

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION

IN RE

UPH HOLDINGS, INC.,
PAC-WEST TELECOMM, INC,
TEX-LINK COMMUNICATIONS, INC.
UNIPOINT HOLDINGS, INC.
UNIPOINT ENHANCED SERVICES, INC.
UNIPOINT SERVICES, INC.
NWIRE, LLC
PEERING PARTNERS
COMMUNICATIONS, LLC

CASE NO. 13-10570
CASE NO. 13-10571
CASE NO. 13-10572
CASE NO. 13-10573
CASE NO. 13-10574
CASE NO. 13-10575
CASE NO. 13-10576
CASE NO. 13-10577

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COMMISSION
CLERK

DEBTORS

EIN: 45-1144038; 68-0383568; 74-2729541;
20-3399903; 74-3023729; 38-3659257; 37-
1441383; 27-2200110; 27-4254637

Jointly Administered Under

CASE NO. 13-10570
(Chapter 11)

6500 RIVER PL. BLVD., BLDG. 2, # 200
AUSTIN, TEXAS 78730

**JACKSON WALKER, L.L.P.'S FOURTH FEE REQUEST
FOR PAYMENT OF COMPENSATION AND REIMBURSEMENT OF
EXPENSES FOR THE PERIOD FROM JULY 1, 2013 THROUGH JULY 31, 2013**

TO THE HONORABLE TONY M. DAVIS:

**THIS PLEADING REQUESTS RELIEF THAT MAY BE ADVERSE TO
YOUR INTERESTS.**

**IF NO TIMELY RESPONSE IS FILED WITHIN TEN (10) DAYS FROM
THE DATE OF SERVICE, THE RELIEF REQUESTED HEREIN MAY BE
GRANTED WITHOUT A HEARING BEING HELD.**

**A TIMELY FILED RESPONSE IS NECESSARY FOR A HEARING TO
BE HELD.**

Jackson Walker L.L.P.. ("JW") has applied, pursuant to the *Order Granting Debtors*

Motion for Order Establishing Monthly Fee and Expense Reimbursement Procedures (the

"Order") entered by this Court on May 15, 2013 (Docket No. 186), for payment to JW of interest

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compensation for services rendered and reimbursement of expenses incurred during the period commencing July 1, 2013 through July 31, 2013.

JW seeks payment of interim compensation in the total amount of \$91,952.41. This total is comprised as follows: \$78,902.40 (80% of the fees for services rendered) *plus* \$13,050.01 (100% of the interim expenses incurred). Summaries of the fees and expenses are attached hereto as Exhibits "A," "B," and "C."

Pursuant to the Order, any party objecting to the payment of interim compensation and reimbursement of expenses as requested must file a written objection with the Court and serve a copy delivered by U.S. mail and e-mail to the following within ten (10) days after the date of mailing this notice:

- (a) UPH Holdings, Inc./Pac-West Telecomm, Inc./Tex-Link Communications, Inc./UniPoint Holdings, Inc./UniPoint Enhanced Services, Inc.; UniPoint Services, Inc./ nWire, LLC/ Peering Partners Communications, Inc., 6500 River Place Blvd., Bldg. 2, Suite 200, Austin, Texas, 78730 (Attn: J. Michael Holloway, President);
- (b) Counsel to the Debtors, JACKSON WALKER L.L.P., 100 Congress Avenue, Suite 100, Austin, Texas 78701 (Attn: Patricia Tomasco, ptomasco@jw.com, and Jennifer F. Wertz, jwertz@jw.com);
- (c) Office of the United States Trustee, 903 San Jacinto Blvd., Suite 230, Austin, Texas 78701 (Attn: Valerie Wenger);
- (d) Counsel for the Official Committee of Unsecured Creditors, KELLEY DRYE & WARREN LLP, 101 Park Avenue New York, NY 10178 (Attn: Benjamin Blaustein, BBlaustein@KelleyDrye.com, and Craig A. Wolfe, cwolfe@kelleydrye.com);
- (e) Any other creditor or party in interest who requests notice; and
- (f) Counsel for Hercules Technology II, LP,, Cole, Schotz, Meisel , Forman & Leonard, P.A., 25 Main Street, Hackensack, New Jersey 07601 (Attn: Stuart Komrower).

If an objection is timely filed and served, the Debtors will pay JW only those amounts not in dispute until the Court hears and resolves such disputes. Any disputed amount must have a description of the objection to each line item in dispute; it shall not be sufficient to simply object to all fees and expenses.

Respectfully submitted,

JACKSON WALKER L.L.P.
100 Congress Ave., Suite 1100
Austin, Texas 78701
(512) 236-2000
(512) 236-2002 - FAX

By: /s/Patricia B. Tomasco
Patricia B. Tomasco
State Bar No. 01797600
(512) 236-2076 – Direct Phone
(512) 691-4438 – Direct Fax
Email address: ptomasco@jw.com

Jennifer F. Wertz
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(512) 391-2147 – Direct Fax
Email address: jwertz@jw.com

COUNSEL FOR DEBTORS

CERTIFICATE OF SERVICE

This will certify that on the 3rd day of October, 2013, a true and correct copy of the foregoing pleading was served, via the Court's CM/ECF notification system and/or regular first class mail, on the persons and entities listed on the attached Master Service List.

/s/ Patricia B. Tomasco
Patricia B. Tomasco

SERVICE LIST

Steve Hubbard / RBC
202 US Route One, Suite 206
Falmouth, ME 04105

One Communications/Earthlink
5 Wall Street
Burlington, MA 01803

America OnLine
22000 AOL Way
Dulles, VA 20166

Telesense
Cabs Department
P.O. Box 364300
Las Vegas, NV 89133-6430

Cox Communications
1550 W. Deer Valley Rd.
Phoenix AZ 85027

CenturyLink
P.O. Box 2961
Phoenix, AZ 85062-2961

Frontier
P.O. Box 92713
Rochester, NY 14692-0000

Cogent Communications
P.O. Box 791087
Baltimore, MD 21279-1087

Genband, Inc.
ATTN: Eric Hinton
2801 Network Blvd
Suite 300
Frisco, TX 75034

Samsara
1250 S Capital of Texas Highway
Bldg 2-235
West Lake Hills, TX 78746

La Arcata Development Limited
ATTN: ACCOUNTS
RECEIVABLE
c/o NAI Reco Partners
1826 N. Loop 1604 W, #250
San Antonio, TX 78248

Grande Communications Network
Dept 1204
P.O. Box 121204
Dallas, TX 75312-1204

Telus Corporation
215 Slater Street
Ottawa, Ontario, K1P 5N5
CANADA

Alpheus Communication
Attn: SVP – Contract
Administration
1301 Fannin, 20th Floor
Houston, TX 77002

Hines REIT One Wilshire, LP
Attn: Kevin McInerny
624 S. Grand Avenue
Suite 2435
Los Angeles, CA 90017

Bandwidth.Com, Inc.
75 Remittance Drive, Suite 6647
Chicago, IL 60675

Pac Bell
P.O. Box 166490
Atlanta, GA 30321-0649

Arent Fox LLP
1050 Connecticut Ave. N.W.
Washington, DC 20036-5339

FPL FiberNet LLC
TJ412-01-0-R
ATTN: FISCAL SERVICES
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Pilot Communications
P.O. Box 77766
Stockton, CA 95267-1066

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Boston, MA 02116

Hercules Technology Growth
Capital, Inc.,
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Boston, MA 02116

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Telecomm, Inc./Tex-Link
Communications, Inc./UniPoint
Holdings, Inc.
UniPoint Enhanced Services,
Inc./UniPoint Services, Inc./nWire,
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EXHIBIT "A"

**TIME DETAIL
FOURTH FEE REQUEST
JULY 1, 2013 THROUGH JULY 31, 2013**

TIME DETAIL:

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Asset Disposition:</u>				
07/01/13	P. Tomasco	0.7	402.50	Multiple email correspondence regarding timing of bids and escrow.
07/01/13	P. Tomasco	0.3	172.50	Telephone conference with M Holloway regarding sale process and Qwest cure
07/01/13	P. Tomasco	0.4	230.00	Telephone conference with J Holmes with City of Houston regarding line costs.
07/01/13	P. Tomasco	0.4	230.00	Multiple email correspondence with buyers regarding cure/assumption/rejection procedures.
07/01/13	P. Tomasco	0.5	287.50	Prepare for and participate in conference call with Onvoy regarding ICC cure costs.
07/01/13	P. Tomasco	0.3	172.50	Coordinate gathering addresses fo contract cure notice.
07/01/13	P. Tomasco	0.7	402.50	Review TNCI revisions to APA and analysis of same.
07/01/13	P. Tomasco	0.1	57.50	Coordinate processing changes to schedules.
07/01/13	A. Solomon	1.0	285.00	Revise disclosure schedules.
07/02/13	P. Tomasco	1.5	862.50	Telephone conference with bankers and lender regarding TNCI hcnges to APA and schedules.
07/02/13	P. Tomasco	0.1	57.50	Follow up communications with S Komrower regarding changes to TNCI APA and schedules.
07/02/13	P. Tomasco	0.2	115.00	Conference with A Solomon regarding updating the schedules.
07/02/13	P. Tomasco	1.2	690.00	Extensive revisions to APA and schedules.
07/02/13	P. Tomasco	0.4	230.00	Multiple telephone conferences with B Gilles regarding the schedules to the APA.
07/02/13	P. Tomasco	0.9	517.50	Multiple telephone conferences with M Press regarding changes to TNCI APA.
07/02/13	P. Tomasco	1.7	977.50	Prepare for and participate in telephone conference with TNCI counsel and lender regarding APA revisions.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/02/13	P. Tomasco	1.2	690.00	Review and revise APA schedule and perform blackline of same.
07/02/13	P. Tomasco	0.3	172.50	Email correspondence regarding patent purchase agreement.
07/02/13	P. Tomasco	0.7	402.50	Email correspondence regarding implementation of bid procedures and status APA schedules.
07/02/13	J. Wertz	2.6	741.00	Draft portions of Cure Notice to include necessary information about contract counterparties.
07/02/13	C. Thomas	12.3	2,152.50	Review contracts identified in APA schedules for notice language, and prepare spreadsheets of notice addresses for vendor contracts in nWire, and Peering Partners, colocation, office space, and all customer contracts, for use in service of Notice of Cure Amounts and Deadline for Objection to Cure Amounts.
07/02/13	A. Solomon	6.9	1,966.50	Revisions made to disclosure schedules, including compilation of notice addresses for certain notice communications.
07/03/13	P. Tomasco	0.9	517.50	Telephone conference with J Palmer and B Gilles regarding amendments to APA schedules.
07/03/13	P. Tomasco	0.8	460.00	Revise APA schedules
07/03/13	P. Tomasco	0.2	115.00	Telephone conference with M Press regarding TNCI APA changes.
07/03/13	P. Tomasco	2.9	1,667.50	Review and incorporate multiple changes to APA schedules.
07/03/13	P. Tomasco	0.9	517.50	Coordinate drafting of cure notice and review mailing labels.
07/03/13	P. Tomasco	0.5	287.50	Telephone conference regarding review of TNCI changes to the APA.
07/03/13	P. Tomasco	0.9	517.50	Review competing bids APAs.
07/03/13	P. Tomasco	0.4	230.00	Multiple email correspondence regarding committee objection.
07/03/13	P. Tomasco	0.4	230.00	Prepare TNCI schedule 2.2.
07/03/13	P. Tomasco	1.1	632.50	Telephone conference with B Gilles regarding final approval of cure notice and walk through of final schedules.
07/03/13	P. Tomasco	0.9	517.50	Finalize cure notice and APA schedules.
07/03/13	P. Tomasco	0.9	517.50	Prepare for and participate in committee meeting regarding stalking horse bidder

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/03/13	P. Tomasco	0.1	57.50	Follow up communications with M Quinn and lender regarding choice of stalking horse bidder.
07/03/13	J. Wertz	1.4	399.00	Draft Notice of Cure Amounts to be served on counterparties to executory contracts and leases with the Debtors.
07/03/13	C. Thomas	4.5	787.50	Combine spreadsheets of notice addresses for all vendor, customer, colocation and office space contracts, and finalize service of Notice of Cure Amounts and Deadline for Objection to Cure Amounts.
07/04/13	J. Wertz	0.6	171.00	Locate and review J. Alix Protocol.
07/05/13	P. Tomasco	0.2	115.00	Telephone conference with S Komrower regarding status of negotiations with Committee and Bidders.
07/05/13	P. Tomasco	0.7	402.50	Review and coordinate assembly of notice of stalking horse bidder.
07/08/13	P. Tomasco	0.7	402.50	Email correspondence regarding questions received from Onvoy regarding auction process.
07/08/13	P. Tomasco	0.5	287.50	Telephone conference with B Gilles regarding Pilot Communications lease issues and possible resolutions to same.
07/08/13	P. Tomasco	0.9	517.50	Research regarding holdover rent under 365(d)(3).
07/08/13	J. Wertz	0.1	28.50	Review draft of exhibit to Fifth Omnibus Motion to Reject against correspondence from S. Shiffman for correctness and completeness of contracts to be rejected.
07/09/13	P. Tomasco	2.4	1,380.00	Prepare for and meet with M Quinn regarding auction planning parameters and concurrent conference with S Bluestein and S Komrower regarding same.
07/09/13	P. Tomasco	0.4	230.00	Email correspondence regarding Verizon and cure amounts.
07/09/13	P. Tomasco	0.4	230.00	Review and modify bid iteration chart in preparation for auction.
07/09/13	P. Tomasco	0.9	517.50	Research regarding holdover executory rent.
07/09/13	P. Tomasco	0.7	402.50	Email correspondence with counsel for Pilot Communications regarding position.
07/09/13	P. Tomasco	0.4	230.00	Telephone conference with B Gilles regarding negotiating with landlord.
07/09/13	P. Tomasco	0.8	460.00	Coordinate drafting of demand asset recovery letters to ICC defendants.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/10/13	P. Tomasco	2.1	1,207.50	Prepare for and participate in auction of assets.
07/10/13	P. Tomasco	0.9	517.50	Telephone conference with M Holloway regarding next steps following auction.
07/10/13	P. Tomasco	0.3	172.50	Follow up conference with B Gilles regarding status of Pilot Communications and post-sale issues.
07/10/13	P. Tomasco	0.3	172.50	Draft post-auction meeting agenda.
07/10/13	P. Tomasco	1.3	747.50	Telephone conference with M Holloway, S Shiffman, J Palmer, and B Gilles regarding next steps following auction.
07/10/13	J. Wertz	0.1	28.50	Draft email correspondence to M. Krasoff (counsel to CA landlord) with respect to results of Debtors' auction in response to inquiry concerning same.
07/11/13	P. Tomasco	0.6	345.00	Prepare for and participate in conference call with committee counsel.
07/11/13	P. Tomasco	0.1	57.50	Forward TNCI schedules.
07/11/13	P. Tomasco	0.2	115.00	Telephone conference with B Gilles regarding Pilot Communications negotiations.
07/11/13	P. Tomasco	0.2	115.00	Email correspondence regarding USAC claim and reporting.
07/11/13	P. Tomasco	1.1	632.50	Initial draft of sale order and email correspondence regarding special provisions thereof.
07/11/13	P. Tomasco	0.4	230.00	Review accounting of USAC claims and email correspondence regarding missing 409A report for 2012.
07/11/13	P. Tomasco	0.2	115.00	Email correspondence regarding Pilot Communications hearing on July 15 and continuance of same.
07/12/13	P. Tomasco	0.1	57.50	Email communications regarding committee request for auction transcript
07/12/13	P. Tomasco	0.2	115.00	Review cure objection filed by Frontier Communications and email to client regarding same
07/12/13	P. Tomasco	0.4	230.00	Lengthy email response to S. Bluestein inquiry regarding sale hearing logistics
07/12/13	P. Tomasco	0.2	115.00	Email correspondence to buyer's counsel regarding exhibits showing adequate assurance for exhibit books
07/12/13	P. Tomasco	0.7	402.50	Email correspondence with J. Compton and J. Palmer regarding list of contracts to assume simultaneous with sale hearing

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/12/13	P. Tomasco	0.5	287.50	Draft notice of assigned contracts and emails for approval of same
07/12/13	P. Tomasco	0.2	115.00	Email correspondence with K. Gwynne regarding backup behind cure figure and emails to client regarding same
07/12/13	P. Tomasco	0.1	57.50	Response to creditor inquiries regarding stalking horse bidder.
07/12/13	P. Tomasco	0.4	230.00	Email correspondence regarding operative Qwest ICAs for purposes of limiting cures due on superseded ICAs.
07/12/13	P. Tomasco	0.1	57.50	Email correspondence confirming non-assumption of Frontier contracts
07/12/13	P. Tomasco	1.8	1,035.00	Continue reordering and harmonization of assumed contracts with cure worksheet and emails regarding lack of agreement between two documents.
07/12/13	P. Tomasco	0.7	402.50	Gather exhibits and coordinate creation of exhibit list for sale hearing
07/12/13	P. Tomasco	0.1	57.50	Coordinate service of cure list to contract counterparties.
07/12/13	P. Tomasco	0.4	230.00	Revise cure list based on client comments.
07/12/13	P. Tomasco	0.6	345.00	Review various Qwest ICAs regarding effective dates and effect on prior agreements.
07/12/13	P. Tomasco	0.8	460.00	Finalize and coordinate filing of contract cure notice and notice of winning bidder with evidence of adequate assurance.
07/12/13	P. Tomasco	0.5	287.50	Email correspondence with S. Wilamowsky regarding total cure amounts on initial list of contracts to be assumed
07/12/13	P. Tomasco	0.3	172.50	Email correspondence to witnesses and client regarding additional exhibits needed for sale hearing and underlying analysis of same
07/13/13	P. Tomasco	0.1	57.50	Review and respond to K. Elliot email regarding committee objection to sale
07/13/13	P. Tomasco	0.4	230.00	Email correspondence to client regarding backup exhibits regarding cure amounts and review proposed submissions with responses thereto
07/13/13	P. Tomasco	1.9	1,092.50	Draft sale order
07/14/13	P. Tomasco	2.1	1,207.50	Continue drafting Sale Order

