

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

McLeodUSA Incorporated (DIP II)
Regulatory and SEC Matters

Bill Date: 01/16/06
Bill Number: 1091140

NAME	DATE	HOURS	DESCRIPTION
BRESNAHAN AW	10/31/05	1.20	RECEIPT AND REVIEW OF COURTER EMAILS RE: STATE AND FCC REGULATORY APPLICATIONS (0.2); HAAS TELECONFERENCES RE: SAME (0.3); TELECONFERENCES RE: FIRST-DAY HEARING OUTCOMES (0.5); RECEIPT AND REVIEW OF RESPONSES TO TENNESSEE DATA REQUESTS (0.2).
		1.20	
Total Counsel		1.20	
RHOTEN AM	10/31/05	0.80	REVIEW FORWARD-LOOKING STATEMENTS IN DRAFT PRESS RELEASE (0.8).
		0.80	
Total Associate		0.80	
TOTAL TIME		<u>2.00</u>	

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

McLeodUSA Incorporated (DIP II)
Regulatory and SEC Matters

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

NAME	DATE	HOURS	DESCRIPTION
LAVEY WG	11/14/05	1.00	MESSAGES ON FCC ISSUE (1.0).
LAVEY WG	11/15/05	3.00	FCC ISSUES, RESEARCH, MESSAGES (3.0).
		4.00	
Total Partner		4.00	
BRESNAHAN AW	11/01/05	2.60	PREPARATION FOR AND ATTENDANCE AT TELECONFERENCE WITH LOCAL AND FCC COUNSEL RE: STATE AND FCC APPROVALS AND RELATED TELECONFERENCES AND EMAILS (1.7); AIKMAN TELECONFERENCES AND EMAILS RE: INDIANA APPROVALS AND LITIGATION (0.4); TELECONFERENCES RE: AUTOMATIC STAY EFFECT (0.5).
BRESNAHAN AW	11/02/05	0.60	RECEIPT AND REVIEW OF FCC PUBLIC NOTICES AND EMAIL RE: SAME (0.6).
BRESNAHAN AW	11/03/05	1.60	EMAILS RE: FCC APPROVAL ISSUES (0.2); RECEIPT, REVIEW AND MARKUP OF MEMORANDA RE: SECTION 652 AND TELECONFERENCES AND EMAILS RE: SAME (1.4).
BRESNAHAN AW	11/04/05	2.50	RECEIPT, REVIEW AND MARKUP OF REVISED SECTION 652 MEMORANDA AND TELECONFERENCES AND EMAILS RE: SAME (1.6); TELECONFERENCES AND EMAILS RE: STATE REGULATORY APPROVAL REQUIREMENTS AND APPROVALS (0.8); PHILLIPS EMAIL RE: VERMONT STATUS (0.1).
BRESNAHAN AW	11/07/05	1.40	RECEIPT AND REVIEW OF VERMONT STAFF RECOMMENDATION AND EMAILS RE: SAME (0.4); STATE APPROVAL STATUS (1.0).
BRESNAHAN AW	11/09/05	0.90	FCC QUESTIONS AND RESEARCH RE: SAME (0.8); EMAIL RE: FCC APPROVAL PROCESS (0.1).
BRESNAHAN AW	11/10/05	2.80	RECEIPT AND REVIEW OF ARIZONA STAFF DATA REQUESTS AND PREPARATION OF RESPONSES TO SAME (1.1); RECEIPT AND REVIEW OF FCC DIP FORMAL NOTICE AND REVISIONS TO SAME (0.7); EMAIL RE: TENNESSEE PROPOSED ORDER (0.1); RECEIPT AND REVIEW OF NORTH CAROLINA APPROVAL (0.4); RECEIPT AND REVIEW OF REGULATORY APPROVALS MATRIX (0.4); RECEIPT AND REVIEW OF TENNESSEE REGULATORY AUTHORITY AGENDA (0.1).

