helenbrook, S. Chen and T. Nichols (all KPMG) to discuss draft opinion related to Windstream true lease issue	0.6	\$ 875	\$ 525.00
Tim Nichols	12/16/19	Teleconference with D. Helenbrook, S. Chen and T. Nichols (all KPMG) to discuss draft opinion related to Windstream true lease issue	0.6	\$ 760	\$ 456.00
Mary Beth Turner	12/16/19	Adding in the original issuance discounts attributable to two senior note creditors into the tax attribute reduction model for purposes of properly calculating cancellation of debt income.	0.9	\$ 420	\$ 378.00
Sam Chen	12/16/19	Continued, from earlier in the day to concurrently draft summary of case law summaries and analysis regarding evergreen argument for Windstream true lease tax opinion	1.0	\$ 875	\$ 875.00
Bela Unell	12/16/19	Performed Washington National Tax analysis regarding whether section 382(l)(5) interest haircut applies to pre-amendment debt where debt is amended new debt in transaction taxable under section 1.1001-3 as an exchange	1.4	\$ 760	\$ 1,064.00
Tim Nichols	12/16/19	Continue (from 12/14) to perform analysis of law relevant to analysis of true lease opinion.	1.8	\$ 760	\$ 1,368.00
Lydia Bull	12/16/19	(0.8) Senior manager review of A&M's 8th monthly fee statement to determine appropriate tax treatment of fees for the bankruptcy cost analysis; (0.3) Senior manager review of revised ordinary course provider schedule for Q1-Q3 (September 2019) to ensure all requested updates were performed; (1.3) senior manager review of Norton Rose's invoices uploaded to the docket (5 months) with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis.	2.4	\$ 760	\$ 1,824.00
Tim Nichols	12/16/19	Analyzed law relevant to analysis of true lease opinion and concurrently revise draft of true lease opinion to reflect same.	2.9	\$ 760	\$ 2,204.00
Chris Nocito	12/16/19	(.3) Review of work stream for A&M's 8th monthly fee statement for Accounting for proper allocations in BCA; (.8) Review of work stream for A&M's 8th monthly fee statement for Business Plan for proper allocations in bankruptcy cost analysis (BCA); (.4) Review work stream for A&M's 8th monthly fee statement for Cash Management and Collateral for proper allocations in the BCA; (.6) Review of work stream for A&M's 8th monthly fee statement for Contracts for proper allocations in the BCA; (1.3) Review of time entries for PJT's 8th monthly fee statement for proper allocations for the BCA.	3.4	\$ 420	\$ 1,428.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	12/16/19	(0.3) Analysis of Register Report from Alvarez & Marsal to determine if there are new tax claims and any changes to existing tax claims; (0.1) Drafted email to send claims that need the Claim Sub Type updated in the Register Report to N. Tammerine at Alvarez & Marsal; (0.1) Draft email to V. Anger (Windstream) to get feedback on 1 new claim and 1 existing claim that was switched to Legal in the latest Register Report; (0.1) Drafted email to send claim that needs the Claim Type updated in the Register Report to N. Tammerine at Alvarez & Marsal;	0.6	\$ 875	\$ 525.00
Ben Cella	12/16/19	(0.2) Communication via email with V. Anger (Windstream) about new Los Angeles and Texas claims; (0.6) Updating the Windstream Tax Bankruptcy Report to include new tax claims / changes from Alvarez & Marsal's 12/13/19 Register Report; (1.4) Revising the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 12/13/19 Register Report; (0.4) Incorporating updates from J. Franks (Windstream) into the Windstream Tax Bankruptcy Report; (0.4) Preparing the agenda / materials for tomorrow status call with Windstream Tax on 12/17.	3.0	\$ 875	\$ 2,625.00
Sam Chen	12/16/19	Continue (from 12/13) to concurrently draft summary of case law summaries and analysis regarding evergreen argument for Windstream true lease tax opinion	3.9	\$ 875	\$ 3,412.50
Katie Ford	12/17/19	(.2) Preparing for KPMG project meeting to discuss CY 2018 financial impact for 163j interest limitation on a state-by-state and by filing group by drafting outstanding questions / open items related to the analysis to be discussed.	0.2	\$ 650	\$ 130.00
Ben Cella	12/17/19	(0.1) Draft email to the Windstream tax team to provide updated Tax Register Report, updated Windstream Bankruptcy Tax Claim Report and agenda for use during weekly status call; (0.1) Drafted email to send a tax claim to reject to N. Tammerine at Alvarez & Marsal.	0.2	\$ 875	\$ 175.00
Brittney Laukhuff	12/17/19	Discussion with B. Laukhuff and M. Turner (both KPMG) regarding the tax basis of capital lease obligations	0.3	\$ 760	\$ 228.00
Mary Beth Turner	12/17/19	Discussion with B. Laukhuff and M. Turner (both KPMG) regarding the tax basis of capital lease obligations	0.3	\$ 420	\$ 126.00
Alexandra Zaunbrecher	12/17/19	Updated the Windstream structure deck to account for differing potential enterprise values	0.5	\$ 520	\$ 260.00
Brittney Laukhuff	12/17/19	Performed analysis into what is an administrative claim versus unsecured claim for purposes of tax treatment of such claims	0.6	\$ 760	\$ 456.00

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December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	12/17/19	Call with V. Anger, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, R. Blattner, and J. Vann (all KPMG) to discuss progress on Windstream claims as of 12/17/2019	0.7	\$ 650	\$ 455.00
John Vann	12/17/19	Call with V. Anger, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, R. Blattner, and J. Vann (all KPMG) to discuss progress on Windstream claims as of 12/17/2019	0.7	\$ 760	\$ 532.00
Rick Blattner	12/17/19	Call with V. Anger, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, R. Blattner, and J. Vann (all KPMG) to discuss progress on Windstream claims as of 12/17/2019	0.7	\$ 875	\$ 612.50
Kevin Polli	12/17/19	Call with V. Anger, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, R. Blattner, and J. Vann (all KPMG) to discuss progress on Windstream claims as of 12/17/2020	0.7	\$ 875	\$ 612.50
Ben Cella	12/17/19	Call with V. Anger, J. Franks, and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, R. Blattner, and J. Vann (all KPMG) to discuss progress on Windstream claims as of 12/17/2021	0.7	\$ 875	\$ 612.50
Joey Schwartz	12/17/19	Meeting with K. Polli, V. Laddha, C. Ford, and J. Schwartz (all KPMG) to discuss CY 2018 financial impact of restructuring and modeling of IRC 163(j) business interest limitation on a by-state, by-filing group basis.	0.7	\$ 520	\$ 364.00
Katie Ford	12/17/19	Meeting with K. Polli, V. Laddha, C. Ford, and J. Schwartz (all KPMG) to discuss CY 2018 financial impact of restructuring and modeling of IRC 163(j) business interest limitation on a by-state, by-filing group basis.	0.7	\$ 650	\$ 455.00
Kevin Polli	12/17/19	Meeting with K. Polli, V. Laddha, C. Ford, and J. Schwartz (all KPMG) to discuss CY 2018 financial impact of restructuring and modeling of IRC 163(j) business interest limitation on a by-state, by-filing group basis.	0.7	\$ 875	\$ 612.50
Varoon Laddha	12/17/19	Meeting with K. Polli, V. Laddha, C. Ford, and J. Schwartz (all KPMG) to discuss CY 2018 financial impact of restructuring and modeling of IRC 163(j) business interest limitation on a by-state, by-filing group basis.	0.7	\$ 760	\$ 532.00
David Helenbrook	12/17/19	(0.2) Correspondence via email with A. Sexton (Kirkland) regarding modeling assumptions related to bankruptcy emergence modeling; (0.6) consider modeling assumptions for bankruptcy emergence modeling based on parameters laid out by A. Sexton via email	0.8	\$ 875	\$ 700.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	12/17/19	Continued (same day) meeting with D. Helenbrook and A. Bourque (both KPMG) discussing distributable value to utilize relating to cancellation of debt income as well as determination of priority claims as compared to general unsecured creditors	0.9	\$ 760	\$ 684.00
David Helenbrook	12/17/19	Continued (same day) meeting with D. Helenbrook and A. Bourque (both KPMG) discussing distributable value to utilize relating to cancellation of debt income as well as determination of priority claims as compared to general unsecured creditors	0.9	\$ 875	\$ 787.50
Adam Bourque	12/17/19	Call with D. Helenbrook, A. Bourque, and B. Laukhuff (all KPMG) to discuss distributable value to utilize relating to cancellation of debt income as well as determination of priority claims as compared to general unsecured creditors	1.1	\$ 760	\$ 836.00
David Helenbrook	12/17/19	Call with D. Helenbrook, A. Bourque, and B. Laukhuff (all KPMG) to discuss distributable value to utilize relating to cancellation of debt income as well as determination of priority claims as compared to general unsecured creditors	1.1	\$ 875	\$ 962.50
Brittny Laukhuff	12/17/19	Call with D. Helenbrook, A. Bourque, and B. Laukhuff (all KPMG) to discuss distributable value to utilize relating to cancellation of debt income as well as determination of priority claims as compared to general unsecured creditors	1.1	\$ 760	\$ 836.00
Adam Samber	12/17/19	Updated the Windstream 2015 - 2018 supporting files to address any revisions required prior to sending to company	1.5	\$ 760	\$ 1,140.00
Mark Hoffenberg	12/17/19	Performed Principal Washington National Tax review of Private Letter Ruling (PLR) submission	1.6	\$ 875	\$ 1,400.00
Chris Nocito	12/17/19	Drafted second interim list with fees / expenses requests from service providers for use in the bankruptcy cost analysis.	1.9	\$ 420	\$ 798.00
Mary Beth Turner	12/17/19	Performed research to verify that vendors listed as administrative priority creditors of Windstream are properly classified (and not simply unsecured creditors).	2.2	\$ 420	\$ 924.00
Joey Schwartz	12/17/19	1.5 Built a net operating loss consolidation ratio function for states conforming to Treasury Regulation 1.1502-21 for Tax Year 2018 in the state attribute reduction model; 0.8 Built a cancellation of debt income pushdown function for Tax Year 2018 in the attribute reduction model	2.3	\$ 520	\$ 1,196.00
Sam Chen	12/17/19	Performed Managing Director review of portions of Windstream true lease tax opinion drafted by T. Nichols (KPMG) (2.5)	2.5	\$ 875	\$ 2,187.50
Sam Chen	12/17/19	Continue drafting analysis for evergreen argument with respect to Windstream true lease tax opinion (1.0); draft functional interdependence analysis for Windstream true lease tax opinion (1.7)	2.7	\$ 875	\$ 2,362.50

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Name	Date	Description	Hours	Rate	Amount
Lydia Bull	12/17/19	(1.2) Review of Altman's 1st interim fee application to determine appropriate tax treatment for the bankruptcy cost analysis; and (2.2) Senior manager review of Q1-Q3 (September 2019) reconciliation to the client's general ledger, comparing cost accrued versus costs in the bankruptcy cost analysis.	3.4	\$ 760	\$ 2,584.00
Adam Bourque	12/17/19	(1.3) Review of various classes of Windstream debt to identify which claims may have tax basis with regards to resulting cancellation of debt income (2.2) analyzed differences in a bankruptcy case between administrative priority claims (versus general unsecured claims) including how various claims qualify for various categorization - with regards to how the recoveries would be applied in modeling.	3.5	\$ 760	\$ 2,660.00
Adam Murphy	12/18/19	Review e-mail from B. Laukhuff (KPMG) regarding Windstream information request list for attribute reduction model and structuring alternatives slide deck.	0.1	\$ 650	\$ 65.00
Ben Cella	12/18/19	Drafted email to N. Tammerine (Alvarez & Marsal) to provide updates regarding new Texas tax claims received this week.	0.3	\$ 875	\$ 262.50
Varoon Laddha	12/18/19	Call with N. Tammerine (A&M), V. Laddha (KPMG), K. Polli (KPMG), and B. Cella (KPMG) regarding current status of tax claims as of 12/18/19.	0.4	\$ 760	\$ 304.00
Ben Cella	12/18/19	Call with N. Tammerine (A&M), V. Laddha (KPMG), K. Polli (KPMG), and B. Cella (KPMG) regarding current status of tax claims as of 12/18/19.	0.4	\$ 875	\$ 350.00
Kevin Polli	12/18/19	Call with N. Tammerine (A&M), V. Laddha (KPMG), K. Polli (KPMG), and B. Cella (KPMG) regarding current status of tax claims as of 12/18/19.	0.4	\$ 875	\$ 350.00
Brittney Laukhuff	12/18/19	(.2) Drafted email to M. Turner (KPMG) regarding updated facts in the model and structure deck: (.3) Manager review of updates related to same	0.5	\$ 760	\$ 380.00
Adam Samber	12/18/19	Continued (from 12/17)) to update the Windstream 2015 - 2018 supporting files to address any revisions required prior to sending to company	0.5	\$ 760	\$ 380.00
Brittney Laukhuff	12/18/19	Phone conference with B. Laukhuff and A. Bourque (both KPMG) discussing basis of general unsecured creditors in furtherance of determining cancellation of debt income and determination of recognized built in gain in various restructuring alternatives	0.6	\$ 760	\$ 456.00
Adam Bourque	12/18/19	Phone conference with B. Laukhuff and A. Bourque (both KPMG) discussing basis of general unsecured creditors in furtherance of determining cancellation of debt income and determination of recognized built in gain in various restructuring alternatives	0.6	\$ 760	\$ 456.00

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Name	Date	Description	Hours	Rate	Amount
Brian Defliese	12/18/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland & Ellis LLP - Cash Collateral, Cash Management (.3) Kirkland & Ellis LLP - Executory Contracts and Unexpired Leases (.5)	0.8	\$ 275	\$ 220.00
Sam Chen	12/18/19	Continue, from previous day, to perform Managing Director review of portions of Windstream true lease tax opinion drafted by T. Nichols (KPMG), including performing revisions / updates to the analysis in such opinion as appropriate (1.0).	1.0	\$ 875	\$ 875.00
Alexandra Zaunbrecher	12/18/19	1.0 Revised steps in Windstream structure slide deck to reflect private letter ruling steps; 0.3 performed research related to capital leases to determine if it has a tax basis upon emergence for purposes of asset reduction in tax attribute model.	1.3	\$ 520	\$ 676.00
David Helenbrook	12/18/19	(0.6) Partner review of latest draft of PLR; (0.4) review/revise information request list related to bankruptcy emergence modeling; (0.6) call with S. Wheeler (Windstream) to discuss information requests related to tax emergence modeling	1.6	\$ 875	\$ 1,400.00
Chris Nocito	12/18/19	Updating the ordinary course providers schedule with footnotes for Norton and sheet for Joelle	1.7	\$ 420	\$ 714.00
Lydia Bull	12/18/19	Senior manager review of 8th monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis: (0.2 hours) K&E - Cash Collateral; (0.4) K&E - Corporate Securities Matters; (0.9) K&E Executory Contracts); and (0.3 hours) K&E - Tax Matters.	1.8	\$ 760	\$ 1,368.00
Joey Schwartz	12/18/19	Building state financial impact of restructuring model, specifically, by calculating 163(j) interest limitation addback by filing group and NOL deduction limitations by filing group	2.0	\$ 520	\$ 1,040.00
Joey Schwartz	12/18/19	Continued (from 12/16) building the state & local tax attribute reduction function based on KPMG M&A team designed stock basis balance sheet by adding ordering of attribute reduction function to attribute reduction model	2.0	\$ 520	\$ 1,040.00
Varoon Laddha	12/18/19	(1.7) Performed analysis to determine 2015 deferred state impact due to ASC 740 changes (.6) Prepare summary of changes related to the 2015 state impact due to ASC 740 changes.	2.3	\$ 760	\$ 1,748.00
Chris Nocito	12/18/19	Updating the bankruptcy cost analysis opinion approved providers sections based on manager review comments; Katten (1.3), K&E (0.8), and KPMG (0.6).	2.7	\$ 420	\$ 1,134.00
Robert Hyatt	12/18/19	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 12/13/19 while concurrently breaking-out the claims by tax period where claims were filed with amounts that covered multiple periods.	3.0	\$ 520	\$ 1,560.00

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December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	12/18/19	Performed analysis to determine 2015 current state impact due to ASC 740 changes	3.1	\$ 760	\$ 2,356.00
Adam Bourque	12/18/19	Update the 382(l)(5) Net operating loss schedule to determine amount of net operating losses utilized to offset new taxable income presented as a result of 382(l)(5) application and concurrently determine which utilized net operating losses were already expired as of 6/1/20 and which were not.	3.3	\$ 760	\$ 2,508.00
Alexandra Zaunbrecher	12/18/19	3.0 Performed research related to debt tranches to compare with 10-k to determine if taxable sale has occurred for purposes of Section 382(l)(5) analysis; 0.7: perform research over debt exchanges in 10K to determine if significant modifications were made for purposes of determining the 15 interest haircut	3.7	\$ 520	\$ 1,924.00
Eric Albritton	12/18/19	Senior associate review of 8th monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: (0.9) K&E - Cash Collateral; (0.9) K&E - Corporate and Securities Matters; (1.1) K&E - Executory Contracts; and (0.9) K&E - Tax matters.	3.8	\$ 520	\$ 1,976.00
Adam Murphy	12/19/19	Review e-mail from A. Zaunbrecher (KPMG) regarding notes stemming from call with Windstream related to information request list for attribute reduction model and alternative structuring options slide deck.	0.2	\$ 650	\$ 130.00
David Helenbrook	12/19/19	Call with K. Polli, V. Laddha and D. Helenbrook (all KPMG) to discuss project status including emergence modeling, financial statement issues, and tax true lease opinion	0.4	\$ 875	\$ 350.00
Varoon Laddha	12/19/19	Call with K. Polli, V. Laddha and D. Helenbrook (all KPMG) to discuss project status including emergence modeling, financial statement issues, and tax true lease opinion	0.4	\$ 760	\$ 304.00
Kevin Polli	12/19/19	Call with K. Polli, V. Laddha and D. Helenbrook (all KPMG) to discuss project status including emergence modeling, financial statement issues, and tax true lease opinion	0.4	\$ 875	\$ 350.00
Brittney Laukhuff	12/19/19	Discussion with A. Zaunbrecher (KPMG) regarding next round of updates to the bankruptcy planning model based on results of call with project team.	0.4	\$ 760	\$ 304.00
Alexandra Zaunbrecher	12/19/19	Discussion with B. Laukhuff (KPMG) regarding next round of updates to the bankruptcy planning model based on results of call with project team.	0.4	\$ 520	\$ 208.00
Alexandra Zaunbrecher	12/19/19	Review email communication sent between B. Laukhuff and M. Turner (both KPMG) with focus on the Section 382(l)(5) analysis in the tax attribute model.	0.5	\$ 520	\$ 260.00
Katie Ford	12/19/19	Reviewing changes made by V. Laddha (KPMG Senior Manager) to the 2015 schedules in order to apply the changes to the 2016 schedules for ASC740	0.5	\$ 650	\$ 325.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	12/19/19	Call with B. Laukhuff, A. Bourque, D. Helenbrook A. Zaunbrecher and M. Turner (all KPMG) to discuss open items needed to update Windstream model and structure deck, such as separate company tax basis balance sheet and interest expense.	0.6	\$ 760	\$ 456.00
David Helenbrook	12/19/19	Call with B. Laukhuff, A. Bourque, D. Helenbrook A. Zaunbrecher and M. Turner (all KPMG) to discuss open items needed to update Windstream model and structure deck, such as separate company tax basis balance sheet and interest expense.	0.6	\$ 875	\$ 525.00
Brittney Laukhuff	12/19/19	Call with B. Laukhuff, A. Bourque, D. Helenbrook A. Zaunbrecher and M. Turner (all KPMG) to discuss open items needed to update Windstream model and structure deck, such as separate company tax basis balance sheet and interest expense.	0.6	\$ 760	\$ 456.00
Alexandra Zaunbrecher	12/19/19	Call with B. Laukhuff, A. Bourque, D. Helenbrook A. Zaunbrecher and M. Turner (all KPMG) to discuss open items needed to update Windstream model and structure deck, such as separate company tax basis balance sheet and interest expense.	0.6	\$ 520	\$ 312.00
Mary Beth Turner	12/19/19	Call with B. Laukhuff, A. Bourque, D. Helenbrook A. Zaunbrecher and M. Turner (all KPMG) to discuss open items needed to update Windstream model and structure deck, such as separate company tax basis balance sheet and interest expense.	0.6	\$ 420	\$ 252.00
Arianna Zabala	12/19/19	Performed research over Capital Leases related to tax basis, whether there is a deduction involved in a capital lease as well as what happens if the capital lease goes through the bankruptcy process.	1.5	\$ 420	\$ 630.00
Luis Carcamo	12/19/19	(.6) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 8th Monthly Fee Statement - Tax Matters; (1.1) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 8th Monthly Fee Statement - Corporate and Securities Matters	1.7	\$ 275	\$ 467.50
Adam Bourque	12/19/19	(.9) Performed analysis regarding whether other current liabilities in the 10K include items similar to trade accounts payable in attempt to determine plug for tax basis of general unsecured claims; (1.3) perform analysis regarding capital lease treatments in bankruptcy and impact on same.	2.2	\$ 760	\$ 1,672.00

EXHIBIT C1

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services

December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Lydia Bull	12/19/19	Senior manager review of 8th monthly fee statement with focus on workstream / time entries for proper allocations for the bankruptcy cost analysis: (0.1 hours) A&M - Accounting; (0.8 hours) A&M - Contracts; (0.3 hours) A&M - Business Plan; (0.6 hours) A&M - Vendor Management; and (0.4 hours) A&M - Cash Collateral.	2.2	\$ 760	\$ 1,672.00
Adam Samber	12/19/19	Updated the Windstream 2015-2018 supporting as well as summary files to address any revisions required prior to sending to company	2.5	\$ 760	\$ 1,900.00
Adam Bourque	12/19/19	Updating Attribute reduction net operating loss schedule to determine amount of net operating losses available following six versions of attribute reduction after taking into account attribute reduction, section 382(l)(5), and all prior section 382 limitations	3.2	\$ 760	\$ 2,432.00
Chris Nocito	12/19/19	(3.3) Updating the Windstream bankruptcy cost analysis opinion with MoFo, Perella, and PJT's approved service category descriptions and concurrently updating footnotes for reference (as needed); (.4) Review of work stream for A&M's 8th monthly fee statement for Vendor Management to ensure proper allocations in the bankruptcy cost analysis.	3.7	\$ 420	\$ 1,554.00
Brittny Laukhuff	12/20/19	Discussion with A. Zaunbrecher (KPMG) regarding updates to assumptions in the Windstream structure deck	0.2	\$ 760	\$ 152.00
Alexandra Zaunbrecher	12/20/19	Discussion with B. Laukhuff (KPMG) regarding updates to assumptions in the Windstream structure deck	0.2	\$ 520	\$ 104.00
Brian Defliese	12/20/19	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland & Ellis LLP - Vendor Matters	0.3	\$ 275	\$ 82.50
Bela Unell	12/20/19	Analyze how the 382(l)(5) interest haircut applies to the Windstream debt that was subject to a significant modification during the haircut period.	0.5	\$ 760	\$ 380.00
Alexandra Zaunbrecher	12/20/19	Discussion with B. Laukhuff (KPMG), M. Turner (KPMG) and A. Zaunbrecher (KPMG) regarding revisions to the bankruptcy planning model based on updated interest information provided by client	0.5	\$ 520	\$ 260.00
Brittny Laukhuff	12/20/19	Discussion with B. Laukhuff (KPMG), M. Turner (KPMG) and A. Zaunbrecher (KPMG) regarding revisions to the bankruptcy planning model based on updated interest information provided by client	0.5	\$ 760	\$ 380.00
Mary Beth Turner	12/20/19	Discussion with B. Laukhuff (KPMG), M. Turner (KPMG) and A. Zaunbrecher (KPMG) regarding revisions to the bankruptcy planning model based on updated interest information provided by client	0.5	\$ 420	\$ 210.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	12/20/19	Discussion with B. Laukhuff and A. Bourque (both KPMG) regarding latest version of the bankruptcy planning model and the interest information provided by client as of 12/20/19.	0.5	\$ 760	\$ 380.00
Brittney Laukhuff	12/20/19	Discussion with B. Laukhuff and A. Bourque (both KPMG) regarding latest version of the bankruptcy planning model and the interest information provided by client as of 12/20/19.	0.5	\$ 760	\$ 380.00
Brittney Laukhuff	12/20/19	Reviewed interest information provided by client with regards to interest haircut and for use in the bankruptcy planning model	0.5	\$ 760	\$ 380.00
Mark Hoffenberg	12/20/19	Performed WNT analysis for Windstream related to section 382(l)(5) interest haircut (0.7); and communication via email with project team regarding results of same (0.3)	1.0	\$ 875	\$ 875.00
Adam Samber	12/20/19	Updated the 2015-2018 supporting and summary files to address any revisions required prior to sending to company	1.0	\$ 760	\$ 760.00
David Helenbrook	12/20/19	Meeting with D. Helenbrook (KPMG) and A. Samber (KPMG) to discuss updated Windstream 2015-2018 summary / supporting files prior to sending to company.	1.3	\$ 875	\$ 1,137.50
Adam Samber	12/20/19	Meeting with D. Helenbrook (KPMG) and A. Samber (KPMG) to discuss updated Windstream 2015-2018 summary / supporting files prior to sending to company.	1.3	\$ 760	\$ 988.00
Adam Bourque	12/20/19	Performed analysis of client's interest expense breakout for 2017 and 2018 - in anticipation of team updating 382(l)(5) schedules	1.6	\$ 760	\$ 1,216.00
Eric Albritton	12/20/19	Senior associate review of 8th monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: (0.9) A&M - Business Plan; and (1.2) A&M - Vendor Matters	2.1	\$ 520	\$ 1,092.00
Mary Beth Turner	12/20/19	Updated the interest haircut under section 382(l)(6) to match the new approach decided upon by KPMG management using the new interest expense figures provided by the client.	2.2	\$ 420	\$ 924.00
Chris Nocito	12/20/19	Updating the Windstream bankruptcy cost analysis based on senior manager review comments, including: revisions to the Statement of Facts section and related footnotes	2.2	\$ 420	\$ 924.00
Adam Bourque	12/20/19	Performed Senior Manager review of 12/20/19 version of attribute reduction model with focus on updates for new interest numbers for 2017 and 2018.	2.3	\$ 760	\$ 1,748.00
Chris Nocito	12/20/19	(1.2) Compiling the monthly fee statements / interim fee applications filed for the week of December 9, 2019 for use in the BCA (.9) Review of work stream for KPMG's 6th monthly fee statement for Tax Consulting Services to ensure proper allocations in the BCA (.8) Review of work stream for Katten's 6th monthly fee statement for Charter Litigation to ensure proper allocations in the BCA	2.9	\$ 420	\$ 1,218.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	12/20/19	Senior associate review of 8th monthly fee statement with focus on workstream / time entries for proper allocations for purposes of bankruptcy cost analysis: (0.9) K&E - Vendor Matters; (1.2) A&M - Cash Management; (0.9) A&M - Contracts	3.0	\$ 520	\$ 1,560.00
Chris Nocito	12/20/19	(2.6) Updating the Windstream bankruptcy cost analysis based on senior manager review comments, including: revisions to the Description of Service Providers and Their Services and related footnotes. (.5) Updating the retain service providers schedule.	3.1	\$ 420	\$ 1,302.00
Adam Bourque	12/20/19	Continued, from 12/19, to analyze treatment of capital leases in bankruptcy as applies to Windstream	3.6	\$ 760	\$ 2,736.00
Adam Bourque	12/22/19	(1.4) Continued (from 12/20) senior manager review of 12/20/19 version of attribute reduction model with focus on updates for new interest numbers for 2017 and 2018. (.7) email correspondences with B. Laukhuff (KPMG) regarding senior manager review of 12/20/19 version of the attribute reduction model and additional updates still to be performed.	2.1	\$ 760	\$ 1,596.00
Brittney Laukhuff	12/22/19	(.5) Review comments provided by A. Bourque (KPMG) regarding revisions by M. Turner (KPMG) to bankruptcy planning model with respect to interest expense; (1.5) Review of model with respect to A. Bourque's comments and M. Turner's edits; (.5) Draft email to A. Bourque, M. Turner, and A. Zaunbrecher (all KPMG) regarding additional comments to the bankruptcy planning model and slide deck for incorporation.	2.5	\$ 760	\$ 1,900.00
Adam Bourque	12/23/19	Call with A. Bourque (KPMG) and B. Laukhuff (KPMG) regarding interest haircut calculation for the bankruptcy planning model	0.2	\$ 760	\$ 152.00
Brittney Laukhuff	12/23/19	Call with A. Bourque (KPMG) and B. Laukhuff (KPMG) regarding interest haircut calculation for the bankruptcy planning model	0.2	\$ 760	\$ 152.00
Alexandra Zaunbrecher	12/23/19	Updating the Windstream structure deck for comments received by B. Laukhuff and A. Bourque (both KPMG) to accurately portray assumptions for administrative and priority claims	0.6	\$ 520	\$ 312.00
Mary Beth Turner	12/23/19	Revised the debt summary & interest haircut in the tax attribute reduction model - per review comments received from A. Bourque and B. Laukhuff (both KPMG)	2.3	\$ 420	\$ 966.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Brittney Laukhuff	12/23/19	(.5) Email communication with M. Turner and A. Bourque (of KPMG) regarding changes to the bankruptcy planning model; (.5) Review of M. Turner's responses to A. Bourque and B. Laukhuff's comments on the bankruptcy planning model (.5) Draft response to M. Turner's comments and responses for the edits the bankruptcy planning model (1.0) Review of revised version of bankruptcy planning model	2.5	\$ 760	\$ 1,900.00
Adam Bourque	12/23/19	Prepared updated section 382(l)(5) calculations to determine which net operating losses will be lost as a result after performing senior manager review of 12/23/19 attribute reduction model	3.9	\$ 760	\$ 2,964.00
Adam Bourque	12/23/19	Senior manager review of 12/23/19 version of attribute reduction model	3.9	\$ 760	\$ 2,964.00
Brittney Laukhuff	12/26/19	(.5) Review of interest haircut tab in bankruptcy planning model with respect to comments from A. Bourque (KPMG); (.5) Draft email to M. Turner (KPMG) regarding revisions that need to be performed to bankruptcy planning model	1.0	\$ 760	\$ 760.00
Adam Bourque	12/26/19	(0.9) Review of priority of claims in 12/23/19 attribute reduction model and (0.3) email correspondences with B. Laukhuff (KPMG) regarding same; (0.8) review of (l)(5) interest expense haircut tab in 12/23/19 attribute reduction model and (0.3) email correspondences with M. Turner (KPMG) regarding same.	2.3	\$ 760	\$ 1,748.00
Mary Beth Turner	12/26/19	Updating the section 382(l)(5) interest haircut calculation and the NOL by entity reduction for changes arising should the section 382(l)(5) election be made during the transaction.	3.5	\$ 420	\$ 1,470.00
Tim Nichols	12/27/19	Senior Manager review of revised true lease opinion reflecting updates from S. Chen (KPMG) on certain technical aspects of analysis.	1.1	\$ 760	\$ 836.00
Ben Cella	12/30/19	(0.4) Analysis of the 12/20/19 Register Report from Alvarez & Marsal to determine if there are new tax claims and any changes to existing tax claims; (0.4) Analysis of the 12/27/19 Register Report from Alvarez & Marsal to determine if there are new tax claims and any changes to existing tax claims; (0.1) Drafted email to N. Tammerine (Alvarez & Marsal) to request changes for the next Register Report.	0.9	\$ 875	\$ 787.50
Adam Bourque	12/30/19	Senior manager review of the 12/30/19 version of Windstream attribute reduction model	1.9	\$ 760	\$ 1,444.00
Brittney Laukhuff	12/30/19	(1.5) Review of updated bankruptcy planning model for comments from A. Bourque and B. Laukhuff (.5) Draft email to M. Turner (KPMG) regarding changes that need to be performed to model	2.0	\$ 760	\$ 1,520.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	12/30/19	Continued, from earlier in the day, to perform senior manager review of 12/26/19 version of attribute reduction model, specifically main attribute reduction and summary pages.	2.3	\$ 760	\$ 1,748.00
Mary Beth Turner	12/30/19	Continue (same day) updating the tax attribute reduction model based on comments from A. Bourque and B. Laukhuff (both KPMG) as of 12/30/19.	2.7	\$ 420	\$ 1,134.00
Adam Bourque	12/30/19	Performed a senior manager review of 12/26/19 version of attribute reduction model, specifically section 382(l)(5) calculations	3.9	\$ 760	\$ 2,964.00
Mary Beth Turner	12/30/19	Updating the tax attribute reduction model based on comments from A. Bourque and B. Laukhuff (both KPMG) as of 12/30/19.	3.9	\$ 420	\$ 1,638.00
Michael Andruchek	12/31/19	Call with bankruptcy Attorney General (C. Hull) to discuss status of Paetec Texas review and next steps.	0.5	\$ 760	\$ 380.00
Adam Bourque	12/31/19	(1.1) Continued, from previous day, to perform senior manager review of 12/30/19 attribute reduction model (1.1) updated section 382(l)(5) net operating loss schedule for reduction to additional net operating losses	2.2	\$ 760	\$ 1,672.00
Total Tax Consulting Services			533.2		\$ 342,858.50

EXHIBIT C2

Windstream Holdings, Inc., et al.
Case No. 19-22312
Historic NOL Limitation Analysis
December 1, 2019 through December 31, 2019

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

EXHIBIT C3

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

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
December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Bruce Dickson	12/02/19	Prepare estimate for Windstream for week ending 11/30 and send to W. Shaffer (KPMG) for inclusion in overall fee/expense estimate to send to D. Helenbrook (KPMG)	0.1	\$ 760	\$ 76.00
Wendy Shaffer	12/02/19	0.2 Begin to create Windstream November monthly fee application exhibits; 0.6 created Windstream estimate for week ending 11/30; 0.1 draft email to D. Helenbrook to provide copy of estimate; 0.2 Begin to prepare exhibits D/D1 of Windstream October monthly fee application-task not completed.	1.1	\$ 228	\$ 250.80
Wendy Shaffer	12/02/19	Updated exhibit C1 of Windstream October monthly fee application to include data received from professionals as of 12/2/19	3.2	\$ 228	\$ 729.60
Wendy Shaffer	12/03/19	0.4 Addressed use of client sensitive language in Windstream 6th monthly fee application based on previous comments from Debtors' Counsel by drafting possible updates for Partner review; 0.4 Updates to exhibit C1 of October monthly fee application to include data received from professionals as of 12/3/19.	0.8	\$ 228	\$ 182.40
Wendy Shaffer	12/06/19	0.1 Communication with B. Cella (KPMG) regarding audit defense services to be billed in Windstream October monthly fee application; 0.3 Prepared exhibit C9 of Windstream October monthly fee application to in preparation for management review; 0.1 send email to B. Cella regarding same.	0.5	\$ 228	\$ 114.00
Brittny Laukhuff	12/06/19	Addressed outstanding items sent by W. Shaffer (KPMG) related to services to be billed in Windstream monthly fee application.	0.5	\$ 760	\$ 380.00
Wendy Shaffer	12/06/19	0.1 Reviewed work in progress report to confirm billable expenses for Windstream for November; 0.4 Updated exhibit D/D1 of Windstream November monthly fee application (task not completed); 0.1 draft email to B. Laukhuff (KPMG) regarding expenses to be billed in Windstream October monthly fee application; 0.1 email to Windstream team leads regarding status of October monthly fee application and deadline to file 2nd Interim application for Windstream; 1.2 updates to exhibit C1 of Windstream October monthly fee application to include data received from professionals as of 12/6/19; 0.2 began to prepare exhibits C6-C8 of Windstream October fee application and 0.1 draft email to copy of same to B. Dickson to request updates; 0.1 Finalized exhibit C4 of Windstream October fee application in preparation for management review.	2.3	\$ 228	\$ 524.40
Wendy Shaffer	12/08/19	Begin to combine data related to Windstream 3rd, 4th and 5th monthly fee application for use in 1st Interim application.	1.9	\$ 228	\$ 433.20
Wendy Shaffer	12/08/19	1.2 Continued to draft Windstream 1st Interim Narrative including related Exhibits 1-6 and additional language related to Notice of SOW; 0.9 Updates exhibit C1 of Windstream 6th monthly fee application to include data received from professionals as of 12/8/19; 0.4 begin to create charts for inclusion in Windstream 1st Interim Narrative.	2.5	\$ 228	\$ 570.00

EXHIBIT C4

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	12/09/19	0.1 Communication with B. Dickson (KPMG) regarding Windstream estimate for week ending 12/7 and 0.3 updates to Windstream October fee application exhibits C6-C8 per direction from B. Dickson	0.4	\$ 228	\$ 91.20
Bruce Dickson	12/09/19	Senior Manager review of transaction tax services portion of the Windstream October monthly fee application (0.3) drafted email to W. Shaffer with comments / approval related to same (0.1)	0.4	\$ 760	\$ 304.00
Wendy Shaffer	12/09/19	Updates to exhibit C1 of Windstream 1st monthly fee application to include data received from professionals as of 12/9/19.	0.7	\$ 228	\$ 159.60
Wendy Shaffer	12/09/19	0.8 Created estimate for Windstream for week ending 12/7 including new time related to new project code and expense data; 0.1 draft email to D. Helenbrook to provide copy of same; 0.2 updates to exhibit A of Windstream 6th monthly to include new Windstream team members as of 12/9/19; 0.3 begin to draft detailed email to Windstream Partners/team leads to request review of Windstream 6th monthly fee application including details related to recent updates - in prep to send once exhibits are finalized; 0.1 send email to M. Plangman (KPMG) to request review approval of Windstream 6th monthly fee application exhibits.	1.5	\$ 228	\$ 342.00
Wendy Shaffer	12/09/19	Updates to Windstream 6th monthly fee application to include data received from professionals as of 12/9/19.	2.5	\$ 228	\$ 570.00
Wendy Shaffer	12/10/19	0.1 Draft email to Windstream Partners / team leads regarding status of Windstream 6th monthly application and next steps to meet filing deadline of same as well as the 2nd Interim fee application including related to deadlines.	0.1	\$ 228	\$ 22.80
Wendy Shaffer	12/11/19	0.4 Revised Windstream 6th monthly fee application with regards to additional data received; 0.1 send email to M. Plangman (KPMG) to provide copy of revised version for review; 0.4 communication via email regarding deadlines for Windstream 6th and Interim fee apps and expected turnaround timeline; 0.1 send follow-up email to D. Helenbrook (KPMG) related to timing of review of 2nd Interim; 0.3 prepared detailed email to KPMG Partners/team leads regarding Windstream 6th monthly fee app - including new exhibit, promotions noted and deadlines related to filing of 6th monthly and 1st Interim fee applications; 0.4 Updates to Windstream 6th monthly documentation per review comments from M. Plangman (KPMG) and send to team for review; 0.3 compiled past fee apps and draft 2nd Interim documents for Windstream to provide to Partners/team leads to request updates to Windstream 2nd Interim fee application Narrative (with regards to services provided from July 1 - Oct 31).	2.0	\$ 228	\$ 456.00
Monica Plangman	12/11/19	Performed Associate Director review of Windstream monthly fee application and concurrently provide review comments.	2.3	\$ 300	\$ 690.00
Brittany Laukhuff	12/12/19	(1.5) Senior Manager review of Windstream 6th monthly fee exhibits; Senior Manager review of interim fee application narrative (0.3)	1.8	\$ 760	\$ 1,368.00

EXHIBIT C4

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	12/13/19	Updates related to Windstream 2nd Interim Narrative per direction from B. Dickson (KPMG).	0.2	\$ 228	\$ 45.60
Wendy Shaffer	12/13/19	0.1 Review email from B. Cella (KPMG) regarding services to be billed in Windstream 6th monthly fee application; 0.3 address outstanding items related to same and 0.1 respond to email from B. Cella (KPMG) related to same.	0.5	\$ 228	\$ 114.00
Monica Plangman	12/13/19	Review and provide final approval of fee application prior to filing.	0.5	\$ 300	\$ 150.00
Wendy Shaffer	12/13/19	Updates to Windstream 6th monthly and 2nd Interim Narrative per direction from A. Samber and B. Cella (both KPMG)	0.5	\$ 228	\$ 114.00
Bruce Dickson	12/13/19	Senior Manager review of monthly fee application (0.9) and prepare description of services to be included in monthly narrative related to tax compliance services for fee application (0.1)	1.0	\$ 760	\$ 760.00
Wendy Shaffer	12/13/19	0.1 Review and respond to email from A. Bourque (KPMG) regarding question related to rates in Windstream 6th monthly fee application; 0.1 email to D. Helenbrook (KPMG) regarding language to be modified in Windstream 6th monthly fee application; 0.8 perform revisions to language in Windstream 6th monthly fee application (client sensitive information) per direction from D. Helenbrook ; 0.2 Updates to Windstream 6th monthly cover letter and send to M. Plangman (KPMG) for approval. 0.1 send email to D. Helenbrook and H. Steinberg (both KPMG) to request review/approval of updated Windstream 6th monthly fee application; 0.1 draft email to A. Polansky and T. Smith (both K&E) to request filing and service of KPMG's 6th monthly fee application and advise re status of KPMG 2nd Interim application; 0.5 begin to combine data from Windstream 6th monthly with other fee app data to facilitate creation of 2nd Interim application.	1.9	\$ 228	\$ 433.20
Monica Plangman	12/15/19	Associate Director review of interim fee application and concurrently provide comments to W. Shaffer (KPMG)	0.4	\$ 300	\$ 120.00
Wendy Shaffer	12/15/19	2.6 Finalized Draft of Windstream 2nd Interim Fee Application and 0.1 draft email to send copy of same to M. Plangman (KPMG) for review.	2.7	\$ 228	\$ 615.60
Bruce Dickson	12/16/19	Prepared weekly fee estimate for transaction tax services Windstream for week ending 12/14/19 and send to W. Shaffer (KPMG) for inclusion in overall estimate.	0.1	\$ 760	\$ 76.00
Wendy Shaffer	12/16/19	0.1 Created exhibit 4 of Windstream 2nd Interim fee application; 0.2 updated 2nd Interim Narrative to include filing info related to 6th monthly fee application; 0.1 send email to D. Helenbrook and H. Steinberg (both KPMG) to request approval of final version of 2nd Interim fee application prior to filing; 0.4 Finalized (PDF) Windstream 2nd Interim fee application in preparation for filing; 0.1 draft email to counsel to request filing / service of same.	0.9	\$ 228	\$ 205.20

EXHIBIT C4

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	12/16/19	0.7 Created Windstream estimate for week ending 12/14 to send to D. Helenbrook; 0.1 draft email to D. Helenbrook to provide copy of Windstream estimate including related support; 0.3 updated the Windstream 2nd Interim fee application Narrative per M. Plangman (KPMG) and 0.1 send final draft of Narrative/Certification along with finalized Exhibits to D. Helenbrook and H. Steinberg (both KPMG) to request review/approval of same	1.2	\$ 228	\$ 273.60
Wendy Shaffer	12/18/19	Draft email to K. Moodi (Windstream) and A. Gasbarra (A&M) to provide copies of Windstream 6th monthly and 2nd Interim filed on 12/16.	0.1	\$ 228	\$ 22.80
Wendy Shaffer	12/20/19	0.1 Updated exhibit A of Windstream November fee application to include new team member including title and corresponding rate; 1.0 Updated exhibit C1 of the Windstream November fee application to include data received from professionals as of 12/20/19; 0.8 prepared Windstream estimate for week ending 12/21 including estimate of fees for 12/20 to provide to D. Helenbrook for A&M prior to firm holiday	1.9	\$ 228	\$ 433.20
Wendy Shaffer	12/30/19	Updated exhibit C1 of Windstream November monthly fee application to include data received from professionals as of 12/30/19	3.8	\$ 228	\$ 866.40
Total Fee Application Preparation Services			40.3		\$ 11,493.60

EXHIBIT C5

Windstream Holdings, Inc., et al.
Case No. 19-22312
Non-Working Travel Time
December 1, 2019 through December 31, 2019

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
December 1, 2019 through December 31, 2019

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	

EXHIBIT C6

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Compliance - Transaction Tax Services
December 1, 2019 through December 31, 2019

Windstream Entity Names	Total
US LEC of Maryland LLC	
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: December 2019 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 12/1/19 through 12/31/19 for the entities listed above.