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/14/13	P. Tomasco	0.7	402.50	Participate in conference call with committee and Hercules counsel regarding committee objections to sale
07/14/13	P. Tomasco	0.7	402.50	Email correspondence with M. Holloway and H. Nirken regarding bid finalization and release to committee and follow up telephone conference with H. Nirken regarding same
07/14/13	P. Tomasco	0.4	230.00	Email correspondence to client regarding paragraph 47 of sale order and effectiveness to obviate assumption of ICAs
07/14/13	P. Tomasco	0.2	115.00	Email correspondence to committee counsel regarding final version of PPA with Holloway and explanation of efforts to find other bidders
07/14/13	P. Tomasco	0.3	172.50	Review and analyze S. Komrower changes to sale order
07/14/13	J. Wertz	0.3	85.50	Locate prior adequate assurance deposit order with AT&T in earlier Pac West bankruptcy case in Delaware.
07/14/13	J. Wertz	1.0	285.00	Revise draft Sale Order to include revisions and suggested language from S. Komrower (Hercules).
07/15/13	P. Tomasco	0.5	287.50	Telephone conference with B. Gilles regarding cure amount worksheet
07/15/13	P. Tomasco	0.2	115.00	Review and incorporate secured creditor changes to sale order
07/15/13	P. Tomasco	0.1	57.50	Email correspondence to S. Bluestein regarding status of bid on patent portfolio
07/15/13	P. Tomasco	0.2	115.00	Email correspondence to S. Komrower regarding methodology for sale of jointly owned patents
07/15/13	P. Tomasco	1.4	805.00	Analysis of exhibits for sale hearing and coordinate creation of exhibit list and email service of same
07/15/13	P. Tomasco	0.4	230.00	Extended telephone conference with S. Komrower regarding committee negotiations and parameters of deal
07/15/13	P. Tomasco	0.4	230.00	Email correspondence to J. Hoeffner regarding motion to continue and hearing thereon
07/15/13	P. Tomasco	0.9	517.50	Email correspondence regarding omission of nWire and PointOne circuits from cure notice and follow up telephone conference with B. Gilles regarding extent of omissions

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/15/13	P. Tomasco	0.2	115.00	Email correspondence with F. White regarding carve out language for Verizon.
07/15/13	P. Tomasco	0.7	402.50	Continue revisions to sale order and incorporate buyer changes
07/15/13	P. Tomasco	0.3	172.50	Extended telephone conference with K. Gwynne regarding Qwest cure objection and underlying analysis
07/15/13	P. Tomasco	1.1	632.50	Receipt and review of multiple cure objections and emails to client regarding same.
07/15/13	P. Tomasco	0.1	57.50	Telephone conference with S. Komrower regarding Onvoy status as backup bidder
07/15/13	P. Tomasco	0.3	172.50	Email correspondence with J. Hoeffner regarding getting cure analysis in excel format and exchanging data to resolve cure amount
07/15/13	P. Tomasco	0.4	230.00	Email correspondence with S. Wilamowsky regarding buyer changes to sale order and emails to secured creditor regarding same
07/15/13	P. Tomasco	0.2	115.00	Review and finalize exhibit list
07/15/13	P. Tomasco	0.1	57.50	Email correspondence regarding draft sale order with explanation to committee counsel for review
07/15/13	P. Tomasco	0.7	402.50	Email correspondence with client regarding paragraph 47 language and strength of same for purposes of leveraging cure cost negotiations
07/15/13	P. Tomasco	0.2	115.00	Email correspondence with L. Feldman regarding paragraph 47
07/15/13	A. Solomon	0.4	114.00	Review of Letter of Intent for patent purchase agreement
07/15/13	J. Wertz	0.4	114.00	Draft Sale Order to include provisions regarding Management Services Agreement and liability of Debtors' upon assumption of assigned contracts by buyer under Asset Purchase Agreement.
07/15/13	C. Thomas	9.1	1,592.50	Identify, retrieve from data room, and prepare numerous exhibits for hearing on sale motion, revise Witness and Exhibit List for same, and serve on opposing counsel.
07/16/13	P. Tomasco	0.3	172.50	Telephone conference with S. Komrower regarding hearing on motion to continue
07/16/13	P. Tomasco	0.3	172.50	Telephone conference with M. Holloway regarding preparation to testify

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/16/13	P. Tomasco	0.3	172.50	Telephone conference with B. Gilles regarding preparation to testify
07/16/13	P. Tomasco	0.4	230.00	Coordinate creation of exhibit book for hearing on motion to continue
07/16/13	P. Tomasco	1.4	805.00	Prepare for and attend hearing on motion to continue
07/16/13	P. Tomasco	0.2	115.00	Coordinate scheduling continued hearing on limited cure objections
07/16/13	P. Tomasco	0.1	57.50	Email correspondence to K. Mercer regarding results of hearing
07/16/13	P. Tomasco	0.1	57.50	Email correspondence with K. Hennesay regarding Hines cure objection
07/16/13	P. Tomasco	0.2	115.00	Email correspondence regarding scheduling meet and confers with Qwest and AT&T
07/16/13	P. Tomasco	0.1	57.50	Email correspondence to K. Gwynne regarding spreadsheet analysis of cure amounts
07/16/13	J. Wertz	1.1	313.50	Attend hearing on Joint Motion to Continue by Qwest & AT&T.
07/16/13	C. Thomas	1.2	210.00	Prepare Amended Witness and Exhibit List for hearing on sale motion, prepare additional exhibits, and serve on opposing counsel.
07/16/13	C. Thomas	0.6	105.00	Emails with counsel for Zayo Group regarding UPH contacts to discuss cure amounts.
07/17/13	P. Tomasco	0.9	517.50	Email correspondence to client regarding scheduling meet and confers and data relevant to cure objections
07/17/13	P. Tomasco	0.1	57.50	Email correspondence with lender and committee counsel regarding changes to sale order
07/17/13	P. Tomasco	0.1	57.50	Email correspondence with J. Hoeffner regarding scheduling meet and confer with AT&T
07/17/13	P. Tomasco	0.2	115.00	Email correspondence with P. Lewis regarding Cogent not being assumed at sale hearing
07/17/13	P. Tomasco	0.2	115.00	Email correspondence with C. Giaimo and client regarding TNS cure objection
07/17/13	P. Tomasco	0.9	517.50	Review committee and lender comments to sale order and incorporate same with revisions to sale order
07/17/13	P. Tomasco	0.2	115.00	Review, revise and coordinate filing notice of sale order

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/17/13	P. Tomasco	0.2	115.00	Email correspondence with client regarding Qwest cure amounts and PVU pseudo invoice
07/17/13	P. Tomasco	0.2	115.00	Review status of buyer negotiation with USAC regarding language of order
07/17/13	P. Tomasco	0.2	115.00	Email correspondence with buyer regarding Hines objection to adequate assurance and evidence related thereto
07/17/13	P. Tomasco	0.2	115.00	Email correspondence regarding resolution of TNS cure objection
07/17/13	P. Tomasco	0.2	115.00	Email correspondence with A. Monroe regarding statistics of sale process and testimony at hearing
07/17/13	P. Tomasco	0.1	57.50	Email correspondence with S. Shiffman regarding Zayo cure amounts
07/17/13	P. Tomasco	0.2	115.00	Email correspondence with buyer regarding evidence needed for sale hearing
07/17/13	P. Tomasco	0.1	57.50	Email correspondence regarding SoCal Edison cure amounts
07/17/13	P. Tomasco	0.1	57.50	Email correspondence regarding buyer negotiations with Hines
07/17/13	P. Tomasco	0.1	57.50	Email correspondence with K. Gwynne regarding court approval of adequate assurance stipulation
07/17/13	P. Tomasco	0.4	230.00	Formulate response to Pilot negotiation position and emails regarding negotiation of agreed order on administrative claim
07/17/13	J. Wertz	0.5	142.50	Review Objections to Sale Order, the Notice of Winning Bidder filed by Level 3, Earthlink, and Verizon.
07/17/13	C. Thomas	0.6	105.00	Review Level 3 proofs of claim to client for use in negotiations regarding cure amounts.
07/18/13	P. Tomasco	0.2	115.00	Coordinate response to TNS cure objection and need to go forward at sales hearing
07/18/13	P. Tomasco	0.2	115.00	Email correspondence regarding deferral of Qwest/AT&T and effect of deferral on free and clear language
07/18/13	P. Tomasco	0.3	172.50	Telephone conference with J. Hoeffner regarding same
07/18/13	P. Tomasco	0.1	57.50	Coordinate response to cure objection filed by Hines
07/18/13	P. Tomasco	0.2	115.00	Telephone conference with C. Giaimo regarding TNS cure objection

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/18/13	P. Tomasco	0.9	517.50	Prepare for and participate in conference call with seller and buyer team regarding cure negotiations and parameters thereof
07/18/13	P. Tomasco	0.8	460.00	Prepare for and meet with J. Wertz, C. Thomas regarding sale hearing preparations, witnesses and exhibits
07/18/13	P. Tomasco	0.1	57.50	Email correspondence to P. Lewis regarding status of Cogent contracts at sale hearing
07/18/13	P. Tomasco	0.9	517.50	Multiple telephone conferences with B. Gilles regarding cure objections and issues
07/18/13	P. Tomasco	0.1	57.50	Email regarding hearing and witness preparation schedule
07/18/13	P. Tomasco	0.8	460.00	Prepare for and participate in cure negotiation call with client and TNS team
07/18/13	P. Tomasco	0.2	115.00	Email correspondence with D. Brescia regarding getting cure schedules in Excel format and scheduling call to discuss same
07/18/13	P. Tomasco	0.1	57.50	Email correspondence summary of TNS dispute to TNS counsel
07/18/13	P. Tomasco	0.1	57.50	Email correspondence to J. Brookner regarding Hines cure amounts
07/18/13	P. Tomasco	0.2	115.00	Telephone conference and email with J. Craig regarding SoCal Edison cure amounts
07/18/13	P. Tomasco	0.3	172.50	Review and revise proposed agreed order regarding SoCal Edison
07/18/13	P. Tomasco	0.2	115.00	Email correspondence with K. Gwynne regarding mandatory meet and confer and cure negotiations
07/18/13	P. Tomasco	0.2	115.00	Email with K. Mercer regarding Zayo Cure amount and forward form of order to K. Mercer
07/18/13	P. Tomasco	0.2	115.00	Email correspondence regarding revised order to J. Craig with explanation of changes
07/18/13	P. Tomasco	0.2	115.00	Email correspondence to K. Mercer regarding client terms and conditions for cure amounts
07/18/13	P. Tomasco	0.1	57.50	Email correspondence with client regarding Level 3 cure schedules and invoices
07/18/13	P. Tomasco	0.8	460.00	Lengthy email correspondence to buyer's counsel regarding deferral of AT&T and Qwest and free and clear language issues and associated research regarding setoff/recoupment/Folger Adams

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/18/13	P. Tomasco	0.1	57.50	Email correspondence to client regarding Qwest PVU claim
07/18/13	P. Tomasco	0.2	115.00	Review proposed AT&T deferral language and email to buyer's counsel regarding same
07/18/13	P. Tomasco	0.3	172.50	Review PVU invoice with client and email to Qwest counsel regarding same and scheduling mandatory meet and confer
07/18/13	P. Tomasco	0.3	172.50	Coordinate uploading of corrected adequate assurance stipulation with Qwest with budget and emails with K. Gwynne regarding same
07/18/13	J. Wertz	2.1	598.50	Draft memorandum concerning AZ law regarding promissory estoppel and equitable estoppel addressing issues with billing from various providers.
07/18/13	J. Wertz	1.0	285.00	Research Arizona state law concerning breach of contract and related causes of action, and statutory bases for attorneys' fees for breach of contract claim to incorporate into memorandum.
07/18/13	J. Wertz	1.9	541.50	Draft Memorandum to P. Tomasco concerning contractual causes of action under Arizona law and related issues.
07/18/13	C. Thomas	0.5	87.50	Conference with P. Tomasco regarding preparation for hearing on sale motion.
07/18/13	C. Thomas	0.5	87.50	Prepare Debtors' Index to Exhibits for hearing on sale motion.
07/18/13	C. Thomas	2.0	350.00	Review and identify contracts in data room relating to vendors who have objected to cure amounts for attorney use in preparation for hearing on sale motion.
07/19/13	P. Tomasco	1.1	632.50	Prepare for and conduct telephonic conference to review changes to proposed sale order from multiple parties
07/19/13	P. Tomasco	0.6	345.00	Coordinate incorporation of changes to sale order in accordance with comments received during call
07/19/13	P. Tomasco	0.3	172.50	Review and incorporate AT&T Sale Order language and telephone conference with S. Wilamowsky regarding same
07/19/13	P. Tomasco	1.8	1,035.00	Extended telephone conference with B. Gilles regarding Qwest cure amounts and PVU amendment combined with preparation of testimony for sale hearing on status of PVU bills, receipt and review of amendment, pseudo invoice and analysis of legal requirement of timely bills

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/19/13	P. Tomasco	0.3	172.50	Continue negotiation with Pilot regarding cure amount
07/19/13	P. Tomasco	0.7	402.50	Email correspondence with K. Gwynne regarding lack of detail in cure spreadsheet and location of mandatory meet and confer and coordination with B. Gilles regarding same
07/19/13	P. Tomasco	1.1	632.50	Coordinate construction of exhibit books for sale hearing and contested cure issues
07/19/13	P. Tomasco	0.5	287.50	Email correspondence with USAC regarding sale order language and need to have backup to website submissions based on rejection issues
07/19/13	P. Tomasco	1.2	690.00	Revise and circulate with explanatory email assumed contract list for contracts assumed concurrent with Sale Hearing
07/19/13	P. Tomasco	0.4	230.00	Email correspondence with B. Weller regarding sufficiency of tax escrow to cover ad valorem tax claims
07/19/13	P. Tomasco	0.1	57.50	Incorporate new USAC sale order language
07/19/13	P. Tomasco	0.2	115.00	Coordinate inclusion of Verizon reservation language in sale order and emails with buyers counsel regarding same
07/19/13	P. Tomasco	0.2	115.00	Email correspondence with Frontier counsel regarding sale order
07/19/13	P. Tomasco	1.1	632.50	Review and revise Qwest changes to sale order and email to all counsel regarding rejections of certain changes and reasons therefor
07/19/13	P. Tomasco	0.4	230.00	Forward various exhibits showing compliance with USAC requirements to K. Foley
07/19/13	P. Tomasco	0.5	287.50	Extended telephone conference with L. Feldman regarding Qwest and paragraph 47
07/19/13	P. Tomasco	0.4	230.00	Continue email correspondence with K. Gwynne regarding parameters of cure amounts and amounts arising under assigned contracts versus tariffs, etc.
07/19/13	P. Tomasco	0.2	115.00	Review and comment on objection filed by Los Angeles County
07/19/13	J. Wertz	0.1	28.50	Telephone conference with S. Wood (Law Clerk to Judge Davis) concerning final version of APA.
07/19/13	J. Wertz	1.6	456.00	Review case law concerning sale of assets under 363 and effect on setoff and recoupment rights for Reply to CenturyLink Objection to Sale Motion.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/19/13	J. Wertz	2.9	826.50	Draft Reply to Objection by CenturyLink and Verizon to Debtors' Sale Motion.
07/19/13	J. Wertz	0.4	114.00	Review Limited Objection filed by LA County.
07/19/13	C. Thomas	7.2	1,260.00	Prepare additional exhibits, exhibit notebooks, DVDs of exhibits and notebook of contracts relating to objections to cure amounts for hearing on sale motion.
07/20/13	P. Tomasco	0.2	115.00	Emails with K. Elliot regarding logistics of putting L. Feldman on as expert
07/20/13	P. Tomasco	0.4	230.00	Review and revise Debtors' response to Qwest objection to sale motion
07/20/13	P. Tomasco	0.2	115.00	Review blackline changes to sale order and attempts to harmonize
07/20/13	J. Wertz	1.1	313.50	Review final version of Asset Purchase Agreement filed.
07/21/13	P. Tomasco	0.3	172.50	Email correspondence with J. Hoeffner regarding motion to continue sale hearing and emails with S. Komrower regarding same
07/21/13	P. Tomasco	0.1	57.50	Email draft sale order to buyer and Hercules counsel with explanations
07/21/13	P. Tomasco	0.7	402.50	Finalize changes to sale order and coordinate circulation of final blackline
07/21/13	P. Tomasco	0.6	345.00	Various email correspondence regarding PVU amendment and continue building exhibit book for hearing
07/21/13	P. Tomasco	0.6	345.00	Draft witness outline for A. Monroe
07/21/13	P. Tomasco	0.6	345.00	Draft witness outline for M. Holloway
07/21/13	P. Tomasco	0.8	460.00	Draft witness outline for L. Feldman
07/21/13	P. Tomasco	0.7	402.50	Various email correspondence with S. Wilamowsky regarding assumed contracts exhibit to sale order and forward provenance thereof
07/21/13	P. Tomasco	0.3	172.50	Email correspondence with S. Shiffman regarding change of control regulations
07/21/13	P. Tomasco	0.6	345.00	Extended telephone conference with L. Feldman regarding testimony preparation and forward relevant documents
07/21/13	P. Tomasco	0.3	172.50	Review and revise proposed agenda.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/21/13	P. Tomasco	0.4	230.00	Review and revise response to Qwest sale order objection
07/21/13	J. Wertz	0.9	256.50	Draft Response to CenturyLink Objection to Sale Motion to include citations to authority concerning mutuality for setoff after assumption.
07/21/13	J. Wertz	0.1	28.50	Draft email correspondence to S. Wood (law clerk to Judge Davis) concerning filing of redlined version of Sale Order and Agenda.
07/22/13	P. Tomasco	3.1	1,782.50	Prepare for and meet with witnesses and preparation for hearing/analysis of Qwest cure amount issues
07/22/13	P. Tomasco	0.9	517.50	Meet with buyer and buyer's counsel regarding exhibits showing ability to close and testimony related thereto
07/22/13	P. Tomasco	2.3	1,322.50	Attend and prosecute hearing on sale motion
07/22/13	P. Tomasco	1.8	1,035.00	Meet with client, buyer and Qwest representatives regarding resolution of cure objections
07/22/13	P. Tomasco	0.3	172.50	Review Qwest notice of default and discuss with client
07/22/13	P. Tomasco	0.3	172.50	Review and edit notice of default to Qwest
07/22/13	P. Tomasco	0.7	402.50	Negotiate final resolution of Pilot post-petition rent issue
07/22/13	J. Wertz	0.1	28.50	Telephone conference with S. Stone (General Counsel to FCC) concerning language needed in proposed sale order.
07/22/13	J. Wertz	0.3	85.50	Revise draft of proposed sale order to include language relating to agreement with Universal Services Administrative Corporation (USAC).
07/22/13	J. Wertz	0.3	85.50	Telephone conference with K. Brock (Travis County) concerning escrow arrangement under proposed sale order and APA for tax escrow and resolution of Travis County's objection to sale order.
07/22/13	J. Wertz	0.7	199.50	Organize Agenda, Exhibit Lists, Debtors' Reply to Qwest Objection, and Exhibits in preparation for hearing on Debtors' Motion to Sell.
07/22/13	J. Wertz	4.0	1,140.00	Attendance at hearing on Debtors' 363 Sale Motion.
07/23/13	P. Tomasco	4.1	2,357.50	Meeting with Qwest and buyer representatives to negotiate cure agreements and terms and conditions
07/23/13	P. Tomasco	0.3	172.50	Review and revise final sale order for uploading