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BRESNAHAN AW	11/11/05	3.20	REVISIONS TO FCC FORMAL DIP NOTICE (0.3); FURTHER REVISIONS TO ARIZONA DATA REQUEST RESPONSES (0.6); RECEIPT AND REVIEW OF REVISED MATRIX AND STATUS TELECONFERENCE (0.9); RECEIPT AND REVIEW OF TENNESSEE DRAFT PROPOSED ORDER AND REVISIONS TO SAME (1.0); EMAILS RE: TENNESSEE ASSETS (0.4).
BRESNAHAN AW	11/12/05	0.20	EMAIL RE: TENNESSEE ASSETS; EMAIL RE: REGULATORY APPROVALS.
BRESNAHAN AW	11/14/05	1.00	EMAILS RE: FCC QUESTIONS AND CONFERENCE CALL (0.7); RECEIPT AND REVIEW OF LOUISIANA LETTER (0.3).
BRESNAHAN AW	11/15/05	2.90	THOMPSON EMAIL RE: LOUISIANA OPINION (0.1); THOMPSON EMAIL RE: SECTION 652 COMPLIANCE (0.1); THOMPSON TELECONFERENCES RE: SAME (0.3); RESEARCH RE: SECTION 652 (0.7); PREPARATION FOR AND ATTENDANCE AT TELECONFERENCE WITH FCC (1.5); REVIEW OF WEST VIRGINIA APPROVAL (0.2).
BRESNAHAN AW	11/18/05	1.50	RECEIPT AND REVIEW OF REVISED STATE REGULATORY STATUS CHART (0.5); EMAILS RE: PENNSYLVANIA STATUS (0.2); TELECONFERENCES AND EMAILS RE: ARIZONA (0.5); RECEIPT AND REVIEW OF VERMONT APPROVAL (0.3).
BRESNAHAN AW	11/21/05	0.50	EMAILS RE: TENNESSEE APPROVAL (0.5).
BRESNAHAN AW	11/22/05	0.70	RECEIPT AND REVIEW OF ARIZONA PROPOSED ORDER (0.3); EMAILS RE: SAME (0.4).
BRESNAHAN AW	11/23/05	0.80	STATE REGULATORY APPROVAL STATUS CHART (0.8).
BRESNAHAN AW	11/28/05	1.10	RECEIPT AND REVIEW OF TEXAS APPROVAL AND EMAILS RE: SAME (0.4); MINNESOTA SCHEDULING (0.3); RECEIPT AND REVIEW OF MINUTES OF DELAWARE PROCEEDING AND TELECONFERENCES AND EMAILS RE: SAME (0.4).
BRESNAHAN AW	11/29/05	0.30	THOMPSON EMAIL RE: STATE APPROVALS (0.1); EMAILS RE: INDIANA PROCESS (0.2).
BRESNAHAN AW	11/30/05	1.90	REVIEW OF REVISED STATE REGULATORY STATUS CHART AND TELECONFERENCES AND EMAILS RE: SAME (1.0); TELECONFERENCES AND EMAILS RE: ARIZONA APPROVAL (0.8); EMAIL RE: PENNSYLVANIA APPROVAL (0.1).

