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7 Accountants for
8 Debtors and Debtors-in-Possession

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U.S. BANKRUPTCY CT.
SO. DIST. OF CALIF.

ORIGINAL

8 UNITED STATES BANKRUPTCY COURT
9 SOUTHERN DISTRICT OF CALIFORNIA

10 In re

11 LEAP WIRELESS INTERNATIONAL, INC.,
12 and CRICKET COMMUNICATIONS, INC.,
13 et al.

14 Debtors.

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

(Jointly Administered)

Chapter 11

**SEVENTH MONTHLY FEE NOTICE
OF PRICEWATERHOUSECOOPERS
LLP**

The Honorable Louise DeCarl Alder

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

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19
20 Pursuant to the Order Pursuant to Sections 331 and 105 of the Bankruptcy Code
21
22 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of
23 Professionals, signed on May 6, 2003 (the "Compensation Order"), PricewaterhouseCoopers LLP
24 ("PwC") hereby submits its monthly fee notice ("Monthly Fee Notice") for fees and
25 reimbursement of expenses from March 1, 2004 through March 31, 2004 (the "Seventh Monthly
26 Period"), as Accountants for the Debtors in the Chapter 11 cases of Leap Wireless International,
27
28

Seventh Monthly Fee Notice of
PricewaterhouseCoopers LLP

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 Seventh 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 and G 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, I or J.
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 and
18 meals.
19

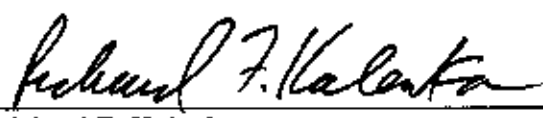
20 The total amount of fees billed and expenses reimbursement sought for the Seventh
21 Monthly Period are fees of \$285,895.94 and expenses of \$1,598.44.
22

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.
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27 Dated: May 14, 2004
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PRICEWATERHOUSECOOPERS LLP



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Accountants for the Debtors and Debtors in Possession

Leap Wireless: Seventh Monthly Fee Notice - March 1, 2004 - March 31, 2004
Summary of Hours and Fees by Category: Exhibit A

Name	Title	Rate	Hours	Fees
Financial Statement Audits (Exhibit B)				
Boyce, Ray	Senior Associate	\$250.0	28.0	\$7,000.00
FitzGerald, Camellia	Associate	135.0	275.9	37,246.50
Gergurich, Ted	Manager	300.0	14.5	4,350.00
Gil, Michelle	Associate	135.0	1.2	162.00
Gilbert, Diane	Partner	500.0	3.6	1,800.00
Hedblad, Eric	Associate	135.0	267.1	36,058.50
Kalenka, Richard	Partner	500.0	59.5	29,750.00
LaBerge, Jeffrey	Associate	135.0	26.5	3,577.50
LeVan, Gary	National Office Partner	800.0	7.0	5,600.00
Mcilwain, Dana	Partner	500.0	3.0	1,500.00
Meisel, Steve	Partner	500.0	10.0	5,000.00
Milner, Angela	Executive Assistant	60.0	0.5	30.00
Mulvey, Michelle	Senior Associate	250.0	31.0	7,750.00
Neder, Ryan	Associate	135.0	249.5	33,682.50
Randolph, Sabrina	Senior Associate	250.0	244.3	61,075.00
Rigney, Kevin	Senior Associate	250.0	4.0	1,000.00
Scott, Timothy	National Office Partner	800.0	5.5	4,400.00
Sexton, Sherrill	Executive Assistant	60.0	0.5	30.00
Wagner, Steven	Director	385.0	5.0	1,925.00
	Subtotal		1,236.6	\$241,937.00

Fees for Quarterly Reviews of Interim Financial Statements (Exhibit C)

Not Used

Tax Compliance Services (Exhibit D)

Baca, Kimiko	Executive Assistant	\$50.0	6.2	\$310.00
Chaney, Michael	Associate	110.0	4.1	451.00
Cross, Sharon	Executive Assistant	50.0	7.5	375.00
Gergurich, Ted	Manager	258.0	10.7	2,760.60
Gilbert, Diane	Partner	366.0	8.3	3,037.80
Lau, Kona	Associate	110.0	4.3	473.00
Myers, Aaron	Associate	110.0	0.3	33.00
Rathbun, Tiffany	Associate	110.0	1.0	110.00
Skedd, Sandra	Associate	110.0	8.0	880.00
Spence, Diana	Senior Associate	154.0	14.5	2,233.00
	Subtotal		64.9	\$10,663.40

Tax Consulting and Advisory Services (Exhibit E)

Not Used

Leap Wireless: Seventh Monthly Fee Notice - March 1, 2004 - March 31, 2004
Summary of Hours and Fees by Category: Exhibit A

Name	Title	Rate	Hours	Fees
Other Accounting and Auditing Services (Exhibit F)				
Isler, Jonathan	Senior Manager	\$385.0	0.5	\$192.50
Kalenka, Richard	Partner	500.0	5.9	2,950.00
Meisel, Steve	Partner	500.0	2.0	1,000.00
Randolph, Sabrina	Senior Associate	250.0	4.8	1,200.00
Schlosser, Pam	Senior Manager	385.0	2.5	962.50
Stampf, Steve	Partner	500.0	2.0	1,000.00
	Subtotal		17.7	\$7,305.00
Compensation of Professionals - Self (Exhibit G)				
Donovan, Pamela	Executive Assistant	\$60.0	2.4	\$144.00
FitzGerald, Camellia	Associate	135.0	5.7	769.50
Gardner, Douglas	Associate	135.0	24.1	3,253.50
Gilbert, Diane	Partner	500.0	2.1	1,050.00
Hedblad, Eric	Associate	135.0	2.9	391.50
Kalenka, Richard	Partner	500.0	7.7	3,850.00
Milner, Angela	Executive Assistant	60.0	2.5	150.00
Neder, Ryan	Associate	135.0	2.0	270.00
Randolph, Sabrina	Senior Associate	250.0	15.3	3,825.00
Redel, Linda	Executive Assistant	60.0	0.7	42.00
Velasquez, Maria	Executive Assistant	60.0	7.5	450.00
Wagner, Steven	Director	385.0	31.6	12,166.00
Wilhite, Katie	Associate	135.0	52.0	7,020.00
	Subtotal		156.5	\$33,381.50
	Adjustment to Compensation of Professionals - Self to set amount at 10% of fees for professional services rendered			<u>(\$7,390.96)</u>
	Adjusted Subtotal			\$25,990.54
Fees for Sarbanes-Oxley Act Consultations (Exhibit H)				
				Not Used
Fees for 401(k) Plan Financial Statement Audits (Exhibit I)				
				Not Used
Nebraska USF Agreed Upon Procedures (Exhibit J)				
				Not Used
Total			1,475.7	\$285,895.94

Leap Wireless: Seventh Monthly Fee Notice - March 1, 2004 - March 31, 2004

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/1/2004	Boyce, Ray	Senior Associate	7	\$250.00	\$1,750.00	Perform CAATS tests for detection of potential fraud risks on 2003 general ledger journal entries.
3/1/2004	FitzGerald, Camellia	Associate	2.6	\$135.00	\$351.00	Review accruals and send e-mail to M. Greiner (Leap Wireless) regarding open questions.
3/1/2004	FitzGerald, Camellia	Associate	1.2	\$135.00	\$162.00	Create Performance Appraisal Development Process objectives phase for Leap Wireless.
3/1/2004	FitzGerald, Camellia	Associate	4.2	\$135.00	\$567.00	Review tax accrual and meet with S. Randolph (PwC) and C. Robleza (Leap Wireless) to discuss.
3/1/2004	FitzGerald, Camellia	Associate	3.8	\$135.00	\$513.00	Test new fixed asset rollover.
3/1/2004	Gergurich, Ted	Manager	1.9	\$300.00	\$570.00	Discuss tax accrual with C. Robleza (Leap Wireless).
3/1/2004	Gilbert, Diane	Partner	0.3	\$500.00	\$150.00	Discuss timing of tax accrual review with T. Gergurich (PwC) and determine information needed from client.
3/1/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Test accounts payable.
3/1/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Test salary deferral for Rabbi Trust.
3/1/2004	Hedblad, Eric	Associate	5.7	\$135.00	\$769.50	Compile list of accounts payable search items.
3/1/2004	Hedblad, Eric	Associate	0.3	\$135.00	\$40.50	Test restricted cash updates.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/1/2004	Hedblad, Eric	Associate	0.8	\$135.00	\$108.00	Test accounts payable.
3/1/2004	Hedblad, Eric	Associate	2.1	\$135.00	\$283.50	Compile list of wrong answers by inventory observers.
3/1/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review operational analytics.
3/1/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Perform a fraud inquiry of H. White (Leap Wireless).
3/1/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Perform a fraud inquiry of D. Hutcheson (Leap Wireless).
3/1/2004	Kalenka, Richard	Partner	0.6	\$500.00	\$300.00	Review memo regarding general computer controls.
3/1/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Perform a fraud inquiry of J. Schrier (Leap Wireless).
3/1/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Work on writing revenue recognition memo for thirty day allocation.
3/1/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Update revenue accounting policy for current year.
3/1/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review equity detail received from Leap Wireless.
3/1/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Work on documentation of revenue testing.
3/1/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review physical inventory tie out to general ledger.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/1/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on cost of goods sold testing.
3/1/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Review accruals detail received from Leap Wireless.
3/1/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss fixed assets with C. Fitzgerald (PwC).
3/1/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Test debt.
3/1/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss sales and property tax testing with C. Fitzgerald (PwC).
3/1/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss sales promotions memo with D. Gonzalez (Leap Wireless).
3/1/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Review working financial statements and assign responsibilities to PwC team.
3/1/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review investment cycle monitoring controls.
3/1/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Discuss sales and property tax support with C. Robleza (Leap Wireless).
3/1/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss R. Kalenka's (PwC) meeting with D. Hutcheson (Leap Wireless) with R. Kalenka (PwC).
3/1/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss warranty liability with D. Gonzalez (Leap Wireless).
3/1/2004	Randolph, Sabrina	Senior Associate	2.3	\$250.00	\$575.00	Review support of rebate, MDF, and Cellstar accrual.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/2/2004	Hedblad, Eric	Associate	1.6	\$135.00	\$216.00	Compose inventory e-mails.
3/2/2004	Kalenka, Richard	Partner	1.5	\$500.00	\$750.00	Document results of fraud inquiries.
3/2/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Perform a fraud inquiry of G. Umetsu (Leap Wireless).
3/2/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Discuss revenue recognition memo for thirty day allocation with S. Randolph (PwC).
3/2/2004	Neder, Ryan	Associate	2.5	\$135.00	\$337.50	Document revenue journal entry testing results.
3/2/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review accrual schedules provided by Leap Wireless with S. Randolph (PwC).
3/2/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss Leap Wireless accruals with A. Wakeham (Leap Wireless).
3/2/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Work on accruals.
3/2/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Update revenue recognition memo for thirty day allocation.
3/2/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss revenue journal entries with A. Wakeham (Leap Wireless).
3/2/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Attend update meeting with S. Randolph (PwC), C. Fitzgerald (PwC), and E. Hedblad (PwC).
3/2/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Update open items list for recent requests.