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/23/13	P. Tomasco	0.3	172.50	Email correspondence with creditors committee counsel regarding Qwest settlement amount, final sales order
07/23/13	P. Tomasco	0.3	172.50	Review agreed order with Pilot and revisions to same
07/23/13	P. Tomasco	0.2	115.00	Email correspondence with D. Brescia regarding status of Level 3 contracts
07/23/13	J. Wertz	0.5	142.50	Incorporate additional provisions into proposed Sale Order to include carve out for Hines and revise draft based on previous inclusions to be uploaded for signature by the Court.
07/23/13	J. Wertz	0.3	85.50	Email conferences with D. Brescia (Level 3) concerning language in Sale Order and continuation of Level 3 issues.
07/24/13	P. Tomasco	0.2	115.00	Email correspondence with P. Lewis regarding Cogent not being on assumed contract list
07/24/13	P. Tomasco	0.2	115.00	Emails with Committee counsel regarding Qwest stipulation.
07/24/13	P. Tomasco	1.1	632.50	Extensive revisions to draft Qwest stipulation
07/24/13	P. Tomasco	0.1	57.50	Email correspondence to K. Gwynne explaining changes
07/24/13	P. Tomasco	0.2	115.00	Email correspondence regarding Level 3 continuance of hearing on cure
07/24/13	P. Tomasco	0.4	230.00	Additional revisions to Qwest stipulation to incorporate buyer concerns
07/24/13	P. Tomasco	0.1	57.50	Coordinate data exchange with Level 3 regarding cure amounts
07/24/13	P. Tomasco	0.5	287.50	Prepare for and participate in settlement conference with TNS
07/24/13	J. Wertz	0.3	85.50	Review exhibit to Sale Order for Interoute contract and previously entered motions to reject for information about status of Debtors' agreement with Interoute.
07/26/13	P. Tomasco	0.2	115.00	Telephone conference with K Gwynne regarding agreed order
07/26/13	P. Tomasco	0.4	230.00	Telephone conference with B Gilles regarding various cure issues and status of Qwest order.
07/26/13	P. Tomasco	1.2	690.00	Review and extension revisions to agreed order and email communications to K Gwynne regarding deal points.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/26/13	P. Tomasco	0.4	230.00	Telephone conference with J Hoeffner regarding agreed order.
07/26/13	P. Tomasco	1.1	632.50	Review and finalize numerous demand letters.
07/26/13	P. Tomasco	0.2	115.00	Telephone conference with various demand letter parties.
07/29/13	P. Tomasco	0.2	115.00	Telephone conference with K Gwynne regarding status of stipulation with Qwest.
07/29/13	P. Tomasco	1.1	632.50	Review and respond to multiple inquiries from account debtors regarding demand letters.
07/30/13	P. Tomasco	0.1	57.50	Telephone conference with K Gwynne regarding stipulation.
07/30/13	P. Tomasco	0.3	172.50	Telephone conference with K Gwynne and S Wilamowsky regarding stipulation timing issues.
07/30/13	P. Tomasco	0.3	172.50	Telephone conference with B Gilles regarding agreed order logistics and operational issues
07/30/13	P. Tomasco	0.6	345.00	Research Hines REIT lease language regarding deposit requirements.
07/30/13	P. Tomasco	0.3	172.50	Review AT&T agreed order and email correspondence to client regarding same.
07/30/13	P. Tomasco	1.2	690.00	Process multiple account debtor inquiries with client personnel and establish protocols for tracking demand letter status.
07/30/13	C. Thomas	0.2	35.00	Review data room for Hines REIT lease for future attorney review.
07/31/13	P. Tomasco	0.2	115.00	Telephone conference with K Gwynne regarding agreed order.
07/31/13	P. Tomasco	0.9	517.50	Review and revise Qwest agreed order and email correspondence to counterparties regarding revisions to same.
07/31/13	P. Tomasco	0.8	460.00	Revise AT&T agreed order and email correspondence to S Wilamowsky regarding revisions to same.
07/31/13	P. Tomasco	0.2	115.00	Telephone conference with K Gwynne regarding agreed order.
07/31/13	P. Tomasco	1.2	690.00	Multiple telephone conference's with account asset debtors
Total Asset Disposition		190.6	\$ 88,507.50	

Case Administration:

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/01/13	C. Thomas	4.0	700.00	Review contracts identified in APA schedules for Pac-West, and incorporate into spreadsheet for use in preparation of Amended Schedule G.
07/02/13	J. Wertz	2.8	798.00	Draft portions of Cure Notice to include necessary information about contract counterparties with respect to interconnection agreements held by Debtors.
07/08/13	J. Wertz	0.1	28.50	Review email correspondence concerning bankruptcy case by Interoute Services.
07/10/13	P. Tomasco	0.6	345.00	Email correspondence with USAC counsel regarding expedited hearing and coordinate opposition to motion to expedite hearing
07/10/13	P. Tomasco	0.2	115.00	Review status of USAC reports.
07/10/13	J. Wertz	0.7	199.50	Draft Objection to Motion of Universal Admiral's Request for Expedited Hearing on Administrative Claim.
07/17/13	J. Wertz	0.2	57.00	Telephone conference with B. Cummings concerning issues with Pilot.
07/17/13	J. Wertz	0.2	57.00	Review draft Stipulation between Qwest and Debtors concerning adequate assurance.
07/17/13	J. Wertz	0.9	256.50	Draft Motion to Approve Stipulation and Order between Debtors and CenturyLink entities with respect to 366 Motion.
07/17/13	J. Wertz	1.5	427.50	Research issues related to Qwest billing dispute.
07/17/13	C. Thomas	3.2	560.00	Review contracts identified in APA schedules for UniPoint Holdings, UniPoint Services, UniPoint Enhanced Services, nWire, and Peering Partners, and incorporate into spreadsheet for use in preparation of Amended Schedule G.
07/18/13	J. Wertz	0.2	57.00	Telephone conference with C. Giaimo concerning cure amounts objection by Transaction Network Sales.
07/18/13	J. Wertz	0.2	57.00	Communications with J. Lopez (courtroom deputy to Judge Davis) concerning omnibus dates and agreement to change August and November dates.
07/18/13	J. Wertz	1.9	541.50	Review CenturyLink and Verizon Objections to Sale Motion and cases cited therein; begin to prepare outline of Reply.
07/18/13	C. Thomas	3.3	577.50	Review contracts identified in APA schedules for UniPoint Services, and incorporate into spreadsheet for use in preparation of Amended Schedule G.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/19/13	J. Wertz	1.0	285.00	Attend required conference with J. Lopez (Courtroom Deputy to Judge Davis) to be able to use electronic exhibits for sale hearing.
07/21/13	J. Wertz	1.8	513.00	Draft Agenda of Matters set for hearing on July 22, 2013, to provide announcements of settlement and continued matters to Court in connection with Sale and Cure Amounts.
07/25/13	C. Thomas	0.2	35.00	Review and file MOR for June 2013.
07/26/13	J. Wertz	0.2	57.00	Telephone conference with J. Whitmire (Kingdom Tool) concerning demand letter.
07/30/13	C. Thomas	1.6	280.00	Review returned mail from service of several motions/notices to determine addresses to which mail is no longer deliverable for use in future service to all creditors and interested parties.
Total Case Administration		24.8	\$ 5,947.00	

Claims Administration and Objections:

07/08/13	C. Thomas	3.1	542.50	Review and analyze recently filed claims, and update spreadsheet of claims information.
07/15/13	J. Wertz	0.1	28.50	Telephone conference with S. Sass (Earthlink) concerning request for extension of time to object to cure amounts.
07/29/13	C. Thomas	1.3	227.50	Review and analyze recently filed claims.
07/31/13	C. Thomas	3.4	595.00	Review and analyze recently filed claims.
Total Claims Administration and Objections		7.9	\$ 1,393.50	

Fee/Employment Applications:

07/17/13	C. Thomas	0.8	140.00	Prepare and file Tamarack Associates, Inc.'s Third Fee Request for Payment of Compensation and Reimbursement of Expenses for the Period from June 1, 2013 through June 30, 2013.
07/25/13	C. Thomas	2.5	437.50	Prepare Jackson Walker L.L.P.'s Second Fee Request plus exhibits to same.
07/26/13	C. Thomas	3.6	630.00	Prepare Jackson Walker L.L.P.'s Third Fee Request plus exhibits to same, and file Second and Third Fee Requests.
Total Fee/Employment Applications		6.9	\$ 1,207.50	

Financing/Cash Collections:

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/17/13	C. Thomas	0.4	70.00	Revise and file Motion to Approve Stipulation By and Among Qwest Communications Company, LLC; Central Telephone Company, Nevada; CenturyTel of Washington, Inc.; and the Debtors, and Debtors in Possession, Concerning Adequate Assurance of Payment for Post-Petition Services Pursuant to Section 366 of the Bankruptcy Code.
Total Financing/Cash Collections		0.4	\$ 70.00	
<u>Relief from Stay Proceedings:</u>				
07/12/13	P. Tomasco	0.3	172.50	Multiple email correspondence regarding agreed motion for continuance of Pilot Communications motion for relief from stay and revisions to motion for continuance
07/12/13	P. Tomasco	0.1	57.50	Email correspondence regarding continuation date.
07/23/13	J. Wertz	0.3	85.50	Telephone conference with C. Trickey (Pilot Communications) concerning points related to potential agreement between Debtors and Pilot to resolve issues raised in Pilot's Motion for Relief from Stay.
Total Relief from Stay/Adequate Protection Proceedings		0.7	\$ 315.50	
<u>T-Mobile Litigation:</u>				
07/08/13	J. Wertz	0.1	28.50	Email conference with W. Sugden concerning requested documents and requested extension of answer deadline to Complaint.
07/08/13	P. Tomasco	0.2	115.00	Review and analyze extension asset recovery request from T-Mobile.
07/10/13	C. Thomas	0.2	35.00	Prepare and file Certificate of Service for complaint against T-Mobile.
07/10/13	J. Wertz	0.2	57.00	Draft email correspondence to opposing counsel W. Sugden for T-Mobile in response to voicemail requesting additional time to answer or respond to Complaint by Debtors and for information concerning source of balance sought to be recovered by Debtors in suit.
07/10/13	J. Wertz	0.2	57.00	Review responsive email correspondence from W. Sugden requesting documentation concerning debt represented on monthly basis on invoices.
07/24/13	J. Wertz	0.2	57.00	Draft email correspondence in response to W. Sugden (T-Mobile) inquiry about entry of default by Clerk.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
07/25/13	J. Wertz	0.1	28.50	Draft email correspondence to S. Shiffman to begin process of producing invoices to T-Mobile in connection with suit.
07/25/13	J. Wertz	0.2	57.00	Review Stipulation of Extension of Time drafted by S. Boyd.
07/25/13	J. Wertz	0.1	28.50	Email correspondence with S. Boyd concerning stipulation of extension of time to answer complaint.
Total T-Mobile Litigation		1.5	\$ 463.50	
<u>Leap Wireless (Cricket) Litigation</u>				
07/01/13	J. Wertz	0.4	114.00	Draft Complaint against Cricket for unpaid intercarrier compensation pursuant to 542 and accounts stated.
07/18/13	P. Tomasco	0.2	115.00	Review response to demand letter and email to clients regarding same.
07/23/13	C. Thomas	0.8	140.00	Review and identify invoices to be used as exhibit to complaint against Leap Wireless.
07/24/13	C. Thomas	1.7	297.50	Revise Leap Wireless complaint, finalize preparation of exhibit, and file same.
07/24/13	J. Wertz	0.2	57.00	Conference with C. Thomas concerning creation of exhibits to Complaint from invoices to Cricket and allegations in Complaint concerning corporate name and service.
Total Leap Wireless (Cricket) Litigation		3.3	\$ 723.50	
Total Fee:				\$98,628.00

EXHIBIT "B"

**EXPENSE BY TYPE
FOURTH FEE REQUEST
JULY 1, 2013 THROUGH JULY 31, 2013**

Expenses:

Certified Mail	823.56
Color Imaging Expense	30.60
Copying Expense	7,786.40
Delivery Fees	61.00
Postage	1,247.74
Research Services	2,555.01
Teleconferencing Expenses	171.95
VENDOR: Patty Tomasco; INVOICE#: ER171066; DATE: 7/15/2013 - Hearing transcript	80.75
Filing Fee -VENDOR: Patty Tomasco; INVOICE#: ER171063; DATE: 7/24/2013 - Filing fee	293.00

Total Expenses

13,050.01

EXHIBIT "C"

**FOURTH FEE REQUEST
JULY 1, 2013 THROUGH JULY 31, 2013**

	Fees	Expenses	Description
		\$13,050.01	General Bankruptcy
	\$88,507.50		Asset Disposition
	\$5,947.00		Case Administration
	\$1,393.50		Claims Administration and Objections
	\$1,207.50		Fee/Employment Applications
	\$70.00		Financing
	\$315.50		Relief from Stay Proceedings
	\$463.50		T-Mobile Litigation
	\$723.50		Leap Wireless (Cricket) Litigation
Totals	\$98,628.00	\$13,050.01	
20% Fee Holdback	(\$19,725.60)		
80% of Fees	\$78,902.40		
Plus Expenses	\$13,050.01		
Requested Amount	<u>\$91,952.41</u>		

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION

IN RE	§	
	§	
UPH HOLDINGS, INC.,	§	CASE NO. 13-10570
PAC-WEST TELECOMM, INC,	§	CASE NO. 13-10571
TEX-LINK COMMUNICATIONS, INC.	§	CASE NO. 13-10572
UNIPOINT HOLDINGS, INC.	§	CASE NO. 13-10573
UNIPOINT ENHANCED SERVICES, INC.	§	CASE NO. 13-10574
UNIPOINT SERVICES, INC.	§	CASE NO. 13-10575
NWIRE, LLC	§	CASE NO. 13-10576
PEERING PARTNERS	§	CASE NO. 13-10577
COMMUNICATIONS, LLC	§	
	§	
DEBTORS	§	Jointly Administered Under
	§	
EIN: 45-1144038; 68-0383568; 74-2729541;	§	CASE NO. 13-10570
20-3399903; 74-3023729; 38-3659257; 37-	§	(Chapter 11)
1441383; 27-2200110; 27-4254637	§	
	§	
6500 RIVER PL. BLVD., BLDG. 2, # 200	§	
AUSTIN, TEXAS 78730	§	

**JACKSON WALKER, L.L.P.'S FIFTH FEE REQUEST
FOR PAYMENT OF COMPENSATION AND REIMBURSEMENT OF
EXPENSES FOR THE PERIOD FROM AUGUST 1, 2013 THROUGH AUGUST 31, 2013**

TO THE HONORABLE TONY M. DAVIS:

THIS PLEADING REQUESTS RELIEF THAT MAY BE ADVERSE TO YOUR INTERESTS.

IF NO TIMELY RESPONSE IS FILED WITHIN TEN (10) DAYS FROM THE DATE OF SERVICE, THE RELIEF REQUESTED HEREIN MAY BE GRANTED WITHOUT A HEARING BEING HELD.

A TIMELY FILED RESPONSE IS NECESSARY FOR A HEARING TO BE HELD.

Jackson Walker L.L.P.. ("JW") has applied, pursuant to the *Order Granting Debtors' Motion for Order Establishing Monthly Fee and Expense Reimbursement Procedures* (the "Order") entered by this Court on May 15, 2013 (Docket No. 186), for payment to JW of interim

compensation for services rendered and reimbursement of expenses incurred during the period commencing August 1, 2013 through August 31, 2013.

JW seeks payment of interim compensation in the total amount of \$36,927.06. This total is comprised as follows: \$36,352.80 (80% of the fees for services rendered) *plus* \$574.26 (100% of the interim expenses incurred). Summaries of the fees and expenses are attached hereto as Exhibits "A," "B," and "C."

Pursuant to the Order, any party objecting to the payment of interim compensation and reimbursement of expenses as requested must file a written objection with the Court and serve a copy delivered by U.S. mail and e-mail to the following within ten (10) days after the date of mailing this notice:

- (a) UPH Holdings, Inc./Pac-West Telecomm, Inc./Tex-Link Communications, Inc./UniPoint Holdings, Inc./UniPoint Enhanced Services, Inc.; UniPoint Services, Inc./ nWire, LLC/ Peering Partners Communications, Inc., 6500 River Place Blvd., Bldg. 2, Suite 200, Austin, Texas, 78730 (Attn: J. Michael Holloway, President);
- (b) Counsel to the Debtors, JACKSON WALKER L.L.P., 100 Congress Avenue, Suite 100, Austin, Texas 78701 (Attn: Patricia Tomasco, ptomasco@jw.com, and Jennifer F. Wertz, jwertz@jw.com);
- (c) Office of the United States Trustee, 903 San Jacinto Blvd., Suite 230, Austin, Texas 78701 (Attn: Valerie Wenger);
- (d) Counsel for the Official Committee of Unsecured Creditors, KELLEY DRYE & WARREN LLP, 101 Park Avenue New York, NY 10178 (Attn: Benjamin Blaustein, BBlaustein@KelleyDrye.com, and Craig A. Wolfe, cwolfe@kelleydrye.com);
- (e) Any other creditor or party in interest who requests notice; and
- (f) Counsel for Hercules Technology II, LP,, Cole, Schotz, Meisel , Forman & Leonard, P.A., 25 Main Street, Hackensack, New Jersey 07601 (Attn: Stuart Komrower).

If an objection is timely filed and served, the Debtors will pay JW only those amounts not in dispute until the Court hears and resolves such disputes. Any disputed amount must have a description of the objection to each line item in dispute; it shall not be sufficient to simply object to all fees and expenses.

Respectfully submitted,

JACKSON WALKER L.L.P.
100 Congress Ave., Suite 1100
Austin, Texas 78701
(512) 236-2000
(512) 236-2002 - FAX

By: /s/Patricia B. Tomasco
Patricia B. Tomasco
State Bar No. 01797600
(512) 236-2076 – Direct Phone
(512) 691-4438 – Direct Fax
Email address: ptomasco@jw.com

Jennifer F. Wertz
State Bar No. 24072822
(512) 236-2247 – Direct Phone
(512) 391-2147 – Direct Fax
Email address: jwertz@jw.com

COUNSEL FOR DEBTORS

CERTIFICATE OF SERVICE

This will certify that on the 4th day of October, 2013, a true and correct copy of the foregoing pleading was served, via the Court's CM/ECF notification system and/or regular first class mail, on the persons and entities listed on the attached Master Service List.