26.50

Total Counsel

26.50

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MURPHY MM	11/09/05	0.60	ATTENTION TO REGULATORY ISSUES (0.6).
MURPHY MM	11/11/05	2.30	ATTENTION TO TENNESSEE REGULATORY ORDER (2.3).
		2.90	
RHOTEN AM	11/01/05	3.10	DRAFT FORM 8-K RE: DIP (3.1).
RHOTEN AM	11/02/05	0.60	FILE FORM 8-K RE: DIP (0.6).
RHOTEN AM	11/06/05	1.70	REVIEW DRAFT FORM 10-Q (1.7).
RHOTEN AM	11/07/05	0.80	FINALIZED COMMENTS TO DRAFT FORM 10-Q AND PREPARED EXHIBITS FOR FILING (0.8).
RHOTEN AM	11/08/05	1.40	REVIEW AND COMMENTS ON DRAFT EARNINGS RELEASE, INCLUDING WITH RESPECT TO FORWARD-LOOKING COMMENTS (1.4).
RHOTEN AM	11/09/05	1.10	PREPARE AND FILE FORM 8-K RE: EARNINGS RELEASE (1.1).
		8.70	
Total Associate		11.60	
KAPLAN CA	11/02/05	0.70	PREPARE AND PROCESS EDGAR FILING OF 8-K AND EXHIBITS (0.7).
KAPLAN CA	11/09/05	1.50	PREPARE AND PROCESS EDGAR FILING OF 8-K AND EXHIBIT WITH MULTIPLE TABLES (1.5).
		2.20	
REID M	11/01/05	1.00	PREPARE AND PROCESS EDGAR FILING OF NY15325 - EDGARIZING (1.0).
		1.00	
ROSS WE	11/01/05	2.50	PREPARE AND PROCESS EDGAR FILING OF FORM 8-K (2.5).
		2.50	
Total Legal Assistant Support		5.70	
TOTAL TIME		<u>47.80</u>	

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McLeodUSA Incorporated (DIP II)
Regulatory and SEC Matters

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

NAME	DATE	HOURS	DESCRIPTION
LAVEY WG	12/03/05	2.00	REVIEW SBC DOCUMENTS, MESSAGES (2.0).
LAVEY WG	12/05/05	2.50	REVIEW DOCUMENTS; UTILITY ISSUES.
LAVEY WG	12/12/05	0.50	CABLE TELEVISION FRANCHISE ISSUES (0.5).
LAVEY WG	12/13/05	0.60	SBC FILINGS (0.6).
		5.60	
Total Partner		5.60	
BRESNAHAN AW	12/01/05	2.40	TELECONFERENCES AND EMAILS RE: MINNESOTA APPROVAL (0.4); TELECONFERENCES AND EMAILS RE: PENNSYLVANIA APPROVAL (0.2); TELECONFERENCES AND EMAILS RE: ARIZONA CORPORATION COMMISSION APPROVAL (0.3); PREPARATION FOR ARIZONA HEARING (1.5).
BRESNAHAN AW	12/02/05	2.50	PENNSYLVANIA APPROVAL (0.2); RECEIPT AND REVIEW OF OHIO APPROVAL AND EMAILS RE: SAME (0.5); RECEIPT AND REVIEW OF GEORGIA APPROVAL AND EMAIL RE: SAME (0.3); EMAIL RE: CALIFORNIA AND PENNSYLVANIA APPROVALS (0.1); RECEIPT AND REVIEW OF REVISED STATE APPROVALS MATRIX (0.3); CONFERENCE CALL RE: ARIZONA HEARING AND EMAILS RE: SAME (0.6); MEMO RE: STATE APPROVAL STATUS (0.5).
BRESNAHAN AW	12/05/05	1.90	EMAILS RE: FCC APPROVAL (0.2); PREPARATION FOR ARIZONA HEARING (1.5); EMAILS RE: ARIZONA STAFF QUESTION (0.2).
BRESNAHAN AW	12/06/05	9.90	ATTENTION TO REGULATORY ISSUES (6.0); PREPARATION FOR AND ATTENDANCE AT ARIZONA CORPORATION COMMISSION HEARING AND RELATED TELECONFERENCES AND EMAILS (3.5); EMAILS RE: STATE APPROVALS AND REVIEW OF MATRIX (0.4).
BRESNAHAN AW	12/07/05	6.80	ATTENTION TO REGULATORY ISSUES (6.0); EMAILS RE: STATE APPROVALS (0.4); RECEIPT AND REVIEW OF PENNSYLVANIA APPROVAL (0.4).
BRESNAHAN AW	12/08/05	2.00	REVIEW OF STATE ORDERS AND STATUS CHART (2.0).