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>
3/2/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Review debt and send requests to client.
3/2/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Request updated financial statement analytics schedules from Leap Wireless contacts for adjustments.
3/2/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss warranty liability with D. Gonzalez (Leap Wireless).
3/2/2004	Randolph, Sabrina	Senior Associate	2.5	\$250.00	\$625.00	Review new fixed assets rollover and detail with C. Fitzgerald (PwC).
3/2/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Attend team status meeting.
3/2/2004	Randolph, Sabrina	Senior Associate	1.2	\$250.00	\$300.00	Conduct and document fraud interview with M. Greiner (Leap Wireless).
3/2/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss service revenue allocation memo with D. Gonzalez (Leap Wireless).
3/2/2004	Randolph, Sabrina	Senior Associate	1.3	\$250.00	\$325.00	Review testing of rebate, MDF, and Callstar accrual with R. Nieder (PwC).
3/2/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Update key issues list and open item list.
3/3/2004	FitzGerald, Camellia	Associate	2.6	\$135.00	\$351.00	Perform accounts receivable reconciliation and confirmation analysis.
3/3/2004	FitzGerald, Camellia	Associate	2.8	\$135.00	\$378.00	Perform fluctuation analysis on accounts payable and document M. Greiner's (Leap Wireless) comments about the change between 2002 and 2003.
3/3/2004	FitzGerald, Camellia	Associate	2.5	\$135.00	\$337.50	Test tax accrual and post open items.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/3/2004	FitzGerald, Camellia	Associate	1.8	\$135.00	\$243.00	Finish investment testing and unrealized gains and losses calculations.
3/3/2004	FitzGerald, Camellia	Associate	2.7	\$135.00	\$364.50	Meet with J. Snow (Leap Wireless) to discuss fixed asset rolforward and construction in progress analysis.
3/3/2004	Hedblad, Eric	Associate	3	\$135.00	\$405.00	Test accounts payable.
3/3/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Neder (PwC).
3/3/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Meet with A. Wakeham (Leap Wireless) to discuss accounts payable search items.
3/3/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Test accounts payable.
3/3/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Complete inventory reconciliation.
3/3/2004	Hedblad, Eric	Associate	5.3	\$135.00	\$715.50	Test inventory.
3/3/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Perform a fraud inquiry of T. Long (Leap Wireless).
3/3/2004	Kalenka, Richard	Partner	0.8	\$500.00	\$400.00	Follow up on fraud inquiry of M. Leonard (Leap Wireless).
3/3/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Perform a fraud inquiry of D. Davis (Leap Wireless).
3/3/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review draft of Leap Wireless financial statements.

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>
3/3/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Work on documentation of inventory testing.
3/3/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss inventory testing procedures with E. Hedblad (PwC).
3/3/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss accounts payable search with E. Hedblad (PwC).
3/3/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meet with D. Gonzales (Leap Wireless) to discuss inventory.
3/3/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on accruals.
3/3/2004	Neder, Ryan	Associate	4	\$135.00	\$540.00	Work on documentation of revenue testing.
3/3/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review prior year inventory procedures.
3/3/2004	Randolph, Sabrina	Senior Associate	2.2	\$250.00	\$550.00	Attend Leap Wireless Form 10K drafting session with R. Kalenka (PwC) and K. Marston (Leap Wireless).
3/3/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Test long term debt based on new support provided.
3/3/2004	Randolph, Sabrina	Senior Associate	1.2	\$250.00	\$300.00	Conduct and document fraud interview with D. Luvisa (Leap Wireless).
3/3/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss aliputation referenced in GLH debt confirmation with B. Coffey (Leap Wireless).
3/3/2004	Randolph, Sabrina	Senior Associate	1.2	\$250.00	\$300.00	Conduct and document fraud interview with M. Leonard (Leap Wireless).

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/4/2004	Hedblad, Eric	Associate	0.8	\$135.00	\$81.00	Attend status meeting with R. Nader (PwC).
3/4/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Test fixed assets.
3/4/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Review accounts receivable with S. Randolph (PwC).
3/4/2004	Hedblad, Eric	Associate	1.3	\$135.00	\$175.50	Attend team meeting to discuss audit progress.
3/4/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Prepare new legal confirmations.
3/4/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Test accounts payable.
3/4/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Test option activity.
3/4/2004	Nader, Ryan	Associate	4	\$135.00	\$540.00	Work on deferred revenue.
3/4/2004	Nader, Ryan	Associate	1	\$135.00	\$135.00	Coach E. Hedblad (PwC).
3/4/2004	Nader, Ryan	Associate	1	\$135.00	\$135.00	Work on update of revenue memo.
3/4/2004	Nader, Ryan	Associate	1.5	\$135.00	\$202.50	Work on accruals.
3/4/2004	Nader, Ryan	Associate	1	\$135.00	\$135.00	Attend update meeting with E. Hedblad (PwC).

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/4/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Meet with A. Wakeham (Leap Wireless) to discuss inventory reserves.
3/4/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Review inventory reconciliation with E. Hedblad (PwC).
3/4/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Discuss accruals testing with C. Fitzgerald (PwC).
3/4/2004	Randolph, Sabrina	Senior Associate	7	\$250.00	\$1,750.00	Test debt.
3/4/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review Cellular accounts.
3/4/2004	Randolph, Sabrina	Senior Associate	0.7	\$250.00	\$175.00	Update key issues list and open item list.
3/4/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Attend team status meeting.
3/4/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Document warranty liability.
3/5/2004	FitzGerald, Camella	Associate	2.4	\$135.00	\$324.00	Perform profit and loss reorganization charges and cure payment testing.
3/5/2004	FitzGerald, Camella	Associate	1.2	\$135.00	\$162.00	Meet with Mike Griener (Leap Wireless) and S. Randolph (PwC) to discuss the Ericsson Gross Up of IX upgrades.
3/5/2004	FitzGerald, Camella	Associate	3.6	\$135.00	\$486.00	Review fixed asset rollover.
3/5/2004	FitzGerald, Camella	Associate	1.8	\$135.00	\$243.00	Document prepaids.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/5/2004	Hedblad, Eric	Associate	4.5	\$135.00	\$607.50	Test fixed assets.
3/5/2004	Hedblad, Eric	Associate	0.3	\$135.00	\$40.50	Prepare legal confirmations.
3/5/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Review inventory schedule provided by client.
3/5/2004	Hedblad, Eric	Associate	3.5	\$135.00	\$472.50	Test inventory.
3/5/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Test inventory.
3/5/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review billing status of audit engagement with S. Randolph (PwC).
3/5/2004	Kalenka, Richard	Partner	1.5	\$500.00	\$750.00	Perform a fraud and legal inquiry of R. Irving (Leap Wireless).
3/5/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review equity detail received from Leap Wireless.
3/5/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).
3/5/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on documentation of inventory reserves testing.
3/5/2004	Neder, Ryan	Associate	2.5	\$135.00	\$337.50	Attend update meeting with S. Randolph (PwC) to discuss inventory reserves and deferred revenue.
3/5/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on deferred revenue.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/5/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review inventory testing with R. Nelder (PwC).
3/5/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review service revenue allocation memo.
3/5/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss Ericsson gross up matter with M. Grainer (Leap Wireless) and C. Fitzgerald (PwC).
3/5/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss engagement management with R. Kalenka (PwC).
3/5/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review and discuss Lucent sales tax accrual with M. Leonard (Leap Wireless).
3/5/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Provide Statement of Position 94-6 to K. Marston (Leap Wireless).
3/5/2004	Randolph, Sabrina	Senior Associate	1.6	\$250.00	\$400.00	Update documentation of debt balances.
3/5/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review calculation of origination fees for debt and document.
3/5/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Resolve scheduling matters with PwC human resources department.
3/5/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review deferred revenue testing with R. Nelder (PwC).
3/8/2004	Boyce, Ray	Senior Associate	7	\$250.00	\$1,750.00	Perform CAATS tests for detection of potential fraud risks on 2003 general ledger journal entries.
3/8/2004	FitzGerald, Carmelia	Associate	1.3	\$135.00	\$175.50	Reply to e-mails from C. Robleza (Leap Wireless) regarding tax accrual testing.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/8/2004	FitzGerald, Camella	Associate	9.5	\$135.00	\$1,282.50	Review fixed asset rolforward and construction in progress analysis.
3/8/2004	FitzGerald, Camella	Associate	1.5	\$135.00	\$202.50	Meet with S. Randolph (PwC) to discuss fixed assets.
3/8/2004	Hedblad, Eric	Associate	0.8	\$135.00	\$108.00	Review transfers between bank accounts.
3/8/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Neder (PwC).
3/8/2004	Hedblad, Eric	Associate	0.8	\$135.00	\$108.00	Prepare CAP updates.
3/8/2004	Hedblad, Eric	Associate	3.1	\$135.00	\$418.50	Test accounts payable.
3/8/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Prepare Federal Communications Commission confirmations.
3/8/2004	Hedblad, Eric	Associate	1.3	\$135.00	\$175.50	Test inventory.
3/8/2004	Hedblad, Eric	Associate	1.7	\$135.00	\$229.50	Test fixed assets.
3/8/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Document results of fraud and legal inquiries.
3/8/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review the service revenue allocation memo.
3/8/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Discuss service revenue allocation memo with S. Randolph (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>
3/8/2004	Neder, Ryan	Associate	1	\$ 135.00	\$ 135.00	Review deferred revenue explanations for fluctuations.
3/8/2004	Neder, Ryan	Associate	1	\$ 135.00	\$ 135.00	Meet with A. Wakeham (Leap Wireless) to discuss deferred revenue.
3/8/2004	Neder, Ryan	Associate	2.5	\$ 135.00	\$ 337.50	Work on documentation of inventory reserves testing.
3/8/2004	Neder, Ryan	Associate	0.5	\$ 135.00	\$ 67.50	Review updated CAP.
3/8/2004	Neder, Ryan	Associate	0.5	\$ 135.00	\$ 67.50	Attend update meeting with E. Hedblad (PwC).
3/8/2004	Neder, Ryan	Associate	1	\$ 135.00	\$ 135.00	Meet with D. Gonzales (Leap Wireless) to discuss inventory.
3/8/2004	Randolph, Sabrina	Senior Associate	4	\$ 250.00	\$ 1,000.00	Review data for journal entry testing and discuss with R. Boyce (PwC).
3/8/2004	Randolph, Sabrina	Senior Associate	0.5	\$ 250.00	\$ 125.00	Review construction in progress detail and make selections.
3/8/2004	Randolph, Sabrina	Senior Associate	0.5	\$ 250.00	\$ 125.00	Discuss cash flow presentation of bankruptcy items with K. Marston (Leap Wireless).
3/8/2004	Randolph, Sabrina	Senior Associate	2	\$ 250.00	\$ 500.00	Review fixed assets work with C. Fitzgerald (PwC).
3/8/2004	Randolph, Sabrina	Senior Associate	0.5	\$ 250.00	\$ 125.00	Discuss lease abandonment accruals with K. Marston (Leap Wireless).
3/8/2004	Randolph, Sabrina	Senior Associate	0.5	\$ 250.00	\$ 125.00	Review service revenue allocation memo.