/s/ Patricia B. Tomasco
Patricia B. Tomasco

SERVICE LIST

Steve Hubbard / RBC
202 US Route One, Suite 206
Falmouth, ME 04105

One Communications/Earthlink
5 Wall Street
Burlington, MA 01803

America OnLine
22000 AOL Way
Dulles, VA 20166

Telesense
Cabs Department
P.O. Box 364300
Las Vegas, NV 89133-6430

Cox Communications
1550 W. Deer Valley Rd.
Phoenix AZ 85027

CenturyLink
P.O. Box 2961
Phoenix, AZ 85062-2961

Frontier
P.O. Box 92713
Rochester, NY 14692-0000

Cogent Communications
P.O. Box 791087
Baltimore, MD 21279-1087

Genband, Inc.
ATTN: Eric Hinton
2801 Network Blvd
Suite 300
Frisco, TX 75034

Samsara
1250 S Capital of Texas Highway
Bldg 2-235
West Lake Hills, TX 78746

La Arcata Development Limited
ATTN: ACCOUNTS
RECEIVABLE
c/o NAI Reco Partners
1826 N. Loop 1604 W, #250
San Antonio, TX 78248

Grande Communications Network
Dept 1204
P.O. Box 121204
Dallas, TX 75312-1204

Telus Corporation
215 Slater Street
Ottawa, Ontario, K1P 5N5
CANADA

Alpheus Communication
Attn: SVP – Contract
Administration
1301 Fannin, 20th Floor
Houston, TX 77002

Hines REIT One Wilshire, LP
Attn: Kevin McInerny
624 S. Grand Avenue
Suite 2435
Los Angeles, CA 90017

Bandwidth.Com, Inc.
75 Remittance Drive, Suite 6647
Chicago, IL 60675

Pac Bell
P.O. Box 166490
Atlanta, GA 30321-0649

Arent Fox LLP
1050 Connecticut Ave. N.W.
Washington, DC 20036-5339

FPL FiberNet LLC
TJ412-01-0-R
ATTN: FISCAL SERVICES
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Tallahassee, FL 32399-0850

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Hercules Technology Growth
Capital, Inc.,
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Boston, MA 02116

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Telecomm, Inc./Tex-Link
Communications, Inc./UniPoint
Holdings, Inc.
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Inc./UniPoint Services, Inc./nWire,
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EXHIBIT "A"

**TIME DETAIL
FIFTH FEE REQUEST
AUGUST 1, 2013 THROUGH AUGUST 31, 2013**

TIME DETAIL:

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Asset Disposition:</u>				
08/01/13	P. Tomasco	0.9	517.50	Continue review and revisions to agreed cure order with AT&T and Qwest and coordinate finalization of same.
08/01/13	P. Tomasco	0.1	57.50	Email correspondence with C Wolf regarding status.
08/01/13	P. Tomasco	0.1	57.50	Email correspondence regarding near-final order to K Elliot for review and comment.
08/01/13	P. Tomasco	0.2	115.00	Draft language to insert in cure orders regarding cure caps.
08/01/13	P. Tomasco	0.1	57.50	Email correspondence with counsel for the Buyer regarding language.
08/01/13	P. Tomasco	0.1	57.50	Email correspondence with S Bluestein regarding cure orders.
08/01/13	P. Tomasco	0.3	172.50	Telephone conference with K Gwynne regarding change to Quest order.
08/01/13	C. Thomas	0.8	140.00	Begin preparation of spreadsheet of assumed/assigned contracts reflecting parties objecting to cure amounts, differences between Debtors' and Creditor's amounts, and amounts agreed upon.
08/02/13	P. Tomasco	0.8	460.00	Additional revisions to Quest Cure Orders.
08/02/13	P. Tomasco	0.1	57.50	Email correspondence regarding finalization of orders.
08/02/13	P. Tomasco	0.3	172.50	Coordinate drafting of cure amount schedule for buyer.
08/02/13	P. Tomasco	0.1	57.50	Review AT&T changes to cure order.
08/02/13	P. Tomasco	0.2	115.00	Coordinate approval of changes with Buyer's counsel.
08/02/13	P. Tomasco	0.4	230.00	Revise cure chart and forward to B Gilles.
08/02/13	P. Tomasco	0.1	57.50	Coordinate final signatures on cure order.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
08/02/13	P. Tomasco	0.4	230.00	Telephone conference with S Shiffman regarding cure process.
08/02/13	C. Thomas	4.1	717.50	Continue preparation of spreadsheet of assumed/assigned contracts reflecting parties objecting to cure amounts, differences between Debtors' and Creditor's amounts, and amounts agreed upon.
08/05/13	P. Tomasco	0.6	345.00	Email correspondence with regarding finalize cure notices and revisions to same.
08/05/13	P. Tomasco	0.1	57.50	Email correspondence with S Bluestein regarding status of cure notices.
08/05/13	P. Tomasco	0.1	57.50	Email correspondence with S Wilmanowsky regarding Hines REIT lease.
08/05/13	P. Tomasco	0.2	115.00	Finalize and coordinate entry of cure orders.
08/05/13	P. Tomasco	0.3	172.50	Email correspondence regarding account debtor inquiries regarding demand letters.
08/05/13	P. Tomasco	0.2	115.00	Analyze Affinity VoIP claims.
08/06/13	P. Tomasco	0.2	115.00	Coordinate with S Wilamowsky regarding cure negotiations and need for hearings.
08/06/13	P. Tomasco	0.2	115.00	Email correspondence to C Giaimo regarding TNS cure objection.
08/06/13	P. Tomasco	0.1	57.50	Email correspondence regarding finalization of cure orders.
08/06/13	P. Tomasco	2.1	1,207.50	Prepare for and attend omnibus hearing.
08/07/13	P. Tomasco	0.2	115.00	Telephone conference with S Komrower.
08/07/13	P. Tomasco	0.3	172.50	Review status of various demand and responses.
08/07/13	P. Tomasco	0.3	172.50	Review status of FCC approval.
08/12/13	P. Tomasco	0.5	287.50	Extended telephone conference with B Gilles regarding closing timetable and operational transfer issues.
08/12/13	P. Tomasco	0.9	517.50	Initial draft of motion to sell patent portfolio.
08/12/13	P. Tomasco	0.4	230.00	Respond to various email correspondence regarding demand letters to various vendors.
08/13/13	P. Tomasco	0.6	345.00	Revise draft of motion to sell patents.
08/13/13	P. Tomasco	0.1	57.50	Email correspondence to S Wilamowsky and K Elliot regarding draft of motion to sell patents.
08/13/13	P. Tomasco	0.2	115.00	Additional revisions to patent purchase agreement.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
08/13/13	P. Tomasco	0.6	345.00	Email correspondence regarding account debtor inquiries and coordinate with D Tutt.
08/13/13	P. Tomasco	0.3	172.50	Review invoices from for Velocity VoIP.
08/14/13	P. Tomasco	0.3	172.50	Email correspondence with J Kiddo regarding FCC issues.
08/14/13	P. Tomasco	0.6	345.00	Email correspondence with client regarding FCC demand for pre-petition payment and analysis of payment.
08/14/13	P. Tomasco	0.9	517.50	Research regarding limits of regulatory power and section 525 issues.
08/14/13	P. Tomasco	0.5	287.50	Extended telephone conference with H Nirken regarding Holloway withdrawal.
08/14/13	P. Tomasco	0.3	172.50	Telephone conference with M Holloway regarding ability to sell patents under 363(h).
08/15/13	P. Tomasco	0.3	172.50	Telephone conference with S Shiffman regarding motion to dismiss and regulatory meeting.
08/15/13	P. Tomasco	0.5	287.50	Research regarding applicable tariff pending transition to bill and keep.
08/15/13	P. Tomasco	0.2	115.00	Email correspondence with J. Kiddoo regarding FCC communications and need to expedited resolution of red light issues
08/15/13	P. Tomasco	0.5	287.50	Email correspondence with client regarding payment of pre-petition amounts and other items demanded by FCC in violation of stay
08/15/13	P. Tomasco	0.3	172.50	Draft emergency motion to enforce stay/TRO
08/16/13	P. Tomasco	0.5	287.50	Review and respond to various emails regarding decision to pay prepetition amounts to avoid regulatory impediment to closing
08/16/13	P. Tomasco	0.2	115.00	Email correspondence to FCC confirming terms of agreement to lift red light status to get regulatory approval
08/16/13	P. Tomasco	0.3	172.50	Extended telephone conference with H. Nirken regarding withdrawal of Holloway offer to buy patents
08/16/13	P. Tomasco	0.2	115.00	Extended telephone conference with M. Holloway regarding same
08/19/13	P. Tomasco	0.2	115.00	Telephone conference with M. Holloway regarding effect of red light and SPI treatment on sale timing
08/19/13	P. Tomasco	0.1	57.50	Email correspondence to S. Komrower regarding timing of sale

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
08/20/13	P. Tomasco	0.3	172.50	Coordinate with buyer's counsel regarding processing necessary regulatory approval applications
08/20/13	P. Tomasco	0.4	230.00	Email correspondence with buyer's counsel regarding status of cure negotiations and preparation for continued hearing
08/20/13	P. Tomasco	0.2	115.00	Telephone conference with M. Holloway regarding status of sale of patents and other closing issues
08/20/13	P. Tomasco	0.2	115.00	Email correspondence with Annix Telecom regarding proof of going out of business
08/21/13	P. Tomasco	0.8	460.00	Analysis of options regarding patent sale and review of documents regarding same
08/21/13	P. Tomasco	0.2	115.00	Email correspondence with M Quinn and lender regarding patent sale.
08/23/13	P. Tomasco	0.3	172.50	Telephone conference with B Gilles regarding status of transition.
08/26/13	P. Tomasco	0.1	57.50	Telephone conference with counsel for MetLife regarding rent on Riverplace.
08/26/13	P. Tomasco	0.3	172.50	Email correspondence regarding status of FCC approval.
08/26/13	P. Tomasco	0.2	115.00	Email correspondence with counsel for TNS regarding cure amounts.
08/26/13	C. Thomas	1.4	245.00	Review docket sheet regarding order for Fifth Omnibus Motion to Reject, and prepare and file proposed order reflecting agreed order regarding AT&T previously entered.
08/27/13	P. Tomasco	0.2	115.00	Review outline for non-telecom response points.
08/27/13	P. Tomasco	0.2	115.00	Email correspondence regarding consent to continue hearing on cure amounts.
08/27/13	P. Tomasco	0.2	115.00	Review and revise motion to continue hearing on cure amounts.
08/29/13	P. Tomasco	0.4	230.00	Telephone conference with B Gilles regarding executory contracts under APA and closing logistics.
08/30/13	P. Tomasco	0.2	115.00	Telephone conference with J Hoeffner regarding nWire ICA provisions.
08/30/13	P. Tomasco	0.3	172.50	Email correspondence with client regarding Tex-Link versus nWire circuit issue.
08/30/13	P. Tomasco	0.3	172.50	Telephone conference with B Gilles regarding transition issues.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
Total Asset Disposition		29.7	\$ 14,557.50	
<u>Case Administration:</u>				
08/01/13	J. Wertz	0.2	57.00	Telephone conference with SBN Global in response to demand letter and email conference concerning same.
08/01/13	J. Wertz	0.2	57.00	Telephone conference with P. Banks in response to demand letter and email conference concerning communication with Debtor representative about account
08/01/13	J. Wertz	0.2	57.00	Telephone conference with M. Collins with GEI in response to demand letter and email conference concerning same
08/01/13	J. Wertz	0.1	28.50	Telephone conference with J. Moore (Telco) concerning demand letter
08/02/13	J. Wertz	0.1	28.50	Brief research on Massachusetts case regarding filing of suggestion of bankruptcy.
08/02/13	J. Wertz	0.2	57.00	Correspondence to S. Wood (Law Clerk to Judge Davis) concerning continuance or resolution of matters set for hearing during week of August 5.
08/05/13	P. Tomasco	0.2	115.00	Review and respond to email correspondence regarding quarterly fees.
08/05/13	J. Wertz	0.1	28.50	Review correspondence received from InterMetro Communications in response to demand letter.
08/05/13	J. Wertz	0.1	28.50	Review email correspondence received from Reverse Mortgage Solutions concerning demand letter
08/05/13	J. Wertz	0.1	28.50	Draft email correspondence to D. Hunter concerning requested documentation for InterMetro and Reverse Mortgage Solutions
08/06/13	J. Wertz	0.1	28.50	Telephone conference with J. Lopez (Judge Davis's Courtroom Deputy) concerning requirement to list parties with approved telephonic appearances in notice of dial-in to be filed on day of hearing, as well as requirement to include notation in notice of dial-in that appearances by cell phone are not permitted.
08/07/13	J. Wertz	0.2	57.00	Review email correspondence from D. Hunter (Debtors) concerning Debtors' account history with Intermetro to respond to demand letter inquiry.
08/07/13	J. Wertz	0.1	28.50	Telephone conference with representative from Intermetro concerning demand letter

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
08/08/13	J. Wertz	0.2	57.00	Telephone conference with K. Elliot (Committee) concerning general questions about status of case and moving forward to plan.
08/09/13	J. Wertz	0.1	28.50	Draft email correspondence to J. Touber concerning documents supporting amount outstanding to Pac-West.
08/12/13	P. Tomasco	0.6	345.00	Review detailed USAC reconciliation and email correspondence to counsel with explanation of non-allowability of late fees as administrative claims.
08/15/13	J. Wertz	0.1	28.50	Draft email correspondence to J. Turbin (Intermetro) concerning review of invoices produced relating to demand letter by Debtors.
08/16/13	P. Tomasco	0.2	115.00	Telephone conference with B. Given regarding IBDC litigation and document request
08/16/13	P. Tomasco	0.4	230.00	Extensive email correspondence with counsel for IBDC with merger and reorganization documents as requested
08/19/13	P. Tomasco	0.3	172.50	Respond to additional document requests from counsel for IBDC
08/19/13	P. Tomasco	0.3	172.50	Email correspondence with M. Krokosz regarding priority claim and relationship to Telastic software
08/20/13	C. Thomas	0.1	17.50	File Monthly Operating Report for July.
08/21/13	J. Wertz	0.1	28.50	Draft email correspondence to J. Touber (Intermetro) in response to objection to documents sent in support of amount owed.
08/21/13	J. Wertz	0.1	28.50	Telephone conference with K. Elliot (Committee) concerning status and draft email correspondence to P. Tomasco concerning response to status inquiry.
08/22/13	P. Tomasco	0.3	172.50	Telephone conference with C Thompson regarding update on closing issues.
08/29/13	J. Wertz	0.9	256.50	Review property tax audit from California State Board of Equalization to determine grounds for motion under section 505 of the Bankruptcy Code.
08/29/13	J. Wertz	0.2	57.00	Review section 505 of the Bankruptcy Code and cases discussing bankruptcy court's power to determine tax liability
08/31/13	J. Wertz	1.6	456.00	Review recent property appraisal statement and calculations by Debtors' financial advisor to compare to recent property tax audit from California Board of Equalization.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
08/31/13	J. Wertz	0.6	171.00	Research California law concerning property tax exemption to include basis in 505 Motion for entitlement to software exemption
08/31/13	J. Wertz	0.4	114.00	Research applicable provisions of California Revenue & Tax Code for provisions related to incurrence of penalties and fees relating to alleged escaped assessment
Total Case Administration		8.4	\$ 3,050.00	
<u>Claims Administration and Objections:</u>				
08/01/13	P. Tomasco	0.2	115.00	Review analysis from Texas AG regarding suspension of business privileges based on franchise tax returns.
08/01/13	P. Tomasco	0.2	115.00	Email correspondence to client regarding analysis of business franchise tax returns.
08/02/13	C. Thomas	1.7	297.50	Review and analyze recently filed claims, and update spreadsheet of claims information.
08/12/13	C. Thomas	0.7	122.50	Review recently filed claims, and update spreadsheet of same.
08/15/13	C. Thomas	2.6	455.00	Review and analyze recently files claims and update spreadsheet of same.
08/19/13	C. Thomas	1.9	332.50	Review and analyze recently filed claims, and update chart with claims information.
08/20/13	P. Tomasco	0.3	172.50	Email correspondence regarding need for data with which to object to ad valorem tax claims
08/21/13	P. Tomasco	0.5	287.50	Review and analysis of BOE and San Joaquin tax claims and strategy for resolving same
08/21/13	C. Thomas	3.3	577.50	Review and analyze recently filed claims, and update spreadsheet of same.
08/23/13	C. Thomas	0.8	140.00	Review UCC filed in Delaware on UPH Holdings, Inc., for attorney use in evaluating secured subordinated promissory notes.
08/27/13	C. Thomas	4.2	735.00	Review and analyze recently filed claims.
08/28/13	C. Thomas	1.8	315.00	Prepare spreadsheet analysis of unsecured claims.
08/29/13	C. Thomas	6.8	1,190.00	Review and analyze claims for future use in balloting procedure and possible claim objections, and update spreadsheet of same.
08/30/13	P. Tomasco	0.3	172.50	Review and edit section 505 motion.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
08/30/13	P. Tomasco	0.5	287.50	Review and analyze ad valorem audit and appraisal results.
08/30/13	C. Thomas	1.7	297.50	Continue to review and analyze claims for future use in balloting procedure and possible claim objections, and update spreadsheet of same.
Total Claims Administration and Objections		27.5	\$ 5,612.50	

Fee/Employment Applications:

08/02/13	C. Thomas	0.6	105.00	Prepare and file Tamarack Associates, Inc.'s Fourth Fee Request for Payment of Compensation and Reimbursement of Expenses for the Period from July 1, 2013 through July 31, 2013.
08/13/13	C. Thomas	5.3	927.50	Prepare Jackson Walker First Interim Application for Compensation with exhibits A-E.
08/14/13	C. Thomas	1.1	192.50	Continue to prepare Jackson Walker First Interim Application for Compensation Exhibit E.
08/15/13	C. Thomas	2.5	437.50	Continue to prepare Jackson Walker First Interim Application for Compensation Exhibit E.
08/19/13	P. Tomasco	0.2	115.00	Review and revise JW fee application
08/19/13	C. Thomas	0.9	157.50	Revise and file The Brown Firm PLLC's Third and Fourth Fee Requests.
08/19/13	C. Thomas	0.9	157.50	Revise and file Jackson Walker's First Interim Application for Compensation for March 28, 2013 through June 30, 2013, and forward agreed order to Assistant U.S. Trustee.
08/19/13	C. Thomas	1.6	280.00	Review and verify amounts requested on Jackson Walker L.L.P.'s First, Second and Third Fee Requests for use in preparing First Interim Fee Application.
Total Fee/Employment Applications		13.1	\$ 2,372.50	

