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7 Accountants for  
8 Debtors and Debtors-in-Possession

9 ORIGINAL

10 UNITED STATES BANKRUPTCY COURT  
11 SOUTHERN DISTRICT OF CALIFORNIA

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

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

(Jointly Administered)

Chapter 11

**EIGHTH MONTHLY FEE NOTICE OF  
PRICEWATERHOUSECOOPERS LLP**

The Honorable Louise DeCarl Alder

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

18  
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 April 1, 2004 through April 30, 2004 (the "Eighth Monthly  
26 Period"), as Accountants for the Debtors in the Chapter 11 cases of Leap Wireless International,  
27  
28

**Eighth Monthly Fee Notice of  
PricewaterhouseCoopers LLP**

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1 Inc. and Cricket Communications, Inc., et. al. (the "Debtors"). PwC's fees and reimbursed  
2 expenses are determined in accordance with the Court's Order on Application for Authority to  
3 Employ PricewaterhouseCoopers LLP as Accountants to the Debtors, entered on July 25, 2003  
4 (the "Order"). PwC's fees for the Eighth 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 through G summarize the  
12 fees for each service category and show the hours spent and description of services performed by  
13 date for each PwC partner and staff member. There are no Exhibits H or I.  
14

15 Exhibit J 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 Eighth  
21 Monthly Period are fees of \$109,422.28 and expenses of \$2,321.51.  
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 20, 2004  
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PRICEWATERHOUSECOOPERS LLP



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Accountants for the Debtors and Debtors in Possession



**Leap Wireless: Eighth Monthly Fee Notice - April 1, 2004 - April 30, 2004**  
**Summary of Hours and Fees by Category: Exhibit A**

Name	Title	Rate	Hours	Fees
<b>Fees for Financial Statement Audits (Exhibit B)</b>				
FitzGerald, Camellia	Associate	\$135.0	78.7	\$10,624.50
Gergurich, Ted	Manager	300.0	7.6	2,280.00
Gilabert, Diane	Partner	500.0	3.7	1,850.00
Hedblad, Eric	Associate	135.0	86.0	11,610.00
Kalenka, Richard	Partner	500.0	13.1	6,550.00
LeVan, Gary	National Office Partner	800.0	0.5	400.00
Meisel, Steve	Partner	500.0	3.0	1,500.00
Milner, Angela	Executive Assistant	60.0	2.5	150.00
Neder, Ryan	Associate	135.0	63.0	8,505.00
Randolph, Sabrina	Senior Associate	250.0	80.9	20,225.00
Scott, Timothy	National Office Partner	800.0	2.0	1,600.00
Sexton, Sherrill	Executive Assistant	60.0	0.8	48.00
Wagner, Steven	Director	385.0	1.8	693.00
	<b>Subtotal</b>		<b>343.6</b>	<b>\$66,035.50</b>
<b>Fees for Quarterly Reviews of Interim Financial Statements (Exhibit C)</b>				
Hedblad, Eric	Associate	\$135.0	53.8	\$7,263.00
Hornsten, Eric	Senior Manager	385.0	13.0	5,005.00
Kalenka, Richard	Partner	500.0	4.6	2,300.00
Milner, Angela	Executive Assistant	60.0	1.0	60.00
Neder, Ryan	Associate	135.0	49.0	6,615.00
Randolph, Sabrina	Senior Associate	250.0	10.5	2,625.00
	<b>Subtotal</b>		<b>131.9</b>	<b>\$23,868.00</b>
<b>Tax Compliance Services (Exhibit D)</b>				
Gergurich, Ted	Manager	\$258.0	1.1	\$283.80
	<b>Subtotal</b>		<b>1.1</b>	<b>\$283.80</b>
<b>Tax Consulting and Advisory Services (Exhibit E)</b>				
Gilabert, Diane	Partner	513.0	0.5	256.50
Wagner, Steven	Director	457.0	0.5	228.50
	<b>Subtotal</b>		<b>1.0</b>	<b>\$485.00</b>

**Leap Wireless: Eighth Monthly Fee Notice - April 1, 2004 - April 30, 2004**  
**Summary of Hours and Fees by Category: Exhibit A**

Name	Title	Rate	Hours	Fees
<b>Other Accounting and Auditing Services (Exhibit F)</b>				
Homsten, Eric	Senior Manager	\$385.0	1.5	\$577.50
Kalenka, Richard	Partner	500.0	9.9	4,950.0
LeVan, Gary	National Office Partner	800.0	0.5	400.0
Meisel, Steve	Partner	500.0	5.0	2,500.0
Randolph, Sabrina	Senior Associate	250.0	1.5	375.0
	<b>Subtotal</b>		<b>18.4</b>	<b>\$8,802.50</b>
<b>Compensation of Professionals - Self (Exhibit G)</b>				
FitzGerald, Camellia	Associate	\$135.0	0.6	\$81.00
Gardner, Douglas	Associate	135.0	14.0	1,890.0
Gilabert, Diane	Partner	500.0	2.2	1,100.0
Hedblad, Eric	Associate	135.0	1.9	256.5
Kalenka, Richard	Partner	500.0	0.2	100.0
Leedom, Jeff	Director	385.0	5.0	1,925.0
Randolph, Sabrina	Senior Associate	250.0	5.0	1,250.0
Redel, Linda	Executive Assistant	60.0	0.7	42.0
Velasquez, Maria	Executive Assistant	60.0	2.5	150.0
Wagner, Steven	Director	385.0	16.1	6,198.5
Wilbite, Katie	Associate	135.0	31.7	4,279.5
	<b>Subtotal</b>		<b>79.9</b>	<b>\$17,272.50</b>
	Adjustment to Compensation of Professionals - Self to set amount at 10% of fees for professional services rendered			<u>(\$7,325.02)</u>
	<b>Adjusted Subtotal</b>			<b>\$9,947.48</b>
<b>Fees for Sarbanes-Oxley Act Consultations (Exhibit H)</b>				
				Not Used
<b>Fees for 401(k) Plan Financial Statement Audits (Exhibit I)</b>				
				Not Used
	<b>Total</b>		<b>575.9</b>	<b>\$109,422.28</b>

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity. The document also highlights the need for regular reconciliation of accounts to identify any discrepancies early on.

In addition, the document provides a detailed overview of the accounting cycle, which consists of eight steps: identifying the accounting cycle, journalizing, posting, determining debits and credits, preparing a trial balance, adjusting entries, preparing financial statements, and closing the books. Each step is explained in detail, with examples provided to illustrate the process. The document also discusses the importance of maintaining proper documentation for all transactions, including receipts, invoices, and bank statements.

The second part of the document focuses on the preparation of financial statements. It explains how to calculate net income, determine the cost of goods sold, and prepare the income statement, balance sheet, and statement of cash flows. The document also discusses the importance of providing a clear and concise explanation of the financial results, including a management discussion and analysis. This section provides a step-by-step guide to preparing each of these statements, with examples and formulas provided for each calculation.

Finally, the document discusses the importance of maintaining accurate records of all transactions and the need for regular reconciliation of accounts. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity. The document also highlights the need for regular reconciliation of accounts to identify any discrepancies early on.

**Leap Wireless: Eighth Monthly Fee Notice - April 1, 2004 - April 30, 2004**

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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/1/2004	FitzGerald, Camellia	Associate	1.8	\$135.00	\$243.00	Attend team meeting with S. Randolph (PwC), R. Nedlar (PwC), and E. Hedblad (PwC) to discuss progress of the audit.
4/1/2004	FitzGerald, Camellia	Associate	8.5	\$135.00	\$1,147.50	Document fixed asset detail testing and reconcile the disposals and additions to the Leap Wireless Form 10K.
4/1/2004	Gargurich, Ted	Manager	2.3	\$300.00	\$690.00	Review changes to the Leap Wireless 2003 tax accrual.
4/1/2004	Gilbert, Diane	Partner	0.7	\$500.00	\$350.00	Review tax disclosures and tax-related Management Discussion and Analysis in draft of Leap Wireless Form 10K.
4/1/2004	Gilbert, Diane	Partner	1.2	\$500.00	\$600.00	Review footnote disclosures regarding taxes.
4/1/2004	Gilbert, Diane	Partner	0.3	\$500.00	\$150.00	Discuss treatment of foreign tax expense on Chile note with T. Gargurich (PwC).
4/1/2004	Gilbert, Diane	Partner	0.6	\$500.00	\$300.00	Review the permanent and temporary differences on high yield debt obligations on tax accrual calculation.
4/1/2004	Gilbert, Diane	Partner	0.4	\$500.00	\$200.00	Review bankruptcy expenses in tax accrual calculation.
4/1/2004	Hedblad, Eric	Associate	1.1	\$135.00	\$148.50	Perform Leap Wireless Form 10K tie out.
4/1/2004	Hedblad, Eric	Associate	3	\$135.00	\$405.00	Perform Leap Wireless Form 10K tie out.
4/1/2004	Hedblad, Eric	Associate	4.1	\$135.00	\$553.50	Meet with A. Ahmad (Leap Wireless) and P. Berman (Leap Wireless) to discuss fixed asset testing.