EXHIBIT C7

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Compliance Services (EarthLink Implementation)
December 1, 2019 through December 31, 2019

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

EXHIBIT C8

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services (Related to Transaction Tax Services)

December 1, 2019 through December 31, 2019

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
December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Ben Cella	12/02/19	Telephone call between B. Cella and R. Blattner (both KPMG) to discuss status of tax bankruptcy claims for Wisconsin as of 12/2/19.	0.1	\$ 875	\$ 87.50
Rick Blattner	12/02/19	Telephone call between B. Cella and R. Blattner (both KPMG) to discuss status of tax bankruptcy claims for Wisconsin as of 12/2/19.	0.1	\$ 875	\$ 87.50
Ben Cella	12/02/19	Telephone call with C. Robinson (Windstream) to discuss the Nebraska, Georgia, and Texas tax bankruptcy claims	0.2	\$ 875	\$ 175.00
Audra Mitchell	12/02/19	Telephone call between B. Cella and A. Mitchell (both KPMG) to discuss tax bankruptcy claims for Missouri and Nebraska	0.3	\$ 875	\$ 262.50
Ben Cella	12/02/19	Telephone call between B. Cella and A. Mitchell (both KPMG) to discuss tax bankruptcy claims for Missouri and Nebraska	0.3	\$ 875	\$ 262.50
Ben Cella	12/02/19	Communication via email with C. Robinson (Windstream) about Wisconsin tax bankruptcy claims.	0.4	\$ 875	\$ 350.00
Jese Riddle	12/02/19	Reviewed NE audit workpapers issued by the NE DOR (Nebraska Department of Revenue) per request of A. Mitchell (KPMG) (0.7) and analyzed the taxability of telecommunication services to verify the validity of the claimed tax amounts (0.3).	1.0	\$ 650	\$ 650.00
Caroline Stevens	12/02/19	(1.2) Update PA Gross Receipts (GRT) Windstream Conestoga file to reflect audit files we have and concurrently compare assessment amounts to claims the state filed in order to determine a true amount Windstream should expect to owe/pay to state; (.2) Drafted email to V. Anger, S. Wagner, and J. Marchal (all Windstream) to provide update regarding discussion with Georgia Department of Revenue about the 2014 - 2018 claims including how the State determined the amount of assessment.	1.4	\$ 650	\$ 910.00
Ben Cella	12/03/19	Telephone call between B. Cella and C. Stevens (both of KPMG) for debrief related to call with V. Anger and J. Marchal (Windstream) regarding the 2014-2018 Georgia tax bankruptcy claims.	0.1	\$ 875	\$ 87.50
Caroline Stevens	12/03/19	Telephone call between B. Cella and C. Stevens (both of KPMG) for debrief related to call with V. Anger and J. Marchal (Windstream) regarding the 2014-2018 Georgia tax bankruptcy claims.	0.1	\$ 650	\$ 65.00
Ben Cella	12/03/19	Telephone call between B. Cella and R. Blattner (both KPMG) to discuss response to Resolution Officer and follow up e-mail to be sent to Problem Resolution officer	0.1	\$ 875	\$ 87.50
Rick Blattner	12/03/19	Telephone call between B. Cella and R. Blattner (both KPMG) to discuss response to Resolution Officer and follow up e-mail to be sent to Problem Resolution officer	0.1	\$ 875	\$ 87.50
Ben Cella	12/03/19	Telephone call with S. Wagner, and J. Marchal (both Windstream), B. Cella and C. Stevens (both KPMG) to discuss the 2014-2018 Georgia tax bankruptcy claims	0.5	\$ 875	\$ 437.50

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	12/03/19	Telephone call with S. Wagner, and J. Marchal (both Windstream), B. Cella and C. Stevens (both KPMG) to discuss the 2014-2018 Georgia tax bankruptcy claims	0.5	\$ 650	\$ 325.00
Caroline Stevens	12/03/19	Summarize the additional files needed for Windstream Pennsylvania, LLC, Windstream Conestoga, Inc., CoreComm-ATX, Inc., Windstream D&E, Inc., EarthLink Business, LLC, PaeTec Communications, LLC, Windstream KDL, LLC, McLeodUSA Telecommunications Services, L.L.C., Cavalier Telephone Mid-Atlantic, L.L.C., Windstream Communications, LLC in order to put complete a summary of Pennsylvania Gross Receipts Tax amount that Windstream potentially owes to the State.	1.8	\$ 650	\$ 1,170.00
Caroline Stevens	12/03/19	(1.8) Summarized the additional files needed for Deltacom, LLC, Windstream D&E Systems, LLC, Windstream Buffalo Valley, Inc., Windstream Business Holdings, LLC, PAETEC, LLC, US LEC Communications LLC, The Other Phone Company, LLC, Conversent Communications of Pennsylvania, LLC, Windstream Cavalier, LLC, Cavalier Telephone, L.L.C. in order to put complete a summary of Pennsylvania Gross Receipts Tax amount that Windstream potentially owes to the State; (0.1) Review the information in the Georgia Use Tax File sent by J. Marchal (Windstream). (0.1) Update the file to include the Tax Assessment Amounts from the State in order to compare the Assessment Amounts to what J. Marchal (Windstream) thinks is owed on Georgia claims and send the summary to B. Cella (KPMG).	2.0	\$ 650	\$ 1,300.00
Stephen Metz	12/04/19	Meeting with M. Newell (KPMG) to discuss the need to perform a high level review of Windstream's timeline for the Denver audit and Bankruptcy claim - to determine if we had the right to protest the assessment or if Windstream may have missed the window.	0.3	\$ 760	\$ 228.00
Molly Newell	12/04/19	Meeting with S. Metz (KPMG) to discuss the need to perform a high level review of Windstream's timeline for the Denver audit and Bankruptcy claim - to determine if we had the right to protest the assessment or if Windstream may have missed the window.	0.3	\$ 520	\$ 156.00
Ben Cella	12/05/19	Communication via email with S. Williams and C. Stevens (both KPMG) about newly received Wisconsin billing data (Windstream's service revenue billing files) for tax revenue analysis	0.1	\$ 875	\$ 87.50
Stephen Metz	12/05/19	Review of Denver Notices of Final Assessments as part of Denver audit defense for Windstream bankruptcy	0.4	\$ 760	\$ 304.00
Molly Newell	12/05/19	Discussion with S. Metz (KPMG) regarding potential for protesting the Denver audit assessment and appeal based on timeline detail provided by Windstream	0.5	\$ 520	\$ 260.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Stephen Metz	12/05/19	Discussion with M. Newell (KPMG) regarding potential for protesting the Denver audit assessment and appeal based on timeline detail provided by Windstream	0.5	\$ 760	\$ 380.00
Molly Newell	12/05/19	0.6 review of specific chapter 11 bankruptcy law per request from S. Metz (KPMG) with regards to applicability to Windstream; 0.5 Compiled documentation provided by email to S. Metz (KPMG) from B. Cella and C. Stevens (both KPMG) and S. Wagner (Windstream) in order to provide summary file to S. Metz for his reference/ analysis - per his request.	1.1	\$ 520	\$ 572.00
Caroline Stevens	12/06/19	Telephone call between B. Cella and C. Stevens (both KPMG) to discuss Pennsylvania and Georgia tax audits	0.4	\$ 650	\$ 260.00
Ben Cella	12/06/19	Telephone call between B. Cella and C. Stevens (both KPMG) to discuss Pennsylvania and Georgia tax audits	0.4	\$ 875	\$ 350.00
Caroline Stevens	12/06/19	Update Pennsylvania GRT Windstream Pennsylvania, LLC 2012 Tab for information provided from V. Anger (Windstream) in preparation to send back to Windstream Team.	0.8	\$ 650	\$ 520.00
Ben Cella	12/06/19	(0.4) Managing Director review and concurrently revise the Pennsylvania Gross Receipts Tax summaries prepared by C. Stevens (KPMG); (0.4) Analyzed summary schedule of Georgia audits prepared by J. Marchal (Windstream) in comparison to information provided by the Georgia Department of Revenue for the audits; (0.2) Communication via email with J. Marchal (Windstream) to clarify certain amounts in the summary schedule she prepared for the Georgia tax audits	1.0	\$ 875	\$ 875.00
Ben Cella	12/06/19	(0.3) Drafted an email to C. Robinson and V. Anger (both Windstream) with summaries for the Pennsylvania Gross Receipts Tax audits; (1.2) Preparing a summary schedule of Georgia tax audits for C. Robinson and V. Anger (both Windstream); (0.4) Prepare email to C. Robinson and V. Anger (both Windstream) requesting their approval for a strategy to approach the Georgia tax audits; and (0.1) Subsequent communication via email with C. Robinson (Windstream) to answer his questions about the Georgia tax audits.	2.0	\$ 875	\$ 1,750.00
Ben Cella	12/12/19	Drafted email to V. Anger and S. Wagner (both Windstream) about a waiver requested by the Wisconsin Resolution Officer.	0.1	\$ 875	\$ 87.50
John Vann	12/12/19	Telephone call between B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss status of the Wisconsin tax audits as of 12/12/19.	0.3	\$ 760	\$ 228.00
Ben Cella	12/12/19	Telephone call between B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss status of the Wisconsin tax audits as of 12/12/19.	0.3	\$ 875	\$ 262.50

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Rick Blattner	12/12/19	Telephone call between B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss status of the Wisconsin tax audits as of 12/12/19.	0.3	\$ 875	\$ 262.50
Caroline Stevens	12/12/19	Updated the Windstream weekly call agenda and related spreadsheet to include new information sent by V. Anger (Windstream) related to updated status of claims, etc.	3.2	\$ 650	\$ 2,080.00
Ben Cella	12/13/19	Call between B. Cella (KPMG) and S. Metz (KPMG) to discuss status and next steps related to the City of Denver tax audit assessments as of 12/13/19.	0.2	\$ 875	\$ 175.00
Stephen Metz	12/13/19	Call between B. Cella (KPMG) and S. Metz (KPMG) to discuss status and next steps related to the City of Denver tax audit assessments as of 12/13/19.	0.2	\$ 760	\$ 152.00
Ben Cella	12/13/19	Correspondence via email with S. Wagner (Windstream) regarding details related to the Wisconsin service revenue billing files for tax revenue analysis.	0.2	\$ 875	\$ 175.00
Ben Cella	12/16/19	Drafted email to V. Anger and S. Wagner (both Windstream) inquiring about the status of a waiver requested by the Wisconsin Resolution Officer.	0.1	\$ 875	\$ 87.50
John Vann	12/16/19	Analyzed Xeta Oracle and non-Oracle billing files posted to Orion on 11.26.2019 and 12.05.2019 to determine if: 1) data attributes are sufficient; 2) the two files can be linked and 3) can be "tied" out to each other for the purposes of utilizing the data in support of the Wisconsin audit defense.	0.5	\$ 760	\$ 380.00
Caroline Stevens	12/16/19	Prepare Power of Attorney (POA) forms for City of Denver for the following: Paetec (0.3), Xeta (0.3), Mcleod (0.3) and Windstream Services (0.3); prepared related POA attachment (0.2) (these POAs were prepared in order for our Denver experts to discuss with the City and County of Denver the assessments and steps going forward to resolve claims).	1.4	\$ 650	\$ 910.00
Ben Cella	12/17/19	(0.1) Draft email to S. Williams (KPMG) about new Wisconsin tax files received from S. Wagner (Windstream); (0.3) Draft email to S. Wagner (Windstream) about the new Wisconsin sales tax assessment.	0.4	\$ 875	\$ 350.00
Ben Cella	12/17/19	Telephone call with S. Metz, M. Newell, C. Stevens, and B. Cella (KPMG) to discuss the City of Denver audits and next steps going forward before discussion with Windstream on December 18	0.4	\$ 875	\$ 350.00
Stephen Metz	12/17/19	Telephone call with S. Metz, M. Newell, C. Stevens, and B. Cella (KPMG) to discuss the City of Denver audits and next steps going forward before discussion with Windstream on December 19	0.4	\$ 760	\$ 304.00
Caroline Stevens	12/17/19	Telephone call with S. Metz, M. Newell, C. Stevens, and B. Cella (KPMG) to discuss the City of Denver audits and next steps going forward before discussion with Windstream on December 18.	0.4	\$ 650	\$ 260.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
Molly Newell	12/17/19	Telephone call with S. Metz, M. Newell, C. Stevens, and B. Cella (KPMG) to discuss the City of Denver audits and next steps going forward before discussion with Windstream on December 18.	0.4	\$ 520	\$ 208.00
Molly Newell	12/17/19	Review of city of Denver audit workpapers in order to prepare for upcoming call with Windstream	0.5	\$ 520	\$ 260.00
Ben Cella	12/18/19	Telephone call between B. Cella, R. Blattner, and J. Vann (all KPMG) and M. Kharoub (Wisconsin Department of Revenue) to discuss status of Wisconsin tax audits as of 12/18/19.	0.3	\$ 875	\$ 262.50
John Vann	12/18/19	Telephone call between B. Cella, R. Blattner, and J. Vann (all KPMG) and M. Kharoub (Wisconsin Department of Revenue) to discuss status of Wisconsin tax audits as of 12/18/19.	0.3	\$ 760	\$ 228.00
Rick Blattner	12/18/19	Telephone call between B. Cella, R. Blattner, and J. Vann (all KPMG) and M. Kharoub (Wisconsin Department of Revenue) to discuss status of Wisconsin tax audits as of 12/18/19.	0.3	\$ 875	\$ 262.50
Caroline Stevens	12/18/19	Telephone call with V. Anger and S. Wagner (Windstream) and S. Metz, M. Newell, C. Stevens - partial attendance, and B. Cella (KPMG) to discuss the status and steps going forward for the City of Denver audits.	0.6	\$ 650	\$ 390.00
Ben Cella	12/18/19	Telephone call with V. Anger and S. Wagner (Windstream) and S. Metz, M. Newell, C. Stevens - partial attendance, and B. Cella (KPMG) to discuss the status and steps going forward for the City of Denver audits.	0.8	\$ 875	\$ 700.00
Molly Newell	12/18/19	Telephone call with V. Anger and S. Wagner (Windstream) and S. Metz, M. Newell, C. Stevens - partial attendance, and B. Cella (KPMG) to discuss the status and steps going forward for the City of Denver audits.	0.8	\$ 520	\$ 416.00
Stephen Metz	12/18/19	Telephone call with V. Anger and S. Wagner (Windstream) and S. Metz, M. Newell, C. Stevens - partial attendance, and B. Cella (KPMG) to discuss the status and steps going forward for the City of Denver audits.	0.8	\$ 760	\$ 608.00
Stephen Metz	12/18/19	(0.2) Follow up discussion with M. Newell (KPMG) regarding next steps related to City of Denver audits as of 12/18/19; (0.7) drafted notes summarizing results of call with client re same to determine next steps	0.2	\$ 760	\$ 152.00
Molly Newell	12/18/19	(0.2) Follow up discussion with S. Metz (KPMG) regarding next steps related to City of Denver audits as of 12/18/19; (0.7) drafted notes summarizing results of call with client re same to determine next steps	0.9	\$ 520	\$ 468.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
December 1, 2019 through December 31, 2019

Name	Date	Description	Hours	Rate	Amount
John Vann	12/18/19	Analyzed billing / financial files provided by client for Windstream NTI, LLC to determine if: 1) data attributes are sufficient; 2) the two files can be linked and 3) can be "tied" out to each other for the purposes of utilizing the data in support of the Wisconsin audit defense (process included identifying / analyzing discrepancies between the billing files and financial statement data as needed).	1.8	\$ 760	\$ 1,368.00
Caroline Stevens	12/18/19	(0.4) Review documentation sent by V. Anger (Windstream) for the Windstream Pennsylvania Gross Receipts audit/assessment for the year 2012; and (1.9) prepare an updated summary assessment file for Windstream Pennsylvania Gross Receipts based on documentation provided by V. Anger.	2.3	\$ 650	\$ 1,495.00
John Vann	12/19/19	Analyzed billing / financial documentation provided by client for Paetec Communications and Windstream Norlight to determine if: 1) data attributes are sufficient; 2) the two files can be linked and 3) can be "tied" out to each other for the purposes of utilizing the data in support of the Wisconsin audit defense (process included identifying / analyzing discrepancies between the billing files and financial statement data as needed)	2.1	\$ 760	\$ 1,596.00
John Vann	12/20/19	Telephone call between R. Blattner and J. Vann (all KPMG) to discuss proposed audit strategy and next steps and audit supporting documentation	0.5	\$ 760	\$ 380.00
Rick Blattner	12/20/19	Telephone call between R. Blattner and J. Vann (all KPMG) to discuss proposed audit strategy and next steps and audit supporting documentation	0.5	\$ 875	\$ 437.50
Ben Cella	12/20/19	Telephone call between B. Cella and J. Vann (both KPMG) to discuss status and next steps related to Wisconsin tax audits as of 12/20/19.	0.8	\$ 875	\$ 700.00
John Vann	12/20/19	Telephone call between B. Cella and J. Vann (both KPMG) to discuss status and next steps related to Wisconsin tax audits as of 12/20/19.	0.8	\$ 760	\$ 608.00
Ben Cella	12/20/19	(1.1) Drafted email to the Georgia Department of Revenue with an offer to settle 8 tax audits; (0.1) Correspondence via email with S. Wagner (Windstream) and S. Metz, C. Stevens, and M. Newell (all KPMG) about City of Denver Power of Attorney forms for tax audits	1.2	\$ 875	\$ 1,050.00
John Vann	12/23/19	Draft email to client requesting additional audit workpapers and trial balance information based on a review of data provided as of 12.23.2019.	0.1	\$ 760	\$ 76.00
Total Audit Defense Services			41.2		\$ 29,817.00

EXHIBIT D

Windstream Holdings, Inc., et al.
Case No. 19-22312
Summary of Out of Pocket Expenses
December 1, 2019 through December 31, 2019

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

EXHIBIT D1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Detail of Out of Pocket Expenses
December 1, 2019 through December 31, 2019

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

Exhibit 3

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

**NINTH 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
JANUARY 1, 2020 THROUGH JANUARY 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:	January 1, 2020 through January 31, 2020
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 383,714.80
Less 20% Holdback:	\$ (76,742.96)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 306,971.84

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: March 16, 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
January 1, 2020 through January 31, 2020

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	62.1	\$ 760	\$ 47,196.00
Adam Murphy	Manager - M&A Tax	3.5	\$ 650	\$ 2,275.00
Adam Samber	Senior Manager - Tax	7.0	\$ 760	\$ 5,320.00
Alexandra Zaunbrecher	Senior Associate - M&A Tax	12.0	\$ 520	\$ 6,240.00
Allison Laird	Managing Director - M&A Tax	1.0	\$ 875	\$ 875.00
Andrew Grace	Manager - State & Local Tax	2.7	\$ 650	\$ 1,755.00
Ben Cella	Managing Director - State & Local Tax	22.7	\$ 875	\$ 19,862.50
Brian Defliese	Paraprofessional - Tax Technician	5.6	\$ 275	\$ 1,540.00
Brittney Laukhuff	Senior Manager - M&A Tax	34.3	\$ 760	\$ 26,068.00
Caroline Stevens	Manager - State & Local Tax	15.9	\$ 650	\$ 10,335.00
Chris Nocito	Associate - M&A Tax	23.5	\$ 420	\$ 9,870.00
Clay Wammack	Senior Associate - M&A Tax	5.8	\$ 520	\$ 3,016.00
David Helenbrook	Principal - M&A Tax	30.9	\$ 875	\$ 27,037.50
Eric Albritton	Senior Associate - M&A Tax	46.5	\$ 520	\$ 24,180.00
Howard Steinberg	Partner - M&A Tax	1.9	\$ 875	\$ 1,662.50
Joey Schwartz	Senior Associate - State & Local Tax	31.3	\$ 520	\$ 16,276.00
John Vann	Senior Manager - State & Local Tax	18.4	\$ 760	\$ 13,984.00
Joseph Senier	Senior Manager - State & Local Tax	1.0	\$ 760	\$ 760.00
Katie Ford	Manager - State & Local Tax	12.8	\$ 650	\$ 8,320.00
Kevin Polli	Managing Director - State & Local Tax	3.1	\$ 875	\$ 2,712.50
Luis Carcamo	Paraprofessional - Tax Technician	6.9	\$ 275	\$ 1,897.50
Lydia Bull	Senior Manager - M&A Tax	17.5	\$ 760	\$ 13,300.00
Mabel Zhang	Manager - State & Local Tax	0.5	\$ 650	\$ 325.00
Marc Frediani	Partner - Tax	0.4	\$ 875	\$ 350.00
Mark Balistrieri	Senior Manager - State & Local Tax	1.0	\$ 760	\$ 760.00
Mark Hoffenberg	Principal - Washington National Tax	10.8	\$ 875	\$ 9,450.00
Mary Beth Turner	Associate - M&A Tax	19.1	\$ 420	\$ 8,022.00
Michael Andruchek	Senior Manager - State & Local Tax	4.8	\$ 760	\$ 3,648.00
Michael Campagna	Senior Manager - M&A Tax	0.9	\$ 760	\$ 684.00
Molly Newell	Senior Associate - State & Local Tax	1.8	\$ 520	\$ 936.00
Regina Gilinsky	Manager - M&A Tax	6.1	\$ 650	\$ 3,965.00
Rick Blattner	Principal - State & Local Tax	2.2	\$ 875	\$ 1,925.00
Robert Hyatt	Senior Associate - State & Local Tax	23.0	\$ 520	\$ 11,960.00
Sam Chen	Managing Director - Washington National Tax	16.4	\$ 875	\$ 14,350.00
Samantha Nartadam	Senior Associate - State & Local Tax	13.1	\$ 520	\$ 6,812.00
Scott Salmon	Partner - Washington National Tax	0.5	\$ 875	\$ 437.50
Sharon Williams	Manager - Tax	3.3	\$ 650	\$ 2,145.00
Stephen Metz	Senior Manager - State & Local Tax	1.4	\$ 760	\$ 1,064.00

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

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

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Tim Nichols	Senior Manager - Washington National Tax	28.6	\$ 760	\$ 21,736.00
Varoon Laddha	Senior Manager - State & Local Tax	19.2	\$ 760	\$ 14,592.00
Wendy Shaffer	Manager - Bankruptcy	31.1	\$ 228	\$ 7,090.80
Hours and Discounted Fees		550.6		\$ 354,734.80
Fixed fees related to Tax Compliance - Transaction Tax Services (Exhibit C6)				\$ 28,980.00
Total Fees				\$ 383,714.80
Less Holdback Adjustment (20%)				\$ (76,742.96)
Net Requested Fees				\$ 306,971.84
Out of Pocket Expenses				\$ -
Net Requested Fees & Out of Pocket Expenses				\$ 306,971.84
Blended Hourly Rate (Exclusive of Fixed Fees)			\$ 644.27	

EXHIBIT B

Windstream Holdings, Inc., et al.

Case No. 19-22312

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

Category	Exhibit	Total Billed Hours	Total Fees Requested
Tax Consulting Services	C1	477.4	\$ 318,816.00
Historic NOL Limitation Analysis	C2	0.0	\$ -
Retention Services	C3	0.0	\$ -
Fee Application Preparation Services	C4	32.4	\$ 8,078.80
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	40.8	\$ 27,840.00
Total		550.6	\$ 383,714.80

⁽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
January 1, 2020 through January 31, 2020

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	01/02/20	(0.6) Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland) to discuss project status including litigation posture and lease opinion as of 1/2/2020.	0.6	\$ 875	\$ 525.00
Chris Nocito	01/02/20	(.7) Review and concurrently compile monthly fee statements / interim fee applications filed for the week of December 20, 2019 and December 27, 2019.	0.7	\$ 420	\$ 294.00
Mary Beth Turner	01/02/20	Updated the Windstream tax attribute reduction model based on additional review comments received from B. Laukhuff (KPMG) on 1/2/2020	0.8	\$ 420	\$ 336.00
Brittney Laukhuff	01/02/20	(2.0) Meeting between B. Laukhuff (KPMG) and M. Turner (KPMG) to review the tax attribute reduction model in order to pinpoint a waterfall error affecting tax outcome consequences of the potential transaction scenarios	2.0	\$ 760	\$ 1,520.00
Mary Beth Turner	01/02/20	(2.0) Meeting between B. Laukhuff (KPMG) and M. Turner (KPMG) to review the tax attribute reduction model in order to pinpoint a waterfall error affecting tax outcome consequences of the potential transaction scenarios	2.0	\$ 420	\$ 840.00
Brian Defliese	01/02/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC. - Contracts (1.2) Alvarez & Marsal North America, LLC. - Vendor Management (.9)	2.1	\$ 275	\$ 577.50
Eric Albritton	01/02/20	Senior associate review of monthly fee statements with focus on workstream / time entries to ensure proper allocations for purposes of bankruptcy cost analysis: KPMG (6th) - Tax Consulting Services (1.2); Katten (8th) - Charter Litigation (0.9).	2.1	\$ 520	\$ 1,092.00
Robert Hyatt	01/02/20	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 12/27/19 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
Brittney Laukhuff	01/02/20	Senior Manager review of Windstream attribute reduction model and related structure deck with focus on latest updates as of 1/2/20.	3.5	\$ 760	\$ 2,660.00
Luis Carcamo	01/02/20	(1.4) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - A&M - 8th Monthly Fee Statement - Business Plan; (2.4) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - A&M - 8th Monthly Fee Statement - Cash Management & Collateral	3.8	\$ 275	\$ 1,045.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	01/02/20	(3.9) Preparing first draft of the second interim fee schedule to reflect service provider amounts by category and concurrently updating footnotes regarding same (on as needed basis).	3.9	\$ 420	\$ 1,638.00
Mary Beth Turner	01/03/20	Discussion with B. Laukhuff (KPMG) regarding asset basis reduction amounts and additional revisions that need to be performed.	0.5	\$ 420	\$ 210.00
Brittney Laukhuff	01/03/20	Discussion with M. Turner (KPMG) regarding asset basis reduction amounts and revisions that need to be performed.	0.5	\$ 760	\$ 380.00
Ben Cella	01/03/20	(0.7) Telephone call with C. Robinson, V. Anger, S. Wheeler, and S. Wagner (Windstream) and B. Cella, K. Polli, J. Vann, and M. Andruchek (all KPMG) to discuss progress on Windstream tax claims as of 1/3/2020.	0.7	\$ 875	\$ 612.50
John Vann	01/03/20	(0.7) Telephone call with C. Robinson, V. Anger, S. Wheeler, and S. Wagner (Windstream) and B. Cella, K. Polli, J. Vann, and M. Andruchek (all KPMG) to discuss progress on Windstream tax claims as of 1/3/2020.	0.7	\$ 760	\$ 532.00
Kevin Polli	01/03/20	(0.7) Telephone call with C. Robinson, V. Anger, S. Wheeler, and S. Wagner (Windstream) and B. Cella, K. Polli, J. Vann, and M. Andruchek (all KPMG) to discuss progress on Windstream tax claims as of 1/3/2020.	0.7	\$ 875	\$ 612.50
Michael Andruchek	01/03/20	(0.7) Telephone call with C. Robinson, V. Anger, S. Wheeler, and S. Wagner (Windstream) and B. Cella, K. Polli, J. Vann, and M. Andruchek (all KPMG) to discuss progress on Windstream tax claims as of 1/3/2020.	0.7	\$ 760	\$ 532.00
Brittney Laukhuff	01/03/20	(1.5) Review of bankruptcy planning model with respect to asset basis reduction amounts related to comments provided to M. Turner (KPMG) on 1/2/20.	1.5	\$ 760	\$ 1,140.00
Ben Cella	01/03/20	(0.9) Managing Director review and concurrently revise Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 12/20/19 and 12/27/19 Register Reports; (0.3) Incorporating updates from J. Franks (Windstream) into the Windstream Tax Bankruptcy Report; (0.4) Preparing the agenda materials for today's weekly status call with Windstream Tax; (0.1) Communication via email with N. Tammerine (Alvarez & Marsal) with a list of the bankruptcy tax claims KPMG is managing for Windstream.	1.7	\$ 875	\$ 1,487.50

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Ben Cella	01/03/20	(0.4) Analysis of 12/20/19 Register Report from Alvarez & Marsal to identify new tax claims as well as any changes to existing tax claims; (0.4) Analysis of 12/27/19 Register Report from Alvarez & Marsal to identify new tax claims as well as any changes to existing tax claims; (0.6) Updating the Windstream Tax Bankruptcy Report to include new tax claims / changes from Alvarez & Marsal's 12/20/19 Register Report; (0.6) Updating the Windstream Tax Bankruptcy Report to include new tax claims / changes from Alvarez & Marsal's 12/27/19 Register Report	2.0	\$ 875	\$ 1,750.00
Eric Albritton	01/03/20	Performed Senior associate review of monthly fee statements with focus on workstream / time entries to ensure proper allocations for purposes of bankruptcy cost analysis: PJT (7th) (1.5); PJT (8th) (1.6).	3.1	\$ 520	\$ 1,612.00
Mary Beth Turner	01/03/20	Updated the Windstream tax attribute reduction model to address discrepancy related to two attribute reduction figures that were not matching up.	3.4	\$ 420	\$ 1,428.00
Lydia Bull	01/06/20	Performed Senior manager review of 2nd interim fee application workpapers for the bankruptcy cost analysis for Lazard.	0.4	\$ 760	\$ 304.00
Joey Schwartz	01/06/20	Meeting to discuss status of state attribute reduction model in relation to development of federal attribute reduction and alternate scenario models. Attendees: K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.5	\$ 520	\$ 260.00
Kevin Polli	01/06/20	Meeting to discuss status of state attribute reduction model in relation to development of federal attribute reduction and alternate scenario models. Attendees: K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.5	\$ 875	\$ 437.50
Mabel Zhang	01/06/20	Meeting to discuss status of state attribute reduction model in relation to development of federal attribute reduction and alternate scenario models. Attendees: K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. Grace (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
January 1, 2020 through January 31, 2020

Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	01/06/20	Meeting to discuss status of state attribute reduction model in relation to development of federal attribute reduction and alternate scenario models. Attendees: K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.5	\$ 760	\$ 380.00
Andrew Grace	01/06/20	Meeting to discuss status of state attribute reduction model in relation to development of federal attribute reduction and alternate scenario models. Attendees: K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.5	\$ 650	\$ 325.00
Michael Andruchek	01/06/20	Senior manager review of results of staff research regarding generator installation for Paetec Texas sales tax claim.	0.5	\$ 760	\$ 380.00
Ben Cella	01/06/20	(0.5) Analysis of 1/3/20 Register Report from Alvarez & Marsal to identify new tax claims / changes to existing tax claims; (0.1) Sending claims that need the Claim Sub Type updated in the Register Report to N. Tammerine at Alvarez & Marsal; (0.1) Draft email to V. Anger (Windstream) to respond to her questions regarding what tax claims were filed by Texas for Windstream Sugar Land, LLC.	0.7	\$ 875	\$ 612.50
Brian Defliese	01/06/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Katten - Charter Litigation (.7)	0.7	\$ 275	\$ 192.50
Adam Samber	01/06/20	Review company comments on ASC 740 Project summary analysis and concurrently perform related modifications	1.2	\$ 760	\$ 912.00
Ben Cella	01/06/20	(0.3) Additional updates to the Windstream Tax Bankruptcy Report to include new tax claims / changes from Alvarez & Marsal's 1/3/30 Register Report; (0.5) Revising the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 1/3/20 Register Report; and (0.4) Preparing the agenda / documentation for weekly status call with Windstream Tax on 1/7/2020.	1.2	\$ 875	\$ 1,050.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Ben Cella	01/06/20	(0.1) Draft email to K. Polli, V. Laddha, R. Hyatt, and C. Stevens (all KPMG) with analysis of the 1/3/20 Register Report from Alvarez & Marsal detailing new tax claims / changes to existing tax claims; (0.4) Updating the Windstream Tax Bankruptcy Report to include new tax claims / changes to existing claims from Alvarez & Marsal's 1/3/30 Register Report; (1.2) Reviewing tax claim tracking spreadsheet from N. Tammerine (Alvarez & Marsal) and concurrently provide feedback on whether it was a comprehensive list of tax claims KPMG is managing for Windstream.	1.7	\$ 875	\$ 1,487.50
Robert Hyatt	01/06/20	Updates to the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 1/3/2020 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
Eric Albritton	01/06/20	Senior associate review of Q3 through 9/30 reconciliation along with supporting schedules to Windstream's general ledger account.	3.0	\$ 520	\$ 1,560.00
Ben Cella	01/07/20	Telephone call with C. Robinson (Windstream) and N. Tammerine (Alvarez & Marsal) to discuss bankruptcy tax claim estimates.	0.2	\$ 875	\$ 175.00
Ben Cella	01/07/20	Call with C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (Windstream) and B. Cella, C. Stevens, and M. Andruchek (all KPMG) to discuss progress related to Windstream tax claims as of 1/7/2020.	0.6	\$ 875	\$ 525.00
Caroline Stevens	01/07/20	Call with C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (Windstream) and B. Cella, C. Stevens, and M. Andruchek (all KPMG) to discuss progress related to Windstream tax claims as of 1/7/2020.	0.6	\$ 650	\$ 390.00
Michael Andruchek	01/07/20	Call with C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (Windstream) and B. Cella, C. Stevens, and M. Andruchek (all KPMG) to discuss progress related to Windstream tax claims as of 1/7/2020.	0.6	\$ 760	\$ 456.00
Michael Andruchek	01/07/20	Consolidated DSA encore files (DSA Encore is the sole vendor involved in the Paetec Texas claim) to clearly show auditor the amounts related to generator new construction.	0.8	\$ 760	\$ 608.00
Adam Samber	01/07/20	Reviewed client comments on ASC 740 Project summary analysis and concurrently perform related modifications.	1.1	\$ 760	\$ 836.00
Eric Albritton	01/07/20	(0.9) Continued, from earlier in the day, to perform Senior associate review and concurrently update the Q3 through 9/30 ordinary course provider schedule; and (1.1) performing corresponding updates to reconciliation with regards to same.	2.0	\$ 520	\$ 1,040.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	01/07/20	(3.0) Began Senior associate review and concurrently updating Q3 through 9/30 ordinary course provider schedule	3.0	\$ 520	\$ 1,560.00
Adam Bourque	01/07/20	Preparing updated section 382(l)(5) calculations for all three attribute reduction cancellation of indebtedness scenarios after layering in more detailed analysis of separate company prior section 382 limitations.	3.2	\$ 760	\$ 2,432.00
Adam Bourque	01/07/20	Senior manager review of the Windstream attribute reduction model dated January 3, 2020 with regard to changes discussed in prior review sessions.	3.9	\$ 760	\$ 2,964.00
Brittny Laukhuff	01/08/20	(.3) Call with A. Bourque (KPMG) regarding integration of updated Net Operating Loss (NOL) file into bankruptcy planning model	0.3	\$ 760	\$ 228.00
Adam Bourque	01/08/20	(.3) Call with B. Laukhuff (KPMG) regarding integration of updated Net Operating Loss (NOL) file into bankruptcy planning model	0.3	\$ 760	\$ 228.00
David Helenbrook	01/08/20	Call with A. Samber and D. Helenbrook (KPMG) to discuss financial statement calculations	0.4	\$ 875	\$ 350.00
Adam Samber	01/08/20	Call with A. Samber and D. Helenbrook (KPMG) to discuss financial statement calculations	0.4	\$ 760	\$ 304.00
David Helenbrook	01/08/20	Call with S. Wheeler, Tran (Windstream), M. Frediani, A. Samber and D. Helenbrook (KPMG) to discuss financial statement calculations	0.4	\$ 875	\$ 350.00
Adam Samber	01/08/20	Call with S. Wheeler, Tran (Windstream), M. Frediani, A. Samber and D. Helenbrook (KPMG) to discuss financial statement calculations	0.4	\$ 760	\$ 304.00
Marc Frediani	01/08/20	Call with S. Wheeler, Tran (Windstream), M. Frediani, A. Samber and D. Helenbrook (KPMG) to discuss financial statement calculations	0.4	\$ 875	\$ 350.00
David Helenbrook	01/08/20	Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland), M. Hoffenberg and D. Helenbrook (KPMG) to discuss project status including Private Letter Ruling (PLR) filing and true lease opinion as of 1/8/20.	0.5	\$ 875	\$ 437.50
Mark Hoffenberg	01/08/20	Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland), M. Hoffenberg and D. Helenbrook (KPMG) to discuss project status including Private Letter Ruling (PLR) filing and true lease opinion as of 1/8/20.	0.5	\$ 875	\$ 437.50
Michael Campagna	01/08/20	Call between M Campagna and R Gilinsky (both KPMG) to discuss status of 2018 updates to stock basis analysis for tax return as filed and in connection with the bankruptcy modelling for Windstream Corporation and its subsidiaries.	0.6	\$ 760	\$ 456.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Regina Gilinsky	01/08/20	Call between M Campagna and R Gilinsky (both KPMG) to discuss status of 2018 updates to stock basis analysis for tax return as filed and in connection with the bankruptcy modelling for Windstream Corporation and its subsidiaries.	0.6	\$ 650	\$ 390.00
Tim Nichols	01/08/20	Review and concurrently analyzed client provided responses to information requests	0.7	\$ 760	\$ 532.00
Mary Beth Turner	01/08/20	1.0 Revised the Windstream tax attribute reduction model based on most recent round of review comments from B. Laukhuff KPMG) and A. Bourque (KPMG).	1.0	\$ 420	\$ 420.00
Adam Samber	01/08/20	Updated summary schedules with regards to potential issues related financial statement implications based on discussion with client.	1.8	\$ 760	\$ 1,368.00
Brittny Laukhuff	01/08/20	(1.0) Senior Manager review of updated bankruptcy planning model as of 1/8/2020; (.7) Updates to the Windstream structuring slide deck based on discussion with A. Bourque (KPMG).	1.7	\$ 760	\$ 1,292.00
Adam Bourque	01/08/20	(2.8) Perform Senior manager review of updated January 8, 2020 version of attribute reduction model with focus on attributes reductions, section 1245 generated, and push down reductions	2.8	\$ 760	\$ 2,128.00
Sharon Williams	01/08/20	(2.3) Researched and concurrently aggregated documentation related to Windstream Kansas City, MO 3rd Quarter Amended Return with regards to claim filed; (0.5) Per client request, drafted explanation detailing why the Windstream September 2013 Return was amended.	2.8	\$ 650	\$ 1,820.00
Lydia Bull	01/08/20	Senior manager review of workstreams / time entries for proper allocations for the bankruptcy cost analysis: (1.1 hours) Katten – Charter Litigation 8th monthly fee statement; and (2.6 hours) KPMG – Tax Consulting 6th monthly fee statement.	3.7	\$ 760	\$ 2,812.00
Alexandra Zaunbrecher	01/09/20	(0.2) Discussion with A. Zaunbrecher and B. Laukhuff (KPMG) regarding additional updates required to the bankruptcy planning structure deck - based on revise notes from B. Laukhuff.	0.2	\$ 520	\$ 104.00
Brittny Laukhuff	01/09/20	(0.2) Discussion with A. Zaunbrecher and B. Laukhuff (KPMG) regarding additional updates required to the bankruptcy planning structure deck - based on revise notes from B. Laukhuff.	0.2	\$ 760	\$ 152.00
Adam Bourque	01/09/20	(0.3) Call with B Laukhuff, A Bourque and M Campagna (all KPMG) to discuss status of Windstream Bankruptcy planning workstreams as of 1/9/2020.	0.3	\$ 760	\$ 228.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Michael Campagna	01/09/20	(0.3) Call with B Laukhuff, A Bourque and M Campagna (all KPMG) to discuss status of Windstream Bankruptcy planning workstreams as of 1/9/2020.	0.3	\$ 760	\$ 228.00
Brittney Laukhuff	01/09/20	(0.3) Call with B Laukhuff, A Bourque and M Campagna (all KPMG) to discuss status of Windstream Bankruptcy planning workstreams as of 1/9/2020.	0.3	\$ 760	\$ 228.00
Adam Bourque	01/09/20	(0.3) Discussion with A. Bourque and B. Laukhuff (both KPMG) regarding updated Net Operating Loss (NOL) schedules for purposes of incorporation into the bankruptcy planning model	0.3	\$ 760	\$ 228.00
Brittney Laukhuff	01/09/20	(0.3) Discussion with A. Bourque and B. Laukhuff (both KPMG) regarding updated Net Operating Loss (NOL) schedules for purposes of incorporation into the bankruptcy planning model	0.3	\$ 760	\$ 228.00
Varoon Laddha	01/09/20	Discussion with V. Laddha and J. Schwartz (both KPMG) regarding go forward items to develop in attribute reduction model including 382 limited NOL pools, post-emergence NOL pools by state, etc.	0.3	\$ 760	\$ 228.00
Joey Schwartz	01/09/20	Discussion with V. Laddha and J. Schwartz (both KPMG) regarding go forward items to develop in attribute reduction model including 382 limited NOL pools, post-emergence NOL pools by state, etc.	0.3	\$ 520	\$ 156.00
Katie Ford	01/09/20	Meeting with V. Laddha and C. Ford (both KPMG) to discuss 2015 financial impact of adjustments related to restructuring for state purposes	0.3	\$ 650	\$ 195.00
Varoon Laddha	01/09/20	Meeting with V. Laddha and C. Ford (both KPMG) to discuss 2015 financial impact of adjustments related to restructuring for state purposes	0.3	\$ 760	\$ 228.00
Sharon Williams	01/09/20	(0.5) Per client request, drafted explanation detailing why the Windstream September 2013 Return was amended.	0.5	\$ 650	\$ 325.00
Alexandra Zaunbrecher	01/09/20	Updating the Windstream structure deck to reflect review comments received from B. Laukhuff (KPMG) as of 1/9/2020.	0.5	\$ 520	\$ 260.00
Brittney Laukhuff	01/09/20	(1.0) Discussion with M. Turner and B. Laukhuff (both KPMG) regarding revisions required to the Windstream attribute reduction model based on comments / updated documentation provided by A. Bourque KPMG).	1.0	\$ 760	\$ 760.00
Mary Beth Turner	01/09/20	(1.0) Discussion with M. Turner and B. Laukhuff (both KPMG) regarding revisions required to the Windstream attribute reduction model based on comments / updated documentation provided by A. Bourque KPMG).	1.0	\$ 420	\$ 420.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
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Tax Consulting Services
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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	01/09/20	0.5 Tested functionality of by entity, by state asset and stock basis reduction sheets in attribute reduction model (this function serves as one of the main data inputs for the COD NOL reduction sheets); 0.5 Began to create a summary sheet in attribute reduction model to demonstrate impact of bankruptcy, remaining NOLs, remaining asset and stock basis, and potential IRC 1245 gain in the year of emergence from bankruptcy	1.0	\$ 520	\$ 520.00
Mary Beth Turner	01/09/20	(1.0) Investigating discrepancy in the Windstream tax attribute reduction model that was incorrectly calculating asset basis; (0.5) additional revisions to the Windstream tax attribute reduction model based on latest comments received from B. Laukhuff and A. Bourque (both KPMG).	1.5	\$ 420	\$ 630.00
Brittney Laukhuff	01/09/20	(1.0) Review of updates to Windstream structuring slide deck (prepared by A. Zaunbrecher and M. Turner - both KPMG); (.5) Draft email to M. Turner and A. Zaunbrecher (KPMG) regarding additional changes required to the Windstream structure slide deck / scenario model.	1.5	\$ 760	\$ 1,140.00
Eric Albritton	01/09/20	Senior associate review of allocation workpapers for purposes of 7th monthly fee statement bankruptcy cost analysis: A&M - Accounting (0.6); A&M - Cash Management (0.7); A&M - Vendor Management (0.6)	1.9	\$ 520	\$ 988.00
Joey Schwartz	01/09/20	0.7 Re-import raw NOL data into attribute reduction model with function which allows model to pull from NOL pools by state and by entity at time of emergence from bankruptcy; 2.0 Created function in COD NOL reduction sheets of attribute reduction model to gross up post-apportioned state NOLs for all years with available NOLs to properly reflect the amount of NOL reduced by CODI	2.7	\$ 520	\$ 1,404.00
Brittney Laukhuff	01/09/20	(2.7) Review of updated Windstream scenario model with regards to incorporation into structuring slide deck	2.7	\$ 760	\$ 2,052.00
Brian Defliese	01/09/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: KPMG - Tax Consulting Services (2.8)	2.8	\$ 275	\$ 770.00
Joey Schwartz	01/09/20	2.0 Created function in COD NOL reduction sheets of attribute reduction model to reflect asset basis by class, by state, and by entity available to be reduced by CODI after NOL pools have been reduced; 1.0 Create function in COD NOL reduction sheets of attribute reduction model to show "black hole COD" remaining after NOL pools and stock and asset basis have been completely reduced which will result in IRC 1245 gain.	3.0	\$ 520	\$ 1,560.00