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>
3/8/2004	Randolph, Sabrina	Senior Associate	1.3	\$250.00	\$325.00	Review, reconcile to books, and document Senior Notes and Senior Discount Notes confirmations.
3/9/2004	FitzGerald, Camellia	Associate	1.8	\$135.00	\$243.00	Perform tax accrual testing.
3/9/2004	FitzGerald, Camellia	Associate	1.8	\$135.00	\$243.00	Meal with entire audit team to update open items and status of audit progress.
3/9/2004	FitzGerald, Camellia	Associate	8.5	\$135.00	\$1,147.50	Document prepaids and other assets.
3/9/2004	Hedblad, Eric	Associate	0.9	\$135.00	\$121.50	Meet with J. Snow (Leap Wireless) to discuss fixed assets.
3/9/2004	Hedblad, Eric	Associate	0.6	\$135.00	\$81.00	Prepare fixed assets table.
3/9/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Test fixed assets.
3/9/2004	Hedblad, Eric	Associate	2.1	\$135.00	\$283.50	Test accounts payable.
3/9/2004	Hedblad, Eric	Associate	1.6	\$135.00	\$216.00	Clear coaching notes in cash and accounts payable.
3/9/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Review last year's documentation for options testing.
3/9/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Attend team meeting to discuss audit progress.
3/9/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Review internal controls log.

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>
3/9/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Make assumptions on current year balance for options testing.
3/9/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Meet with A. Wakeham (Leap Wireless) to discuss accounts payable search items.
3/9/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Neder (PwC).
3/9/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Discuss key open items with S. Randolph (PwC).
3/9/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review Statement on Auditing Standards 70 memo prepared by K. Rigney (PwC).
3/9/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Attend status meeting with M. Leonard (Leap Wireless).
3/9/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss Statement on Auditing Standards 70 memo with K. Rigney (PwC).
3/9/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Coach E. Hedblad (PwC) on accounts payable testing.
3/9/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Work on documentation of revenue testing.
3/9/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Coach E. Hedblad (PwC) on options testing.
3/9/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on documentation of inventory.
3/9/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on documentation of deferred revenue.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/9/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Attend update meeting with S. Randolph (PwC), C. Fitzgerald (PwC), and E. Hedblad (PwC).
3/9/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with C. Fitzgerald (PwC) and E. Hedblad (PwC).
3/9/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Review accounting memos.
3/9/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Discuss \$13.3 million Ericsson adjustment with Leap Wireless personnel.
3/9/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Review service revenue allocation memo.
3/9/2004	Randolph, Sabrina	Senior Associate	4	\$250.00	\$1,000.00	Review data for journal entry testing for fraud and select items for further work.
3/9/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Attend key issues meeting with R. Kalenka (PwC).
3/10/2004	FitzGerald, Camellia	Associate	0.6	\$135.00	\$81.00	Meet with S. Randolph (PwC) to discuss fixed assets.
3/10/2004	FitzGerald, Camellia	Associate	0.6	\$135.00	\$81.00	Meet with S. Randolph (PwC) to discuss prepaids general ledger account 1356.
3/10/2004	FitzGerald, Camellia	Associate	0.6	\$135.00	\$81.00	Meet with S. Randolph (PwC) to discuss Prepaids Maintenance general ledger account 1358.
3/10/2004	FitzGerald, Camellia	Associate	0.8	\$135.00	\$108.00	Vouch January and February 2004 tax payment.
3/10/2004	FitzGerald, Camellia	Associate	0.6	\$135.00	\$81.00	Meet with S. Randolph (PwC) to discuss prepaids handset general ledger account 1355.

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>
3/10/2004	FitzGerald, Camella	Associate	3.6	\$135.00	\$486.00	Test sales tax accruals.
3/10/2004	FitzGerald, Camella	Associate	3.6	\$135.00	\$513.00	Review additions and deletions to fixed assets rolforward.
3/10/2004	FitzGerald, Camella	Associate	2.8	\$136.00	\$378.00	Document accounts receivable alternative procedures.
3/10/2004	Gilbert, Diane	Partner	0.8	\$500.00	\$400.00	Discuss open items on tax accrual and timing as well as cushion analysis with T. Gergunich (PwC), R. Kalenka (PwC), and M. Leonard (Leap Wireless)
3/10/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Review accounts payable tax related matters.
3/10/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Document accounts payable testing.
3/10/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Meet with M. Greiner (Leap Wireless) to discuss accounts payable.
3/10/2004	Hedblad, Eric	Associate	0.9	\$135.00	\$121.50	Review options activity.
3/10/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Meet with K. Marston (Leap Wireless) to discuss options.
3/10/2004	Hedblad, Eric	Associate	1.6	\$135.00	\$216.00	Meet with J. Snow (Leap Wireless) to discuss fixed assets.
3/10/2004	Hedblad, Eric	Associate	0.9	\$135.00	\$121.50	Attend payroll meeting with S. Luchiano (Leap Wireless).
3/10/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Neder (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>
3/10/2004	Hedblad, Eric	Associate	1.3	\$135.00	\$175.50	Review inventory.
3/10/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Test fixed assets.
3/10/2004	Hedblad, Eric	Associate	0.8	\$135.00	\$108.00	Prepare list of open confirmations.
3/10/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Follow up on Statement on Auditing Standards 70 items.
3/10/2004	Kalenka, Richard	Partner	1.5	\$500.00	\$750.00	Attend status meeting with M. Leonard (Leap Wireless).
3/10/2004	Kalenka, Richard	Partner	2	\$500.00	\$1,000.00	Review draft of Leap Wireless financial statements.
3/10/2004	Malsal, Steve	Partner	2	\$500.00	\$1,000.00	Review draft of Leap Wireless Form 10K.
3/10/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Meet with A. Wakeham (Leap Wireless) to discuss open items.
3/10/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Review requests provided for SQL testing, determine testing, and make further selections.
3/10/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meet with M. Greiner (Leap Wireless), D. Gonzales (Leap Wireless), and S. Randolph (PwC) to discuss SQL reports.
3/10/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meet with R. LaHue (Leap Wireless) to discuss open items.
3/10/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Work on documentation of sales promotions.

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>
3/10/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Work on cost of goods sold testing.
3/10/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Coach E. Hedblom (PwC) on payroll accruals testing.
3/10/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Work on accruals.
3/10/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Discuss SQL reports used in revenue recognition and cost of goods sold with S. Randolph (PwC).
3/10/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Discuss revenue department requests with D. Gonzalez (Leap Wireless).
3/10/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Prepare key open areas list for M. Leonard (Leap Wireless).
3/10/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Attend key issues meeting with R. Kalenka (PwC) and M. Leonard (Leap Wireless).
3/10/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review prepaids with C. Fitzgerald (PwC).
3/10/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Review revenue testing work and discuss with R. Nelder (PwC).
3/10/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Correspond with R. Boyce (PwC) regarding fraud journal entries.
3/10/2004	Randolph, Sabrina	Senior Associate	1.3	\$250.00	\$325.00	Review fixed assets with C. Fitzgerald (PwC).
3/11/2004	Boyce, Ray	Senior Associate	7	\$250.00	\$1,750.00	Perform CAATS tests for detection of potential fraud risks on 2003 general ledger 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>
3/11/2004	FitzGerald, Camellia	Associate	4.2	\$135.00	\$567.00	Meet with A. Wakelam (Leap Wireless) to discuss balance and adjusting journal entry to prepaid handset account.
3/11/2004	FitzGerald, Camellia	Associate	3.6	\$135.00	\$486.00	Perform software maintenance prepaids testing and meet with J. Snow (Leap Wireless) to analyze ending balance.
3/11/2004	FitzGerald, Camellia	Associate	3.1	\$135.00	\$418.50	Perform depreciation reasonableness testing.
3/11/2004	FitzGerald, Camellia	Associate	1.2	\$135.00	\$162.00	Meet with entire audit team to update open items and status of audit progress.
3/11/2004	Gergunich, Ted	Manager	1	\$300.00	\$300.00	Review tax accrual return to provision amounts and document adjustments.
3/11/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Make copies of settlement agreements and attach them to the Leap Wireless permanent file.
3/11/2004	Hedblad, Eric	Associate	0.2	\$135.00	\$27.00	Test fixed assets.
3/11/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Attend status meeting with R. Neider (PwC) and S. Randolph (PwC).
3/11/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Tie general ledger accounts 2020 and 2028 to balance sheet.
3/11/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Attend team meeting to discuss audit progress.
3/11/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Document options in database.
3/11/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Tie ADP payroll to balance sheet.

