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7 Accountants for  
8 Debtors and Debtors-in-Possession

9 ORIGINAL

10 UNITED STATES BANKRUPTCY COURT  
11 SOUTHERN DISTRICT OF CALIFORNIA

12 In re  
13 LEAP WIRELESS INTERNATIONAL, INC.,  
14 and CRICKET COMMUNICATIONS, INC.,  
15 et al.

16 Debtors.

17 Fed. Tax Id. Nos. 33-0811062 and 33-0879924

18 Case Nos.: 03-03470-A11 through  
19 03-03535-A11

20 (Jointly Administered)

21 Chapter 11

22 **SIXTH MONTHLY FEE NOTICE OF  
23 PRICEWATERHOUSECOOPERS LLP**

24 Pursuant to the Order Pursuant to Sections 331 and 105 of the Bankruptcy Code  
25 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of  
26 Professionals, signed on May 6, 2003 (the "Compensation Order"), PricewaterhouseCoopers LLP  
27 ("PwC") hereby submits its monthly fee notice ("Monthly Fee Notice") for fees and  
28 reimbursement of expenses from February 1, 2004 through February 29, 2004 (the "Sixth Monthly  
Period"), as Accountants for the Debtors in the Chapter 11 cases of Leap Wireless International,

**Sixth Monthly Fee Notice of  
PricewaterhouseCoopers LLP**

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1 Inc. and Cricket Communications, Inc., et. al. (the "Debtors"). PwC's fees and reimbursed  
2 expenses are determined in accordance with the Court's Order on Application for Authority to  
3 Employ PricewaterhouseCoopers LLP as Accountants to the Debtors, entered on July 25, 2003  
4 (the "Order"). PwC's fees for the Sixth Monthly Period are based upon the hours incurred by  
5 each partner and staff person at the hourly rates specified in the Order.  
6

7  
8 Attached to this Monthly Fee Notice are various exhibits which summarize the  
9 hours spent by each PwC partner and staff member who provided services during this period and  
10 the fees billed by category of service. Exhibit A shows the total hours and related fees for each  
11 partner and staff person, summarized by category of service. Exhibits B, D, F, G and J summarize  
12 the fees for each service category and show the hours spent and description of services performed  
13 by date for each PwC partner and staff member. There are no Exhibits C, E, H or I.  
14

15 Exhibit K summarizes the expenses incurred by each partner and staff member  
16 during this period. The exhibit provides a reasonably detailed description of all expenses incurred  
17 by PwC in connection with the services performed for the Debtors, including travel expenses,  
18 meals and supplies.  
19

20 The total amount of fees billed and expenses reimbursement sought for the Sixth  
21 Monthly Period are fees of \$217,696.49 and expenses of \$2,277.15.  
22

23 Please take further notice that the Notice Parties, as defined in the Compensation  
24 Order have 10 days after receipt of this Monthly Fee Notice to file with the Court and serve upon  
25 PwC and the other Notice Parties a written objection to this Monthly Fee Notice.  
26

27 Dated: May 3, 2004  
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PRICEWATERHOUSECOOPERS LLP



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Accountants for the Debtors and Debtors in Possession

**Leap Wireless International, Inc.**

**Sixth Monthly Fee Notice**

**February 2004**



**Leap Wireless: Sixth Monthly Fee Notice - February 1, 2004 - February 29, 2004**  
**Summary of Hours and Fees by Category: Exhibit A**

Name	Title	Rate	Hours	Fees
<b>Financial Statement Audits (Exhibit B)</b>				
Boyce, Ray	Senior Associate	\$250.0	57.0	\$14,250.00
Burton, Grant	Senior Manager	385.0	88.7	34,149.50
FitzGerald, Camellia	Associate	135.0	143.6	19,386.00
Gergurich, Ted	Manager	300.0	17.9	5,370.00
Gilbert, Diane	Partner	500.0	4.5	2,250.00
Hedblad, Eric	Associate	135.0	192.6	26,001.00
Kalenka, Richard	Partner	500.0	36.6	18,300.00
LeVan, Gary	Partner	800.0	1.0	800.00
Meisel, Steve	Partner	500.0	6.0	3,000.00
Milner, Angela	Executive Assistant	60.0	4.0	240.00
Neder, Ryan	Associate	135.0	178.0	24,030.00
Randolph, Sabrina	Senior Associate	250.0	123.8	30,950.00
Rigney, Kevin	Senior Associate	250.0	3.0	750.00
Scott, Timothy	National Office Partner	800.0	0.5	400.00
Sexton, Sherrill	Executive Assistant	60.0	0.5	30.00
Skedd, Sandra	Associate	135.0	9.0	1,215.00
Wagner, Steven	Director	385.0	1.2	462.00
	<b>Subtotal</b>		<b>867.9</b>	<b>\$181,583.50</b>
<b>Fees for Quarterly Reviews of Interim Financial Statements (Exhibit C)</b>				
				Not Used
<b>Tax Compliance Services (Exhibit D)</b>				
Cross, Sharon	Executive Assistant	\$50.0	2.5	\$125.00
Gilbert, Diane	Partner	366.0	3.0	1,098.00
Lau, Kona	Associate	110.0	1.0	110.00
Wagner, Steven	Director	327.0	0.7	228.90
	<b>Subtotal</b>		<b>7.2</b>	<b>\$1,561.90</b>
<b>Tax Consulting and Advisory Services (Exhibit E)</b>				
				Not Used
<b>Other Accounting and Auditing Services (Exhibit F)</b>				
Burton, Grant	Senior Manager	\$385.0	22.3	\$8,585.50
Miller, Gerald	Senior Manager	385.0	0.5	192.50
Scott, Timothy	National Office Partner	800.0	2.5	2,000.00
Stampf, Steve	Partner	500.0	1.0	500.00
	<b>Subtotal</b>		<b>26.3</b>	<b>\$11,278.00</b>

**Leap Wireless: Sixth Monthly Fee Notice - February 1, 2004 - February 29, 2004**  
**Summary of Hours and Fees by Category: Exhibit A**

Name	Title	Rate	Hours	Fees
<b>Compensation of Professionals - Self (Exhibit G)</b>				
Burton, Grant	Senior Manager	\$385.0	9.0	\$3,465.00
FitzGerald, Camellia	Associate	135.0	1.4	189.00
Gardner, Douglas	Associate	135.0	9.3	1,255.50
Gilabert, Diane	Partner	500.0	2.0	1,000.00
Hedblad, Eric	Associate	135.0	5.4	729.00
Kalenka, Richard	Partner	500.0	1.7	850.00
Randolph, Sabrina	Senior Associate	250.0	5.5	1,375.00
Redel, Linda	Executive Assistant	60.0	0.5	30.00
Wagner, Steven	Director	385.0	6.8	2,618.00
Wilhite, Katie	Associate	135.0	34.7	4,684.50
	<b>Subtotal</b>		<b>76.3</b>	<b>\$16,196.00</b>
	Adjustment to Compensation of Professionals - Self to set amount at 10% of fees for professional services rendered (in light of negative adjustments in prior months)			<u>\$3,594.59</u>
	<b>Adjusted Subtotal</b>			<b>\$19,790.59</b>
<b>Fees for Sarbanes-Oxley Act Consultations (Exhibit H)</b>				
				Not Used
<b>Fees for 401(k) Plan Financial Statement Audits (Exhibit I)</b>				
				Not Used
<b>Nebraska USF Agreed Upon Procedures (Exhibit J)</b>				
FitzGerald, Camellia	Associate	\$135.0	14.5	\$1,957.50
Kalenka, Richard	Partner	500.0	4.0	2,000.00
Randolph, Sabrina	Senior Associate	250.0	16.3	4,075.00
	<b>Subtotal</b>		<b>34.8</b>	<b>\$8,032.50</b>
	Adjustment to Nebraska USF Agreed Upon Procedures to limit cumulative project fees to \$10,000			<u>(\$4,550.00)</u>
	<b>Adjusted Subtotal</b>			<b>\$3,482.50</b>
	<b>Total</b>		<b>1012.5</b>	<b>\$217,696.49</b>





**Leap Wireless: Sixth Monthly Fee Notice - February 1, 2004 - February 29, 2004**

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/2/2004	Burton, Grant	Senior Manager	0.8	\$385.00	\$308.00	Document audit planning procedures.
2/2/2004	Burton, Grant	Senior Manager	1.2	\$385.00	\$462.00	Discuss income tax provision with M. Leonard (Leap Wireless) and D. Gilabert (PwC).
2/2/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Prepare for audit committee meeting.
2/2/2004	Burton, Grant	Senior Manager	0.8	\$385.00	\$308.00	Discuss income tax provision with D. Gilabert (PwC).
2/2/2004	Burton, Grant	Senior Manager	1.5	\$385.00	\$577.50	Present audit plan at Leap Wireless audit committee meeting.
2/2/2004	FitzGerald, Camellia	Associate	2	\$135.00	\$270.00	Discuss bank reconciliation and unrecorded liabilities with E. Hedblad (PwC).
2/2/2004	Gilabert, Diane	Partner	1.5	\$500.00	\$750.00	Attend audit committee meeting.
2/2/2004	Gilabert, Diane	Partner	0.9	\$500.00	\$450.00	Prepare discussion of tax issues for audit committee meeting.
2/2/2004	Gilabert, Diane	Partner	0.4	\$500.00	\$200.00	Discuss review of tax accrual with T. Gergurich (PwC).

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/2/2004	Gilbert, Diane	Partner	0.6	\$500.00	\$300.00	Meet with M. Leonard (Leap Wireless) and G. Burton (PwC) to discuss tax accrual review timing and logistics.
2/2/2004	Hedblad, Eric	Associate	0.9	\$135.00	\$121.50	Review accounts payable, prepaids, notes, and other assets lead schedule.
2/2/2004	Hedblad, Eric	Associate	3.6	\$135.00	\$486.00	Review bank reconciliations regarding investments.
2/2/2004	Hedblad, Eric	Associate	0.2	\$135.00	\$27.00	Meet with K. Bell (Leap Wireless) to discuss DLJ account.
2/2/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with M. Greiner (Leap Wireless) to discuss accounts payable.
2/2/2004	Hedblad, Eric	Associate	3.5	\$135.00	\$472.50	Test accounts payable.
2/2/2004	Hedblad, Eric	Associate	1.8	\$135.00	\$243.00	Make copies of confirmations.
2/2/2004	Kalenka, Richard	Partner	1.5	\$500.00	\$750.00	Attend audit committee meeting.
2/2/2004	Milner, Angela	Executive Assistant	0.5	\$60.00	\$30.00	Perform miscellaneous administrative tasks.
2/2/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Coach E. Hedblad (PwC) on cash testing procedures.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/2/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Complete year end revenue testing procedures.
2/2/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Meet with C. Coe (Leap Wireless) to discuss vouching of revenue selection:
2/2/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Prepare December journal entries for testing.
2/2/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Review interim period revenue testing procedures.
2/2/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Meet with D. Gonzales (Leap Wireless) to discuss vouching of revenue selections.
2/2/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss BIAPIA process with S. Randolph (PwC).
2/2/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Resolve data request for journal entry testing.
2/2/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss audit status with C. Fitzgerald (PwC).
2/3/2004	Burton, Grant	Senior Manager	0.8	\$385.00	\$308.00	Discuss accounting systems with M. Greiner (Leap Wireless).
2/3/2004	Burton, Grant	Senior Manager	1.5	\$385.00	\$577.50	Research and revise memo on general computer controls.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/3/2004	FitzGerald, Camellia	Associate	1	\$135.00	\$135.00	Discuss bank reconciliation and unrecorded liabilities with E. Hedblad (PwC).
2/3/2004	Hedblad, Eric	Associate	1.2	\$135.00	\$162.00	Discuss bank reconciliations with C. FitzGerald (PwC).
2/3/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Organize confirmations.
2/3/2004	Hedblad, Eric	Associate	0.4	\$135.00	\$54.00	Meet with L. Koch (Leap Wireless) to discuss outstanding checks.
2/3/2004	Hedblad, Eric	Associate	0.3	\$135.00	\$40.50	Discuss bank reconciliations with G. Burton (PwC).
2/3/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Test cash.
2/3/2004	Hedblad, Eric	Associate	2.2	\$135.00	\$297.00	Review accounts payable, prepaids, notes, and other assets lead schedule.
2/3/2004	Hedblad, Eric	Associate	1.4	\$135.00	\$189.00	Create accounts payable list for M. Greiner (Leap Wireless).
2/3/2004	Hedblad, Eric	Associate	0.9	\$135.00	\$121.50	Meet with M. Greiner (Leap Wireless) to discuss accounts receivable reclass entry.
2/3/2004	Hedblad, Eric	Associate	2.7	\$135.00	\$364.50	Test accounts payable.