Fee/Employment Objections:

08/02/13	P. Tomasco	0.2	115.00	Email correspondence with V Wenger regarding objections to fee request.
Total Fee/Employment Objections		0.2	\$ 115.00	

Plan and Disclosure Statement (including Business Plan):

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
08/09/13	J. Wertz	0.1	28.50	Telephone conference with S. Stone (FCC) concerning debtors' intentions in terms of pursuing liquidating plan.
08/12/13	J. Wertz	0.1	28.50	Telephone conference with S. Stone (FCC) concerning Debtors' intention with respect to type of plan to be formulated.
08/13/13	P. Tomasco	0.1	57.50	Email correspondence with S Komrower and K Elliot regarding term sheet for chapter 11 plan.
08/30/13	J. Wertz	2.4	684.00	Draft Debtors' Chapter 11 Plan.
08/30/13	C. Thomas	2.5	437.50	Prepare claims spreadsheet containing totals of claims by class for use in preparing Chapter 11 Plan and Disclosure Statement

Total Plan and Disclosure Statement (including Business Plan) 5.2 \$ 1,236.00

Relief from Stay/Adequate Protection Proceedings:

08/01/13	J. Wertz	1.1	313.50	Draft Motion to Enforce Stay Against IBDC.
08/02/13	P. Tomasco	0.3	172.50	Email correspondence to K Foley regarding USAC administrative claim motion.
08/02/13	P. Tomasco	0.3	172.50	Review status of IBDC
Total Relief from Stay/Adequate Protection Proceedings		1.7	\$ 658.50	

T-Mobile Litigation:

08/01/13	J. Wertz	0.7	199.50	Review Motion to Dismiss and Motion to Withdraw Reference filed by T-Mobile and Motion for Stay.
08/14/13	J. Wertz	0.2	57.00	Exchange emails with W. Sugden concerning Debtors' request for extension of time to respond to Motion to Withdraw Reference, Motion to Dismiss, and Motion to Stay Proceedings.
08/15/13	P. Tomasco	0.9	517.50	Review motions to dismiss and withdrawal of reference
08/15/13	P. Tomasco	0.1	57.50	Coordinate extension of time to respond to Defendant's recently filed pleadings.
08/15/13	P. Tomasco	0.8	460.00	Research supportive authority related to responses to motions
08/15/13	P. Tomasco	0.2	115.00	Telephone conference with S Shiffman regarding tariffs and sources of charges referenced in Complaint.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
08/15/13	J. Wertz	0.1	28.50	Email conference with S. Boyd concerning agreement to extend Debtors' responsive deadline to Motion to Withdraw Reference, Motion to Dismiss; and Motion to Stay Proceeding.
08/15/13	J. Wertz	0.4	114.00	Draft stipulation providing for extension answer complaint.
08/15/13	J. Wertz	0.1	28.50	Review revisions to Stipulation by S. Boyd prior to filing.
08/18/13	P. Tomasco	0.3	172.50	Review emails from S. Shiffman and status of Pac-West filings before CPUC
08/21/13	P. Tomasco	1.8	1,035.00	Drafting response to motion to dismiss and related research and analysis
08/22/13	P. Tomasco	1.9	1,092.50	Analyze and review research revised in Defendant's motion to dismiss.
08/22/13	P. Tomasco	1.3	747.50	Research regarding applicable regulation governing CMRS/LEC traffic inter and intra MTA.
08/23/13	P. Tomasco	0.9	517.50	Draft outline for response to motion to dismiss.
08/26/13	P. Tomasco	3.4	1,955.00	Research and writing response to Defendant's motion to dismiss.
08/27/13	P. Tomasco	0.4	230.00	Review and analyze changes to response to motion to dismiss.
08/27/13	P. Tomasco	1.4	805.00	Revise response to Defendant's motion to dismiss.
08/27/13	P. Tomasco	0.3	172.50	Telephone conference with S McCullough regarding regulatory issues in support of response to Defendant's motion to dismiss.
08/27/13	P. Tomasco	0.3	172.50	Email correspondence regarding intra MTA usage in support of response to Defendant's motion to dismiss.
08/27/13	P. Tomasco	0.2	115.00	Email correspondence regarding tariffs applicable at time of service in support of response to Defendant's motion to dismiss.
08/27/13	J. Wertz	1.6	456.00	Research case law concerning standard for issuance of a stay requested under Fed. R. Bankr. P. 5011(c) for incorporation into Opposition to Motion for Stay filed by T-Mobile (1.2); draft outline of proposed Opposition to Motion for Stay filed by T-Mobile (.4).
08/27/13	J. Wertz	2.4	684.00	Draft Opposition to Motion for Stay of Adversary Proceeding filed by T-Mobile.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
08/27/13	J. Wertz	1.1	313.50	Research case law construing section 542(b) of the Bankruptcy Code to incorporate into Opposition to Motion to Withdraw Reference.
08/27/13	J. Wertz	0.4	114.00	Research statutory and case law support for statutes of limitation under Texas law for unjust enrichment and quantum meruit claims for use in Plaintiffs' Response to Motion to Dismiss.
08/27/13	J. Wertz	0.6	171.00	Research case law in support of arguments against permissive withdrawal of the reference to be incorporated into Opposition to T-Mobile's Motion to Withdraw Reference.
08/27/13	J. Wertz	3.1	883.50	Draft Plaintiffs' Opposition to Motion to Withdraw Reference filed by T-Mobile to counter arguments made by Defendant and provide alternative arguments for permitting bankruptcy court to retain jurisdiction notwithstanding jury demand.
08/27/13	J. Wertz	0.4	114.00	Research cases addressing preference for permitting Bankruptcy Court to manage pretrial proceedings until reference is withdrawn despite jury trial demand for incorporation into same.
08/28/13	P. Tomasco	1.6	920.00	Continue revisions to response to Defendant's motion to dismiss pursuant to 12(b)(6), motion to stay adversary, and motion to withdraw reference.
08/28/13	P. Tomasco	0.4	230.00	Telephone conference with regulatory counsel regarding alternative arguments to response to Defendant's 12(b)(6) motion to dismiss.
08/28/13	J. Wertz	0.4	114.00	Revise and edit Plaintiffs' Opposition to Motion to Withdraw Reference and Opposition to Motion for Stay for consistency between both pleadings.
08/28/13	J. Wertz	0.6	171.00	Research elements of quantum meruit claim under Texas law for incorporation into First Amended Complaint to be filed by Plaintiffs.
08/28/13	J. Wertz	0.2	57.00	Review Motion to Dismiss filed by T-Mobile against Plaintiffs in preparation for drafting First Amended Complaint.
08/28/13	J. Wertz	0.2	57.00	Research elements of unjust enrichment and incorporate into First Amended Complaint to be filed by Plaintiffs.
08/28/13	J. Wertz	0.6	171.00	Review proposed draft of Opposition to Motion to Dismiss to incorporate particular factual allegations into First Amended Complaint.
08/28/13	J. Wertz	2.6	741.00	Draft First Amended Complaint

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
08/29/13	P. Tomasco	2.8	1,610.00	Revise response to Defendant's motion to dismiss and related research.
08/29/13	P. Tomasco	1.4	805.00	Revise and finalize response to motion to stay adversary proceeding, motion to withdraw reference, and motion to dismiss.
08/29/13	J. Wertz	1.1	313.50	Research choice of law provisions for a federal court sitting in diversity jurisdiction for statute of limitations issue.
08/29/13	J. Wertz	0.9	256.50	Research statute of limitations and elements of causes of action under California law.
08/29/13	J. Wertz	0.9	256.50	Research case law addressing preemption for state law claims and statute of limitations under Telecommunications Act to incorporate into Motion to Dismiss; draft Opposition to Motion to Dismiss to include same.
08/29/13	J. Wertz	0.5	142.50	Edit and revise Opposition to Motion to Dismiss in preparation for filing same.
08/29/13	J. Wertz	0.1	28.50	Incorporate judicial estoppel argument into statute of limitations section in Opposition to Motion to Dismiss.
Total T-Mobile Litigation		39.6	\$ 17,202.00	
<u>Leap Wireless (Cricket) Litigation:</u>				
08/08/13	C. Thomas	0.2	35.00	Prepare and file certificate of service on Leap Wireless.
08/15/13	P. Tomasco	0.1	57.50	Coordinate with client regarding transmittal of responsive documents requested by counsel for defendant.
08/15/13	P. Tomasco	0.2	115.00	Review request for extension of time to file responsive pleadings.
08/15/13	J. Wertz	0.1	28.50	Draft email correspondence to P. Isola concerning agreement to two-week extension for Leap Wireless to respond to Complaint by Debtors.
08/16/13	J. Wertz	0.2	57.00	Review proposed stipulation drafted by Leap Wireless concerning Leap's extension of time to respond to Complaint and agreement that Plaintiff's responsive time is also extended.
08/16/13	J. Wertz	0.1	28.50	Review SEC form accompanying request to dismiss entity.
08/16/13	J. Wertz	0.1	28.50	Draft responsive email correspondence to M. Taylor concerning need for affidavit in order to dismiss suit.
08/19/13	P. Tomasco	0.1	57.50	Coordinate extension of time to respond to complaint.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
08/19/13	P. Tomasco	0.3	172.50	Review and forward invoices produced in response to defendant's counsel request.
08/19/13	J. Wertz	0.1	28.50	Review revised Stipulation of Extension of Time drafted by E. Taube.
08/19/13	J. Wertz	0.1	28.50	Email correspondence with E. Taube concerning acceptance of same for filing.
Total Leap Wireless (Cricket) Litigation		1.6	\$ 637.00	
Total Fee:				\$45,441.00

EXHIBIT "B"

**EXPENSE BY TYPE
FIFTH FEE REQUEST
AUGUST 1, 2013 THROUGH AUGUST 31, 2013**

Expenses:

Copying Expense	\$464.00	
Postage	\$106.04	
Teleconferencing Expenses	\$4.22	
Total Expenses		<u>\$574.26</u>

EXHIBIT "C"

**FIFTH FEE REQUEST
AUGUST 1, 2013 THROUGH AUGUST 31, 2013**

	Fees	Expenses	Description
		\$574.26	General Bankruptcy
	\$14,557.50		Asset Disposition
	\$3,050.00		Case Administration
	\$5,612.50		Claims Administration and Objections
	\$2,372.50		Fee/Employment Applications
	\$ 15.00		Fee/Employment Objections
	\$1,236.00		Plan and Disclosure Statement
	\$658.50		Relief from Stay Proceedings
	\$17,202.00		T-Mobile Litigation
	\$637.00		Leap Wireless (Cricket) Litigation
Totals	\$45,441.00	\$574.26	
20% Fee Holdback	(\$9,088.20)		
80% of Fees	\$36,352.80		
Plus Expenses	\$574.26		
Requested Amount	<u>\$36,927.06</u>		

**I IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION**

IN RE	§	
	§	
UPH HOLDINGS, INC.,	§	CASE NO. 13-10570
PAC-WEST TELECOMM, INC,	§	CASE NO. 13-10571
TEX-LINK COMMUNICATIONS, INC.	§	CASE NO. 13-10572
UNIPOINT HOLDINGS, INC.	§	CASE NO. 13-10573
UNIPOINT ENHANCED SERVICES, INC.	§	CASE NO. 13-10574
UNIPOINT SERVICES, INC.	§	CASE NO. 13-10575
NWIRE, LLC	§	CASE NO. 13-10576
PEERING PARTNERS	§	CASE NO. 13-10577
COMMUNICATIONS, LLC	§	
	§	
DEBTORS	§	Jointly Administered Under
	§	
EIN: 45-1144038; 68-0383568; 74-2729541;	§	CASE NO. 13-10570
20-3399903; 74-3023729; 38-3659257; 37-	§	(Chapter 11)
1441383; 27-2200110; 27-4254637	§	
	§	
6500 RIVER PL. BLVD., BLDG. 2, # 200	§	
AUSTIN, TEXAS 78730	§	

**TAMARACK ASSOCIATES, INC.’S FIRST INTERIM APPLICATION
FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM MARCH 28, 2013 THROUGH SEPTEMBER 30, 2013**

THIS PLEADING REQUESTS RELIEF THAT MAY BE ADVERSE TO YOUR INTERESTS.

IF NOT TIMELY REPOSE IF FILED WITHIN TWENTY-ONE (21) DAYS FROM THE DATE OF SERVICE, THE RELIEF REQUESTED HEREIN MAY BE GRANTED WITHOUT A HEARING BEING HELD.

A TIMELY FILED RESPONSE IS NECESSARY FOR A HEARING TO BE HELD.

TO THE HONORABLE TONY M. DAVIS:

Tamarack Associates, Inc., (“Tamarack”) makes this First Interim Application for Allowance of Compensation and Reimbursement of Expenses (“Application”) for professional

services performed as financial advisory to the Debtors in the above-numbered and captioned case:

I. Application Period

March 28, 2013 (the petition date) through September 30, 2013

II. Total Amount of Fees Requested:

Fees: \$170,375.00
 Expenses \$20,007.33

III. Breakout of Current Application

Activity Type	Hours	Professional Fees	Expenses
General Bankruptcy/Travel	180.1	24,725.00	20,007.33
Business Analysis	501.6	125,400.00	
Accounting Analysis	58.5	14,625.00	
Fee Application	7.6	1,900.00	
Bankruptcy Hearing	6.0	1,500.00	
Plan Review	0.9	225.00	
Tax Issues	8.0	2,000.00	
Total	762.7	170,375.00	20,007.33

A. Expense Summary

Fares	8,605.29
Ground Transportation	5,227.80
Lodging	4,724.83
Meals	620.39
Office Expenses	305.18
Parking	523.84
Total Expenses	20,007.33

Minimum Fee Increments Tamarack bills in six-minute increments
 Amount Allocated for Preparation of This Application \$925 representing 3.7 hours billing at Tamarack's rate of \$250.00 per hour

B. Professional Fee and Expense Detail

Details of professional fees and expenses, compiled contemporaneously, are attached as Exhibits A and B to this Application.

IV. Prior Applications/Monthly Fee Requests

Date Filed	Period Covered	Requested Amount		Approved Amount	
		Fees	Expenses	Fees	Expenses
May 22, 2013	March 28, 2013 through April 30, 2013	55,487.50	7,844.54	44,390.00	7,844.54
June 10, 2013	May 1, 2013 through May 31, 2013	27,275.00	6,559.61	21,820.00	6,559.61
July 17, 2013	June 1, 2013 through June 30, 2013	38,162.50	3,108.22	30,530.00	3,108.22
August 2, 2013	July 1 through July 31, 2103	22,200.00	2,298.54	17,760.00	2,298.54
September 9, 2013	August 1 through August 31, 2013	9,075.00	60.52	7,260.00	60.52
	Totals	152,200.00	19,871.43	121,760.00	19,871.43

A. Additional Fees Requested

	Professional	
	Fees	Expenses
Total Requested	170,375.00	20,007.33
Applied Retainer	(9,400.00)	
Previously Approved	(121,760.00)	(19,871.43)
Additional Approval Requested	39,215.00	135.90

V. Other Co-Equal or Administrative Claimants in these Cases:

Other estate professionals include: Jackson Walker, LLP, counsel to the Debtors; Q Advisors, investment banker to the Debtors; The Brown Firm, PLLC, special counsel to the Debtors; Kelley Drye & Warren LLP, counsel to the Committee, and QSI Consulting Inc., financial advisor to the Committee.

VI. Results Achieved

The Debtors engaged Tamarack prior to the Debtor's Chapter 11 filings. Tamarack's analysis determined that the Debtors were insolvent and unlikely to recover, and that the best chance of a recovery to creditors was for a sale of assets to a strategic buyer in Chapter 11 under §363.

The Debtor's Chief Financial Officer resigned upon the Debtor's filings. Thereafter, in its role as financial advisor to the Debtors, Tamarack developed a cash collateral budget, reported weekly budget to actual performance and advised the Debtors on all aspects of the Debtors financial systems, including budgeting, cash management, and treasury.

Tamarack also instituted weekly turnaround management meeting, which concentrated on reducing fixed operating costs, increasing revenue and improving system performance. The results from the turnaround team were substantial. The Debtors monthly revenue had steadily declined during all of 2012 and each month of 2013 until June, when the revenue decline was halted and slight revenue growth obtained. Members of the turnaround team also identified and implemented changes that resulted in reducing non-personnel operating costs by over \$70,000 per month.

Tamarack additionally prepared the financial projections used in the successful sale of assets to TNCI Operating Company LLC ("TNCI") and was heavily involved in compiling the information requested by the Debtor's investment bank in the negotiations leading up to this sale. Tamarack was also responsible for determining the working capital present as of the initial close of the sale to TNCI and remains responsible for monitoring financial performance during the period between the initial and final close.

Tamarack has the responsibility for the timely and accurate filing of the Debtor's US Trustee reports.

Summary and detailed reports of Tamarack's time and expenses are attached hereto. Tamarack asserts that the time spent on the services rendered were reasonable and necessary in light of the issues facing the Debtor and the need to maintain and restructure the Debtor's business operations while simultaneously assisting the Debtor in its sale of assets.

Tamarack paid attention minimizing the expenses charged the estate. All flights were at coach rate and booked well in advance when possible. John Palmer did not eat at restaurants except when holding a few working meetings with employees. Other prudent steps were taken to reduce the expense burden to the Debtor, keeping in mind the reality that John Palmer lives in the Philadelphia region, and has two children living at home that need the attention of a father on weekends wherever possible.

VII. Hourly Rates

John Palmer, President of Tamarack, bills professional services at \$250 per hour. Travel time is billed at one half the normal hourly rate, or \$125 per hour.

John L. Palmer operates Tamarack as a sole proprietor, which enables Dr. Palmer to charge hourly rates that are much lower than the market rate for comparable expertise and, indeed, much lower than the \$425 per hour rate that he charged formerly.

John Palmer has been leading turnaround team for over eighteen years. He served as a Managing Director of two national turnaround firms, NachmanHaysBrownstein, Inc. and Aurora Management Partners, Inc. Dr. Palmer is a Certified Turnaround Professional and a member of the CTP Certification Standard Committee of the Turnaround Management Association. He has served as the Plan Administrator in charge of the liquidation of Montgomery Wards and Norstan Apparel Shops, and as the Chief Restructuring Officer of Verso Technologies, PPM

Technologies, and Craft Machine Works. He has also lead the turnaround teams on more than 80 assignments of private, middle market companies.

VIII. Conclusion and Relief Requested

Therefore, in light of the evidence presented above, Tamarack requests that this Court enter an order granting final allowance of compensation for professional services rendered during the Application Period in the amount of \$170,375.00, and reimbursement of actual and necessary expenses incurred by Tamarack during the Application Period in the amount of \$20,007.33, authorizing and directing the Debtors to pay Tamarack all amounts allowed by the Court, and grant such other and further relief as is just and proper.