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Name	Date	Description	Hours	Rate	Amount
Luis Carcamo	01/09/20	(3.1) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - Katten - 8th Monthly Fee Statement - Charter Litigation	3.1	\$ 275	\$ 852.50
Eric Albritton	01/09/20	Senior associate review of allocation workpapers for purposes of 7th monthly fee statement bankruptcy cost analysis: A&M - Contracts (0.5); K&E - Employee Matters (0.6); K&E - Executory Contracts (0.7); K&E - Tax Matters (0.7); and K&E - Vendor Matters (0.6)	3.1	\$ 520	\$ 1,612.00
Adam Bourque	01/09/20	Updating NOL available per section 382 following attribute reduction (depending on the various 6 models of attribute reduction).	3.2	\$ 760	\$ 2,432.00
Adam Murphy	01/10/20	Review e-mail from A. Bourque (KPMG) regarding the updated draft of Windstream alternative structuring options slide deck and attribute reduction model.	0.1	\$ 650	\$ 65.00
David Helenbrook	01/10/20	Call with C. Robinson (Windstream) to discuss true lease opinion	0.4	\$ 875	\$ 350.00
Michael Andruchek	01/10/20	Call with C. Hull (Bankruptcy Attorney General) to discuss Paetec Texas, other Texas entity and Texas global settlement.	0.5	\$ 760	\$ 380.00
Joey Schwartz	01/10/20	Discussion with A. Grace (KPMG) regarding method to apply relative presence analysis in attribute reduction model in cases where NOL is generated in first year and some, but not all, of that NOL is used in intervening years between first year and year of emergence	0.5	\$ 520	\$ 260.00
Andrew Grace	01/10/20	Discussion with J. Schwartz (KPMG) regarding method to apply relative presence analysis in attribute reduction model in cases where NOL is generated in first year and some, but not all, of that NOL is used in intervening years between first year and year of emergence	0.5	\$ 650	\$ 325.00
Adam Samber	01/10/20	Drafted email to client with revised summary analysis related to possible updates to calculations related to financial statement	0.5	\$ 760	\$ 380.00
Joey Schwartz	01/10/20	Meeting to present first iteration of state attribute reduction model to and discuss model functionality with S. Salmon (Partner, KPMG), A. Grace (Manager, KPMG), and J. Schwartz (Sr. Associate, KPMG)	0.5	\$ 520	\$ 260.00
Andrew Grace	01/10/20	Meeting to present first iteration of state attribute reduction model to and discuss model functionality with S. Salmon (Partner, KPMG), A. Grace (Manager, KPMG), and J. Schwartz (Sr. Associate, KPMG)	0.5	\$ 650	\$ 325.00

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Name	Date	Description	Hours	Rate	Amount
Scott Salmon	01/10/20	Meeting to present first iteration of state attribute reduction model to and discuss model functionality with S. Salmon (Partner, KPMG), A. Grace (Manager, KPMG), and J. Schwartz (Sr. Associate, KPMG)	0.5	\$ 875	\$ 437.50
Brittney Laukhuff	01/10/20	Call between B. Laukhuff and M. Turner (both KPMG) to walk through updates for the structure deck tables depicting tax consequences for potential transactions	0.6	\$ 760	\$ 456.00
Mary Beth Turner	01/10/20	Call between B. Laukhuff and M. Turner (both KPMG) to walk through updates for the structure deck tables depicting tax consequences for potential transactions	0.6	\$ 420	\$ 252.00
David Helenbrook	01/10/20	(0.4) Perform Partner review of bankruptcy cost analysis; (0.3) Performed Partner review of restatement calculations.	0.7	\$ 875	\$ 612.50
Adam Bourque	01/10/20	(.8) Call between B. Laukhuff and A. Bourque (both KPMG) regarding next round of updates to tables to be input into Windstream structure deck	0.8	\$ 760	\$ 608.00
Brittney Laukhuff	01/10/20	(.8) Call between B. Laukhuff and A. Bourque (both KPMG) regarding next round of updates to tables to be input into Windstream structure deck	0.8	\$ 760	\$ 608.00
Tim Nichols	01/10/20	Senior manager Washington National tax review and concurrently analyze response to information request provided by client	0.8	\$ 760	\$ 608.00
David Helenbrook	01/10/20	(0.9) Call with C. Robinson (Windstream), A. Sexton (Kirkland), D. Helenbrook, and M. Hoffenberg (KPMG) to discuss updates related to true lease opinion as of 1/10/2020.	0.9	\$ 875	\$ 787.50
Mark Hoffenberg	01/10/20	(0.9) Call with C. Robinson (Windstream), A. Sexton (Kirkland), D. Helenbrook, and M. Hoffenberg (KPMG) to discuss updates related to true lease opinion as of 1/10/2020.	0.9	\$ 875	\$ 787.50
Andrew Grace	01/10/20	Discussion with A. Grace (KPMG) and J. Schwartz (KPMG) regarding methods to build out push down cancellation of debt income function in attribute reduction model by entity.	1.0	\$ 650	\$ 650.00
Joey Schwartz	01/10/20	Discussion with A. Grace (KPMG) and J. Schwartz (KPMG) regarding methods to build out push down cancellation of debt income function in attribute reduction model by entity.	1.0	\$ 520	\$ 520.00
Chris Nocito	01/10/20	Review workpapers prepared for the 8th monthly fee statements to confirm time was allocated correctly per the final redactions for each provider: A&M (0.5), K&E (.6), KPMG (.4), and Katten (.3).	1.8	\$ 420	\$ 756.00

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Name	Date	Description	Hours	Rate	Amount
Alexandra Zaunbrecher	01/10/20	(.5) Updating Windstream structure deck to reflect revisions requested by B. Laukhuff (KPMG) in her review comments; (1.5) finalized the Windstream Structure Deck in preparation for Partner review.	2.0	\$ 520	\$ 1,040.00
Mary Beth Turner	01/10/20	Revised the Windstream tax attribute reduction model along with the related structure deck tables with regards to multiple rounds of comments from A. Bourque and B. Laukhuff (both KPMG) in order to finalize for Partner review.	2.4	\$ 420	\$ 1,008.00
Joey Schwartz	01/10/20	Created the 2017 analysis of the financial impact of restructuring model based on 2015 analysis	2.5	\$ 520	\$ 1,300.00
Brittney Laukhuff	01/10/20	(1.0) Senior manager review of updated scenario output tables for incorporation into structure deck (1.6) Senior Manager review of updated Windstream structure deck as of 1/10/20	2.6	\$ 760	\$ 1,976.00
Eric Albritton	01/10/20	Senior associate review of allocation workpapers for purposes of 8th monthly fee statement bankruptcy cost analysis: A&M - Vendor Matters (1.1); A&M - Contracts (0.7); K&E - Cash Collateral (0.8)	2.6	\$ 520	\$ 1,352.00
Eric Albritton	01/10/20	Senior associate review of allocation workpapers for purposes of 8th monthly fee statement bankruptcy cost analysis: K&E - Corporate and Securities (0.8); K&E - Executory Contacts (0.9); and K&E - Vendor Matters (0.9).	2.6	\$ 520	\$ 1,352.00
Eric Albritton	01/10/20	Senior associate review of allocation workpapers for purposes of 8th monthly fee statement bankruptcy cost analysis: A&M - Accounting (0.9); A&M - Business Plan (0.9); A&M - Cash Management (1.0)	2.8	\$ 520	\$ 1,456.00
Adam Bourque	01/10/20	(3.3) Senior manager review and concurrently drafted comments on 1/10/20 version of slide deck detailing various bankruptcy structures and cancellation of debt ramifications of such structures in anticipation of providing updated scenario slide deck.	3.3	\$ 760	\$ 2,508.00
Lydia Bull	01/10/20	Senior manager review of 2nd interim fee application workpapers for the bankruptcy cost analysis: (0.4 hours) A&M - Accounting; (0.7 hours) K&E - Corporate Securities Matters; (0.9 hours) KPMG - Tax Consulting; (0.7 hours) K&E - Executory Contracts; (0.2 hours) K&E Employee Matters; and (0.4 hours) K&E - Tax Matters.	3.3	\$ 760	\$ 2,508.00
Adam Bourque	01/10/20	(3.4) Senior manager review and concurrently draft comments on 1/10/20 version of scenarios model in anticipation of providing updated scenario slide deck	3.4	\$ 760	\$ 2,584.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	01/10/20	0.3 Updated attribute reduction model for new cancellation of debt income numbers provided by client as updated in the federal model; 1.5 Created cancellation of debt income summary tab in the attribute reduction model which shows total push-down by state in the year of emergence; 2.0 Created cancellation of debt push down function in the cancellation of debt tabs of the attribute reduction model and redundant formula so that tabs simply need to be copied to apply to the next entity in the entity list	3.8	\$ 520	\$ 1,976.00
Tim Nichols	01/12/20	Performed WNT Senior Manager analysis documentation received from client relevant to tax treatment of lease transaction	0.8	\$ 760	\$ 608.00
Katie Ford	01/12/20	Manager review of 2015 state analysis of ASC740 changes and concurrently apply similar analysis to 2016	2.3	\$ 650	\$ 1,495.00
Joey Schwartz	01/13/20	Meeting to discuss status of attribute reduction model and financial impact of restructuring model with V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.2	\$ 520	\$ 104.00
Katie Ford	01/13/20	Meeting to discuss status of attribute reduction model and financial impact of restructuring model with V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.2	\$ 650	\$ 130.00
Varoon Laddha	01/13/20	Meeting to discuss status of attribute reduction model and financial impact of restructuring model with V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.2	\$ 760	\$ 152.00
Andrew Grace	01/13/20	Meeting to discuss status of attribute reduction model and financial impact of restructuring model with V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.2	\$ 650	\$ 130.00
Ben Cella	01/13/20	Call between B. Cella and M. Andruchek (both KPMG) to discuss status of Texas tax bankruptcy claims as of 1/13/20.	0.3	\$ 875	\$ 262.50
Michael Andruchek	01/13/20	Call between B. Cella and M. Andruchek (both KPMG) to discuss status of Texas tax bankruptcy claims as of 1/13/20.	0.3	\$ 760	\$ 228.00
Lydia Bull	01/13/20	(0.6) Review of Altman's 1st interim fee application to determine appropriate tax treatment of fees for the bankruptcy cost analysis	0.6	\$ 760	\$ 456.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	01/13/20	(0.1) Communication via email with V. Anger (Windstream) to advise regarding new bankruptcy tax claim for Tennessee that amends prior claim; (0.1) Draft email to send claims that need to be Marked for Objection in the Register Report to N. Tammerine at Alvarez & Marsal; and (0.5) Revising the Tax Register Report prepared by R. Hyatt (KPMG) based on Alvarez & Marsal's 1/10/20 Register Report.	0.7	\$ 875	\$ 612.50
Sam Chen	01/13/20	As WNT Managing Director, reviewed client responses to questions for true lease opinion (0.3); Performed WNT Managing Director review capital of expenditures spreadsheet (0.4).	0.7	\$ 875	\$ 612.50
Joey Schwartz	01/13/20	Continue (from 1/10) to create financial impact of restructuring model for Tax Year 2017	0.8	\$ 520	\$ 416.00
David Helenbrook	01/13/20	Call with T. Nichols, S. Chen and D. Helenbrook (KPMG) to discuss true lease opinion and responses to client questions related to same.	0.9	\$ 875	\$ 787.50
Sam Chen	01/13/20	Call with T. Nichols, S. Chen and D. Helenbrook (KPMG) to discuss true lease opinion and responses to client questions related to same.	0.9	\$ 875	\$ 787.50
Tim Nichols	01/13/20	Call with T. Nichols, S. Chen and D. Helenbrook (KPMG) to discuss true lease opinion and responses to client questions related to same.	0.9	\$ 760	\$ 684.00
Chris Nocito	01/13/20	(1.1) Compiled and concurrently cataloged the monthly fee statements and interim fee applications filed for the week of January 6, 2020 to be utilized in the Bankruptcy Cost Analysis.	1.1	\$ 420	\$ 462.00
David Helenbrook	01/13/20	(1.2) Begin partner level review of Windstream structure deck that summarizes bankruptcy emergence restructuring options	1.2	\$ 875	\$ 1,050.00
Tim Nichols	01/13/20	Continue, from 1/12, to analyze documentation received from client relevant to tax treatment of lease transaction (1.3)	1.3	\$ 760	\$ 988.00
Ben Cella	01/13/20	(0.4) Analysis of 1/10/20 Register Report from Alvarez & Marsal to determine if there are new tax claims and any changes to existing tax claims; (0.8) Updating the Windstream Tax Bankruptcy Report to include new tax claims / changes from Alvarez & Marsal's 1/10/30 Register Report; (0.1) Communication via email with J. Franks (Windstream) to confirm changes were made that she requested to the Windstream Tax Bankruptcy Report; (0.1) Communication via email with J. Franks (Windstream) to inform her about new bankruptcy tax claims for Arizona and Tennessee that amend prior claims.	1.4	\$ 875	\$ 1,225.00

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Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	01/13/20	Began to address discrepancies in the cancellation of debt income push down function as well as related summary functions in the Windstream attribute reduction model	1.5	\$ 520	\$ 780.00
Katie Ford	01/13/20	(1.8) Reviewing latest updates made by federal team to the ASC740 summary workpaper as they related to state changes	1.8	\$ 650	\$ 1,170.00
Regina Gilinsky	01/13/20	Performed Manager review and concurrently draft comments on the following: 2018 ownership schedule (1.1); 2018 ordinary income calculation (1.1)	2.2	\$ 650	\$ 1,430.00
Eric Albritton	01/13/20	(2.9) Preparing 2nd interim fee application bankruptcy cost analysis schedule.	2.9	\$ 520	\$ 1,508.00
Eric Albritton	01/13/20	Senior associate review of allocation workpapers for purposes of 7th monthly fee statement bankruptcy cost analysis: KPMG (5th) - Tax Consulting (0.8); and Katten - Charter Litigation (0.8). Senior associate review of allocation workpapers for purposes of 8th monthly fee statement bankruptcy cost analysis: KPMG (6th) - Tax Consulting (0.8); and Katten - Charter Litigation (0.7).	3.1	\$ 520	\$ 1,612.00
Robert Hyatt	01/13/20	Update the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 1/10/2020 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
Regina Gilinsky	01/13/20	Performed Manager review and concurrently draft comments on the following: 2018 Non-Capital Non-Deductible (NCND) adjustments schedule (1.1); 2018 APIC/RE rollforward (1.1); and 2018 tax sharing agreement schedule (1.1) for the purpose of calculating stock basis in connection with the Windstream bankruptcy planning.	3.3	\$ 650	\$ 2,145.00
Lydia Bull	01/13/20	(3.7) Senior manager review of 2nd interim fee application schedules, including all related footnotes summarizing treatment for the bankruptcy cost analysis.	3.7	\$ 760	\$ 2,812.00
David Helenbrook	01/14/20	(0.3) Call with M. Hoffenberg and D. Helenbrook (KPMG) to discuss application of 382(l)(5) to "Tufts" transaction	0.3	\$ 875	\$ 262.50
Mark Hoffenberg	01/14/20	(0.3) Call with M. Hoffenberg and D. Helenbrook (KPMG) to discuss application of 382(l)(5) to "Tufts" transaction	0.3	\$ 875	\$ 262.50
Mark Hoffenberg	01/14/20	(0.5) Call with C. Robinson and S. Wheeler (of Windstream) and A. Sexton (of Kirkland) to prepare for audit committee meeting with regards to tax implications of third party litigation outcomes	0.5	\$ 875	\$ 437.50

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Name	Date	Description	Hours	Rate	Amount
Adam Samber	01/14/20	Analyzed tax accounting / tax compliance treatment of possible outcomes of Windstream's current tax position	0.6	\$ 760	\$ 456.00
Joey Schwartz	01/14/20	Meeting to discuss net impact as determined by financial impact of restructuring model and next steps with V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.5	\$ 520	\$ 260.00
Katie Ford	01/14/20	Meeting to discuss net impact as determined by financial impact of restructuring model and next steps with V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.5	\$ 650	\$ 325.00
Varoon Laddha	01/14/20	Meeting to discuss net impact as determined by financial impact of restructuring model and next steps with V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.5	\$ 760	\$ 380.00
Adam Samber	01/14/20	Meeting with C. Robinson (Windstream) and D. Helenbrook (KPMG) to discuss possible outcomes related to analysis performed over tax accounting / tax compliance treatment of Windstream's current tax position	0.5	\$ 760	\$ 380.00
Alexandra Zaunbrecher	01/14/20	Updated the Windstream tax attribution tables to facilitate inclusion in tax structure deck	0.5	\$ 520	\$ 260.00
Mark Hoffenberg	01/14/20	Performed WNT Principal review of deck prepared by C. Robinson of Windstream for audit committee meeting on tax implications related to third party outcomes	0.6	\$ 875	\$ 525.00
Ben Cella	01/14/20	Preparing the agenda / related documentation to be utilized in today's status call with Windstream Tax.	0.6	\$ 875	\$ 525.00
Varoon Laddha	01/14/20	(0.7) Call with C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (Windstream) and B. Cella, R. Blattner, V. Laddha, K. Polli, C. Stevens, and M. Andruchek (KPMG) to discuss status and progress related to Windstream tax claims as of 1/14/2020.	0.7	\$ 760	\$ 532.00
Ben Cella	01/14/20	(0.7) Call with C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (Windstream) and B. Cella, R. Blattner, V. Laddha, K. Polli, C. Stevens, and M. Andruchek (KPMG) to discuss status and progress related to Windstream tax claims as of 1/14/2020.	0.7	\$ 875	\$ 612.50
Caroline Stevens	01/14/20	(0.7) Call with C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (Windstream) and B. Cella, R. Blattner, V. Laddha, K. Polli, C. Stevens, and M. Andruchek (KPMG) to discuss status and progress related to Windstream tax claims as of 1/14/2020.	0.7	\$ 650	\$ 455.00

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Name	Date	Description	Hours	Rate	Amount
Kevin Polli	01/14/20	(0.7) Call with C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (Windstream) and B. Cella, R. Blattner, V. Laddha, K. Polli, C. Stevens, and M. Andruchek (KPMG) to discuss status and progress related to Windstream tax claims as of 1/14/2020.	0.7	\$ 875	\$ 612.50
Michael Andruchek	01/14/20	(0.7) Call with C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (Windstream) and B. Cella, R. Blattner, V. Laddha, K. Polli, C. Stevens, and M. Andruchek (KPMG) to discuss status and progress related to Windstream tax claims as of 1/14/2020.	0.7	\$ 760	\$ 532.00
Rick Blattner	01/14/20	(0.7) Call with C. Robinson, V. Anger, S. Wheeler, J. Franks, and S. Wagner (Windstream) and B. Cella, R. Blattner, V. Laddha, K. Polli, C. Stevens, and M. Andruchek (KPMG) to discuss status and progress related to Windstream tax claims as of 1/14/2020.	0.7	\$ 875	\$ 612.50
Lydia Bull	01/14/20	(0.7) Senior manager review of revised 2nd interim fee application schedules with regards to updates requested by KPMG Washington National Tax (WNT)	0.7	\$ 760	\$ 532.00
David Helenbrook	01/14/20	(0.4) Partner review of most recent version of Windstream structure deck related to bankruptcy emergence restructuring options; (0.4) Drafted agenda for upcoming client meeting related to same.	0.8	\$ 875	\$ 700.00
Katie Ford	01/14/20	(0.8) Review and concurrently analyze the 2016 OneSource Tax Provision state files and concurrently performed NOL tie out for ASC740 change	0.8	\$ 650	\$ 520.00
Sam Chen	01/14/20	Additional updates to further develop supporting arguments for true lease opinion.	0.8	\$ 875	\$ 700.00
Chris Nocito	01/14/20	(0.9) Meeting with L. Bull, E. Albritton and C. Nocito (all KPMG) for WNT review of the second interim fee application bankruptcy cost analysis schedules.	0.9	\$ 420	\$ 378.00
Eric Albritton	01/14/20	(0.9) Meeting with L. Bull, E. Albritton and C. Nocito (all KPMG) for WNT review of the second interim fee application bankruptcy cost analysis schedules.	0.9	\$ 520	\$ 468.00
Lydia Bull	01/14/20	(0.9) Meeting with L. Bull, E. Albritton and C. Nocito (all KPMG) for WNT review of the second interim fee application bankruptcy cost analysis schedules.	0.9	\$ 760	\$ 684.00
Eric Albritton	01/14/20	(1.1) Senior associate review and concurrently updating second interim fee application bankruptcy cost analysis schedule.	1.1	\$ 520	\$ 572.00
Adam Bourque	01/14/20	Concurrently revised scenarios modeling and attribute reduction scenarios based on results of phone conference (on same day)	1.1	\$ 760	\$ 836.00

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Adam Bourque	01/14/20	Reviewed the most current versions of Windstream bankruptcy structuring deck, attribute reduction scenarios, and comparison slides in preparation for phone conference to discuss same.	1.2	\$ 760	\$ 912.00
Adam Bourque	01/14/20	Phone conference with D. Helenbrook, B. Laukhuff, and A. Bourque (all KPMG) discussing various modeling and attribute reduction scenarios relating to Windstream bankruptcy as well as related revisions to such scenarios.	1.3	\$ 760	\$ 988.00
David Helenbrook	01/14/20	Phone conference with D. Helenbrook, B. Laukhuff, and A. Bourque (all KPMG) discussing various modeling and attribute reduction scenarios relating to Windstream bankruptcy as well as related revisions to such scenarios.	1.3	\$ 875	\$ 1,137.50
Brittny Laukhuff	01/14/20	Phone conference with D. Helenbrook, B. Laukhuff, and A. Bourque (all KPMG) discussing various modeling and attribute reduction scenarios relating to Windstream bankruptcy as well as related revisions to such scenarios.	1.3	\$ 760	\$ 988.00
Chris Nocito	01/14/20	(.4) Drafted notes from call on same day with L. Bull and C. E. Albritton (both KPMG) to distribute to project team regarding required updates to Windstream schedules. (.7) Revised Windstream schedule with regarding to updates discussed on call. (.3) Creating PDF version / protected excel version of deliverable schedules and (.3) drafting proposal email to send to client.	1.7	\$ 420	\$ 714.00
Joey Schwartz	01/14/20	Continued, from previous day, to create financial impact of restructuring model for Tax Year 2017	1.7	\$ 520	\$ 884.00
Varoon Laddha	01/14/20	(1.8) Performed Senior manager review of 2016 calculation of state & local income tax provision implications of the potential restructuring of Windstream's business.	1.8	\$ 760	\$ 1,368.00
David Helenbrook	01/14/20	Meeting with C. Robinson (Windstream) and H. Steinberg and D. Helenbrook (KPMG) to discuss project status including attribute modeling, legal entity restructuring, restatement issues, and true lease opinion	1.9	\$ 875	\$ 1,662.50
Howard Steinberg	01/14/20	Meeting with C. Robinson (Windstream) and H. Steinberg and D. Helenbrook (KPMG) to discuss project status including attribute modeling, legal entity restructuring, restatement issues, and true lease opinion	1.9	\$ 875	\$ 1,662.50
Varoon Laddha	01/14/20	(2.1) Perform Senior manager review of 2015 calculation of state & local income tax provision implications of the potential restructuring of Windstream's business.	2.1	\$ 760	\$ 1,596.00

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Name	Date	Description	Hours	Rate	Amount
Katie Ford	01/14/20	(2.2) Updating 2016 OTP analysis for 2016 NOL estimated adjustment calculation and state bonus depreciation modification to determine ASC740 impact on state NOL carryforward	2.2	\$ 650	\$ 1,430.00
Joey Schwartz	01/14/20	1.3 Continue, from previous day, to address discrepancies in the cancellation of debt income push down function and summary functions of the attribute reduction model; 1.0 Draft assumptions and related disclaimer for the Windstream attribute reduction model deliverable	2.3	\$ 520	\$ 1,196.00
Adam Bourque	01/15/20	Meeting between C. Wammack and A. Bourque (both KPMG) regarding slides to be created discussing legal entity simplification of Windstream organizational chart	0.3	\$ 760	\$ 228.00
Clay Wammack	01/15/20	Meeting between C. Wammack and A. Bourque (both KPMG) regarding slides to be created discussing legal entity simplification of Windstream organizational chart	0.3	\$ 520	\$ 156.00
Brittny Laukhuff	01/15/20	Performed Senior Manager review of most recent round of updates to Windstream tax scenario model	0.4	\$ 760	\$ 304.00
Mark Hoffenberg	01/15/20	Participated in call regarding preparation for audit committee meeting (same day) to discuss financial statement implications of expert reports on asset life. Attendees: K. Moody, B. Gunderman, J. Eichler, C. Robinson (Windstream); A. Sexton, M. Kieselstein, R. Howell, B. Weiland, S. Hessler (Kirkland & Ellis)	0.5	\$ 875	\$ 437.50
Clay Wammack	01/15/20	Preparation of slide deck for Windstream liquidation of disregarded entities and corporations including general layout and presentation.	0.5	\$ 520	\$ 260.00
Adam Bourque	01/15/20	(0.6) Meeting with D. Helenbrook and A. Bourque (both KPMG) regarding slides to be created discussing legal entity simplification of Windstream organizational chart	0.6	\$ 760	\$ 456.00
David Helenbrook	01/15/20	(0.6) Meeting with D. Helenbrook and A. Bourque (both KPMG) regarding slides to be created discussing legal entity simplification of Windstream organizational chart.	0.6	\$ 875	\$ 525.00
Brittny Laukhuff	01/15/20	Meeting with A. Zaunbrecher (KPMG) to discuss updates to tax scenario model (for the purpose of updating the Windstream tax attribution tables) and the latest round of updates to tax scenario model	0.6	\$ 760	\$ 456.00
Alexandra Zaunbrecher	01/15/20	Meeting with B. Laukhuff (KPMG) to discuss updates to tax scenario model (for the purpose of updating the Windstream tax attribution tables) and the latest round of updates to tax scenario model	0.6	\$ 520	\$ 312.00

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Windstream Holdings, Inc., et al.
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Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	01/15/20	Meeting to discuss the weekly tax register and claim summary reports prepared by KPMG at the request of C. Robinson (Windstream). Attendees: C. Stevens, B. Cella and V. Laddha (partial attendance) (all KPMG).	0.5	\$ 760	\$ 380.00
Ben Cella	01/15/20	Meeting to discuss the weekly tax register and claim summary reports prepared by KPMG at the request of C. Robinson (Windstream). Attendees: C. Stevens, B. Cella and V. Laddha (partial attendance) (all KPMG).	0.8	\$ 875	\$ 700.00
Caroline Stevens	01/15/20	Meeting to discuss the weekly tax register and claim summary reports prepared by KPMG at the request of C. Robinson (Windstream). Attendees: C. Stevens, B. Cella and V. Laddha (partial attendance) (all KPMG).	0.8	\$ 650	\$ 520.00
Adam Bourque	01/15/20	Phone conference with D. Helenbrook, A. Bourque (both KPMG), A. Sexton, N. Warthen (both Kirkland), C. Robinson, S. Wheeler, and Sara Tran (Windstream) discussing benefits and detriments of Windstream electing to take bonus depreciation on year end 2019 tax provision, impact of future legal proceedings, and other various status items	1.0	\$ 760	\$ 760.00
David Helenbrook	01/15/20	Phone conference with D. Helenbrook, A. Bourque (both KPMG), A. Sexton, N. Warthen (both Kirkland), C. Robinson, S. Wheeler, and Sara Tran (Windstream) discussing benefits and detriments of Windstream electing to take bonus depreciation on year end 2019 tax provision, impact of future legal proceedings, and other various status items	1.0	\$ 875	\$ 875.00
Varoon Laddha	01/15/20	(1.3) Review of 2016 calculation of state & local income tax provision implications related to the potential restructuring of Windstream's business.	1.3	\$ 760	\$ 988.00
Adam Bourque	01/15/20	(1.4) Meeting with D. Helenbrook and A. Bourque (all KPMG) to discuss benefits and detriments of Windstream electing to take bonus depreciation on year end 2019 tax provision	1.4	\$ 760	\$ 1,064.00
David Helenbrook	01/15/20	(1.4) Meeting with D. Helenbrook and A. Bourque (all KPMG) to discuss benefits and detriments of Windstream electing to take bonus depreciation on year end 2019 tax provision	1.4	\$ 875	\$ 1,225.00
Mark Hoffenberg	01/15/20	Participated in audit committee call with Attendees: K. Moody, B. Gunderman, J. Eichler, C. Robinson (Windstream); A. Sexton, M. Kieselstein, R. Howell, B. Weiland, S. Hessler (Kirkland & Ellis) and the Windstream audit committee to discuss financial statement implications of expert reports on useful life	1.4	\$ 875	\$ 1,225.00

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Name	Date	Description	Hours	Rate	Amount
Lydia Bull	01/15/20	Senior manager review of 2nd interim fee application workpapers for the bankruptcy cost analysis: (0.4 hours) A&M - Contracts; (0.6 hours) A&M - Vendor Management; (0.9 hours) Katten - Litigation.	1.9	\$ 760	\$ 1,444.00
Katie Ford	01/15/20	Modified the Windstream NOL calculations based on discussion with Senior Manager to incorporate the difference in provision and NOL schedule taxable income	2.2	\$ 650	\$ 1,430.00
Adam Bourque	01/15/20	Performed analysis regarding impacts on whether Windstream should elect to take bonus depreciation on its year end tax provision including, but not limited to, impact on net operating losses, tax basis of assets, and future taxable income	2.9	\$ 760	\$ 2,204.00
Sam Chen	01/15/20	Incorporated discussions of relevant additional authorities found during further research on supporting arguments for true lease opinion (2.0) and drafted additional analysis for true lease opinion to reflect such additional authorities (1.5)	3.5	\$ 875	\$ 3,062.50
Joey Schwartz	01/15/20	2.0 Continued (from 1/14) to create financial impact of restructuring model for Tax Year 2017	2.0	\$ 520	\$ 1,040.00
Joey Schwartz	01/15/20	2.2 Began to build the financial impact of restructuring model for Tax Year 2018	2.2	\$ 520	\$ 1,144.00
Clay Wammack	01/16/20	Created slides in regard to the liquidation of Windstream disregarded entities for the Windstream liquidation slide deck (.2) and consideration over planning / next steps in slide preparation (0.1)	0.3	\$ 520	\$ 156.00
Joey Schwartz	01/16/20	Meeting to discuss methods of calculating state and local income tax provision implications of the potential restructuring of Windstream's business with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), R. Hyatt (Sr. Associate, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.7	\$ 520	\$ 364.00
Katie Ford	01/16/20	Meeting to discuss methods of calculating state and local income tax provision implications of the potential restructuring of Windstream's business with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), R. Hyatt (Sr. Associate, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.7	\$ 650	\$ 455.00
Kevin Polli	01/16/20	Meeting to discuss methods of calculating state and local income tax provision implications of the potential restructuring of Windstream's business with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), R. Hyatt (Sr. Associate, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.7	\$ 875	\$ 612.50

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Name	Date	Description	Hours	Rate	Amount
Robert Hyatt	01/16/20	Meeting to discuss methods of calculating state and local income tax provision implications of the potential restructuring of Windstream's business with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), R. Hyatt (Sr. Associate, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.7	\$ 520	\$ 364.00
Varoon Laddha	01/16/20	Meeting to discuss methods of calculating state and local income tax provision implications of the potential restructuring of Windstream's business with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), C. Ford (Manager, KPMG), R. Hyatt (Sr. Associate, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.7	\$ 760	\$ 532.00
Chris Nocito	01/16/20	Prepared documents as client deliverables regarding versions of the Windstream second interim schedule for purposes of the BCA.	0.9	\$ 420	\$ 378.00
Allison Laird	01/16/20	Performed Partner review of the analysis of the U.S. federal income tax treatment of all professional fees incurred by debtor within the 2nd fee application.	1.0	\$ 875	\$ 875.00
Adam Bourque	01/16/20	Performed initial Senior manager review of slide deck detailing liquidation of disregarded entities and other corporate entities.	1.2	\$ 760	\$ 912.00
Tim Nichols	01/16/20	Review and concurrently revise draft representations to reflect fact materials received from client as of 1/16/2020.	1.3	\$ 760	\$ 988.00
Joey Schwartz	01/16/20	Continue (from 1/15) to build the financial impact of restructuring model for Tax Year 2018	3.1	\$ 520	\$ 1,612.00
Clay Wammack	01/16/20	Creation of slides in regard to the liquidation of Windstream corporate entities for the Windstream liquidation slide deck.	3.2	\$ 520	\$ 1,664.00
Robert Hyatt	01/16/20	(1.0) Calculated the state depreciation bonus modification for PA for tax year 2016; (1.0) Calculated the state depreciation bonus modification for PA for tax year 2017.	2.0	\$ 520	\$ 1,040.00
Robert Hyatt	01/16/20	(1.0) Calculated the state depreciation bonus modification or PA for tax year 2015. (0.9) Calculated the state depreciation bonus modification for PA for tax year 2018.	1.9	\$ 520	\$ 988.00
Robert Hyatt	01/16/20	(1.0) Calculated the state depreciation bonus modification for PA for tax year 2019; (.3) Calculated the state depreciation bonus modification for NC for tax year 2019.	1.3	\$ 520	\$ 676.00
Robert Hyatt	01/16/20	(.5) Calculated the state depreciation bonus modification for NC for tax year 2015; (.5) Calculated the state depreciation bonus modification for NC for tax year 2016. (.6) Calculated the state depreciation bonus modification for NC for tax year 2017; (.5) Calculated the state depreciation bonus modification for NC for tax year 2018.	2.1	\$ 520	\$ 1,092.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	01/17/20	Review e-mail from B. Laukhuff (KPMG) regarding revised draft of alternative structuring options slide deck.	0.2	\$ 650	\$ 130.00
Tim Nichols	01/17/20	Performed WNT Senior manager review of updated representations related to lease opinion.	0.4	\$ 760	\$ 304.00
Mark Hoffenberg	01/17/20	(0.7) Performed Principal WNT review of revised true lease representations	0.7	\$ 875	\$ 612.50
David Helenbrook	01/17/20	(0.9) Call with M. Hoffenberg, D. Helenbrook, S. Chen, T. Nichols (KPMG) to discuss updates related to lease opinion and associated representations	0.9	\$ 875	\$ 787.50
Sam Chen	01/17/20	(0.9) Call with M. Hoffenberg, D. Helenbrook, S. Chen, T. Nichols (KPMG) to discuss updates related to lease opinion and associated representations	0.9	\$ 875	\$ 787.50
Tim Nichols	01/17/20	(0.9) Call with M. Hoffenberg, D. Helenbrook, S. Chen, T. Nichols (KPMG) to discuss updates related to lease opinion and associated representations	0.9	\$ 760	\$ 684.00
Mark Hoffenberg	01/17/20	(0.9) Call with M. Hoffenberg, D. Helenbrook, S. Chen, T. Nichols (KPMG) to discuss updates related to lease opinion and associated representations	0.9	\$ 875	\$ 787.50
Adam Bourque	01/17/20	(1.2) Performed a senior manager review of changes to be performed to Windstream restructuring alternatives slides dated January 14, 2020	1.2	\$ 760	\$ 912.00
David Helenbrook	01/17/20	(1.4) Partner level review and concurrently revise Windstream structure deck outlining bankruptcy emergence scenarios	1.4	\$ 875	\$ 1,225.00
Clay Wammack	01/17/20	Updates to Windstream corporate and disregarded entity liquidation slide deck based on review comments received from A. Bourque (KPMG).	1.5	\$ 520	\$ 780.00
Sam Chen	01/17/20	Draft updates to true lease opinion representations & assumptions (0.5); and performed additional updates to supporting arguments for true lease opinion to tie analysis to facts and updated representations / assumptions (1.1)	1.6	\$ 875	\$ 1,400.00
Lydia Bull	01/17/20	Review of monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (0.9 hours) Katten - 9th monthly; (0.3 hours) Morrison & Foerster - 8th monthly; (0.4 hours) PwC - 8th monthly; and (0.7 hours) Alix Partners- 8th monthly.	2.3	\$ 760	\$ 1,748.00
Robert Hyatt	01/17/20	(2.9) Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 1/17/2020 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

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Name	Date	Description	Hours	Rate	Amount
Brittny Laukhuff	01/17/20	(1.0) Review of changes requested to Windstream structuring slide deck by D. Helenbrook (KPMG Partner); (1.4) Senior Manager review of updates to slide deck performed by A. Zaunbrecher (KPMG) which incorporated changes requested by D. Helenbrook and (0.1) circulate via email the revised deck to the project team; (0.5) Senior manager review of Excess Loss Account (ELA) research by A. Zaunbrecher for purposes of incorporation into slide deck	3.0	\$ 760	\$ 2,280.00
Alexandra Zaunbrecher	01/17/20	(1.7) Revised the Windstream structure deck to integrate review comments from D. Helenbrook (KPMG Partner) comments; (1.3) performed research related to excess loss accounts to determine if any of our alternatives in structuring deck would trigger recognition of one.	3.0	\$ 520	\$ 1,560.00
Adam Bourque	01/17/20	(3.4) Senior manager review of legal entity restructuring slides dated January 16, 2020 concurrently providing comments regarding same.	3.4	\$ 760	\$ 2,584.00
Tim Nichols	01/17/20	Performed WNT Senior manager analysis over case law relevant to representations related to lease opinion (3.9)	3.9	\$ 760	\$ 2,964.00
Adam Murphy	01/20/20	(0.1) Review e-mail from B. Laukhuff (KPMG) regarding revised draft of Windstream alternative structuring options slide deck; (0.2) review e-mail from M. Hoffenberg (KPMG WNT) regarding revisions to / comments on Windstream alternative structuring options slide deck.	0.3	\$ 650	\$ 195.00
Ben Cella	01/20/20	(0.3) Meeting between C. Stevens and B. Cella (both KPMG) to discuss the weekly updates (New Tax Claims and Tax Claim Changes) that need to be made to the Windstream Bankruptcy Tax Claims Schedule in advance of Tuesday call with Windstream	0.3	\$ 875	\$ 262.50
Caroline Stevens	01/20/20	(0.3) Meeting between C. Stevens and B. Cella (both KPMG) to discuss the weekly updates (New Tax Claims and Tax Claim Changes) that need to be made to the Windstream Bankruptcy Tax Claims Schedule in advance of Tuesday call with Windstream	0.3	\$ 650	\$ 195.00
Tim Nichols	01/20/20	Continued (same day) to perform technical research of case law addressing lease versus financing treatment relevant to opinion on deductions attributable to lease	0.3	\$ 760	\$ 228.00
Alexandra Zaunbrecher	01/20/20	(0.5) Post-call regroup with B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to discuss additional changes to be made to the structuring deck client deliverable and the tax attribute reduction model as of 1/20/20.	0.5	\$ 520	\$ 260.00

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Name	Date	Description	Hours	Rate	Amount
Brittny Laukhuff	01/20/20	(0.5) Post-call regroup with B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to discuss additional changes to be made to the structuring deck client deliverable and the tax attribute reduction model as of 1/20/20.	0.5	\$ 760	\$ 380.00
Mary Beth Turner	01/20/20	(0.5) Post-call regroup with B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to discuss additional changes to be made to the structuring deck client deliverable and the tax attribute reduction model as of 1/20/20.	0.5	\$ 420	\$ 210.00
Varoon Laddha	01/20/20	(1.1) Reviewed 2015 calculation, including the impact on net operating loss, of state and local income tax provision implications of the potential restructuring of Windstream's business.	1.1	\$ 760	\$ 836.00
Adam Bourque	01/20/20	(1.2) Conference call with D. Helenbrook, A. Bourque, B. Laukhuff, A. Zaunbrecher, A. Murphy and M. Turner (all KPMG) to discuss and walk through changes made to the client deliverable structure deck per review comments received from D. Helenbrook.	1.2	\$ 760	\$ 912.00
Adam Murphy	01/20/20	(1.2) Conference call with D. Helenbrook, A. Bourque, B. Laukhuff, A. Zaunbrecher, A. Murphy and M. Turner (all KPMG) to discuss and walk through changes made to the client deliverable structure deck per review comments received from D. Helenbrook.	1.2	\$ 650	\$ 780.00
David Helenbrook	01/20/20	(1.2) Conference call with D. Helenbrook, A. Bourque, B. Laukhuff, A. Zaunbrecher, A. Murphy and M. Turner (all KPMG) to discuss and walk through changes made to the client deliverable structure deck per review comments provided.	1.2	\$ 875	\$ 1,050.00
Alexandra Zaunbrecher	01/20/20	(1.2) Conference call with D. Helenbrook, A. Bourque, B. Laukhuff, A. Zaunbrecher, A. Murphy and M. Turner (all KPMG) to discuss and walk through changes made to the client deliverable structure deck per review comments received from D. Helenbrook.	1.2	\$ 520	\$ 624.00
Brittny Laukhuff	01/20/20	(1.2) Conference call with D. Helenbrook, A. Bourque, B. Laukhuff, A. Zaunbrecher, A. Murphy and M. Turner (all KPMG) to discuss and walk through changes made to the client deliverable structure deck per review comments received from D. Helenbrook.	1.2	\$ 760	\$ 912.00
Mary Beth Turner	01/20/20	(1.2) Conference call with D. Helenbrook, A. Bourque, B. Laukhuff, A. Zaunbrecher, A. Murphy and M. Turner (all KPMG) to discuss and walk through changes made to the client deliverable structure deck per review comments received from D. Helenbrook.	1.2	\$ 420	\$ 504.00