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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/1/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Neder (PwC).
4/1/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend team meeting.
4/1/2004	Kalenka, Richard	Partner	0.6	\$500.00	\$300.00	Review draft of Leap Wireless Form 10K.
4/1/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review Audit Committee Report.
4/1/2004	Neder, Ryan	Associate	8	\$135.00	\$1,080.00	Work on Leap Wireless Form 10K tie out.
4/1/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review Latham and Watkins legal letter and discuss with R. Kalenka (PwC).
4/1/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review fixed assets.
4/1/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review deferred revenue.
4/1/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss tax footnote with R. Kalenka (PwC), D. Gilbert (PwC), and T. Gergurich (PwC).
4/1/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review accounting for escheatment items.
4/1/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Attend team status meeting.
4/1/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss indirect inventory memo with M. Leonard (Leap Wireless).

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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/1/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Draft audit committee report.
4/1/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Obtain audit committee report comments from M. Leonard (Leap Wireless), discuss comments with R. Kalenka (PwC), and update report.
4/1/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss indirect inventory memo with R. Kalenka (PwC).
4/1/2004	Randolph, Sabrina	Senior Associate	4	\$250.00	\$1,000.00	Review Leap Wireless Form 10K.
4/1/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss open items with K. Marston (Leap Wireless) and K. Rosso (Leap Wireless).
4/1/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Update and circulate open items.
4/1/2004	Wagner, Steven	Director	0.8	\$385.00	\$308.00	Obtain copy of Leap Wireless Form 10K, call S. Randolph (PwC) and T. Gergunich (PwC) regarding tax provision, and discuss changes to tax footnote with T. Gergunich (PwC).
4/2/2004	FitzGeraldi, Camellia	Associate	8	\$135.00	\$1,080.00	Perform tie out of Leap Wireless Form 10K.
4/2/2004	Gergunich, Ted	Manager	2.7	\$300.00	\$810.00	Review changes to the Leap Wireless 2003 tax accrual and document conclusions.
4/2/2004	Gilbert, Diane	Partner	0.5	\$500.00	\$250.00	Discuss final changes to tax accrual and footnote with T. Gergunich (PwC).
4/2/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend team meeting with S. Randolph (PwC) and C. Fitzgerald (PwC).
4/2/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Perform Leap Wireless Form 10K tie out and help R. Nedler (PwC) with fluctuation analysis.

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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/2/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Perform Leap Wireless Form 10K tie out.
4/2/2004	Hedblad, Eric	Associate	3.7	\$135.00	\$499.50	Locate unauthorized changes to Leap Wireless Form 10K.
4/2/2004	Meisel, Steve	Partner	1	\$500.00	\$500.00	Review draft of Leap Wireless Form 10K.
4/2/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review Leap Wireless Form 10K tie out status with C. Fitzgerald (PwC).
4/2/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review Leap Wireless Form 10K comments from G. Levan (PwC) with K. Marston (Leap Wireless) and K. Rosso (Leap Wireless).
4/2/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review support for tax footnote.
4/2/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review debt schedule for Leap Wireless Form 10K tie out.
4/2/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Provide Revised Financial Accounting Standard Interpretation Number 46 disclosures to client.
4/2/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Update audit committee report and organize copies for upcoming Monday meeting.
4/2/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Attend team status discussions.
4/2/2004	Wagner, Steven	Director	1	\$385.00	\$385.00	Review memo regarding tax accrual, tax footnote, and financial statements.
4/5/2004	FitzGerard, Camellia	Associate	4	\$135.00	\$540.00	Perform final review and documentation of various accrual accounts.

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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/5/2004	FitzGerald, Camella	Associate	2.2	\$135.00	\$297.00	Perform reconciliation and documentation of various accounts receivable accounts.
4/5/2004	FitzGerald, Camella	Associate	4.6	\$135.00	\$621.00	Perform tie out of Leap Wireless Form 10K.
4/5/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Perform external file maintenance.
4/5/2004	Hedblad, Eric	Associate	2.8	\$135.00	\$378.00	Perform Leap Wireless Form 10K tie out.
4/5/2004	Hedblad, Eric	Associate	1.3	\$135.00	\$175.50	Review new accounts payable items.
4/5/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Review Leap Wireless board minutes.
4/5/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Print and make copies of working papers.
4/5/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Neder (PwC).
4/5/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review legal matters in working papers.
4/5/2004	Kalenka, Richard	Partner	1.8	\$500.00	\$900.00	Attend audit committee meeting.
4/5/2004	Meisel, Steve	Partner	2	\$500.00	\$1,000.00	Attend audit committee meeting.
4/5/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).

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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/5/2004	Nedar, Ryan	Associate	2	\$135.00	\$270.00	Work on review of subsequent events.
4/5/2004	Nedar, Ryan	Associate	0.5	\$135.00	\$67.50	Review open items.
4/5/2004	Nedar, Ryan	Associate	3	\$135.00	\$405.00	Work on update of final analytics.
4/5/2004	Nedar, Ryan	Associate	2	\$135.00	\$270.00	Work on Leap Wireless Form 10K tie out.
4/5/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Solicit comments on Leap Wireless Form 10K from consulting partners.
4/5/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review memo concerning "Accounting for Success Fees" and discuss with K. Marston (Leap Wireless).
4/5/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review Leap Wireless Board of Directors meeting minutes.
4/5/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss results of audit committee meeting with R. Kalenka (PwC).
4/5/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss classification of reorganization items on SCF with R. Kalenka (PwC) and T. Scott (PwC).
4/5/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review R. Kalenka's (PwC) Leap Wireless Form 10K comments with K. Marston (Leap Wireless).
4/5/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Attend audit committee meeting.
4/5/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss roles and responsibilities with team regarding wrap up of audit.

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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/5/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review analytics with R. Neder (PwC).
4/5/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss tax accrual with T. Gergurich (PwC).
4/5/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review revenue section of database.
4/5/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review Leap Wireless Form 10K.
4/5/2004	Scott, Timothy	National Office Partner	1.5	\$800.00	\$1,200.00	Review Leap Wireless financial statements.
4/5/2004	Scott, Timothy	National Office Partner	0.5	\$800.00	\$400.00	Discuss classification of reorganization items on SCF with R. Kalenka (PwC) and S. Randolph (PwC).
4/6/2004	FitzGerald, Camellia	Associate	8.8	\$135.00	\$1,188.00	Document fixed asset detail testing and reconcile the disposals and additions to the Leap Wireless Form 10K.
4/6/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Help update working financial statements.
4/6/2004	Hedblad, Eric	Associate	1.7	\$135.00	\$229.50	Collate confirmations for R. Irving (Leap Wireless).
4/6/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Neder (PwC).
4/6/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Review 2002 Leap Wireless Form 10K.
4/6/2004	Hedblad, Eric	Associate	2.1	\$135.00	\$283.50	Review new accounts payable items.

*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>
4/6/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Document new accounts payable items.
4/6/2004	Kalenka, Richard	Partner	0.3	\$500.00	\$150.00	Discuss Leap Wireless internal controls with S. Meisel (PwC).
4/6/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss Leap Wireless internal controls with M. Leonard (Leap Wireless).
4/6/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on financial statement area of the audit database.
4/6/2004	Neder, Ryan	Associate	4	\$135.00	\$540.00	Review ADC.
4/6/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Review memo on indirect inventory.
4/6/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss status of fixed assets with C. Fitzgerald (PwC).
4/6/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Document Lucent Sales tax.
4/6/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Write statement on Summary of Financial Accounting Standard 144 critical matter.
4/6/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss Circuit Termination Claims with R. Irving (Leap Wireless) and M. Greiner (Leap Wireless).
4/6/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review wording of opinion and update.
4/6/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss and resolve revenue coaching notes with R. Neder (PwC).

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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/6/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review inventory section of database.
4/6/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss and resolve inventory coaching notes with R. Neder (PwC).
4/6/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss documentation of income taxes with T. Gergurich (PwC).
4/6/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Review new legal letters and update documentation based on new letter received.
4/6/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review tax accruals and discuss with C. Fitzgerald (PwC).
4/6/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review database areas 7060 and 7200.
4/7/2004	FitzGerald, Camellia	Associate	1	\$135.00	\$135.00	Attend team meeting with S. Randolph (PwC), R. Neder (PwC), and E. Hedblad (PwC) to discuss progress of the audit.
4/7/2004	FitzGerald, Camellia	Associate	8	\$135.00	\$1,080.00	Perform tie out of Leap Wireless Form 10K.
4/7/2004	Hedblad, Eric	Associate	2.3	\$135.00	\$310.50	Review Leap Wireless Form 10K.
4/7/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Perform external file maintenance.
4/7/2004	Hedblad, Eric	Associate	4.9	\$135.00	\$661.50	Write and review management letter comments.
4/7/2004	Kalenka, Richard	Partner	0.2	\$500.00	\$100.00	Discuss expected Leap Wireless Form 10K filing timetable with K. Marston (Leap Wireless).