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>
3/11/2004	Hedblad, Eric	Associate	3.5	\$ 135.00	\$472.50	Perform payroll reasonableness test.
3/11/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review payroll audit performed by E. Hedblad (PwC) and S. Randolph (PwC).
3/11/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss MCG settlement and Leap Wireless Trust with S. Meisel (PwC).
3/11/2004	Kalenka, Richard	Partner	0.2	\$500.00	\$100.00	Discuss Statement on Auditing Standards 70 with K. Rigney (PwC).
3/11/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Attend status meeting with M. Leonard (Leap Wireless).
3/11/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss audit of revenue with R. Nedar (PwC) and S. Randolph (PwC).
3/11/2004	Metzger, Steve	Partner	2	\$500.00	\$1,000.00	Review draft of Leap Wireless Form 10K.
3/11/2004	Nedar, Ryan	Associate	3	\$135.00	\$405.00	Review selections for SQL testing.
3/11/2004	Nedar, Ryan	Associate	2	\$135.00	\$270.00	Attend update meeting with S. Randolph (PwC), C. Fitzgerald (PwC), and E. Hedblad (PwC).
3/11/2004	Nedar, Ryan	Associate	1	\$135.00	\$135.00	Discuss payroll testing with E. Hedblad (PwC).
3/11/2004	Nedar, Ryan	Associate	1	\$135.00	\$135.00	Coach E. Hedblad (PwC) on options testing.
3/11/2004	Nedar, Ryan	Associate	1	\$135.00	\$135.00	Discuss payroll testing with S. Randolph (PwC).

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/11/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Work on documentation of inventory.
3/11/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review memo on segregating pre and post petition liabilities and request detail support from M. Greiner (Leap Wireless).
3/11/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Update open items and key issues liats.
3/11/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Attend team status meeting.
3/11/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review payroll expense reconciliation with R. Kalenka (PwC) and E. Hedblad (PwC).
3/11/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Write memo on EOM33 versus SQL for recording equipment revenue.
3/11/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review payroll related accruals with E. Hedblad (PwC).
3/11/2004	Randolph, Sabrina	Senior Associate	4.5	\$250.00	\$1,125.00	Review accrual accounts and request support.
3/11/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review support for deferred service revenue.
3/12/2004	FitzGerald, Camellia	Associate	1.2	\$135.00	\$162.00	Meet with E. Hedblad (PwC) to discuss the progress of additions detail testing.
3/12/2004	FitzGerald, Camellia	Associate	8.5	\$135.00	\$1,147.50	Perform fixed asset, construction in progress, and prepaid fixed asset and disposals testing.
3/12/2004	Hedblad, Eric	Associate	2.5	\$135.00	\$337.50	Tast options.

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>
3/12/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Review 2002 Leap Wireless Form 10K.
3/12/2004	Hedblad, Eric	Associate	1.7	\$135.00	\$229.50	Review Leap Wireless insurance policies.
3/12/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Test options.
3/12/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Nedar (PwC).
3/12/2004	Hedblad, Eric	Associate	2.9	\$135.00	\$391.50	Test fixed assets.
3/12/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Discuss comments of draft of Leap Wireless financial statements with S. Meisel (PwC).
3/12/2004	Meisel, Steve	Partner	3	\$500.00	\$1,500.00	Review draft of Leap Wireless Form 10K.
3/12/2004	Nedar, Ryan	Associate	2	\$135.00	\$270.00	Coach E. Hedblad (PwC) on options testing.
3/12/2004	Nedar, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).
3/12/2004	Nedar, Ryan	Associate	1	\$135.00	\$135.00	Work on documentation of inventory.
3/12/2004	Nedar, Ryan	Associate	1	\$135.00	\$135.00	Work on documentation of SCL testing.
3/12/2004	Nedar, Ryan	Associate	3.5	\$135.00	\$472.50	Work on documentation of revenue testing.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/12/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review fixed assets work with C. Fitzgerald (PwC).
3/12/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss and correspond regarding open items list with audit team and M. Greiner (Leap Wireless).
3/12/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Attend team status discussions.
3/12/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review accounting for prepaid handsets with C. Fitzgerald (PwC).
3/12/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review computer controls questionnaire completed by D. Maquera (Leap Wireless).
3/13/2004	FitzGerald, Camellia	Associate	4.2	\$135.00	\$567.00	Document major fixed asset adjustment.
3/13/2004	Hedblad, Eric	Associate	5.8	\$135.00	\$783.00	Test prepaid assets.
3/13/2004	Kalenka, Richard	Partner	3	\$500.00	\$1,500.00	Review audit working papers.
3/13/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on documentation of revenue testing.
3/13/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on documentation of cost of goods sold testing.
3/13/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on documentation of inventory cost testing.
3/13/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review cash.

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>
3/13/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss overall open issues with R. Nader (PwC) and R. Kalenka (PwC).
3/13/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss scheduling with PwC human resources.
3/13/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Review control environment questionnaire and discuss with R. Kalenka (PwC).
3/13/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss deferred revenue with R. Nader (PwC) and R. Kalenka (PwC).
3/15/2004	FitzGerald, Camellia	Associate	0.8	\$135.00	\$108.00	Attend meeting with Leap Wireless personnel to address open items.
3/15/2004	FitzGerald, Camellia	Associate	10.3	\$135.00	\$1,390.50	Perform fixed asset, construction in progress, and prepaid fixed asset and disposals testing.
3/15/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Meet with P. Berman (Leap Wireless) to discuss accounts payable.
3/15/2004	Hedblad, Eric	Associate	0.2	\$135.00	\$27.00	Attend status meeting with R. Nader (PwC).
3/15/2004	Hedblad, Eric	Associate	1.1	\$135.00	\$148.50	Test inventory.
3/15/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Complete Cellstar accounts receivable reconciliation.
3/15/2004	Hedblad, Eric	Associate	2.1	\$135.00	\$283.50	Test prepaid assets.
3/15/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Meet with PwC and Leap Wireless personnel to discuss status of audit.

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>
3/15/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Perform payroll reasonableness test.
3/15/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Meet with K. Ball (Leap Wireless) to discuss payroll and paid time off accrual.
3/15/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Review last year's database for fixed assets.
3/15/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Test fixed assets.
3/15/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Evaluate review comment with T. Scott (PwC) regarding debt discount.
3/15/2004	LaVan, Gary	National Office Partner	3	\$800.00	\$2,400.00	Review Leap Wireless Form 10K.
3/15/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meet with A. Wakeham (Leap Wireless) to discuss revenue journal entry wrap up questions.
3/15/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).
3/15/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Attend meeting with Leap Wireless accounting department to discuss open items.
3/15/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on inventory costing.
3/15/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on testing of Cellstar accrual.
3/15/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Meet with R. LaHue (Leap Wireless) to discuss SQL inventory system.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/15/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review accruals and new support provided.
3/15/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$150.00	Discuss deferred revenue with D. Gonzalez (Leap Wireless).
3/15/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss deferred revenue with A Wakeham (Leap Wireless).
3/15/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review EXI Agreement.
3/15/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss Statement of Position 90-7 issues with R. Kalenka (PwC).
3/15/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss Statement of Position 90-7 issues with K. Marston (Leap Wireless).
3/15/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Correspond with R. Boyce (PwC) regarding fraud testing.
3/15/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss restricted cash balances with K. Marston (Leap Wireless).
3/15/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss open item list with K. Marston (Leap Wireless).
3/15/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Update and circulate open items list.
3/15/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review new working financial statements and assign adjusting journal entries to team.
3/15/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Attend status discussion with audit team and all accounting personnel.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/15/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss lease abandonments with K. Marston (Leap Wireless).
3/15/2004	Scott, Timothy	National Office Partner	1.5	\$800.00	\$1,200.00	Review drafts of Leap Wireless financial statements.
3/15/2004	Scott, Timothy	National Office Partner	0.5	\$800.00	\$400.00	Discuss drafts of Leap Wireless financial statements with R. Kalenka (PwC)
3/16/2004	FitzGerald, Camellia	Associate	1.4	\$135.00	\$189.00	Meet with entire audit team to update open items and status of audit progress.
3/16/2004	FitzGerald, Camellia	Associate	2.5	\$135.00	\$337.50	Meet with E. Hedblad (PwC) to discuss result of fixed asset addition detail testing.
3/16/2004	FitzGerald, Camellia	Associate	5.8	\$135.00	\$783.00	Perform fixed asset, construction in progress, and prepaid fixed asset and disposals testing.
3/16/2004	FitzGerald, Camellia	Associate	2.8	\$135.00	\$378.00	Perform accounts receivable alternative procedures testing.
3/16/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Nader (PwC).
3/16/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Attend team meeting to discuss audit progress.
3/16/2004	Hedblad, Eric	Associate	3	\$135.00	\$405.00	Meet with C. Fitzgerald (PwC) to discuss fixed assets.
3/16/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Test accounts payable.
3/16/2004	Hedblad, Eric	Associate	3	\$135.00	\$405.00	Perform payroll reasonableness test.

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>
3/16/2004	Hedblad, Eric	Associate	2.3	\$135.00	\$310.50	Test construction in progress.
3/16/2004	Kalenka, Richard	Partner	1.5	\$500.00	\$750.00	Attend status meeting with M. Leonard (Leap Wireless).
3/16/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review deferred revenues.
3/16/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Discuss comments on financial statements with G. Levan (PwC).
3/16/2004	Meisel, Steve	Partner	1	\$500.00	\$500.00	Review draft of Leap Wireless Form 10K.
3/16/2004	Nedar, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).
3/16/2004	Nedar, Ryan	Associate	2	\$135.00	\$270.00	Work on inventory direct store count reconciliation to general ledger.
3/16/2004	Nedar, Ryan	Associate	3	\$135.00	\$405.00	Work on documenting inventory testing.
3/16/2004	Nedar, Ryan	Associate	2.5	\$135.00	\$337.50	Work on payroll testing.
3/16/2004	Nedar, Ryan	Associate	2	\$135.00	\$270.00	Work on documenting journal entry 3025 for May revenue testing.
3/16/2004	Nedar, Ryan	Associate	1.5	\$135.00	\$202.50	Attend update meeting with S. Randolph (PwC), C. Fitzgerald (PwC), and E. Hedblad (PwC).
3/16/2004	Nedar, Ryan	Associate	2	\$135.00	\$270.00	Work on documenting journal entry 3014 regarding equipment costs and revenue.