Dated October 4, 2013.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served electronically or via United States mail, postage prepaid, upon the parties listed on the attached Service List on this the 4th day of October, 2013.

/s/Patricia B. Tomasco

Patricia B. Tomasco

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Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
4/2/13	250	3.6	900.00	review and respond to emails from employees - answer accounting questions (1.7) update DIP Budget to fix salary error - include unpaid contractors - communicate to Hercules and others (1.9)	Accounting Analysis
4/4/13	250	0.8	200.00	supervise accounting staff, review and approve checks to be cut (0.8)	Accounting Analysis
4/8/13	250	8.2	2,050.00	Meet at JW with attorney to discuss schedules (0.9) work on pulling together information for schedules (5.7) accounting tasks, pull together information for budget to actual (1.4) send out weekly report (0.2)	Accounting Analysis
4/8/13	250	3.0	750.00	Deal with PacWest Trust Fund receipts	Accounting Analysis
4/9/13	250	6.5	1,625.00	work on compiling interim financial report (2.7) meet with attorneys, and work on schedules (3.8)	Accounting Analysis
4/11/13	250	0.5	125.00	Edit and email US Trustee Report (0.4) discuss changes to cash collateral order with Scott (0.1)	Accounting Analysis
4/17/13	250	5.4	1,350.00	finance team meeting (1.1) deal with accounting issues, attempt to get a good list of PacWest payables, multiple meetings, TC, and emails with members of finance team explaining rules and priorities (4.3)	Accounting Analysis
4/17/13	250	1.3	325.00	Follow up discussion with finance team - treatment of invoices (0.4) discuss company and turnaround with middle managers (0.7)	Accounting Analysis
4/18/13	250	8.4	2,100.00	Payables - Calculate post petition amounts due from invoices, review and request additional detail on open vendor contracts (3.2) Meet with DF - data needed for Q and customers for Telastic (1.7) employee session - process review for collecting billing information - adding new customers (1.6) review and respond to emails from employees (0.5) discuss adequate assurance payments with Mike, review and approve payments (0.4)	Accounting Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
4/22/13	250	0.3	75.00	Send weekly budget to actual report to stakeholders	Accounting Analysis
4/25/13	250	8.5	2,125.00	Review and respond to emails - answer employees questions (1.7) meeting with Q-Q-Advisors - follow up discussions (4.7) finance issues, discuss opening balance sheet - asset valuation, locate and begin analysis of sales tax files, push agreed upon procedure to test (2.1)	Accounting Analysis
4/27/13	250	0.8	200.00	Review and respond to emails dealing with payment issues, TC to Mike Holloway, TC to Mike Quinn	Accounting Analysis
4/29/13	250	1.2	300.00	Review and respond to emails dealing with employee and financial issues (0.8) review ICC carry forward, pose questions for meeting at PacWest (0.4)	Accounting Analysis
5/1/13	250	5.0	1,250.00	Take part in finance conference call (0.8) locate and copy financial documents from PacWest server (3.1) discuss CABS billing with employee - arrange to get invoices copied onto DVDs (1.1)	Accounting Analysis
5/1/13	250	0.6	150.00	Review and respond to emails dealing with financial and vendor payment issues	Accounting Analysis
5/2/13	250	2.4	600.00	Review and respond to emails dealing with financial and vendor payment issues, review and comment on preliminary cash flow (2.4),	Accounting Analysis
5/9/13	250	0.2	50.00	Deal with issues relating to treatment of payables	Accounting Analysis
6/4/13	250	1.8	450.00	Analyze financials - collect AP information and analyze - deliver to committee	Accounting Analysis
		58.5	14,625.00	Total Accounting Analysis	