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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/7/2004	Kalenka, Richard	Partner	1.8	\$500.00	\$900.00	Review status of audit documentation.
4/7/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss Leap Wireless internal controls with G. Kennedy (PwC).
4/7/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Review FSDCL.
4/7/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meet with D. Gonzales (Leap Wireless) to discuss indirect inventory memo.
4/7/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Discuss indirect inventory memo with S. Randolph (PwC).
4/7/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Review ADC.
4/7/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meet with S. Richards (Leap Wireless) to discuss indirect inventory memo.
4/7/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Review accounts payable ledger.
4/7/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review fixed assets.
4/7/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss open items with M. Greiner (Leap Wireless) and J. Snow (Leap Wireless).
4/7/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Review support for indirect inventory.
4/7/2004	Randolph, Sabrina	Senior Associate	3	\$250.00	\$750.00	Review Leap Wireless Form 10K.

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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/7/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Review ADC and FSDCL.
4/8/2004	FitzGerald, Camellia	Associate	3.8	\$135.00	\$513.00	Test tax accrual and post open items.
4/8/2004	Hedblod, Eric	Associate	1.9	\$135.00	\$256.50	Review 2002 external working papers file.
4/8/2004	Hedblod, Eric	Associate	1.3	\$135.00	\$175.50	Review Leap Wireless Form 10K.
4/8/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Review indirect inventory memo.
4/8/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Review external working papers file for 2002.
4/8/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Review database with R. Kalenka (PwC).
4/8/2004	Randolph, Sabrina	Senior Associate	3	\$250.00	\$750.00	Review database.
4/8/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss Circuit Termination Claims with R. Irving (Leap Wireless) and M. Griner (Leap Wireless).
4/8/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Review Leap Wireless Form 10K.
4/9/2004	FitzGerald, Camellia	Associate	5	\$135.00	\$675.00	Review the consolidation journal entries and working financials.
4/9/2004	Gergunich, Ted	Manager	1.3	\$300.00	\$390.00	Discuss tax accrual with C. Robleza (Leap Wireless).

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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/9/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Review work papers with R. Neder (PwC).
4/9/2004	Hedblad, Eric	Associate	7	\$135.00	\$945.00	Perform Leap Wireless Form 10K tie out.
4/9/2004	Neder, Ryan	Associate	4	\$135.00	\$540.00	Work on Leap Wireless Form 10K tie out.
4/9/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Review and document indirect inventory memo.
4/9/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review status of audit with E. Hedblad (PwC).
4/9/2004	Randolph, Sabrina	Senior Associate	2.3	\$250.00	\$575.00	Review Leap Wireless Form 10K.
4/10/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review draft of Leap Wireless Form 10K.
4/12/2004	FitzGerald, Camellia	Associate	9	\$135.00	\$1,215.00	Perform tie out of Leap Wireless Form 10K.
4/12/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Check links in audit database.
4/12/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Perform Leap Wireless Form 10K tie out.
4/12/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Neder (PwC).
4/12/2004	Kalenka, Richard	Partner	0.3	\$500.00	\$150.00	Discuss financial statement comments 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>
4/12/2004	Kalenka, Richard	Partner	0.2	\$500.00	\$100.00	Discuss financial statement comments with R. Irving (Leap Wireless).
4/12/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Work on Leap Wireless Form 10K tie out.
4/12/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Review database for completion and archiving.
4/12/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Discuss first quarter 2004 review work with R. Neder (PwC) and review client assistance listing.
4/12/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss first quarter 2004 review with K. Marston (Leap Wireless).
4/12/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Complete and send CRP Checklist.
4/12/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Circulate open items and subsequent event inquiries and discuss with K. Marston (Leap Wireless) and R. Irving (Leap Wireless).
4/12/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Document expectations for analytics.
4/12/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review breakout of pre- and post-petition liabilities.
4/12/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review Leap Wireless Form 10K.
4/12/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review legal confirmation from R. Irving (Leap Wireless).
4/12/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review list of Leap Wireless Board of Directors minutes provided.

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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/13/2004	FitzGerald, Camella	Associate	11	\$135.00	\$1,485.00	Perform tie out of Leap Wireless Form 10K and discuss with K. Marston (Leap Wireless).
4/13/2004	Hedblad, Eric	Associate	2.3	\$135.00	\$310.50	Transfer tickmarks.
4/13/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Nader (PwC).
4/13/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Perform Leap Wireless Form 10K tie out.
4/13/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Review accounts payable items.
4/13/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Meal with K. Bell (Leap Wireless), P. Berman (Leap Wireless), and A. Ahmad (Leap Wireless) to discuss fixed assets.
4/13/2004	Kalenka, Richard	Partner	0.2	\$500.00	\$100.00	Review General Counsel Confirmation letter.
4/13/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Review management representation letter with M. Leonard (Leap Wireless).
4/13/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss audit completion with D. Hutcheson (Leap Wireless).
4/13/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review printer proof of financial statements.
4/13/2004	Milner, Angela	Executive Assistant	1	\$60.00	\$60.00	Perform various administrative task in regards to the Leap Wireless audit.
4/13/2004	Nader, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).

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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/13/2004	Neder, Ryan	Associate	2.5	\$135.00	\$337.50	Clean up external files.
4/13/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Work on Leap Wireless Form 10K tie out.
4/13/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review accounts payable search update.
4/13/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Review Leap Wireless Form 10K.
4/13/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Discuss and revise management representation letter with R. Kalenka (PwC) and M. Leonard (Leap Wireless).
4/13/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss Financial Accounting Standard Interpretation Number 45 with K. Marston (Leap Wireless).
4/13/2004	Randolph, Sabrina	Senior Associate	0.3	\$250.00	\$75.00	Provide list of minutes not received to R. Irving (Leap Wireless).
4/13/2004	Randolph, Sabrina	Senior Associate	3	\$250.00	\$750.00	Review reconciliation of fixed assets additions to Leap Wireless Form 10K; discuss with C. Fitzgerald (PwC), K. Marston (Leap Wireless), and J. Snow (Leap Wireless).
4/14/2004	FitzGerald, Camellia	Associate	3	\$135.00	\$405.00	Perform tie out of Leap Wireless Form 10K.
4/14/2004	Hedblad, Eric	Associate	4	\$135.00	\$540.00	Prepares desk file for E. Hedblad (PwC) and R. Neder (PwC).
4/14/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Meet with L. Koch (Leap Wireless) and J. Thomas (Leap Wireless) regarding returning documents.
4/14/2004	Hedblad, Eric	Associate	3	\$135.00	\$405.00	Perform Leap Wireless Form 10K tie out.

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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/14/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Prepare draft of management representation letter.
4/14/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss audit status with S. Metzel (PwC).
4/14/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Document indirect inventory and discuss with H. Nelder (PwC) and R. Kalenka (PwC).
4/14/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Review Leap Wireless Form 10K tie down.
4/15/2004	Hedblad, Eric	Associate	7.2	\$135.00	\$972.00	Perform Leap Wireless Form 10K tie out.
4/15/2004	Hedblad, Eric	Associate	0.8	\$135.00	\$108.00	Prepare inquiries of Leap Wireless management for quarterly review.
4/15/2004	LeVan, Gary	National Office Partner	0.5	\$800.00	\$400.00	Review Leap Wireless Form 10K.
4/15/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review audit files.
4/15/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Clean audit room.
4/16/2004	Hedblad, Eric	Associate	8	\$135.00	\$1,080.00	Perform Leap Wireless Form 10K tie out.
4/16/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review audit database and create list of outstanding items.
4/16/2004	Sexton, Sherrill	Executive Assistant	0.8	\$60.00	\$48.00	Print audit documents and have them couriered to R. Kalenka (PwC).