*Fees for Financial Statement Audits: Exhibit B*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
2/3/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with R. Neder (PwC) and C. Fitzgerald (PwC) to discuss status of audit.
2/3/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review planning files.
2/3/2004	Milner, Angela	Executive Assistant	0.5	\$60.00	\$30.00	Perform miscellaneous administrative tasks.
2/4/2004	Burton, Grant	Senior Manager	1.2	\$385.00	\$462.00	Revise memo on general computer controls.
2/4/2004	Burton, Grant	Senior Manager	1.5	\$385.00	\$577.50	Document audit planning procedures.
2/4/2004	Burton, Grant	Senior Manager	0.4	\$385.00	\$154.00	Discuss revenue recognition audit procedures with R. Kalenka (PwC).
2/4/2004	Burton, Grant	Senior Manager	0.4	\$385.00	\$154.00	Discuss general computer controls with R. Kalenka (PwC).
2/4/2004	Burton, Grant	Senior Manager	1	\$385.00	\$385.00	Discuss leases and deferred rent with R. Kalenka (PwC).
2/4/2004	FitzGerald, Camellia	Associate	1	\$135.00	\$135.00	Test Cure payments.
2/4/2004	Hedblad, Eric	Associate	0.8	\$135.00	\$108.00	Meet with S. Ingle (Leap Wireless) to discuss accounts payable reconciliation.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/4/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with C. Fitzgerald (PwC) to discuss status of audit.
2/4/2004	Hedblad, Eric	Associate	1.4	\$135.00	\$189.00	Review cash lead schedules.
2/4/2004	Kalenka, Richard	Partner	0.4	\$500.00	\$200.00	Discuss computer controls with G. Burton (PwC).
2/4/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Discuss leases and deferred rent with G. Burton (PwC).
2/4/2004	Kalenka, Richard	Partner	0.4	\$500.00	\$200.00	Review revenue recognition audit procedures.
2/4/2004	Meisel, Steve	Partner	1	\$500.00	\$500.00	Review progress and results of audit.
2/4/2004	Wagner, Steven	Director	0.3	\$385.00	\$115.50	Discuss the tax accrual services to be provided, including review of proforma fresh start accounting, with D. Gilbert (PwC).
2/5/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Revise memo on general computer controls and send to D. McIlwain (PwC).
2/5/2004	Burton, Grant	Senior Manager	0.8	\$385.00	\$308.00	Discuss and plan fraud interviews with S. Randolph (PwC).
2/5/2004	Burton, Grant	Senior Manager	0.8	\$385.00	\$308.00	Document consideration of potential significant and complex accounting matters.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/5/2004	Burton, Grant	Senior Manager	2.5	\$385.00	\$962.50	Discuss key audit issues with S. Randolph (PwC).
2/5/2004	Burton, Grant	Senior Manager	1.6	\$385.00	\$616.00	Research and prepare flowchart of revenue cycle and map to VeriSign Statement of Auditing Standards 70 report.
2/5/2004	Burton, Grant	Senior Manager	0.6	\$385.00	\$231.00	Discuss and plan computer-assisted audit techniques with S. Randolph (PwC).
2/5/2004	Burton, Grant	Senior Manager	1.2	\$385.00	\$462.00	Discuss revenue cycle and related testing with S. Randolph (PwC).
2/5/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Review accounting for cash surrender value of life insurance policy of Leap Wireless's CEO.
2/5/2004	FitzGerald, Camellia	Associate	1	\$135.00	\$135.00	Test Cure payments.
2/5/2004	Gergurich, Ted	Manager	1.3	\$300.00	\$390.00	Discuss tax accrual with C. Robleza (Leap Wireless).
2/5/2004	Hedblad, Eric	Associate	3.9	\$135.00	\$526.50	Meet with L. Koch (Leap Wireless) to discuss intercompany check runs.
2/5/2004	Hedblad, Eric	Associate	0.8	\$135.00	\$108.00	Update confirmation log.
2/5/2004	Hedblad, Eric	Associate	2.8	\$135.00	\$378.00	Test restricted cash.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/5/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Send disk with audit work to PwC in Los Angeles.
2/5/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with R. Neder (PwC) to discuss status of audit.
2/5/2004	Hedblad, Eric	Associate	0.8	\$135.00	\$108.00	Test interest income.
2/5/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss Leap Wireless' Sarbanes-Oxley 404 readiness with M. Leonard (Leap Wireless).
2/5/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review audit database.
2/5/2004	Kalenka, Richard	Partner	1.5	\$500.00	\$750.00	Review master task plan.
2/5/2004	Milner, Angela	Executive Assistant	0.5	\$60.00	\$30.00	Perform miscellaneous administrative tasks.
2/5/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meet with C. Coe (Leap Wireless) to discuss tie out of end of month trial balance to cycle trial balance for revenue testing.
2/5/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Review BIAPIA accounting procedures.
2/5/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Review interim audit procedures.



**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/5/2004	Neder, Ryan	Associate	2.5	\$135.00	\$337.50	Review year end audit procedures.
2/5/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Meet with E. Hedblad (PwC) to discuss status of audit.
2/5/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review revenue testing with R. Neder (PwC).
2/5/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Prepare Preliminary Key Issues summary.
2/5/2004	Randolph, Sabrina	Senior Associate	2.5	\$250.00	\$625.00	Discuss audit plan with G. Burton (PwC).
2/5/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss materiality measures with engagement team.
2/6/2004	Burton, Grant	Senior Manager	2.2	\$385.00	\$847.00	Document critical matter on income tax implications of wireless license impairment charge.
2/6/2004	Burton, Grant	Senior Manager	1.8	\$385.00	\$693.00	Complete audit comfort matrix.
2/6/2004	Burton, Grant	Senior Manager	1.2	\$385.00	\$462.00	Research and prepare flowchart of revenue cycle and map to VeriSign Statement of Auditing Standards 70 report.
2/6/2004	Burton, Grant	Senior Manager	1	\$385.00	\$385.00	Discuss revenue cycle and related testing with S. Randolph (PwC).

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/6/2004	Hedblad, Eric	Associate	1.6	\$135.00	\$216.00	Review life insurance policy on H. White (Leap Wireless).
2/6/2004	Hedblad, Eric	Associate	3.1	\$135.00	\$418.50	Test restricted cash.
2/6/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with R. Neder (PwC) to discuss status of audit.
2/6/2004	Hedblad, Eric	Associate	1.9	\$135.00	\$256.50	Meet with S. Ingle (Leap Wireless) to discuss accounts payable reconciliation.
2/6/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Complete audit evaluation form.
2/6/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Develop list of preliminary key risk areas.
2/6/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss preliminary audit results with S. Meisel (PwC).
2/6/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss revenue testing procedures with S. Randolph (PwC).
2/6/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Complete tie out of revenue journal entries.
2/6/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss revenue flow chart with G. Burton (PwC) and S. Randolph (PwC).

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/6/2004	Neder, Ryan	Associate	3.5	\$135.00	\$472.50	Review transfer of information from HO reports to journal entries.
2/6/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Meet with E. Hedblad (PwC) to discuss status of audit.
2/6/2004	Randolph, Sabrina	Senior Associate	0.3	\$250.00	\$75.00	Update Preliminary Key Issues summary.
2/6/2004	Randolph, Sabrina	Senior Associate	5	\$250.00	\$1,250.00	Review revenue testing with R. Neder (PwC).
2/6/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Assist in and review preparation of Revenue Cycle document.
2/6/2004	Wagner, Steven	Director	0.3	\$385.00	\$115.50	Review 2003 audit plan.
2/7/2004	Burton, Grant	Senior Manager	0.7	\$385.00	\$269.50	Compile workpaper files for audit.
2/7/2004	Burton, Grant	Senior Manager	0.8	\$385.00	\$308.00	Complete workpaper files for interim quarterly reviews.
2/8/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Review internal tie out of HO reports in order to understand revenue recognition implications.
2/9/2004	Burton, Grant	Senior Manager	1.5	\$385.00	\$577.50	Document critical matter on income tax implications of wireless license impairment charge.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/9/2004	Burton, Grant	Senior Manager	1.6	\$385.00	\$616.00	Research and prepare flowchart of revenue cycle and map to VeriSign Statement of Auditing Standards 70 report.
2/9/2004	Burton, Grant	Senior Manager	0.8	\$385.00	\$308.00	Discuss revenue accounting processes with D. Gonzalez (Leap Wireless).
2/9/2004	Burton, Grant	Senior Manager	0.8	\$385.00	\$308.00	Discuss areas of focus with R. Kalenka (PwC).
2/9/2004	Burton, Grant	Senior Manager	3.8	\$385.00	\$1,463.00	Revise detailed audit plan.
2/9/2004	FitzGerald, Camellia	Associate	3	\$135.00	\$405.00	Review audit planning.
2/9/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Test accounts payable.
2/9/2004	Hedblad, Eric	Associate	2.1	\$135.00	\$283.50	Perform accounts payable search with new checks and invoices from S. Ingle (Leap Wireless).
2/9/2004	Hedblad, Eric	Associate	3	\$135.00	\$405.00	Complete revenue testing.
2/9/2004	Hedblad, Eric	Associate	1.7	\$135.00	\$229.50	Prepare documentation for revenue testing.
2/9/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Review procedures for revenue account testing.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/9/2004	Hedblad, Eric	Associate	0.3	\$135.00	\$40.50	Attend conference call with M. Greiner (Leap Wireless) and C. Fitzgerald (PwC).
2/9/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Prepare Excel schedules for revenue testing.
2/9/2004	Hedblad, Eric	Associate	1.6	\$135.00	\$216.00	Enter audit data from client system into Excel schedule.
2/9/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Prepare for team meeting.
2/9/2004	Kalenka, Richard	Partner	0.8	\$500.00	\$400.00	Discuss areas of focus with G. Burton (PwC).
2/9/2004	Meisel, Steve	Partner	1	\$500.00	\$500.00	Review progress and results of audit.
2/9/2004	Neder, Ryan	Associate	3.5	\$135.00	\$472.50	Perform revenue testing procedures.
2/9/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Coach E. Hedblad (PwC) on end of month trial balance to cycle trial balance tie out procedures.
2/9/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Complete tie out of revenue journal entries.
2/9/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Discuss tie out of end of month trial balance to cycle trial balance with C. Coe (Leap Wireless).