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Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	01/20/20	(1.2) Update agenda to be utilized in weekly call with Windstream that includes updates related to progress made on tax claims, new tax claims and tax claim changes made on the Windstream Bankruptcy Tax Claims Schedule.	1.2	\$ 650	\$ 780.00
Sam Chen	01/20/20	Updates to supporting arguments for true lease opinion to further develop analysis.	1.2	\$ 875	\$ 1,050.00
Brittney Laukhuff	01/20/20	(.5) Prepare for conference call with project team regarding the Windstream structure deck by reviewing / noting outstanding items to be discussed; (0.3) Senior manager review of revised Windstream structure deck to ensure all comments resulting from call (on same day) are incorporated (.5) Draft email to M. Hoffenberg (KPMG) regarding WNT review of structure deck	1.3	\$ 760	\$ 988.00
Mark Hoffenberg	01/20/20	Performed WNT Principal review of most recent version of Windstream restructuring alternatives deck and concurrently draft comments.	1.3	\$ 875	\$ 1,137.50
Katie Ford	01/20/20	Updating ASC740 2016 NOL analysis in state workbook with regards to review comments received from senior manager as of 1/20/20.	1.8	\$ 650	\$ 1,170.00
Tim Nichols	01/20/20	Performed WNT Senior Manager review and concurrently revise draft assumptions & representations related to deductions attributable to lease (1.2); review latest documentation / outstanding questions related to same to prepare for upcoming teleconference with client (.9)	2.1	\$ 760	\$ 1,596.00
Varoon Laddha	01/20/20	(2.2) Reviewing the 2016 recalculation of NC and PA depreciation for reinstated assets as a result of the potential restructuring of Windstream's business.	2.2	\$ 760	\$ 1,672.00
Varoon Laddha	01/20/20	(2.6) Review 2016 calculation, including the impact on net operating loss, of state and local income tax provision implications of the potential restructuring of Windstream's business.	2.6	\$ 760	\$ 1,976.00
Chris Nocito	01/20/20	(.9) Review and concurrently compiled the monthly fee statements and interim fee applications filed for the week of January 11, 2020; (1.9) review of workstream for Katten's 9th monthly fee statement for Charter Litigation to ensure proper allocations for the Bankruptcy Cost Analysis.	2.8	\$ 420	\$ 1,176.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	01/20/20	(0.8) Analysis of 1/17/20 Register Report from Alvarez & Marsal to identify new tax claims as well as any changes to existing tax claims; (1.3) Revised the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims / changes from Alvarez & Marsal's 1/17/30 Register Report; (0.9) Revising the Tax Register Report prepared by R. Hyatt (KPMG) based on Alvarez & Marsal's 1/17/20 Register Report.	3.0	\$ 875	\$ 2,625.00
Caroline Stevens	01/20/20	(3.3) 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 via email to B. Cella (KPMG) for review	3.4	\$ 650	\$ 2,210.00
Tim Nichols	01/20/20	Began to perform technical research of case law addressing lease versus financing treatment relevant to opinion on deductions attributable to lease	3.9	\$ 760	\$ 2,964.00
Eric Albritton	01/20/20	Perform Senior associate review and concurrently updating facts section of bankruptcy cost analysis opinion based on senior manager review comments.	3.9	\$ 520	\$ 2,028.00
Kevin Polli	01/21/20	(.1) Call with N. Tammerine (A&M), K. Polli (KPMG), V. Laddha (KPMG) and C. Robinson (Windstream) regarding current status of Windstream tax claims as of 1.21.20.	0.1	\$ 875	\$ 87.50
Varoon Laddha	01/21/20	(.1) Call with N. Tammerine (A&M), K. Polli (KPMG), V. Laddha (KPMG) and C. Robinson (Windstream) regarding current status of Windstream tax claims as of 1.21.20.	0.1	\$ 760	\$ 76.00
Adam Murphy	01/21/20	(0.2) Discussion with A. Bourque (KPMG) regarding authority for treatment of merger of a wholly-owned subsidiary into a disregarded entity of its parent corporation as a section 332 liquidation for Windstream structuring options	0.2	\$ 650	\$ 130.00
Adam Bourque	01/21/20	(0.2) Discussion with A. Murphy (KPMG) regarding authority for treatment of merger of a wholly-owned subsidiary into a disregarded entity of its parent corporation as a section 332 liquidation for Windstream structuring options	0.2	\$ 760	\$ 152.00
Caroline Stevens	01/21/20	(0.2) Meeting between C. Stevens and B. Cella (both KPMG) to discuss the agenda of claim changes for the bankruptcy tax weekly call with Windstream	0.2	\$ 650	\$ 130.00
Ben Cella	01/21/20	(0.2) Meeting between C. Stevens and B. Cella (both KPMG) to discuss the agenda of claim changes for the bankruptcy tax weekly call with Windstream.	0.2	\$ 875	\$ 175.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	01/21/20	(0.1) Review e-mail from B. Laukhuff (KPMG) with details related to M. Hoffenberg (KPMG) requested revisions to Windstream alternative structuring options slide deck; (0.3) performed analysis related to authority for treatment of merger of a wholly-owned subsidiary into a disregarded entity of its parent corporation as a section 332 liquidation for Windstream structuring options.	0.4	\$ 650	\$ 260.00
Varoon Laddha	01/21/20	Telephone call with C. Robinson, V. Anger, C. Wheeler, J. Franks, and S. Wagner (Windstream) and C. Stevens, K. Polli, V. Laddha and J. Vann (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 1/21.	0.4	\$ 760	\$ 304.00
Caroline Stevens	01/21/20	Telephone call with C. Robinson, V. Anger, C. Wheeler, J. Franks, and S. Wagner (Windstream) and C. Stevens, K. Polli, V. Laddha and J. Vann (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 1/21.	0.4	\$ 650	\$ 260.00
John Vann	01/21/20	Telephone call with C. Robinson, V. Anger, C. Wheeler, J. Franks, and S. Wagner (Windstream) and C. Stevens, K. Polli, V. Laddha and J. Vann (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 1/21.	0.4	\$ 760	\$ 304.00
Kevin Polli	01/21/20	Telephone call with C. Robinson, V. Anger, C. Wheeler, J. Franks, and S. Wagner (Windstream) and C. Stevens, K. Polli, V. Laddha and J. Vann (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 1/21.	0.4	\$ 875	\$ 350.00
Joey Schwartz	01/21/20	Meeting with A. Samber (Sr. Manager, KPMG), V. Laddha (Sr. Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss methods of calculating state & local income tax provision implications of the potential restructuring of Windstream's business	0.5	\$ 520	\$ 260.00
Varoon Laddha	01/21/20	Meeting with A. Samber (Sr. Manager, KPMG), V. Laddha (Sr. Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss methods of calculating state & local income tax provision implications of the potential restructuring of Windstream's business	0.5	\$ 760	\$ 380.00
Adam Samber	01/21/20	Meeting with A. Samber (Sr. Manager, KPMG), V. Laddha (Sr. Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss methods of calculating state & local income tax provision implications of the potential restructuring of Windstream's business	0.5	\$ 760	\$ 380.00
Brittney Laukhuff	01/21/20	Review of latest comments provided by M. Hoffenberg (KPMG WNT) related to Windstream structure deck	0.5	\$ 760	\$ 380.00

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

Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	01/21/20	(0.8) Updates to agenda based on review comments from B. Cella (KPMG) related to the Windstream Tax Claims Schedule file - as requested by C. Robinson (Windstream)	0.8	\$ 650	\$ 520.00
Sam Chen	01/21/20	Review appraisal and lease documentation in preparation for upcoming client call related to lease opinion	0.8	\$ 875	\$ 700.00
Mark Hoffenberg	01/21/20	(0.9) Call with C. Robinson, S. Wheeler, S. Tran, J. Speck (Windstream), A. Sexton (Kirkland), T. Nichols, S. Chen, D. Helenbrook and M. Hoffenberg (partial attendance - .4) (KPMG) to discuss leased property and tenant capital improvements for purposes of developing facts surrounding lease opinion.	0.4	\$ 875	\$ 350.00
David Helenbrook	01/21/20	(0.9) Call with C. Robinson, S. Wheeler, S. Tran, J. Speck (Windstream), A. Sexton (Kirkland), T. Nichols, S. Chen, D. Helenbrook and M. Hoffenberg (partial attendance - .4) (KPMG) to discuss leased property and tenant capital improvements for purposes of developing facts surrounding lease opinion.	0.9	\$ 875	\$ 787.50
Sam Chen	01/21/20	(0.9) Call with C. Robinson, S. Wheeler, S. Tran, J. Speck (Windstream), A. Sexton (Kirkland), T. Nichols, S. Chen, D. Helenbrook and M. Hoffenberg (partial attendance - .4) (KPMG) to discuss leased property and tenant capital improvements for purposes of developing facts surrounding lease opinion.	0.9	\$ 875	\$ 787.50
Tim Nichols	01/21/20	(0.9) Call with C. Robinson, S. Wheeler, S. Tran, J. Speck (Windstream), A. Sexton (Kirkland), T. Nichols, S. Chen, D. Helenbrook and M. Hoffenberg (partial attendance - .4) (KPMG) to discuss leased property and tenant capital improvements for purposes of developing facts surrounding lease opinion.	0.9	\$ 760	\$ 684.00
David Helenbrook	01/21/20	(1.0) Call with D. Helenbrook, S. Chen and T. Nichols (KPMG) to discuss lease opinion including necessary representations and next steps to prepare for call with client to discuss facts related to the functionality of each leased facility	1.0	\$ 875	\$ 875.00
Sam Chen	01/21/20	(1.0) Call with D. Helenbrook, S. Chen and T. Nichols (KPMG) to discuss lease opinion including necessary representations and next steps to prepare for call with client to discuss facts related to the functionality of each leased facility	1.0	\$ 875	\$ 875.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Tim Nichols	01/21/20	(1.0) Call with D. Helenbrook, S. Chen and T. Nichols (KPMG) to discuss lease opinion including necessary representations and next steps to prepare for call with client to discuss facts related to the functionality of each leased facility	1.0	\$ 760	\$ 760.00
Varoon Laddha	01/21/20	(1.2) Senior manager review of tax claim register updated by R. Hyatt (KPMG) for tax claims as requested by C. Robinson (Windstream)	1.2	\$ 760	\$ 912.00
Mary Beth Turner	01/21/20	1.4 Concurrently updating the tax attribute reduction model and scenario model for updated NOL figures calculated on an entity-by-entity basis by A. Bourque (KPMG).	1.4	\$ 420	\$ 588.00
David Helenbrook	01/21/20	(0.6) Partner review 2015 lease opinion in preparation for call with company to discuss leased property and tenant capital improvements; (0.9) Partner review 2015 leased property valuation report in preparation for call with company to discuss leased property and tenant capital improvements; (0.4) Performed Partner review and concurrently revised draft representations related to true lease opinion	1.9	\$ 875	\$ 1,662.50
Adam Bourque	01/21/20	(2.1) Performed Senior manager review of updated legal entity rationalization slides	2.1	\$ 760	\$ 1,596.00
Tim Nichols	01/21/20	Revise draft assumptions & representations to circulate with client (.8); review factual materials provided by client, prior EY Valuation materials in anticipation in client call (.8); performed post-client teleconference review of documentation and concurrently draft outline of future questions / next steps related to same. (.5)	2.1	\$ 760	\$ 1,596.00
Adam Bourque	01/21/20	(2.3) Performed Senior Manager review of attribute reduction model and scenario model after updating models for new debt amount existing prior to attribute reduction	2.3	\$ 760	\$ 1,748.00
Adam Bourque	01/21/20	(3.6) Updating available Net Operating Losses (NOLs) per section 382(l)(5) and prior 382 limitations after adjustments performed to debt outstanding prior to attribute reductions	3.6	\$ 760	\$ 2,736.00
Alexandra Zaunbrecher	01/22/20	Addressed comments in Windstream tax structure deck based on results of discussion (same day) with project team.	0.3	\$ 520	\$ 156.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	01/22/20	(0.1) Review e-mail from B. Laukhuff (KPMG) regarding latest revisions requested by M. Hoffenberg (KPMG) to the Windstream alternative structuring options slide deck; (0.1) review e-mail from D. Helenbrook (KPMG) regarding additional revisions to Windstream alternative structuring options slide deck; (0.1) review e-mail from B. Laukhuff (KPMG) related to revisions requested by D. Helenbrook and M. Hoffenberg (both KPMG) to the Windstream alternative structuring options slide deck; (0.1) review additional e-mail from B. Laukhuff (KPMG) regarding comments on requested revisions of M. Hoffenberg (KPMG) to Windstream alternative structuring options slide deck and next steps regarding same.	0.4	\$ 650	\$ 260.00
Adam Bourque	01/22/20	(0.5) Call with A. Bourque, B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to address outstanding comments from M. Hoffenberg (KPMG Washington National Tax) relating to the Windstream tax structure deck deliverable	0.5	\$ 760	\$ 380.00
Alexandra Zaunbrecher	01/22/20	(0.5) Call with A. Bourque, B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to address outstanding comments from M. Hoffenberg (KPMG Washington National Tax) relating to the Windstream tax structure deck deliverable	0.5	\$ 520	\$ 260.00
Brittney Laukhuff	01/22/20	(0.5) Call with A. Bourque, B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to address outstanding comments from M. Hoffenberg (KPMG Washington National Tax) relating to the Windstream tax structure deck deliverable	0.5	\$ 760	\$ 380.00
Mary Beth Turner	01/22/20	(0.5) Call with A. Bourque, B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to address outstanding comments from M. Hoffenberg (KPMG Washington National Tax) relating to the Windstream tax structure deck deliverable	0.5	\$ 420	\$ 210.00
Caroline Stevens	01/22/20	(0.6) Analyzed information sent by Georgia Department of Revenue with regards to sales tax assessments; (0.1) Created summary of info related to data provided by Georgia Department of Revenue versus Windstream proposal related to same.	0.7	\$ 650	\$ 455.00
David Helenbrook	01/22/20	Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland), M. Hoffenberg and D. Helenbrook (KPMG) to discuss project status including lease opinion, emergence modeling, proofs of claim, and procedural posture of the bankruptcy case as of 1/22/20.	0.8	\$ 875	\$ 700.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	01/22/20	Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland), M. Hoffenberg and D. Helenbrook (KPMG) to discuss project status including lease opinion, emergence modeling, proofs of claim, and procedural posture of the bankruptcy case as of 1/22/20.	0.8	\$ 875	\$ 700.00
Brittney Laukhuff	01/22/20	(.5) Senior manager review of updated Windstream structure deck based on results of call with project team; (.5) Draft email to M. Hoffenberg (KPMG WNT) regarding structure deck comments resulting from review.	1.0	\$ 760	\$ 760.00
Adam Bourque	01/22/20	Review and concurrently analyze open comments from M. Hoffenberg KPMG WNT) relating to the Windstream tax structure deck deliverable.	1.4	\$ 760	\$ 1,064.00
Eric Albritton	01/22/20	Performed Senior associate review and concurrently updating the analysis section of bankruptcy cost analysis opinion based on senior manager review comments.	3.4	\$ 520	\$ 1,768.00
Mary Beth Turner	01/23/20	0.3 Updated the Windstream structure deck charts with regards to review comments received from D. Helenbrook KPMG) as of 1/23/20.	0.3	\$ 420	\$ 126.00
David Helenbrook	01/23/20	Call with D. Helenbrook and V. Laddha (KPMG) to discuss project status including legal entity eliminations as of 1/23/20.	0.3	\$ 875	\$ 262.50
Varoon Laddha	01/23/20	Call with D. Helenbrook and V. Laddha (KPMG) to discuss project status including legal entity eliminations as of 1/23/20.	0.3	\$ 760	\$ 228.00
Sam Chen	01/23/20	Reviewed Kirkland & Ellis comments to true lease opinion representations and concurrently consider additional changes.	0.5	\$ 875	\$ 437.50
Alexandra Zaunbrecher	01/23/20	Updated the Windstream tax structure deck by incorporating latest round of comments received from D. Helenbrook (KPMG) as of 1/23/20.	0.7	\$ 520	\$ 364.00
Brittney Laukhuff	01/23/20	Review of revised version of the Windstream structure deck deliverable as of 1/23/20 for purposes of sending to WNT for upcoming call on 1/24.	1.0	\$ 760	\$ 760.00
David Helenbrook	01/23/20	Performed Partner level review/revision of legal entity renationalization deck	1.4	\$ 875	\$ 1,225.00
Adam Bourque	01/23/20	(3.1) Updating legal entity restructuring slide deck by incorporating latest round of comments received from D. Helenbrook (KPMG Partner).	3.1	\$ 760	\$ 2,356.00
Brittney Laukhuff	01/24/20	Senior Manager review of latest version of Windstream structure deck prior to finalizing for client delivery.	0.5	\$ 760	\$ 380.00

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

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	01/24/20	(0.7) Call with M. Hoffenberg, D. Helenbrook, B. Laukhuff, A. Bourque, A. Murphy, A. Zaunbrecher, and M. Turner (all KPMG) to discuss changes to the Windstream structure deck deliverable in real time	0.7	\$ 760	\$ 532.00
Adam Murphy	01/24/20	(0.7) Call with M. Hoffenberg, D. Helenbrook, B. Laukhuff, A. Bourque, A. Murphy, A. Zaunbrecher, and M. Turner (all KPMG) to discuss changes to the Windstream structure deck deliverable in real time	0.7	\$ 650	\$ 455.00
David Helenbrook	01/24/20	(0.7) Call with M. Hoffenberg, D. Helenbrook, B. Laukhuff, A. Bourque, A. Murphy, A. Zaunbrecher, and M. Turner (all KPMG) to discuss changes to the Windstream structure deck deliverable in real time	0.7	\$ 875	\$ 612.50
Alexandra Zaunbrecher	01/24/20	(0.7) Call with M. Hoffenberg, D. Helenbrook, B. Laukhuff, A. Bourque, A. Murphy, A. Zaunbrecher, and M. Turner (all KPMG) to discuss changes to the Windstream structure deck deliverable in real time	0.7	\$ 520	\$ 364.00
Brittny Laukhuff	01/24/20	(0.7) Call with M. Hoffenberg, D. Helenbrook, B. Laukhuff, A. Bourque, A. Murphy, A. Zaunbrecher, and M. Turner (all KPMG) to discuss changes to the Windstream structure deck deliverable in real time	0.7	\$ 760	\$ 532.00
Mark Hoffenberg	01/24/20	(0.7) Call with M. Hoffenberg, D. Helenbrook, B. Laukhuff, A. Bourque, A. Murphy, A. Zaunbrecher, and M. Turner (all KPMG) to discuss changes to the Windstream structure deck deliverable in real time	0.7	\$ 875	\$ 612.50
Mary Beth Turner	01/24/20	(0.7) Call with M. Hoffenberg, D. Helenbrook, B. Laukhuff, A. Bourque, A. Murphy, A. Zaunbrecher, and M. Turner (all KPMG) to discuss changes to the Windstream structure deck deliverable in real time	0.7	\$ 420	\$ 294.00
Adam Bourque	01/24/20	(0.8) Call with D. Helenbrook, B. Laukhuff, A. Bourque, A. Zaunbrecher, and M. Turner (all KPMG) to discuss changes to the Windstream structure deck deliverable in real time following call with M. Hoffenberg (KPMG WNT).	0.8	\$ 760	\$ 608.00
David Helenbrook	01/24/20	(0.8) Call with D. Helenbrook, B. Laukhuff, A. Bourque, A. Zaunbrecher, and M. Turner (all KPMG) to discuss changes to the Windstream structure deck deliverable in real time following call with M. Hoffenberg (KPMG WNT).	0.8	\$ 875	\$ 700.00
Alexandra Zaunbrecher	01/24/20	(0.8) Call with D. Helenbrook, B. Laukhuff, A. Bourque, A. Zaunbrecher, and M. Turner (all KPMG) to discuss changes to the Windstream structure deck deliverable in real time following call with M. Hoffenberg (KPMG WNT).	0.8	\$ 520	\$ 416.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
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Tax Consulting Services
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Name	Date	Description	Hours	Rate	Amount
Brittny Laukhuff	01/24/20	(0.8) Call with D. Helenbrook, B. Laukhuff, A. Bourque, A. Zaunbrecher, and M. Turner (all KPMG) to discuss changes to the Windstream structure deck deliverable in real time following call with M. Hoffenberg (KPMG WNT).	0.8	\$ 760	\$ 608.00
Mary Beth Turner	01/24/20	(0.8) Call with D. Helenbrook, B. Laukhuff, A. Bourque, A. Zaunbrecher, and M. Turner (all KPMG) to discuss changes to the Windstream structure deck deliverable in real time following call with M. Hoffenberg (KPMG WNT).	0.8	\$ 420	\$ 336.00
Adam Bourque	01/24/20	Meeting with A Bourque and D. Helenbrook (both KPMG) to discuss additional updates to be made to Windstream legal entity restructuring deck.	1.6	\$ 760	\$ 1,216.00
David Helenbrook	01/24/20	Meeting with A Bourque and D. Helenbrook (both KPMG) to discuss additional updates to be made to Windstream legal entity restructuring deck.	1.6	\$ 875	\$ 1,400.00
Adam Bourque	01/24/20	Updating the Windstream legal entity restructuring deck following meeting with D. Helenbrook (KPMG) earlier in the day.	3.9	\$ 760	\$ 2,964.00
Caroline Stevens	01/27/20	(0.2) Continue, from same day, to update Windstream Bankruptcy Tax Claims Schedule (aa requested by C. Robinson – Windstream) based on the New Tax Claims / Tax Claim Changes from the weekly Register Report and (0.1) draft email to send copy of same to B. Cella (KPMG) for review	0.3	\$ 650	\$ 195.00
Ben Cella	01/27/20	(0.4) Analysis of 1/24/20 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
David Helenbrook	01/27/20	(0.7) Call with D. Helenbrook, S. Chen and T. Nichols (KPMG) to discuss lease opinion representations	0.7	\$ 875	\$ 612.50
Sam Chen	01/27/20	(0.7) Call with D. Helenbrook, S. Chen and T. Nichols (KPMG) to discuss lease opinion representations	0.7	\$ 875	\$ 612.50
Tim Nichols	01/27/20	(0.7) Call with D. Helenbrook, S. Chen and T. Nichols (KPMG) to discuss lease opinion representations	0.7	\$ 760	\$ 532.00
Sam Chen	01/27/20	Performed WNT Managing Director review of spreadsheet provided by client related to E&Y Valuation breakdown by property types as well as state by state quality/speed breakdowns.	0.8	\$ 875	\$ 700.00
Robert Hyatt	01/27/20	(3.0) Update the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 1/24/2020 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

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Chris Nocito	01/27/20	(3.3) Preparing 2nd interim summary documentation for purposes of the Windstream bankruptcy cost analysis.	3.3	\$ 420	\$ 1,386.00
Tim Nichols	01/27/20	Review and concurrently analyzed documentation received from client related to leased property with regards to impact on lease opinion (2.6); review and concurrently analyze representations & assumptions in prior opinion which we will rely on as assumptions in true lease opinion (0.7).	3.3	\$ 760	\$ 2,508.00
Caroline Stevens	01/27/20	(3.8) 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 send to B. Cella (KPMG) for review.	3.8	\$ 650	\$ 2,470.00
David Helenbrook	01/28/20	Review of information provided by client related to leased assets including valuation information / tenant capital improvements	0.4	\$ 875	\$ 350.00
John Vann	01/28/20	Telephone call with J. Franks, C. Robinson, C. Wheeler and S. Wagner (Windstream) and B. Cella, C. Stevens, V. Laddha, J. Vann - partial attendance and M. Andruchek (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 1/28.	0.5	\$ 760	\$ 380.00
Varoon Laddha	01/28/20	Telephone call with J. Franks, C. Robinson, C. Wheeler and S. Wagner (Windstream) and B. Cella, C. Stevens, V. Laddha, J. Vann - partial attendance and M. Andruchek (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 1/28.	0.7	\$ 760	\$ 532.00
Ben Cella	01/28/20	Telephone call with J. Franks, C. Robinson, C. Wheeler and S. Wagner (Windstream) and B. Cella, C. Stevens, V. Laddha, J. Vann - partial attendance and M. Andruchek (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 1/28.	0.7	\$ 875	\$ 612.50
Caroline Stevens	01/28/20	Telephone call with J. Franks, C. Robinson, C. Wheeler and S. Wagner (Windstream) and B. Cella, C. Stevens, V. Laddha, J. Vann - partial attendance and M. Andruchek (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 1/28.	0.7	\$ 650	\$ 455.00
Michael Andruchek	01/28/20	Telephone call with J. Franks, C. Robinson, C. Wheeler and S. Wagner (Windstream) and B. Cella, C. Stevens, V. Laddha, J. Vann - partial attendance and M. Andruchek (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 1/28.	0.7	\$ 760	\$ 532.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	01/28/20	(0.9) Update agenda in preparation for weekly call with Windstream; updates include progress made on existing claims, new tax claims and tax claim changes made on the Windstream Bankruptcy Tax Claims Schedule	0.9	\$ 650	\$ 585.00
Tim Nichols	01/28/20	Call with D. Helenbrook, S. Chen, T. Nichols - partial attendance (KPMG) to discuss lease opinion and related representations	0.9	\$ 760	\$ 684.00
David Helenbrook	01/28/20	Call with D. Helenbrook, S. Chen, T. Nichols - partial attendance (KPMG) to discuss lease opinion and related representations	1.0	\$ 875	\$ 875.00
Sam Chen	01/28/20	Call with D. Helenbrook, S. Chen, T. Nichols - partial attendance (KPMG) to discuss lease opinion and related representations	1.0	\$ 875	\$ 875.00
Eric Albritton	01/28/20	(1.1) Perform Senior Associate review of second interim fee application binder compiled to show all fees / expenses treated to substantiate KPMG's treatment of bankruptcy costs for the bankruptcy cost analysis.	1.1	\$ 520	\$ 572.00
Ben Cella	01/28/20	(1.3) Revising the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims as well as changes from Alvarez & Marsal's 1/24/20 Register Report; (0.3) Managing Director review and concurrently revise the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 1/24/20 Register Report; (0.1) Reviewing the agenda materials for the weekly status call with Windstream Tax prepared by C. Stevens (KPMG)	1.7	\$ 875	\$ 1,487.50
Chris Nocito	01/28/20	(.5) Review of workstream for A&M's 9th monthly fee statement for Accounting to ensure proper allocation in the bankruptcy cost analysis (BCA); (.8) reviewed workstream for A&M's 9th monthly fee statement for Business Plan to ensure proper allocation in BCA; (.6) going through workstream for A&M's 9th monthly fee statement for Cash Management to ensure proper allocation in the BCA; (.8) review workstream for A&M's 9th monthly fee statement for Contracts to ensure proper allocation in the BCA; (.4) reviewed workstream for A&M's 9th monthly fee statement for Vendor Management to ensure proper allocation in the BCA.	3.1	\$ 420	\$ 1,302.00
Chris Nocito	01/28/20	(3.3) Prepared the 2nd interim schedule documentation for purposes of the Windstream bankruptcy cost analysis	3.3	\$ 420	\$ 1,386.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Eric Albritton	01/28/20	Senior associate review of 9th monthly fee statement going through workstream reviewing time entries for proper allocations for purposes of bankruptcy cost analysis: A&M - Accounting (0.7); A&M - Business Plan (0.7); A&M - Cash Management (0.8); A&M - Contracts (0.8); and Katten - Charter Litigation (0.9)	3.9	\$ 520	\$ 2,028.00
Brittney Laukhuff	01/29/20	Performed pre-call review of Windstream structuring slide deck in preparation for status call with client (same day).	0.2	\$ 760	\$ 152.00
David Helenbrook	01/29/20	(0.3) Reviewed latest version of Windstream bankruptcy restructuring modeling deck - in preparation for client call	0.3	\$ 875	\$ 262.50
Alexandra Zaunbrecher	01/29/20	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland), M. Hoffenberg, D. Helenbrook, A. Bourque, M. Turner - partial attendance, A. Zaunbrecher - partial attendance, and B. Laukhuff (KPMG) to discuss project status including restructuring modeling scenarios and true lease opinion	0.5	\$ 520	\$ 260.00
Mary Beth Turner	01/29/20	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland), M. Hoffenberg, D. Helenbrook, A. Bourque, M. Turner - partial attendance, A. Zaunbrecher - partial attendance, and B. Laukhuff (KPMG) to discuss project status including restructuring modeling scenarios and true lease opinion	0.5	\$ 420	\$ 210.00
Adam Bourque	01/29/20	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland), M. Hoffenberg, D. Helenbrook, A. Bourque, M. Turner - partial attendance, A. Zaunbrecher - partial attendance, and B. Laukhuff (KPMG) to discuss project status including restructuring modeling scenarios and true lease opinion	0.8	\$ 760	\$ 608.00
David Helenbrook	01/29/20	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland), M. Hoffenberg, D. Helenbrook, A. Bourque, M. Turner - partial attendance, A. Zaunbrecher - partial attendance, and B. Laukhuff (KPMG) to discuss project status including restructuring modeling scenarios and true lease opinion	0.8	\$ 875	\$ 700.00
Brittney Laukhuff	01/29/20	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland), M. Hoffenberg, D. Helenbrook, A. Bourque, M. Turner - partial attendance, A. Zaunbrecher - partial attendance, and B. Laukhuff (KPMG) to discuss project status including restructuring modeling scenarios and true lease opinion	0.8	\$ 760	\$ 608.00

EXHIBIT C1

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

Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	01/29/20	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland), M. Hoffenberg, D. Helenbrook, A. Bourque, M. Turner - partial attendance, A. Zaunbrecher - partial attendance, and B. Laukhuff (KPMG) to discuss project status including restructuring modeling scenarios and true lease opinion	0.8	\$ 875	\$ 700.00
Mark Hoffenberg	01/29/20	Call with M. Hoffenberg - partial attendance, D. Helenbrook, S. Chen, T. and Nichols (KPMG) to discuss lease opinion and related representations	0.5	\$ 875	\$ 437.50
David Helenbrook	01/29/20	Call with M. Hoffenberg - partial attendance, D. Helenbrook, S. Chen, T. and Nichols (KPMG) to discuss lease opinion and related representations	1.1	\$ 875	\$ 962.50
Sam Chen	01/29/20	Call with M. Hoffenberg - partial attendance, D. Helenbrook, S. Chen, T. and Nichols (KPMG) to discuss lease opinion and related representations	1.1	\$ 875	\$ 962.50
Tim Nichols	01/29/20	Call with M. Hoffenberg - partial attendance, D. Helenbrook, S. Chen, T. and Nichols (KPMG) to discuss lease opinion and related representations	1.1	\$ 760	\$ 836.00
Tim Nichols	01/29/20	Review and concurrently revise draft representations for true lease opinion (.8); review documentation (prior lease opinion, master lease provisions relevant to potential assumptions, representations for true lease opinion) to prepare for upcoming call regarding the true lease opinion (.5).	1.3	\$ 760	\$ 988.00
Adam Bourque	01/29/20	(2.8) Review of various restructuring modeling scenarios as well as legal entity restructuring deck in preparation of client call	2.8	\$ 760	\$ 2,128.00
Varoon Laddha	01/30/20	Call with D. Helenbrook (KPMG) to discuss project status including tax attribute modeling and lease opinion as of 1/30/2020.	0.4	\$ 760	\$ 304.00
David Helenbrook	01/30/20	Call with V. Laddha (KPMG) to discuss project status including tax attribute modeling and lease opinion as of 1/30/2020.	0.4	\$ 875	\$ 350.00
Total Tax Consulting Services			<u>477.4</u>		<u>\$ 318,816.00</u>

EXHIBIT C2

Windstream Holdings, Inc., et al.
Case No. 19-22312
Historic NOL Limitation Analysis
January 1, 2020 through January 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			<u><u>\$ -</u></u>

EXHIBIT C3

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	01/02/20	Continue, same day, to update exhibit C1 of Windstream November monthly fee application to include data received from professionals as of 1/2/21	0.2	\$ 228	\$ 45.60
Wendy Shaffer	01/02/20	0.5 Created Windstream estimate for week ending 12/28 and draft email to send copy of same to D. Helenbrook (KPMG) with related support.	0.6	\$ 228	\$ 136.80
Wendy Shaffer	01/02/20	Updated exhibit C1 of Windstream November monthly fee application to include data received from professionals as of 1/2/20	3.9	\$ 228	\$ 889.20
Wendy Shaffer	01/03/20	0.9 Updated exhibit C1 of Windstream November monthly fee application to include data received from professionals as of 1/3/20	0.9	\$ 228	\$ 205.20
Brittney Laukhuff	01/03/20	Performed Senior manager review of Windstream monthly fee application exhibits and concurrently draft review comments to provide to W. Shaffer (KPMG).	0.5	\$ 760	\$ 380.00
Wendy Shaffer	01/03/20	1.1 Updated exhibit C9 of Windstream November monthly fee application to include data received from professionals as of 1/3/20	1.1	\$ 228	\$ 250.80
Wendy Shaffer	01/03/20	Updated exhibit C1 of Windstream November monthly fee application to include data received from professionals as of 1/3/20	2.0	\$ 228	\$ 456.00
Wendy Shaffer	01/06/20	0.4 Updated exhibit C1 of Windstream 7th monthly fee application to include data received from professionals as of 1/6/20; 0.2 Updated exhibit D/D1 of Windstream 7th monthly fee application to include expense data received from professionals as of 1/6/2020	0.6	\$ 228	\$ 136.80
Wendy Shaffer	01/06/20	Updated exhibit C1 of Windstream 7th monthly fee application to include data received from professionals as of 1/6/20.	0.6	\$ 228	\$ 136.80
Wendy Shaffer	01/06/20	Updated exhibit C9 of Windstream 7th monthly fee application to include data received from professionals as of 1/6/20	1.3	\$ 228	\$ 296.40
Wendy Shaffer	01/07/20	0.4 Updated transaction tax compliance exhibits (C6-C8) of Windstream 7th monthly fee application per direction from B. Dickson (KPMG)	0.4	\$ 228	\$ 91.20
Wendy Shaffer	01/07/20	0.5 Review updated Work in Progress report to confirm billable hours for Windstream for November; 0.9 updated exhibit C1 of Windstream 7th monthly fee application to include data received from professionals as of 1/7/20.	1.4	\$ 228	\$ 319.20
Wendy Shaffer	01/08/20	0.6 Created estimate for week ending 1/4 for Windstream; 0.1 draft email to send D. Helenbrook (KPMG Partner) to provide support for same; 0.4 Updated exhibit C1 of Windstream November fee application to include data received from professionals as of 1/8/2020	1.1	\$ 228	\$ 250.80
Wendy Shaffer	01/10/20	0.6 Update exhibit C1 of Windstream the monthly fee application to include additional data received from professionals as of 1/10/2020; 1.3 Finalized Windstream 7th monthly fee application and 0.1 send to M. Plangman (KPMG) for initial review; 0.1 send email to Partner /team leads regarding status of same; 0.3 updated fee application with regards to client sensitive data in Windstream exhibit C1 for November - based on comments from D. Helenbrook (KPMG)	2.4	\$ 228	\$ 547.20

EXHIBIT C4

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

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	01/13/20	0.9 Prepared estimated fees for Windstream for week ending 1/11/2020; 0.1 prepare an estimate of expenses for Windstream for week ending 1/11/2020; 0.1 draft email to D. Helenbrook (KPMG) to provide estimate of KPMG fees and expenses for week ending 1/11/2020; 0.1 Revised latest draft of Windstream November fee application to include data received from professionals as of 1/13/2020 and 0.1 send updated version of exhibits to M. Plangman (KPMG) for review	1.3	\$ 228	\$ 296.40
Wendy Shaffer	01/14/20	Updated exhibit C1 of Windstream 8th monthly fee application to include data received from professionals as of 1/14/2020.	1.4	\$ 228	\$ 319.20
Wendy Shaffer	01/15/20	0.1 Begin to create coversheet for Windstream 7th monthly fee application.	0.1	\$ 228	\$ 22.80
Wendy Shaffer	01/20/20	0.8 Created Windstream estimate for fees and expenses for week ending 1/18/2020 and 0.1 draft email to D. Helenbrook provide copy of same including related support.	0.9	\$ 228	\$ 205.20
Wendy Shaffer	01/21/20	Updated exhibit C9 of Windstream 8th monthly fee application to include data received from professionals as of 1/21/2020.	0.6	\$ 228	\$ 136.80
Wendy Shaffer	01/21/20	Updates to exhibit C1 of Windstream 8th monthly fee application to include data received from professionals as of 1/21/2020	1.6	\$ 228	\$ 364.80
Wendy Shaffer	01/24/20	Update exhibit C1 of Windstream 8th monthly fee application to include data received from professionals as of 1/24/2020	2.2	\$ 228	\$ 501.60
Wendy Shaffer	01/27/20	0.8 Created Windstream estimate for week ending 1/25; 0.1 draft email to provide copy of same to D. Helenbrook (KPMG) that includes support for estimate.	0.9	\$ 228	\$ 205.20
Varoon Laddha	01/28/20	Senior manager review of Windstream monthly fee application and concurrently draft review comments to send to W. Shaffer (KPMG).	0.8	\$ 760	\$ 608.00
Wendy Shaffer	01/30/20	0.3 Updated exhibit C1 of Windstream December fee application to include data received from professionals as of 1/30/2020	0.3	\$ 228	\$ 68.40
Wendy Shaffer	01/30/20	2.4 Updated exhibit C1 of Windstream December fee application to include data received from professionals as of 1/30/2020	2.4	\$ 228	\$ 547.20
Wendy Shaffer	01/30/20	0.5 Updated exhibit C4 of Windstream 8th monthly fee application to include services performed to date; 0.8 Updated Windstream November monthly fee application per review comments received from M. Plangman (KPMG); 0.2 draft email to KPMG Partners/team leads to request review/approval of Windstream 7th monthly fee application exhibits; 0.2 Drafted email to KPMG to Partners/team leads to request review / approval of Windstream 7th monthly fee application exhibits.	1.7	\$ 228	\$ 387.60
Wendy Shaffer	01/31/20	Updated Windstream 7th monthly fee application exhibits per direction from V. Laddha (KPMG)	0.3	\$ 228	\$ 68.40
Wendy Shaffer	01/31/20	Updated exhibit C1 of Windstream December fee application to include data received from professionals as of 1/31/2020	0.9	\$ 228	\$ 205.20
Total Fee Application Preparation Services			32.4		\$ 8,078.80

EXHIBIT C5

Windstream Holdings, Inc., et al.
Case No. 19-22312
Non-Working Travel Time
January 1, 2020 through January 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
January 1, 2020 through January 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
January 1, 2020 through January 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: January 2019 returns – 73 entities/month	\$ 28,980.00
Total Tax Compliance - Transaction Tax 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 1/1/2020 through 1/31/2020 for the entities listed above.