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
4/3/12	250	10.0	2,500.00	review and respond to emails (2.1), TC with potential investment banker (1.0) review US Trustee report requirement and assemble initial report for UPH Holdings (3.1) deal with accounting issues - encourage staff to enter payables (2.2) meet with staff and discuss saving options, open up lines of communication (1.6)	Business Analysis
5/21/12	250	4.8	1,200.00	Prepare first draft of US Trustee report and discuss discrepancies with financial team (4.0), review and respond to employee email questions (0.6) review and respond to questions from Q (0.2)	Business Analysis
4/1/13	250	7.0	1,750.00	strategy meeting with MH (1.2) TC with Hercules - strategy and plans (0.9) meeting with Turnaround Team develop initial strategy (3.1) follow up on meeting, prepare tasks lists, circulate additional documents to team (1.8)	Business Analysis
4/2/13	250	8.7	2,175.00	Write employee and customer communications (1.2) Interview controller candidate - meet with Robert Half (0.8) meeting with accounting team in Austin and Stockton - processes, staffing and accounting needs - invoice separation (2.2), meeting with Blaine Gilles to discuss Stockton situation (0.8) work on communication to US Bank - re- frozen accounts (0.7) interview iBanker - follow up conversation with Mike (1.8) TC with Patty - US Bank situation (0.5) interview second iBanker (1.3)	Business Analysis
4/4/13	250	5.3	1,325.00	Meeting with accounting staff (1.3) solicit comment and markup Q-advisors engagement letter, send to Quinn (1.1) meet with employees and advise on turnaround (2.3) lunch meeting with David F (0.6)	Business Analysis
4/5/13	250	2.9	725.00	Multiple TC with employees, review and respond to employee email questions (2.1) TC with insurance broker - get US Trustee's endorsement (0.2) edit and circulate Q-Advisors engagement letter (0.6)	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
4/5/13	250	0.8	200.00	TC with Scott Bluestein - Re: Q-Advisors engagement, review final edit (0.3) respond to employee questions (0.3) respond to questions from attorney regarding Interim Reports (0.2)	Business Analysis
4/9/13	250	3.6	900.00	attend Turnaround Team meeting - follow up tasks (3.6)	Business Analysis
4/9/13	250	3.2	800.00	Deal with emails relating to real estate issue (0.3) TC with Q-Advisors - re: Due diligence (1.2) update and circulate final cash flow (0.7) assist team with accounting issues (0.6), email and TC exchange with key vendors (0.5)	Business Analysis
4/10/13	250	9.4	2,350.00	Locate and upload files into Q-Advisors web portal (3.2) assist in the preparation and forward filed to Patty for lease rejection (1.1) download and email tax filings for US Trustee report (0.4) , TC with River Rock Tax liability tracking (0.6) review and approve checks to cut today (1.2) meeting with employees in person, phone and email to discuss turnaround options (2.1) prepare for US Trustee meeting tomorrow (0.8)	Business Analysis
4/11/13	250	4.3	1,075.00	prepare for and attend finance team meeting- make sure that collections continue (1.2) discuss turnaround situation with Mike - recommend task assignments (0.5) review and approve payroll (0.5) contact Austin landlord to begin negotiations (0.4) meet with employee, supervise cost reductions efforts (1.7)	Business Analysis
4/12/13	250	0.8	200.00	Respond to employees and vendors email questions, forward email dealing with h D&O insurance with comments	Business Analysis
4/12/13	250	2.1	525.00	Answer employees email questions (1.0), multiple TC and emails dealing with Cash Collateral Order, analyze historical cash collections and determine that they do not support the historical 10% variance, TC to Mike to arrange compromise (1.1)	Business Analysis
4/13/13	250	1.1	275.00	Review and respond to employee email questions (0.5), gather information requested for schedules and email (0.3), detailed explanation of DIP budget to Patty and Mike (0.3)	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
4/14/13	250	0.5	125.00	Review and respond to emails, download files for reading on trip to Austin	Business Analysis
4/15/13	250	2.2	550.00	monitor docket for authorization to pay contractors deal with accounting issues, TC with employees to pull together information for turnaround (1.2) Write and circulate Budget to Actual report (0.8) deal with information request from attorneys (0.2)	Business Analysis
4/16/13	250	12.4	3,100.00	Research commercial real estate brokers in LA and reach out to same (0.8) work on executory contracts for Schedule G (1.3) compile and upload additional due diligence information (0.9) meet with River Place landlord and initial lease negotiations (0.7) prepare for and attend turnaround team meeting - follow up (4.9) sign US Trustee interim reports (0.4) communicate with employees turnaround goals and tasks, respond to employee questions, review and respond to emails from the turnaround team (3.4)	Business Analysis
4/17/13	250	6.3	1,575.00	Write draft landlord letter (1.2) upload files to Q (1.0) meet with employees to discuss pricing and opportunities (1.8) write and circulate employee/customer communication draft (0.2) TC with Matthew Krokosz - Telastic (1.4), TC with Committee counsel (0.7)	Business Analysis
4/18/13	250	1.0	250.00	TC with management	Business Analysis
4/21/13	250	0.7	175.00	Review and respond to email dealing with payment issues	Business Analysis
4/22/13	250	4.9	1,225.00	Review and respond to emails dealing with vendor, bankruptcy and employee issues (2.3) TC with key vendor - follow up TC with Quinn (0.3) prepare for and attend Turnaround Team meeting (2.3)	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
4/23/13	250	5.5	1,375.00	meeting with team to discuss collection of ICC (1.7) work with finance team on payments - prepare cumulative vendor payment spreadsheet (1.2) respond to employee questions, provide guidance and advice, review and respond to employee emails (2.6)	Business Analysis
4/24/13	250	8.7	2,175.00	Analyze ICC AR from Telesphere, multiple TC and emails with Telesphere and PW dealing with data, share analysis with team and elicit comments, deal with potential of major cash source (6.3) gather information requested by Patty re: Qwest (0.9), inspect invoices and approve payments for week (1.5)	Business Analysis
29-Apr	250	8.0	2,000.00	Discuss strategy with Blaine (1.1) Meet with employees in groups and one-on-one (5.0) tour facility and assess extra capacity (1.1) respond to employee email questions (0.8)	Business Analysis
4/30/13	250	10.3	2,575.00	Prepare for and take part in TC with investment banker (0.8) circulate budget to actual report (0.8) prepare for and take part in Turnaround Management Team meeting (2.8) purchase DVD writer and copy all ICC agreements to disk (1.7) TC with River Rock - follow up emails to Mike regarding outcome (0.9) meet with PacWest employees (1.7) review and respond to employee email questions - analyze ICC data (1.6)	Business Analysis
5/1/13	250	0.6	150.00	Discussion of strategy for cost reduction with Blaine Gilles	Business Analysis
5/2/13	250	1.0	250.00	prepare for and take part in conference call with Hercules, follow up TC with Mike Holloway (0.7) upload ICA to JW ftp site (0.3)	Business Analysis
5/3/13	250	1.2	300.00	Review and respond to emails, upload filed to Q-Advisors, check to make sure that Patty has all ICA and sync	Business Analysis
5/6/13	250	1.0	250.00	Edit and email River Rock agreement (0.6) review and respond to employee emails (0.4)	Business Analysis
5/6/13	250	2.1	525.00	Review historical financial information to gather data for projection	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
5/6/13	250	0.4	100.00	review Teleastic teaser (0.4)	Business Analysis
5/7/13	250	10.0	2,500.00	Attend TMT meeting (2.2) write progress report and circulate to key stakeholders (1.7), work on financial projections - develop basis for gross profit and profit improvements (6.1)	Business Analysis
5/7/13	250	3.8	950.00	Continue to work on financial projection	Business Analysis
5/8/13	250	8.6	2,150.00	Finish first draft of financial projections and circulate for review (7.8) meet with Mike and finance team to discuss cash receipts and collections (0.8)	Business Analysis
5/9/13	250	2.3	575.00	Review and respond to emails dealing with employee issues/questions (1.6), check financial projection and email to Q(0.3), collect data for Q and email (0.4)	Business Analysis
5/10/13	250	0.5	125.00	Work on financial projection - arrange for conference call with Q	Business Analysis
5/10/13	250	1.0	250.00	Conference call with Q and company - information needed for sale	Business Analysis
5/13/13	250	1.0	250.00	Work on revision of financial projection	Business Analysis
5/13/13	250	0.8	200.00	Compile list of employees by location, function and payroll and email to Quinn along with financial projections	Business Analysis
5/14/13	250	3.2	800.00	Prepare for and take part in management conference call (2.2) update financial projections and email to Q (0.3), review and respond to employee email questions, other cash flow issues (0.7)	Business Analysis
5/15/13	250	7.2	1,800.00	Meeting with controller - financial status discussion (0.5) update financial projections and email to Q (1.2), conduct analysis of updated Telesphere data, discuss with Debbie Tutte, arrange for follow up call with Telesphere (4.2) review and respond to employee email questions (1.3)	Business Analysis
5/15/13	250	1.0	250.00	Strategy discussion with Mike Holloway, follow up with discussion with finance group, re: allocation of responsibilities to prevent bottlenecks	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
5/16/13	250	3.3	825.00	Analyze ICC data, TC with Telesphere, download collections report and AR reports, assemble spreadsheet and analyze (1.7) review and respond to employee email questions, email dialog with finance team (1.2) review Q document (0.4)	Business Analysis
5/17/13	250	0.6	150.00	TC with Q and Committee - status of sales, follow up TC with Q - information needs	Business Analysis
5/20/13	250	3.7	925.00	Review and respond to emails dealing with financial issues and regulatory filing (2.6) TC with finance - follow up financial analysis of status (0.6) TC with Q - obtain information requested and send via email (0.4) TC with Hercules (0.1)	Business Analysis
5/21/13	250	5.9	1,475.00	Take part in Turnaround Management Meeting - prepare for same and follow up (1.7), collect data for ICC report (1.7) finalize US Trustee Report - discussions of financials with accounting staff (2.5)	Business Analysis
5/22/13	250	1.6	400.00	Finalize US Trustee Report	Business Analysis
5/22/13	250	3.2	800.00	Write ICC analysis and email along with budget to actual report	Business Analysis
5/23/13	250	1.2	300.00	Respond to email questions from Q (0.2) TC with Hercules (0.5) follow up call to Mike (0.2) review and respond to emails (0.3)	Business Analysis
5/24/13	250	1.8	450.00	TC with Q and Committee - status of sales, follow up TC with Q - information needs (0.6) arrange for transfer of additional information to Q (0.3) send information needed re: cost saving at LA colo to real estate brokers (0.3) contact Austin realtor - leave message (0.1) review information needs of Q and ask for assistance of employees in getting information (0.5)	Business Analysis
5/28/13	250	1.0	250.00	TC with Scott Bluestein (0.2) TC with LA real estate broker, re:cost reduction at 1 Wilshire (0.2) review and respond to emails (0.4) review and comment on financial information (0.2)	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
5/29/13	250	2.8	700.00	Review and respond to emails, produce and circulate budget to actual report (0.8) take part in weekly Turnaround Team Meeting (1.2) compile and send information to Q (0.3) TC with Blaine - management issues (0.2) Respond to employee email questions - business and financial issues (0.3)	Business Analysis
5/30/13	250	0.6	150.00	Deal with emails requests of information from Q and Committee, email discussion involving value of company IP assets	Business Analysis
5/31/13	250	1.2	300.00	Take part in call with Q and committee - follow up calls to discuss information needs and sources of information	Business Analysis
6/3/13	250	3.0	750.00	Review and respond to email (0.8) meeting with finance team - TC with Q to determine list of materials needed (0.8) TC with LA real estate broker - saving potential (0.3) review and analyze financial performance - prepare contingency (1.1)	Business Analysis
6/4/13	250	7.1	1,775.00	Review and respond to emails (0.6) review and comment on APA (2.5) prepare for and attend weekly Turnaround Management Team meeting (2.0) prepare a circulate week budget to actual performance report (0.9) Analyze Q data request and begin allocating tasks (1.3)	Business Analysis
6/5/13	250	12.6	3,150.00	Located and upload PacWest Financial information to Q FTP site (4.3) meeting with Q advisors and selected employee (4.6) working dinner with Alan Y to discuss sales process and his role (1.7) analyze cash position and advise on payments to be made (1.1) follow up discussion with Mike on Q status (0.4) review and respond to emails (0.5)	Business Analysis
6/6/13	250	1.3	325.00	TC with Patty - ICC collections and budget - follow up (0.8) Review and respond to emails - repeat recommendations for collections (0.5)	Business Analysis
6/6/13	250	0.7	175.00	Edit Stockton letter and send to Blaine, TC discussions with Blaine re: Qwest adequate assurance payment	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
6/7/13	250	2.5	625.00	TC with Hilco - re: sale of patents and follow up (1.1) review and respond to emails, multiple TC with Blaine and Mike (1.1) TC and follow up with Kevin (0.3)	Business Analysis
6/10/13	250	5.2	1,300.00	Take part in Committee- Q teleconference (0.4) finance group TC (0.5) analyze AP and AR, calculate offsets, compare month end invoices with cash projections, discuss needs for short term detailed cash flow projection and gather information for same, circulate sheet of offsets to finance team (4.3)	Business Analysis
6/10/13	250	1.2	300.00	TC with Blaine - AT&T and Qwest (0.4) follow up email to Patty - re: Committee questions (0.3) prepare for and take part in TC with interested potential buyer (0.4)	Business Analysis
6/11/13	250	5.7	1,425.00	Prepare and circulate short-term cash flow budget (1.8) TC with finance team to discuss (0.3) Prepare for and take part in Turnaround team meeting (1.7) analyze vendor net payables and send to Patty (0.8) review and respond to emails from employee (0.5) prepare and circulate budget to actual report (0.4) TC with committee advisor, send preliminary ICC AR data (0.2)	Business Analysis
6/12/13	250	2.5	625.00	Review and respond to emails dealing with payments and financial issues (0.5) TC with Committee (0.5) Finance committee conference call (1.5)	Business Analysis
6/13/13	250	1.2	300.00	Review and approve expenses for week (0.5) TC with Blaine and finance team - re: vendor payments, TC with Holloway to discuss (0.5) TC with Q and company (0.2)	Business Analysis
6/14/13	250	2.1	525.00	TC with Q and potential purchaser - follow up phone call with Blaine and Q	Business Analysis
6/14/13	250	0.3	75.00	Follow up TC with Blaine to discuss information needs for next week's buyers meetings	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
6/18/13	250	11.9	2,975.00	Prepare for and attend meeting of prospective buyer (6.2) Meeting with Q and company - address information needs of prospective buyer (5.7)	Business Analysis
6/18/13	250	0.7	175.00	Prepare and circulate weekly budget to actual report	Business Analysis
6/19/13	250	11.6	2,900.00	Review and respond to emails (1.7) review and comment on May financials, discuss and plan for payments for week - communicate to management (2.0) prepare for and attend prospective buyer meeting (3.2) prepare due diligence information (3.6) discussion of status with key employees (0.4) continue to work on due diligence (0.7)	Business Analysis
6/20/13	250	12.9	3,225.00	Meet with finance team to discuss May financials (1.2) TC with finance group - re: accounts receivable and collections (1.5) review and respond to emails from employees and stakeholders (1.7) management discussions (0.6) compile due diligence information requested by Q (7.9)	Business Analysis
6/21/13	250	7.0	1,750.00	Prepare for and take part of TC with prospective buyer (1.1) Plan expenses for next week (0.4) review and finalize April and May financials - discuss and help prepare US Trustee report (1.3) prepare due diligence materials (4.2)	Business Analysis
6/22/13	250	0.8	200.00	Multiple TC to company personnel - re: due diligence material and inconsistencies in data - achieve resolution	Business Analysis
6/23/13	250	0.3	75.00	TC with Blaine, review and respond to emails - all dealing with due diligence issues	Business Analysis
6/24/13	250	3.2	800.00	TC with Committee on sales process (0.5) prepare US Trustee MOR, circulate with weekly budget report (1.6) work on due diligence materials (1.1)	Business Analysis
6/24/13	250	1.0	250.00	TC with Q and company - due diligence and calculation of cure amounts - follow up calculation of total cure amounts currently known	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
6/25/13	250	14.2	3,550.00	TC with management team (1.2) multiple TC with attorneys and bankers working on asset purchase agreement (1.1) review and respond to employee emails (0.6) work on APA and associates schedules (11.3)	Business Analysis
6/25/13	250	0.5	125.00	Continue working on APA	Business Analysis
6/26/13	250	14.3	3,575.00	Review APA in preparation for TC (0.5) TC with Q, counsel to go over APA (2.5) TC with potential buyer (0.5) review and respond to employees email questions (0.6) work on assembling schedules for APA (10.6)	Business Analysis
6/27/13	250	9.0	2,250.00	TC with potential buyer A (2.9) TC with potential buyer B (2.4), TC with Q to go over schedules (1.1) work on APA and schedules (3.6)	Business Analysis
6/29/13	250	0.9	225.00	Review and respond to emails, edit schedules, search for leases in data room	Business Analysis
6/30/13	250	0.4	100.00	Compile and circulate list of PW leases for APA	Business Analysis
6/30/13	250	0.3	75.00	Review and respond to emails dealing with the APA schedules	Business Analysis
7/1/13	250	0.5	125.00	Review and respond to emails	Business Analysis
7/1/13	250	1.2	300.00	Review and respond to emails, calculate Hercules interest and provide calculations to company and lender	Business Analysis
7/2/13	250	6.3	1,575.00	Review APA, schedules and management service agreement (2.0), TC with team to discuss, follow up TC with Blaine (2.1) Review 2nd version of APA and comment (0.5) TC with Blaine to edit schedules (1.7)	Business Analysis
7/3/13	250	2.8	700.00	Work on schedules and circulate draft to Patty and Blaine for discussion during conference call (1.5), TC with Blaine and Patty to discuss schedules (1.0) review and respond to emails (0.3)	Business Analysis
7/4/13	250	0.4	100.00	Review and respond to emails - financial planning	Business Analysis
7/5/13	250	2.1	525.00	Prepare for and take part in finance team conference call, plan for weekly expenses (1.3) follow up call with Blaine (0.3) prepare and circulate weekly report (0.5)	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
7/9/13	250	1.0	250.00	review and respond to emails dealing with financial issues	Business Analysis
7/10/13	250	12.2	3,050.00	Prepare for auction, review and respond to emails (1.0) take part in auction and follow up (3.1) TC with management and attorney - managing the transition (0.1) follow on meeting with Jeff Compton of TNCI - introduction to employees and methods of reducing cure costs (7.1)	Business Analysis
7/11/13	250	7.7	1,925.00	Review and respond to emails, draft and circulate email dealing with practical matters of the MSA (1.3) TC with UPH and TNCI - transition and cure issues (0.5) work with finance on cash management and collections (1.9) deal with employee questions (0.4) make recommendations on items to include on initial cure & assume schedule (1.5), TC with vendors, work on financial analysis (2.1)	Business Analysis
7/12/13	250	0.4	100.00	Review and respond to emails	Business Analysis
7/13/13	250	0.6	150.00	Review and respond to emails - TC with Blaine - cure costs	Business Analysis
7/14/13	250	0.9	225.00	Prepare and circulate draft of extended UPH budget	Business Analysis
7/14/13	250	1.5	375.00	work on detailed cure analysis by band data and circulate	Business Analysis
7/15/13	250	4.9	1,225.00	Recast budget and circulate (0.8) take part in TC with AT&T regarding payment issues (0.9) work on cure analysis (2.4) TC with Patty, continue to work on cure amounts (0.8)	Business Analysis
7/16/13	250	3.4	850.00	Management teleconference (1.4) TC to California - re: Stockton PP taxes (1.1) review and respond to emails (0.9)	Business Analysis
7/17/13	250	2.0	500.00	circulate expanded operating budget, discuss and get Hercules approval (0.4) TC with financial group - collections (0.9), TC with Patty - budget, cure and other issues (0.2) review and respond to emails (0.5)	Business Analysis
7/18/13	250	1.8	450.00	review and respond to emails (0.5) take part in finance conference call (0.8) follow up TC with Blaine - cure strategy and analysis (0.5)	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
7/18/13	250	0.9	225.00	Cure TC with Patty and group - follow up with Blaine (0.6), review payments and approve additional expenses (0.3)	Business Analysis
7/19/13	250	1.0	250.00	Prepare and circulate weekly budget to actual report (0.3) review and respond to emails dealing with cure issues and financial issues (0.7)	Business Analysis
7/19/13	250	0.6	150.00	Respond to question from Patty regarding AR, TC with finance group on AR and offsets (0.3) TC with CA Board of Equalization, follow up email regarding tax claim, review and respond to emails (0.3)	Business Analysis
7/22/13	250	2.0	500.00	Meeting with Qwest to resolve cure issues	Business Analysis
7/23/13	250	8.5	2,125.00	calculate post petition Qwest disputes (0.3) review and respond to emails (1.7) prepare and circulate weekly budget to actual report (0.3) update extended DIP budget and circulate (0.6) attend weekly management meeting (1.3) financial planning (1.6) review MOA report and monthly financials (1.4), discussions with employees, general financial analysis (2.9)	Business Analysis
7/24/13	250	0.6	150.00	Prepare and circulate US Trustee report, review and respond to emails	Business Analysis
7/25/13	250	2.4	600.00	Review and respond to emails (0.7)TC with finance team - TNCl Cure analysis (1.4), review payables and approve disbursements (0.3)	Business Analysis
7/30/13	250	1.9	475.00	Review and respond to emails, prepare and circulate weekly budget to actual report (0.8), prepare for and take part in weekly management meeting (1.1)	Business Analysis
7/31/13	250	0.7	175.00	Review and approve payments for week (0.4) review and respond to emails (0.3)	Business Analysis
8/1/13	250	0.8	200.00	Analyze financial and professional fees, check pacer, review and respond to emails for employees	Business Analysis
8/2/13	250	1.2	300.00	Prepare for and take part in finance conference call - plan short term payments	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
8/3/13	250	0.3	75.00	Review and respond to emails - discuss need for Stockton assessor	Business Analysis
8/6/13	250	1.4	350.00	Prepare for and take part in management team teleconference (0.6) TC with PICS - appraisal of personal property in Stockton, follow up email (0.5) review and respond to emails (0.3)	Business Analysis
8/7/13	250	2.6	650.00	Prepare for and take part in collections TC (0.8) TC with key employees (0.5) Take part in financial team teleconference (0.5) review personal property taxes, make phone calls to tax assessor's office and determine tax basis, email finding to UPH (0.8)	Business Analysis
8/8/13	250	0.7	175.00	Review and respond to emails, deal with payment issues (0.5) TC with Key employees (0.2)	Business Analysis
8/8/13	250	0.9	225.00	Take part in conference call with Qwest, prepare and circulate weekly budget to actual report, TC with committee counsel	Business Analysis
8/9/13	250	1.1	275.00	Multiple TC with finance dealing with payments to be made, TC with Blaine dealing with NSF payments and Interstate TRS fund, email questions to Patty	Business Analysis
8/12/13	250	0.3	75.00	Review and respond to emails, TC to finance group to discuss payables	Business Analysis
8/13/13	250	2.1	525.00	Take part in weekly management teleconference (1.0) TC and email exchange dealing with issues relating to the initial close-approve interim payments (0.8) review and respond to emails (0.5)	Business Analysis
8/13/13	250	1.3	325.00	TC with finance group - vendor payments (0.5) write and circulate employee communication (0.4) review and respond to emails (0.4)	Business Analysis
8/14/13	250	0.5	125.00	TC, AR collections, review and respond to emails	Business Analysis
8/15/13	250	0.7	175.00	TC with employees (0.3) review and respond to emails dealing with financial issues (0.4)	Business Analysis
8/16/13	250	0.5	125.00	Review and respond to emails - TC to Patty TC with Blaine	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
8/19/13	250	1.5	375.00	Prepare and circulate monthly US Trustee report, prepare and circulate weekly budget to actual report (1.2) analyze payables and propose preliminary schedule of payments for the week (0.3)	Business Analysis
8/19/13	250	0.3	75.00	Review AT&T analysis and comment by return email	Business Analysis
8/20/13	250	1.7	425.00	Management team teleconference (1.1) review and respond to emails dealing with payment issues (0.6)	Business Analysis
8/21/13	250	1.6	400.00	Prepare for AR/AP meeting, review financials, review and respond to emails (0.8) TC with Mike and finance team, payables this week, follow up emails (0.8)	Business Analysis
8/21/13	250	0.3	75.00	Review and respond to emails and TC dealing with tax and other issues	Business Analysis
8/22/13	250	0.4	100.00	Review and respond to emails	Business Analysis
8/23/13	250	2.3	575.00	TC with finance team - payables (0.5) follow up phone calls with Mike, Scott (0.3) prepare for and take part in ICC AR conference call (1.3) review assessment from Stockton (0.2)	Business Analysis
8/27/13	250	3.4	850.00	TC with Mike Holloway to discuss PICS appraisal, review of same (0.4) review and respond to emails and financial analysis, TC with Bill to discuss, (0.5) test appraisal values on eBay (0.2) develop quick analysis of Hercules debt post sale and send to committee (0.2) management team meeting (1.0) follow up TC with Mike and Blaine (0.9) TC with PICS (0.2)	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
8/28/13	250	5.4	1,350.00	TCs with Scott Bluestein, Blaine and Mike, closing issues (0.6) TC with Mike - sale of patents (0.2) TC with finance team - payments, plan on how to structure checking accounts moving post initial close (1.3) research bank accounts to close and communicate plan to TNCI (0.3) review docket at request of Blaine, forward CL stipulation and analysis of AP (1.2), prepare and circulate weekly budget to actual report (0.4) calculate Q commission due, calculate projected Hercules shortfall, review and respond to emails (1.4)	Business Analysis
8/29/13	250	2.4	600.00	TC with Jeff - finance and personnel issues, follow up (1.0) analyze taxes, leave message for PICS (0.2) research AT&T billings and email to Bill (0.3) TC with finance team re: ICC receivables and preparation for close (0.9)	Business Analysis
8/30/13	250	1.5	375.00	Calculate Stockton PP Tax basis, compile information and forward to Patty (0.9), review and comment on short term cash plan, communicate to key managers (0.2) review and respond to emails (0.4)	Business Analysis
8/31/13	250	0.3	75.00	Review and respond to emails	Business Analysis
9/3/13	250	3.1	775.00	Work on working capital analysis, TC with staff regarding other financial issues	Business Analysis
9/3/13	250	4.7	1,175.00	Continue to work on working capital analysis, read each agreement to determine degree of NONDIRECT ICC sold, detail in spreadsheet and circulate	Business Analysis
9/4/13	250	2.4	600.00	TC with finance team, collections and payables (0.8) work on and circulate working capital analysis - email exchange involving same (1.6)	Business Analysis
9/5/13	250	1.1	275.00	Discuss payables, cash planning with finance team. Further discussion of accounts and accounting used after the initial close	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
9/6/13	250	0.4	100.00	Review and respond to emails - analyze bank accounts and propose closing actions	Business Analysis
9/9/13	250	3.3	825.00	Respond it issues dealing with closing working capital. TC and email to Jeff regarding same. Multiple TC to Quinn	Business Analysis
9/10/13	250	1.2	300.00	TC with management - weekly meeting (0.6) review and respond to email questions dealing with financial issues (0.6)	Business Analysis
9/11/13	250	5.9	1,475.00	TC with finance team - payables (0.5) prepare and circulate weekly budge to actual report, prepare and circulate closing cash transfer schedule (1.0), TC with professionals dealing with working capital calculations (0.4) review and respond to email, other employee issues (0.3), TC with Jeff - reach out to UPH finance for analysis of disputed payables, compile list of Point One disputed invoices and summarize, TC to PacWest requesting data (3.7)	Business Analysis
9/11/13	250	0.5	125.00	Multiple TC with Patty and Mike - closing issues	Business Analysis
9/16/13	250	4.5	1,125.00	TC with finance team, work on updating working capital calculation per email from TNCI	Business Analysis
9/16/13	250	3.4	850.00	Prepare and circulate budget to actual report (0.5) TC regarding working capital, update and circulate again for comments, edit and send to TNCI (2.7) emails dealing with payable issues (0.2)	Business Analysis
9/16/13	250	0.4	100.00	TC with Mike - financial issues, TC with Bluestein - closing issues	Business Analysis
9/17/13	250	1.1	275.00	TC with Mike and Blaine - financial analysis of potential revenue source - email analysis (0.6) TC with Mike and Blaine (0.5)	Business Analysis
9/17/13	250	5.3	1,325.00	update working capital and circulate (0.4) TC with Jeff regarding his view of working capital - model and circulate to group - make recommendation (2.3) TC with group and follow up (0.6) UPH management team meeting (1.3) review and respond to emails (0.7)	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
9/17/13	250	0.7	175.00	Multiple TC and emails from Scott, TC with Blaine to check on facts, request and analyze adequate assurance payments detail, check on completeness	Business Analysis
9/18/13	250	2.8	700.00	Work on AT&T analysis (2.4) review and agree on payments for week (0.3)	Business Analysis
9/19/13	250	1.7	425.00	Multiple phone calls dealing with AT&T payables and closing conditions	Business Analysis
9/20/13	250	1.8	450.00	Analyze ICC and CABS that will remain after sale and will transfer to TNCI, send analysis of post closing AR to committee and company	Business Analysis
9/20/13	250	0.8	200.00	Provide information requested by bank for opening purchase escrow account	Business Analysis
9/21/13	250	0.8	200.00	Update and circulate working capital calculation	Business Analysis
9/22/13	250	0.3	75.00	Review Closing Documents	Business Analysis
9/23/13	250	1.7	425.00	Calculate estimated claims liability by class and produce liquidation analysis as requested by Patty	Business Analysis
9/23/13	250	2.1	525.00	Multiple phone calls with Blaine, Mike and others dealing with last minute closing issues (1.4) email exchange with Bank of New York - re: escrow account (0.4) review and respond to emails - employee questions and financial planning (0.3)	Business Analysis
9/23/13	250	2.9	725.00	Continue to work on closing issues, review and respond to email and calls from principals, prepare updated draft of liquidation analysis for Patty as requested, work with finance team to get ready for tomorrow close	Business Analysis
9/24/13	250	2.2	550.00	Prepare and update closing working capital calculation (0.8) prepare and circulate August US Trustee report (0.7) review and respond to emails dealing with financial planning issues (0.7)	Business Analysis

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
9/24/13	250	2.7	675.00	Management team meeting (0.6) prepare for and take part in TC with Telesphere re: ICC billing - set up follow on call (0.7) prepare and circulate emails instructing the finance staff on how to function moving forward, review and respond to other emails - employee questions (1.4)	Business Analysis
9/25/13	250	3.9	975.00	Prepare and circulate final budget to actual report (0.5), prepare and circulate updated liquidation analysis (0.3), prepare and circulate final working capital calculation (1.1), confirm amounts, instruct set up and approve wire transfers returning funds to Onvoy, payment to Q-advisors, excess cash to Hercules (0.9), review and respond to multiple emails dealing with same (1.1)	Business Analysis
9/26/13	250	0.9	225.00	Prepare and circulate final working capital calculation and spreadsheet partitioning ICC and CABS AR between the estate and TNCI	Business Analysis
9/26/13	250	1.5	375.00	Prepare for and take part in a conference call with Telesphere - re: MTA billing, follow up phone call with Mike, then call with Telesphere to confirm analysis	Business Analysis
9/30/13	250	2.2	550.00	Develop RiverRock analysis, circulate and discuss, send documents to Patty	Business Analysis
		501.6	125,400.00	Total Business Analysis	
7/22/13	250	6.0	1,500.00	Prepare for and attend sales order hearing	Bankruptcy Hearing
		6.0	1,500.00	Total Bankruptcy Hearing	
5/6/13	250	3.1	775.00	Prepare fee application for April billing	Fee Application
8/1/13	250	0.4	100.00	Prepare and circulate Tamarack Fee Application for July	Fee Application
8/31/13	250	0.4	100.00	Prepare and circulate Tamarack fee application for August	Fee Application
9/30/13	250	3.7	925.00	Work on Fee Application	Fee Application
		7.6	1,900.00	Total Fee Application	