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/9/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss revenue testing procedures with S. Randolph (PwC).
2/9/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Vouch revenue selections to cash transactions reports.
2/9/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Meet with A. Wakeham (Leap Wireless) to discuss revenue journal entries.
2/9/2004	Randolph, Sabrina	Senior Associate	3	\$250.00	\$750.00	Review revenue testing with R. Neder (PwC).
2/9/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss May Revenue testing with S. Skedd (PwC).
2/9/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Meet with A. Wakeham (Leap Wireless) to request items for revenue testing.
2/10/2004	Burton, Grant	Senior Manager	1.5	\$385.00	\$577.50	Consider realizability of Endesa note receivable and compose and send questions on the matter to R. Irving (Leap Wireless).
2/10/2004	Burton, Grant	Senior Manager	1.2	\$385.00	\$462.00	Research and prepare flowchart of revenue cycle and map to VeriSign Statement of Auditing Standards 70 report.
2/10/2004	Burton, Grant	Senior Manager	1.8	\$385.00	\$693.00	Complete detailed audit plan.
2/10/2004	Burton, Grant	Senior Manager	3.5	\$385.00	\$1,347.50	Consider and document fraud risk assessments.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/10/2004	FitzGerald, Camellia	Associate	3	\$135.00	\$405.00	Meet with S. Randolph (PwC) and R. Neder (PwC) to discuss audit planning.
2/10/2004	Gilbert, Diane	Partner	0.3	\$500.00	\$150.00	Discuss review of tax accrual with S. Wagner (PwC).
2/10/2004	Hedblad, Eric	Associate	5.5	\$135.00	\$742.50	Review accounts receivable reconciliation.
2/10/2004	Hedblad, Eric	Associate	3.8	\$135.00	\$513.00	Compare company inventory reports to PwC store counts.
2/10/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with R. Neder (PwC) and C. Fitzgerald (PwC) to discuss status of audit.
2/10/2004	Hedblad, Eric	Associate	0.3	\$135.00	\$40.50	Send faxes regarding audit procedures to B. Kress (PwC).
2/10/2004	Hedblad, Eric	Associate	1.1	\$135.00	\$148.50	Prepare for team meeting.
2/10/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Meet with E. Hedblad (PwC) to discuss status of audit.
2/10/2004	Neder, Ryan	Associate	9.5	\$135.00	\$1,282.50	Prepare August journal entry workpaper tie out.
2/10/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Complete physical inventory tie out.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/10/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review variances for Manager's daily records and SQL for indirect revenue
2/10/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review budget and task matrix for consistency.
2/10/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review and revise audit plan.
2/10/2004	Wagner, Steven	Director	0.2	\$385.00	\$77.00	Discuss tax accrual planning and meeting with M. Leonard (Leap Wireless) with D. Gilabert (PwC).
2/11/2004	Burton, Grant	Senior Manager	1.2	\$385.00	\$462.00	Research and prepare flowchart of revenue cycle and map to VeriSign Statement of Auditing Standards 70 report.
2/11/2004	Burton, Grant	Senior Manager	0.8	\$385.00	\$308.00	Complete documentation of critical matter on income tax implications of wireless license impairment charge.
2/11/2004	FitzGerald, Camellia	Associate	4	\$135.00	\$540.00	Review audit planning.
2/11/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Review Leap Wireless life insurance policy.
2/11/2004	Hedblad, Eric	Associate	2.5	\$135.00	\$351.00	Review interest reasonableness.
2/11/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with R. Neder (PwC) and C. Fitzgerald (PwC) to discuss status of audit.



**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/11/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Test accounts payable.
2/11/2004	Hedblad, Eric	Associate	4.3	\$135.00	\$580.50	Complete revenue testing in different markets and tie out individual reports.
2/11/2004	Meisel, Steve	Partner	1	\$500.00	\$500.00	Review progress and results of audit.
2/11/2004	Milner, Angela	Executive Assistant	0.5	\$60.00	\$30.00	Perform miscellaneous administrative tasks.
2/11/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Prepare August journal entry workpaper tie out.
2/11/2004	Neder, Ryan	Associate	6.5	\$135.00	\$877.50	Complete tie out of revenue journal entries.
2/11/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Meet with E. Hedblad (PwC) to discuss status of audit.
2/11/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss revenue testing with R. Neder (PwC).
2/11/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss reconciliation of SQL to EOM33 sales reports for direct channel with D. Gonzalez (Leap Wireless).
2/11/2004	Randolph, Sabrina	Senior Associate	0.7	\$250.00	\$175.00	Discuss status of audit with engagement team.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/11/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Document team materiality discussions.
2/12/2004	Hedblad, Eric	Associate	2.8	\$135.00	\$378.00	Test stock options and salary deferral.
2/12/2004	Hedblad, Eric	Associate	2.5	\$135.00	\$337.50	Review Financial Accounting Standards 115 and 123.
2/12/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Prepare for audit plan meeting with S. Randolph (PwC).
2/12/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Attend audit plan meeting.
2/12/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Review revenue testing with R. Neder (PwC).
2/12/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with R. Neder (PwC) and C. Fitzgerald (PwC) to discuss status of audit.
2/12/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Meet with E. Hedblad (PwC) to discuss status of audit.
2/12/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Attend audit planning meeting with S. Randolph (PwC), C. Fitzgerald (PwC), and E. Hedblad (PwC).
2/12/2004	Neder, Ryan	Associate	3.5	\$135.00	\$472.50	Complete tie out of revenue journal entries.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/12/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss audit logistics with M. Leonard (Leap Wireless).
2/12/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss data problem and CAATs testing on general ledger download.
2/12/2004	Randolph, Sabrina	Senior Associate	2.5	\$250.00	\$625.00	Attend team kick off meeting.
2/12/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Update task matrix for audit.
2/13/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Discuss general computer controls with R. Kalenka (PwC) and D. McIlwain (PwC).
2/13/2004	Burton, Grant	Senior Manager	0.8	\$385.00	\$308.00	Complete documentation of Emerging Issues Task Force 00-21 critical matter.
2/13/2004	FitzGerald, Camellia	Associate	9	\$135.00	\$1,215.00	Test vendor debt and Cure payments.
2/13/2004	Gergurich, Ted	Manager	0.7	\$300.00	\$210.00	Discuss tax accrual with C. Robleza (Leap Wireless).
2/13/2004	Gilbert, Diane	Partner	0.3	\$500.00	\$150.00	Discuss review of tax accrual with T. Gergurich (PwC).
2/13/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Update client assistance listing.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/13/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Classify investments in DLJ account.
2/13/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Make copies of agreements and confirmations.
2/13/2004	Hedblad, Eric	Associate	0.6	\$135.00	\$81.00	Send disk with audit work to PwC in Los Angeles.
2/13/2004	Hedblad, Eric	Associate	1.4	\$135.00	\$189.00	Update the open items list.
2/13/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Send Federal Communications Commission confirmations.
2/13/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Meet with M. Greiner (Leap Wireless) to explain differences in accounts receivable reconciliations.
2/13/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with R. Nader (PwC) and C. Fitzgerald (PwC) to discuss status of audit.
2/13/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review status of audit budget.
2/13/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review pro forma fresh start balance sheet.
2/13/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review various audit areas in database.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/13/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Discuss audit status and with D. Hutcheson (Leap Wireless).
2/13/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss computer controls with G. Burton (PwC) and Dana Molwain (PwC).
2/13/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Meet with E. Hedblad (PwC) to discuss status of audit.
2/13/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Complete testing of individual handset sales.
2/13/2004	Neder, Ryan	Associate	2.5	\$135.00	\$337.50	Meet with R. LaHue (Leap Wireless) to discuss SQL reports related to cost of sales for direct sales.
2/13/2004	Neder, Ryan	Associate	3.5	\$135.00	\$472.50	Complete tie out of revenue journal entries.
2/13/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review quarterly fixed assets rollforwards and finalize documentation.
2/13/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review status of revenue testing with R. Neder (PwC).
2/13/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Update and organize electronic database for required property, plant, and equipment steps.
2/13/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Correspond with PwC CAATs department regarding journal entry testing.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/13/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review vendor settlement agreements with R. Kalenka (PwC).
2/13/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review Control Environment Questionnaire.
2/13/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss status with engagement team.
2/13/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Obtain final approval for CRP to include CPR Checklists.
2/13/2004	Scott, Timothy	National Office Partner	0.5	\$800.00	\$400.00	Discuss Pro Forma Financial Statement Presentation with G. Burton (PwC).
2/14/2004	Kalenka, Richard	Partner	3	\$500.00	\$1,500.00	Prepare draft of audit committee report.
2/15/2004	Kalenka, Richard	Partner	4	\$500.00	\$2,000.00	Review draft of Leap Wireless form 10K.
2/16/2004	Burton, Grant	Senior Manager	2.7	\$385.00	\$1,039.50	Document critical matter on accounting for asset retirement obligations.
2/16/2004	Burton, Grant	Senior Manager	1.8	\$385.00	\$693.00	Revise memo on general computer controls and resend to D. McIlwain (PwC).
2/16/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Discuss Financial Accounting Standard 144 with R. Kalenka (PwC).

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/16/2004	Burton, Grant	Senior Manager	3	\$385.00	\$1,155.00	Review and discuss Leap Wireless Form 10K with R. Kalenka (PwC) and S. Randolph (PwC).
2/16/2004	FitzGerald, Camellia	Associate	4.4	\$135.00	\$594.00	Test accounts receivable reconciliation and details.
2/16/2004	FitzGerald, Camellia	Associate	3.8	\$135.00	\$513.00	Test and reconcile DLJ investment to Credit Suisse statements.
2/16/2004	FitzGerald, Camellia	Associate	3.2	\$135.00	\$432.00	Test and reconcile prepaids.
2/16/2004	Hedblad, Eric	Associate	1.9	\$135.00	\$256.50	Test investments in the DLJ accounts.
2/16/2004	Hedblad, Eric	Associate	0.6	\$135.00	\$81.00	Update CAP.
2/16/2004	Hedblad, Eric	Associate	2.1	\$135.00	\$283.50	Make corrections to the other assets lead schedules.
2/16/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Make copies of management representation letter.
2/16/2004	Hedblad, Eric	Associate	3.2	\$135.00	\$432.00	Review interest reasonableness testing and schedules.
2/16/2004	Hedblad, Eric	Associate	1.8	\$135.00	\$243.00	Review revenue journal entries.

*Fees for Financial Statement Audits: Exhibit B*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
2/16/2004	Kalenka, Richard	Partner	2.5	\$500.00	\$1,250.00	Discuss draft of Leap Wireless form 10K with G. Burton (PwC) and S. Randolph (PwC).
2/16/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss Financial Accounting Standard 144 with G. Burton (PwC).
2/16/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review draft of AC report.
2/16/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review audit database.
2/16/2004	Neder, Ryan	Associate	4	\$135.00	\$540.00	Complete documentation of testing of individual handset sales.
2/16/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss status of accounts payable testing with E. Hedblad (PwC).
2/16/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Complete documentation of the tie out of revenue journal entries.
2/16/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Prepare external workpaper binder for August revenue testing.
2/16/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Review progress of client assistance listing responses.
2/16/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review information technology general information updates.



**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/16/2004	Randolph, Sabrina	Senior Associate	2.5	\$250.00	\$625.00	Complete fraud scoping for critical matters.
2/16/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review and discuss warranty policy with R. Kalenka (PwC).
2/16/2004	Randolph, Sabrina	Senior Associate	3	\$250.00	\$750.00	Review 10K comments with R. Kalenka (PwC) and G. Burton (PwC).
2/16/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review draft of audit committee report.
2/16/2004	Sexton, Sherrill	Executive Assistant	0.5	\$60.00	\$30.00	Submit requests through the PwC Code Request Database to change the manager name on all Leap Wireless audit codes.
2/17/2004	Burton, Grant	Senior Manager	1.2	\$385.00	\$462.00	Discuss VeriSign Statement on Auditing Standards 70 report with M. Leonard (Leap Wireless) and D. Maqueira (Leap Wireless).
2/17/2004	Burton, Grant	Senior Manager	1.5	\$385.00	\$577.50	Complete critical matter on accounting for asset retirement obligations.
2/17/2004	Burton, Grant	Senior Manager	0.8	\$385.00	\$308.00	Discuss status of audit with M. Leonard (Leap Wireless).
2/17/2004	FitzGerald, Camellia	Associate	2.8	\$135.00	\$378.00	Meet with J. Snow (Leap Wireless) to request additional support for Leap Wireless prepaids.
2/17/2004	FitzGerald, Camellia	Associate	2.6	\$135.00	\$351.00	Meet with S. Randolph (PwC) to discuss audit approach for Cure payments.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/17/2004	FitzGerald, Camellia	Associate	4.8	\$135.00	\$648.00	Review contracts related to Cure payments.
2/17/2004	FitzGerald, Camellia	Associate	1.7	\$135.00	\$229.50	Meet with R. Neder (PwC) and S. Randolph (PwC) to discuss open items.
2/17/2004	Gergurich, Ted	Manager	0.8	\$300.00	\$240.00	Discuss high yield debt instruments and their tax accrual effect with C. Robleza (Leap Wireless).
2/17/2004	Hedblad, Eric	Associate	1.1	\$135.00	\$148.50	Complete revenue testing with R. Neder (PwC).
2/17/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with R. Neder (PwC) and C. Fitzgerald (PwC) to discuss status of audit.
2/17/2004	Hedblad, Eric	Associate	1.2	\$135.00	\$162.00	Meet with M. Greiner (Leap Wireless) to discuss accounts payable testing.
2/17/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Review coaching notes on cash.
2/17/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Meet with E. Hedblad (PwC) to discuss status of audit.
2/17/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Attend update meeting with S. Randolph (PwC) and C. Fitzgerald (PwC).
2/17/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss revenue procedures with S. Randolph (PwC).