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BRESNAHAN AW	12/09/05	2.30	INQUIRIES RE: ARIZONA APPROVAL AND ORDER (0.3); RECEIPT AND REVIEW OF ARIZONA ORDER (0.6); RESEARCH RE: OWNERSHIP INFORMATION FOR DC CIRCUIT APPEAL OF FCC ORDER (0.8); APPROVAL STATUS AND ORDERS (0.6).
BRESNAHAN AW	12/12/05	1.60	TELECONFERENCES RE: STATUS OF REGULATORY APPROVALS AND FILINGS AND REVIEW OF SAME (1.6).
BRESNAHAN AW	12/14/05	0.60	STATE AND FEDERAL REGULATORY APPROVALS (0.6).
BRESNAHAN AW	12/15/05	0.60	TELECONFERENCES AND EMAILS RE: CONFIRMATION AS IT RELATES TO FCC APPROVALS (0.6).
BRESNAHAN AW	12/16/05	0.80	RECEIPT AND REVIEW OF CONFIRMATION ORDER (0.8).
BRESNAHAN AW	12/19/05	0.80	RECEIPT AND REVIEW OF NEW YORK STATE ORDER (0.5); SUMMARY OF REGULATORY APPROVALS (0.3).
BRESNAHAN AW	12/20/05	1.10	TELECONFERENCES AND EMAILS RE: FCC APPROVAL (0.4); REVIEW OF FCC RELEASES (0.4); RECEIPT AND REVIEW OF TENNESSEE ORDER (0.3).
BRESNAHAN AW	12/21/05	0.60	TELECONFERENCES AND EMAILS RE: FCC APPROVAL STATUS (0.6).
BRESNAHAN AW	12/22/05	0.20	REVIEW OF FCC PUBLIC NOTICE (0.2).
		34.10	
Total Counsel		34.10	
HANIGAN BP	12/14/05	5.50	DRAFT AND REVISE PRESS RELEASE, FORM 8-K AND RELATED EXHIBITS THERETO (5.5).
HANIGAN BP	12/15/05	3.50	DRAFT AND REVISE 8-K FILING, PRESS RELEASE AND BOARD CORRESPONDENCE; COORDINATE FILING WITH COMPANY AND SEC.
HANIGAN BP	12/16/05	0.40	COORDINATE 8-K FILING WITH COMPANY AND SEC (0.4).
		9.40	
KREBS PE	12/08/05	2.90	REVIEW REGULATORY APPROVALS FOR VARIOUS STATES (1.6); REVISE SUMMARY STATUS CHART RE: REGULATORY APPROVALS (0.8); COORDINATE ASSEMBLING AND SENDING OF BINDER OF REGULATORY MATERIALS TO LENDERS' COUNSEL (0.5).
KREBS PE	12/12/05	0.30	COORDINATE SENDING REGULATORY APPROVALS TO D. JENKINS, COUNSEL FOR FIDELITY (0.3).

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KREBS PE	12/21/05	0.30	REVIEW EMAILS RE: REGULATORY APPROVAL (0.3).
		3.50	
MURPHY MM	12/21/05	0.50	ATTENTION TO FCC APPROVAL PROCESS (0.5).
		0.50	
RHOTEN AM	12/02/05	1.10	REVIEW COMPANY'S SEC REPORTING OBLIGATIONS UPON EMERGENCE FROM BANKRUPTCY (1.1).
		1.10	
Total Associate		14.50	
DASH M	12/15/05	0.50	PREPARE AND PROCESS EDGAR FILING OF 8-K (0.5).
		0.50	
ROSS WE	12/14/05	2.70	PREPARE AND PROCESS EDGAR FILING OF FORM 8-K AND EXHIBITS (2.7).
		2.70	
SCOTT-CLARKE Y	12/16/05	0.70	PREPARE AND PROCESS EDGAR FILING OF FORM 8-K (0.7).
		0.70	
ZABLOCKI P	12/16/05	0.10	PREPARE AND PROCESS EDGAR FILING OF 8-K (0.1).
		0.10	
Total Legal Assistant Support		4.00	
TOTAL TIME		<u>58.20</u>	