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>
3/16/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review support for accruals testing.
3/16/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Attend team status meeting.
3/16/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Attend key issues meeting with M. Leonard (Leap Wireless) and D. Gonzalez (Leap Wireless).
3/16/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review accounting memos.
3/16/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss legal letter replies with R. Kalenka (PwC).
3/16/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review data from fraud testing.
3/16/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review segregation of pre and post petition liabilities.
3/16/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review update memo on Executive Benefit Plans and document.
3/16/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss and resolve schedule matters.
3/16/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Update and circulate open items list.
3/16/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review and discuss inventory count variances with R. Neder (PwC).
3/16/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review equity.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/16/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Review and validate deferred service revenue.
3/16/2004	Sexton, Sherril	Executive Assistant	0.5	\$60.00	\$30.00	Run Works in Progress and fax to S. Randolph (PwC).
3/17/2004	FitzGerald, Camellia	Associate	5.8	\$135.00	\$783.00	Perform accrual testing.
3/17/2004	FitzGerald, Camellia	Associate	4.8	\$135.00	\$648.00	Perform other asset testing.
3/17/2004	FitzGerald, Camellia	Associate	1.8	\$135.00	\$243.00	Perform fixed asset, construction in progress, and prepaid fixed asset and disposals testing.
3/17/2004	Hedblad, Eric	Associate	0.4	\$135.00	\$54.00	Meal with P. Berman (Leap Wireless) to discuss accounts payable.
3/17/2004	Hedblad, Eric	Associate	2.2	\$135.00	\$297.00	Test prepaid asset additions.
3/17/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Neder (PwC).
3/17/2004	Hedblad, Eric	Associate	2.2	\$135.00	\$297.00	Perform accounts payable search on general ledger 2020 and 2028 accounts.
3/17/2004	Hedblad, Eric	Associate	0.3	\$135.00	\$40.50	Meet with S. Ingle (Leap Wireless).
3/17/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meal with A. Wakeham (Leap Wireless) to discuss accounts payable.
3/17/2004	Hedblad, Eric	Associate	3.5	\$135.00	\$472.50	Test fixed assets.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/17/2004	Hedblad, Eric	Associate	0.3	\$135.00	\$40.50	Review Leap Wireless Board minutes.
3/17/2004	Hedblad, Eric	Associate	0.3	\$135.00	\$40.50	Meet with J. Snow (Leap Wireless) to discuss fixed assets.
3/17/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss status of audit with S. Meisel (PwC).
3/17/2004	Molwein, Dana	Partner	3	\$500.00	\$1,500.00	Comment on Leap Wireless general computer controls.
3/17/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review payroll accrual area with E. Hedblad (PwC).
3/17/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).
3/17/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Work on documentation of SQL issues report testing.
3/17/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Meet with R. LaHue to discuss inventory cost testing.
3/17/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Work on deferred revenue.
3/17/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Work on documentation of revenue testing.
3/17/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review restricted cash support and discuss with E. Hedblad (PwC) and K. Marston (Leap Wireless).
3/17/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Attend team discussion regarding work for new staff.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/17/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review audit committee meeting minutes.
3/17/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Assign and review accruals work with C. Fitzgerald (PwC).
3/17/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss information technology issue with K. Rigney (PwC).
3/17/2004	Randolph, Sabrina	Senior Associate	7	\$250.00	\$1,750.00	Review fraud journal entries.
3/17/2004	Scott, Timothy	National Office Partner	2	\$800.00	\$1,600.00	Review drafts of Leap Wireless financial statements.
3/18/2004	FitzGerald, Camellia	Associate	2	\$135.00	\$270.00	Perform fixed asset, construction in progress, and prepaid fixed asset and disposals testing.
3/18/2004	FitzGerald, Camellia	Associate	6.1	\$135.00	\$823.50	Perform fixed asset, construction in progress, and prepaid fixed asset and disposals testing.
3/18/2004	FitzGerald, Camellia	Associate	1.4	\$135.00	\$189.00	Meet with entire audit team to update open items and status of audit progress.
3/18/2004	FitzGerald, Camellia	Associate	2.8	\$135.00	\$378.00	Clear accounts receivable coaching notes.
3/18/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Test accounts payable.
3/18/2004	Hedblad, Eric	Associate	0.8	\$135.00	\$108.00	Clear review notes on cash.
3/18/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Meet with S. Randolph (PwC) and C. Fitzgerald (PwC) to discuss status of audit.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/18/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Attend team meeting to discuss audit progress.
3/18/2004	Hedblad, Eric	Associate	4.1	\$135.00	\$553.50	Test fixed assets.
3/18/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Attend status meeting with M. Leonard (Leap Wireless).
3/18/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Discuss comments on financial statements with T. Scott (PwC).
3/18/2004	LaBerge, Jeffrey	Associate	0.7	\$135.00	\$94.50	Prepare accrued liability test selections.
3/18/2004	LaBerge, Jeffrey	Associate	2	\$135.00	\$270.00	Prepare accrued liabilities reconciliation.
3/18/2004	LaBerge, Jeffrey	Associate	2	\$135.00	\$270.00	Meet with C. Fitzgerald (PwC) to discuss audit strategy.
3/18/2004	LaBerge, Jeffrey	Associate	1.5	\$135.00	\$202.50	Prepare accrued liabilities schedules for testing.
3/18/2004	LaBerge, Jeffrey	Associate	1.8	\$135.00	\$243.00	Document adjusting journal entries related to accrued liabilities.
3/18/2004	LaBerge, Jeffrey	Associate	3	\$135.00	\$405.00	Tie all material adjusting journal entries to workflow system.
3/18/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Attend update meeting with S. Randolph (PwC), C. Fitzgerald (PwC), and E. Hedblad (PwC).
3/18/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on documentation of revenue testing.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/18/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).
3/18/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Review deferred revenue.
3/18/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on documentation of accruals.
3/18/2004	Neder, Ryan	Associate	4	\$135.00	\$540.00	Work on documentation of inventory testing.
3/18/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review consolidation file.
3/18/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss and review new deferred revenue reconciliation with D. Gonzalez (Leap Wireless).
3/18/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss accruals testing with C. Fitzgerald (PwC).
3/18/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss status with R. Kalenka (PwC).
3/18/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review accounts receivable.
3/18/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review Leap Wireless Creditor Trust memo and discuss with C. Fitzgerald (PwC).
3/18/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss testing of long term deposits with C. Fitzgerald (PwC).
3/18/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review cash.

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>
3/18/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss status of memos with M. Leonard (Leap Wireless).
3/18/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review fixed asset transfer procedures.
3/18/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Updates and circulate open items list.
3/18/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Attend team status meeting.
3/18/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss confirmations with K. Marston (Leap Wireless).
3/18/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Review fixed assets additions testing.
3/18/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review and document internal certification documents.
3/18/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review investments.
3/18/2004	Rigney, Kevin	Senior Associate	3.5	\$250.00	\$875.00	Review segregation of duties between Oracle system administration and monthly close process.
3/18/2004	Scott, Timothy	National Office Partner	1	\$800.00	\$800.00	Discuss drafts of Leap Wireless financial statements with R. Kallenka (PwC)
3/19/2004	FitzGerald, Camellia	Associate	2.8	\$135.00	\$378.00	Perform fixed asset, construction in progress, and prepaid fixed asset and disposals testing.
3/19/2004	FitzGerald, Camellia	Associate	2.8	\$135.00	\$378.00	Perform other long term deposite and assets testing.

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>
3/19/2004	FizGerard, Camella	Associate	2.2	\$135.00	\$297.00	Meet with J. Snow (Leap Wireless) to discuss open items on fixed asset addition testing.
3/19/2004	FizGerard, Camella	Associate	2.4	\$135.00	\$324.00	Perform accounts receivable confirmation and alternative procedures.
3/19/2004	Hedblad, Eric	Associate	2.5	\$135.00	\$337.50	Meet with P. Berman (Leap Wireless) to discuss accounts payable.
3/19/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Test accounts payable.
3/19/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Meet with P. Berman (Leap Wireless) to discuss accounts payable.
3/19/2004	Hedblad, Eric	Associate	0.9	\$135.00	\$121.50	Meet with B. Roy (Leap Wireless) to discuss bonus accrual.
3/19/2004	Hedblad, Eric	Associate	1.7	\$135.00	\$229.50	Meet with J. Snow (Leap Wireless) to discuss fixed assets.
3/19/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Test fixed assets.
3/19/2004	Kalenka, Richard	Partner	0.3	\$500.00	\$150.00	Review results of warranty evaluation.
3/19/2004	Kalenka, Richard	Partner	1.5	\$500.00	\$750.00	Review financial statement comments with K. Marston (Leap Wireless) and K. Rosso (Leap Wireless).
3/19/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review results of fraud testing.
3/19/2004	Kalenka, Richard	Partner	0.4	\$500.00	\$200.00	Attend status meeting with M. Leonard (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>
3/19/2004	Kelanka, Richard	Partner	1	\$500.00	\$500.00	Update audit committee report.
3/19/2004	LaBerge, Jeffrey	Associate	0.5	\$135.00	\$67.50	Tie all material adjusting journal entries to workflow system.
3/19/2004	LaBerge, Jeffrey	Associate	2.8	\$135.00	\$378.00	Review accrued liability journal entries obtained from client.
3/19/2004	LaBerge, Jeffrey	Associate	2.7	\$135.00	\$364.50	Tie all material adjusting journal entries to workflow system.
3/19/2004	LaBerge, Jeffrey	Associate	1.1	\$135.00	\$148.50	Meet with C. Fitzgerald (PwC) to discuss audit progress.
3/19/2004	LaBerge, Jeffrey	Associate	1.3	\$135.00	\$175.50	Meet with P. Berman (Leap Wireless) to discuss accrued liabilities support needed.
3/19/2004	LaBerge, Jeffrey	Associate	2.6	\$135.00	\$351.00	Begin testing accrued liabilities support.
3/19/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Work on deferred service revenue documentation.
3/19/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on bonus accrual.
3/19/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meet with B. Roy (Leap Wireless) to discuss bonus plan and accrual.
3/19/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Work on inventory cost testing.
3/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss segregation of duties with K. Rigney (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>
3/19/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Complete journal entry testing regarding fraud critical matter.
3/19/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Attend leap Wireless Form 10K drafting session.
3/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss fraud critical matters with R. Kalenka (PwC).
3/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review internal control deficiencies.
3/19/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review Callstar accounts.
3/19/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Discuss fixed assets with C. Fitzgerald (PwC).
3/19/2004	Randolph, Sabrina	Senior Associate	3.5	\$250.00	\$875.00	Prepare draft of audit committee report and discuss with R. Kalenka (PwC).
3/19/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Review legal log and document.
3/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss segregation of duties with M. Leonard (Leap Wireless).
3/19/2004	Rigney, Kevin	Senior Associate	0.5	\$250.00	\$125.00	Discuss segregation of duties between Oracle system administration and monthly close process with S. Randolph (PwC).
3/20/2004	FitzGerald, Camellia	Associate	1.8	\$135.00	\$243.00	Document cure payments and reorganization expenses.
3/20/2004	FitzGerald, Camellia	Associate	1.2	\$135.00	\$162.00	Meet with PwC audit team to discuss management letter comments and audit committee meeting.