EXHIBIT C7

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

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

EXHIBIT C8

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services (Related to Transaction Tax Services)

January 1, 2020 through January 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
January 1, 2020 through January 31, 2020

Name	Date	Description	Hours	Rate	Amount
John Vann	01/02/20	Analyzed the billing to trial balance to apportionment for 2015 for Paetec Communications, LLC and concurrently begin creating supporting documentation illustrating the tie out.	0.3	\$ 760	\$ 228.00
John Vann	01/03/20	(0.1): Review Orion files to ensure Wisconsin Franchise Tax returns are not available and (0.1) draft internal email to B. Cella, K. Polli, and V. Laddha (all KPMG) requesting these returns by period and by legal entity; (0.7): Analyzed billing to trial balance to apportionment for 2015 for Paetec Communications, LLC and concurrently documenting the tie out.	0.9	\$ 760	\$ 684.00
Samantha Nartadam	01/06/20	Performed research related to the state of Wisconsin's entities exempt from sales and use tax at the request of J. Vann (KPMG) in order ultimately assist with reducing the Wisconsin audit assessments.	0.8	\$ 520	\$ 416.00
John Vann	01/06/20	0.2: Perform Senior Manager review of Wisconsin sales tax exempt entity research conducted by S. Nartadam (KPMG); 1.2 Conduct reconciliation of Paetec Communications LLC 2015 billing to general ledger to determine if data is complete and concurrently analyze existing data attributes for sales tax charged, exempt entity status and wholesale status; 0.1: Email exchange with C. Bowden (Windstream) to request additional billing file data attributes so that an analysis of exempt data can be determined.	1.5	\$ 760	\$ 1,140.00
John Vann	01/07/20	(0.5): Senior manager review of Windstream NTI, LLC billing data to general ledger reconciliation provided by S. Nartadam (KPMG); (0.2): Communication via email with S. Nartadam (KPMG) providing Wisconsin audit summary file, Windstream NTI billing data files, and Windstream NTI, LLC general ledger files for the purpose of performing a reconciliation of billing data to the general ledger. (0.4): Analyze billing data files to determine if sales data has been provided for Windstream Services and Windstream Holdings.	1.1	\$ 760	\$ 836.00
John Vann	01/07/20	Meeting between J. Vann (KPMG) and S. Nartadam (KPMG) to review billing and trial balance reconciliation for Paetec Communications for the purpose of outlining the procedures to be used for the reconciliation of the remaining Windstream entities under audit by the state of Wisconsin	1.2	\$ 760	\$ 912.00
Samantha Nartadam	01/07/20	Meeting between J. Vann (KPMG) and S. Nartadam (KPMG) to review billing and trial balance reconciliation for Paetec Communications for the purpose of outlining the procedures to be used for the reconciliation of the remaining Windstream entities under audit by the state of Wisconsin	1.2	\$ 520	\$ 624.00

EXHIBIT C9

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

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	01/07/20	2.8 Preparation of a reconciliation of the customer billing detail to the trial balance for 2015 for the Windstream entity Windstream NTI, LLC, mirroring the reconciliation prepared for Paetec Communications while concurrently reviewing the customer billing detail / trial balance for any indicators that the charges were wholesale or retail to further assist in our attempt to reduce the assessment.	2.8	\$ 520	\$ 1,456.00
Stephen Metz	01/08/20	0.1 Call with K. Vera (City Attorney's office for Denver) regarding upcoming meeting to go through the Windstream audits; 0.1 Communication via email with S. Wager (Windstream) regarding results of communication with K. Vera.	0.2	\$ 760	\$ 152.00
John Vann	01/08/20	Call with J. Vann and S. Nartadam (both KPMG) to analyze the 2015 Windstream Norlight billing data to trial balance reconciliation for variance resolution.	0.5	\$ 760	\$ 380.00
Samantha Nartadam	01/08/20	Call with J. Vann and S. Nartadam (both KPMG) to analyze the 2015 Windstream Norlight billing data to trial balance reconciliation for variance resolution.	0.5	\$ 520	\$ 260.00
John Vann	01/08/20	(0.2): Call with C. Bowden (Windstream) to discuss additional data needed to properly identify exempt and wholesale transactions for Wisconsin audit. (1.1): Analyzed the variance between Windstream Norlight billing files to trial balance summary to determine source of variance.	1.3	\$ 760	\$ 988.00
Samantha Nartadam	01/08/20	Preparation of a reconciliation of the customer billing detail to the trial balance for 2015 for the Windstream entity Windstream Norlight, LLC, mirroring the reconciliation prepared for the other entities.	1.3	\$ 520	\$ 676.00
Stephen Metz	01/09/20	Call with K. Vera (from the City and County of Denver) and M. Newell (KPMG) to go over the status of the 4 pending sales/use tax audits as of 1/9/2020.	0.3	\$ 760	\$ 228.00
Molly Newell	01/09/20	Call with K. Vera (from the City and County of Denver) and S. Metz (KPMG) to go over the status of the 4 pending sales/use tax audits as of 1/9/2020.	0.3	\$ 520	\$ 156.00
Ben Cella	01/09/20	(0.3) Communication via email with S. Metz (KPMG) about the status of the Windstream bankruptcy claim from the City of Denver tax audits as of 1/9/2020; (0.2) Communication via email with J. Franks (Windstream) about tax returns needed for the Windstream Wisconsin tax audits.	0.5	\$ 875	\$ 437.50
Ben Cella	01/09/20	(0.5) Telephone call between B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss the bankruptcy claims resulting from the Wisconsin tax audits	0.5	\$ 875	\$ 437.50
John Vann	01/09/20	(0.5) Telephone call between B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss the bankruptcy claims resulting from the Wisconsin tax audits	0.5	\$ 760	\$ 380.00

EXHIBIT C9

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

Name	Date	Description	Hours	Rate	Amount
Rick Blattner	01/09/20	(0.5) Telephone call between B. Cella, R. Blattner, and J. Vann (all KPMG) to discuss the bankruptcy claims resulting from the Wisconsin tax audits	0.5	\$ 875	\$ 437.50
John Vann	01/09/20	Analyze Windstream Holdings, LLC Wisconsin assessment to determine legal entities rolling up to this entity for unitary filing of Wisconsin Franchise Tax and concurrently compare these entities to client provided billing files to identify gaps for supplemental data request.	0.5	\$ 760	\$ 380.00
John Vann	01/10/20	(0.3) Prepare Wisconsin encryption waivers for signature / delivery to Wisconsin auditor for the purpose of allowing KPMG representatives to receive email communication directly from the auditor. (0.5): Analyze client provided billing file to determine if additional attributes can be utilized for the Wisconsin audit of sales.	0.8	\$ 760	\$ 608.00
Ben Cella	01/13/20	(0.1) Communication via email with V. Anger (Windstream) to respond to questions about a Pennsylvania bankruptcy tax claim; (0.2) Communication via email with M. Balistreri (KPMG) regarding whether a Pennsylvania bankruptcy tax claim had been satisfied based on a recent statement of account Windstream received from the Pennsylvania Department of Revenue.	0.3	\$ 875	\$ 262.50
Mark Balistreri	01/13/20	Review PA bankruptcy notice and statement of account	1.0	\$ 760	\$ 760.00
Stephen Metz	01/17/20	Call with Denver City Attorney (K. Vera) to discuss approach for Denver audit (0.2); Draft email to (0.1) and call (0.4) to Denver auditor (J. Bryant) regarding credits on tax overpayments and to provide trial balance.	0.7	\$ 760	\$ 532.00
John Vann	01/17/20	(0.9) Analyze revised Paetec Communications 2015 billing file provided by client on 1.15.2020 with focus on data attributes that can be used for audit defense and concurrently began process of reconciling the file to trial balance.	0.9	\$ 760	\$ 684.00
John Vann	01/20/20	Call between J. Vann and S. Nartadam (both KPMG) to discuss recently provided Paetec Communications 2015 billing files and the process for reconciling these files, including new attributes, to the 2015 trial balance	0.6	\$ 760	\$ 456.00
Samantha Nartadam	01/20/20	Call between J. Vann and S. Nartadam (both KPMG) to discuss recently provided Paetec Communications 2015 billing files and the process for reconciling these files, including new attributes, to the 2015 trial balance	0.6	\$ 520	\$ 312.00
John Vann	01/20/20	(0.7) Senior Manager review of Paetec Communications billing to trial balance variance by customer provided by S. Nartadam (KPMG).	0.7	\$ 760	\$ 532.00
Samantha Nartadam	01/20/20	Updating the Paetec Communications 2015 Reconciliation workbook to incorporate the new 2015 billing file which included sales tax information provided by the client.	1.1	\$ 520	\$ 572.00

EXHIBIT C9

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

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	01/20/20	Reviewing the revised reconciliation amounts and comparing those amounts with the previous reconciliation that excluded sales tax information (.5); Preparing a variance summary based on the amounts related to the General Ledger accounts and a variance summary based on the amounts by customer in order to analyze why there was a variance in the total amounts in the old billing file and the new billing file that includes sales tax provided by the client (1.4).	1.9	\$ 520	\$ 988.00
Caroline Stevens	01/21/20	Call with C. Robinson, V. Anger, and S. Wagner (Windstream) and C. Stevens, R. Blattner and J. Vann (all KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 1/22/20.	0.7	\$ 650	\$ 455.00
John Vann	01/21/20	Call with C. Robinson, V. Anger, and S. Wagner (Windstream) and C. Stevens, R. Blattner and J. Vann (all KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 1/22/20.	0.7	\$ 760	\$ 532.00
Rick Blattner	01/21/20	Call with C. Robinson, V. Anger, and S. Wagner (Windstream) and C. Stevens, R. Blattner and J. Vann (all KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 1/22/20.	0.7	\$ 875	\$ 612.50
Molly Newell	01/21/20	(.3) Review of email correspondence between S. Metz (KPMG), S. Wagner (Windstream) and J. Bryant (City of Denver) with regards to two outstanding items to be addressed - to ultimately determine what documentation KPMG needs to gather to provide to the auditor to reduce the Denver sales and use tax audit assessment; (.5) review of credit workpapers to identify support to provide to City of Denver	0.8	\$ 520	\$ 416.00
John Vann	01/21/20	(0.7) Senior Manager review of Paetec Communications 2015 billing trial balance reconciliation version 2 authored by S. Nartadam (KPMG). (0.8) Senior Manager review of Paetec Communications 2015 billing to trial balance reconciliation version 3 authored by S. Nartadam (KPMG).	1.5	\$ 760	\$ 1,140.00
Samantha Nartadam	01/21/20	Adding in the missing billing data to the Paetec Communications 2015 Reconciliation workbook (0.7), updating the General Ledger variance summary and the summary tab to reflect the additional data (0.5); Correcting the General Ledger account descriptions for the old billing data file and updating the General Ledger and customer summary tabs (0.5); Verifying whether the old billing file and the new billing file reconciliation (0.3).	2.0	\$ 520	\$ 1,040.00
Ben Cella	01/22/20	(0.1) Communication via email with the Georgia tax auditor regarding the state's counter-offer to settle 8 of the Windstream tax bankruptcy claims.	0.1	\$ 875	\$ 87.50
John Vann	01/22/20	(0.2) Communication via email with S. Wagner (Windstream) and V. Anger (Windstream) to request billing data for a given year (and by legal entity) for eight Windstream legal entities.	0.2	\$ 760	\$ 152.00

EXHIBIT C9

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

Name	Date	Description	Hours	Rate	Amount
Ben Cella	01/23/20	(0.6) Communication via email with C. Robinson, V. Anger, S. Wagner, and J. Marchal (all Windstream) regarding Georgia's counter-offer to finalize 8 tax bankruptcy audits.	0.6	\$ 875	\$ 525.00
John Vann	01/27/20	Analyze billing files provided by client prior to January 1, 2020 to determine if uniformity of attributes exists across billing files for the purpose or using a standard reconciliation process of the billing files to the financial statements based on the test run used on Paetec Communications, LLC.	1.3	\$ 760	\$ 988.00
Stephen Metz	01/28/20	Communication via email with S. Wagner (at Windstream) on employee count address and number count	0.1	\$ 760	\$ 76.00
Ben Cella	01/28/20	Call with C. Robinson and S. Wagner (Windstream) and C. Stevens, R. Blattner, B. Cella and J. Vann (all KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 1/28/2020.	0.3	\$ 875	\$ 262.50
Caroline Stevens	01/28/20	Call with C. Robinson and S. Wagner (Windstream) and C. Stevens, R. Blattner, B. Cella and J. Vann (all KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 1/28/2020.	0.3	\$ 650	\$ 195.00
John Vann	01/28/20	Call with C. Robinson and S. Wagner (Windstream) and C. Stevens, R. Blattner, B. Cella and J. Vann (all KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 1/28/2020.	0.3	\$ 760	\$ 228.00
Rick Blattner	01/28/20	Call with C. Robinson and S. Wagner (Windstream) and C. Stevens, R. Blattner, B. Cella and J. Vann (all KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 1/28/2020.	0.3	\$ 875	\$ 262.50
Ben Cella	01/28/20	(0.3) Drafted email to J. Senier and Y. Reid (both KPMG) about Massachusetts tax bankruptcy claim issues; (0.1) Communication via email with the Georgia Department of Revenue regarding Windstream tax bankruptcy claims.	0.4	\$ 875	\$ 350.00
Ben Cella	01/28/20	Discussion between B. Cella and J. Senier (KPMG) to discuss strategy to resolve Massachusetts tax bankruptcy claims	0.3	\$ 875	\$ 262.50
Joseph Senier	01/28/20	Discussion between B. Cella and J. Senier (KPMG) to discuss strategy to resolve Massachusetts tax bankruptcy claims (0.3); telephone call with the taxpayer advocate at the Massachusetts Department of Revenue related to same (0.5); communication with B. Cella (KPMG) regarding results of discussion with advocate at the Massachusetts Department of Revenue regarding next steps to resolve Massachusetts tax bankruptcy claims (0.2).	1.0	\$ 760	\$ 760.00
Ben Cella	01/29/20	(0.1) Call with S. Metz, M. Newell, C. Stevens, and B. Cella (all KPMG) to discuss progress and next steps related to City of Denver tax bankruptcy claims as of 1/19/20.	0.1	\$ 875	\$ 87.50

EXHIBIT C9

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

Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	01/29/20	(0.1) Call with S. Metz, M. Newell, C. Stevens, and B. Cella (all KPMG) to discuss progress and next steps related to City of Denver tax bankruptcy claims as of 1/19/20.	0.1	\$ 650	\$ 65.00
Molly Newell	01/29/20	(0.1) Call with S. Metz, M. Newell, C. Stevens, and B. Cella (all KPMG) to discuss progress and next steps related to City of Denver tax bankruptcy claims as of 1/19/20.	0.1	\$ 520	\$ 52.00
Stephen Metz	01/29/20	(0.1) Call with S. Metz, M. Newell, C. Stevens, and B. Cella (all KPMG) to discuss progress and next steps related to City of Denver tax bankruptcy claims as of 1/19/20.	0.1	\$ 760	\$ 76.00
Molly Newell	01/29/20	Senior Associate review of credit workpapers to prepare information for city of Denver	0.6	\$ 520	\$ 312.00
John Vann	01/30/20	(1.1) Concurrently analyzed client provided Wisconsin Franchise Tax returns for the years 2014, 2015, 2016, 2017 to determine how these filed returns tie to the Windstream trial balance information for the purpose of the Wisconsin sales tax audit defense.	1.1	\$ 760	\$ 836.00
John Vann	01/31/20	Call with J. Vann and S. Nartadam (KPMG) to discuss action items stemming from a call with J. Marchal and S. Wagner (Windstream) on January 31, 2020, including identifying open issues and follow-up questions for the client pertaining to client provided fixed asset data for Wisconsin audit defense.	0.4	\$ 760	\$ 304.00
Samantha Nartadam	01/31/20	Call with J. Vann and S. Nartadam (KPMG) to discuss action items stemming from a call with J. Marchal and S. Wagner (Windstream) on January 31, 2020, including identifying open issues and follow-up questions for the client pertaining to client provided fixed asset data for Wisconsin audit defense.	0.4	\$ 520	\$ 208.00
John Vann	01/31/20	Call with J. Marchal and S. Wagner (Windstream) and J. Vann and S. Nartadam (KPMG) to discuss the client provided fixed asset property listing and vendor invoices for Wisconsin audit defense.	0.5	\$ 760	\$ 380.00
Samantha Nartadam	01/31/20	Call with J. Marchal and S. Wagner (Windstream) and J. Vann and S. Nartadam (KPMG) to discuss the client provided fixed asset property listing and vendor invoices for Wisconsin audit defense.	0.5	\$ 520	\$ 260.00
Total Audit Defense Services			<u>40.8</u>		<u>\$ 27,840.00</u>

EXHIBIT D

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

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

Exhibit 4

**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)
<hr/>)	

**TENTH 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
FEBRUARY 1, 2020 THROUGH FEBRUARY 29, 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:	February 1, 2020 through February 29, 2020
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 359,814.00
Less 20% Holdback:	\$ (71,962.80)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 287,851.20

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: April 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
 February 1, 2020 through February 29, 2020

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Adam Bourque	Senior Manager - M&A Tax	87.2	\$ 760	\$ 66,272.00
Adam Murphy	Manager - M&A Tax	27.1	\$ 650	\$ 17,615.00
Adam Samber	Senior Manager - Tax	5.8	\$ 760	\$ 4,408.00
Alexandra Zaunbrecher	Senior Associate - M&A Tax	5.4	\$ 520	\$ 2,808.00
Andrew Grace	Manager - State & Local Tax	8.0	\$ 650	\$ 5,200.00
Ashby Corum	Partner - Washington National Tax	0.6	\$ 875	\$ 525.00
Ashley Armfield	Senior Associate - M&A Tax	0.8	\$ 520	\$ 416.00
Ben Cella	Managing Director - State & Local Tax	25.5	\$ 875	\$ 22,312.50
Brian Defliese	Paraprofessional - Tax Technician	7.2	\$ 275	\$ 1,980.00
Brittny Laukhuff	Senior Manager - M&A Tax	18.2	\$ 760	\$ 13,832.00
Bruce Dickson	Senior Manager - Tax	0.7	\$ 760	\$ 532.00
Caroline Stevens	Manager - State & Local Tax	14.0	\$ 650	\$ 9,100.00
Chris Nocito	Associate - M&A Tax	30.4	\$ 420	\$ 12,768.00
David Greaves	Principal - State & Local Tax	0.5	\$ 875	\$ 437.50
David Helenbrook	Principal - M&A Tax	24.4	\$ 875	\$ 21,350.00
Eric Albritton	Senior Associate - M&A Tax	10.5	\$ 520	\$ 5,460.00
Jeff Vogel	Principal - Washington National Tax	0.5	\$ 875	\$ 437.50
Joey Schwartz	Senior Associate - State & Local Tax	36.8	\$ 520	\$ 19,136.00
John Vann	Senior Manager - State & Local Tax	15.3	\$ 760	\$ 11,628.00
Katie Ford	Manager - State & Local Tax	1.0	\$ 650	\$ 650.00
Kevin Polli	Managing Director - State & Local Tax	5.5	\$ 875	\$ 4,812.50
Luis Carcamo	Paraprofessional - Tax Technician	9.1	\$ 275	\$ 2,502.50
Luke Basha	Associate - M&A Tax	11.7	\$ 420	\$ 4,914.00
Lydia Bull	Senior Manager - M&A Tax	20.7	\$ 760	\$ 15,732.00
Mabel Zhang	Manager - State & Local Tax	2.2	\$ 650	\$ 1,430.00
Manan Shah	Managing Director - Tax	1.5	\$ 875	\$ 1,312.50
Marc Frediani	Partner - Tax	3.8	\$ 875	\$ 3,325.00
Mark Hoffenberg	Principal - Washington National Tax	5.5	\$ 875	\$ 4,812.50
Mary Beth Turner	Associate - M&A Tax	16.0	\$ 420	\$ 6,720.00
Michael Andruchek	Senior Manager - State & Local Tax	2.6	\$ 760	\$ 1,976.00
Molly Newell	Senior Associate - State & Local Tax	2.1	\$ 520	\$ 1,092.00
Monica Plangman	Associate Director - Bankruptcy	2.6	\$ 300	\$ 780.00
Paula Torres	Manager - Tax	1.5	\$ 650	\$ 975.00
Rick Blattner	Principal - State & Local Tax	3.7	\$ 875	\$ 3,237.50
Robert Hyatt	Senior Associate - State & Local Tax	12.0	\$ 520	\$ 6,240.00
Rod Martinez	Partner - State & Local Tax	0.4	\$ 875	\$ 350.00
Sam Chen	Managing Director - Washington National Tax	1.5	\$ 875	\$ 1,312.50
Samantha Nartadam	Senior Associate - State & Local Tax	32.4	\$ 520	\$ 16,848.00
Shirley Sicilian	Managing Director - Washington National Tax	0.3	\$ 875	\$ 262.50
Stephen Metz	Senior Manager - State & Local Tax	2.0	\$ 760	\$ 1,520.00
Tim Nichols	Senior Manager - Washington National Tax	20.2	\$ 760	\$ 15,352.00
Varoon Laddha	Senior Manager - State & Local Tax	12.6	\$ 760	\$ 9,576.00

EXHIBIT A

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary Of Hours and Discounted Fees Incurred By Professional
February 1, 2020 through February 29, 2020

Professional Person	Position & Department	Total Billed Hours	Hourly Billing Rate	Total Compensation
Wendy Shaffer	Manager - Bankruptcy	28.0	\$ 228	\$ 6,384.00
Hours and Discounted Fees		517.8		\$ 328,334.00
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				\$ 359,814.00
Less Holdback Adjustment (20%)				\$ (71,962.80)
Net Requested Fees				\$ 287,851.20
Out of Pocket Expenses				\$ -
Net Requested Fees & Out of Pocket Expenses				\$ 287,851.20
Blended Hourly Rate (Exclusive of Fixed Fees)			\$ 634.09	

EXHIBIT B

Windstream Holdings, Inc., et al.

Case No. 19-22312

Summary of Hours and Discounted Fees Incurred by Category
February 1, 2020 through February 29, 2020

Category	Exhibit	Total Billed Hours	Total Fees Requested
Tax Consulting Services	C1	417.7	\$ 275,340.50
Historic NOL Limitation Analysis	C2	0.0	\$ -
Retention Services	C3	0.0	\$ -
Fee Application Preparation Services	C4	32.8	\$ 8,836.00
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	\$ 2,500.00 ⁽¹⁾
Tax Consulting Services (Related to Transaction Tax Services)	C8	0.0	\$ -
Audit Defense Services	C9	67.3	\$ 44,157.50
Total		517.8	\$ 359,814.00

⁽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
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Marc Frediani	02/03/20	Discussion with M. Frediani (KPMG) and A. Samber (KPMG) regarding Windstream financial statement implications.	0.3	\$ 875	\$ 262.50
Adam Samber	02/03/20	Discussion with M. Frediani (KPMG) and A. Samber (KPMG) regarding Windstream financial statement implications.	0.3	\$ 760	\$ 228.00
Varoon Laddha	02/03/20	Discussion with V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) related to state authority of IRS private letter ruling.	0.3	\$ 760	\$ 228.00
Andrew Grace	02/03/20	Discussion with V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) related to state authority of IRS private letter ruling.	0.3	\$ 650	\$ 195.00
Joey Schwartz	02/03/20	Discussion with V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) related to state authority of IRS private letter ruling.	0.3	\$ 520	\$ 156.00
David Helenbrook	02/03/20	Call with D. Helenbrook, M. Frediani and A. Samber (all KPMG) to discuss possible updates to calculations related to financial statement.	0.4	\$ 875	\$ 350.00
Adam Samber	02/03/20	Call with D. Helenbrook, M. Frediani and A. Samber (all KPMG) to discuss possible updates to calculations related to financial statement.	0.4	\$ 760	\$ 304.00
Marc Frediani	02/03/20	Call with D. Helenbrook, M. Frediani and A. Samber (all KPMG) to discuss possible updates to calculations related to financial statement.	0.4	\$ 875	\$ 350.00
Adam Bourque	02/03/20	(0.5) Performed Senior Manager review and concurrently update federal tax information request list.	0.5	\$ 760	\$ 380.00
David Helenbrook	02/03/20	Call with D. Helenbrook, A. Bourque, B. Laukhuff A. Zaunbrecher and V. Laddha (all KPMG) to discuss status and next steps related to Windstream state attribute reduction modeling as of 2/3/2020.	0.5	\$ 875	\$ 437.50
Alexandra Zaunbrecher	02/03/20	Call with D. Helenbrook, A. Bourque, B. Laukhuff A. Zaunbrecher and V. Laddha (all KPMG) to discuss status and next steps related to Windstream state attribute reduction modeling as of 2/3/2020.	0.5	\$ 520	\$ 260.00
Brittney Laukhuff	02/03/20	Call with D. Helenbrook, A. Bourque, B. Laukhuff A. Zaunbrecher and V. Laddha (all KPMG) to discuss status and next steps related to Windstream state attribute reduction modeling as of 2/3/2020.	0.5	\$ 760	\$ 380.00
Varoon Laddha	02/03/20	Call with D. Helenbrook, A. Bourque, B. Laukhuff A. Zaunbrecher and V. Laddha (all KPMG) to discuss status and next steps related to Windstream state attribute reduction modeling as of 2/3/2020.	0.5	\$ 760	\$ 380.00
Adam Bourque	02/03/20	Meeting with D. Helenbrook - partial attendance, V. Laddha, K. Polli - partial attendance, A. Bourque - partial attendance, A. Grace, M. Zhang, J. Schwartz, M. Turner - partial attendance (KPMG) to discuss updates and timelines from client related to open items on the federal attribute reduction, Bruno's transaction, and G Reorg models	0.5	\$ 760	\$ 380.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Tax Consulting Services
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Kevin Polli	02/03/20	Meeting with D. Helenbrook - partial attendance, V. Laddha, K. Polli - partial attendance, A. Bourque - partial attendance, A. Grace, M. Zhang, J. Schwartz, M. Turner - partial attendance (KPMG) to discuss updates and timelines from client related to open items on the federal attribute reduction, Bruno's transaction, and G Reorg models	0.5	\$ 875	\$ 437.50
David Helenbrook	02/03/20	Meeting with D. Helenbrook - partial attendance, V. Laddha, K. Polli - partial attendance, A. Bourque - partial attendance, A. Grace, M. Zhang, J. Schwartz, M. Turner - partial attendance (KPMG) to discuss updates and timelines from client related to open items on the federal attribute reduction, Bruno's transaction, and G Reorg models	0.5	\$ 875	\$ 437.50
Mary Beth Turner	02/03/20	Meeting with D. Helenbrook - partial attendance, V. Laddha, K. Polli - partial attendance, A. Bourque - partial attendance, A. Grace, M. Zhang, J. Schwartz, M. Turner - partial attendance (KPMG) to discuss updates and timelines from client related to open items on the federal attribute reduction, Bruno's transaction, and G Reorg models	0.5	\$ 420	\$ 210.00
Mabel Zhang	02/03/20	Meeting with D. Helenbrook - partial attendance, V. Laddha, K. Polli - partial attendance, A. Bourque - partial attendance, A. Grace, M. Zhang, J. Schwartz, M. Turner - partial attendance (KPMG) to discuss updates and timelines from client related to open items on the federal attribute reduction, Bruno's transaction, and G Reorg models	1.0	\$ 650	\$ 650.00
Varoon Laddha	02/03/20	Meeting with D. Helenbrook - partial attendance, V. Laddha, K. Polli - partial attendance, A. Bourque - partial attendance, A. Grace, M. Zhang, J. Schwartz, M. Turner - partial attendance (KPMG) to discuss updates and timelines from client related to open items on the federal attribute reduction, Bruno's transaction, and G Reorg models	1.0	\$ 760	\$ 760.00
Andrew Grace	02/03/20	Meeting with D. Helenbrook - partial attendance, V. Laddha, K. Polli - partial attendance, A. Bourque - partial attendance, A. Grace, M. Zhang, J. Schwartz, M. Turner - partial attendance (KPMG) to discuss updates and timelines from client related to open items on the federal attribute reduction, Bruno's transaction, and G Reorg models	1.0	\$ 650	\$ 650.00
Joey Schwartz	02/03/20	Meeting with D. Helenbrook - partial attendance, V. Laddha, K. Polli - partial attendance, A. Bourque - partial attendance, A. Grace, M. Zhang, J. Schwartz, M. Turner - partial attendance (KPMG) to discuss updates and timelines from client related to open items on the federal attribute reduction, Bruno's transaction, and G Reorg models	1.0	\$ 520	\$ 520.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Tax Consulting Services
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Samber	02/03/20	0.5 Review of current financial statement summary file in preparation to discuss with auditors on following day; 0.2 response to company on timing of financial statement reversals.	0.7	\$ 760	\$ 532.00
Ben Cella	02/03/20	0.3 Analysis of 1/31/20 Register Report from Alvarez & Marsal to identify new tax claims / any changes to existing tax claims; (0.2) Revising the Tax Register Report prepared by R. Hyatt (KPMG) based on Alvarez & Marsal's 1/31/20 Register Report; (0.5) Revising the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims / changes to existing claims based on Alvarez & Marsal's 1/31/20 Register Report; (0.1) Senior manager review of agenda materials (prepared by C. Stevens - KPMG) in preparation for upcoming status call with Windstream Tax	1.1	\$ 875	\$ 962.50
Adam Bourque	02/03/20	1.6 Reviewed the January 24, 2020 slide deck entitled "Windstream Restructuring Alternatives" in anticipation of upcoming call with KPMG state & local team regarding next steps related to same.	1.6	\$ 760	\$ 1,216.00
Caroline Stevens	02/03/20	1.6 Revised 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; 0.3 Update meeting agenda to be utilized in weekly update status call to include new claims/tax claim changes.	2.0	\$ 650	\$ 1,300.00
Marc Frediani	02/03/20	Partner review of detailed calculations related to possible updates to calculations related to financial statement in order to prepare for call with project team (same day).	2.1	\$ 875	\$ 1,837.50
Robert Hyatt	02/03/20	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 1/31/2020 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
Ben Cella	02/04/20	Discussion between B. Cella and C. Stevens (KPMG) to discuss next steps related to Windstream tax bankruptcy claims based on results of weekly call with client.	0.1	\$ 875	\$ 87.50
Caroline Stevens	02/04/20	Discussion between B. Cella and C. Stevens (KPMG) to discuss next steps related to Windstream tax bankruptcy claims based on results of weekly call with client.	0.1	\$ 650	\$ 65.00
Ben Cella	02/04/20	Call between N. Tammerine (Alvarez & Marsal), C. Robinson (Windstream), and K. Polli and B. Cella (both KPMG) regarding status of Windstream tax bankruptcy claims as of 2/4/2020.	0.2	\$ 875	\$ 175.00
Kevin Polli	02/04/20	Call between N. Tammerine (Alvarez & Marsal), C. Robinson (Windstream), and K. Polli and B. Cella (both KPMG) regarding status of Windstream tax bankruptcy claims as of 2/4/2020.	0.2	\$ 875	\$ 175.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Tax Consulting Services
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Andrew Grace	02/04/20	Call with S. Sicilian (TMD, KPMG), A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss relative level of authority of IRS private letter rulings on legal and factual questions for state and local tax purposes.	0.3	\$ 650	\$ 195.00
Joey Schwartz	02/04/20	Call with S. Sicilian (TMD, KPMG), A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss relative level of authority of IRS private letter rulings on legal and factual questions for state and local tax purposes.	0.3	\$ 520	\$ 156.00
Shirley Sicilian	02/04/20	Call with S. Sicilian (TMD, KPMG), A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss relative level of authority of IRS private letter rulings on legal and factual questions for state and local tax purposes.	0.3	\$ 875	\$ 262.50
David Helenbrook	02/04/20	Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland), PWC team, D. Helenbrook, M. Frediani, M. Hoffenberg, and A. Samber (KPMG) to discuss possible updates to calculations related to financial statement.	0.5	\$ 875	\$ 437.50
Mark Hoffenberg	02/04/20	Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland), PWC team, D. Helenbrook, M. Frediani, M. Hoffenberg, and A. Samber (KPMG) to discuss possible updates to calculations related to financial statement	0.5	\$ 875	\$ 437.50
Adam Samber	02/04/20	Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland), PWC team, D. Helenbrook, M. Frediani, M. Hoffenberg, and A. Samber (KPMG) to discuss possible updates to calculations related to financial statement.	0.5	\$ 760	\$ 380.00
Marc Frediani	02/04/20	Call with C. Robinson, S. Wheeler (Windstream), A. Sexton (Kirkland), PWC team, D. Helenbrook, M. Frediani, M. Hoffenberg, and A. Samber (KPMG) to discuss possible updates to calculations related to financial statement.	0.5	\$ 875	\$ 437.50
David Helenbrook	02/04/20	Phone conference with D. Helenbrook and A. Bourque (all KPMG) discussing July 2, 2019 scenarios regarding potential financial statement impacts of ongoing discussions.	0.5	\$ 875	\$ 437.50
Adam Bourque	02/04/20	Phone conference with D. Helenbrook and A. Bourque (all KPMG) discussing July 2, 2019 scenarios regarding potential financial statement impacts of ongoing discussions.	0.5	\$ 760	\$ 380.00
Adam Samber	02/04/20	Follow up communication with M. Frediani and D. Helenbrook (both KPMG) regarding next steps required related to possible updates to calculations related to financial statement - based on results of call with PwC.	0.5	\$ 760	\$ 380.00
Andrew Grace	02/04/20	Meeting with A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss and concurrently draft updated information request with regards to missing state items required to complete state attribute reduction model.	0.5	\$ 650	\$ 325.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Tax Consulting Services
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	02/04/20	Meeting with A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss and concurrently draft updated information request with regards to missing state items required to complete state attribute reduction model.	0.5	\$ 520	\$ 260.00
Adam Bourque	02/04/20	Meeting with D. Helenbrook and A. Bourque (KPMG) to discuss outstanding information request lists related to Windstream attribute reduction modeling.	0.5	\$ 760	\$ 380.00
David Helenbrook	02/04/20	Meeting with D. Helenbrook and A. Bourque (KPMG) to discuss outstanding information request lists related to Windstream attribute reduction modeling.	0.5	\$ 875	\$ 437.50
Adam Samber	02/04/20	Review of documentation used in analyzing potential financial statement implications for purposes of responding to questions posed by PwC.	0.5	\$ 760	\$ 380.00
Rick Blattner	02/04/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, R. Blattner - partial attendance, and M. Andruchek (all KPMG) to discuss progress related to Windstream tax claims as of 2/4/2020.	0.6	\$ 875	\$ 525.00
Ben Cella	02/04/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, R. Blattner - partial attendance, and M. Andruchek (all KPMG) to discuss progress related to Windstream tax claims as of 2/4/2020.	0.8	\$ 875	\$ 700.00
Caroline Stevens	02/04/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, R. Blattner - partial attendance, and M. Andruchek (all KPMG) to discuss progress related to Windstream tax claims as of 2/4/2020.	0.8	\$ 650	\$ 520.00
Michael Andruchek	02/04/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (Windstream) and B. Cella, C. Stevens, R. Blattner - partial attendance, and M. Andruchek (all KPMG) to discuss progress related to Windstream tax claims as of 2/4/2020.	0.8	\$ 760	\$ 608.00
Andrew Grace	02/04/20	Meeting with A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to build mechanism to estimate state apportionment for states that track NOLs on a post-apportionment basis for purposes of the NOL gross-up function of the state attribute reduction model	1.0	\$ 650	\$ 650.00
Joey Schwartz	02/04/20	Meeting with A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to build mechanism to estimate state apportionment for states that track NOLs on a post-apportionment basis for purposes of the NOL gross-up function of the state attribute reduction model	1.0	\$ 520	\$ 520.00
Ben Cella	02/04/20	(1.3) Preparing an updated spreadsheet of tax bankruptcy claims that KPMG is assisting Windstream with to identify which tax bankruptcy claims are part of estimates for N. Tammerine (Alvarez & Marsal)	1.3	\$ 875	\$ 1,137.50

EXHIBIT C1

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Tax Consulting Services
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	02/04/20	(1.4) Additional phone conference with D. Helenbrook and A. Bourque (both KPMG) discussing July 2, 2019 scenarios regarding potential financial statement impacts of ongoing discussions as well as current status of federal tax information request list.	1.4	\$ 875	\$ 1,225.00
Adam Bourque	02/04/20	(1.4) Additional phone conference with D. Helenbrook and A. Bourque (both KPMG) discussing July 2, 2019 scenarios regarding potential financial statement impacts of ongoing discussions as well as current status of federal tax information request list.	1.4	\$ 760	\$ 1,064.00
Adam Bourque	02/04/20	(.8) Senior manager review of base case scenario in July 2, 2019 scenarios regarding potential financial statement impacts of ongoing discussions in anticipation of updating schedules; (0.9) Senior manager review of remaining scenarios in July 2, 2019 scenarios regarding potential financial statement impacts of ongoing discussions in anticipation of updating schedules	1.7	\$ 760	\$ 1,292.00
Lydia Bull	02/04/20	Performed Senior manager review of 9th monthly fee statement with focus on workstream / time entries to ensure proper allocations for the bankruptcy cost analysis: (0.3 hours) A&M - Cash Management; (0.6 hours) A&M - Contracts; and (0.9 hours) A&M - Vendor Management.	1.8	\$ 760	\$ 1,368.00
Adam Bourque	02/04/20	(2.2) Senior manager review of scenario 1 in July 2, 2019 scenarios regarding potential financial statement impacts of ongoing discussions in anticipation of updating schedules	2.2	\$ 760	\$ 1,672.00
Adam Bourque	02/04/20	(1.2) Senior manager review of scenario 2 in July 2, 2019 scenarios regarding potential financial statement impacts of ongoing discussions in anticipation of updating schedules (1.1) Senior manager review of scenario 3 in July 2, 2019 scenarios regarding potential financial statement impacts of ongoing discussions in anticipation of updating schedules	2.3	\$ 760	\$ 1,748.00
Michael Andruchek	02/05/20	Drafted email with response to V. Anger (Windstream) per her request for an update on the outstanding liability amount for Paetec Texas.	0.3	\$ 760	\$ 228.00
David Helenbrook	02/05/20	Meeting with A. Bourque and D. Helenbrook (both KPMG) to further discuss impacts to financial models as a result of ongoing negotiations as compared to attribute modeling of various scenarios for potential impacts of negotiations after having received business tax services schedule relating to updated interest expense carryforward	0.3	\$ 875	\$ 262.50
Adam Bourque	02/05/20	Meeting with A. Bourque and D. Helenbrook (both KPMG) to further discuss impacts to financial models as a result of ongoing negotiations as compared to attribute modeling of various scenarios for potential impacts of negotiations after having received business tax services schedule relating to updated interest expense carryforward	0.3	\$ 760	\$ 228.00

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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
Ben Cella	02/05/20	Call with C. Robinson (Windstream) to discuss progress on tax bankruptcy claims and changes to weekly reporting.	0.7	\$ 875	\$ 612.50
David Helenbrook	02/05/20	Call with S. Wheeler (Windstream), A. Sexton (Kirkland), D. Helenbrook and M. Hoffenberg (KPMG) to discuss project status including lease modification status and attribute modeling as of 2/5/2020.	0.9	\$ 875	\$ 787.50
Mark Hoffenberg	02/05/20	Call with S. Wheeler (Windstream), A. Sexton (Kirkland), D. Helenbrook and M. Hoffenberg (KPMG) to discuss project status including lease modification status and attribute modeling as of 2/5/2020.	0.9	\$ 875	\$ 787.50
Joey Schwartz	02/05/20	1.0 Build mechanism to estimate state apportionment for states that track NOLs on a post-apportionment basis for purposes of the NOL gross-up function of the state attribute reduction model; 0.3 Finalized next information request for missing state items required to complete state attribute reduction model	1.3	\$ 520	\$ 676.00
Luis Carcamo	02/05/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - A&M - 9th Monthly Fee Statement - Vendor Management	1.4	\$ 275	\$ 385.00
Lydia Bull	02/05/20	1.3 Senior manager review of 2nd interim fee application binder summarizing all fee applications, schedules, and tax treatment for the bankruptcy cost analysis; 0.4 Performed Senior manager review of 9th monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis: A&M - Accounting.	1.7	\$ 760	\$ 1,292.00
Adam Bourque	02/05/20	Performed Senior Manager review of business tax services schedule relating to updated interest expense carryforward including impact on financial models as a result of ongoing negotiations.	1.8	\$ 760	\$ 1,368.00
Brian Defliese	02/05/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC - Cash Management and Collateral (1.1) Alvarez & Marsal North America, LLC - Contracts (1.8)	2.9	\$ 275	\$ 797.50
Brittny Laukhuff	02/06/20	(.4) Email correspondence with M. Turner (KPMG) regarding creation of list with respect to 1.1502-28(a)(3) CODI and prioritization of client requests.	0.4	\$ 760	\$ 304.00
Adam Samber	02/06/20	Consideration and concurrently write-up of additional workstreams required to complete the analysis of potential financial statement implications.	0.5	\$ 760	\$ 380.00
David Helenbrook	02/06/20	Call with D. Helenbrook - partial attendance, K. Polli and V. Laddha (KPMG) to discuss project status and next steps related to attribute modeling.	0.4	\$ 875	\$ 350.00

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Kevin Polli	02/06/20	Call with D. Helenbrook - partial attendance, K. Polli and V. Laddha (KPMG) to discuss project status and next steps related to attribute modeling.	0.6	\$ 875	\$ 525.00
Varoon Laddha	02/06/20	Call with D. Helenbrook - partial attendance, K. Polli and V. Laddha (KPMG) to discuss project status and next steps related to attribute modeling.	0.6	\$ 760	\$ 456.00
Mary Beth Turner	02/06/20	Created a file to provide client in order to prioritize entity-by-entity tax basis balance sheets for purposes of the tax attribute reduction model.	0.6	\$ 420	\$ 252.00
Adam Bourque	02/06/20	Performed analysis related to best approach to prioritize Windstream subsidiaries based upon importance for ultimate receipt of separate company tax basis balance sheets.	0.8	\$ 760	\$ 608.00
Varoon Laddha	02/06/20	(1.1) Review federal slide deck delivered by D. Helenbrook (KPMG) to C. Robinson (Windstream) to assess potential state implications of the bankruptcy.	1.1	\$ 760	\$ 836.00
Brittney Laukhuff	02/06/20	Phone conference with D. Helenbrook, A. Bourque, B. Laukhuff - partial attendance, V. Laddha, A Grace, K. Polli (all KPMG), C. Robinson, S. Wheeler, and S. Tran (all Windstream) discussing status of updated information request list including both federal items requested and state items requested in anticipation of updating attribute reduction models.	0.6	\$ 760	\$ 456.00
Adam Bourque	02/06/20	Phone conference with D. Helenbrook, A. Bourque, B. Laukhuff - partial attendance, V. Laddha, A Grace, K. Polli (all KPMG), C. Robinson, S. Wheeler, and S. Tran (all Windstream) discussing status of updated information request list including both federal items requested and state items requested in anticipation of updating attribute reduction models.	1.1	\$ 760	\$ 836.00
David Helenbrook	02/06/20	Phone conference with D. Helenbrook, A. Bourque, B. Laukhuff - partial attendance, V. Laddha, A Grace, K. Polli (all KPMG), C. Robinson, S. Wheeler, and S. Tran (all Windstream) discussing status of updated information request list including both federal items requested and state items requested in anticipation of updating attribute reduction models.	1.1	\$ 875	\$ 962.50
Varoon Laddha	02/06/20	Phone conference with D. Helenbrook, A. Bourque, B. Laukhuff - partial attendance, V. Laddha, A Grace, K. Polli (all KPMG), C. Robinson, S. Wheeler, and S. Tran (all Windstream) discussing status of updated information request list including both federal items requested and state items requested in anticipation of updating attribute reduction models.	1.1	\$ 760	\$ 836.00

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Name	Date	Description	Hours	Rate	Amount
Andrew Grace	02/06/20	Phone conference with D. Helenbrook, A. Bourque, B. Laukhuff - partial attendance, V. Laddha, A Grace, K. Polli (all KPMG), C. Robinson, S. Wheeler, and S. Tran (all Windstream) discussing status of updated information request list including both federal items requested and state items requested in anticipation of updating attribute reduction models.	1.1	\$ 650	\$ 715.00
Kevin Polli	02/06/20	Phone conference with D. Helenbrook, A. Bourque, B. Laukhuff - partial attendance, V. Laddha, A Grace, K. Polli (all KPMG), C. Robinson, S. Wheeler, and S. Tran (all Windstream) discussing status of updated information request list including both federal items requested and state items requested in anticipation of updating attribute reduction models.	1.1	\$ 875	\$ 962.50
Lydia Bull	02/06/20	Senior manager review of 9th monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis: (0.9 hours) Katten - Charter Litigation; and (0.3 hours) A&M - Business Plan.	1.2	\$ 760	\$ 912.00
Andrew Grace	02/06/20	Reviewed the client NOL schedule in conjunction with apportionment schedules and concurrently draft questions to be discussed on upcoming client call.	1.3	\$ 650	\$ 845.00
Brian Defliese	02/06/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Alvarez & Marsal North America, LLC - Accounting (1.6)	1.6	\$ 275	\$ 440.00
Adam Bourque	02/06/20	Review of current attribute reduction models in anticipation of receiving updated 2019 information including 2019 interest expense, taxable income/loss, tax provision, 163(j) limitation	2.1	\$ 760	\$ 1,596.00
Brian Defliese	02/07/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Katten - Charter Litigation (1.4).	1.4	\$ 275	\$ 385.00
Luis Carcamo	02/07/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - A&M - 9th Monthly Fee Statement - Business Plan.	1.9	\$ 275	\$ 522.50
Adam Bourque	02/07/20	1.4 Continued, from previous day, to review attribute reduction models in anticipation of receiving updated 2019 information including 2019 interest expense, taxable income/loss, tax provision, and 163(j) limitation; 1.1 Performed senior manager review of schedule reflecting prioritization of entities for which separate company tax basis balance sheets would be needed.	2.5	\$ 760	\$ 1,900.00
Ben Cella	02/10/20	Call between B. Cella and C. Stevens (KPMG) to discuss updates that need to be performed to Tax Claim Schedule with regards to weekly meeting with Windstream based on the 2/7/2020 report	0.2	\$ 875	\$ 175.00
Caroline Stevens	02/10/20	Call between B. Cella and C. Stevens (KPMG) to discuss updates that need to be performed to Tax Claim Schedule with regards to weekly meeting with Windstream based on the 2/7/2020 report	0.2	\$ 650	\$ 130.00

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Name	Date	Description	Hours	Rate	Amount
Andrew Grace	02/10/20	Meeting to discuss methods of limiting information request to tax years and states in which available NOLs as of present are material to the state attribute reduction model with A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.5	\$ 650	\$ 325.00
Joey Schwartz	02/10/20	Meeting to discuss methods of limiting information request to tax years and states in which available NOLs as of present are material to the state attribute reduction model with A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG)	0.5	\$ 520	\$ 260.00
Joey Schwartz	02/10/20	Meeting with K. Polli, V. Laddha, A. Grace, M. Zhang, C. Ford and J. Schwartz (KPMG) to discuss progress of state attribute reduction model, financial restructuring model, and claims register as of 2/10/2020.	0.5	\$ 520	\$ 260.00
Katie Ford	02/10/20	Meeting with K. Polli, V. Laddha, A. Grace, M. Zhang, C. Ford and J. Schwartz (KPMG) to discuss progress of state attribute reduction model, financial restructuring model, and claims register as of 2/10/2020.	0.5	\$ 650	\$ 325.00
Kevin Polli	02/10/20	Meeting with K. Polli, V. Laddha, A. Grace, M. Zhang, C. Ford and J. Schwartz (KPMG) to discuss progress of state attribute reduction model, financial restructuring model, and claims register as of 2/10/2020.	0.5	\$ 875	\$ 437.50
Mabel Zhang	02/10/20	Meeting with K. Polli, V. Laddha, A. Grace, M. Zhang, C. Ford and J. Schwartz (KPMG) to discuss progress of state attribute reduction model, financial restructuring model, and claims register as of 2/10/2020.	0.5	\$ 650	\$ 325.00
Varoon Laddha	02/10/20	Meeting with K. Polli, V. Laddha, A. Grace, M. Zhang, C. Ford and J. Schwartz (KPMG) to discuss progress of state attribute reduction model, financial restructuring model, and claims register as of 2/10/2020.	0.5	\$ 760	\$ 380.00
Andrew Grace	02/10/20	Meeting with K. Polli, V. Laddha, A. Grace, M. Zhang, C. Ford and J. Schwartz (KPMG) to discuss progress of state attribute reduction model, financial restructuring model, and claims register as of 2/10/2020.	0.5	\$ 650	\$ 325.00
Ben Cella	02/10/20	(0.5) Performed analysis of 2/7/20 Register Report from Alvarez & Marsal to identify new tax claims / changes to existing tax claims; (0.2) Revising the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims / tax claim changes from Alvarez & Marsal's 2/7/20 Register Report.	0.7	\$ 875	\$ 612.50
Varoon Laddha	02/10/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to analyze and concurrently discuss NOL data for tax years and states in which available NOLs as of present are material to the state attribute reduction model	1.0	\$ 760	\$ 760.00