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/17/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Determine BIAPIA revenue testing procedures.
2/17/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Complete tie out of revenue journal entries.
2/17/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Coach E. Hedblad (PwC) on revenue testing.
2/17/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Update database for current year approach to revenue testing.
2/17/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss revenue journal entries and testing procedures with A. Wakeham (Leap Wireless).
2/17/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Attend team status meeting.
2/17/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review accounts receivable testing.
2/17/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Review revenue testing.
2/17/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss and resolve problems with journal entry data with PwC CAATs department.
2/17/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss scheduling matters with human resources and team.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/17/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Prepare open items list.
2/17/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review cure payment testing.
2/17/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Update key issues list.
2/17/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Review other assets testing.
2/18/2004	Burton, Grant	Senior Manager	2.2	\$385.00	\$847.00	Review Leap Wireless Form 10K.
2/18/2004	Burton, Grant	Senior Manager	1.2	\$385.00	\$462.00	Revise revenue cycle flowchart.
2/18/2004	Burton, Grant	Senior Manager	1.3	\$385.00	\$500.50	Complete memo on heightened fraud risk conditions and send to G. Katz (PwC).
2/18/2004	FitzGerald, Camellia	Associate	2.8	\$135.00	\$378.00	Test deferred financing fees.
2/18/2004	FitzGerald, Camellia	Associate	1.8	\$135.00	\$243.00	Meet with M. Greiner (Leap Wireless) to discuss open items.
2/18/2004	FitzGerald, Camellia	Associate	2.8	\$135.00	\$378.00	Test proper classification of investment.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/18/2004	FitzGerald, Camellia	Associate	4.5	\$135.00	\$607.50	Review cash with E. Hedblad (PwC).
2/18/2004	Hedblad, Eric	Associate	4.5	\$135.00	\$607.50	Meet with L. Koch (Leap Wireless) and J. Thomas (Leap Wireless) to discuss cash.
2/18/2004	Hedblad, Eric	Associate	4.2	\$135.00	\$567.00	Review cash with C. FitzGerald (PwC).
2/18/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Update control log for confirmations.
2/18/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with R. Neder (PwC) and C. Fitzgerald (PwC) to discuss status of audit.
2/18/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Compare confirmations to trial balance.
2/18/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Change cash lead schedule's date to 12/31/02.
2/18/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review Financial Accounting Standard 143.
2/18/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Provide status update to D. Hutcheson (Leap Wireless).
2/18/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss enterprise valuation with G. Burton (PwC).

*Fees for Financial Statement Audits: Exhibit B*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
2/18/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review status of key items report.
2/18/2004	Milner, Angela	Executive Assistant	1	\$60.00	\$60.00	Perform miscellaneous administrative tasks.
2/18/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Discuss monitoring controls and revenue tie out procedures with S. Randolph (PwC) and S. Skedd (PwC).
2/18/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Meet with E. Hedblad (PwC) to discuss status of audit.
2/18/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss SQL report testing selections and procedures with A. Wakeham (Leap Wireless).
2/18/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Meet with R. LaHue (Leap Wireless) to discuss December SQL report tie out to equipment cost of sales journal entry.
2/18/2004	Neder, Ryan	Associate	6.5	\$135.00	\$877.50	Complete tie out of revenue journal entries.
2/18/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss tie out of May revenue journal entries with S. Skedd (PwC).
2/18/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss monitoring controls testing with S. Skedd (PwC).
2/18/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review accounting for Rabbi Trust.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/18/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Meet with K. Marston (Leap Wireless) to discuss 10K comments.
2/18/2004	Randolph, Sabrina	Senior Associate	2.5	\$250.00	\$625.00	Attend status meeting with key Leap Wireless contacts.
2/18/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Meet with revenue group to discuss revenue open items.
2/18/2004	Skedd, Sandra	Associate	0.5	\$135.00	\$67.50	Discuss cash and investment controls with D. Luvisa (Leap Wireless).
2/18/2004	Skedd, Sandra	Associate	4	\$135.00	\$540.00	Review revenue testing and document monitoring controls.
2/18/2004	Skedd, Sandra	Associate	0.5	\$135.00	\$67.50	Discuss inventory controls with M. Brausa (Leap Wireless).
2/19/2004	Boyce, Ray	Senior Associate	10	\$250.00	\$2,500.00	Perform tests to evaluate potential fraud risks on 2003 general ledger journal entries.
2/19/2004	Burton, Grant	Senior Manager	2	\$385.00	\$770.00	Participate and provide comments in Form 10K drafting session with Leap Wireless management.
2/19/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Discuss reorganization gain testing with S. Randolph (PwC).
2/19/2004	FitzGerald, Camellia	Associate	1.8	\$135.00	\$243.00	Meet with Leap Wireless personnel to update them on open issues.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/19/2004	FitzGerald, Camellia	Associate	10.1	\$135.00	\$1,363.50	Test prepaid analytics.
2/19/2004	Hedblad, Eric	Associate	2.2	\$135.00	\$297.00	Change accounts receivable and other assets lead schedules' dates to 12/31/02.
2/19/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Meet with M. Greiner (Leap Wireless) to discuss CAP.
2/19/2004	Hedblad, Eric	Associate	1.7	\$135.00	\$229.50	Attend team meeting.
2/19/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Update open items list.
2/19/2004	Hedblad, Eric	Associate	2.6	\$135.00	\$351.00	Review accrued liabilities lead schedule.
2/19/2004	Hedblad, Eric	Associate	1.3	\$135.00	\$175.50	Review steps to complete testing of other assets.
2/19/2004	Hedblad, Eric	Associate	1.7	\$135.00	\$229.50	Review last year's accounts payable lead schedule.
2/19/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss Leap Wireless Bankruptcy Fee Application procedures with D. Gilabert (PwC).
2/19/2004	Milner, Angela	Executive Assistant	1	\$60.00	\$60.00	Perform miscellaneous administrative tasks.



**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/19/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss tie out of May revenue journal entries with S. Skedd (PwC).
2/19/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Attend update meeting with S. Randolph (PwC), C. Fitzgerald (PwC), and E. Hedblad (PwC).
2/19/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Update database for current year approach to testing revenue.
2/19/2004	Neder, Ryan	Associate	5	\$135.00	\$675.00	Complete tie out of revenue journal entries.
2/19/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss revenue journal entries and testing procedures with A. Wakeham (Leap Wireless).
2/19/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Review revenue testing.
2/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review accounting for Rabbi Trust and discuss with K. Marston (Leap Wireless) and E. Hedblad (PwC).
2/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Meet with M. Brausa (Leap Wireless) to discuss inventory controls.
2/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review amendments to Advantage agreement.
2/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Meet with D. Luvisa (Leap Wireless) to discuss monitoring controls.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/19/2004	Randolph, Sabrina	Senior Associate	1.2	\$250.00	\$300.00	Review tests of controls.
2/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss journal entry download with J. Jacobs (Leap Wireless).
2/19/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review accounting for sales incentives.
2/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review Works in Progress for time and billing issues.
2/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Sign-off on staff objectives.
2/19/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Discuss status of audit with engagement team.
2/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss status of journal entry testing with M. Greiner (Leap Wireless).
2/19/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review standard indirect dealer agreement and e-mail questions to D. Gonzales (Leap Wireless).
2/19/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Review requirements for disclosure of principal accountant fees and discuss with K. Marston (Leap Wireless).
2/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss reorganization gain testing with G. Burton (PwC).

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/19/2004	Skedd, Sandra	Associate	3.5	\$135.00	\$472.50	Document monitoring controls and perform income statement analytics.
2/20/2004	Boyce, Ray	Senior Associate	10	\$250.00	\$2,500.00	Perform tests to evaluate potential fraud risks on 2003 general ledger journal entries.
2/20/2004	Burton, Grant	Senior Manager	1.2	\$385.00	\$462.00	Discuss status of audit with M. Greiner (Leap Wireless).
2/20/2004	Burton, Grant	Senior Manager	1	\$385.00	\$385.00	Revise revenue cycle flowchart.
2/20/2004	FitzGerald, Camellia	Associate	3.8	\$135.00	\$513.00	Test proper classification of investment.
2/20/2004	FitzGerald, Camellia	Associate	4.5	\$135.00	\$607.50	Test fixed asset additions.
2/20/2004	FitzGerald, Camellia	Associate	1.7	\$135.00	\$229.50	Test prepaid analytics.
2/20/2004	Gergurich, Ted	Manager	0.7	\$300.00	\$210.00	Discuss timing of the tax accrual and the theoretical effect of depreciation and amortization adjustments with C. Robleza (Leap Wireless).
2/20/2004	Hedblad, Eric	Associate	1.1	\$135.00	\$148.50	Test restricted cash.
2/20/2004	Hedblad, Eric	Associate	0.9	\$135.00	\$121.50	Review accounts payable search items.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/20/2004	Hedblad, Eric	Associate	2.9	\$135.00	\$391.50	Review cash lead schedules with C. FitzGerald (PwC).
2/20/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Review Rabbi Trust prepared by client schedules.
2/20/2004	Hedblad, Eric	Associate	1.9	\$135.00	\$256.50	Review inventory count sheets for different markets.
2/20/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss engagement letter with M. Leonard (Leap Wireless).
2/20/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review revenue testing procedures for cut-off testing.
2/20/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review sales promotions testing procedures.
2/20/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Discuss open revenue testing items with A. Wakeham (Leap Wireless).
2/20/2004	Neder, Ryan	Associate	4	\$135.00	\$540.00	Complete tie out of revenue journal entries.
2/20/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Review fixed assets schedules.
2/20/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review prior year derivatives documentation and e-mail D. Luvisa (Leap Wireless).