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
4/1/13	250	4.4	1,100.00	Preparation at JW for first day motion (1.0) attend court for first day motion and follow up (2.1) download documents from Pacer and circulate to team (0.8) review US Trustee Reporting Requirements (0.5)	General Bankruptcy
4/1/13	250	0.9	225.00	Develop Template for US Trustee Reporting	General Bankruptcy
4/4/13	125	7.1	887.50	Travel from company to Blue Bell	General Bankruptcy
4/8/13	125	7.3	912.50	Travel from Blue Bell to Austin	General Bankruptcy
4/11/13	250	3.2	800.00	Prepare for and attend meeting with US Trustee (3.2)	General Bankruptcy
4/11/13	125	7.3	912.50	Travel from Austin to Blue Bell	General Bankruptcy
4/15/13	125	8.0	1,000.00	Travel from Blue Bell to Austin	General Bankruptcy
4/15/13	250	0.5	125.00	Review motions for hearing	General Bankruptcy
4/15/13	250	3.8	950.00	Prepare for and attend court hearing dealing with employees, cash collateral etc, (3.8)	General Bankruptcy
4/18/13	125	10.0	1,250.00	Travel from Austin to Blue Bell - serious flight delay - travel time capped at 10 hours	General Bankruptcy
4/23/13	125	8.0	1,000.00	Travel from Blue Bell to Austin	General Bankruptcy
4/23/13	250	4.5	1,125.00	Prepare for and attend 341 hearing (4.5)	General Bankruptcy
4/25/13	125	10.0	1,250.00	Travel from Austin to Blue Bell - time capped at 10 hours	General Bankruptcy
4/29/13	125	7.8	975.00	Travel from Blue Bell to Stockton	General Bankruptcy
5/1/13	125	8.3	1,037.50	Travel from Stockton to Blue Bell	General Bankruptcy
5/6/13	125	7.8	975.00	Travel from Blue Bell to Austin	General Bankruptcy
5/9/13	125	7.9	987.50	Travel from Austin to Blue Bell	General Bankruptcy
5/14/13	125	6.5	812.50	Travel to Austin	General Bankruptcy
5/16/13	250	0.4	100.00	Administrative tasks - arrange travel schedule for future trips	General Bankruptcy
5/17/13	125	6.7	837.50	Travel from Austin to Blue Bell	General Bankruptcy
6/3/13	125	7.6	950.00	Travel from Blue Bell to Austin	General Bankruptcy
6/6/13	125	7.0	875.00	Travel from Austin to Blue Bell	General Bankruptcy
6/17/13	125	8.1	1,012.50	Travel from Blue Bell to Austin	General Bankruptcy
6/21/13	125	8.0	1,000.00	Travel from Austin to Blue Bell	General Bankruptcy

Exhibit B

Tamarack Associates, Inc. Professional Fee Detail

Date	Rate	Hours	Total	Description	Category
7/9/13	125	6.1	762.50	Travel from Blue Bell to Austin	General Bankruptcy
7/11/13	125	7.8	975.00	Travel from Austin to Blue Bell	General Bankruptcy
7/22/13	125	7.0	875.00	Travel from Blue Bell to Austin	General Bankruptcy
7/24/13	125	8.1	1,012.50	Travel from Austin to Blue Bell	General Bankruptcy
		180.1	24,725.00	Total General Bankruptcy	
9/22/13	250	0.9	225.00	Begin review of Plan Documents	Plan Review
		0.9	225.00	Total Plan Review	
4/24/13	250	3.7	925.00	Meet with employees and discuss tax filing, determine that the information for filing sales tax returns exists, recommend that UPH retain Horizons Consulting to process late sales tax returns, forward signed engagement agreement to Horizon and arrange kick off meeting in Austin (3.7)	Tax Issues
5/7/13	250	1.1	275.00	Prepare for and attend kick off meeting with Horizon consulting - re: state sales tax returns, get process for filing missing returns started	Tax Issues
5/24/13	250	0.3	75.00	TC with Will Wenmohs - PMB Hein Donovan - start process of getting tax filing up to date - arrange kick off meeting for 6/4	Tax Issues
6/4/13	250	1.1	275.00	Meeting with PMB Helene Donovan - kick off meeting for filing federal and state taxes	Tax Issues
9/6/13	250	0.4	100.00	email exchange dealing the San Joaquin County personal property taxes	Tax Issues
9/26/13	250	1.2	300.00	Calculate saving from revised personal property taxes, as requested by Patty	Tax Issues
9/27/13	250	0.2	50.00	Arrange for appraisal of LA for personal property tax	Tax Issues
		8.0	2,000.00	Total Tax Issues	
		762.7	170,375.00	Total Billings March 28, 2013 to September 30, 2013	

Exhibit B

Tamarack Associates, Inc. Expense Detail

Date	Amount	Description	Category
4/3/13	396.80	United Airlines - week of 4/15/13	Fares
4/3/13	384.80	United Airlines - week of 4/22/13	Fares
4/10/13	590.80	United to and from SFO - visit to Stockton week of 4/29	Fares
4/14/13	238.00	United change fee to arrive in Austin on time for hearing	Fares
4/15/13	400.80	Round trip to Austin week of May 6th	Fares
4/23/13	723.80	United to AUS - week of May 20th	Fares
4/24/13	612.70	United to AUS - week of May 17th	Fares
5/3/13	466.80	United Airlines - week of 6/4	Fares
5/3/13	569.60	United airlines - week of 6/11	Fares
5/5/13	572.60	United airlines - third week of June	Fares
5/5/13	326.60	United Airline - fourth week on June	Fares
5/7/13	269.00	United airlines change fees	Fares
5/10/13	318.00	United Airlines - week of 7/9	Fares
5/10/13	342.00	United Airlines - Week of July 22	Fares
5/10/13	332.00	United Airlines - Week of August 6	Fares
5/28/13	259.00	United Airlines - change fee for trip in July	Fares
6/3/13	286.99	United Airlines - Change flight to spend time with Q on Wed	Fares
6/11/13	269.00	United change fee - to enable all purchaser meeting	Fares
6/14/13	473.00	United change fee - Arrive in Autin for meeting with potential	Fares
7/4/13	573.00	United change fees to get to Austin for auction	Fares
7/15/13	200.00	United change fees	Fares
	8,605.29	Total Fares	
4/4/13	31.22	Gas for rental car	Ground Transportation
4/4/13	508.39	Post petition charges - Hertz	Ground Transportation
4/4/13	38.18	Auto mileage to and from PHL (68.8 miles)	Ground Transportation
4/8/13	18.82	Tolls on PA and NJ Turnpikes to and from EWR	Ground Transportation
4/11/13	17.62	Gas for rental car	Ground Transportation
4/12/13	95.18	Auto mileage to and from Newark Airport	Ground Transportation

Exhibit B

Tamarack Associates, Inc. Expense Detail

Date	Amount	Description	Category
4/18/13	16.13	Gas for rental car	Ground Transportation
4/18/13	386.77	Hertz auto rental for week	Ground Transportation
4/18/13	93.24	Auto mileage to and from Newark Airport	Ground Transportation
4/18/13	18.82	Tolls on PA and NJ Turnpikes to and from EWR	Ground Transportation
4/25/13	15.09	Gas for rental car	Ground Transportation
4/25/13	93.24	Auto mileage to and from Newark Airport	Ground Transportation
4/25/13	18.82	Tolls on PA and NJ Turnpikes to and from EWR	Ground Transportation
4/25/13	290.40	Hertz auto rental for week	Ground Transportation
5/1/13	33.05	Gas for rental car	Ground Transportation
5/1/13	536.01	Hertz rental - car shared with Blaine Gilles	Ground Transportation
5/1/13	5.00	Tolls - SF Bay Bridge	Ground Transportation
5/1/13	37.96	Auto mileage to and from PHL	Ground Transportation
5/6/13	164.88	Hertz rental prepaid - last week in June	Ground Transportation
5/9/13	93.24	Auto mileage to and from Newark Airport	Ground Transportation
5/9/13	18.82	Tolls on PA and NJ Turnpikes to and from EWR	Ground Transportation
5/9/13	53.67	Tolls charges in Austin - from Hertz	Ground Transportation
5/9/13	20.48	Gas for rental car	Ground Transportation
5/9/13	386.77	Hertz auto rental for week	Ground Transportation
5/17/13	93.24	Auto mileage to and from Newark Airport	Ground Transportation
5/17/13	18.82	Tolls on PA and NJ Turnpikes to and from EWR	Ground Transportation
5/17/13	17.06	Gas for rental car	Ground Transportation
5/17/13	316.47	Hertz auto rental for week	Ground Transportation
6/6/13	17.45	Gas for rental car	Ground Transportation
6/6/13	297.30	Hertz auto rental	Ground Transportation
6/6/13	18.82	Tolls on PA and NJ Turnpikes to and from EWR	Ground Transportation
6/6/13	93.24	Auto mileage to and from Newark Airport	Ground Transportation
6/6/13	85.70	Tolls - charged by Hertz for travel in TX	Ground Transportation
6/21/13	36.91	Auto mileage to and from PHL	Ground Transportation
6/21/13	23.59	Gas for rental car	Ground Transportation

Exhibit B

Tamarack Associates, Inc. Expense Detail

Date	Amount	Description	Category
6/21/13	391.37	Hertz auto rental	Ground Transportation
7/6/13	187.24	Hertz rental prepaid charges	Ground Transportation
7/11/13	21.91	Gas for rental car	Ground Transportation
7/11/13	73.04	Hertz Auto Rental	Ground Transportation
7/11/13	18.82	Tolls on PA and NJ Turnpike	Ground Transportation
7/11/13	93.24	Auto mileage to and from EWR	Ground Transportation
7/12/13	57.26	Hertz tolls	Ground Transportation
7/22/13	188.95	Hertz rental prepaid charges	Ground Transportation
7/24/13	12.09	Gas for rental car	Ground Transportation
7/24/13	73.51	Hertz Auto Rental	Ground Transportation
7/24/13	37.74	Auto mileage to and from PHL	Ground Transportation
8/5/13	32.92	Hertz toll charges	Ground Transportation
9/12/13	29.30	Tolls charged by Hertz	Ground Transportation
	5,227.80	Total Ground Transportation	
3/28/13	196.62	Marriott Hotel Charges	Lodging
4/4/13	599.31	Marriott Hotel Charges for week	Lodging
4/11/13	439.74	Marriott Hotel Charges for week	Lodging
4/18/13	517.35	Marriott Hotel Charges for week	Lodging
4/25/13	439.74	Marriott Hotel Charges for week	Lodging
5/1/13	313.38	Marriott Hotel charges for week	Lodging
5/9/13	378.77	Marriott Hotel charges for week	Lodging
5/17/13	378.99	Marriott Hotel charges for week	Lodging
6/6/13	378.99	Marriott Hotel charges for week	Lodging
6/21/13	505.32	Marriott Hotel charges for week	Lodging
7/11/13	324.16	Marriott Hotel Charges	Lodging
7/24/13	252.46	Marriott Hotel Charges	Lodging
	4,724.83	Total Lodging	
3/31/13	21.26	Food supplies	Meals

Exhibit B

Tamarack Associates, Inc. Expense Detail

Date	Amount	Description	Category
4/2/13	11.27	Lunch with Blaine Gilles	Meals
4/2/13	2.35	Food supplies HEB	Meals
4/4/13	6.00	Lunch with David Flandry	Meals
4/4/13	8.95	Dinner on United Airways	Meals
4/8/13	34.88	Food supplies HEB	Meals
4/9/13	7.77	Food supplies	Meals
4/11/13	8.53	Meals return from EWR	Meals
4/15/13	30.17	Food supplies	Meals
4/17/13	40.03	Food supplies (\$4.07) - working dinner with Alan \$35.96	Meals
4/18/13	6.17	Breakfast	Meals
4/18/13	18.95	Dinner	Meals
4/23/13	28.10	Food supplies	Meals
4/24/13	9.75	Lunch	Meals
4/29/13	81.63	Working lunch with key PacWest employees	Meals
4/29/13	8.50	Dinner	Meals
4/30/13	30.41	Dinner - JLP and Blaine Gilles in Stockton	Meals
5/1/13	6.62	Lunch at SFO	Meals
5/1/13	6.37	Breakfast in Stockton on 4/30/13 not included in April invoice	Meals
5/6/13	24.64	Food supplies	Meals
5/9/13	5.65	Meal on airplane	Meals
5/14/13	23.44	Food supplies for week	Meals
5/17/13	7.51	Dinner during trip to Blue Bell	Meals
6/3/13	27.27	Food supplies for week	Meals
6/5/13	52.95	Working dinner with Alan Y	Meals
6/17/13	26.99	Food supplies for week	Meals
6/17/13	8.59	Meal on way to Austin	Meals
6/20/13	9.75	Lunch	Meals
6/21/13	7.99	Meals on way to Blue Bell	Meals
7/9/13	26.14	Food supplies for week	Meals

Exhibit B

Tamarack Associates, Inc. Expense Detail

Date	Amount	Description	Category
7/10/13	7.50	Lunch for JLP and Jeff Compton	Meals
7/11/13	8.25	Meal on way home from Austin	Meals
7/22/13	10.52	Food supplies	Meals
7/24/13	5.49	Meal on way home from Austin	Meals
	620.39	Total Meals	
8/28/30	27.60	Pacer charges	Office Expenses
4/4/13	27.00	Pacer charges	Office Expenses
4/29/13	48.68	Purchase DVDs and DVD burner from Best Buy to compile ICC	Office Expenses
4/30/13	34.64	Incemental cost of correct DVD burner from Best Buy	Office Expenses
7/1/13	22.86	Copy expenses	Office Expenses
7/31/13	37.80	Pacer Charges	Office Expenses
9/12/13	69.60	Pacer charges	Office Expenses
9/30/13	37.00	Pacer charges	Office Expenses
	305.18	Total Office Expenses	
4/4/13	78.56	Parking at PHL - Post petition	Parking
4/7/13	12.00	Prepaid fee - Parking at EWR	Parking
4/11/13	30.15	Parking at EWR	Parking
4/18/13	38.20	Parking at EWR	Parking
4/25/13	38.20	Parking at EWR	Parking
5/1/13	30.72	Parking at PHL	Parking
5/9/13	38.20	Parking at EWR	Parking
5/9/13	43.10	Parking at EWR	Parking
5/17/13	51.15	Parking at EWR	Parking
6/6/13	43.10	Parking at EWR	Parking
6/21/13	53.90	Parking at PHL	Parking
7/11/13	32.50	Parking at Newark	Parking
7/24/13	34.06	Parking at PHL	Parking
	523.84	Total Parking	

Exhibit B

Tamarack Associates, Inc. Expense Detail

Date	Amount	Description	Category
	20,007.33	Total Expenses	

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION

IN RE:	§	
UPH HOLDINGS, INC.	§	CASE NO. 13-10570
PAC-WEST TELECOMM, INC.	§	CASE NO. 13-10571
TEX-LINK COMMUNICATIONS, INC.	§	CASE NO. 13-10572
UNIPOINT HOLDINGS, INC.	§	CASE NO. 13-10573
UNIPOINT ENHANCED SERVICES, INC.	§	CASE NO. 13-10574
	§	
UNIPOINT SERVICES, INC.	§	CASE NO. 13-10575
NWIRE, LLC	§	CASE NO. 13-10576
PEERING PARTNERS COMMUNICATIONS, LLC	§	CASE NO. 13-10577
	§	
	§	
DEBTORS.	§	CHAPTER 11
	§	
EIN: 45-1144038; 68-0383568; 74- 2729541; 20-3399903; 74-3023729; 38- 3659257; 37-1441383; 27-2200110; 27- 4254637	§	
	§	
	§	
6500 RIVER PL. BLVD., BLDG. 2, # 200 AUSTIN, TEXAS 78730	§	JOINTLY ADMINISTERED
	§	UNDER CASE NO. 13-10570-TMD

**MOTION FOR CONTINUANCE OF HEARING ON
DEBTORS' MOTION TO DETERMINE TAX LIABILITY
SET FOR OCTOBER 10, 2013 AS TO BEXAR, DALLAS, HARRIS,
AND TRAVIS COUNTIES, AND ALDINE INDEPENDENT SCHOOL DISTRICT**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE TONY M. DAVIS:

COMES NOW UPH Holdings, Inc., ("UPH"), Pac-West Telecomm, Inc., ("Pac-West"), Tex-Link Communications, Inc. ("Tex-Link") UniPoint Holdings, Inc. ("UniPoint Holdings"), UniPoint Enhanced Services, Inc. ("UniPoint Enhanced Services"), UniPoint Services, Inc., ("UniPoint Services"), nWire, LLC ("nWire"), and Peering Partners Communications, LLC ("Peering Partners") (collectively the "Debtors"), the Debtors-In-Possession in this case, and pursuant to Fed. R. Bankr. Pro. 9006(b)(1), files their Motion for Continuance of the Hearing on the Debtors' Motion to Determine Tax Liability set for October 10, 2013 as to Bexar, Dallas,

Harris, and Travis Counties, and Aldine Independent School District (the "Motion"). In support of this Motion, the Debtors state as follows:

I. BACKGROUND

1. On March 25, 2013 ("Petition Date"), the Debtors filed their voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code, 11 U.S.C. § 101, et. seq. (as amended, the "Bankruptcy Code"). The Debtors continue to operate as debtors-in-possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code.

2. On April 15, 2013, the Committee of Unsecured Creditors ("Committee") [Dckt. No. 91] was appointed.

3. The Debtors are a group of affiliated entities that provide telecommunication services in a variety of contexts including voice over Internet protocol ("VoIP"), local exchange and enhanced telecommunications, and data services.

4. Currently set on the Court's docket is the Debtors' Motion Pursuant to 11 U.S.C. § 505(a) for the Determination of Debtors' Tax Liability ("Debtors' § 505 Motion") [Dckt. No. 499], which is currently set for Thursday, October 10, 2013. The Debtors' § 505 Motion requests that the Court make a determination of property tax liability with respect to various taxing authorities. The Debtors hereby request that the hearing be continued to November 14, 2013 (the date already reserved as the Debtors' next omnibus hearing date) as to Bexar County, Dallas County, Harris, and Travis Counties, Texas, and Aldine Independent School District ("Aldine ISD") (collectively the "Taxing Authorities"). The Debtors and the Taxing Authorities have been consulting with respect to resolution of the issues raised in the Debtors' § 505 Motion. Good cause therefore exists for the requested continuance to permit the Debtors and the Taxing Authorities to attempt resolution of the issues raised in the Debtors' § 505 Motion. The Debtors have consulted with counsel for the Taxing Authorities the subject of this Motion and counsel consents to the continuance requested herein.

WHEREFORE, PREMISES CONSIDERED, the Debtors respectfully request that the Court enter an order continuing the hearing on the Debtors' Motion Pursuant to 11 U.S.C. § 505(a) for the Determination of Debtors' Tax Liability ("Debtors' § 505 Motion") [Dckt. No. 499] to November 14, 2013, at 1:30 p.m. (CT); and granting such other and further relief to which the Debtors are justly entitled.

Dated: October 4, 2013.

Respectfully submitted,

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**COUNSEL FOR DEBTORS-IN-
POSSESSION**

CERTIFICATE OF CONFERENCE

I hereby certify that on the 3rd day of October, I conferred with Beth Weller, counsel for Bexar County, Dallas County, and Harris County, concerning the continuance requested herein, and Ms. Weller indicated that she agreed to such continuance. I also hereby certify that on the 4th day of October, I conferred with Courtney Harris, counsel for Aldine Independent School District, and with Kay D. Brock, counsel for Travis County, concerning the continuance requested herein, and both Ms. Harris and Ms. Brock agreed to such continuance.

/s/ Jennifer F. Wertz
Jennifer F. Wertz

CERTIFICATE OF SERVICE

I hereby certify that on the 4th day of October 2013, a true and correct copy of the foregoing was served via the Court's CM/ECF electronic notification system on all parties requesting same, and via US first class mail, post prepaid to the parties listed below, and on the attached service list.

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