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Name	Date	Description	Hours	Rate	Amount
Andrew Grace	02/10/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to analyze and concurrently discuss NOL data for tax years and states in which available NOLs as of present are material to the state attribute reduction model	1.0	\$ 650	\$ 650.00
Joey Schwartz	02/10/20	Meeting with V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to analyze and concurrently discuss NOL data for tax years and states in which available NOLs as of present are material to the state attribute reduction model	1.0	\$ 520	\$ 520.00
Caroline Stevens	02/10/20	(0.2) Perform 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; (1.6) Update Meeting Agenda for Weekly update call for new claims/tax claim changes	1.9	\$ 650	\$ 1,235.00
Joey Schwartz	02/10/20	Preparation of list of tax years and states in which available NOLs as of present are material to the state attribute reduction model to present to client on subsequent client call as reason to provide state tax returns for such years and states, based on methods discussed in KPMG project team meetings	2.0	\$ 520	\$ 1,040.00
Adam Bourque	02/10/20	1.2 Senior manager review of 2019 Interest Expense Debt Instrument for Full Year schedule as provided by client in anticipation of updating attribute reduction schedule; 0.9 Senior manager review of 2019 Consolidated WHI - Interest Expense Summary as provided by client in anticipation of updating attribute reduction schedule.	2.1	\$ 760	\$ 1,596.00
Chris Nocito	02/10/20	1.3 Compiled the monthly fee statements / interim fee applications filed for the week of January 18, 2020, January 25, 2020, and February 1, 2020 to be utilized in the bankruptcy cost analysis; 0.8 updating the second interim schedule with manager comments for purposes of the bankruptcy cost analysis.	2.1	\$ 420	\$ 882.00
Robert Hyatt	02/10/20	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 2/7/2020 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
Adam Samber	02/11/20	Call with M. Frediani, D. Helenbrook, and A. Samber - partial attendance (all KPMG) to discuss workplan related to historic financial statement adjustments.	0.4	\$ 760	\$ 304.00
David Helenbrook	02/11/20	Call with M. Frediani, D. Helenbrook, and A. Samber - partial attendance (all KPMG) to discuss workplan related to historic financial statement adjustments.	0.5	\$ 875	\$ 437.50

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Name	Date	Description	Hours	Rate	Amount
Marc Frediani	02/11/20	Call with M. Frediani, D. Helenbrook, and A. Samber - partial attendance (all KPMG) to discuss workplan related to historic financial statement adjustments.	0.5	\$ 875	\$ 437.50
Varoon Laddha	02/11/20	Meeting with S. Wheeler (Windstream), S. Tran (Windstream), V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss list of tax years and states in which available NOLs as of present are material to the state attribute reduction model.	0.5	\$ 760	\$ 380.00
Andrew Grace	02/11/20	Meeting with S. Wheeler (Windstream), S. Tran (Windstream), V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss list of tax years and states in which available NOLs as of present are material to the state attribute reduction model.	0.5	\$ 650	\$ 325.00
Joey Schwartz	02/11/20	Meeting with S. Wheeler (Windstream), S. Tran (Windstream), V. Laddha (Sr. Manager, KPMG), A. Grace (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss list of tax years and states in which available NOLs as of present are material to the state attribute reduction model.	0.5	\$ 520	\$ 260.00
Adam Samber	02/11/20	Created detailed workplan regarding steps necessary for completion of project assessing financial statement implications.	0.8	\$ 760	\$ 608.00
Joey Schwartz	02/11/20	Continued, from 2/10, preparation of list of tax years and states in which available NOLs as of present are material to the state attribute reduction model to present to client on subsequent client call as reason to provide state tax returns for such years and states, based on methods discussed in KPMG project team meetings	0.8	\$ 520	\$ 416.00
David Greaves	02/11/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (all Windstream) and B. Cella, D. Greaves - partial attendance, C. Stevens, V. Laddha and M. Andruchek (all KPMG) to discuss progress related to Windstream tax claims as of 2/22/2020.	0.5	\$ 875	\$ 437.50
Varoon Laddha	02/11/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (all Windstream) and B. Cella, D. Greaves - partial attendance, C. Stevens, V. Laddha and M. Andruchek (all KPMG) to discuss progress related to Windstream tax claims as of 2/22/2020.	0.9	\$ 760	\$ 684.00
Ben Cella	02/11/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (all Windstream) and B. Cella, D. Greaves - partial attendance, C. Stevens, V. Laddha and M. Andruchek (all KPMG) to discuss progress related to Windstream tax claims as of 2/22/2020.	0.9	\$ 875	\$ 787.50

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Name	Date	Description	Hours	Rate	Amount
Caroline Stevens	02/11/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (all Windstream) and B. Cella, D. Greaves - partial attendance, C. Stevens, V. Laddha and M. Andruchek (all KPMG) to discuss progress related to Windstream tax claims as of 2/22/2020.	0.9	\$ 650	\$ 585.00
Michael Andruchek	02/11/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (all Windstream) and B. Cella, D. Greaves - partial attendance, C. Stevens, V. Laddha and M. Andruchek (all KPMG) to discuss progress related to Windstream tax claims as of 2/22/2020.	0.9	\$ 760	\$ 684.00
Ben Cella	02/11/20	(0.9) Revising the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to update it with numbers from Windstream's ASC 450 reserve spreadsheet from 12/31/2019; (0.2) Reviewing the agenda materials for the weekly status call with Windstream Tax prepared by C. Stevens (KPMG); (0.1) Revising the Tax Register Report prepared by R. Hyatt (KPMG) from Alvarez & Marsal's 2/7/20 Register Report.	1.2	\$ 875	\$ 1,050.00
Varoon Laddha	02/11/20	(1.5) Prepare for call with S. Tran and S. Wheeler (both Windstream) to discuss available information regarding NOLs which included sorting through past year NOLs to gain insight over generations, utilizations, and carryforwards.	1.5	\$ 760	\$ 1,140.00
David Helenbrook	02/12/20	0.4 Performed Partner review and concurrently comment on workplan related to historic financial statement adjustments	0.4	\$ 875	\$ 350.00
Sam Chen	02/12/20	Communication via email with R. Blumenreich (KPMG) discussing representations for true lease tax opinion and how they fit into opinion analysis	0.5	\$ 875	\$ 437.50
Tim Nichols	02/12/20	Review and revise draft assumptions and representations for true lease opinion (.5)	0.5	\$ 760	\$ 380.00
David Helenbrook	02/12/20	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland), and M. Hoffenberg, T. Nichols (KPMG) - partial attendance and D. Helenbrook (KPMG) to discuss project status including lease negotiations and the Private Letter Ruling (PLR) process	0.8	\$ 875	\$ 700.00
Mark Hoffenberg	02/12/20	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland), and M. Hoffenberg, T. Nichols (KPMG) - partial attendance and D. Helenbrook (KPMG) to discuss project status including lease negotiations and the Private Letter Ruling (PLR) process	0.8	\$ 875	\$ 700.00
Tim Nichols	02/12/20	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton (Kirkland), and M. Hoffenberg, T. Nichols (KPMG) - partial attendance and D. Helenbrook (KPMG) to discuss project status including lease negotiations and the Private Letter Ruling (PLR) process	0.6	\$ 760	\$ 456.00

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Adam Samber	02/12/20	Preparation of workplan for completion of financial statement analysis (0.7); Drafted email to C. Robinson, S. Wheeler and S. Tran on 2/12 to provide workplan details (0.5)	1.2	\$ 760	\$ 912.00
Lydia Bull	02/12/20	Review of monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (1.1 hours) A&M - 9th monthly; and (0.3 hours) Perrella - 8th monthly.	1.4	\$ 760	\$ 1,064.00
Adam Bourque	02/12/20	Senior manager review of updated tax provision report in preparation of updating attribute reduction models based on updated 2019 taxable income, interest expense, and other information.	2.1	\$ 760	\$ 1,596.00
Lydia Bull	02/12/20	Review of monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (2.2 hours) K&E - 9th monthly; (0.7 hours) Soloman - 6th monthly	2.9	\$ 760	\$ 2,204.00
Ben Cella	02/13/20	Drafted email to V. Laddha (KPMG) about request from Alvarez & Marsal to perform a debtor analysis for largest tax claims.	0.1	\$ 875	\$ 87.50
Adam Murphy	02/13/20	(0.1) Review e-mail from D. Helenbrook (KPMG) regarding potential ELA triggers if liquidation of Windstream subsidiaries are re-characterized as reorganizations; (0.1) review e-mail from M. Hoffenberg (KPMG) regarding potential Excess Loss Accounts (ELA) triggers if liquidation of Windstream subsidiaries are re-characterized as reorganizations; (0.2) review e-mail communication from J. Vogel (KPMG) re: potential ELA triggers if liquidation of Windstream subsidiaries are re-characterized as reorganizations	0.4	\$ 650	\$ 260.00
Adam Bourque	02/13/20	Meeting with A. Bourque and A. Murphy (both KPMG) regarding updates to be made to legal entity rationalization slides provided to client on January 24, 2020.	0.4	\$ 760	\$ 304.00
Adam Murphy	02/13/20	Meeting with A. Bourque and A. Murphy (both KPMG) regarding updates to be made to legal entity rationalization slides provided to client on January 24, 2020.	0.4	\$ 650	\$ 260.00
Jeff Vogel	02/13/20	Drafted response to question from D. Helenbrook and M. Hoffenberg (both KPMG) concerning whether a transfer of stock with an ELA to a non-member in a tax free transaction results in an ELA being taken into account	0.5	\$ 875	\$ 437.50
Adam Murphy	02/13/20	(0.7) Revised the draft legal entity rationalization slide deck to address the proposed mergers of Windstream BV Holdings and Windstream Eagle Holdings into PAETEC Holdings following the liquidation of other entities; (0.1) review e-mail from A. Bourque (KPMG) related to order of mergers in proposed legal entity rationalization.	0.8	\$ 650	\$ 520.00
Mark Hoffenberg	02/13/20	Performed Principal Washington National tax analysis of potential for trigger of ELA on stock of companies liquidated before section 332 transaction.	0.8	\$ 875	\$ 700.00

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Adam Bourque	02/13/20	0.9 Review of legal entity rationalization slide documentation provided to client on January 24, 2020 in anticipation of KPMG project meeting regarding same	0.9	\$ 760	\$ 684.00
Adam Bourque	02/13/20	Phone conference with A. Bourque, D. Helenbrook, A. Murphy (all KPMG) and C. Robinson, S. Wheeler, S. Tran, G. Nordin, M. Simpson, N. Winters, A. Prescott (all Windstream) to discuss legal entity rationalization slides provided to client on January 24, 2020 including technical issues regarding same.	1.0	\$ 760	\$ 760.00
Adam Murphy	02/13/20	Phone conference with A. Bourque, D. Helenbrook, A. Murphy (all KPMG) and C. Robinson, S. Wheeler, S. Tran, G. Nordin, M. Simpson, N. Winters, A. Prescott (all Windstream) to discuss legal entity rationalization slides provided to client on January 24, 2020 including technical issues regarding same.	1.0	\$ 650	\$ 650.00
David Helenbrook	02/13/20	Phone conference with A. Bourque, D. Helenbrook, A. Murphy (all KPMG) and C. Robinson, S. Wheeler, S. Tran, G. Nordin, M. Simpson, N. Winters, A. Prescott (all Windstream) to discuss legal entity rationalization slides provided to client on January 24, 2020 including technical issues regarding same.	1.0	\$ 875	\$ 875.00
Adam Bourque	02/13/20	Meeting with A. Bourque, D. Helenbrook, and A. Murphy (all KPMG) to discuss legal entity rationalization slides provided to client on January 24, 2020 including technical issues regarding same in anticipation of upcoming phone conference with Windstream on topic	2.1	\$ 760	\$ 1,596.00
Adam Murphy	02/13/20	Meeting with A. Bourque, D. Helenbrook, and A. Murphy (all KPMG) to discuss legal entity rationalization slides provided to client on January 24, 2020 including technical issues regarding same in anticipation of upcoming phone conference with Windstream on topic	2.1	\$ 650	\$ 1,365.00
David Helenbrook	02/13/20	Meeting with A. Bourque, D. Helenbrook, and A. Murphy (all KPMG) to discuss legal entity rationalization slides provided to client on January 24, 2020 including technical issues regarding same in anticipation of upcoming phone conference with Windstream on topic	2.1	\$ 875	\$ 1,837.50
Chris Nocito	02/13/20	(.7) Review of work stream for K&E's 9th monthly fee statement for Corporate & Securities Matters to ensure proper allocations related to BCA; (.4) review of work stream for K&E's 9th monthly fee statement for Executory Contracts & Unexpired Leases to ensure proper allocations related to BCA; (.5) Review of work stream for K&E's 9th monthly fee statement for Tax Matters for proper allocations; (.3) Review of work stream for K&E's 9th monthly fee statement for Vendor Matters to ensure proper allocations related to BCA; and (.4) Review of work stream for Solomon's 6th monthly fee statement for Bankruptcy Accounting Support to ensure proper allocations related to BCA.	2.3	\$ 420	\$ 966.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	02/13/20	(2.4) Perform analysis of net operating loss schedules (including section 382(l)(5)) schedules in anticipation of updating same for 2019 activity (1.2) Performed analysis of attribute reduction schedules in anticipation of updating same for 2019 activity.	3.6	\$ 760	\$ 2,736.00
Luke Basha	02/14/20	(.2) Communication via email with A. Bourque and A. Murphy (KPMG) regarding access to KPMG return documentation for purposes of preparing the Schedule L balance sheets in order to determine whether any relevant entities may have experienced a de facto liquidation.	0.2	\$ 420	\$ 84.00
Luke Basha	02/14/20	(0.3) Review of tax returns posted to the KPMG share site for historical ARC Networks Schedule L's activity related to potential tax implications with respect to the legal entity rationalization.	0.3	\$ 420	\$ 126.00
Luke Basha	02/14/20	(0.3) Review of tax returns posted to the KPMG share site for historical CCL Historical Inc. Schedule L's activity related to potential tax implications with respect to the legal entity rationalization.	0.3	\$ 420	\$ 126.00
Luke Basha	02/14/20	(0.3) Review of tax returns posted to the KPMG share site for historical Info-Highway International Inc. Schedule L's activity related to potential tax implications with respect to the legal entity rationalization.	0.3	\$ 420	\$ 126.00
Luke Basha	02/14/20	(0.3) Review of tax returns posted to the KPMG share site for historical WaveTel NC License Corp Schedule L's activity related to potential tax implications with respect to the legal entity rationalization.	0.3	\$ 420	\$ 126.00
Luke Basha	02/14/20	(0.3) Review of tax returns posted to the KPMG share site for historical ATX Communications Schedule L's activity related to potential tax implications with respect to the legal entity rationalization.	0.3	\$ 420	\$ 126.00
Luke Basha	02/14/20	(0.3) Review of tax returns posted to the KPMG share site for historical BridgeCom Solutions Group Schedule L's activity related to potential tax implications with respect to the legal entity rationalization.	0.3	\$ 420	\$ 126.00
Luke Basha	02/14/20	(0.3) Review of tax returns posted to the KPMG share site for historical Broadview Networks of Massachusetts Schedule L's activity related to potential tax implications with respect to the legal entity rationalization.	0.3	\$ 420	\$ 126.00
Luke Basha	02/14/20	(0.3) Review of tax returns posted to the KPMG share site for historical BV-BC Acquisition Corp Schedule L's activity related to potential tax implications with respect to the legal entity rationalization.	0.3	\$ 420	\$ 126.00

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Name	Date	Description	Hours	Rate	Amount
Luke Basha	02/14/20	(0.3) Review of tax returns posted to the KPMG share site for historical CoreComm ATX Inc. Schedule L's activity related to potential tax implications with respect to the legal entity rationalization.	0.3	\$ 420	\$ 126.00
Luke Basha	02/14/20	(0.3) Review of tax returns posted to the KPMG share site for historical Eureka Broadband Corp Schedule L's activity related to potential tax implications with respect to the legal entity rationalization.	0.3	\$ 420	\$ 126.00
Luke Basha	02/14/20	(0.3) Review of tax returns posted to the KPMG share site for historical Infocore Inc. Schedule L's activity related to potential tax implications with respect to the legal entity rationalization.	0.3	\$ 420	\$ 126.00
Luke Basha	02/14/20	(0.3) Review of tax returns posted to the KPMG share site for historical InfoHighway Communications Corp Schedule L's activity related to potential tax implications with respect to the legal entity rationalization.	0.3	\$ 420	\$ 126.00
Luke Basha	02/14/20	(0.3) Review of tax returns posted to the KPMG share site for historical Open Support Systems Schedule L's activity related to potential tax implications with respect to the legal entity rationalization.	0.3	\$ 420	\$ 126.00
David Helenbrook	02/14/20	Performed Partner level of review lease opinion representations.	0.3	\$ 875	\$ 262.50
Luke Basha	02/14/20	(.5) Drafted master Excel spreadsheet for purposes of reviewing Schedule Ls to determine if any relevant entities had experienced a de facto liquidation.	0.5	\$ 420	\$ 210.00
Adam Bourque	02/14/20	(0.2) Review e-mail communication from A. Murphy, L. Basha, and A. Bourque (all KPMG) regarding next steps for L. Basha (KPMG) to prepare Schedule L balance sheet summary for Windstream subsidiaries that may be regarded as having de facto liquidation in prior tax years for purposes of legal entity rationalization; (0.2) communication via email with A. Murphy (KPMG) regarding planned order of mergers for Windstream legal entity rationalization; (0.1) review email from A. Murphy (KPMG) regarding clean / tracked-changes versions of revised draft slide deck re: Windstream legal entity rationalization.	0.5	\$ 760	\$ 380.00
Adam Murphy	02/14/20	Meeting with A. Murphy (KPMG) and L. Basha (KPMG) to discuss best approach to chart out each relevant Windstream entities' potential de facto liquidation based on the relevant Schedule L balance sheets	0.5	\$ 650	\$ 325.00
Luke Basha	02/14/20	Meeting with A. Murphy (KPMG) and L. Basha (KPMG) to discuss best approach to chart out each relevant Windstream entities' potential de facto liquidation based on the relevant Schedule L balance sheets.	0.5	\$ 420	\$ 210.00

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Name	Date	Description	Hours	Rate	Amount
Brian Defliese	02/14/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland and Ellis - Executory Contracts and Unexpired Leases (.4) Kirkland and Ellis - Vendor Matters (.2)	0.6	\$ 275	\$ 165.00
Eric Albritton	02/14/20	Perform Senior associate review of 9th monthly fee statement with focus on workstream / time entries to ensure proper allocations for purposes of bankruptcy cost analysis: K&E - Executory Contracts (0.4); K&E - Tax Matters (0.3); and K&E - Vendor Matters (0.4).	1.1	\$ 520	\$ 572.00
Lydia Bull	02/14/20	(0.8 hours) Performed Senior Manager review of tracker used to determine where each provider's workstream and review of such timesheet details in the process for the bankruptcy cost analysis; Senior manager review of 9th monthly fee statement with focus on workstream / time entries to ensure proper allocations for the bankruptcy cost analysis: (0.3 hours) K&E - Vendor Matters; (0.8 hours) K&E - Tax Matters; and (0.7 hours) K&E - Executory Contracts.	2.6	\$ 760	\$ 1,976.00
Chris Nocito	02/14/20	2.2 Updating the 1st / 2nd interim fee schedules (including deliverables) with the order granting the 2nd interim fee applications; (.7) Compiled the monthly / interim fee applications filed for the week of February 8, 2020 for use in the Bankruptcy Cost Analysis.	2.9	\$ 420	\$ 1,218.00
Adam Murphy	02/14/20	(0.2) Communication via email with A. Murphy, L. Basha, and A. Bourque (all KPMG) regarding next steps for L. Basha (KPMG) to prepare Schedule L balance sheet summary for Windstream subsidiaries that may be regarded as having de facto liquidation in prior tax years for purposes of legal entity rationalization; (0.1) review email communication from A. Bourque (KPMG) regarding planned order of mergers for Windstream legal entity rationalization; (0.1) review email communication from M. Simpson (Windstream) related to planned order of mergers for Windstream legal entity rationalization; (2.6) revise draft slide deck in tracked-changes related to Windstream legal entity rationalization to address planned order of mergers, potential re-characterization of liquidations as section 368(a)(1)(G) reorganizations, and potential ELA triggers; (0.5) prepare clean version of revised slide deck re: Windstream legal entity rationalization; (0.1) draft e-mail to A. Bourque (KPMG) regarding the clean / tracked-changes versions of revised draft slide deck related to Windstream legal entity rationalization.	3.6	\$ 650	\$ 2,340.00
Luke Basha	02/17/20	Communication via email with A. Murphy (KPMG) regarding next steps related to preparation of balance sheet summary to support de facto liquidation of entities in prior taxable years for Windstream legal entity rationalization	0.2	\$ 420	\$ 84.00

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Name	Date	Description	Hours	Rate	Amount
Kevin Polli	02/17/20	Meeting with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss status of state attribute reduction model, recent communications with client related to same and next steps related to meeting with client to access state return data for state attribute reduction model	0.2	\$ 875	\$ 175.00
Mabel Zhang	02/17/20	Meeting with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss status of state attribute reduction model, recent communications with client related to same and next steps related to meeting with client to access state return data for state attribute reduction model	0.2	\$ 650	\$ 130.00
Varoon Laddha	02/17/20	Meeting with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss status of state attribute reduction model, recent communications with client related to same and next steps related to meeting with client to access state return data for state attribute reduction model	0.2	\$ 760	\$ 152.00
Joey Schwartz	02/17/20	Meeting with K. Polli (TMD, KPMG), V. Laddha (Sr. Manager, KPMG), M. Zhang (Manager, KPMG), J. Schwartz (Sr. Associate, KPMG) to discuss status of state attribute reduction model, recent communications with client related to same and next steps related to meeting with client to access state return data for state attribute reduction model	0.2	\$ 520	\$ 104.00
Luke Basha	02/17/20	Review email communication from A. Murphy (KPMG) related to preparation of balance sheet summary to support de facto liquidation of entities in prior taxable years for Windstream legal entity rationalization	0.2	\$ 420	\$ 84.00
Joey Schwartz	02/17/20	Reviewed data room to extract Tax Year 2018 apportionment data as well as available NOL carryforwards as of 12/31/18 for inclusion in Windstream attribute reduction model.	0.3	\$ 520	\$ 156.00
Lydia Bull	02/17/20	Senior manager review of K&E - Corporate and Securities Matters 9th monthly fee statement going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis.	0.4	\$ 760	\$ 304.00
Ben Cella	02/17/20	(0.4) Analysis of 2/14/20 Register Report from Alvarez & Marsal to identify new tax claims / changes to existing tax claims; (0.2) Drafted email to C. Stevens (KPMG) about updates that need to be made Tax Claim Schedule for weekly meeting with Windstream based on the 2/14/2020 report; (0.1) Drafted email to V. Anger (Windstream) about the new Pennsylvania tax bankruptcy claims.	0.7	\$ 875	\$ 612.50
Luis Carcamo	02/17/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - K&E - 9th Monthly Fee Statement - Tax Matters	1.1	\$ 275	\$ 302.50

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	02/17/20	0.2 Communication via email with L. Basha (KPMG) re: preparation of balance sheet summary to support de facto liquidation of entities in prior taxable years for Windstream legal entity rationalization; (0.2) review e-mail communication from L. Basha (KPMG) re: preparation of balance sheet summary to support de facto liquidation of entities in prior taxable years for Windstream legal entity rationalization; (0.2) review e-mail communication from A. Bourque (KPMG) re: revisions to Windstream legal entity rationalization slide deck; (0.7) revise Windstream legal entity rationalization slide deck to address the potential de facto liquidations of entities in prior tax years; (0.2) communication via email with A. Bourque and D. Helenbrook (both KPMG) regarding the revised draft of Windstream legal entity rationalization slide deck.	1.5	\$ 650	\$ 975.00
Adam Bourque	02/17/20	(1.2) Senior manager review of Windstream legal entity restructuring slide updates after having discussion with client (0.2) communication via email with A. Murphy (KPMG) regarding most recent revisions to Windstream legal entity rationalization slide deck; (0.2) review email communication from A Murphy (KPMG) regarding the revised draft of Windstream legal entity rationalization slide deck.	1.6	\$ 760	\$ 1,216.00
Joey Schwartz	02/17/20	(0.8) Updated state attribute reduction model to include Tax Year 2018 apportionment data along with available NOL carryforwards (as of 12/31/18); (1.2) begin migrating Tax Year 2017 to ultimate year of NOL reduction for purposes of offsetting cancellation of debt income	2.0	\$ 520	\$ 1,040.00
Eric Albritton	02/17/20	(2.7) Senior associate review of Q4 invoices provided by the client for purposes of the bankruptcy cost analysis.	2.7	\$ 520	\$ 1,404.00
Chris Nocito	02/17/20	Preparing schedule of Windstream Q4 ordinary course of business provider invoices provided by client to compare to general ledger entries for purposes of the bankruptcy cost analysis.	3.1	\$ 420	\$ 1,302.00
Caroline Stevens	02/17/20	(0.7) 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 Senior Manager review; (2.4) Update agenda for weekly update call with client with regards to new claims/tax claim changes.	3.2	\$ 650	\$ 2,080.00
Adam Murphy	02/18/20	Review e-mail communication from A. Bourque (KPMG) and B. Laukhuff (KPMG) regarding current draft Windstream legal entity rationalization slide deck and next steps related to same	0.2	\$ 650	\$ 130.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	02/18/20	0.3 Revising the Windstream Tax Bankruptcy Report prepared by C. Stevens (KPMG) to include new tax claims / changes to existing tax claims from Alvarez & Marsal's 2/14/20 Register Report; (0.3) Reviewing/updating the agenda materials for the weekly status call with Windstream Tax prepared by C. Stevens (KPMG)	0.6	\$ 875	\$ 525.00
Varoon Laddha	02/18/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, V. Laddha and M. Andruchek (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 2/18/2020.	0.6	\$ 760	\$ 456.00
Ben Cella	02/18/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, V. Laddha and M. Andruchek (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 2/18/2020.	0.6	\$ 875	\$ 525.00
Caroline Stevens	02/18/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, V. Laddha and M. Andruchek (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 2/18/2020.	0.6	\$ 650	\$ 390.00
Kevin Polli	02/18/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, V. Laddha and M. Andruchek (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 2/18/2020.	0.6	\$ 875	\$ 525.00
Michael Andruchek	02/18/20	Call with C. Robinson, C. Wheeler, J. Franks, V. Anger and S. Wagner (all Windstream) and B. Cella, K. Polli, C. Stevens, V. Laddha and M. Andruchek (all KPMG) to discuss progress and next steps related to Windstream tax claims as of 2/18/2020.	0.6	\$ 760	\$ 456.00
Brian Defliese	02/18/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: Kirkland and Ellis - Corporate and Securities Matters (.7)	0.7	\$ 275	\$ 192.50
Lydia Bull	02/18/20	Senior manager review of summary schedule of providers for invoices provided to reconcile back to the December 31, 2019 general ledger for providers with names A - F for the bankruptcy cost analysis.	0.8	\$ 760	\$ 608.00
Eric Albritton	02/18/20	(0.9) Senior associate review of schedule of invoices along with related Q4 general ledger provided by the client for purposes of bankruptcy cost analysis.	0.9	\$ 520	\$ 468.00
Chris Nocito	02/18/20	Updating the Q4 schedule of invoices with notes to further analyze the proper allocation of workstreams for purposes of the bankruptcy cost analysis.	2.4	\$ 420	\$ 1,008.00
Joey Schwartz	02/18/20	Continue (from previous day) to migrate Tax Year 2017 to ultimate year of NOL reduction for purposes of off setting cancellation of debt income	2.8	\$ 520	\$ 1,456.00

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Robert Hyatt	02/18/20	Updated the Windstream Tax Claim schedule to include newly filed tax claims with a register date of 2/14/2020 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
Mary Beth Turner	02/19/20	Review of updated client tax basis balance sheet provided with regards to next steps.	0.1	\$ 420	\$ 42.00
Luke Basha	02/19/20	0.2 Review Info-Highway Communications Corporation tax return documentation (specifically, Schedule Ls) on KPMG share site related to preparation of balance sheet summary to support de facto liquidation of entities in prior taxable years for Windstream legal entity rationalization	0.2	\$ 420	\$ 84.00
Luke Basha	02/19/20	Review of BV-BC Acquisition Corporation tax return documentation (specifically, Schedule Ls) on KPMG share site related to preparation of balance sheet summary to support de facto liquidation of entities in prior taxable years for Windstream legal entity rationalization	0.2	\$ 420	\$ 84.00
Luke Basha	02/19/20	Review of Wavetel NC License Corporation tax return documentation (specifically, Schedule Ls) on KPMG share site related to preparation of balance sheet summary to support de facto liquidation of entities in prior taxable years for Windstream legal entity rationalization	0.2	\$ 420	\$ 84.00
Luke Basha	02/19/20	Review Infocore, Inc. tax return documentation (specifically, Schedule Ls) on KPMG share site related to preparation of balance sheet summary to support de facto liquidation of entities in prior taxable years for Windstream legal entity rationalization	0.3	\$ 420	\$ 126.00
Luke Basha	02/19/20	Review of CCL Historical, Inc. tax return documentation (specifically, Schedule Ls) on KPMG share site related to preparation of balance sheet summary to support de facto liquidation of entities in prior taxable years for Windstream legal entity rationalization	0.3	\$ 420	\$ 126.00
Luke Basha	02/19/20	0.2 Review Broadview Networks of Massachusetts, Inc. tax return documentation (specifically, Schedule Ls) on KPMG share site related to preparation of balance sheet summary to support de facto liquidation of entities in prior taxable years for Windstream legal entity rationalization (0.2) review InfoHighway International, Inc. tax return documentation (specifically, Schedule Ls) on KPMG share site related to preparation of balance sheet summary to support de facto liquidation of entities in prior taxable years for Windstream legal entity rationalization	0.4	\$ 420	\$ 168.00
Adam Bourque	02/19/20	Conference with A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) regarding status of Windstream legal entity rationalization slide deck and impact of section 163(j) on attribute reduction model	0.5	\$ 760	\$ 380.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	02/19/20	Conference with A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) regarding status of Windstream legal entity rationalization slide deck and impact of section 163(j) on attribute reduction model	0.5	\$ 650	\$ 325.00
Brittney Laukhuff	02/19/20	Conference with A. Bourque, B. Laukhuff, and A. Murphy (all KPMG) regarding status of Windstream legal entity rationalization slide deck and impact of section 163(j) on attribute reduction model	0.5	\$ 760	\$ 380.00
Tim Nichols	02/19/20	(.3) Review draft assumptions, representations to prepare to discuss on call (.3) begin WNT Senior manager review and concurrently revise the latest version of the Windstream true lease opinion.	0.6	\$ 760	\$ 456.00
David Helenbrook	02/19/20	Call with M. Hoffenberg, D. Helenbrook and T. Nichols (all KPMG) to discuss lease opinion structure	0.6	\$ 875	\$ 525.00
Tim Nichols	02/19/20	Call with M. Hoffenberg, D. Helenbrook and T. Nichols (all KPMG) to discuss lease opinion structure	0.6	\$ 760	\$ 456.00
Mark Hoffenberg	02/19/20	Call with M. Hoffenberg, D. Helenbrook and T. Nichols (all KPMG) to discuss lease opinion structure	0.6	\$ 875	\$ 525.00
Brittney Laukhuff	02/19/20	(.5) Review of updated information from client related to the tax basis in assets (.2) Draft email to M. Turner (KPMG) regarding next steps for incorporation of updates information to tax basis in assets into bankruptcy planning model	0.7	\$ 760	\$ 532.00
Adam Murphy	02/19/20	(0.1) Review e-mail from B. Laukhuff (all KPMG) regarding upcoming conference call to discuss Windstream legal entity rationalization slide deck and impact of section 163(j) on attribute reduction model; (0.1) review e-mail from A. Bourque (all KPMG) regarding same.	0.2	\$ 650	\$ 130.00
Adam Murphy	02/19/20	(0.3) review Windstream 2019 consolidated interest expense summary and interest expense by debt instrument spreadsheets; (0.2) communication via email with A. Murphy and L. Basha (all KPMG) related to preparation of support file for summary of Schedule L balance sheets of entities that may have de facto liquidated in prior tax years for Windstream legal entity rationalization.	0.5	\$ 650	\$ 325.00
David Helenbrook	02/19/20	Call with C. Robinson (Windstream), A. Sexton (Kirkland), M. Hoffenberg, D. Helenbrook, S. Chen, and T. Nichols (all KPMG) to discuss project status including true lease opinion and legal entity simplification as of 2/19/2020.	1.0	\$ 875	\$ 875.00
Sam Chen	02/19/20	Call with C. Robinson (Windstream), A. Sexton (Kirkland), M. Hoffenberg, D. Helenbrook, S. Chen, and T. Nichols (all KPMG) to discuss project status including true lease opinion and legal entity simplification as of 2/19/2020.	1.0	\$ 875	\$ 875.00

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Name	Date	Description	Hours	Rate	Amount
Tim Nichols	02/19/20	Call with C. Robinson (Windstream), A. Sexton (Kirkland), M. Hoffenberg, D. Helenbrook, S. Chen, and T. Nichols (all KPMG) to discuss project status including true lease opinion and legal entity simplification as of 2/19/2020.	1.0	\$ 760	\$ 760.00
Mark Hoffenberg	02/19/20	Call with C. Robinson (Windstream), A. Sexton (Kirkland), M. Hoffenberg, D. Helenbrook, S. Chen, and T. Nichols (all KPMG) to discuss project status including true lease opinion and legal entity simplification as of 2/19/2020.	1.0	\$ 875	\$ 875.00
Brittney Laukhuff	02/19/20	Performed Senior Associate review of Windstream 8th monthly fee application exhibits sent by W. Shaffer (KPMG) and concurrently draft review comments.	1.0	\$ 760	\$ 760.00
Joey Schwartz	02/19/20	2.0 Created 2018 apportionment template in state attribute reduction model from new data provided by client	2.0	\$ 520	\$ 1,040.00
Joey Schwartz	02/19/20	2.3 Created 2018 NOL template in state attribute reduction model from new data provided by client	2.3	\$ 520	\$ 1,196.00
Varoon Laddha	02/19/20	Review claim documentation sent by N. Tammerine (A&M) as well as request from A&M to provide additional detail regarding the provided claims. (.9); Respond to N. Tammerine (A&M) regarding this request (.1); Review Wisconsin franchise tax audit reports per the request of B. Cella (KPMG) to determine the impact of the audit related to the sales and use tax claim submitted by Wisconsin (1.6).	2.6	\$ 760	\$ 1,976.00
Adam Bourque	02/19/20	(2.1) Performed Senior manager analysis of section 382(l)(5) and section 163(j) interplay in anticipation of updating attribute reduction models for new 2019 facts; (1.2) preparing schedule reflecting entities with excess loss accounts as of December 31, 2018 in anticipation of possible legal entity restructurings.	3.3	\$ 760	\$ 2,508.00
Luke Basha	02/20/20	Created support file of Schedule L's for ARC Networks, Inc. related to legal entity rationalization project tax implications.	0.2	\$ 420	\$ 84.00
Luke Basha	02/20/20	Created support file of Schedule L's for ATX Communications, Inc. related to legal entity rationalization project tax implications.	0.2	\$ 420	\$ 84.00
Luke Basha	02/20/20	Created support file of Schedule L's for BridgeCom Holdings, Inc. related to legal entity rationalization project tax implications.	0.2	\$ 420	\$ 84.00
Luke Basha	02/20/20	Created support file of Schedule L's for BridgeCom Solutions Group, Inc. related to legal entity rationalization project tax implications.	0.2	\$ 420	\$ 84.00
Luke Basha	02/20/20	Created support file of Schedule L's for BV-BC Acquisition Corporation related to legal entity rationalization project tax implications.	0.2	\$ 420	\$ 84.00
Luke Basha	02/20/20	Created support file of Schedule L's for CCL Historical, Inc. related to legal entity rationalization project tax implications.	0.2	\$ 420	\$ 84.00

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Name	Date	Description	Hours	Rate	Amount
Luke Basha	02/20/20	Created support file of Schedule L's for CoreComm-ATX, Inc. related to legal entity rationalization project tax implications.	0.2	\$ 420	\$ 84.00
Luke Basha	02/20/20	Created support file of Schedule L's for Info Highway International, Inc. related to legal entity rationalization project tax implications.	0.2	\$ 420	\$ 84.00
Luke Basha	02/20/20	Created support file of Schedule L's for Open Support Systems, LLC related to legal entity rationalization project tax implications.	0.2	\$ 420	\$ 84.00
Luke Basha	02/20/20	Created support file of Schedule L's for WaveTel NC License Corporation related to legal entity rationalization project tax implications.	0.2	\$ 420	\$ 84.00
Luke Basha	02/20/20	(0.2) Created support file of Schedule L's for Info Highway Communications Corporation related to legal entity rationalization project tax implications; (0.2) create support file of Schedule L's for Eureka Broadband Corporation related to legal entity rationalization project tax implications.	0.4	\$ 420	\$ 168.00
Luke Basha	02/20/20	(0.2) Created support file of Schedule L's for Broadview Networks of Massachusetts, Inc. related to legal entity rationalization project tax implications; (0.2) create support file of Schedule L's for Infocore, Inc. related to legal entity rationalization project tax implications.	0.4	\$ 420	\$ 168.00
Ben Cella	02/20/20	0.2 Revised the Tax Register Report prepared by R. Hyatt (KPMG) based on Alvarez & Marsal's 2/14/20 Register Report; and (0.2) communication via email with N. Tammerine (Alvarez & Marsal) about his request for debtor analysis for the largest tax bankruptcy claims.	0.4	\$ 875	\$ 350.00
Adam Murphy	02/20/20	(0.1) Reviewed e-mail communication from A. Bourque (KPMG) regarding next steps related to conference with D. Helenbrook (KPMG) to discuss application of section 163(j) to attribute reduction / utilization model; (0.1) reviewed email communication from M. Simpson (Windstream) regarding the status of legal entity rationalization slide deck; (0.1) review email communication from A. Bourque (KPMG) regarding the status of legal entity rationalization slide deck	0.3	\$ 650	\$ 195.00
Adam Murphy	02/20/20	(0.1) review e-mail from D. Helenbrook (KPMG) regarding status of legal entity rationalization slide deck; (0.1) drafted e-mail to L. Basha (KPMG) regarding preparation of support file for summary of Schedule L balance sheets for entities that may have de facto liquidated in prior years for legal entity rationalization; (0.1) review e-mail from M. Turner (KPMG) related to updated Windstream consolidated tax basis balance sheet.	0.3	\$ 650	\$ 195.00
Adam Bourque	02/20/20	Discussion with A. Bourque and A. Murphy (all KPMG) regarding the application of section 163(j) to attribute reduction / utilization model.	0.8	\$ 760	\$ 608.00

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Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Tax Consulting Services
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Murphy	02/20/20	Discussion with A. Bourque and A. Murphy (all KPMG) regarding the application of section 163(j) to attribute reduction / utilization model.	0.8	\$ 650	\$ 520.00
Ashley Armfield	02/20/20	Updated the Windstream cash tax model by importing new tax basis balance sheet information provided by client - as requested by M. Turner (KPMG).	0.8	\$ 520	\$ 416.00
Caroline Stevens	02/20/20	Updates to agenda to be used in weekly Windstream tax claims call with client - based on results of discussion from call on 2/18	1.2	\$ 650	\$ 780.00
Mary Beth Turner	02/20/20	1.4 Reviewed and concurrently finalized the reformation of the client-delivered balance sheet information.	1.4	\$ 420	\$ 588.00
Joey Schwartz	02/20/20	Created summary functions (NOL reduction by state, by year) in the Windstream state attribute reduction model with regards to new data provided by client.	2.0	\$ 520	\$ 1,040.00
Mary Beth Turner	02/20/20	(3.0) Integrated the new 2019 balance sheet information into the Windstream tax attribute reduction model to update potential tax exposure.	3.0	\$ 420	\$ 1,260.00
Adam Bourque	02/20/20	(2.1) Continue (from 2/19) analysis related to the interplay of sections 382(l)(5) and 163(j) as they impact Windstream's potential attribute reduction models (1.6) senior manager review of schedule reflecting entities that may have de facto liquidated, what year such entities de facto liquidated, and balance sheets of same	3.7	\$ 760	\$ 2,812.00
Luke Basha	02/21/20	(.1) Per email instructions received by A. Murphy (KPMG), confirmed that Open Support Systems, showed a zero balance at the beginning of year (BOY) 2018.	0.1	\$ 420	\$ 42.00
Varoon Laddha	02/21/20	Communication with S. Tran (Windstream) regarding next steps related to on-site visit for KPMG to obtain tax information stored on-site.	0.2	\$ 760	\$ 152.00
Luke Basha	02/21/20	Perform research and concurrently confirm that Broadview Networks of Massachusetts. did not appear on any Broadview returns' Schedule L's prior to the tax year of the potential de facto liquidation - per email request from A. Murphy (KPMG)	0.2	\$ 420	\$ 84.00
Luke Basha	02/21/20	Perform research and concurrently confirmed that BV-BC Acquisition Corporation did not appear on any Broadview returns' Schedule L's prior to the tax year of the potential de facto liquidation - per email request from A. Murphy (KPMG)	0.2	\$ 420	\$ 84.00
Luke Basha	02/21/20	Perform research and concurrently confirmed that Info Highway Communications Corporation did not appear on any Broadview returns' Schedule L's prior to the tax year of the potential de facto liquidation - per email request from A. Murphy (KPMG)	0.2	\$ 420	\$ 84.00
Luke Basha	02/21/20	Perform research and concurrently confirmed that Info Highway International Inc. did not appear on any Broadview returns' Schedule L's prior to the tax year of the potential de facto liquidation - per email request from A. Murphy (KPMG)	0.2	\$ 420	\$ 84.00