*Fees for Financial Statement Audits: Exhibit B*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
2/20/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review and discuss warranty policy with D. Gonzalez (Leap Wireless).
2/20/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review NOE database for plausible management letter comments.
2/21/2004	Burton, Grant	Senior Manager	1	\$385.00	\$385.00	Organize Leap Wireless workpaper files.
2/21/2004	Kalenka, Richard	Partner	2	\$500.00	\$1,000.00	Review draft of Leap Wireless form 10K.
2/22/2004	FitzGerald, Carnellia	Associate	4	\$135.00	\$540.00	Test fixed asset rollforward.
2/22/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	File papers and organize sections of audit work papers.
2/23/2004	Boyce, Ray	Senior Associate	10	\$250.00	\$2,500.00	Perform tests to evaluate potential fraud risks on 2003 general ledger journal entries.
2/23/2004	Burton, Grant	Senior Manager	0.7	\$385.00	\$269.50	Discuss recoverability of Endesa note receivable with K. Marston (Leap Wireless).
2/23/2004	Burton, Grant	Senior Manager	0.8	\$385.00	\$308.00	Prepare critical matter on Endesa note receivable.
2/23/2004	Burton, Grant	Senior Manager	1.8	\$385.00	\$693.00	Review Leap Wireless Form 10K.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/23/2004	Burton, Grant	Senior Manager	0.7	\$385.00	\$269.50	Complete documentation of planning section of audit database.
2/23/2004	FitzGerald, Camellia	Associate	8.2	\$135.00	\$1,107.00	Test construction in progress and capitalized labor.
2/23/2004	FitzGerald, Camellia	Associate	3.8	\$135.00	\$513.00	Test wireless license rollover.
2/23/2004	Gergurich, Ted	Manager	1.3	\$300.00	\$390.00	Discuss disallowed bankruptcy expenses and their tax accrual effect with C Robleza (Leap Wireless).
2/23/2004	Hedblad, Eric	Associate	6.7	\$135.00	\$904.50	Complete revenue testing.
2/23/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Update file for new confirmations.
2/23/2004	Hedblad, Eric	Associate	2.1	\$135.00	\$283.50	Review accrued taxes and other current liabilities lead schedules.
2/23/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Update CAP and open items list.
2/23/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Discuss BIAPIA analysis in regards to journal entry 3025 with A. Wakeham (Leap Wireless).
2/23/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Review accrual testing procedures.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/23/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss tie out of revenue journal entries to financial statements with K. Marston (Leap Wireless).
2/23/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Complete tie out of BIAPIA analysis report.
2/23/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Complete tie out of revenue journal entries.
2/23/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss BIAPIA analysis with C. Coe (Leap Wireless).
2/23/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss status of audit with engagement team.
2/23/2004	Randolph, Sabrina	Senior Associate	4	\$250.00	\$1,000.00	Review fixed assets schedules.
2/23/2004	Randolph, Sabrina	Senior Associate	2.5	\$250.00	\$625.00	Review lease abandonments and rejections.
2/23/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Review tests of controls.
2/23/2004	Randolph, Sabrina	Senior Associate	1.2	\$250.00	\$300.00	Review and summarize accounting for promotions programs.
2/23/2004	Stedd, Sandra	Associate	0.5	\$135.00	\$67.50	Complete monitoring controls documentation.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/24/2004	Boyce, Ray	Senior Associate	9	\$250.00	\$2,250.00	Perform tests to evaluate potential fraud risks on 2003 general ledger journal entries.
2/24/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Discuss status of audit with M. Leonard (Leap Wireless).
2/24/2004	Burton, Grant	Senior Manager	1	\$385.00	\$385.00	Review Works in Progress management with S. Randolph (PwC).
2/24/2004	FitzGerald, Camellia	Associate	1.5	\$135.00	\$202.50	Meet with S. Randolph (PwC) to discuss open issues with wireless licenses
2/24/2004	FitzGerald, Camellia	Associate	1.4	\$135.00	\$189.00	Meet with L. Brown (Leap Wireless) to discuss prepaids support.
2/24/2004	FitzGerald, Camellia	Associate	2.8	\$135.00	\$378.00	Meet with K. Bell (Leap Wireless) to reconcile the investments general ledger account.
2/24/2004	FitzGerald, Camellia	Associate	3	\$135.00	\$405.00	Meet with S. Randolph (PwC) and P. Berman (Leap Wireless) to discuss accounts receivable testing.
2/24/2004	FitzGerald, Camellia	Associate	3	\$135.00	\$405.00	Meet with J. Snow (Leap Wireless) and S. Randolph (PwC) to discuss fixed asset issues.
2/24/2004	Gergurich, Ted	Manager	0.7	\$300.00	\$210.00	Discussion stock option book expenses and their tax accrual effect with C. Robleza (Leap Wireless).
2/24/2004	Gilbert, Diane	Partner	0.5	\$500.00	\$250.00	Discuss status and timing of tax accrual review with T. Gergurich (PwC) and M. Leonard (Leap Wireless).



**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/24/2004	Hedblad, Eric	Associate	0.8	\$135.00	\$108.00	Meet with P. Berman (Leap Wireless) to discuss accounts payable.
2/24/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with L. Koch (Leap Wireless) and J. Thomas (Leap Wireless) to discuss cash.
2/24/2004	Hedblad, Eric	Associate	1.8	\$135.00	\$243.00	Test interest expense reasonableness.
2/24/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Review other current liabilities lead schedule.
2/24/2004	Hedblad, Eric	Associate	1.3	\$135.00	\$175.50	Review accrued liabilities lead schedule.
2/24/2004	Hedblad, Eric	Associate	2.8	\$135.00	\$378.00	Review coaching notes for cash.
2/24/2004	Hedblad, Eric	Associate	1.4	\$135.00	\$189.00	Discuss Rabbi Trust with K. Marston (Leap Wireless).
2/24/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with R. Neder (PwC) to discuss status of audit.
2/24/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss status with D. Hutcheson (Leap Wireless).
2/24/2004	Meisel, Steve	Partner	2	\$500.00	\$1,000.00	Review progress and results of audit.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/24/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Complete tie out of BIPIA analysis report.
2/24/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review accounting procedures for phones purchased and sold.
2/24/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Attend update meeting with S. Randolph (PwC) and C. Fitzgerald (PwC).
2/24/2004	Neder, Ryan	Associate	2.5	\$135.00	\$337.50	Review detail of revenue journal entries for untested items.
2/24/2004	Neder, Ryan	Associate	3.5	\$135.00	\$472.50	Complete tie out of revenue journal entries.
2/24/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Complete documentation of revenue testing.
2/24/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review Works in Progress management with G. Burton (PwC).
2/24/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Document testing of lease abandonments and rejections.
2/24/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss lease rejections with M. Leonard (Leap Wireless).
2/24/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Meet with C. Fitzgerald (PwC) to discuss accounts receivable testing.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/24/2004	Randolph, Sabrina	Senior Associate	1.4	\$250.00	\$350.00	Meet with J. Snow (Leap Wireless) to discuss fixed assets request.
2/24/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Review treasury cycle controls.
2/24/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Attend team status meeting.
2/24/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Consolidate open items list and send to client.
2/24/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Meet with C. Fitzgerald (PwC) to discuss intangibles testing.
2/24/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review tests of controls.
2/24/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Review cash section of database.
2/25/2004	Boyce, Ray	Senior Associate	9	\$250.00	\$2,250.00	Perform tests to evaluate potential fraud risks on 2003 general ledger journal entries.
2/25/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Discuss status of audit with R. Kalenka (PwC).
2/25/2004	Burton, Grant	Senior Manager	1.2	\$385.00	\$462.00	Complete documentation of third quarter review.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/25/2004	Burton, Grant	Senior Manager	3.5	\$385.00	\$1,347.50	Participate and provide comments in Form 10K drafting session with Leap Wireless management.
2/25/2004	FitzGerald, Camellia	Associate	1.8	\$135.00	\$243.00	Tie out unrealized general ledger from DLJ to trial balance.
2/25/2004	FitzGerald, Camellia	Associate	2.2	\$135.00	\$297.00	Test deferred financing fees.
2/25/2004	FitzGerald, Camellia	Associate	2.2	\$135.00	\$297.00	Prepare and perform fluctuation analysis other liabilities lead schedule.
2/25/2004	FitzGerald, Camellia	Associate	2.4	\$135.00	\$324.00	Review and reconcile accounts receivable confirmations.
2/25/2004	FitzGerald, Camellia	Associate	1.8	\$135.00	\$243.00	Meet with M. Griener (Leap Wireless) to discuss open items.
2/25/2004	FitzGerald, Camellia	Associate	1.5	\$135.00	\$202.50	Prepare other liabilities lead schedule.
2/25/2004	Gergunich, Ted	Manager	0.5	\$300.00	\$150.00	Discuss disallowed bankruptcy expenses and their tax accrual effect with C Robleza (Leap Wireless).
2/25/2004	Hedblad, Eric	Associate	6.4	\$135.00	\$864.00	Review last year's Leap Wireless Form 10K.
2/25/2004	Hedblad, Eric	Associate	3.4	\$135.00	\$459.00	Review liabilities lead schedules.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/25/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Test cash.
2/25/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with R. Neder (PwC) to discuss status of audit.
2/25/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss status with M. Leonard (PwC).
2/25/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss status with G. Burton (PwC).
2/25/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Review inventory schedules provided by Leap Wireless and prepare questions for meeting with A. Wakeham (Leap Wireless).
2/25/2004	Neder, Ryan	Associate	4	\$135.00	\$540.00	Complete tie out of individual selections to the BIAPIA analysis worksheet.
2/25/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review inventory schedules provided by Leap Wireless with S. Randolph (PwC).
2/25/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Review current year inventory audit procedures.
2/25/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Update fraud interview scheduling.
2/25/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss key issues list with K. Marston (Leap Wireless).

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/25/2004	Randolph, Sabrina	Senior Associate	7.5	\$250.00	\$1,875.00	Test debt balances.
2/25/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss lease rejections and abandonments with K. Marston (Leap Wireless).
2/25/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review inventory schedules with R. Neder (PwC).
2/26/2004	Boyce, Ray	Senior Associate	9	\$250.00	\$2,250.00	Perform tests to evaluate potential fraud risks on 2003 general ledger journal entries.
2/26/2004	Burton, Grant	Senior Manager	1.5	\$385.00	\$577.50	Discuss revenue testing with S. Randolph (PwC).
2/26/2004	Burton, Grant	Senior Manager	1	\$385.00	\$385.00	Discuss revenue testing with R. Kalenka (PwC) and S. Randolph (PwC).
2/26/2004	FitzGerald, Camellia	Associate	3	\$135.00	\$405.00	Prepare liabilities lead schedules and fluctuation analysis comments.
2/26/2004	FitzGerald, Camellia	Associate	1.5	\$135.00	\$202.50	Document investments testing.
2/26/2004	FitzGerald, Camellia	Associate	2	\$135.00	\$270.00	Test prepaid analytics.
2/26/2004	FitzGerald, Camellia	Associate	3	\$135.00	\$405.00	Test interest income and expense reasonableness.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/26/2004	FitzGerald, Camellia	Associate	1.5	\$135.00	\$202.50	Test unrealized general ledger and vouch to statements.
2/26/2004	Gergurich, Ted	Manager	2.3	\$300.00	\$690.00	Review tax accrual return to provision amounts and document adjustments.
2/26/2004	Gergurich, Ted	Manager	3.4	\$300.00	\$1,020.00	Review tax accrual beginning deferred amounts and document adjustments.
2/26/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Meet with L. Koch (Leap Wireless) and C. Belton (Leap Wireless) to discuss cash.
2/26/2004	Hedblad, Eric	Associate	5.3	\$135.00	\$715.50	Complete inventory testing with R. Neder (PwC).
2/26/2004	Hedblad, Eric	Associate	0.8	\$135.00	\$108.00	Review Statement on Auditing Standards 70.
2/26/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with R. Neder (PwC) and C. Fitzgerald (PwC) to discuss status of audit.
2/26/2004	Hedblad, Eric	Associate	3.5	\$135.00	\$472.50	Clear coaching notes on cash.
2/26/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review revenue audit approach with S. Randolph (PwC) and G. Burton (PwC).
2/26/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review liquidating trust agreement.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/26/2004	Meisel, Steve	Partner	1	\$500.00	\$500.00	Review progress and results of audit.
2/26/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Review inventory discussion and prepare follow up questions.
2/26/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Meet with A. Wakeham (Leap Wireless) to discuss inventory.
2/26/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Review deferred revenue testing procedures and update procedures for current year.
2/26/2004	Neder, Ryan	Associate	4.5	\$135.00	\$607.50	Complete revenue testing.
2/26/2004	Randolph, Sabrina	Senior Associate	1.2	\$250.00	\$300.00	Review inventory schedules with R. Neder (PwC).
2/26/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Document fraud interview with K. Williston (Leap Wireless).
2/26/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review revenue testing with R. Neder (PwC).
2/26/2004	Randolph, Sabrina	Senior Associate	1.2	\$250.00	\$300.00	Attend key issues meeting with M. Leonard (Leap Wireless).
2/26/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Conduct fraud interview with K. Williston (Leap Wireless).