*Fees for Financial Statement Audits: Exhibit B*

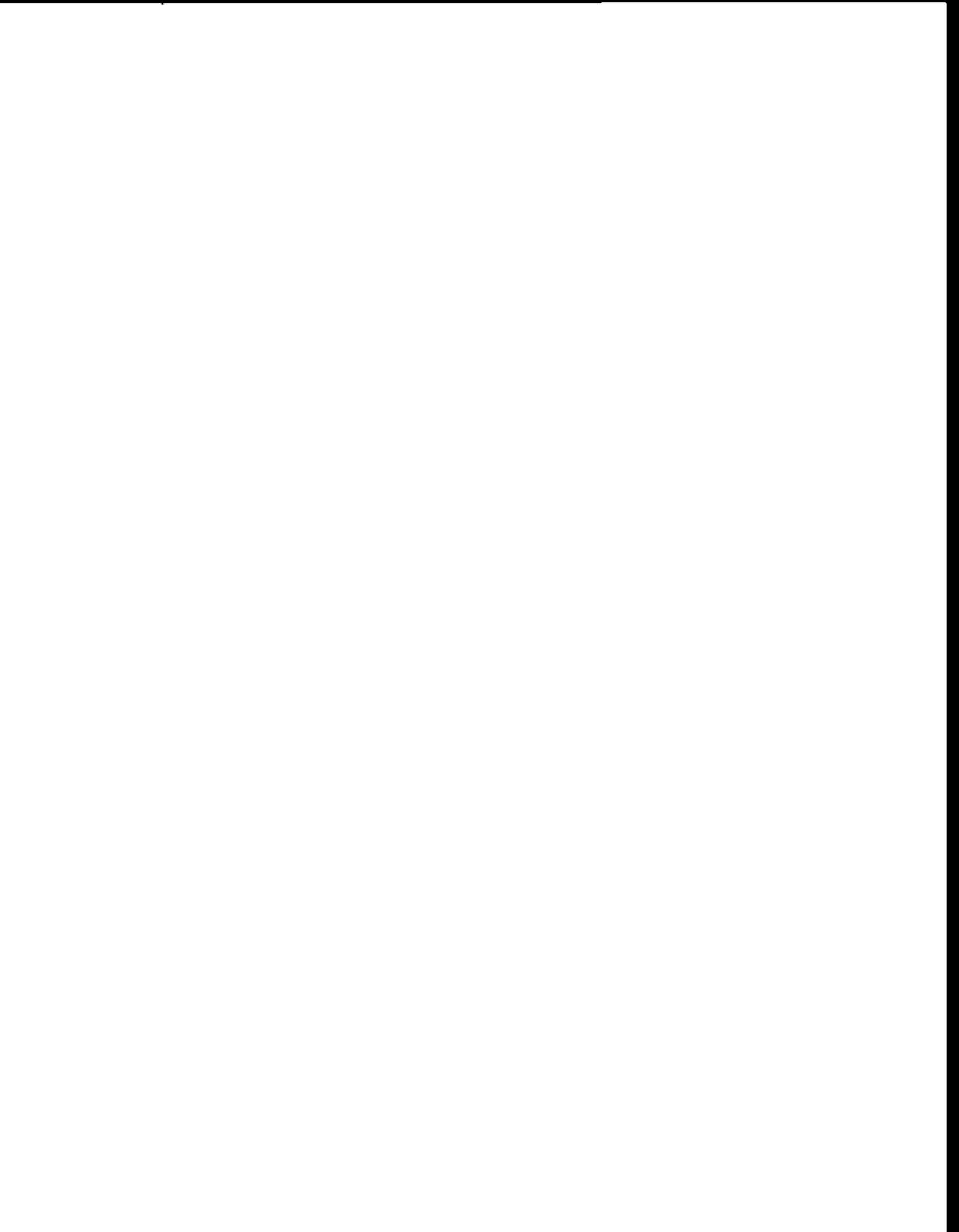
<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/19/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Follow up on missing confirmations.
4/19/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Prepare and circulate open items list to client.
4/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Pick up in-house legal letter.
4/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss Leap Wireless engagement with R. Kalenka (PwC) and E. Hedblad (PwC).
4/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Provide list of database outstanding items to R. Kalenka (PwC).
4/19/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss and resolve open confirmations with E. Hedblad (PwC).
4/20/2004	Miller, Angela	Executive Assistant	1	\$60.00	\$60.00	Perform various administrative task in regards to the Leap Wireless audit.
4/20/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Perform database wrap-up.
4/21/2004	Randolph, Sabrina	Senior Associate	0.8	\$250.00	\$200.00	Communicate management letter comments letter to R. Nedar (PwC).
4/22/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Update database for management representation letter comments.
4/22/2004	Nedar, Ryan	Associate	4	\$135.00	\$540.00	Work on management representation letter update.
4/22/2004	Nedar, Ryan	Associate	2	\$135.00	\$270.00	Review database for preparation of archiving.



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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/23/2004	Miner, Angela	Executive Assistant	0.5	\$60.00	\$30.00	Perform various administrative task in regards to the Leap Wireless audit.
4/24/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Perform database wrap-up.
4/25/2004	Kalenka, Richard	Partner	0.2	\$500.00	\$100.00	Review legal updates and changes to management representation letter.
4/26/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Perform database wrap-up.
4/27/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Perform database wrap-up.
4/28/2004	Gergunich, Ted	Manager	1.3	\$300.00	\$390.00	Review the final draft of the tax provision disclosure for the Leap Wireless 2003 annual report.
4/30/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meal with M. Greiner (Leap Wireless) to discuss open items.

**Financial Statement Audits**      **Total Hours**      **343.6**      **Total Fees**      **\$66,035.50**



**Leap Wireless: Eighth Monthly Fee Notice - April 1, 2004 - April 30, 2004**

**Fees for Quarterly Reviews of Interim Financial Statements: Exhibit C**

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/1/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Compare last quarter's cash flow statement to this quarter's statement.
4/8/2004	Hedblad, Eric	Associate	4	\$135.00	\$540.00	Deploy 2004 audit database.
4/8/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Prepare 2004 client assistance package.
4/8/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Prepare 2004 client assistance package.
4/8/2004	Neder, Ryan	Associate	2	\$136.00	\$270.00	Coach E. Hedblad (PwC) on deployment of 2004 audit database.
4/9/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Discuss quarter review planning with E. Hedblad (PwC).
4/12/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Create client assistance package for first quarter 2004 review.
4/12/2004	Hedblad, Eric	Associate	1.8	\$135.00	\$243.00	Create independence letter for all PwC team members.
4/12/2004	Hedblad, Eric	Associate	1.7	\$135.00	\$229.50	Search databases for all Leap Wireless board minutes.
4/12/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).

*Fees for Quarterly Reviews of Interim Financial Statements: Exhibit C*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/12/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Review first quarter 2004 client assistance package.
4/12/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Coach E. Hedblad (PwC) on creating independence letter for all team members.
4/13/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Prepare inquiries of Leap Wireless management for quarterly review.
4/13/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Prepare inquiries of Leap Wireless management for quarterly review.
4/19/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Discuss quarterly review planning with M. Leonard (Leap Wireless).
4/19/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss quarterly review planning with S. Randolph (PwC).
4/19/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss quarterly review with R. Kalenka (PwC).
4/20/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Update new steps in 2004 database.
4/20/2004	Kalenka, Richard	Partner	0.3	\$500.00	\$150.00	Review plan to perform quarterly review with S. Randolph (PwC).
4/20/2004	Kalenka, Richard	Partner	0.3	\$500.00	\$150.00	Review Leap Wireless preliminary operating metrics for first quarter of 2004.

*Fees for Quarterly Reviews of Interim Financial Statements: Exhibit C*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/20/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Discuss quarterly review with R. Kalenka (PwC).
4/20/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review first quarter of 2004 client assistance listing.
4/20/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss first quarter of 2004 review with M. Leonard (Leap Wireless).
4/20/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss first quarter of 2004 review with E. Hornsten (PwC).
4/21/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Attend first quarter of 2004 review planning meeting with M. Greiner (Leap Wireless) and R. Nader (PwC).
4/22/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Update database for first quarter 2004 review.
4/26/2004	Hedblad, Eric	Associate	2.5	\$135.00	\$337.50	Meet with R. Kalenka (PwC), E. Hornsten (PwC), and R. Nader (PwC) to discuss quarterly review procedures.
4/26/2004	Hedblad, Eric	Associate	4.5	\$135.00	\$607.50	Update 2004 database and CAP.
4/26/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Meet with client to discuss quarterly review procedures.
4/26/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Update CAP.

*Fees for Quarterly Reviews of Interim Financial Statements: Exhibit C*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/26/2004	Hornsten, Eric	Senior Manager	4	\$385.00	\$1,540.00	Plan quarterly review process and meet with M. Greiner (Leap Wireless) to discuss this process.
4/26/2004	Kalenka, Richard	Partner	1.5	\$500.00	\$750.00	Attend PwC planning meeting with E. Hornsten (PwC), R. Nelder (PwC), and E. Hedblad (PwC).
4/26/2004	Kalenka, Richard	Partner	0.7	\$500.00	\$350.00	Attend group planning meeting with Leap Wireless and PwC staff.
4/26/2004	Kalenka, Richard	Partner	0.3	\$500.00	\$150.00	Discuss legal issues with R. Irving (Leap Wireless).
4/26/2004	Milner, Angela	Executive Assistant	0.5	\$60.00	\$30.00	Perform various administrative task in regards to the Leap Wireless quarterly review.
4/26/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meet with client accounting management to discuss preparations for first quarter 2004 review.
4/26/2004	Neder, Ryan	Associate	2.5	\$135.00	\$337.50	Meet with R. Kalenka (PwC), E. Hornsten (PwC), and E. Hedblad (PwC) to discuss quarterly review plan.
4/26/2004	Neder, Ryan	Associate	3.5	\$135.00	\$472.50	Update database for new required procedures.
4/26/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Update database for first quarter 2004 review.
4/26/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Review first quarter of 2004 financial results.