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Name	Date	Description	Hours	Rate	Amount
Luke Basha	02/21/20	(.3) Per instruction from A. Murphy (KPMG) expanded the Schedule L de facto liquidation research spreadsheet to include the year that ATX Communications, Inc. was actually reduced to zero (as opposed to a negative equity amount)	0.3	\$ 420	\$ 126.00
Luke Basha	02/21/20	(.3) Per instruction from A. Murphy (KPMG) expanded the Schedule L de facto liquidation research spreadsheet to include the year that CCL Historical, Inc. was actually reduced to zero.	0.3	\$ 420	\$ 126.00
David Helenbrook	02/21/20	Begin Partner review of draft term sheet and lease settlement arrangement	0.6	\$ 875	\$ 525.00
Adam Bourque	02/21/20	Conference with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) re: revised draft of Windstream legal entity rationalization slide deck, schedule of Windstream subsidiaries with excess loss accounts, summary of Schedule L balance sheets for entities that may have de facto liquidated for Windstream legal entity rationalization and support file, application of section 163(j) to attribute reduction and utilization models	1.7	\$ 760	\$ 1,292.00
David Helenbrook	02/21/20	Conference with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) re: revised draft of Windstream legal entity rationalization slide deck, schedule of Windstream subsidiaries with excess loss accounts, summary of Schedule L balance sheets for entities that may have de facto liquidated for Windstream legal entity rationalization and support file, application of section 163(j) to attribute reduction and utilization models	1.7	\$ 875	\$ 1,487.50
Adam Murphy	02/21/20	Conference with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding the revised draft of Windstream legal entity rationalization slide deck, schedule of Windstream subsidiaries with excess loss accounts, summary of Schedule L balance sheets for entities that may have de facto liquidated for Windstream legal entity rationalization and support file, application of section 163(j) to attribute reduction and utilization models	1.7	\$ 650	\$ 1,105.00
Tim Nichols	02/21/20	Revised the Windstream true lease opinion to reflect updated facts including revised scope / approach	2.6	\$ 760	\$ 1,976.00
Adam Murphy	02/21/20	0.1 Review e-mail from L. Basha (KPMG) regarding the draft summary of Schedule L balance sheets for entities that may have de facto liquidated for Windstream legal entity rationalization and support file; (1.4) Manager review and concurrently revise summary of Schedule L balance sheets for entities that may have de facto liquidated for Windstream legal entity rationalization and support file.	1.5	\$ 650	\$ 975.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	02/21/20	(0.2) communication via email with D. Helenbrook, A. Bourque, and L. Basha (all KPMG) regarding the draft summary of Schedule L balance sheets for entities that may have de facto liquidated for Windstream legal entity rationalization and support file; (0.1) review e-mail from A. Bourque related to schedule of Windstream subsidiaries with excess loss accounts; (0.1) review schedule of Windstream subsidiaries with excess loss accounts	0.4	\$ 650	\$ 260.00
Adam Murphy	02/21/20	(0.1) review e-mail communication from A. Bourque (KPMG) regarding next steps to discuss Windstream legal entity rationalization slide deck and schedule of Windstream subsidiaries with excess loss accounts with client; (0.1) review e-mail from M. Simpson (Windstream) related to Windstream legal entity rationalization slide deck and schedule of Windstream subsidiaries with excess loss accounts	0.2	\$ 650	\$ 130.00
Adam Murphy	02/21/20	(0.1) review e-mail communication from A. Bourque (KPMG) and S. Wheeler (Windstream) related to draft 2019 section 163(j) calculation; (0.2) review e-mail communication from A. Bourque, M. Turner, and B. Laukhuff (all KPMG) related to Windstream tax basis balance sheet; (0.1) review e-mail from A. Sexton (K&E) forwarded by D. Helenbrook (KPMG) related to draft settlement term sheet; (0.2) review e-mail communication from D. Helenbrook, A. Bourque, and B. Laukhuff (all KPMG) related to results of review of draft settlement term sheet.	0.6	\$ 650	\$ 390.00
Adam Bourque	02/21/20	(0.9) Senior manager review of updated section 163(j) calculation as provided by client in anticipation of updating attribute reduction models; (.4) updating schedule reflecting entities with excess loss accounts as of December 31, 2018 in preparation to provide to client (0.4) updating slides reflecting legal entity rationalization steps in preparation to provide to client (.3) drafted email to client including updated legal entity rationalization steps and entities with excess loss accounts as of December 31, 2018 (1.3) analyzing attribute reduction model in anticipation of updating for new 2019 information	3.3	\$ 760	\$ 2,508.00
Adam Bourque	02/22/20	Senior manager level review of updated draft term sheet in anticipation of updating attribute reduction model	2.4	\$ 760	\$ 1,824.00
Mary Beth Turner	02/23/20	Finalized procedure to link up the 2019 tax basis balance sheet data into the Windstream tax attribute reduction model	1.5	\$ 420	\$ 630.00
Adam Bourque	02/23/20	Senior Manager level review of lease agreement term sheet in anticipation of updating attribute reduction model	1.6	\$ 760	\$ 1,216.00
Luke Basha	02/24/20	(.1) Updated support file (in support of revisions to Schedule L de facto liquidation research spreadsheet initially performed on 2/21) to include the year that ATX Communications, Inc. was actually reduced to zero.	0.1	\$ 420	\$ 42.00

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Name	Date	Description	Hours	Rate	Amount
Luke Basha	02/24/20	(.1) Updated support file (in support of revisions to Schedule L de facto liquidation research spreadsheet initially performed on 2/21) to include the year that CCL Historical, Inc. was actually reduced to zero	0.1	\$ 420	\$ 42.00
Luke Basha	02/24/20	(.1) Updated support file (in support of revisions to Schedule L de facto liquidation research spreadsheet initially performed on 2/21) to include year that ARC Networks, Inc. was actually reduced to zero.	0.1	\$ 420	\$ 42.00
Adam Murphy	02/24/20	Communication with L. Basha (KPMG) regarding revisions to summary of Schedule L balance sheets of entities that may have de facto liquidated in prior tax years for legal entity rationalization	0.1	\$ 650	\$ 65.00
Brittny Laukhuff	02/24/20	Meeting with B. Laukhuff and M. Turner (both KPMG) to integrate the 2019 tax basis balance sheet data into the scenario model to update the client deliverable charts.	0.2	\$ 760	\$ 152.00
Mary Beth Turner	02/24/20	Meeting with B. Laukhuff and M. Turner (both KPMG) to integrate the 2019 tax basis balance sheet data into the scenario model to update the client deliverable charts.	0.2	\$ 420	\$ 84.00
Adam Murphy	02/24/20	(0.1) Review e-mail from L. Basha (KPMG) regarding the revised draft of summary of Schedule L balance sheets of entities that may have de facto liquidated in prior tax years for legal entity rationalization; (0.2) review e-mail from A. Bourque (KPMG) regarding revisions to summary of Schedule L balance sheets of entities that may have de facto liquidated in prior tax years for legal entity rationalization.	0.3	\$ 650	\$ 195.00
Katie Ford	02/24/20	Meeting with K. Polli (TMD, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG); J. Schwartz (Sr. Associate, KPMG) to discuss status of state attribute reduction model and results of in-person meeting with client to access state return data for state attribute reduction model	0.5	\$ 650	\$ 325.00
Kevin Polli	02/24/20	Meeting with K. Polli (TMD, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG); J. Schwartz (Sr. Associate, KPMG) to discuss status of state attribute reduction model and results of in-person meeting with client to access state return data for state attribute reduction model	0.5	\$ 875	\$ 437.50
Mabel Zhang	02/24/20	Meeting with K. Polli (TMD, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG); J. Schwartz (Sr. Associate, KPMG) to discuss status of state attribute reduction model and results of in-person meeting with client to access state return data for state attribute reduction model	0.5	\$ 650	\$ 325.00
Joey Schwartz	02/24/20	Meeting with K. Polli (TMD, KPMG), M. Zhang (Manager, KPMG), C. Ford (Manager, KPMG); J. Schwartz (Sr. Associate, KPMG) to discuss status of state attribute reduction model and results of in-person meeting with client to access state return data for state attribute reduction model	0.5	\$ 520	\$ 260.00

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Name	Date	Description	Hours	Rate	Amount
Tim Nichols	02/24/20	Performed Senior manager WNT review of analysis of true lease opinion to reflect updated approach and concurrently revised - as needed.	0.5	\$ 760	\$ 380.00
Adam Murphy	02/24/20	(0.2) Review e-mail from B. Laukhuff (KPMG) regarding adjustments to attribute reduction model for draft term sheet; (0.1) review e-mail from D. Helenbrook (KPMG) regarding authority for treatment of stock issued pursuant to a rights offerings as issued in exchange for debt under Treas. Reg. 1.382-9(d); (0.5) conduct analysis related to authority for treatment of stock issued pursuant to a rights offerings as issued in exchange for debt under Treas. Reg. 1.382-9(d).	0.8	\$ 650	\$ 520.00
Adam Murphy	02/24/20	(0.8) Senior manager review and concurrently revise summary of Schedule L balance sheets of entities that may have de facto liquidated in prior tax years for legal entity rationalization; (0.3) communication via email with A. Bourque and D. Helenbrook (all KPMG) with details related to revised draft of summary of Schedule L balance sheets of entities that may have de facto liquidated in prior tax years for legal entity rationalization	1.1	\$ 650	\$ 715.00
Adam Bourque	02/24/20	(1.8) Senior Manager review of new separate company tax basis balance sheets for December 31, 2019 in anticipation of updating attribute reduction model	1.8	\$ 760	\$ 1,368.00
Adam Bourque	02/24/20	Senior manager review of updated de facto liquidation spreadsheets.	1.9	\$ 760	\$ 1,444.00
Brittney Laukhuff	02/24/20	(1.0) Review of most current draft term sheet in preparation for call with KPMG project team (1.0) Inputting term sheet into excel for inclusion into the tax planning model	2.0	\$ 760	\$ 1,520.00
Adam Bourque	02/24/20	Call with D. Helenbrook, A. Bourque, A. Murphy and B. Laukhuff (all KPMG) to discuss tax modeling implications of the draft term sheet	2.0	\$ 760	\$ 1,520.00
Adam Murphy	02/24/20	Call with D. Helenbrook, A. Bourque, A. Murphy and B. Laukhuff (all KPMG) to discuss tax modeling implications of the draft term sheet	2.0	\$ 650	\$ 1,300.00
David Helenbrook	02/24/20	Call with D. Helenbrook, A. Bourque, A. Murphy and B. Laukhuff (all KPMG) to discuss tax modeling implications of the draft term sheet	2.0	\$ 875	\$ 1,750.00
Brittney Laukhuff	02/24/20	Call with D. Helenbrook, A. Bourque, A. Murphy and B. Laukhuff (all KPMG) to discuss tax modeling implications of the draft term sheet	2.0	\$ 760	\$ 1,520.00
Chris Nocito	02/24/20	Review of workstream for KPMG's 7th monthly fee statement for Tax Consulting Services for proper allocations related to Bankruptcy Cost analysis.	2.2	\$ 420	\$ 924.00

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Name	Date	Description	Hours	Rate	Amount
Adam Bourque	02/24/20	(2.4) Senior Manager review of updated section 382 (l)(5) model after having new interest expense numbers layered in, in anticipation of updating attribute reduction model	2.4	\$ 760	\$ 1,824.00
Robert Hyatt	02/24/20	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.	2.9	\$ 520	\$ 1,508.00
Ben Cella	02/24/20	(0.4) Analysis of 2/21/20 Register Report from Alvarez & Marsal to identify new tax claims /changes to changes to existing tax claims; (0.1) Draft email to V. Anger (Windstream) to answer her question about whether Windstream should reject \$0.00 tax bankruptcy claims; (0.1) Emails to V. Anger (Windstream) about Claim Sub Type changes she requested for 4 tax bankruptcy claims	0.6	\$ 875	\$ 525.00
Ben Cella	02/24/20	(0.1) Draft email to N. Tammerine (Alvarez & Marsal) to request Claim Sub Type changes to the Register Report for 4 tax bankruptcy claims; (0.1) Draft email to R. Hyatt (KPMG) requesting changes for 6 claims in the Tax Register Report; (0.1) Draft email to V. Anger (Windstream) about new tax bankruptcy claim 8029, which replaces tax bankruptcy claim 7805; (2.2) Updating the Windstream Tax Bankruptcy Report to include new tax claims / changes to existing claims per Alvarez & Marsal's 2/21/20 Register Report.	2.5	\$ 875	\$ 2,187.50
Alexandra Zaunbrecher	02/24/20	Meeting with B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to review the integration of 2019 tax basis balance sheet information and term sheet data into the tax attribute reduction model	3.6	\$ 520	\$ 1,872.00
Brittney Laukhuff	02/24/20	Meeting with B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to review the integration of 2019 tax basis balance sheet information and term sheet data into the tax attribute reduction model	3.6	\$ 760	\$ 2,736.00
Mary Beth Turner	02/24/20	Meeting with B. Laukhuff, A. Zaunbrecher, and M. Turner (all KPMG) to review the integration of 2019 tax basis balance sheet information and term sheet data into the tax attribute reduction model	3.6	\$ 420	\$ 1,512.00
Lydia Bull	02/25/20	(0.2) Preparing for meeting (on same day) with Windstream legal counsel by reviewing information request list for client related to the bankruptcy costs analysis	0.2	\$ 760	\$ 152.00
Adam Bourque	02/25/20	Call with A. Bourque and B. Laukhuff (both KPMG) regarding updates to NOL schedules and 2020 taxable income assumptions	0.2	\$ 760	\$ 152.00
Brittney Laukhuff	02/25/20	Call with A. Bourque and B. Laukhuff (both KPMG) regarding updates to NOL schedules and 2020 taxable income assumptions	0.2	\$ 760	\$ 152.00

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Name	Date	Description	Hours	Rate	Amount
Ben Cella	02/25/20	(0.3) Additional updates to the agenda materials for the weekly status call with Windstream Tax to capture changes to the tax bankruptcy claims over the last week.	0.3	\$ 875	\$ 262.50
Brittny Laukhuff	02/25/20	(0.3) Discussion with M. Turner and B. Laukhuff (both KPMG) regarding next steps related to incorporation of updated NOL schedule in the Windstream attribute reduction model	0.3	\$ 760	\$ 228.00
Mary Beth Turner	02/25/20	(0.3) Discussion with M. Turner and B. Laukhuff (both KPMG) regarding next steps related to incorporation of updated NOL schedule in the Windstream attribute reduction model	0.3	\$ 420	\$ 126.00
David Helenbrook	02/25/20	Call with C. Robinson (Windstream), D. Helenbrook, M. Shah and P. Torres (all KPMG) to discuss Windstream employee transfers in restructuring	0.4	\$ 875	\$ 350.00
Manan Shah	02/25/20	Call with C. Robinson (Windstream), D. Helenbrook, M. Shah and P. Torres (all KPMG) to discuss Windstream employee transfers in restructuring	0.4	\$ 875	\$ 350.00
Paula Torres	02/25/20	Call with C. Robinson (Windstream), D. Helenbrook, M. Shah and P. Torres (all KPMG) to discuss Windstream employee transfers in restructuring	0.4	\$ 650	\$ 260.00
Eric Albritton	02/25/20	Call with L. Bull, E. Albritton, and C. Nocito (all KPMG) and Windstream legal counsel, discussing allocation letters for non-retained provider and fourth quarter invoices for purposes of the bankruptcy cost analysis	0.4	\$ 520	\$ 208.00
Lydia Bull	02/25/20	Call with L. Bull, E. Albritton, and C. Nocito (all KPMG) and Windstream legal counsel, discussing allocation letters for non-retained provider and fourth quarter invoices for purposes of the bankruptcy cost analysis	0.4	\$ 760	\$ 304.00
Chris Nocito	02/25/20	Call with L. Bull, E. Albritton, and C. Nocito (all KPMG) and Windstream legal counsel, discussing allocation letters for non-retained provider and fourth quarter invoices for purposes of the bankruptcy cost analysis.	0.4	\$ 420	\$ 168.00
Brittny Laukhuff	02/25/20	(.5) Review of updated NOL documentation provided by A. Bourque (KPMG) with regards to incorporation into the Windstream attribute reduction model	0.5	\$ 760	\$ 380.00
Joey Schwartz	02/25/20	Created NOL reduction (by state summary) in state attribute reduction model	0.5	\$ 520	\$ 260.00

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Name	Date	Description	Hours	Rate	Amount
Adam Murphy	02/25/20	(0.2) Review e-mail communication from M. Turner (KPMG) related to revisions to attribute reduction model for draft term sheet; (0.2) review e-mail communication from A. Bourque (KPMG) regarding revisions to attribute reduction model for draft term sheet; (0.1) review e-mail from M. Simpson (Windstream) regarding the legal entity rationalization slide deck, including entities to be converted to LLCs; (0.1) Communication via email with D. Helenbrook (KPMG) regarding next steps to discuss the Windstream legal entity rationalization slide deck.	0.6	\$ 650	\$ 390.00
Eric Albritton	02/25/20	(0.6) Reviewing invoice schedule and Q4 general ledger to prepare for upcoming call with Windstream legal counsel (same day)	0.6	\$ 520	\$ 312.00
Ashby Corum	02/25/20	Communication via email with M. Hoffenberg, KPMG, A. Sexton (Kirkland), H. Hockberger (Kirkland) and B. Weiland (Kirkland) regarding Windstream leases	0.6	\$ 875	\$ 525.00
Ben Cella	02/25/20	(0.5) Revising the Tax Register Report prepared by R. Hyatt (KPMG) based on Alvarez & Marsal's 2/21/20 Register Report; (0.3) Preparing the agenda materials for upcoming weekly status call with Windstream Tax	0.8	\$ 875	\$ 700.00
Chris Nocito	02/25/20	(0.8) Participated in debrief discussion with L. Bull, E. Albritton, and C. Nocito all KPMG) regarding next steps for purposes of the bankruptcy cost analysis.	0.8	\$ 420	\$ 336.00
Eric Albritton	02/25/20	(0.8) Participated in debrief discussion with L. Bull, E. Albritton, and C. Nocito all KPMG) regarding next steps for purposes of the bankruptcy cost analysis.	0.8	\$ 520	\$ 416.00
Lydia Bull	02/25/20	(0.8) Participated in debrief discussion with L. Bull, E. Albritton, and C. Nocito all KPMG) regarding next steps for purposes of the bankruptcy cost analysis.	0.8	\$ 760	\$ 608.00
John Vann	02/25/20	Call with C. Robinson, V. Anger, C. Wheeler, J. Franks, and S. Wagner (Windstream) and B. Cella, J. Vann - partial attendance and K. Polli (all KPMG) to discuss progress related to Windstream tax claims as of 2/25/2020.	0.8	\$ 760	\$ 608.00
Ben Cella	02/25/20	Call with C. Robinson, V. Anger, C. Wheeler, J. Franks, and S. Wagner (Windstream) and B. Cella, J. Vann - partial attendance and K. Polli (all KPMG) to discuss progress related to Windstream tax claims as of 2/25/2020.	0.9	\$ 875	\$ 787.50
Kevin Polli	02/25/20	Call with C. Robinson, V. Anger, C. Wheeler, J. Franks, and S. Wagner (Windstream) and B. Cella, J. Vann - partial attendance and K. Polli (all KPMG) to discuss progress related to Windstream tax claims as of 2/25/2020.	0.9	\$ 875	\$ 787.50

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Name	Date	Description	Hours	Rate	Amount
Paula Torres	02/25/20	Drafted write-up for Windstream regarding successor rules as it relates to FICA taxes (social security and Medicare), FUTA taxes (federal unemployment) and SUTA taxes (state unemployment tax) including details related to how those taxes should be reported / filed on the W-2.	1.1	\$ 650	\$ 715.00
Adam Bourque	02/25/20	(1.3) Performed calculations of anticipated 2020 taxable income in anticipation of updating attribute reduction model	1.3	\$ 760	\$ 988.00
Alexandra Zaunbrecher	02/25/20	Updated various assumptions in Windstream structure deck with regards to review comments received from B. Laukhuff and A Bourque's (KPMG) as of 2/25/2020.	1.3	\$ 520	\$ 676.00
Mary Beth Turner	02/25/20	1.4 Finalized integration of the 2019 tax basis balance sheet data into the scenario model for client deliverable charts; 0.3 Updated the available NOLs in the attribute reduction model per calculations received from A. Bourque (KPMG); 0.3 Finalized revisions performed to the Windstream attribute reduction model to prepare for manager review.	2.0	\$ 420	\$ 840.00
Adam Bourque	02/25/20	2.6) Performed calculations of reductions to net operating losses due to 2020 taxable income in both section 382(l)(5) and section 382(l)(6) scenarios	2.6	\$ 760	\$ 1,976.00
Adam Bourque	02/25/20	(3.9) Updated reduction to historical net operating losses as a result of section 382(l)(5) schedules for new interest expense numbers provided to date.	3.9	\$ 760	\$ 2,964.00
Tim Nichols	02/25/20	Performed WNT Senior Manager review and concurrently revise analysis of true lease opinion to reflect updated approach (2.3); performed analysis regarding authorities relevant to updated approach to true lease opinion (1.6)	3.9	\$ 760	\$ 2,964.00
Adam Murphy	02/26/20	(0.1) Review email communication from A. Bourque (KPMG) regarding revisions to section 382(l)(5) scenario in attribute reduction model; (0.1) review e-mail from M. Turner (KPMG) regarding the revised draft of Windstream attribute reduction model	0.2	\$ 650	\$ 130.00
David Helenbrook	02/26/20	Call with D. Helenbrook and T. Nichols (KPMG) to discuss status of Windstream lease opinion and next steps as of 3/23/2020.	0.4	\$ 875	\$ 350.00
Tim Nichols	02/26/20	Call with D. Helenbrook and T. Nichols (KPMG) to discuss status of Windstream lease opinion and next steps as of 3/23/2020.	0.4	\$ 760	\$ 304.00
Brittney Laukhuff	02/26/20	(.5) Performed Senior Manager review of updated Net Operating Loss (NOL) schedules as of 2/26/2020.	0.5	\$ 760	\$ 380.00
Brittney Laukhuff	02/26/20	Call with A. Bourque (KPMG) regarding updated NOL schedule for inclusion into bankruptcy planning model	0.5	\$ 760	\$ 380.00
Adam Bourque	02/26/20	Call with B. Laukhuff (KPMG) regarding updated NOL schedule for inclusion into bankruptcy planning model	0.5	\$ 760	\$ 380.00

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David Helenbrook	02/26/20	Conference with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding impact of legal entity rationalization on tax attributes	0.5	\$ 875	\$ 437.50
Adam Bourque	02/26/20	Conference with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding impact of legal entity rationalization on tax attributes	0.5	\$ 760	\$ 380.00
Adam Murphy	02/26/20	Conference with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding impact of legal entity rationalization on tax attributes	0.5	\$ 650	\$ 325.00
Mary Beth Turner	02/26/20	0.6 Updated the NOLs available in the Windstream tax attribute reduction model per manager comments received as of 2/26/2020.	0.6	\$ 420	\$ 252.00
Adam Bourque	02/26/20	Conference with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding questions about interpretation of draft settlement term sheet	0.8	\$ 760	\$ 608.00
Adam Murphy	02/26/20	Conference with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding questions about interpretation of draft settlement term sheet	0.8	\$ 650	\$ 520.00
David Helenbrook	02/26/20	Conference with D. Helenbrook, A. Bourque, and A. Murphy (all KPMG) regarding questions about interpretation of draft settlement term sheet	0.8	\$ 875	\$ 700.00
David Helenbrook	02/26/20	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton, N. Warther (Kirkland), D. Helenbrook, M. Hoffenberg (KPMG) to discuss status of tax consulting project including aspects related to draft term sheet, legal entity simplification, and status of tax claims	0.9	\$ 875	\$ 787.50
Mark Hoffenberg	02/26/20	Call with C. Robinson, S. Wheeler, S. Tran (Windstream), A. Sexton, N. Warther (Kirkland), D. Helenbrook, M. Hoffenberg (KPMG) to discuss status of tax consulting project including aspects related to draft term sheet, legal entity simplification, and status of tax claims	0.9	\$ 875	\$ 787.50
Brittny Laukhuff	02/26/20	Meeting with B. Laukhuff and M. Turner (both KPMG) to discuss updates to the NOLs being pulled into the tax attribute reduction model for section 382(l)(5) versus 382(l)(6) on an entity-by-entity basis	1.0	\$ 760	\$ 760.00
Mary Beth Turner	02/26/20	Meeting with B. Laukhuff and M. Turner (both KPMG) to discuss updates to the NOLs being pulled into the tax attribute reduction model for section 382(l)(5) versus 382(l)(6) on an entity-by-entity basis	1.0	\$ 420	\$ 420.00
Manan Shah	02/26/20	Performed Managing Director review and concurrently revise transmittal of payroll tax guidance on employee transfers as part of restructuring for Windstream	1.1	\$ 875	\$ 962.50

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	02/26/20	Conference call with D. Helenbrook, A. Murphy, A. Bourque, and B. Laukhuff (all KPMG), and S. Wheeler, C. Robinson, S. Tran, and C. Kelly (all Windstream) regarding the tax basis balance sheet and adjustments to same.	1.2	\$ 760	\$ 912.00
Adam Murphy	02/26/20	Conference call with D. Helenbrook, A. Murphy, A. Bourque, and B. Laukhuff (all KPMG), and S. Wheeler, C. Robinson, S. Tran, and C. Kelly (all Windstream) regarding the tax basis balance sheet and adjustments to same.	1.2	\$ 650	\$ 780.00
David Helenbrook	02/26/20	Conference call with D. Helenbrook, A. Murphy, A. Bourque, and B. Laukhuff (all KPMG), and S. Wheeler, C. Robinson, S. Tran, and C. Kelly (all Windstream) regarding the tax basis balance sheet and adjustments to same.	1.2	\$ 875	\$ 1,050.00
Brittney Laukhuff	02/26/20	Conference call with D. Helenbrook, A. Murphy, A. Bourque, and B. Laukhuff (all KPMG), and S. Wheeler, C. Robinson, S. Tran, and C. Kelly (all Windstream) regarding the tax basis balance sheet and adjustments to same.	1.2	\$ 760	\$ 912.00
Lydia Bull	02/26/20	(1.8) Senior manager review of summary schedule of providers for invoices provided to reconcile back to the December 31, 2019 general ledger for providers with names G-Z for the bankruptcy cost analysis	1.8	\$ 760	\$ 1,368.00
Chris Nocito	02/26/20	Review of workstream for Katten's 10th monthly fee statement for Charter Litigation to ensure proper allocations for the Bankruptcy Cost Analysis.	1.8	\$ 420	\$ 756.00
Eric Albritton	02/26/20	Performed Senior associate review of monthly fee statement with focus on workstream / time entries to ensure proper allocations for purposes of bankruptcy cost analysis: Katten (10th) - Charter Litigation (1.9).	1.9	\$ 520	\$ 988.00
Eric Albritton	02/26/20	Performed Senior associate review of monthly fee statement with focus on workstream / time entries to ensure proper allocations for purposes of bankruptcy cost analysis: KPMG (7th) - Tax Consulting (2.1)	2.1	\$ 520	\$ 1,092.00
Adam Bourque	02/26/20	(0.3) Review email from Kirkland regarding treatment of various terms in new term sheet (1.9) performed analysis of 2020 projected taxable income including its impact on available net operating losses as a result of offsetting same in 382(l)(5) and 382(l)(6) scenarios (.4) draft email to B. Laukhuff (KPMG) regarding impact of section 382 (l)(5) and 382(l)(5) on availability of net operating losses available to offset 2020 taxable income	2.6	\$ 760	\$ 1,976.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Tax Consulting Services
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Lydia Bull	02/26/20	Review of monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (0.3 hours) Alix Partners - 9th monthly; (0.6 hours) Katten - 10th monthly; (0.4 hours) PW - 9th monthly; (0.2 hours) Perella - 9th monthly; (0.8 hours) Katten - 11th monthly; and (0.3 hours) Morrison & Foerster - 9th.	2.6	\$ 760	\$ 1,976.00
Tim Nichols	02/26/20	Continue (from 2/25) to perform WNT Senior Manager review and concurrently revise analysis of true lease opinion to reflect updated approach (2.7)	2.7	\$ 760	\$ 2,052.00
Adam Bourque	02/26/20	Senior Manager review of February 26, 2020 version of attribute reduction model after updates for 2020 taxable income offset, updated 382 (l)(5) numbers, and other updates.	2.9	\$ 760	\$ 2,204.00
Joey Schwartz	02/26/20	1.5 Created NOL reduction (by entity summary) in state attribute reduction model; 2.0 Created asset reduction summary in state attribute reduction model.	3.5	\$ 520	\$ 1,820.00
Ben Cella	02/27/20	Meeting between B. Cella and C. Stevens (both KPMG) to discuss changes to tax bankruptcy claims that need to be addressed in next week's Windstream Tax Bankruptcy Report.	0.2	\$ 875	\$ 175.00
Caroline Stevens	02/27/20	Meeting between B. Cella and C. Stevens (both KPMG) to discuss changes to tax bankruptcy claims that need to be addressed in next week's Windstream Tax Bankruptcy Report.	0.2	\$ 650	\$ 130.00
Ben Cella	02/27/20	(0.1) Drafted email to the Ohio Division of Taxation to confirm whether tax bankruptcy Claim # 8039 was intended to fully replace tax bankruptcy Claim # 584; (0.1) Drafted email to V. Anger and J. Franks about new tax bankruptcy claims 8039 and 8047 to let them know these claims replace tax bankruptcy claims 584 and 1602; (0.1) Drafted email to N. Tammerine (Alvarez & Marsal) to request that tax bankruptcy claims 584 and 1602 are marked for objection because tax bankruptcy claims 8039 and 8047 were filed this past week to amend 584 and 1602.	0.3	\$ 875	\$ 262.50
Caroline Stevens	02/27/20	(0.3) Prepared agenda for weekly tax claim update call with Windstream - based on results of meeting / details discussed with B. Cella (KPMG)	0.3	\$ 650	\$ 195.00
David Helenbrook	02/27/20	Call with D. Helenbrook and K. Polli (KPMG) to discuss status of projects as of 2/27/2020 including tax claims status and draft term sheet	0.4	\$ 875	\$ 350.00
Kevin Polli	02/27/20	Call with D. Helenbrook and K. Polli (KPMG) to discuss status of projects as of 2/27/2020 including tax claims status and draft term sheet	0.4	\$ 875	\$ 350.00
Lydia Bull	02/27/20	Review of PwC's 10th monthly fee statement to determine appropriate tax treatment of fees for the bankruptcy cost analysis.	0.4	\$ 760	\$ 304.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Tax Consulting Services
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
David Helenbrook	02/27/20	(0.9) Performed Partner review of Equity Recovery Summary and Sources and Uses Summary" (all one document) to determine parameters of tax attribute modeling	0.9	\$ 875	\$ 787.50
Brittny Laukhuff	02/27/20	(.5) Review of financials and equity splits data provided by Kirkland for incorporation into the bankruptcy planning model (.5) Senior manager review of attribute reduction model with respect to determining discrepancies related to information linking	1.0	\$ 760	\$ 760.00
Adam Murphy	02/27/20	(0.1) Review e-mail from S. Wheeler (Windstream) regarding adjustments to tax basis balance sheet for tax basis in PP&E and intangibles; (0.1) review workbook (provided by client) with tax basis of PP&E for tax basis balance sheet with regards to modeling; (0.1) review workbook (provided by client) related to tax basis of intangibles for balance sheet with regards to modeling; (0.1) review e-mail communication from A. Sexton (K&E) related to the calculation of equity splits per draft term sheet	0.4	\$ 650	\$ 260.00
Adam Murphy	02/27/20	(0.4) review calculation of equity splits per draft term sheet proved by client - with regards to modeling; (0.2) review e-mail communication from D. Helenbrook (KPMG) regarding issues with calculation of equity splits per draft term sheet; (0.1) review e-mail from A. Bourque (KPMG) regarding issues with calculation of equity splits per draft term sheet; (0.1) review e-mail from B. Laukhuff (KPMG) regarding issues with calculation of equity splits per draft term sheet including potential impact of calculation on attribute reduction model.	0.8	\$ 650	\$ 520.00
Mary Beth Turner	02/27/20	Updated the Windstream tax attribute reduction model to include updated client data for the tax basis of plant, property & equipment (PP&E) and intangible assets on an entity-by-entity basis.	1.2	\$ 420	\$ 504.00
Lydia Bull	02/27/20	Senior manager review of monthly fee statements, going through workstream reviewing time entries for proper allocations for the bankruptcy cost analysis: (0.9 hours) KPMG - Tax Consulting 7th monthly; and (0.8 hours) Katten - Charter Litigation 10th monthly fee statement.	1.7	\$ 760	\$ 1,292.00
Joey Schwartz	02/27/20	Continue (same day) to create asset reduction summary in state attribute reduction model	2.1	\$ 520	\$ 1,092.00
Chris Nocito	02/27/20	(0.3) Draft email to Windstream legal counsel regarding open items with respect to the Q4 invoices; (0.2) prepare 10th fee statement redaction tracker for purposes of the bankruptcy cost analysis; (0.1) prepare 11th monthly fee statement redaction tracker for purposes of the bankruptcy cost analysis; (1.6) continue (same day) preparing reconciliation of the general ledger with Q4 invoices (provided by Windstream) for purposes of the bankruptcy cost analysis.	2.2	\$ 420	\$ 924.00

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Adam Bourque	02/27/20	(1.2) Performed senior manager review of client provided property plant & equipment tax basis balance sheet and concurrently analyzed with regards to how it will impact attribute reduction model (1.1) Perform senior manager review of client provided intangible tax basis balance sheets with focus on how they will impact attribute reduction model	2.3	\$ 760	\$ 1,748.00
Adam Bourque	02/27/20	(1.6) Perform senior manager review of February 27, 2020 version of attribute reduction model after updates for new tax basis in assets (1.3) updating total net operating losses that will become available subsequent to February 27, 2020 update to attribute reduction model.	2.9	\$ 760	\$ 2,204.00
Joey Schwartz	02/27/20	Created asset reduction (by asset summary) in state attribute reduction model	2.9	\$ 520	\$ 1,508.00
Tim Nichols	02/27/20	Reviewed factual developments in the latest draft of the true lease opinion (.6); incorporate factual developments in true lease opinion (1.3); Senior manager review and concurrently revise the fact section in true lease opinion (1.8)	3.7	\$ 760	\$ 2,812.00
Chris Nocito	02/27/20	(3.9) Began to prepare reconciliation of the general ledger with Q4 invoices (provided by Windstream) for purposes of the bankruptcy cost analysis	3.9	\$ 420	\$ 1,638.00
Ben Cella	02/28/20	Email communication with V. Anger (Windstream) about tax bankruptcy claims that need to be amended or withdrawn as of 2/28/2020.	0.1	\$ 875	\$ 87.50
Adam Murphy	02/28/20	(0.1) Review e-mail from S. Wheeler (KPMG) regarding spreadsheet of intercompany balances; (0.2) review spreadsheet with intercompany balances provided by S. Wheeler; (0.1) review e-mail from D. Helenbrook (KPMG) with responses to comments from B. Laukhuff (KPMG) related to the draft term sheet including potential impact on attribute reduction model	0.4	\$ 650	\$ 260.00
Adam Murphy	02/28/20	(0.1) review e-mail from D. Helenbrook (KPMG) with e-mail chain related to calculation of equity split per draft term sheet; (0.1) review e-mail communication from A. Sexton (K&E) regarding the calculation of equity split per draft term sheet; (0.1) review e-mail from S. Mahoney (PJT Partners) regarding the calculation of equity split per draft term sheet; (0.1) review e-mail from D. Helenbrook (KPMG) regarding spreadsheet of intercompany balances.	0.4	\$ 650	\$ 260.00
Adam Bourque	02/28/20	Meeting with D. Helenbrook and A. Bourque (both KPMG) to discuss updated equity recovery summary and sources and uses summary - to determine parameters of tax attribute modeling	0.9	\$ 760	\$ 684.00
David Helenbrook	02/28/20	Meeting with D. Helenbrook and A. Bourque (both KPMG) to discuss updated equity recovery summary and sources and uses summary - to determine parameters of tax attribute modeling	0.9	\$ 875	\$ 787.50

EXHIBIT C1

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Consulting Services
February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Joey Schwartz	02/28/20	1.4 Created consolidated tax basis balance sheet in attribute reduction model	1.4	\$ 520	\$ 728.00
Joey Schwartz	02/28/20	1.6 Created consolidated tax basis balance sheet in state attribute reduction model	1.6	\$ 520	\$ 832.00
Luis Carcamo	02/28/20	(1.8) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - Katten - 10th Monthly Fee Statement - Charter Litigation	1.8	\$ 275	\$ 495.00
Adam Bourque	02/28/20	(2.2) Performed analysis of updated term sheet and funds flow including how such will impact the attribute reduction model, section 382(l)(5) modeling, and taxable income/net operating loss utilization modeling	2.2	\$ 760	\$ 1,672.00
Chris Nocito	02/28/20	(1.1) Continue, from earlier in the day, to prepare the ordinary course provider schedule with Q4 invoices (provided by Windstream) for purposes of the bankruptcy cost analysis; (1.3) Compiling the monthly / interim fee applications filed for the weeks of February 16, 2020, and February 23, 2020 for use in the bankruptcy cost analysis.	2.4	\$ 420	\$ 1,008.00
Adam Bourque	02/28/20	(2.1) Review of updated term sheet in anticipation of updating attribute reduction model (0.8) review of funds flow in anticipation of updating attribute reduction model	2.9	\$ 760	\$ 2,204.00
Luis Carcamo	02/28/20	(2.9) Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis - KPMG - 7th Monthly Fee Statement - Tax Consulting Services	2.9	\$ 275	\$ 797.50
Joey Schwartz	02/28/20	3.0 Continue (from 2/27) to create asset reduction (by asset summary) in state attribute reduction model	3.0	\$ 520	\$ 1,560.00
Tim Nichols	02/28/20	Continue (from previous day) to review and revise fact section in true lease opinion (2.5); confirm authorities cited in true lease opinion not modified/overruled by subsequent precedents authorities cited in true lease opinion citations (.6)	3.1	\$ 760	\$ 2,356.00
Chris Nocito	02/28/20	3.9 Preparing the ordinary course provider schedule with Q4 invoices (provided by Windstream) for purposes of the bankruptcy cost analysis.	3.9	\$ 420	\$ 1,638.00
Total Tax Consulting Services			417.7		\$ 275,340.50

EXHIBIT C2

Windstream Holdings, Inc., et al.
Case No. 19-22312
Historic NOL Limitation Analysis
February 1, 2020 through February 29, 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>\$ -</u>

EXHIBIT C3

Windstream Holdings, Inc., et al.
Case No. 19-22312
Retention Services
February 1, 2020 through February 29, 2020

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

EXHIBIT C4

Windstream Holdings, Inc., et al.
Case No. 19-22312
Fee Application Preparation Services
February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	02/03/20	Communication via email with B. Dickson (KPMG) regarding estimate related to transaction tax services for week ending 2/1 and go forward for Windstream estimates for next three weeks.	0.1	\$ 228	\$ 22.80
Bruce Dickson	02/03/20	Review monthly billing summary to date related to transaction tax services for Windstream and respond to question from W. Shaffer (KPMG).	0.1	\$ 760	\$ 76.00
Wendy Shaffer	02/03/20	0.2 Updated exhibit C9 of Windstream 7th monthly fee application per direction from B. Cella (KPMG); 0.1 follow-up communication via email with B. Cella (KPMG) regarding outstanding questions related to Windstream 7th monthly fee application.	0.3	\$ 228	\$ 68.40
Brittney Laukhuff	02/03/20	Performed Senior manager review of Windstream 7th Monthly fee application and concurrently draft review comments to provide to W. Shaffer (KPMG)	1.5	\$ 760	\$ 1,140.00
Wendy Shaffer	02/03/20	0.6 Prepared Estimate for Windstream for week ending 2/1/2020 and 0.1 send to D. Helenbrook (KPMG Partner) via email with related support; 1.5 Updated exhibit C1 of Windstream 8th monthly fee application to include data received from professionals as of 2/3/2020; 0.1 send Updated Windstream 7th monthly fee application documents to D. Helenbrook (KPMG Partner) for review.	2.3	\$ 228	\$ 524.40
Wendy Shaffer	02/04/20	0.2 Updated exhibit C1 of Windstream 7th monthly fee application per direction from B. Laukhuff (KPMG Senior Manager); 0.1 draft email to D. Helenbrook (KPMG Partner) to request review/approval of same; 1.5 Updated exhibit C1 of Windstream 8th monthly fee application to include data received from professionals as of 2/4/2020.	1.8	\$ 228	\$ 410.40
Wendy Shaffer	02/05/20	1.1 Began to update exhibit D/D1 of Windstream 8th monthly fee application to include expense data received from professionals as of 2/5/2020; 0.1 draft email to send copy of same to M. Plangman (KPMG) for approval; 0.1 Prepared cover letter for Windstream 7th monthly fee application and 0.1 draft email to send copy of same to M. Plangman (KPMG) for approval; 0.1 draft email to H. Steinberg (KPMG) to request approval of Finalized versions of Windstream 7th monthly fee application including permission to apply electronic signature	1.5	\$ 228	\$ 342.00
Wendy Shaffer	02/05/20	2.7 Updated exhibit C1 of Windstream December fee application to include data received from professionals as of 2/7/2020.	2.7	\$ 228	\$ 615.60
Monica Plangman	02/06/20	Performed Associate Director review of Windstream files and provide approval to W. Shaffer (KPMG) 0.1; perform research per request of S. Carlin (KPMG OGC) pulling documents from docket and transmitting for his review 0.3.	0.4	\$ 300	\$ 120.00
Monica Plangman	02/07/20	Communication with W. Shaffer (KPMG) to provide approval to additional revisions related to Windstream November fee statement.	0.1	\$ 300	\$ 30.00

EXHIBIT C4

Windstream Holdings, Inc., et al.
Case No. 19-22312
Fee Application Preparation Services
February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	02/07/20	0.2 Finalized (PDF) Windstream 7th monthly fee application to send to M. Plangman (KPMG) to request approval prior to filing; 0.1 drafted email to T. Smith (K&E) to request filing and service of KPMG's 7th monthly fee application (once approved by Partner)	0.3	\$ 228	\$ 68.40
Wendy Shaffer	02/10/20	0.1 Created Summary PDF of Windstream 7th monthly to send to D. Helenbrook (KPMG) to provide to client with regards to previous communication received; 0.6 Prepared Windstream estimate for week ending 2/8/2020; 0.1 drafted email to D. Helenbrook to provide copy of same including related support.	0.8	\$ 228	\$ 182.40
Wendy Shaffer	02/11/20	Finalized exhibit C9 of Windstream 8th monthly fee application in preparation for management review.	0.3	\$ 228	\$ 68.40
Wendy Shaffer	02/11/20	1.4 Updated exhibit C1 of Windstream December fee application to include data received from professionals as of 2/14/2020; 0.2 Finalized exhibit C4 of Windstream 8th monthly fee application in preparation for management review; 0.5 began to finalize exhibit C1 of Windstream 8th monthly fee application; 0.4 begin to draft Windstream January fee application exhibits.	2.5	\$ 228	\$ 570.00
Wendy Shaffer	02/12/20	0.1 Finalized transaction services exhibits in Windstream 8th monthly and 0.1 send to B. Dickson (KPMG) for review / approval.	0.2	\$ 228	\$ 45.60
Bruce Dickson	02/12/20	Review and approve draft schedules for 8th fee application.	0.2	\$ 760	\$ 152.00
Wendy Shaffer	02/12/20	0.5 Finalized Windstream 8th monthly fee application exhibits in preparation of management review; 0.2 Updated exhibit C1 of Windstream January fee application to include data received from professionals as of 2/13	0.7	\$ 228	\$ 159.60
Wendy Shaffer	02/13/20	0.3 Finalized Windstream 8th monthly fee application and 0.1 send to M. Plangman (KPMG) for initial review. 0.1 draft email to A. Polansky (K&E) requesting status related to filing KPMG's 7th monthly fee application in Windstream matter; 0.1 send copy of filed Windstream 7th monthly fee application to K. Moodi (Windstream) and A. Gasbarra (A&M) as required per Windstream billing procedures.	0.5	\$ 228	\$ 114.00
Wendy Shaffer	02/14/20	Review and send copy of Order Approving KPMG's 2nd Interim fee application to D. Helenbrook (KPMG Partner).	0.1	\$ 228	\$ 22.80
Monica Plangman	02/17/20	Performed Associate Director review of monthly fee statement and concurrently provide comments	0.2	\$ 300	\$ 60.00
Wendy Shaffer	02/17/20	0.5 Created Windstream estimate for week ending 2/15 and 0.1 send email to D. Helenbrook (KPMG) to provide copy of estimate including related support; 0.2 Updated exhibit A of Windstream January fee application to include new team members as of 2/17/2020, including corresponding titles and rates; 0.1 drafted email to D. Helenbrook (KPMG) regarding status of filing of Windstream 7th monthly fee applications and timeline to review Windstream 8th monthly fee application	0.9	\$ 228	\$ 205.20

EXHIBIT C4

Windstream Holdings, Inc., et al.
Case No. 19-22312
Fee Application Preparation Services
February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Monica Plangman	02/18/20	Continue (from 2/17) Associate Director review of monthly fee statement and concurrently provide comments	1.9	\$ 300	\$ 570.00
Wendy Shaffer	02/19/20	0.6 Updates to Windstream 8th monthly fee application per M. Plangman (KPMG); 0.1 draft email and send final draft of Windstream 8th monthly fee application to Partners/team leads for review/approval.	0.7	\$ 228	\$ 159.60
Bruce Dickson	02/20/20	(0.1) Review draft of monthly fee statement and (0.1) draft email to W. Shaffer (PMG) to provide approval of same.	0.2	\$ 760	\$ 152.00
Bruce Dickson	02/24/20	Prepare summary of monthly transaction tax fees to provide to W. Shaffer (KPMG) for use estimates to provide to A&M.	0.2	\$ 760	\$ 152.00
Wendy Shaffer	02/24/20	0.6 Created estimate for Windstream for week ending 2/22/20 and 0.1 draft email to D. Helenbrook (KPMG) to provide copy of estimate including related support; 0.2 review and respond to email from B. Cella (KPMG) regarding services to be billed in Windstream 8th monthly fee application and address outstanding items related to same; 0.3 Updates to Windstream 8th monthly fee application per direction from B. Laukhuff and A. Bourque (both KPMG); 0.6 Finalized updates to Windstream 8th monthly fee application and 0.1 send final drafts of exhibits to D. Helenbrook (KPMG) for approval	1.9	\$ 228	\$ 433.20
Wendy Shaffer	02/25/20	0.1 Respond to email from E. Albritton (KPMG) regarding status of filing of Windstream 8th monthly and 3rd Interim fee applications; 1.0 Updates to exhibit C1 of Windstream January fee application to include data received from professionals as of 2/25/2020.	1.1	\$ 228	\$ 250.80
Wendy Shaffer	02/26/20	0.2 Update to Windstream 8th monthly fee application per D. Helenbrook (KPMG); 0.1 drafted email to send copy of final version of Windstream 8th monthly exhibits to H. Steinberg (KPMG) to request approval/ permission to apply electronic signature.	0.3	\$ 228	\$ 68.40
Wendy Shaffer	02/27/20	0.6 Updates to exhibit C9 Windstream 9th monthly fee application to include data received from professionals as of 2/27/2020	0.6	\$ 228	\$ 136.80
Wendy Shaffer	02/27/20	1.1 Continued, same day, to update exhibit C1 Windstream 9th monthly fee application to include data received from professionals as of 2/27/2020; 0.4 Updates to exhibit C4 Windstream 9th monthly fee application to include data received from professionals as of 2/27/2020; 0.1 draft email to T. Smith (K&E) to request filing and service of Windstream 8th monthly fee application; 0.1 review and confirm consolidated invoice for Windstream 7th monthly prepared by A. Taylor, 0.3 Finalized Windstream 8th monthly fee application PDF and send to M. Plangman (KPMG) for final approval prior to filing; 0.3 updates to Windstream 8th monthly PDF file per M. Plangman (KPMG) prior to sending to counsel for filing	2.3	\$ 228	\$ 524.40
Wendy Shaffer	02/27/20	3.9 Updates to exhibit C1 Windstream 9th monthly fee application to include data received from professionals as of 2/27/2020	3.9	\$ 228	\$ 889.20

EXHIBIT C4

Windstream Holdings, Inc., et al.
Case No. 19-22312
Fee Application Preparation Services
February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	02/28/20	1.7 Updates to exhibit C9 Windstream 9th monthly fee application to include data received from professionals as of 2/28/2020; 0.2 Begin to draft Narrative for Windstream 3rd Interim fee application; 0.1 check court docket to confirm filing of KPMG's 8th monthly fee application and send email to D. Helenbrook (KPMG) regarding objection deadline related to same; 0.1 created summary spreadsheet for Windstream 8th monthly to send to D. Helenbrook (KPMG) to provide to client; 0.1 draft email to A. Gasbarra (A&M) and K. Moody (Windstream) to provide copy of Windstream 8th monthly fee application per billing procedures	2.2	\$ 228	\$ 501.60
Total Fee Application Preparation Services			32.8		\$ 8,836.00

EXHIBIT C5

Windstream Holdings, Inc., et al.
Case No. 19-22312
Non-Working Travel Time
February 1, 2020 through February 29, 2020

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

EXHIBIT C6

Windstream Holdings, Inc., et al.
Case No. 19-22312
Tax Compliance - Transaction Tax Services
February 1, 2020 through February 29, 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
February 1, 2020 through February 29, 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: February 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 2/1/2020 through 2/29/2020 for the entities listed above.