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>
3/20/2004	FitzGerald, Camella	Associate	2.8	\$135.00	\$378.00	Test accrued property taxes detail.
3/20/2004	Hedblad, Eric	Associate	1.4	\$135.00	\$189.00	Test restricted cash adjusting journal entries.
3/20/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Test fixed assets.
3/20/2004	Hedblad, Eric	Associate	2.3	\$135.00	\$310.50	Review confirmation step in database.
3/20/2004	Hedblad, Eric	Associate	1.2	\$135.00	\$162.00	Meet with R. Kalenka (PwC) to discuss audit committee meeting.
3/20/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Update audit committee report.
3/20/2004	Kalenka, Richard	Partner	2	\$500.00	\$1,000.00	Review draft of financial statements.
3/20/2004	Kalenka, Richard	Partner	0.3	\$500.00	\$150.00	Attend status meeting with D. Huchason (Leap Wireless).
3/20/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review draft of management letter comments.
3/20/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Attend status meeting with all PwC staff.
3/20/2004	LaBerge, Jeffrey	Associate	1.5	\$135.00	\$202.50	Document accrued liabilities testing.
3/20/2004	LaBerge, Jeffrey	Associate	1	\$135.00	\$135.00	Meet with PwC audit team to discuss audit status.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/20/2004	LaBerge, Jeffrey	Associate	2	\$135.00	\$270.00	Test accrued liabilities.
3/20/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Document Cellstar confirmation reconciliation.
3/20/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Work on deferred service revenue documentation.
3/20/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Research disclosure for Leap Wireless Form 10K.
3/20/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Attend update meeting with R. Kalenka (PwC), C. Fitzgerald (PwC), and E. Hedblad (PwC).
3/21/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review audit working papers.
3/21/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review LCT critical matter.
3/21/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review debt critical matter.
3/22/2004	FitzGerald, Camella	Associate	2.2	\$135.00	\$297.00	Perform accounts receivable alternative procedures.
3/22/2004	FitzGerald, Camella	Associate	7.2	\$135.00	\$972.00	Perform fixed asset, construction in progress, and prepaid fixed asset and disposals testing.
3/22/2004	FitzGerald, Camella	Associate	4.4	\$135.00	\$594.00	Test accrued property taxes detail.
3/22/2004	Gilbert, Diane	Partner	0.5	\$500.00	\$250.00	Discuss status of tax accrual, open items, and timeline with T. Gergunich (PwC).

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/22/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Review confirmations.
3/22/2004	Hedblad, Eric	Associate	1.6	\$135.00	\$216.00	Review Statement on Accounting Standard 45.
3/22/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Clear coaching notes.
3/22/2004	Hedblad, Eric	Associate	1.8	\$135.00	\$243.00	Test fixed assets.
3/22/2004	Hedblad, Eric	Associate	1.9	\$135.00	\$256.50	Test accounts payable.
3/22/2004	Hedblad, Eric	Associate	1.3	\$135.00	\$175.50	Test options.
3/22/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend team meeting to discuss audit progress.
3/22/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Test restricted cash adjusting journal entries.
3/22/2004	Hedblad, Eric	Associate	0.8	\$135.00	\$108.00	Test options.
3/22/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Update management representation letter.
3/22/2004	Kalenka, Richard	Partner	0.8	\$500.00	\$400.00	Review client memo on Financial Accounting Standard 144 Impairment and provide comments to K. Marston (Leap Wireless).
3/22/2004	Kalenka, Richard	Partner	1.5	\$500.00	\$750.00	Prepares agenda for status meeting.

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>
3/22/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review working papers.
3/22/2004	Meisel, Steve	Partner	1	\$500.00	\$500.00	Review draft of Leap Wireless Form 10K.
3/22/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Review and update documentation in inventory.
3/22/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).
3/22/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review options testing with E. Hedblad (PwC).
3/22/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Research disclosure for Leap Wireless Form 10K.
3/22/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Meet with S. Randolph (PwC) to discuss bonus accrual.
3/22/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review accounts payable search with E. Hedblad (PwC).
3/22/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Meeting with A. Wakeham (Leap Wireless) to discuss deferred revenue.
3/22/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Update documentation on sales promotions.
3/22/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss status of work with C. Fitzgerald (PwC).
3/22/2004	Randolph, Sabrina	Senior Associate	2.5	\$250.00	\$625.00	Complete other auditing procedures.

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>
3/22/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review legal letter reply.
3/22/2004	Randolph, Sabrina	Senior Associate	4	\$250.00	\$1,000.00	Complete fraud critical matters.
3/22/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Resolve scheduling and vacation matters for staff schedules.
3/22/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Schedule M. Mulvey (PwC) on job and set up job access.
3/22/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Discuss and review property tax work with C. Fitzgerald (PwC).
3/22/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review databass with R. Kalenka (PwC).
3/22/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Review service revenue.
3/22/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review Leap Wireless's Financial Accounting Statement 144 memo and discuss.
3/23/2004	FitzGerald, Camellia	Associate	0.8	\$135.00	\$108.00	Test accrued property taxes detail.
3/23/2004	FitzGerald, Camellia	Associate	2.5	\$135.00	\$337.50	Perform fixed asset, construction in progress, and prepaid fixed asset and disposals testing.
3/23/2004	FitzGerald, Camellia	Associate	2.4	\$135.00	\$324.00	Meet with entire audit team to update open items and status of audit progress.
3/23/2004	FitzGerald, Camellia	Associate	1	\$135.00	\$135.00	Prepare working financial statements.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/23/2004	Gergunich, Ted	Manager	2.4	\$300.00	\$720.00	Review tax accrual beginning deferred amounts and document adjustments.
3/23/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Complete bonus accrual calculation.
3/23/2004	Hedblad, Eric	Associate	0.3	\$135.00	\$40.50	Send new Ericson confirmation.
3/23/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Review database from Leap Wireless 2002 audit.
3/23/2004	Hedblad, Eric	Associate	0.9	\$135.00	\$121.50	Meet with A. Wakeham (Leap Wireless) to discuss accounts payable.
3/23/2004	Hedblad, Eric	Associate	2.5	\$135.00	\$337.50	Review accounts payable accounts 2020 end 2028 for accuracy with R. Neder (PwC).
3/23/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Attend team meeting to discuss audit progress.
3/23/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Meet with P. Berman (Leap Wireless) to discuss accounts payable.
3/23/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Neder (PwC).
3/23/2004	Milner, Angela	Executive Asstent	0.5	\$60.00	\$30.00	Perform miscellaneous administrative tasks.
3/23/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Attend update meeting with S. Randolph (PwC), C. Fitzgerald (PwC), and E. Hedblad (PwC).
3/23/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review bonus accrual testing with E. Hedblad (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>
3/23/2004	Neder, Ryan	Associate	2.5	\$135.00	\$337.50	Review accrual accounts with E. Hedblad (PwC).
3/23/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Work on bonus accrual.
3/23/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).
3/23/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Attend team status meeting.
3/23/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Update and circulate open items list.
3/23/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review wording of audit opinion.
3/23/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review other assets.
3/23/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review prepaids.
3/23/2004	Randolph, Sabrina	Senior Associate	0.7	\$250.00	\$175.00	Review staff schedules for accuracy.
3/23/2004	Randolph, Sabrina	Senior Associate	2.5	\$250.00	\$625.00	Review Leap Wireless analysis of the impact of prior period corrections on fourth quarter numbers and discuss with M. Greiner (Leap Wireless).
3/23/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review cash.
3/23/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Update legal letter and discuss with B. Dewitt (Leap Wireless).

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/23/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review accounts receivable.
3/23/2004	Randolph, Sabrina	Senior Associate	0.7	\$250.00	\$175.00	Review Leap Wireless's Financial Accounting Statement 142 valuation report.
3/23/2004	Randolph, Sabrina	Senior Associate	0.6	\$250.00	\$150.00	Discuss testing of capitalized labor.
3/23/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Update management representation letter.
3/24/2004	FitzGerald, Camellia	Associate	2.2	\$135.00	\$297.00	Meet P. Berman (Leap Wireless) and K. Bell (Leap Wireless) to discuss open accruals detail testing.
3/24/2004	FitzGerald, Camellia	Associate	3.3	\$135.00	\$445.50	Meet with E. Hedblad (PwC) to perform additional testing on accounts payable search.
3/24/2004	FitzGerald, Camellia	Associate	4.6	\$135.00	\$621.00	Document current prepaids and the \$7.8 million dollar class to prepaids.
3/24/2004	FitzGerald, Camellia	Associate	2.1	\$135.00	\$283.50	Meet with J. Snow (Leap Wireless), A. Gayford (Leap Wireless), M. Greiner (Leap Wireless), and S. Randolph (PwC) to get explanation for the late adjusting journal entry regarding fixed assets.
3/24/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Meet with M. Greiner (Leap Wireless) to resolve issues regarding accounts payable testing.
3/24/2004	Hedblad, Eric	Associate	3.1	\$135.00	\$418.50	Obtain account 2028 and 2020 invoices from A. Ahmad (Leap Wireless).
3/24/2004	Hedblad, Eric	Associate	0.4	\$135.00	\$54.00	Attend accounts payable meeting.
3/24/2004	Hedblad, Eric	Associate	3.3	\$135.00	\$445.50	Test fixed assets.