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

McLeodUSA Incorporated (DIP II)
Regulatory and SEC Matters

Bill Date: 01/16/06
Bill Number: 1091302

NAME	DATE	HOURS	DESCRIPTION
LAVEY WG	01/06/06	1.80	OPINION LETTER.
		1.80	
Total Partner		1.80	
BRESNAHAN AW	01/03/06	0.80	TELECONFERENCES AND EMAILS RE: EMERGENCE REGULATORY REQUIREMENTS AND FCC GRANT PUBLIC NOTICES (0.8).
BRESNAHAN AW	01/06/06	6.70	EMAILS RE: REGULATORY AND IN-HOUSE OPINION ISSUES AND EMERGENCE; CALLS RE: SAME; REVIEW OF DOCUMENTS RE: SAME.
		7.50	
Total Counsel		7.50	
LAUREL PJ	01/05/06	0.70	PREPARE AND PROCESS EDGAR FILING OF NY15617 - 15-12G (0.7).
		0.70	
RYAN HO	01/06/06	0.50	PREPARE AND PROCESS EDGAR FILING OF FILED NY15617 (0.5).
		0.50	
Total Legal Assistant Support		1.20	
TOTAL TIME		<u>10.50</u>	

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

Disbursement	Date	Vendor/Employee/Dept.	Amount
Telephone Expense	11/23/05	Telecommunications, D	1.00
		TOTAL TELEPHONE EXPENSE	\$1.00
		TOTAL MATTER	\$1.00

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

McLeodUSA Incorporated (DIP II)
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Bill Date: 01/16/06
Bill Number: 1091302

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	01/06/06	Copy Center, D	3.00
		TOTAL IN-HOUSE REPRODUCTION	\$3.00
Wireless - Mobile/Cellular/Pager	11/25/05	Lavey WG	1.00
		TOTAL WIRELESS - MOBILE/CELLULAR/PAGER	\$1.00
		TOTAL MATTER	\$4.00

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

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

Disbursement	Date	Vendor/Employee/Dept.	Amount
Air/Rail Travel - vendor feed	12/06/05	Bresnahan AW	579.00
		TOTAL AIR/RAIL TRAVEL - VENDOR FEED	\$579.00
In-house Reproduction	12/09/05	Copy Center, D	186.70
In-house Reproduction	12/23/05	Copy Center, D	0.30
		TOTAL IN-HOUSE REPRODUCTION	\$187.00
Telephone Expense	12/29/05	Telecommunications, D	0.71
Telephone Expense	12/29/05	Telecommunications, D	2.29
		TOTAL TELEPHONE EXPENSE	\$3.00
Car Service (manual entries)	12/06/05	Apollo Limousine Service, Inc.	70.00
		TOTAL CAR SERVICE (MANUAL ENTRIES)	\$70.00
Out-of-Town Travel	12/06/05	Bresnahan AW	21.97
Out-of-Town Travel	12/07/05	Bresnahan AW	26.97
Out-of-Town Travel	12/07/05	Bresnahan AW	19.98
Out-of-Town Travel	12/07/05	Bresnahan AW	288.08
		TOTAL OUT-OF-TOWN TRAVEL	\$357.00
Messengers/ Courier	12/08/05	Dist Serv/Mail/Page, D	16.66
Messengers/ Courier	12/08/05	Dist Serv/Mail/Page, D	16.67
Messengers/ Courier	12/12/05	Dist Serv/Mail/Page, D	16.67
		TOTAL MESSENGERS/ COURIER	\$50.00
Out-of-Town Meals	12/06/05	Bresnahan AW	5.66
Out-of-Town Meals	12/07/05	Bresnahan AW	72.34
		TOTAL OUT-OF-TOWN MEALS	\$78.00
		TOTAL MATTER	\$1,324.00

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

**McLeodUSA Incorporated (DIP II)
Regulatory and SEC Matters**

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

Disbursement	Date	Vendor/Employee/Dept.	Amount
Wireless - Mobile/Cellular/Pager	12/26/05	Lavey WG	1.00
		TOTAL WIRELESS - MOBILE/CELLULAR/PAGER	\$1.00
		TOTAL MATTER	\$1.00