**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/26/2004	Randolph, Sabrina	Senior Associate	2.5	\$250.00	\$625.00	Review revenue testing with R. Kalenka (PwC).
2/26/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Review disclosure of accountant fees and discuss with K. Marston (Leap Wireless).
2/26/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Review Statement on Auditing Standard 70 report.
2/26/2004	Rigney, Kevin	Senior Associate	2	\$250.00	\$500.00	Review and comment on application of Statement on Auditing Standard 70 to Leap Wireless audit.
2/27/2004	Burton, Grant	Senior Manager	1	\$385.00	\$385.00	Discuss review of VeriSign Statement of Auditing Standards 70 report with K. Rigney (PwC).
2/27/2004	Burton, Grant	Senior Manager	1	\$385.00	\$385.00	Complete critical matter and other documentation related to general computer controls and review of VeriSign Statement of Auditing Standards 70 report.
2/27/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Discuss financial statement fluctuation analysis with S. Randolph (PwC).
2/27/2004	Burton, Grant	Senior Manager	1	\$385.00	\$385.00	Discuss Financial Accounting Standard 109 matter with T. Gergurich (PwC) and S. Randolph (PwC).
2/27/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Hand over relevant documents to S. Randolph (PwC) prior to exiting.
2/27/2004	FitzGerald, Camellia	Associate	1.8	\$135.00	\$243.00	Review accounts receivable confirmations and perform alternative procedures.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/27/2004	FitzGerald, Camellia	Associate	4.9	\$135.00	\$661.50	Test fixed assets and discuss with J. Snow (Leap Wireless).
2/27/2004	FitzGeratd, Camellia	Associate	1.4	\$135.00	\$189.00	Test interest income and unrealized general ledger.
2/27/2004	FitzGerald, Camellia	Associate	1.8	\$135.00	\$243.00	Meet with S. Randolph (PwC) to discuss accounts receivable, fixed assets, and unrealized gains and losses.
2/27/2004	Gergurich, Ted	Manager	1.9	\$300.00	\$570.00	Review tax accrual book versus tax differences for the current period calculation and document adjustments.
2/27/2004	Gergurich, Ted	Manager	2.8	\$300.00	\$840.00	Review trial balance and financial statements for tax provision items.
2/27/2004	Gergurich, Ted	Manager	1.5	\$300.00	\$450.00	Discuss tax provision concepts and topics and tax fee disclosure with G. Burton (PwC) and S. Randolph (PwC).
2/27/2004	Hedblad, Eric	Associate	1.3	\$135.00	\$175.50	Attend team meeting to review CAP and open items.
2/27/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Update CAP and give to M. Greiner (Leap Wireless).
2/27/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Complete inventory testing with R. Neder (PwC).
2/27/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Clear final review notes on cash.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/27/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Meet with C. Belton (Leap Wireless) to discuss accounts receivable deposits testing.
2/27/2004	Hedblad, Eric	Associate	3	\$135.00	\$405.00	Compare store and client inventory schedules.
2/27/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with R. Neder (PwC) to discuss status of audit.
2/27/2004	Hedblad, Eric	Associate	1.9	\$135.00	\$256.50	Review new schedules from P. Berman (Leap Wireless) regarding accounts payable.
2/27/2004	Kalenka, Richard	Partner	2.5	\$500.00	\$1,250.00	Review draft of Leap Wireless form 10K.
2/27/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review status of audit database.
2/27/2004	LeVan, Gary	Partner	1	\$800.00	\$800.00	Review Leap Wireless Form 10K.
2/27/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Complete inventory testing.
2/27/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Attend update meeting with S. Randolph (PwC), C. Fitzgerald (PwC), and E. Hedblad (PwC).
2/27/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Complete deferred revenue testing.

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/27/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Complete revenue testing.
2/27/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss cost of goods sold testing with R. LaHue (Leap Wireless).
2/27/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review inventory schedules with R. Neder (PwC).
2/27/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review fixed assets schedules with C. Fitzgerald (PwC).
2/27/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss Financial Accounting Standard 109 matter with T. Mercuric (PwC) and G. Burton (PwC).
2/27/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Send independence confirmations.
2/27/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Meet with M. Leonard (Leap Wireless) to discuss key issues.
2/27/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review cash with E. Hedblad (PwC).
2/27/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review accounts receivable schedules with C. Fitzgerald (PwC).
2/27/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss financial statement fluctuation analysis with G. Burton (PwC).

**Fees for Financial Statement Audits: Exhibit B**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/27/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review G. Burton's (PwC) Leap Wireless documents.
2/27/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Attend team status meeting.
2/27/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review debt schedules.
2/27/2004	Rigney, Kevin	Senior Associate	1	\$250.00	\$250.00	Review and comment on application of Statement on Auditing Standard 70 to Leap Wireless audit.
2/27/2004	Wagner, Steven	Director	0.4	\$385.00	\$154.00	Read and respond to e-mails from S. Randolph (PwC) regarding tax fee disclosure in Leap Wireless Form 10K and obtain invoice registers for 2002 and 2003.
2/28/2004	Burton, Grant	Senior Manager	1	\$385.00	\$385.00	Prepare performance evaluation for S. Randolph (PwC).
2/28/2004	FitzGerald, Camellia	Associate	2	\$135.00	\$270.00	Test construction in progress.
2/29/2004	Burton, Grant	Senior Manager	1	\$385.00	\$385.00	Prepare performance evaluation for S. Randolph (PwC).
2/29/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review appraisal and discuss with G. Burton (PwC).
<b>Financial Statement Audits</b>			<b>Total Hours</b>	<b>867.9</b>	<b>Total Fees</b>	<b>\$181,583.50</b>



**Leap Wireless: Sixth Monthly Fee Notice - February 1, 2004 - February 29, 2004**

**Fees for Tax Compliance Services: Exhibit D**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/4/2004	Gilabert, Diane	Partner	1.5	\$366.00	\$549.00	Meet with M. Leonard (Leap Wireless) to discuss tax return preparation issues.
2/4/2004	Wagner, Steven	Director	0.2	\$327.00	\$65.40	Discuss the tax return services proposed to Audit Committee with D. Gilabert (PwC).
2/6/2004	Cross, Sharon	Executive Assistant	1	\$50.00	\$50.00	Type draft of Leap Wireless engagement letter.
2/6/2004	Wagner, Steven	Director	0.2	\$327.00	\$65.40	Review e-mail from D. Gilabert (PwC) regarding engagement letter and respond.
2/9/2004	Cross, Sharon	Executive Assistant	1	\$50.00	\$50.00	Edit draft of Leap Wireless engagement letter.
2/10/2004	Cross, Sharon	Executive Assistant	0.5	\$50.00	\$25.00	Package and send Leap Wireless engagement letter.
2/10/2004	Gilabert, Diane	Partner	0.5	\$366.00	\$183.00	Review engagement letter for preparation of 2003 tax extensions.
2/10/2004	Wagner, Steven	Director	0.3	\$327.00	\$98.10	Discuss with D. Gilabert (PwC) proposed tax return services and her meeting with M. Leonard (Leap Wireless).

**Fees for Tax Compliance Services: Exhibit D**

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
2/13/2004	Gilabert, Diane	Partner	0.5	\$366.00	\$183.00	Determine changes to engagement letter and time tracking needed to split Leap Wireless and Cricket Communications work.
2/17/2004	Gilabert, Diane	Partner	0.5	\$366.00	\$183.00	Make changes to engagement letter for tax extensions for split of Leap Wireless and Cricket Communications work.
2/25/2004	Lau, Kona	Associate	1	\$110.00	\$110.00	Organize Leap Wireless 2001 tax return file.
			<b>Total Hours</b>	<b>7.2</b>	<b>Total Fees</b>	<b>\$1,561.90</b>





**Leap Wireless: Sixth Monthly Fee Notice - February 1, 2004 - February 29, 2004**

**Other Accounting and Auditing Services: Exhibit F**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/3/2004	Burton, Grant	Senior Manager	1.2	\$385.00	\$462.00	Discuss determination of reorganization value and pro forma fresh start reporting with K. Marston (Leap Wireless), K. Rosso (Leap Wireless) and M. Cerro (Leap Wireless).
2/4/2004	Burton, Grant	Senior Manager	1.2	\$385.00	\$462.00	Research determination of reorganization value.
2/4/2004	Burton, Grant	Senior Manager	0.7	\$385.00	\$269.50	Discuss determination of reorganization value with M. Leonard (Leap Wireless).
2/4/2004	Burton, Grant	Senior Manager	1.1	\$385.00	\$423.50	Research pro forma balance sheet presentations prepared by other companies.
2/4/2004	Miller, Gerald	Senior Manager	0.5	\$385.00	\$192.50	Discuss computation of reorganization value with G. Burton (PwC).
2/4/2004	Stampf, Steve	Partner	1	\$500.00	\$500.00	Discuss computation of reorganization value with G. Burton (PwC).
2/13/2004	Burton, Grant	Senior Manager	0.4	\$385.00	\$154.00	Compose and send memo on heightened fraud risk considerations to C. Kelkar (PwC).
2/13/2004	Burton, Grant	Senior Manager	0.6	\$385.00	\$231.00	Discuss pro forma fresh start balance sheet with M. Leonard (Leap Wireless).
2/13/2004	Burton, Grant	Senior Manager	1.2	\$385.00	\$462.00	Review Plan of Record and consider impact on reorganization value of Leap Wireless.

**Other Accounting and Auditing Services: Exhibit F**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/13/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Discuss pro forma fresh start balance sheet with T. Scott (PwC).
2/15/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Document critical matter on bankruptcy accounting and disclosure issues.
2/16/2004	Burton, Grant	Senior Manager	1	\$385.00	\$385.00	Research enterprise value and reorganization value concepts with regard to Leap Wireless bankruptcy accounting and disclosures.
2/17/2004	Burton, Grant	Senior Manager	1.8	\$385.00	\$693.00	Research enterprise value and reorganization value concepts with regard to Leap Wireless bankruptcy accounting and disclosures.
2/17/2004	Burton, Grant	Senior Manager	1.5	\$385.00	\$577.50	Prepare critical matter on bankruptcy disclosures.
2/17/2004	Burton, Grant	Senior Manager	1.2	\$385.00	\$462.00	Develop recommended bankruptcy disclosures.
2/18/2004	Burton, Grant	Senior Manager	1	\$385.00	\$385.00	Complete critical matter on bankruptcy disclosures and send to T. Scott (PwC).
2/18/2004	Burton, Grant	Senior Manager	0.8	\$385.00	\$308.00	Revise and send bankruptcy disclosures recommendation to Leap Wireless management.
2/18/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Discuss Leap Wireless's enterprise valuation with R. Kalenka (PwC).

**Other Accounting and Auditing Services: Exhibit F**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/18/2004	Scott, Timothy	National Office Partner	0.5	\$800.00	\$400.00	Review memo on bankruptcy disclosures.
2/19/2004	Burton, Grant	Senior Manager	1	\$385.00	\$385.00	Discuss bankruptcy disclosures with T. Scott (PwC).
2/19/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Prepare and send memo on bankruptcy disclosures to G. Bakeis (PwC).
2/19/2004	Scott, Timothy	National Office Partner	2	\$800.00	\$1,600.00	Discuss bankruptcy disclosures with G. Burton (PwC).
2/20/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Review reply on bankruptcy disclosures memo from G. Bakeis (PwC).
2/20/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Discuss bankruptcy disclosures with G. Levan (PwC).
2/20/2004	Burton, Grant	Senior Manager	1.5	\$385.00	\$577.50	Complete critical matter on bankruptcy disclosures.
2/20/2004	Burton, Grant	Senior Manager	0.8	\$385.00	\$308.00	Prepare revised bankruptcy disclosures recommendation and send to Leap Wireless management.
2/20/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Discuss bankruptcy disclosures with K. Marston (Leap Wireless).

**Other Accounting and Auditing Services: Exhibit F**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/25/2004	Burton, Grant	Senior Manager	0.8	\$385.00	\$308.00	Review management's draft memo on application of fresh start reporting.
2/25/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Discuss management's draft memo on application of fresh start reporting with K. Marston (Leap Wireless).
2/26/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Discuss accounting for payments made to Leap Wireless Creditor Trust with M. Leonard (Leap Wireless).
<b>Other Accounting and Auditing Services</b>			<b>Total Hours</b>		<b>Total Fees</b>	
			<b>26.3</b>		<b>\$11,278.00</b>	



**Leap Wireless: Sixth Monthly Fee Notice - February 1, 2004 - February 29, 2004**

**Compensation of Professionals - Self: Exhibit G**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/2/2004	Burton, Grant	Senior Manager	2.2	\$385.00	\$847.00	Complete and reconcile timelogs.
2/2/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Update time log.
2/3/2004	Burton, Grant	Senior Manager	3	\$385.00	\$1,155.00	Complete and reconcile timelogs.
2/3/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Update time log.
2/4/2004	Gilbert, Diane	Partner	0.3	\$500.00	\$150.00	Discuss preparation of next bankruptcy fee application with G. Burton (PWC).
2/4/2004	Wilhite, Katie	Associate	1	\$135.00	\$135.00	Read emails regarding filing second fee application.
2/4/2004	Wilhite, Katie	Associate	1	\$135.00	\$135.00	Receive and perform quality control of time logs from Leap Wireless staff.
2/5/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Complete and reconcile timelogs.
2/5/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review staff's time charged to Leap Wireless.