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>
3/24/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with C. Fitzgerald (PwC) to discuss fixed assets.
3/24/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Test payroll.
3/24/2004	Hedblad, Eric	Associate	1.6	\$135.00	\$243.00	Review earnings per share documentation.
3/24/2004	Hedblad, Eric	Associate	0.3	\$135.00	\$40.50	Review new version of Leap Wireless Form 10K.
3/24/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review critical matters.
3/24/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss review comments with T. Scott (PwC).
3/24/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss accounting memos with M. Leonard (Leap Wireless).
3/24/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss 404 readiness with M. Leonard (Leap Wireless).
3/24/2004	Mulvey, Michelle	Senior Associate	11	\$250.00	\$2,750.00	Tie out draft of Leap Wireless Form 10K.
3/24/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Document deferred service revenue testing.
3/24/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review payroll expense testing.
3/24/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review payroll accrual testing.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/24/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Review equity testing.
3/24/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meet with M. Greiner (Leap Wireless) and E. Hedblad (PwC) to discuss accruals.
3/24/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Coach E. Hedblad (PwC) on equity testing.
3/24/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Update documentation on rebate accruals.
3/24/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Attend conference call with M. Leonard (Leap Wireless), J. Jacobs (Leap Wireless), and K. Rigney (PwC).
3/24/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss status with K. Marston (Leap Wireless).
3/24/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review cashflow model supporting Financial Accounting Statement 144 analysis.
3/24/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss bonus accrual with M. Leonard (Leap Wireless).
3/24/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review and document impact of late transfers from construction in progress and discuss with J. Snow (Leap Wireless), M. Greiner (Leap Wireless), and C. Fitzgerald (PwC)
3/24/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review fixed assets.
3/24/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review inventory.
3/24/2004	Randolph, Sabrina	Senior Associate	3	\$250.00	\$750.00	Review update memos and discuss with R. Kalenka (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>
3/24/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss status with R. Kalenka (PwC).
3/24/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Resolve scheduling matters.
3/24/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review compensation committee charter and document.
3/24/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Complete other auditing procedures.
3/24/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review Financial Accounting Statement 114 and discuss with R. Kalenka (PwC).
3/24/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review Leap Wireless Form 10K tie out with M. Mulvey (PwC).
3/24/2004	Scott, Timothy	National Office Partner	0.5	\$800.00	\$400.00	Discuss drafts of Leap Wireless financial statements with R. Kalenka (PwC)
3/25/2004	FitzGerald, Camellia	Associate	3	\$135.00	\$405.00	Perform accrual testing.
3/25/2004	FitzGerald, Camellia	Associate	2.2	\$135.00	\$297.00	Meet with entire audit team to update open items and status of audit progress.
3/25/2004	FitzGerald, Camellia	Associate	2.8	\$135.00	\$378.00	Review reorganization expense reconciliation.
3/25/2004	FitzGerald, Camellia	Associate	2	\$135.00	\$270.00	Reconcile total disposal of fixed assets to Leap Wireless Form 10K.
3/25/2004	FitzGerald, Camellia	Associate	1.2	\$135.00	\$162.00	Meet with J. Snow (Leap Wireless), A. Gaylord (Leap Wireless), and M. Grainer (Leap Wireless) to discuss adjustments to fixed assets.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/25/2004	Gergurich, Ted	Manager	1.6	\$300.00	\$480.00	Review tax accrual book versus tax differences for the current period and document adjustments.
3/25/2004	Gilbert, Diane	Partner	1	\$500.00	\$500.00	Discuss tax accrual, cancellation of debt income, and foreign tax expense with T. Gergurich (PwC) and S. Wagner (PwC).
3/25/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Meet with C. Fitzgerald (PwC) to discuss fixed assets.
3/25/2004	Hedblad, Eric	Associate	0.4	\$135.00	\$54.00	Prepare open items list for client.
3/25/2004	Hedblad, Eric	Associate	0.8	\$135.00	\$108.00	Review audit database for open items.
3/25/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Clear coaching notes.
3/25/2004	Hedblad, Eric	Associate	0.6	\$135.00	\$81.00	Attend team meeting to discuss audit progress.
3/25/2004	Hedblad, Eric	Associate	2.4	\$135.00	\$324.00	Review fixed asset documentation.
3/25/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Review 2002 Leap Wireless Form 10K for options treatment.
3/25/2004	Hedblad, Eric	Associate	0.3	\$135.00	\$40.50	Review Solomon confirmation log.
3/25/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Meet with A. Wakeham (Leap Wireless) to discuss accounts payable.
3/25/2004	Hedblad, Eric	Associate	1.6	\$135.00	\$216.00	Review new accounts payable documentation.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/25/2004	Hedblad, Eric	Associate	1.9	\$135.00	\$256.50	Meet with P. Berman (Leap Wireless) and K. Ball (Leap Wireless) to discuss accounts payable.
3/25/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Neder (PwC).
3/25/2004	Hedblad, Eric	Associate	1.3	\$135.00	\$175.50	Review accounts payable account 2020 documentation.
3/25/2004	Hedblad, Eric	Associate	1.2	\$135.00	\$162.00	Review earnings per share documentation.
3/25/2004	Kalenka, Richard	Partner	0.6	\$500.00	\$300.00	Review accruals.
3/25/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review deferred revenue.
3/25/2004	Kalenka, Richard	Partner	1.5	\$500.00	\$750.00	Review financial statement comments with K. Marston (Leap Wireless) and K. Rosso (Leap Wireless).
3/25/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review audit committee report with M. Leonard (Leap Wireless).
3/25/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review litigation audit work.
3/25/2004	Kalenka, Richard	Partner	0.8	\$500.00	\$400.00	Review status of other audit work.
3/25/2004	Kalenka, Richard	Partner	0.6	\$500.00	\$300.00	Review inventory audit work.
3/25/2004	Mulvey, Michelle	Senior Associate	11	\$250.00	\$2,750.00	Tie out draft of Leap Wireless Form 10K.

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Date	Name	Title	Hours	Rate	Fees	Description
3/25/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meet with D. Gonzales (Leap Wireless) to discuss physical inventory reconciliation.
3/25/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Work on physical inventory tie out.
3/25/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Document deferred service revenue testing.
3/25/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Attend update meeting with S. Randolph (PwC), C. Fitzgerald (PwC), and E. Hedblad (PwC).
3/25/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review equity testing.
3/25/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Review accounts payable testing.
3/25/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with S. Randolph (PwC).
3/25/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).
3/25/2004	Randolph, Sabrina	Senior Associate	2.5	\$250.00	\$625.00	Discuss accruals and accounts payable testing with C. Fitzgerald (PwC) and E. Hedblad (PwC).
3/25/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Update wording of audit opinion.
3/25/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss wording of audit opinion with R. Kalenka (PwC).
3/25/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Complete critical matter and review schedule supporting debt discount write off.

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>
3/25/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Attend Leap Wireless Form 10K drafting session with R. Kalenka (PwC) and K. Merston (Leap Wireless).
3/25/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss engagement scheduling with R. Kalenka (PwC).
3/25/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Updates and circulate open items list.
3/25/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Attend meeting to review direct inventory store count variances.
3/25/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Attend team status meeting.
3/25/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Attend meeting to resolve Ericsson fixed assets issue.
3/25/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Discuss status and audit resolution with R. Kalenka (PwC) and M. Leonard (Leap Wireless).
3/25/2004	Wagner, Steven	Director	0.3	\$385.00	\$115.50	Discuss tax accrual with D. Gilbert (PwC) and T. Gergurich (PwC).
3/26/2004	FitzGerald, Camellia	Associate	1.2	\$135.00	\$162.00	Meet with C. Robleza (Leap Wireless) to discuss tax accrual.
3/26/2004	FitzGerald, Camellia	Associate	9	\$135.00	\$1,215.00	Perform fixed asset, construction in progress, and prepaid fixed asset and disposals testing.
3/26/2004	Hedblad, Eric	Associate	1.3	\$135.00	\$175.50	Review management letter comments.
3/26/2004	Hedblad, Eric	Associate	0.3	\$135.00	\$40.50	Test fixed assets.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/26/2004	Hedblad, Eric	Associate	2.3	\$ 135.00	\$310.50	Review open confirmations.
3/26/2004	Hedblad, Eric	Associate	0.5	\$ 135.00	\$67.50	Attend status meeting with R. Neder (PwC).
3/26/2004	Hedblad, Eric	Associate	0.5	\$ 135.00	\$67.50	Review an accounts payable error.
3/26/2004	Hedblad, Eric	Associate	1.7	\$ 135.00	\$229.50	Meet with A. Wakeham (Leap Wireless) to discuss accounts payable.
3/26/2004	Hedblad, Eric	Associate	1.5	\$ 135.00	\$202.50	Review 2002 Leap Wireless Form 10K for treatment of stock options.
3/26/2004	Hedblad, Eric	Associate	1	\$ 135.00	\$135.00	Review EX1 inventory.
3/26/2004	Hedblad, Eric	Associate	0.5	\$ 135.00	\$67.50	Make calls regarding open confirmations.
3/26/2004	Hedblad, Eric	Associate	0.3	\$ 135.00	\$40.50	Test invoice accruals.
3/26/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Attend audit committee meeting.
3/26/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review status of engagement open items.
3/26/2004	Meisel, Steve	Partner	1	\$500.00	\$500.00	Review draft of Leap Wireless Form 10K.
3/26/2004	Mulvey, Michelle	Senior Associate	9	\$250.00	\$2,250.00	Tie out draft of Leap Wireless Form 10K.

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>
3/26/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Coach E. Hedblad (PwC) on purchase order accrual testing.
3/26/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Work on financial statement and consolidation areas of the database.
3/26/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).
3/26/2004	Neder, Ryan	Associate	2.5	\$135.00	\$337.50	Work on completion sections of the database.
3/26/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meet with A. Wakeham (Leap Wireless) to discuss EXI inventory confirmation reconciliation.
3/26/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Attend team status discussions.
3/26/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Attend meeting with revenue Assurance personnel concerning FRU count reconciliations and testing of direct new phone count reconciliations.
3/26/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review inventory count reconciliation with R. Kalenka (PwC).
3/26/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss timing with K. Rosso (Leap Wireless).
3/26/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss taxes with M. Leonard (Leap Wireless).
3/26/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss out of scope items with R. Irving (Leap Wireless).
3/26/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Attend audit committee meeting.