*Fees for Quarterly Reviews of Interim Financial Statements: Exhibit C*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/27/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Test interest expense reasonableness.
4/27/2004	Hedblad, Eric	Associate	0.9	\$135.00	\$121.50	Review earnings per share calculations.
4/27/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with E. Hornsten (PwC) to discuss quarterly review procedures.
4/27/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Make assignments with R. Neder (PwC).
4/27/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Meet with M. Greiner (Leap Wireless) to discuss quarterly review procedures.
4/27/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Meet with D. Gonzales (Leap Wireless) to discuss quarterly review procedures.
4/27/2004	Hedblad, Eric	Associate	0.7	\$135.00	\$94.50	Update 2004 database and CAP.
4/27/2004	Hedblad, Eric	Associate	1.4	\$135.00	\$189.00	Document testing of debt.
4/27/2004	Hornsten, Eric	Senior Manager	3	\$385.00	\$1,155.00	Review new incentive plans and staff's work.
4/27/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Test interest expense reasonableness.

*Fees for Quarterly Reviews of Interim Financial Statements: Exhibit C*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/27/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Update database for new required procedures.
4/27/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on first quarter 2004 review planning.
4/27/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meet with M. Greiner (Leap Wireless) to discuss quarterly review.
4/27/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meet with D. Gonzales (Leap Wireless) to discuss quarterly review.
4/27/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Coach E. Hedblad (PwC) on earnings per share, interest expense, and debt testing.
4/27/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Meet with E. Homsten (PwC) and E. Hedblad (PwC) to discuss planning of quarterly review.
4/27/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review first quarter of 2004 financial results.
4/28/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Attend status meeting with R. Neder (PwC).
4/28/2004	Hedblad, Eric	Associate	0.4	\$135.00	\$54.00	Document testing of debt.
4/28/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Document testing of debt.



*Fees for Quarterly Reviews of Interim Financial Statements: Exhibit C*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/28/2004	Hedblad, Eric	Associate	4	\$135.00	\$540.00	Tie consolidated balance sheet and income statement to trial balance.
4/28/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Review non-standard journal entries.
4/28/2004	Homsten, Eric	Senior Manager	2.5	\$385.00	\$962.50	Review balance sheet and income statement fluctuation analysis.
4/28/2004	Milner, Angela	Executive Assistant	0.5	\$60.00	\$30.00	Perform various administrative task in regards to the Leap Wireless quarterly review.
4/28/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on inventory reserves testing.
4/28/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Coach E. Hedblad (PwC) on non-standard journal entries and consolidation tie out.
4/28/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Attend update meeting with E. Hedblad (PwC).
4/28/2004	Neder, Ryan	Associate	4	\$135.00	\$540.00	Work on planning section of database for first quarter 2004 review.
4/28/2004	Randolph, Sabrina	Senior Associate	3	\$250.00	\$750.00	Review first quarter of 2004 financial results and provide comments to R. Neder (PwC).
4/29/2004	Hedblad, Eric	Associate	2.5	\$135.00	\$337.50	Tie consolidated balance sheet and income statement to trial balance.

*Fees for Quarterly Reviews of Interim Financial Statements: Exhibit C*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/29/2004	Hedblad, Eric	Associate	4	\$135.00	\$540.00	Test fixed assets.
4/29/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Test inventory.
4/29/2004	Homsten, Eric	Senior Manager	1.5	\$385.00	\$577.50	Review inventory work.
4/29/2004	Neder, Ryan	Associate	4	\$135.00	\$540.00	Work on analytical procedures.
4/29/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Work on planning section of database for first quarter 2004 review.
4/29/2004	Neder, Ryan	Associate	2	\$135.00	\$270.00	Coach E. Hedblad (PwC) on fixed asset and inventory testing.
4/30/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Test inventory.
4/30/2004	Hedblad, Eric	Associate	2	\$135.00	\$270.00	Meet with J. Snow (Leap Wireless) to discuss fixed assets.
4/30/2004	Hedblad, Eric	Associate	2.5	\$135.00	\$337.50	Review manual and non-standard journal entries.
4/30/2004	Hedblad, Eric	Associate	1.5	\$135.00	\$202.50	Review weighted average shares.

*Fees for Quarterly Reviews of Interim Financial Statements; Exhibit C*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/30/2004	Homsten, Eric	Senior Manager	2	\$385.00	\$770.00	Review memos on new incentive plans and staff's work.
4/30/2004	Neder, Ryan	Associate	3	\$135.00	\$405.00	Work on analytical procedures.
4/30/2004	Neder, Ryan	Associate	0.5	\$135.00	\$67.50	Review testing of manual and non-standard journal entries.
4/30/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Meet with K. Marston (Leap Wireless) to discuss fluctuation analysis.
4/30/2004	Neder, Ryan	Associate	1.5	\$135.00	\$202.50	Work on review of internal controls for quarterly review.
4/30/2004	Neder, Ryan	Associate	1	\$135.00	\$135.00	Review updated documentation of testing of debt.
4/30/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Review first quarter of 2004 financial results and provide comments to R. Neder (PwC).
<b>Quarterly Reviews</b>			<b>Total Hours</b>		<b>Total Fees</b>	
			131.9		\$23,868.00	



**Leap Wireless: Eighth Monthly Fee Notice - April 1, 2004 - April 30, 2004**

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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/29/2004	Gergulich, Tad	Manager	1.1	\$258.00	\$283.80	Complete the engagement letter for the Leap Wireless 2003 tax returns.
<b>Tax Compliance Services</b>			<b>Total Hours</b>	<b>1.1</b>	<b>Total Fees</b>	<b>\$283.80</b>



**Leap Wireless: Eighth Monthly Fee Notice - April 1, 2004 - April 30, 2004**

**Fees for Tax Consulting and Advisory Services: Exhibit E**

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/7/2004	Gilbert, Diane	Partner	0.5	\$513.00	\$256.50	Determine impact of vendor debt increases and listen to S. Wagner's (PwC) initial thoughts about the tax impact.
4/7/2004	Wagner, Steven	Director	0.5	\$457.00	\$228.50	Call D. Luise (Leap Wireless) regarding calculation of cancellation of debt income on effective date and impact on net operating loss carryforward.
<b>Tax Consulting and Advisory Services</b>			<b>Total Hours</b>	<b>1.0</b>	<b>Total Fees</b>	<b>\$485.00</b>





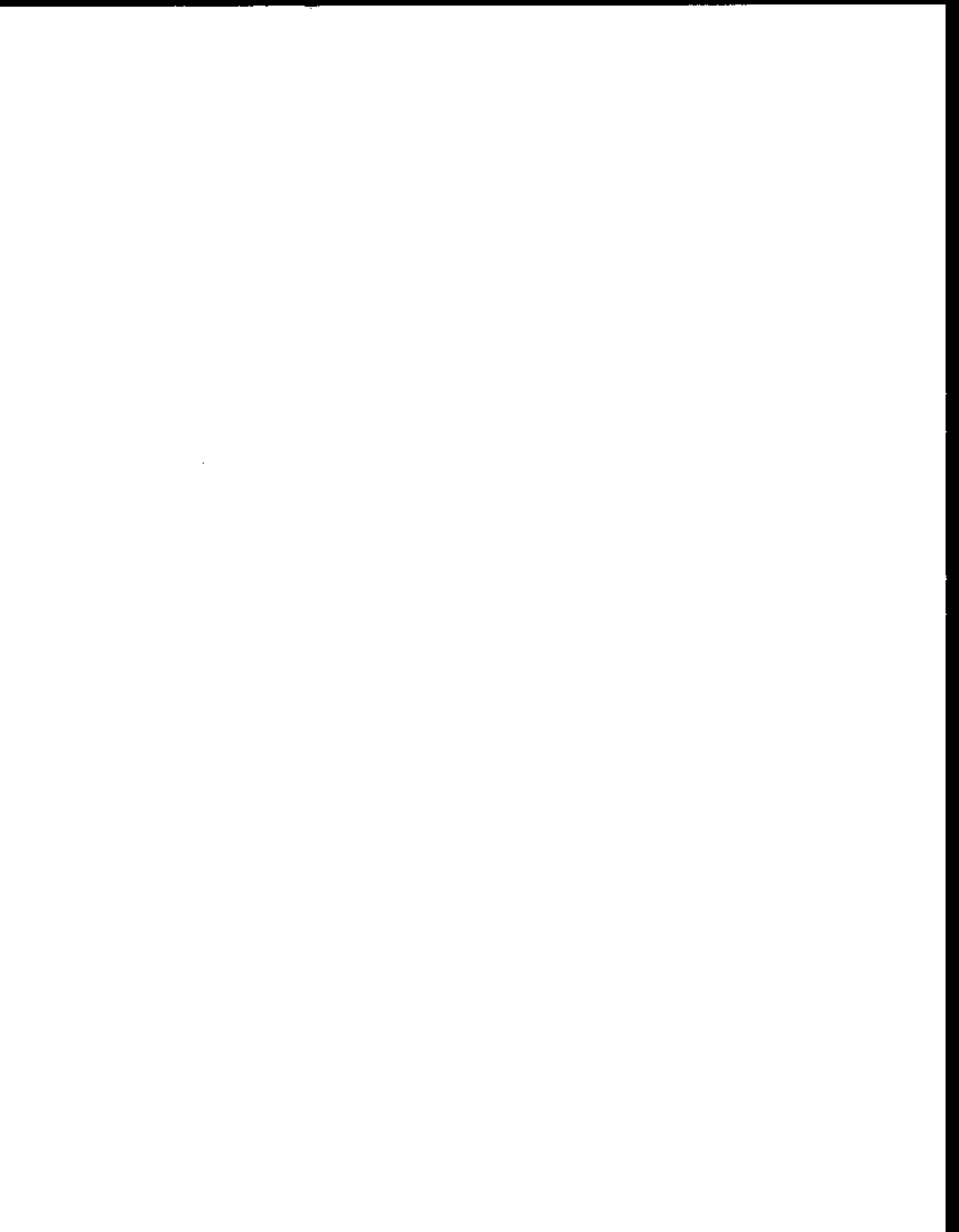
**Leap Wireless: Eighth Monthly Fee Notice - April 1, 2004 - April 30, 2004**