*Compensation of Professionals - Self: Exhibit G*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
2/5/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review time logs to determine which staff have not submitted logs.
2/5/2004	Redel, Linda	Executive Assistant	0.5	\$60.00	\$30.00	Run January 31, 2004 Works in Progress and code reports for Leap Wireless charge codes and download and e-mail to K. Wilhite (PwC).
2/5/2004	Wagner, Steven	Director	0.5	\$385.00	\$192.50	Review timelog summary, send e-mails to K. Wilhite (PwC), and send e-mail to E. Brown (Latham and Watkins) regarding next fee application.
2/5/2004	Wilhite, Katie	Associate	0.8	\$135.00	\$108.00	Review September expense file and request October through January expense files from P. Donovan (PwC).
2/5/2004	Wilhite, Katie	Associate	1	\$135.00	\$135.00	Update reconciliation for December and January.
2/5/2004	Wilhite, Katie	Associate	1	\$135.00	\$135.00	Correspond via e-mail with S. Wagner (PwC), G. Burton (PwC), S. Randolph (PwC), and R. Kalenka (PwC) regarding new time logs, task codes, and changes to time logs.
2/5/2004	Wilhite, Katie	Associate	0.2	\$135.00	\$27.00	Send master file to G. Burton (PwC) and S. Wagner (PwC) to review.
2/5/2004	Wilhite, Katie	Associate	2	\$135.00	\$270.00	Perform quality control on time logs received for September through December and add to new master file and scrub January time logs.
2/6/2004	Burton, Grant	Senior Manager	1.8	\$385.00	\$693.00	Complete and reconcile timelogs.
2/6/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Prepare time log.



**Compensation of Professionals - Self: Exhibit G**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/6/2004	Wagner, Steven	Director	0.1	\$385.00	\$38.50	Send e-mails regarding potential new task codes for audit and tax services.
2/6/2004	Wilhite, Katie	Associate	2	\$135.00	\$270.00	Determine who still needs to submit time logs, draft and send e-mail request to these people, and send list to R. Kalenka (PwC).
2/6/2004	Wilhite, Katie	Associate	1.7	\$135.00	\$229.50	Reconcile Works in Process to time logs received.
2/9/2004	Gardner, Douglas	Associate	0.3	\$135.00	\$40.50	Review, edit, and format time logs for Leap Wireless bankruptcy fee application.
2/9/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Complete time log.
2/9/2004	Kalenka, Richard	Partner	0.2	\$500.00	\$100.00	Draft e-mail regarding delinquent time logs.
2/9/2004	Wagner, Steven	Director	0.8	\$385.00	\$308.00	Review e-mail from E. Brown (Latham and Watkins), set up a Word template for second fee application, and send e-mail to G. Burton (PwC) regarding procedure to prepare draft of fee application.
2/10/2004	Gardner, Douglas	Associate	0.2	\$135.00	\$27.00	Review, edit, and format time logs for Leap Wireless bankruptcy fee application.
2/10/2004	Gardner, Douglas	Associate	2.8	\$135.00	\$378.00	Prepare expense file for Leap Wireless bankruptcy fee application.
2/10/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Prepare time log.

**Compensation of Professionals - Self: Exhibit G**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/10/2004	Wilhite, Katie	Associate	2.5	\$135.00	\$337.50	Read and respond to emails from Leap Wireless staff and detach logs received to network.
2/11/2004	Gardner, Douglas	Associate	0.4	\$135.00	\$54.00	Review, edit, and format time logs for Leap Wireless bankruptcy fee application.
2/11/2004	Wagner, Steven	Director	1	\$385.00	\$385.00	Update and revise template for second fee application and send e-mail to G. Burton (PwC).
2/11/2004	Wagner, Steven	Director	0.3	\$385.00	\$115.50	Update time log.
2/11/2004	Wilhite, Katie	Associate	0.5	\$135.00	\$67.50	Work on time logs.
2/12/2004	FitzGerald, Camellia	Associate	0.5	\$135.00	\$67.50	Update time log.
2/12/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Complete time log.
2/13/2004	Burton, Grant	Senior Manager	0.4	\$385.00	\$154.00	Update and revise task codes.
2/13/2004	Burton, Grant	Senior Manager	0.6	\$385.00	\$231.00	Complete January, 2004 time log.
2/13/2004	Gardner, Douglas	Associate	3.1	\$135.00	\$418.50	Review, edit, and format time logs for Leap Wireless bankruptcy fee application.

**Compensation of Professionals - Self: Exhibit G**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/13/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Update timelog.
2/13/2004	Wilhite, Katie	Associate	1.5	\$135.00	\$202.50	Discuss status with R. Kalenka (PwC), send R. Kalenka (PwC) list of outstanding items, add new task codes to listing, and discuss work to be done with D. Gardner (PwC)
2/13/2004	Wilhite, Katie	Associate	2	\$135.00	\$270.00	Request timelogs and correspond with Leap Wireless staff to reconcile timelogs.
2/14/2004	Gilbert, Diane	Partner	0.3	\$500.00	\$150.00	Follow up on missing timelogs for bankruptcy fee application.
2/16/2004	FitzGerald, Camellia	Associate	0.1	\$135.00	\$13.50	Update time log.
2/16/2004	Gardner, Douglas	Associate	0.4	\$135.00	\$54.00	Update master file for Leap Wireless Bankruptcy Fee Application.
2/16/2004	Gardner, Douglas	Associate	0.5	\$135.00	\$67.50	Review, edit, and format time logs for Leap Wireless bankruptcy fee application.
2/16/2004	Hedblad, Eric	Associate	1.4	\$135.00	\$189.00	Complete time log.
2/16/2004	Wilhite, Katie	Associate	1	\$135.00	\$135.00	Work in master file and read e-mails received regarding fee notices.
2/17/2004	FitzGerald, Camellia	Associate	0.1	\$135.00	\$13.50	Update time log.

*Compensation of Professionals - Self: Exhibit G*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
2/17/2004	Gardner, Douglas	Associate	0.3	\$135.00	\$40.50	Review, edit, and format time logs for Leap Wireless bankruptcy fee application.
2/17/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Complete time log.
2/17/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Complete expense report for Leap Wireless expenses.
2/17/2004	Wagner, Steven	Director	0.2	\$385.00	\$77.00	Review master timelog for second fee application.
2/17/2004	Wilhite, Katie	Associate	2	\$135.00	\$270.00	Add timelogs to master file, scrub and perform quality control on timelogs, and send R. Kalenka (PwC) update regarding staff.
2/18/2004	FitzGerald, Camellia	Associate	0.1	\$135.00	\$13.50	Update time log.
2/18/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Complete time log.
2/18/2004	Wagner, Steven	Director	0.2	\$385.00	\$77.00	Call R. Kalenka (PwC) and discuss with D. Gilabert (PwC) regarding whether to set up separate task codes for Leap Wireless and Cricket Communications.
2/18/2004	Wagner, Steven	Director	0.3	\$385.00	\$115.50	Print and review timelog summary through January and send an e-mail to R. Kalenka (PwC) with addendum to initial fee application for use with draft of second fee application.
2/19/2004	FitzGerald, Camellia	Associate	0.1	\$135.00	\$13.50	Update time log.

**Compensation of Professionals - Self: Exhibit G**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/19/2004	Gilbert, Diane	Partner	0.6	\$500.00	\$300.00	Attend conference call with E. Brown (Latham and Watkins), S. Wagner (PwC), and R. Kalenka (PwC) to discuss interim fee application procedures.
2/19/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Complete time log.
2/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Complete time log.
2/20/2004	Gilbert, Diane	Partner	0.5	\$500.00	\$250.00	Update timelog.
2/20/2004	Hedblad, Eric	Associate	1.3	\$135.00	\$175.50	Complete time log.
2/20/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Complete time log.
2/20/2004	Wagner, Steven	Director	0.7	\$385.00	\$269.50	Review master timelog summary.
2/20/2004	Wagner, Steven	Director	0.8	\$385.00	\$308.00	Review monthly fee notice procedures in court order and fee notices filed with Bankruptcy Court, and call with E. Brown (Latham & Watkins) and discussion with D. Gilabert (PwC) regarding the procedure.
2/23/2004	Burton, Grant	Senior Manager	0.5	\$385.00	\$192.50	Prepare February timelog.
2/23/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Complete time log.

**Compensation of Professionals - Self: Exhibit G**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/23/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Complete time log.
2/23/2004	Wagner, Steven	Director	0.4	\$385.00	\$154.00	Call K. Wilhite (PwC) regarding timelog summary changes and potential use of monthly fee notices, and fax changes to timelogs.
2/23/2004	Wilhite, Katie	Associate	1.7	\$135.00	\$229.50	Correspond via e-mail with Leap Wireless staff and correspond with R. Kalenka (PwC) regarding charges by month, reconciliation process, and edits to timelogs
2/23/2004	Wilhite, Katie	Associate	2	\$135.00	\$270.00	Call S. Wagner (PwC) regarding timelogs, status, and filing requirements, and call J. Leedom (PwC) regarding timelogs and add all timelogs to master file
2/24/2004	FitzGerald, Camellia	Associate	0.3	\$135.00	\$40.50	Update time log.
2/24/2004	Gilbert, Diane	Partner	0.3	\$500.00	\$150.00	Discuss monthly bankruptcy fee applications with S. Wagner (PwC) and R. Kalenka (PwC).
2/24/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Complete time log.
2/24/2004	Wagner, Steven	Director	0.7	\$385.00	\$269.50	Discuss monthly fee notice procedure with D. Gilbert (PwC) and call with K. Wilhite (PwC) to discuss monthly fee notice procedure and the status of the timelog summary.
2/24/2004	Wilhite, Katie	Associate	0.5	\$135.00	\$67.50	Read e-mail responses to questions from previous day's work and e-mail G. Burton (PwC) regarding new internal Leap Wireless contact in his absence.
2/24/2004	Wilhite, Katie	Associate	2	\$135.00	\$270.00	Prepare timelogs for self for November through January and prepare September timelog for S. Zarro (PwC) in her absence.

**Compensation of Professionals - Self: Exhibit G**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/24/2004	Wilhite, Katie	Associate	0.7	\$135.00	\$94.50	Call S. Wagner (PwC) regarding submitting five monthly fee notices and exhibits, reconcile new engagement code from Works in Process, and draft and send email to staff requesting time
2/24/2004	Wilhite, Katie	Associate	0.4	\$135.00	\$54.00	Correspond with S. Wagner (PwC) and R. Kalenka (PwC) regarding findings and update reconciliation and master files.
2/25/2004	FitzGerald, Camellia	Associate	0.1	\$135.00	\$13.50	Update time log.
2/25/2004	Gardner, Douglas	Associate	1.1	\$135.00	\$148.50	Review, edit, and format time logs for Leap Wireless bankruptcy fee application.
2/25/2004	Wagner, Steven	Director	0.3	\$385.00	\$115.50	Review employment application and respond to e-mail from D. Gardner (PwC) regarding billing rate for intern.
2/25/2004	Wilhite, Katie	Associate	1.6	\$135.00	\$216.00	Reply to Leap Wireless staff regarding various questions received via e-mail and read related e-mails.
2/25/2004	Wilhite, Katie	Associate	0.7	\$135.00	\$94.50	Call D. Gardner (PwC) regarding status and send files to D. Gardner (PwC) for scrubbing.
2/26/2004	Gardner, Douglas	Associate	0.2	\$135.00	\$27.00	Review, edit, and format time logs for Leap Wireless bankruptcy fee application.
2/26/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Complete time log.
2/26/2004	Wagner, Steven	Director	0.3	\$385.00	\$115.50	Update time log.