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>
3/26/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss scheduling with E. Hornsten (PwC).
3/26/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Attend conference call with VeriSign.
3/26/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review Leap Wireless Form 10K file out with M. Mulvey (PwC).
3/26/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review status of database with R. Kalenka (PwC).
3/26/2004	Wagner, Steven	Director	0.5	\$385.00	\$192.50	Call T. Gargunich (PwC) regarding tax provision issues.
3/27/2004	FitzGerard, Camellia	Associate	1	\$135.00	\$135.00	Document critical matter on Leap Wireless's creditor trust of 67.8 million dollars.
3/27/2004	FitzGerard, Camellia	Associate	5.2	\$135.00	\$702.00	Perform fixed asset, construction in progress, and prepaid fixed asset and disposals testing.
3/27/2004	Heidbard, Eric	Associate	3	\$135.00	\$405.00	Test bonus accrual.
3/27/2004	Heidbard, Eric	Associate	1.1	\$135.00	\$148.50	Document invoice accrual testing.
3/27/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Work on completion sections of the database.
3/27/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review bonus accrual testing.
3/27/2004	Randolph, Sabrina	Senior Associate	0.3	\$250.00	\$75.00	Discuss completion area with R. Neder (PwC).

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/27/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Pick up lunch for engagement team.
3/27/2004	Randolph, Sabrina	Senior Associate	0.3	\$250.00	\$75.00	Discuss taxes with C. Fitzgerald (PwC).
3/27/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss construction in progress with C. Fitzgerald (PwC).
3/27/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss inventory with R. Nedler (PwC).
3/28/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Document invoice and accounts payable accruals.
3/29/2004	FitzGerald, Camella	Associate	3.2	\$135.00	\$432.00	Document alternative procedures for accounts receivable non-received confirmations.
3/29/2004	FitzGerald, Camella	Associate	4.5	\$135.00	\$607.50	Analyze sales tax accrual and research Financial Accounting Standard 5 and Financial Accounting Standard Interpretation 14.
3/29/2004	FitzGerald, Camella	Associate	2.8	\$135.00	\$378.00	Document other accruals.
3/29/2004	FitzGerald, Camella	Associate	0.8	\$135.00	\$108.00	Meet with E. Hedblad (PwC) to discuss fixed asset detail listing.
3/29/2004	Gargunich, Ted	Manager	2.1	\$300.00	\$630.00	Review trial balance and financial statements for tax provision items.
3/29/2004	Gilbert, Diane	Partner	0.7	\$500.00	\$350.00	Discuss issues on tax accrual with T. Gargunich (PwC), C. Robleza (Leap Wireless), and R. Kalenka (PwC).
3/29/2004	Hedblad, Eric	Associate	2.6	\$135.00	\$351.00	Review Financial Accounting Standard 123.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/29/2004	Hedblad, Eric	Associate	1.7	\$135.00	\$229.50	Test fixed assets.
3/29/2004	Hedblad, Eric	Associate	0.8	\$135.00	\$91.00	Attend status meeting with R. Nedar (PwC).
3/29/2004	Hedblad, Eric	Associate	1.8	\$135.00	\$243.00	Test accounts payable account 2028 and document results.
3/29/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Clear coaching notes regarding bonus accrual.
3/29/2004	Hedblad, Eric	Associate	2.6	\$135.00	\$351.00	Complete EXI inventory reconciliation.
3/29/2004	Nedar, Ryan	Associate	2.5	\$135.00	\$337.50	Work on Financial Accounting Statement 123 disclosure.
3/29/2004	Nedar, Ryan	Associate	1.5	\$135.00	\$202.50	Review Leap Wireless Form 10K tie out status.
3/29/2004	Nedar, Ryan	Associate	0.5	\$135.00	\$67.50	Discuss tie out of Leap Wireless Form 10K with S. Randolph (PwC).
3/29/2004	Nedar, Ryan	Associate	0.5	\$135.00	\$67.50	Review bonus accrual testing.
3/29/2004	Nedar, Ryan	Associate	5	\$135.00	\$675.00	Work on completion sections of the database.
3/29/2004	Nedar, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).
3/29/2004	Nedar, Ryan	Associate	0.5	\$135.00	\$67.50	Coach E. Hedblad (PwC) on inventory confirmation reconciliation.

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/29/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Complete Summary of Financial Accounting Standard 142 critical matter.
3/29/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss status of items with R. Irving (Leap Wireless).
3/29/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review fixed assets.
3/29/2004	Randolph, Sabrina	Senior Associate	4	\$250.00	\$1,000.00	Review Leap Wireless Form 10K tie out.
3/29/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Complete MCG critical matter.
3/29/2004	Randolph, Sabrina	Senior Associate	3	\$250.00	\$750.00	Discuss sales tax excess accrual with M. Leonard (Leap Wireless), C. Fitzgerald (PwC), C. Robleza (Leap Wireless), and R. Kalenka (PwC).
3/29/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss timing with K. Marston (Leap Wireless).
3/29/2004	Wagner, Steven	Director	0.3	\$385.00	\$115.50	Discuss status of tax accrual with T. Gergurich (PwC).
3/30/2004	FitzGerald, Camellia	Associate	1.2	\$135.00	\$162.00	Meet with entire audit team to update open items and status of audit progress.
3/30/2004	FitzGerald, Camellia	Associate	4.8	\$135.00	\$648.00	Document general accrual and accrued backhaul.
3/30/2004	FitzGerald, Camellia	Associate	3.2	\$135.00	\$432.00	Perform reorganization expense reconciliation and cure payment testing.
3/30/2004	Gilbert, Diane	Partner	0.3	\$500.00	\$150.00	Discuss international tax expense, treatment of bankruptcy expenses, and status of financials with T. Gergurich (PwC).

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/30/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Review executive salary increases.
3/30/2004	Hedblad, Eric	Associate	6.5	\$135.00	\$877.50	Perform tie out of Leap Wireless Form 10K.
3/30/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Nader (PwC).
3/30/2004	Kalenka, Richard	Partner	0.6	\$500.00	\$300.00	Review draft of Leap Wireless Form 10K.
3/30/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Prepare draft invoice for audit.
3/30/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Attend update meeting with S. Randolph (PwC), C. Fitzgerald (PwC), and E. Hedblad (PwC).
3/30/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).
3/30/2004	Neder, Ryan	Associate	9	\$135.00	\$1,215.00	Work on Leap Wireless Form 10K tie out.
3/30/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review tie out of executive compensation and document.
3/30/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review fixed assets.
3/30/2004	Randolph, Sabrina	Senior Associate	0.7	\$250.00	\$175.00	Review Summary of Financial Accounting Statement 123 calculation.
3/30/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Attend team status discussions.

Fees for Financial Statement Audits; Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/30/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Update and circulate open items list.
3/30/2004	Randolph, Sabrina	Senior Associate	0.7	\$250.00	\$175.00	Recalculate Federal Communications Commission interest in awards.
3/30/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review Leap Wireless Form 10K file out with R. Nedar (PwC).
3/30/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Attend Leap Wireless Form 10K drafting session with K. Rosso (Leap Wireless), K. Marston (Leap Wireless), and R. Nedar (PwC).
3/30/2004	Wagner, Steven	Director	0.4	\$385.00	\$154.00	Discuss with T. Gergunich (PwC) regarding tax provision.
3/31/2004	FitzGerald, Camella	Associate	10.5	\$135.00	\$1,417.50	Document construction in progress adjustments.
3/31/2004	Gergunich, Ted	Manager	3.4	\$300.00	\$1,020.00	Review footnote disclosures for Leap Wireless Form 10K and document changes.
3/31/2004	Gil, Michelle	Associate	1.2	\$135.00	\$162.00	Create draft of Management Letter Comment regarding DBA having rights to create and post journal entries to the system.
3/31/2004	Hedblad, Eric	Associate	2.5	\$135.00	\$337.50	Review Leap Wireless 2002 Form 10K.
3/31/2004	Hedblad, Eric	Associate	1.6	\$135.00	\$216.00	Clear coaching notes regarding cash and options.
3/31/2004	Hedblad, Eric	Associate	7.5	\$135.00	\$1,012.50	Perform tie out of Leap Wireless Form 10K.
3/31/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Nedar (PwC).

Fees for Financial Statement Audits; Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/31/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review draft of Leap Wireless Form 10K.
3/31/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review audit committee meeting notes with M. Leonard (Leap Wireless) and D. Hutcherson (Leap Wireless).
3/31/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review account report changes.
3/31/2004	LeVan, Gary	National Office Partner	4	\$800.00	\$3,200.00	Review Leap Wireless Form 10K.
3/31/2004	Neder, Ryan	Associate	4	\$135.00	\$540.00	Work on completion sections of the database.
3/31/2004	Neder, Ryan	Associate	11	\$135.00	\$1,485.00	Work on Leap Wireless Form 10K tie out.
3/31/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss open documentation areas with C. Fitzgerald (PwC).
3/31/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss timing with K. Rosso (Leap Wireless).
3/31/2004	Randolph, Sabrina	Senior Associate	4	\$250.00	\$1,000.00	Draft, review, and circulate audit committee report.
3/31/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss engagement status with R. Kalenka (PwC).
3/31/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review consent language.
3/31/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss disclosures concerning abandoned and rejected leases with K. Merston (Leap Wireless).

Fees for Financial Statement Audits: Exhibit B

Date	Name	Title	Hours	Rate	Fees	Description
3/31/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Finalize documentation of accrual for abandoned and rejected leases.
3/31/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review fixed assets steps.
3/31/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review reconciliation of fixed assets' deletions to Leap Wireless Form 10k and discuss with K. Marston (Leap Wireless) and C. Fitzgerald (PwC).
3/31/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Complete other auditing procedures.
3/31/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Provide accountant fee information for disclosure.
3/31/2004	Wagner, Steven	Director	3.2	\$385.00	\$1,232.00	Review tax provision, report footnotes, and discuss with T. Gergunich (PwC).
Financial Statement Audits			Total Hours	1238.6	Total Fees	\$241,937.00