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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/13/2004	Kalenka, Richard	Partner	0.3	\$500.00	\$150.00	Review Securities and Exchange Commission comment letter response.
4/13/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Discuss Securities and Exchange Commission response letter with R. Kalenka (PwC).
4/14/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Discuss Securities and Exchange Commission comment letter with R. Irving (Leap Wireless) and D. Hutcheson (Leap Wireless).
4/14/2004	Kalenka, Richard	Partner	0.6	\$500.00	\$300.00	Discuss revisions based on Securities and Exchange Commission comment letter with R. Irving (Leap Wireless).
4/14/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Review Securities and Exchange Commission response letter and document all letters.
4/15/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Discuss Securities and Exchange Commission comment letter with D. Hutcheson (Leap Wireless).
4/15/2004	LeVan, Gary	National Office Partner	0.5	\$800.00	\$400.00	Review response to Securities and Exchange Commission comment letter.
4/19/2004	Kalenka, Richard	Partner	1.3	\$500.00	\$650.00	Discuss Securities and Exchange Commission comment letter with B. Clarkson (Latham and Walkins) and A. Huber (Latham and Walkins).
4/20/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review and discuss Securities and Exchange Commission comment letter response with S. Meisel (PwC).

*Other Accounting and Auditing Services: Exhibit F*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/20/2004	Kalenka, Richard	Partner	0.5	\$500.00	\$250.00	Review and discuss Securities and Exchange Commission comment letter response with B. Clarkson (Latham and Watkins).
4/20/2004	Meisel, Steve	Partner	4	\$500.00	\$2,000.00	Review Securities and Exchange Comment Letter and responses to it.
4/21/2004	Kalenka, Richard	Partner	0.2	\$500.00	\$100.00	Discuss Securities and Exchange Commission comment letter with R. Irving (Leap Wireless) and D. Hutcheson (Leap Wireless).
4/23/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Discuss Securities and Exchange Commission comment letter with G. Levan (PwC).
4/26/2004	Meisel, Steve	Partner	1	\$500.00	\$500.00	Review Securities and Exchange Comment Letter and responses to it.
4/28/2004	Hornsten, Eric	Senior Manager	1.5	\$385.00	\$577.50	Draft responses to Securities and Exchange Commission comment letter.
4/28/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Discuss Securities and Exchange Commission comment letter with G. Levan (PwC).
4/29/2004	Kalenka, Richard	Partner	2	\$500.00	\$1,000.00	Discuss Securities and Exchange Commission comment letter with G. Kennedy (PwC) and H. Krane (PwC).
4/30/2004	Kalenka, Richard	Partner	1	\$500.00	\$500.00	Discuss Securities and Exchange Commission comment letter with A. Huber (Latham and Watkins) and D. Hutcheson (Leap Wireless).
<b>Other Accounting and Auditing Services</b>			<b>18.4</b>		<b>Total Fees \$8,802.50</b>	



**Leap Wireless: Eighth Monthly Fee Notice - April 1, 2004 - April 30, 2004**

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

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/1/2004	FitzGerald, Camellia	Associate	0.2	\$135.00	\$27.00	Update timelog.
4/1/2004	Gardner, Douglas	Associate	0.3	\$135.00	\$40.50	Review, edit, and format time logs for Leap Wireless bankruptcy fee application.
4/1/2004	Hedblad, Eric	Associate	0.4	\$135.00	\$54.00	Update timelog.
4/1/2004	Leedom, Jeff	Director	1	\$385.00	\$385.00	Review time detail for Leap Wireless February Bankruptcy Fee Notice.
4/1/2004	Leedom, Jeff	Director	2	\$385.00	\$770.00	Review correspondence between PwC staff members in regards to Leap Wireless Bankruptcy Fee Notices.
4/1/2004	Randolph, Sabrina	Senior Associate	0.5	\$250.00	\$125.00	Update timelog.
4/1/2004	Wagner, Steven	Director	0.2	\$385.00	\$77.00	Call E. Brown (Latham and Watkins) regarding his review of second bankruptcy fee application.
4/1/2004	Wagner, Steven	Director	0.4	\$385.00	\$154.00	Revise second bankruptcy fee application.
4/1/2004	Wilhite, Katie	Associate	4.5	\$135.00	\$607.50	Work on compiling and preparing second fee application for September 2003 to January 2004.
4/2/2004	Gilbert, Diane	Partner	0.5	\$500.00	\$250.00	Review reconciliation of tax fees in monthly Bankruptcy Fee Applications to Interim Bankruptcy Fee Notices to be filed with Court.

*Compensation of Professionals - Self: Exhibit G*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/2/2004	Hedblad, Eric	Associate	1	\$135.00	\$135.00	Update Imelog.
4/2/2004	Leedom, Jeff	Director	1	\$385.00	\$385.00	Review time detail for Leap Wireless February Bankruptcy Fee Notice.
4/2/2004	Wagner, Steven	Director	0.3	\$385.00	\$115.50	Determine adjustment to fees collected on monthly bankruptcy fee applications.
4/2/2004	Wagner, Steven	Director	2.3	\$385.00	\$885.50	Revise tax compliance fees for the bankruptcy fee application and adjust draft of Exhibit D.
4/2/2004	Wagner, Steven	Director	0.8	\$385.00	\$308.00	Call K. Wilhite (PwC) regarding Form GSD 1181A and Exhibit D to the bankruptcy fee application.
4/2/2004	Wagner, Steven	Director	0.3	\$385.00	\$115.50	E-mail Form GSD 1181A to E. Brown (Latham and Walkins) and e-mail Exhibit D to R. Kalanka (PwC) with explanation of changes.
4/2/2004	Wilhite, Katie	Associate	3.7	\$135.00	\$499.50	Work on second fee application and exhibits.
4/2/2004	Wilhite, Katie	Associate	0.8	\$135.00	\$108.00	Discuss exhibits to second application and forms to submit with S. Wagner (PwC).
4/2/2004	Wilhite, Katie	Associate	1	\$135.00	\$135.00	Reconcile monthly fee notices to the fee application.
4/3/2004	Leedom, Jeff	Director	1	\$385.00	\$385.00	Review time detail for Leap Wireless February Bankruptcy Fee Notice.
4/5/2004	Gilbert, Diane	Partner	0.8	\$500.00	\$400.00	Review draft of Bankruptcy Fee Application and discuss with S. Wagner (PwC).

*Compensation of Professionals - Self: Exhibit G*

<b>Date</b>	<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>	<b>Description</b>
4/5/2004	Wilhite, Katie	Associate	4.3	\$135.00	\$580.50	Prepare second fee application for September 2003 to January 2004.
4/6/2004	FitzGerald, Carmella	Associate	0.2	\$135.00	\$27.00	Update time log.
4/6/2004	Wagner, Steven	Director	3.7	\$385.00	\$1,424.50	Revise bankruptcy fee application for final changes.
4/6/2004	Wagner, Steven	Director	1.8	\$385.00	\$693.00	Print and review exhibits to second bankruptcy fee application and call K Wilhite (PwC) regarding changes to exhibits.
4/6/2004	Wagner, Steven	Director	0.9	\$385.00	\$346.50	Draft revisions to second bankruptcy fee application.
4/6/2004	Wagner, Steven	Director	1.3	\$385.00	\$500.50	Call E. Brown (Latham and Watkins), prepare Court Order approving initial bankruptcy fee application, and arrange for filing with Court.
4/6/2004	Wagner, Steven	Director	0.2	\$385.00	\$77.00	Update time log.
4/6/2004	Wilhite, Katie	Associate	0.5	\$135.00	\$67.50	Call S. Wagner (PwC) regarding edits to the second application.
4/6/2004	Wilhite, Katie	Associate	3.3	\$135.00	\$445.50	Prepare second fee application.
4/7/2004	Velasquez, Maria	Executive Assistant	1	\$50.00	\$50.00	Process Leap Wireless's second Bankruptcy Fee Application.
4/7/2004	Wagner, Steven	Director	0.3	\$385.00	\$115.50	Call K. Wilhite (PwC) regarding changes to bankruptcy fee application.

