

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

McLeodUSA Incorporated (DIP II)
Tax Matters

Bill Date: 01/16/06
Bill Number: 1085318

NAME	DATE	HOURS	DESCRIPTION
MILLER MM	11/04/05	1.20	TELECONFERENCE WITH WINSTON HUTCHINS (0.5); TELECONFERENCE WITH D. NUERNBERGER (0.1); DISCUSSION WITH P. KRUPP (0.2); TELECONFERENCE WITH J. GREENBLATT (0.1); ANALYSIS OF TAX ISSUES (0.3).
MILLER MM	11/07/05	0.30	TELECONFERENCE WITH D. NEURNBERGER (0.2); DISCUSSIONS WITH J. GREENBLATT (0.1).
MILLER MM	11/08/05	0.30	DISCUSSIONS WITH F. PERLMAN (0.1); TELECONFERENCES WITH D. NEURNBERGER (0.1) AND L. LESLIE (0.1).
MILLER MM	11/29/05	0.10	TELECONFERENCE WITH R. GAL (0.1).
		1.90	
Total Partner		1.90	
TOTAL TIME		<u>1.90</u>	

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McLeodUSA Incorporated (DIP II)
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Bill Date: 01/16/06
Bill Number: 1091183

NAME	DATE	HOURS	DESCRIPTION
MILLER MM	12/14/05	0.10	TELECONFERENCES WITH D. NEURENBERGER (0.1).
MILLER MM	12/15/05	0.20	DISCUSSIONS WITH F. PERLMAN (0.1); ANALYSIS OF TLA ISSUES AND DISCUSSIONS WITH GREENBLATT (0.1).
MILLER MM	12/16/05	1.10	TELECONFERENCES TO W. HUTCHINS (0.2); TELECONFERENCES TO D. NEURENBERGER (0.4); TELECONFERENCES TO J. GREENBLATT (0.1); ANALYSIS OF 382 ISSUES (0.4).
MILLER MM	12/19/05	0.20	TELECONFERENCES TO W. HUTCHINS (0.1); ANALYSIS OF 382 ISSUES (0.1).
MILLER MM	12/20/05	0.30	TELECONFERENCE TO D. NUERNBERGER (0.1); TELECONFERENCE TO W. HUTCHINS (0.1); ANALYSIS OF 382 ISSUES (0.1).
MILLER MM	12/23/05	0.10	TELECONFERENCE TO W. HUTCHINS (0.1).
		2.00	
Total Partner		2.00	
GREENBLATT JA	12/07/05	2.90	DOCUMENT REVIEW/ANALYSIS/MARKUP OF EXIT FACILITY (2.9).
GREENBLATT JA	12/14/05	1.20	REVIEW EXIT FACILITY; TELECONFERENCE(S) WITH J. KIM RE: SAME.
GREENBLATT JA	12/15/05	1.50	WORK ON EXIT FACILITY (1.5).
		5.60	
Total Associate		5.60	
TOTAL TIME		<u>7.60</u>	

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McLeodUSA Incorporated (DIP II)
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Bill Date: 01/31/06
Bill Number: 1093039

NAME	DATE	HOURS	DESCRIPTION
QIU SX	01/03/06	0.20	MONITOR COMPANY WATCHES (0.2).
		0.20	
SAINDON SR	01/05/06	0.20	MONITOR COMPANY WATCHES (0.2).
		0.20	
Total Legal Assistant Specialist		0.40	
TOTAL TIME		<u>0.40</u>	
CLIENT TOTAL		<u>39.80</u>	

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McLeodUSA Incorporated (DIP II)
Tax Matters

Bill Date: 01/16/06
Bill Number: 1091183

Disbursement	Date	Vendor/Employee/Dept.	Amount
Lexis/Nexis	12/15/05	Greenblatt JA	93.03
Lexis/Nexis	12/16/05	Greenblatt JA	158.97
Lexis/Nexis	12/17/05	Greenblatt JA	7.00
Lexis/Nexis	12/21/05	Greenblatt JA	7.00
Lexis/Nexis	12/22/05	Greenblatt JA	7.00
Lexis/Nexis	12/23/05	Greenblatt JA	7.00
Lexis/Nexis	12/30/05	Greenblatt JA	7.00
Lexis/Nexis	12/31/05	Greenblatt JA	7.00
		TOTAL LEXIS/NEXIS	\$294.00
		TOTAL MATTER	\$294.00

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McLeodUSA Incorporated (DIP II)
Tax Matters

Bill Date: 01/31/06
Bill Number: 1093039

Disbursement	Date	Vendor/Employee/Dept.	Amount
Lexis/Nexis	01/03/06	Greenblatt JA	14.00
Lexis/Nexis	01/04/06	Greenblatt JA	7.00
Lexis/Nexis	01/05/06	Greenblatt JA	28.00
Lexis/Nexis	01/06/06	Greenblatt JA	7.00
		TOTAL LEXIS/NEXIS	\$56.00
		TOTAL MATTER	\$56.00