EXHIBIT C7

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Tax Compliance Services (EarthLink Implementation)
 February 1, 2020 through February 29, 2020

Name	Hours	Total
Hours related to Tax Compliance Services (EarthLink Implementation)	<u>0.0</u>	<u>\$ -</u>
Technology fee for February - April 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)

February 1, 2020 through February 29, 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
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Ben Cella	02/04/20	Call between B. Cella and J. Vann (both KPMG) to discuss status and next steps related to Windstream Wisconsin bankruptcy tax audits as of 2/4/2020.	0.1	\$ 875	\$ 87.50
John Vann	02/04/20	Call between B. Cella and J. Vann (both KPMG) to discuss status and next steps related to Windstream Wisconsin bankruptcy tax audits as of 2/4/2020.	0.1	\$ 760	\$ 76.00
John Vann	02/04/20	Meeting between J. Vann and S. Nartadam (both KPMG) to discuss reconciling the Wisconsin Franchise Tax returns for 2015, 2016, and 2017 to the Wisconsin auditor's workpapers and the trial balance for the purpose of determining the accuracy of trial balance data and auditor provided schedules.	0.5	\$ 760	\$ 380.00
Samantha Nartadam	02/04/20	Meeting between J. Vann and S. Nartadam (both KPMG) to discuss reconciling the Wisconsin Franchise Tax returns for 2015, 2016, and 2017 to the Wisconsin auditor's workpapers and the trial balance for the purpose of determining the accuracy of trial balance data and auditor provided schedules.	0.5	\$ 520	\$ 260.00
Ben Cella	02/04/20	Call with V. Anger and S. Wagner (Windstream) and C. Stevens, R. Blattner, B. Cella and J. Vann (all KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 2/4/2020.	0.7	\$ 875	\$ 612.50
Caroline Stevens	02/04/20	Call with V. Anger and S. Wagner (Windstream) and C. Stevens, R. Blattner, B. Cella and J. Vann (all KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 2/4/2020.	0.7	\$ 650	\$ 455.00
John Vann	02/04/20	Call with V. Anger and S. Wagner (Windstream) and C. Stevens, R. Blattner, B. Cella and J. Vann (all KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 2/4/2020.	0.7	\$ 760	\$ 532.00
Rick Blattner	02/04/20	Call with V. Anger and S. Wagner (Windstream) and C. Stevens, R. Blattner, B. Cella and J. Vann (all KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 2/4/2020.	0.7	\$ 875	\$ 612.50
John Vann	02/04/20	(0.8) Analyze files provided by client on January 31, 2020 and February 4, 2020 to determine if files are sufficient to use in the reconciliation process for the Wisconsin audit, in advance of a client status meeting; (0.1) Drafted email to B. Cella (KPMG) describing how the Windstream NTI entity trial balance ties to the Wisconsin Franchise Tax return and to the Wisconsin auditor workpapers for the purpose of reconciling client provided data.	0.9	\$ 760	\$ 684.00
Ben Cella	02/05/20	Analyzed the Wisconsin sales tax auditor's workpapers for the tax bankruptcy claims in comparison to the sales reported on the Wisconsin franchise tax returns to verify the Wisconsin auditor had used accurate amounts from the franchise tax returns as the basis for the sales subject to Wisconsin sales tax.	0.3	\$ 875	\$ 262.50
Molly Newell	02/05/20	Call with S. Wagner (Windstream), S. Metz (KPMG) and M. Newell (KPM) to discuss credit workpapers and best approach to present the information to the city of Denver in order to prove that credits were issued to Denver customers	0.9	\$ 520	\$ 468.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Audit Defense Services
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Stephen Metz	02/05/20	Call with S. Wagner (Windstream), S. Metz (KPMG) and M. Newell (KPM) to discuss credit workpapers and best approach to present the information to the city of Denver in order to prove that credits were issued to Denver customers	0.9	\$ 760	\$ 684.00
Molly Newell	02/05/20	(0.7) Drafted summary of findings related to call (n same day with S. Wagner - Windstream) to present to S. Metz (KPMG) as a summary reference point and to leverage when we present detail to the City of Denver regarding the credits; (0.5) review of workpapers provided by S. Wagner (Windstream) to identify which Invoice ID's were missing from Tab #2 in workpapers so S. Wagner (Windstream) can track down missing information and provide to KPMG to determine if the city of Denver credits were properly issued	1.2	\$ 520	\$ 624.00
Samantha Nartadam	02/05/20	(1.5) Reconciling the Wisconsin Franchise Tax returns for 2015, 2016, 2017 to the Wisconsin auditor's workpapers as well as the trial balance for the purpose of determining the accuracy of trial balance data and auditor provided schedules; Comparing the entities included in the auditor's workpapers with what is listed on the trial balance; (0.5) Summarized findings related to same to provide to J. Vann (KPMG).	2.0	\$ 520	\$ 1,040.00
John Vann	02/07/20	Perform Senior Manager review of Windstream Holdings Wisconsin reconciliation of Wisconsin Form 6 to Wisconsin audit assessment for the purpose of verifying auditor work.	0.8	\$ 760	\$ 608.00
Ben Cella	02/10/20	Call with R. Blattner, J. Vann and B. Cella (all KPMG) to discuss Windstream Wisconsin reconciliation of trial balance to franchise tax returns to determine additional ask from client and next steps with auditor.	0.5	\$ 875	\$ 437.50
John Vann	02/10/20	Call with R. Blattner, J. Vann and B. Cella (all KPMG) to discuss Windstream Wisconsin reconciliation of trial balance to franchise tax returns to determine additional ask from client and next steps with auditor.	0.5	\$ 760	\$ 380.00
Rick Blattner	02/10/20	Call with R. Blattner, J. Vann and B. Cella (all KPMG) to discuss Windstream Wisconsin reconciliation of trial balance to franchise tax returns to determine additional ask from client and next steps with auditor.	0.5	\$ 875	\$ 437.50
Ben Cella	02/10/20	(0.5) Communication via email with V. Anger and S. Wagner (both Windstream) about the availability of Wisconsin sales tax returns for the tax bankruptcy claims; (0.2) communication via email with C. Robinson, V. Anger, S. Wagner, and J. Marchal (all Windstream) about progress on the Georgia tax bankruptcy claims as of 2/20/2020.	0.7	\$ 875	\$ 612.50

EXHIBIT C9

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Audit Defense Services
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
John Vann	02/10/20	(0.6) Prepare reconciliation of 2017 Windstream Holdings, Inc. franchise tax return to trial balance to audit assessment data for the purpose of discussing on a February 10th call with R. Blattner and B. Cella, both KPMG, (0.2) Draft an email to client (V. Anger) summarizing the status of Wisconsin franchise tax reconciliations and additional data needed to complete the analysis, for the purpose of tying out client data to auditor numbers.	0.8	\$ 760	\$ 608.00
Ben Cella	02/11/20	(0.1) Communication via email with the Georgia Department of Revenue regarding updates related to Windstream tax bankruptcy claims.	0.1	\$ 875	\$ 87.50
John Vann	02/11/20	Meeting with J. Vann and S. Nartadam (KPMG) to review prepared Wisconsin Franchise Tax reconciliation to trial balance for the purpose of determining potential variance resolution and process changes.	0.3	\$ 760	\$ 228.00
Samantha Nartadam	02/11/20	Meeting with J. Vann and S. Nartadam (KPMG) to review prepared Wisconsin Franchise Tax reconciliation to trial balance for the purpose of determining potential variance resolution and process changes.	0.3	\$ 520	\$ 156.00
Ben Cella	02/11/20	Call with V. Anger, C. Robinson and S. Wagner (Windstream) and C. Stevens, B. Cella and J. Vann (all KPMG) to discuss progress and next steps related to Wisconsin audit of Windstream entities as of 2/11/2020.	0.5	\$ 875	\$ 437.50
Caroline Stevens	02/11/20	Call with V. Anger, C. Robinson and S. Wagner (Windstream) and C. Stevens, B. Cella and J. Vann (all KPMG) to discuss progress and next steps related to Wisconsin audit of Windstream entities as of 2/11/2020.	0.5	\$ 650	\$ 325.00
John Vann	02/11/20	Call with V. Anger, C. Robinson and S. Wagner (Windstream) and C. Stevens, B. Cella and J. Vann (all KPMG) to discuss progress and next steps related to Wisconsin audit of Windstream entities as of 2/11/2020.	0.5	\$ 760	\$ 380.00
John Vann	02/12/20	(0.8) Analyzed client provided billing files for Windstream Holdings, Inc. consolidated entities to determine if the data is in acceptable format to present to the auditor / to gauge the percentage of revenue that is wholesale and exempt (and thus not taxable).	0.8	\$ 760	\$ 608.00
Samantha Nartadam	02/12/20	Began to prepare reconciliation between the 2015 billing files of the three Windstream entities McLeodUSA Telecommunications Services, LLC, Windstream Norlight, LLC., and LDMI Telecommunications, LLC) that were included in the audit analysis and the trial balance - in order to determine whether the audit assessment was overestimated with regards to amount due.	1.6	\$ 520	\$ 832.00
Ben Cella	02/13/20	Communication via email with J. Vann (KPMG) about the status of the Wisconsin tax bankruptcy claims as of 2/13/2020.	0.1	\$ 875	\$ 87.50

EXHIBIT C9

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Audit Defense Services
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	02/13/20	Continue (from 2/12) to prepare reconciliation between the 2015 billing files of the three Windstream entities McLeodUSA Telecommunications Services, LLC, Windstream Norlight, LLC., and LDMI Telecommunications, LLC) that were included in the audit analysis and the trial balance - in order to determine whether the audit assessment was overestimated with regards to amount due.	2.0	\$ 520	\$ 1,040.00
Samantha Nartadam	02/14/20	Finalized the reconciliation between the 2015 billing files of the three Windstream entities McLeodUSA Telecommunications Services, LLC, Windstream Norlight, LLC., and LDMI Telecommunications, LLC) that were included in the audit analysis and the trial balance - in order to determine whether the audit assessment was overestimated with regards to amount due.	3.4	\$ 520	\$ 1,768.00
Ben Cella	02/17/20	(0.1) Drafted email to J. Vann (KPMG) about the status of the Windstream NTI Wisconsin tax bankruptcy claim.	0.1	\$ 875	\$ 87.50
Ben Cella	02/17/20	Call with V. Anger, J. Marchal, and S. Wagner (All Windstream) and B. Cella and C. Stevens (both KPMG) to discuss the status/strategy of remaining Georgia Sales and Use Audits/Claims (Windstream Communications and Windstream Supply)	0.5	\$ 875	\$ 437.50
Caroline Stevens	02/17/20	Call with V. Anger, J. Marchal, and S. Wagner (All Windstream) and B. Cella and C. Stevens (both KPMG) to discuss the status/strategy of remaining Georgia Sales and Use Audits/Claims (Windstream Communications and Windstream Supply).	0.5	\$ 650	\$ 325.00
Samantha Nartadam	02/17/20	Providing the 2015 billing to trial balance reconciliation of the entities listed on the audit assessments to J. Vann (KPMG) in order to review the large variances for each entity (1.9); Additionally, begin reviewing the 2017 sales & use tax returns for all the entities included in the audit assessments provided by the client in order to compare the taxable sales to the sales listed on the franchise tax returns (1.1).	3.0	\$ 520	\$ 1,560.00
Ben Cella	02/18/20	Call between B. Cella and J. Vann (both KPMG) to discuss the availability of data pertaining to Wisconsin bankruptcy tax audits.	0.3	\$ 875	\$ 262.50
John Vann	02/18/20	Call between B. Cella and J. Vann (both KPMG) to discuss the availability of data pertaining to Wisconsin bankruptcy tax audits.	0.3	\$ 760	\$ 228.00
John Vann	02/18/20	Call with C. Robinson and S. Wagner (Windstream) and R. Blattner and J. Vann (KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 2/28/2020.	0.3	\$ 760	\$ 228.00
Rick Blattner	02/18/20	Call with C. Robinson and S. Wagner (Windstream) and R. Blattner and J. Vann (KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 2/28/2020.	0.3	\$ 875	\$ 262.50
Ben Cella	02/18/20	Call with representative from Georgia Department of Revenue to discuss the revised tax audit assessments and the state's plans to amend the related tax bankruptcy claims	0.3	\$ 875	\$ 262.50

EXHIBIT C9

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Audit Defense Services
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Rod Martinez	02/18/20	Call with S. Metz and R. Martinez (KPMG) to review trial balance to determine whether additional information is needed from Windstream before providing info to the Denver Treasury Department.	0.4	\$ 875	\$ 350.00
Stephen Metz	02/18/20	Call with S. Metz and R. Martinez (KPMG) to review trial balance to determine whether additional information is needed from Windstream before providing info to the Denver Treasury Department.	0.4	\$ 760	\$ 304.00
John Vann	02/18/20	(0.6) Senior Manager review of 2015 trial balance to billings reconciliation for LDMI Telecommunications, LLC to determine variance.	0.6	\$ 760	\$ 456.00
John Vann	02/18/20	Meeting with J. Vann and S. Nartadam (both KPMG) to discuss LDMI Telecommunications, LLC variance in trial balance to billing file reconciliation for the purposes of verifying the Wisconsin audit assessment.	0.6	\$ 760	\$ 456.00
Samantha Nartadam	02/18/20	Meeting with J. Vann and S. Nartadam (both KPMG) to discuss LDMI Telecommunications, LLC variance in trial balance to billing file reconciliation for the purposes of verifying the Wisconsin audit assessment.	0.6	\$ 520	\$ 312.00
Stephen Metz	02/18/20	(0.6) Review of 2018 Trial Balance for Windstream sent by S. Wagner (Windstream); these documents will be used to show Denver that no taxable activity occurred in the city; (.1) Drafted email to S. Wagner (Windstream) with additional questions related to same.	0.7	\$ 760	\$ 532.00
Ben Cella	02/18/20	(0.4) Draft email to C. Robinson, V. Anger, S. Wagner, and J. Marchal about revised tax audit assessments for Georgia and Georgia's plans to amend the related tax bankruptcy claims; (1.2) Performed research to locate publicly available revenue information for prior owners of the entities undergoing tax audits in Wisconsin.	1.6	\$ 875	\$ 1,400.00
Samantha Nartadam	02/18/20	Reconciling the LDMI Telecommunications, LLC billing file accounts with the Trial balance accounts in order to pinpoint the variance to ultimately verify the amounts on the WI audit assessment	2.3	\$ 520	\$ 1,196.00
Ben Cella	02/19/20	Communication via email with K. Polli and V. Laddha (both KPMG) about income tax issues related to Windstream's bankruptcy claims.	0.2	\$ 875	\$ 175.00
Samantha Nartadam	02/19/20	Revising taxable amounts in 2017 sales & use tax returns for all the entities included in the audit assessments provided by the client in order to compare the taxable sales to the sales listed on the franchise tax returns (1.7); Summarizing additional entities not included in the audit assessment in order to verify the WI audit assessments (0.7).	2.4	\$ 520	\$ 1,248.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Audit Defense Services
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	02/20/20	Meeting with J. Vann and S. Nartadam (both KPMG) to discuss the inventory of sales tax returns provided by the client and to determine which periods are still outstanding and require the client to provide additional data	0.3	\$ 520	\$ 156.00
John Vann	02/20/20	Meeting with J. Vann and S. Nartadam (both KPMG) to discuss the inventory of sales tax returns provided by the client and to determine which periods are still outstanding and require the client to provide additional data.	0.3	\$ 760	\$ 228.00
Ben Cella	02/20/20	(0.1) Drafted email to V. Anger (Windstream) about progress on Missouri tax bankruptcy claim as of 2/20; (0.2) Drafted email to C. Robinson, V. Anger, S. Wagner, and J. Marchal (all Windstream) about the revised Georgia tax bankruptcy claims; (0.1) Draft email to J. Franks (Windstream) about prior Wisconsin franchise tax audit including its impact to tax bankruptcy claims.	0.4	\$ 875	\$ 350.00
Ben Cella	02/20/20	Call with B. Cella, R. Blattner and J. Vann (KPMG) to discuss progress related to Windstream Wisconsin audit of Windstream entities as of 2/20/2020.	0.4	\$ 875	\$ 350.00
John Vann	02/20/20	Call with B. Cella, R. Blattner and J. Vann (KPMG) to discuss progress related to Windstream Wisconsin audit of Windstream entities as of 2/20/2020.	0.4	\$ 760	\$ 304.00
Rick Blattner	02/20/20	Call with B. Cella, R. Blattner and J. Vann (KPMG) to discuss progress related to Windstream Wisconsin audit of Windstream entities as of 2/20/2020.	0.4	\$ 875	\$ 350.00
Caroline Stevens	02/20/20	0.1 Updated the Windstream NuVox Missouri Power of Attorney (POA) to include C. Robinson (Windstream) (0.1) Drafted email to send updated POA to State; (0.2) Call with representative from State of Missouri to discuss claim for Windstream Nuvox specifically, to inform them about amount of claim paid / claim should be withdrawn. (0.2) Update Georgia Spreadsheet for new assessment amounts sent by R. Barnes (Georgia Department of Revenue) for the 8 entities Windstream (who made an agreement) in order to advise Windstream regarding current amounts owed to State.	0.6	\$ 650	\$ 390.00
John Vann	02/20/20	(1.9) Senior Manager review of 2017 analysis of Windstream Holdings, Inc. trial balance to sales tax returns to franchise tax returns for the purpose of validating Wisconsin audit findings.	1.9	\$ 760	\$ 1,444.00
Samantha Nartadam	02/20/20	Review return documentation provided and concurrently preparing summary analysis to compare to franchise tax returns for 2017 (2.0); summarizing which additional sales tax return we will need to request in order to reconcile the taxable sales amount to the franchise tax returns (1.1).	3.1	\$ 520	\$ 1,612.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Audit Defense Services
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
John Vann	02/21/20	Meeting with J. Vann and S. Nartadam (both KPMG) to discuss sales tax to franchise tax reconciliation incorporating client provided sales tax returns to determine open data requests requiring follow-up with client.	0.4	\$ 760	\$ 304.00
Samantha Nartadam	02/21/20	Meeting with J. Vann and S. Nartadam (both KPMG) to discuss sales tax to franchise tax reconciliation incorporating client provided sales tax returns to determine open data requests requiring follow-up with client.	0.4	\$ 520	\$ 208.00
Samantha Nartadam	02/21/20	Finalized review of Windstream returns provided (0.3) and preparing summary analysis to compare to franchise tax returns for 2017 (0.3); summarizing which additional sales tax return we will need to request in order to reconcile the taxable sales amount to the franchise tax returns (0.3).	0.9	\$ 520	\$ 468.00
John Vann	02/22/20	(0.3) Draft email to the Wisconsin sales tax auditor (C. Stephenson) to request additional information to support the total Wisconsin sales used to generate sales tax assessments.	0.3	\$ 760	\$ 228.00
Ben Cella	02/24/20	Call between B. Cella and J. Vann (both KPMG) to discuss updates and next steps related to the Windstream Wisconsin bankruptcy tax audits as of 2/24/2020.	0.5	\$ 875	\$ 437.50
John Vann	02/24/20	Call between B. Cella and J. Vann (both KPMG) to discuss updates and next steps related to the Windstream Wisconsin bankruptcy tax audits as of 2/24/2020.	0.5	\$ 760	\$ 380.00
John Vann	02/24/20	Meeting with J. Vann and S. Nartadam (both KPMG) to discuss status of sales tax to franchise tax reconciliation for McLeod Telecommunications Services, LLC to determine if a tax determination can be made based off of general ledger account descriptions provided in client data.	1.1	\$ 760	\$ 836.00
Samantha Nartadam	02/24/20	Meeting with J. Vann and S. Nartadam (both KPMG) to discuss status of sales tax to franchise tax reconciliation for McLeod Telecommunications Services, LLC to determine if a tax determination can be made based off of general ledger account descriptions provided in client data.	1.1	\$ 520	\$ 572.00
Ben Cella	02/24/20	(0.6) Reviewing Wisconsin franchise tax returns received from J. Franks (Windstream), (0.6) Analyzed the Wisconsin franchise tax returns in comparison to the sales tax auditors workpapers; (0.3) Drafted email to J. Franks (Windstream) to provide feedback about the Wisconsin franchise tax returns; (0.2) Drafted email to team members noting thoughts about the comparison between the Wisconsin franchise tax returns and the sales tax workpapers.	1.7	\$ 875	\$ 1,487.50
Samantha Nartadam	02/24/20	Performed procedures to apply same methodology for the 2017 franchise tax return analysis to 2015 / 2016 (1.8); reconciled the McLeod 2016 / 2017 franchise tax returns with the monthly sales tax returns (0.6).	2.4	\$ 520	\$ 1,248.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
 Case No. 19-22312
 Audit Defense Services
 February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Ben Cella	02/25/20	0.2 Reviewing new Wisconsin franchise tax returns received from J. Franks (Windstream), (0.3) Performed analysis to compare the new Wisconsin franchise tax returns in comparison to the sales tax auditors workpapers; (0.1) Drafted email to KPMG project team regarding the comparison between the Wisconsin franchise tax returns and the sales tax workpapers.	0.6	\$ 875	\$ 525.00
Ben Cella	02/27/20	Communication with J. Vann (KPMG) regarding status of Wisconsin tax audits for bankruptcy claims prior to weekly status call with Windstream to discuss the Wisconsin tax audits.	0.1	\$ 875	\$ 87.50
Caroline Stevens	02/27/20	Correspondence via email with J. Talleur (Missouri Department of Revenue) to regarding Windstream bankruptcy claim that was actually paid.	0.3	\$ 650	\$ 195.00
Rick Blattner	02/27/20	Call with C. Robinson, V. Anger and S. Wagner (Windstream) and R. Blattner - partial attendance, B. Cella and J. Vann (all KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 2/27/2020.	0.3	\$ 875	\$ 262.50
Ben Cella	02/27/20	Call with C. Robinson, V. Anger and S. Wagner (Windstream) and R. Blattner - partial attendance, B. Cella and J. Vann (all KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 2/27/2020.	0.5	\$ 875	\$ 437.50
John Vann	02/27/20	Call with C. Robinson, V. Anger and S. Wagner (Windstream) and R. Blattner - partial attendance, B. Cella and J. Vann (all KPMG) to discuss progress on Wisconsin audit of Windstream entities as of 2/27/2020.	0.5	\$ 760	\$ 380.00
John Vann	02/27/20	Meeting with J. Vann (KPMG) to discuss methodology to determine exempt sales for McLeod Telecommunications Services, LLC 2015 billing file in order to know which items to exclude for reconciliation purposes.	0.5	\$ 760	\$ 380.00
Samantha Nartadam	02/27/20	Meeting with S. Nartadam (KPMG) to discuss methodology to determine exempt sales for McLeod Telecommunications Services, LLC 2015 billing file in order to know which items to exclude for reconciliation purposes.	0.5	\$ 520	\$ 260.00
John Vann	02/27/20	Call between R. Blattner and J. Vann (both KPMG) to discuss status and next steps related to Wisconsin bankruptcy tax audits as of 2/27/2020.	0.9	\$ 760	\$ 684.00
Rick Blattner	02/27/20	Call between R. Blattner and J. Vann (both KPMG) to discuss status and next steps related to Wisconsin bankruptcy tax audits as of 2/27/2020.	0.9	\$ 875	\$ 787.50
Samantha Nartadam	02/27/20	Preparing the McLeod Telecommunications Services, LLC 2015 billing file exempt sales Q1-Q4 analysis in order to confirm which items need to be excluded for reconciliation purposes in connection with the taxable sales amounts on the franchise tax returns.	3.0	\$ 520	\$ 1,560.00

EXHIBIT C9

Windstream Holdings, Inc., et al.
Case No. 19-22312
Audit Defense Services
February 1, 2020 through February 29, 2020

Name	Date	Description	Hours	Rate	Amount
Samantha Nartadam	02/28/20	(1.0) Finalizing McLeod Telecommunications Services, LLC 2015 billing file exempt sales analysis for Q1-Q4; (1.6) preparing outstanding return request based on the entities that are contained in the total audit assessment in order to request them from the client	2.6	\$ 520	\$ 1,352.00
Total Audit Defense Services			<u>67.3</u>		<u>\$ 44,157.50</u>

EXHIBIT D

Windstream Holdings, Inc., et al.
Case No. 19-22312
Summary of Out of Pocket Expenses
February 1, 2020 through February 29, 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
February 1, 2020 through February 29, 2020

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

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 above-captioned debtors and debtors in possession (the “Debtors”).
3. I submit this certification in conjunction with KPMG’s Third Interim Fee Application, dated April 14, 2020 (the “Application”), for Interim Allowance of Compensation for Services Rendered and Reimbursement of Expenses for the Period from November 1, 2019 through February 29, 2020 (the “Third 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”).
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:

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.

(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: April 14, 2020

/s/ Howard Steinberg

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

Schedule 4

**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)
<hr/>)	

**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 Wilhelmsen	Senior Manager - WNT State & Local Tax	0.3	\$ 760	\$ 228.00
Brian Defliese	Paraprofessional - Tax Technician	43.1	\$ 275	\$ 11,852.50
Brittney 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 ⁽¹⁾
Tax Compliance Services (EarthLink Implementation)	0.0	\$ 2,500.00 ⁽¹⁾
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**

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

**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)
)	

FROM MARCH 1, 2020 THROUGH JUNE 26, 2020

7

“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
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	1.7	\$ 875	\$ 1,487.50
Ben Cella	Managing Director - State & Local Tax	53.1	\$ 875	\$ 46,462.50
Bradley Wilhelmson	Senior Manager - WNT State & Local Tax	0.3	\$ 760	\$ 228.00
Brian Defliese	Paraprofessional - Tax Technician	10.9	\$ 275	\$ 2,997.50
Brittny Laukhuff	Senior Manager - M&A Tax	73.9	\$ 760	\$ 56,164.00
Bruce Dickson	Senior Manager - Tax	0.6	\$ 760	\$ 456.00
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
Chris Nocito	Associate - M&A Tax	61.2	\$ 420	\$ 25,704.00
David Greaves	Principal - State & Local Tax	1.8	\$ 875	\$ 1,575.00
David Helenbrook	Principal - M&A Tax	35.4	\$ 875	\$ 30,975.00
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
Michael Andruczek	Senior Manager - State & Local Tax	5.2	\$ 760	\$ 3,952.00
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

<u>Professional Person</u>	<u>Position & Department</u>	<u>Total Billed Hours</u>	<u>Hourly Billing Rate</u>	<u>Total Compensation</u>
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
Brittney 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

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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
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

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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
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

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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

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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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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
Brittney 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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Name	Date	Description	Hours	Rate	Amount
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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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
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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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
Brittny 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
Brittny 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
Brittny 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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Name	Date	Description	Hours	Rate	Amount
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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Name	Date	Description	Hours	Rate	Amount
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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Name	Date	Description	Hours	Rate	Amount
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	Compiled 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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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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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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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 (KPMG) 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.
Case No. 19-22312
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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Windstream Holdings, Inc., et al.
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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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Windstream Holdings, Inc., et al.
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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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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
Brittney 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
Brittney 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
Brittney 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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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
Brittany Laukhuff	03/26/20	Communication with M. Turner (KPMG) regarding updates required to he 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
Brittany 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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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
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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Windstream Holdings, Inc., et al.
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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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Windstream Holdings, Inc., et al.
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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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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	03/27/20	(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
Brittney 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
Brittney 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
Brittney 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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March 1, 2020 through March 31, 2020

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

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Windstream Holdings, Inc., et al.
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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

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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

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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

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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

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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

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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
		<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
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><u>0.0</u></u>		<u><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			<u>34.3</u>		<u>\$ 8,686.00</u>

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)	<u>0.0</u>	<u>\$ -</u>

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.
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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

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

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

**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

<u>Professional Person</u>	<u>Position & Department</u>	<u>Total Billed Hours</u>	<u>Hourly Billing Rate</u>	<u>Total Compensation</u>
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

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 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
Brittney 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

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	04/01/20	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

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 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

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	04/02/20	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

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	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
Brittny 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
Brittny 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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Name	Date	Description	Hours	Rate	Amount
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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Name	Date	Description	Hours	Rate	Amount
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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Name	Date	Description	Hours	Rate	Amount
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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Name	Date	Description	Hours	Rate	Amount
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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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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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	04/07/20	(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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Case No. 19-22312

Tax Consulting Services

April 1, 2020 through April 30, 2020

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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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Windstream Holdings, Inc., et al.
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April 1, 2020 through April 30, 2020
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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

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	04/09/20	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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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
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

EXHIBIT C1

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
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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Windstream Holdings, Inc., et al.
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April 1, 2020 through April 30, 2020
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Name	Date	Description	Hours	Rate	Amount
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

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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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Windstream Holdings, Inc., et al.
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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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Tax Consulting Services

April 1, 2020 through April 30, 2020

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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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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

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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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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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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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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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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
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
Brittny 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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Name	Date	Description	Hours	Rate	Amount
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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Name	Date	Description	Hours	Rate	Amount
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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Name	Date	Description	Hours	Rate	Amount
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

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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

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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

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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

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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

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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
		<i>no fees billed for these services in current month</i>			
		Total Historic NOL Limitation Analysis Services			<u><u>\$ -</u></u>

EXHIBIT C3

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

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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

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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

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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

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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

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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

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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

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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

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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

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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			107.2		\$ 68,909.50

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
Brittny 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

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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

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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

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

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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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Name	Date	Description	Hours	Rate	Amount
Brittney 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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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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Windstream Holdings, Inc., et al.
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Tax Consulting Services
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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
Brittany 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

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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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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

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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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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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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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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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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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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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Name	Date	Description	Hours	Rate	Amount
Lydia Bull	05/27/20	Reviewed monthly fee statements to determine appropriate tax treatment of fees for the bankruptcy cost analysis for: (0.3) A&M – 12th monthly fee statement; (0.1) Alix's 11th monthly fee statement; (0.4) KPMG's 10th monthly fee statement; (0.2) MoFo's 11th monthly fee statement; (0.6) PwC's 11th monthly fee statement; (0.1) Soloman's 9th monthly fee statement; (1.3) K&E's 12th monthly fee statement; (0.2) Alix's 12th monthly fee statement; (0.4) A&M's 13th monthly fee statement; and (0.3) Katten's 13th monthly fee statement.	3.9	\$ 760	\$ 2,964.00
Ben Cella	05/28/20	(0.1) Preparing email to N. Tammerine (Alvarez & Marsal) with the completed withdrawal form for Windstream tax claim 3673.	0.1	\$ 875	\$ 87.50
Varoon Laddha	05/28/20	(.3) Communication with A. McLamb (KPMG) regarding next steps, based on conversation with D. Helenbrook - KPMG Partner, regarding state subsidiary stock basis model	0.3	\$ 760	\$ 228.00
Adam Murphy	05/28/20	(0.1) Reviewed e-mail from A. Bourque (KPMG) re: schedule of ELAs in stock for SALT considerations; (0.1) Reviewed e-mail from D. Helenbrook (KPMG) re: SALT considerations relating to ELA triggers, capitalization of intercompany accounts, legal entity rationalization projects; (0.1) Reviewed e-mail from V. Laddha (KPMG) re: scheduling call to discuss SALT considerations relating to ELA triggers, capitalization of intercompany accounts, legal entity rationalization projects;	0.3	\$ 650	\$ 195.00
luis Carcamo	05/28/20	(0.4) Converting PJT 12th monthly fee statement timesheets from PDF into excel to ensure work streams can be reviewed for proper allocations for the bankruptcy cost analysis - Document #1675	0.4	\$ 275	\$ 110.00
Adam Murphy	05/28/20	(0.4) Drafted e-mail to M. Campagna, E. Albritton, R. Gilinsky, D. Helenbrook, and A. Bourque (all KPMG) regarding determination of entities to be liquidated that may have separate company E&P for purposes of E&P study.	0.4	\$ 650	\$ 260.00
Eric Albritton	05/28/20	(0.4) Meeting with M. Campagna and E. Albritton (all KPMG) to discuss reconciliation of outside stock basis with net inside asset basis.	0.4	\$ 520	\$ 208.00
Michael Campagna	05/28/20	(0.4) Meeting with M. Campagna and E. Albritton (all KPMG) to discuss reconciliation of outside stock basis with net inside asset basis.	0.4	\$ 760	\$ 304.00
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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Name	Date	Description	Hours	Rate	Amount
Varoon Laddha	05/28/20	(.5) Call with D. Helenbrook, V. Laddha and A. McLamb (all KPMG) to discuss updates to bankruptcy for state tax purposes as of 5/28/2020.	0.5	\$ 760	\$ 380.00
Adam McLamb	05/28/20	(.5) Call with D. Helenbrook, V. Laddha and A. McLamb (all KPMG) to discuss updates to bankruptcy for state tax purposes as of 5/28/2020.	0.5	\$ 760	\$ 380.00
Brian Defliese	05/28/20	Preparing allocation workpaper to allocate fees by proper tax treatment for the bankruptcy cost analysis: PJT PARTNERS LP - 11th Monthly (.6)	0.6	\$ 275	\$ 165.00
Chris Nocito	05/28/20	(1.1) Review of PJT's 11th monthly fee statement to ensure proper allocations for the bankruptcy cost analysis.	1.1	\$ 420	\$ 462.00
Adam Bourque	05/28/20	(1.1) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to walkthrough draft Windstream E&P calculation based on various restructuring scenarios	1.1	\$ 760	\$ 836.00
David Helenbrook	05/28/20	(1.1) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to walkthrough draft Windstream E&P calculation based on various restructuring scenarios	1.1	\$ 875	\$ 962.50
Adam Murphy	05/28/20	(1.1) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to walkthrough draft Windstream E&P calculation based on various restructuring scenarios	1.1	\$ 650	\$ 715.00
Eric Albritton	05/28/20	(1.1) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to walkthrough draft Windstream E&P calculation based on various restructuring scenarios	1.1	\$ 520	\$ 572.00
Michael Campagna	05/28/20	(1.1) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to walkthrough draft Windstream E&P calculation based on various restructuring scenarios	1.1	\$ 760	\$ 836.00
Regina Gilinsky	05/28/20	(1.1) Meeting with D. Helenbrook, A. Bourque, M. Campagna, R. Gilinsky, A. Murphy, and E. Albritton (all KPMG) to walkthrough draft Windstream E&P calculation based on various restructuring scenarios	1.1	\$ 650	\$ 715.00
Michael Campagna	05/28/20	(1.2) Senior manager review of earnings & profits calculation with regards to most recent updates.	1.2	\$ 760	\$ 912.00
Varoon Laddha	05/28/20	(1.5) Review of Intercompany balances to determine impact on Windstream state taxes.	1.5	\$ 760	\$ 1,140.00
Brittney Laukhuff	05/28/20	(1.5) Review of updated attribute reduction model with respect to liquidation planning scenarios	1.5	\$ 760	\$ 1,140.00

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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

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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

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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

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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

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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

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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			833.2		\$ 514,513.00

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
<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
May 1, 2020 through May 31, 2020

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

EXHIBIT C4

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

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

EXHIBIT C4

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

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

EXHIBIT C4

Windstream Holdings, Inc., et al.

Case No. 19-22312

Fee Application Preparation Services

May 1, 2020 through May 31, 2020

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

EXHIBIT C5

Windstream Holdings, Inc., et al.

Case No. 19-22312

Non-Working Travel Time

May 1, 2020 through May 31, 2020

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

EXHIBIT C6

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

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

EXHIBIT C6

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

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

SUMMARY OF SERVICES PERFORMED DURING MONTHLY FEE PERIOD:

Transaction Tax Compliance Services: May 2020 returns – 73 entities/month	\$ 28,980.00
Total Tax Compliance Transaction Services	\$ 28,980.00 ⁽¹⁾

⁽¹⁾ Services included preparation of state and local transaction tax returns, (based on revenue or cost), and supporting schedules for the reporting periods beginning 5/1/2020 through 5/31/2020 for the entities listed above.

EXHIBIT C7

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

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

⁽¹⁾ The technology fee invoiced to Windstream is related to the internal costs to develop and maintain software and systems to efficiently provide transaction tax compliance services. The software and systems include the collaboration tools with Windstream and software to communicate with their third party payment provider.

EXHIBIT C8

Windstream Holdings, Inc., et al.

Case No. 19-22312

Tax Consulting Services (Related to Transaction Tax Services)

May 1, 2020 through May 31, 2020

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

EXHIBIT C9

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

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

EXHIBIT C9

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

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

EXHIBIT C9

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

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

EXHIBIT C9

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

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

EXHIBIT C9

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

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

EXHIBIT C9

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

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

EXHIBIT C9

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

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

EXHIBIT D

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

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ 44.24
Total	<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:)	
	)	Chapter 11
WINDSTREAM HOLDINGS, INC., et al.,¹)	
	)	Case No. 19-22312 (RDD)
Debtors.	)	(Jointly Administered)
)	

**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
Brittny 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

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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
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

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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

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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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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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Case No. 19-22312

Tax Consulting Services

June 1, 2020 through June 26, 2020

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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Name	Date	Description	Hours	Rate	Amount
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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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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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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Name	Date	Description	Hours	Rate	Amount
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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Name	Date	Description	Hours	Rate	Amount
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

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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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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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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

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	06/12/20	(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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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	06/15/20	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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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
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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June 1, 2020 through June 26, 2020

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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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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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	06/16/20	(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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Tax Consulting Services
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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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June 1, 2020 through June 26, 2020

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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Name	Date	Description	Hours	Rate	Amount
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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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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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
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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Windstream Holdings, Inc., et al.
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Name	Date	Description	Hours	Rate	Amount
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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Name	Date	Description	Hours	Rate	Amount
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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Name	Date	Description	Hours	Rate	Amount
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

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Windstream Holdings, Inc., et al.
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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

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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

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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

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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

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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	0.0		\$ -

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			<u>74.5</u>		<u>\$ 48,173.00</u>

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**

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

**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 above-captioned 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

Schedule 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

Schedule 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 above-captioned debtors and debtors in possession (the "Debtors").
3. I submit this certification in conjunction with KPMG's Final Fee Application, dated September 28, 2020 (the "Final Application"), for Allowance of Compensation for Services Rendered and Reimbursement of Expenses for the Period from April 12, 2019 through June 26, 2020 (the "Final 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 Final Application and, to the best of my knowledge, information and belief formed after reasonable inquiry, except as stated herein or in the Final Application: (i) the fees sought in the Final 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 Final 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 Final Application is not in compliance with the Guidelines, KPMG requests a waiver of any such requirements.

Dated: September 28, 2020

/s/ Howard Steinberg

Howard Steinberg
Partner, KPMG LLP
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New York, New York 10019
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