*Compensation of Professionals - Self: Exhibit G*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/7/2004	Wagner, Steven	Director	0.3	\$385.00	\$115.50	Revise certification of bankruptcy fee application to be sent to Leap Wireless.
4/7/2004	Wagner, Steven	Director	0.2	\$385.00	\$77.00	Re-send bankruptcy fee application exhibits to E. Brown (Latham and Watkins) as zip file since original was not received.
4/7/2004	Wagner, Steven	Director	0.3	\$385.00	\$115.50	Send e-mail to E. Brown (Latham and Watkins) with bankruptcy fee application and exhibits.
4/7/2004	Wagner, Steven	Director	0.3	\$385.00	\$115.50	Discuss bankruptcy fee application with R. Kalenka (PwC), obtain his signature, and fax those pages to E. Brown (Latham and Watkins).
4/7/2004	Wagner, Steven	Director	0.2	\$385.00	\$77.00	Discuss assembly of copies of bankruptcy fee application with M. Velasquez (PwC).
4/7/2004	Wilhite, Katie	Associate	0.9	\$135.00	\$121.50	Call S. Wagner (PwC) and receive and read e-mail of second fee application that PwC sent to E. Brown (Latham and Watkins).
4/8/2004	FitzGerald, Camellia	Associate	0.2	\$135.00	\$27.00	Update time log.
4/8/2004	Velasquez, Maria	Executive Assistant	1.5	\$60.00	\$90.00	Process Leap Wireless's second Bankruptcy Fee Application.
4/8/2004	Wilhite, Katie	Associate	0.8	\$135.00	\$108.00	Perform quality assurance on February time logs received.
4/9/2004	Wagner, Steven	Director	0.5	\$385.00	\$192.50	Review copies of second bankruptcy fee applications and send e-mail to R. Irving (Leap Wireless) regarding copy sent to the company.
4/9/2004	Wilhite, Katie	Associate	0.6	\$135.00	\$81.00	Apply quality control changes to master file.

*Compensation of Professionals - Self: Exhibit G*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/10/2004	Glabert, Diane	Partner	0.4	\$500.00	\$200.00	Update timelog.
4/12/2004	Hedblad, Eric	Associate	0.5	\$135.00	\$67.50	Update timelog.
4/12/2004	Wilhite, Katie	Associate	1.5	\$135.00	\$202.50	Reconcile February and request timelogs from remaining people.
4/12/2004	Wilhite, Katie	Associate	1	\$135.00	\$135.00	Send R. Kalenka (PwC) dates and hours worked of individuals PwC lacks February logs for.
4/13/2004	Gardner, Douglas	Associate	1.8	\$135.00	\$243.00	Review, edit, and format time logs for Leap Wireless bankruptcy fee application.
4/13/2004	Kalenka, Richard	Partner	0.2	\$500.00	\$100.00	Update timelog.
4/13/2004	Wilhite, Katie	Associate	0.3	\$135.00	\$40.50	Edit and perform quality control on February timelogs.
4/14/2004	Gardner, Douglas	Associate	0.4	\$135.00	\$54.00	Perform quality control procedures for remaining February timelogs.
4/14/2004	Randolph, Sabrina	Senior Associate	1	\$250.00	\$250.00	Update timelog.
4/14/2004	Wilhite, Katie	Associate	0.2	\$135.00	\$27.00	Correspond with various Leap Wireless staff regarding February timelogs.
4/15/2004	Wilhite, Katie	Associate	0.2	\$135.00	\$27.00	Edit February expense file.



*Compensation of Professionals - Self: Exhibit G*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/15/2004	Wilhite, Katie	Associate	0.1	\$135.00	\$13.50	Send February master summary file to R. Kalenka (PwC) and S. Wagner (PwC) for review.
4/16/2004	Wagner, Steven	Director	0.2	\$385.00	\$77.00	Sort data and print February time log summary and send e-mail to K. Wilhite (PwC).
4/19/2004	Wagner, Steven	Director	0.8	\$385.00	\$308.00	Review February time log summary for monthly bankruptcy fee notice and e-mail to K. Wilhite (PwC).
4/20/2004	Randolph, Sabrina	Senior Associate	2	\$250.00	\$500.00	Update time log.
4/20/2004	Redel, Linda	Executive Assistant	0.4	\$60.00	\$24.00	Run NEIS March 31, 2004 Works in Progress from the Los Angeles and San Francisco VAXes, download, and e-mail to K. Wilhite (PwC).
4/20/2004	Wilhite, Katie	Associate	3.4	\$135.00	\$459.00	Work on February fee notice.
4/21/2004	Wilhite, Katie	Associate	0.2	\$135.00	\$27.00	Read and respond to e-mails from S. Wagner (PwC) and S. Randolph (PwC) regarding February fee notice.
4/26/2004	Gardner, Douglas	Associate	2.6	\$135.00	\$351.00	Review, edit, and format time logs for Leap Wireless bankruptcy fee application.
4/26/2004	Gardner, Douglas	Associate	0.4	\$135.00	\$54.00	Edit reconciliation for March.
4/26/2004	Gilbert, Diana	Partner	0.5	\$500.00	\$250.00	Review Bankruptcy Fee Application.
4/26/2004	Wilhite, Katie	Associate	0.1	\$135.00	\$13.50	Reply to email from S. Wagner (PwC) regarding status of fee notice.

*Compensation of Professionals - Self: Exhibit G*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/27/2004	Gardner, Douglas	Associate	1.8	\$135.00	\$243.00	Review, edit, and format time logs for Leap Wireless bankruptcy fee application.
4/27/2004	Wilhite, Katie	Associate	1	\$135.00	\$135.00	Adjust Nebraska Universal Service Fund, Exhibit J, and send to R. Kalenka (PwC) and S. Wagner (PwC).
4/28/2004	Gardner, Douglas	Associate	0.4	\$135.00	\$54.00	Compile list of PwC employees whose timelogs for March are missing and e-mail to S. Randolph (PwC), R. Kalenka (PwC), S. Wagner (PwC), and K. Wilhite (PwC).
4/28/2004	Gardner, Douglas	Associate	3.3	\$135.00	\$445.50	Review, edit, and format time logs for Leap Wireless bankruptcy fee application.
4/28/2004	Wagner, Steven	Director	0.3	\$385.00	\$115.50	Review Exhibit A for March monthly bankruptcy fee letter, discuss changes with R. Kalenka (PwC), and send e-mail to K. Wilhite (PwC).
4/29/2004	Gardner, Douglas	Associate	1.1	\$135.00	\$148.50	Prepare expense file for March Leap Wireless bankruptcy fee application.
4/29/2004	Gardner, Douglas	Associate	1.6	\$135.00	\$216.00	Review, edit, and format time logs for Leap Wireless bankruptcy fee application.
4/29/2004	Randolph, Sabrina	Senior Associate	1.5	\$250.00	\$375.00	Perform billing analysis and follow up on time logs.
4/29/2004	Redel, Linda	Executive Assistant	0.3	\$60.00	\$18.00	Update timelog.
4/29/2004	Wilhite, Katie	Associate	0.3	\$135.00	\$40.50	Detach timelogs received and read and respond to e-mails from Leap Wireless staff.
4/29/2004	Wilhite, Katie	Associate	0.4	\$135.00	\$54.00	Update task code listing per T. Gergunich's (PwC) instruction.

*Compensation of Professionals - Self: Exhibit G*

<i>Date</i>	<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Description</i>
4/29/2004	White, Katie	Associate	2.6	\$135.00	\$351.00	Finish February fee notice and send new task code listing to all Leap Wireless staff.
4/30/2004	Gardner, Douglas	Associate	0.3	\$135.00	\$40.50	Send e-mail to S. Wagner (PwC) regarding status of K. Baca (PwC) and send e-mail to S. Randolph (PwC) regarding March time logs that are still miscell
4/30/2004	Wagner, Steven	Director	0.5	\$385.00	\$192.50	Draft February monthly bankruptcy fee notice.