**Compensation of Professionals - Self: Exhibit G**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/26/2004	Wilhite, Katie	Associate	1	\$135.00	\$135.00	Read e-mails and save timelogs received to network.
2/26/2004	Wilhite, Katie	Associate	2.9	\$135.00	\$391.50	Finish and send final timelog summary to S. Wagner (PwC) for review.
2/27/2004	FitzGerald, Camellia	Associate	0.1	\$135.00	\$13.50	Update time log.
2/27/2004	Wagner, Steven	Director	0.2	\$385.00	\$77.00	Obtain revised timelog summary.
2/27/2004	Wilhite, Katie	Associate	1	\$135.00	\$135.00	Respond to S. Randolph's (PwC) e-mail regarding time charged in initial fee application.

**Compensation of Professionals - Self      Total Hours      76.3      Total Fees      \$16,196.00**

**Adjustment to Compensation of Professionals - Self to set amount at 10% of fees for professional services rendered (in light of negative adjustments in prior months)**

**\$3,594.59**

**Adjusted Total Fees      \$19,790.59**





**Leap Wireless: Sixth Monthly Fee Notice - February 1, 2004 - February 29, 2004**

**Nebraska USF Agreed Upon Procedures: Exhibit J**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/5/2004	FitzGerald, Camellia	Associate	2	\$135.00	\$270.00	Review procedures regarding the Nebraska Universal Service Fund tax.
2/6/2004	FitzGerald, Camellia	Associate	3	\$135.00	\$405.00	Review procedures regarding the Nebraska Universal Service Fund tax.
2/6/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Discuss Universal Service Fund audit status with C. Fitzgerald (PwC).
2/6/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Discuss Universal Service Fund audit status with C. Robleza (Leap Wireless).
2/11/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss Universal Service Fund deadlines and extension with C. Robleza (Leap Wireless).
2/11/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Draft Universal Service Fund audit report.
2/11/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss report used in Universal Service Fund testing with D. Gonzalez (Leap Wireless).

**Nebraska USF Agreed Upon Procedures: Exhibit J**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/12/2004	FitzGerald, Camellia	Associate	9.5	\$135.00	\$1,282.50	Test Nebraska Universal Service Fund tax payments.
2/12/2004	Kalenka, Richard	Partner	1.5	\$500.00	\$750.00	Review Nebraska Universal Service Fund.
2/12/2004	Randolph, Sabrina	Senior Associate	3	\$250.00	\$750.00	Draft Universal Service Fund deliverables.
2/12/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Meet with C. Frey (PwC) to discuss Disconnect Report used in Universal Service Fund remittance.
2/12/2004	Randolph, Sabrina	Senior Associate	1.2	\$250.00	\$300.00	Review Universal Service Fund work completed by C. Fitzgerald (PwC).
2/13/2004	Kalenka, Richard	Partner	2	\$500.00	\$1,000.00	Review Nebraska Universal Service Fund.
2/13/2004	Randolph, Sabrina	Senior Associate	2.9	\$250.00	\$725.00	Finalize all Universal Service Fund deliverables based on partner feedback and provide to client.

**Nebraska USF Agreed Upon Procedures: Exhibit J**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
2/17/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Revise reports based on client comments and discuss with R. Kalenka (PwC).
2/18/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review Nebraska Universal Service Fund report.
2/18/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Distribute Universal Service Fund reports and discuss with C. Robleza (Leap Wireless) and M. Leonard (Leap Wireless).
2/20/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Deliver signed Universal Service Fund reports to management.
			<b>34.8</b>	<b>Total Fees</b>	<b>\$8,032.50</b>	
					<b>(\$4,550.00)</b>	
				<b>Adjusted Total Fees</b>	<b>\$3,482.50</b>	

**Nebraska USF Agreed Upon Procedures**  
**Adjustment to Nebraska USF Agreed Upon Procedures**  
**to limit cumulative project fees to \$10,000**



**Leap Wireless: Sixth Monthly Fee Notice - February 1, 2004 - February 29, 2004**  
**Expenses by Category: Exhibit K**

Date	Name	Amount	Description
<b>Meals</b>			
12/19/03	Randolph, Sabrina	\$100.00	Business lunch while working on Leap Wireless engagement (4 people).
01/23/04	Randolph, Sabrina	\$51.21	Business lunch while working on Leap Wireless engagement (3 people).
01/29/04	Randolph, Sabrina	\$75.00	Business lunch while working on Leap Wireless engagement (3 people).
02/02/04	Hedblad, Eric	\$17.74	Overtime dinner while working on Leap Wireless (2 people).
02/02/04	Neder, Ryan	\$30.18	Business lunch while working on Leap Wireless engagement (4 people).
02/03/04	Burton, Grant	\$11.00	Business lunch while working on Leap Wireless engagement (2 people).
02/03/04	Hedblad, Eric	\$18.68	Overtime dinner while working on Leap Wireless.
02/04/04	Hedblad, Eric	\$17.07	Overtime dinner while working on Leap Wireless.
02/05/04	Fitzgerald, Camellia	\$19.91	Overtime dinner while working on Leap Wireless.
02/05/04	Hedblad, Eric	\$37.38	Business lunch while working on Leap Wireless engagement (6 people).
02/06/04	Randolph, Sabrina	\$7.41	Overtime dinner while working on Leap Wireless.
02/07/04	Fitzgerald, Camellia	\$5.38	Overtime lunch while working on Leap Wireless.
02/09/04	Hedblad, Eric	\$25.38	Business lunch while working on Leap Wireless engagement (5 people).
02/09/04	Hedblad, Eric	\$13.96	Overtime dinner while working on Leap Wireless.
02/10/04	Hedblad, Eric	\$52.12	Overtime dinner while working on Leap Wireless (4 people).
02/10/04	Hedblad, Eric	\$39.28	Business lunch while working on Leap Wireless engagement (5 people).
02/11/04	Hedblad, Eric	\$42.82	Overtime dinner while working on Leap Wireless (3 people).
02/11/04	Hedblad, Eric	\$46.42	Business lunch while working on Leap Wireless engagement (5 people).
02/12/04	Hedblad, Eric	\$71.03	Overtime dinner while working on Leap Wireless (4 people).
02/16/04	Fitzgerald, Camellia	\$10.75	Overtime dinner while working on Leap Wireless.
02/16/04	Hedblad, Eric	\$16.52	Overtime dinner while working on Leap Wireless.
02/16/04	Hedblad, Eric	\$43.54	Business lunch while working on Leap Wireless engagement (5 people).
02/16/04	Randolph, Sabrina	\$15.00	Overtime dinner while working on Leap Wireless.
02/17/04	Fitzgerald, Camellia	\$50.92	Overtime dinner while working on Leap Wireless (3 people).
02/17/04	Randolph, Sabrina	\$31.80	Business lunch while working on Leap Wireless engagement (4 people).
02/18/04	Burton, Grant	\$28.00	Business lunch while working on Leap Wireless engagement (5 people).
02/18/04	Fitzgerald, Camellia	\$69.56	Overtime dinner while working on Leap Wireless (4 people).
02/19/04	Hedblad, Eric	\$42.49	Business lunch while working on Leap Wireless engagement (5 people).
02/19/04	Hedblad, Eric	\$133.51	Overtime dinner while working on Leap Wireless (6 people).
02/20/04	Hedblad, Eric	\$44.83	Business lunch while working on Leap Wireless engagement (5 people).

**Meals (cont'd.)**

02/23/04	Hedblad, Eric	\$88.52	Business dinner while working on Leap Wireless (5 people).
02/23/04	Hedblad, Eric	\$38.23	Business lunch while working on Leap Wireless engagement (5 people).
02/24/04	Hedblad, Eric	\$48.14	Overtime dinner while working on Leap Wireless (3 people).
02/24/04	Hedblad, Eric	\$47.14	Business lunch while working on Leap Wireless engagement (5 people).
02/24/04	Wilhite, Katie	\$15.53	Overtime dinner while working on Leap Wireless.
02/25/04	Hedblad, Eric	\$45.88	Business lunch while working on Leap Wireless engagement (5 people).
02/26/04	Hedblad, Eric	\$34.88	Business lunch while working on Leap Wireless engagement (5 people).
02/26/04	Hedblad, Eric	\$70.13	Overtime dinner while working on Leap Wireless (4 people).
02/27/04	Fitzgerald, Camellia	\$13.55	Overtime dinner while working on Leap Wireless.
02/27/04	Hedblad, Eric	\$74.97	Business lunch while working on Leap Wireless engagement (5 people).

**Total Meals**

**\$1,645.86**

**Transportation**

01/26/04	Fitzgerald, Camellia	\$7.50	Mileage from home to client site for Leap Wireless (20 miles * .375 = \$7.50).
01/29/04	Randolph, Sabrina	\$3.75	Mileage to client site for Leap Wireless (10 miles * .375 = \$3.75).
01/30/04	Fitzgerald, Camellia	\$7.50	Mileage from home to client site for Leap Wireless (20 miles * .375 = \$7.50).
02/02/04	Burton, Grant	\$18.00	Mileage from home to client site for Leap Wireless (48 miles * .375 = \$18.00).
02/02/04	Fitzgerald, Camellia	\$7.50	Mileage from home to client site for Leap Wireless (20 miles * .375 = \$7.50).
02/02/04	Gilbert, Diane	\$10.13	Mileage from home to client site for Leap Wireless (27 miles * .375 = \$10.13).
02/02/04	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles * .375 = \$12.00).
02/03/04	Burton, Grant	\$9.00	Mileage from home to client site for Leap Wireless (24 miles * .375 = \$9.00).
02/03/04	Fitzgerald, Camellia	\$7.50	Mileage from home to client site for Leap Wireless (20 miles * .375 = \$7.50).
02/04/04	Burton, Grant	\$9.00	Mileage from home to client site for Leap Wireless (24 miles * .375 = \$9.00).
02/04/04	Fitzgerald, Camellia	\$7.50	Mileage from home to client site for Leap Wireless (20 miles * .375 = \$7.50).
02/04/04	Gilbert, Diane	\$12.75	Mileage from San Diego office to client site for Leap Wireless (34 miles * .375 = \$12.75).
02/05/04	Burton, Grant	\$9.00	Mileage from home to client site for Leap Wireless (24 miles * .375 = \$9.00).
02/05/04	Fitzgerald, Camellia	\$7.50	Mileage from home to client site for Leap Wireless (20 miles * .375 = \$7.50).
02/05/04	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles * .375 = \$12.00).
02/06/04	Burton, Grant	\$9.00	Mileage from home to client site for Leap Wireless (24 miles * .375 = \$9.00).
02/06/04	Fitzgerald, Camellia	\$7.50	Mileage from home to client site for Leap Wireless (20 miles * .375 = \$7.50).
02/06/04	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles * .375 = \$12.00).
02/09/04	Burton, Grant	\$9.00	Mileage from home to client site for Leap Wireless (24 miles * .375 = \$9.00).
02/09/04	Fitzgerald, Camellia	\$7.50	Mileage from home to client site for Leap Wireless (20 miles * .375 = \$7.50).
02/09/04	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles * .375 = \$12.00).
02/10/04	Burton, Grant	\$9.00	Mileage from home to client site for Leap Wireless (24 miles * .375 = \$9.00).





<b>Transportation (cont'd.)</b>			
02/27/04	Burton, Grant	\$11.63	Mileage from San Diego office to client site for Leap Wireless (31 miles * .375 = \$11.63).
02/27/04	Fitzgerald, Camellia	\$7.50	Mileage from home to client site for Leap Wireless (20 miles * .375 = \$7.50).
02/27/04	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles * .375 = \$12.00).
02/29/04	Burton, Grant	\$13.13	Mileage to client site for Leap Wireless (35 miles * .375 = \$13.13).

**Total Transportation**

**\$598.52**

<b>Other</b>			
02/12/04	Hedblad, Eric	\$32.77	Audit supplies purchased for Leap Wireless.

**Total Other**

**\$32.77**

**Total**

**\$2,277.15**