*Compensation of Professionals - Self Total Hours 78.9 Total Fees \$17,272.50*

*Adjustment to limit Compensation of Professionals - Self to an amount not to exceed 10% of fees for professional services rendered (\$7,325.02)*

*Adjusted Total Fees \$9,947.47*



Leap Wireless: Eighth Monthly Fee Notice - April 1, 2004 - April 30, 2004

Expenses by Category: *Exhibit J*

Date	Name	Amount	Description
3/04/2004	Randolph, Sabrina	\$15.00	Overtime dinner while working on Leap Wireless
3/09/2004	Randolph, Sabrina	\$4.95	Overtime dinner while working on Leap Wireless
3/13/2004	Randolph, Sabrina	\$10.47	Overtime dinner while working on Leap Wireless
3/16/2004	Hedblad, Eric	\$82.78	Business lunch while working on Leap Wireless engagement (5 people).
3/16/2004	Hedblad, Eric	\$43.52	Overtime dinner while working on Leap Wireless (5 people).
3/18/2004	Hedblad, Eric	\$89.81	Business lunch while working on Leap Wireless engagement (5 people).
3/18/2004	Hedblad, Eric	\$48.18	Overtime dinner while working on Leap Wireless (5 people).
3/18/2004	Randolph, Sabrina	\$15.00	Overtime dinner while working on Leap Wireless
3/19/2004	Nader, Ryan	\$26.30	Business breakfast while working on Leap Wireless engagement (6 people).
3/19/2004	Nader, Ryan	\$35.83	Business lunch while working on Leap Wireless engagement (3 people).
3/20/2004	Hedblad, Eric	\$31.12	Overtime dinner while working on Leap Wireless (5 people).
3/20/2004	Randolph, Sabrina	\$50.79	Business lunch while working on Leap Wireless engagement (5 people).
3/22/2004	Fitzgerald, Camellia	\$17.53	Overtime dinner while working on Leap Wireless
3/22/2004	Hedblad, Eric	\$17.01	Business lunch while working on Leap Wireless engagement.
3/22/2004	Hedblad, Eric	\$31.36	Overtime dinner while working on Leap Wireless engagement (4 people).
3/23/2004	Hedblad, Eric	\$40.00	Business lunch while working on Leap Wireless (5 people).
3/23/2004	Hedblad, Eric	\$66.50	Overtime dinner while working on Leap Wireless engagement (2 people).
3/24/2004	Hedblad, Eric	\$33.03	Business lunch while working on Leap Wireless engagement (5 people).
3/24/2004	Hedblad, Eric	\$113.15	Business dinner while working on Leap Wireless engagement (6 people).
3/25/2004	Hedblad, Eric	\$120.49	Overtime dinner while working on Leap Wireless (5 people).
3/25/2004	Hedblad, Eric	\$60.73	Business lunch while working on Leap Wireless (5 people).
3/26/2004	Hedblad, Eric	\$36.85	Overtime dinner while working on Leap Wireless.
3/28/2004	Hedblad, Eric	\$33.29	Overtime dinner while working on Leap Wireless.
3/28/2004	Hedblad, Eric	\$17.01	Overtime dinner while working on Leap Wireless.
3/28/2004	Nader, Ryan	\$44.73	Business lunch while working on Leap Wireless.
3/30/2004	Hedblad, Eric	\$23.68	Overtime dinner while working on Leap Wireless engagement (4 people).
3/30/2004	Hedblad, Eric	\$13.81	Business lunch while working on Leap Wireless engagement (4 people).
3/31/2004	Hedblad, Eric	\$44.59	Business dinner while working on Leap Wireless engagement (6 people).
4/01/2004	Fitzgerald, Camellia	\$80.75	Overtime dinner while working on Leap Wireless.
4/01/2004	Hedblad, Eric	\$16.05	Business lunch while working on Leap Wireless engagement (4 people).
4/01/2004	Hedblad, Eric	\$39.33	Overtime dinner while working on Leap Wireless.
4/01/2004	Hedblad, Eric	\$18.07	Business dinner while working on Leap Wireless.
4/01/2004	Randolph, Sabrina	\$78.50	Business lunch while working on Leap Wireless engagement (3 people).
4/02/2004	Fitzgerald, Camellia	\$7.50	Business breakfast while working on Leap Wireless engagement.
4/02/2004	Hedblad, Eric	\$38.15	Business breakfast while working on Leap Wireless engagement (6 people).
4/03/2004	Randolph, Sabrina	\$15.00	Overtime dinner while working on Leap Wireless.
4/03/2004	Fitzgerald, Camellia	\$13.55	Business lunch while working on Leap Wireless.
4/03/2004	Hedblad, Eric	\$26.58	Business lunch while working on Leap Wireless engagement (3 people).
4/05/2004	Randolph, Sabrina	\$10.00	Business lunch while working on Leap Wireless engagement (2 people).
4/05/2004	Randolph, Sabrina	\$11.35	Business lunch while working on Leap Wireless engagement (4 people).
4/06/2004	Hedblad, Eric	\$37.58	Business lunch while working on Leap Wireless engagement (4 people).
4/06/2004	Randolph, Sabrina	\$4.95	Overtime dinner while working on Leap Wireless.
4/07/2004	Hedblad, Eric	\$39.38	Business lunch while working on Leap Wireless engagement (4 people).
4/08/2004	Hedblad, Eric	\$88.85	Business lunch while working on Leap Wireless engagement (4 people).
4/08/2004	Randolph, Sabrina	\$8.97	Overtime dinner while working on Leap Wireless.
4/11/2004	Randolph, Sabrina	\$30.15	Business lunch while working on Leap Wireless (4 people).
4/17/2004	Hedblad, Eric	\$28.18	Business lunch while working on Leap Wireless engagement (3 people).

**Meals (cont'd.)**

4/13/2004	Fitzgerald, Carmella	\$19.02	Business lunch while working on Leap Wireless engagement (3 people).
4/13/2004	Fitzgerald, Carmella	\$12.82	Overtime dinner while working on Leap Wireless.
4/13/2004	Headblad, Eric	\$55.10	Business lunch while working on Leap Wireless engagement (4 people).
4/13/2004	Randolph, Sabrina	\$21.82	Business lunch while working on Leap Wireless engagement (2 people).
4/14/2004	Headblad, Eric	\$35.31	Business lunch while working on Leap Wireless engagement (3 people).
4/14/2004	Randolph, Sabrina	\$15.00	Overtime dinner while working on Leap Wireless.
4/15/2004	Randolph, Sabrina	\$15.00	Overtime dinner while working on Leap Wireless.
4/16/2004	Randolph, Sabrina	\$8.32	Business lunch while working on Leap Wireless engagement (2 people).
4/17/2004	Randolph, Sabrina	\$10.90	Business lunch while working on Leap Wireless engagement (4 people).
4/22/2004	Headblad, Eric	\$10.90	Overtime dinner while working on Leap Wireless.
4/23/2004	Randolph, Sabrina	\$6.33	
<b>Total Meals</b>		<b>\$1,914.51</b>	

**Transportation**

3/16/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
3/17/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
3/18/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
3/19/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
3/20/2004	Neder, Ryan	\$23.25	Weekend mileage from home to client site for Leap Wireless (62 miles) * .375 = \$23.25).
3/22/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
3/23/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
3/25/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
3/26/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
3/27/2004	Neder, Ryan	\$23.25	Weekend mileage from home to client site for Leap Wireless (62 miles) * .375 = \$23.25).
3/28/2004	Randolph, Sabrina	\$15.00	Weekend mileage from home to client site for Leap Wireless (40 miles) * .375 = \$15.00).
3/29/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
3/30/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
4/01/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
4/05/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
4/06/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
4/07/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
4/07/2004	Randolph, Sabrina	\$15.00	Weekend mileage from home to client site for Leap Wireless (40 miles) * .375 = \$15.00).
4/08/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
4/08/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
4/11/2004	Randolph, Sabrina	\$15.00	Weekend mileage from home to client site for Leap Wireless (40 miles) * .375 = \$15.00).
4/12/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
4/13/2004	Neder, Ryan	\$12.00	Mileage from home to client site for Leap Wireless (32 miles) * .375 = \$12.00).
4/16/2004	Fitzgerald, Carmella	\$7.50	Mileage from home to client site for Leap Wireless (20 miles) * .375 = \$7.50).
4/16/2004	Fitzgerald, Carmella	\$7.50	Mileage from home to client site for Leap Wireless (20 miles) * .375 = \$7.50).
4/20/2004	Fitzgerald, Carmella	\$7.50	Mileage from home to client site for Leap Wireless (20 miles) * .375 = \$7.50).
4/22/2004	Fitzgerald, Carmella	\$7.50	Mileage from home to client site for Leap Wireless (20 miles) * .375 = \$7.50).
4/23/2004	Fitzgerald, Carmella	\$7.50	Mileage from home to client site for Leap Wireless (20 miles) * .375 = \$7.50).
4/26/2004	Fitzgerald, Carmella	\$7.50	Mileage from home to client site for Leap Wireless (20 miles) * .375 = \$7.50).
4/27/2004	Fitzgerald, Carmella	\$7.50	Mileage from home to client site for Leap Wireless (20 miles) * .375 = \$7.50).
4/28/2004	Fitzgerald, Carmella	\$7.50	Mileage from home to client site for Leap Wireless (20 miles) * .375 = \$7.50).
<b>Total Transportation</b>		<b>\$387.00</b>	

**Total** \$2,301.51