

SWIDLER BERLIN LLP

FEDERAL IDENTIFICATION
No. 13-2679676

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405 LEXINGTON AVENUE
NEW YORK, NY 10174
TELEPHONE (212) 973-0111
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McLeodUSA Incorporated
McLeodUSA Technology Park
6400 C Street, SW
P.O. Box 3177
Cedar Rapids, IA 52406-3177
Attn: William A. Haas

CLIENT/CASE: 13995.0006

INVOICE DATE: 12/20/05
INVOICE NUMBER: 296293

RE: Policy

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER, 2005

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
10/30/05	Andrew D. Lipman	Follow up on regulatory memorandum.	0.50
10/31/05	Philip J. Macres	Attend FCC open meeting that voted on the SBC/AT&T merger; discuss how and why certain the FCC imposed certain conditions with legal advisors to the Commissioners; prepare and finalize advisory to clients re the FCC and DOJ decisions approving the mergers; discuss conditions imposed on the mergers.	0.80
10/31/05	Patrick Donovan	Advise re FCC merger conditions; prepare memorandum re same.	1.00
10/31/05	Richard M. Rindler	Discuss DOJ sale provisions with A. Lipman; discuss same with W. Quill.	0.10
10/31/05	M. Renee Britt	Facilitate and coordinate viewing of FCC open meeting discussing approval of merger application; obtain news released and Commissioner statements, research and obtain recent submissions in merger Docket 05-65.	0.30
11/01/05	M. Renee Britt	Review Federal Register for publication of DOJ consent decrees and final judgment.	0.10

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CLIENT: 13995
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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
11/01/05	M. Renee Britt	Review Federal Register for publication of DOJ consent decrees and final judgment.	0.10
11/01/05	Philip J. Macres	Address issues associated with conditions the FCC and DOJ imposed on the SBC/AT&T merger.	0.10
11/01/05	Patrick Donovan	Analysis and advise re merger conditions.	0.20
11/02/05	Philip J. Macres	Discuss issues associated with conditions the FCC and DOJ imposed on the SBC/AT&T merger.	0.10
11/02/05	Philip J. Macres	Discuss issues associated with conditions the FCC and DOJ imposed on the Verizon/MCI merger.	0.10
11/03/05	Brett P. Ferencsak	Correspond with B. Haas re new ND registration requirements and FCC discontinuance filing.	0.10
11/04/05	Catherine Wang	Follow up on VoIP issues.	0.30
11/04/05	M. Renee Britt	Daily monitoring of Federal Register for publication of DOJ consent decrees and final judgment.	0.10
11/04/05	Patrick Donovan	Prepare memorandum re DOJ merger divestiture process.	0.10
11/04/05	Patrick Donovan	Prepare comments re Qwest "circuit flipping" petition.	0.40
11/08/05	William B. Wilhelm	Advise client re VoIP E911 advisory and marketing and sales restriction.	0.50
11/11/05	M. Renee Britt	Daily monitoring of federal register for publication of DOJ consent decrees and final judgment.	0.10
11/11/05	Christine Johnson	Monitor FCC Posting orders and monitor Federal Register posting mergers DOJ Consent Decree.	0.20
11/15/05	Patrick Donovan	Prepare comments re Anchorage forbearance.	0.10
11/15/05	Patrick Donovan	Prepare comments re Qwest forbearance.	0.40
11/15/05	Patrick Donovan	Telephone call with W. Courter; research re caller ID rules; prepare comments re Anchorage forbearance; Qwest forbearance.	1.50
11/16/05	Patrick Donovan	Telephone call with W. Haas re wireless carrier charges; research same; telephone call with W. Courter; research re access lines.	1.50
11/16/05	Andrew D. Lipman	McLeod regulatory inquiries.	0.50

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CLIENT: 13995
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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
11/16/05	Catherine Wang	Prepare and revise template for compliance letter on VoIP E911 (.2); revise client certification (.1).	0.30
11/16/05	Scott D. Woods	Teleconference with VoIP working group re E-911 Extension/Waiver Petition; begin drafting Waiver Petition; review E-911 Order (6/3/05); review VoIP working group documents.	0.70
11/17/05	Wendy M. Creeden	Review and respond to correspondence from B. Haas re information needed for VoIP E911 compliance report.	0.50
11/17/05	Catherine Wang	Review template questionnaire for VoIP E911 compliance and waiver/extension of time.	0.30
11/17/05	Paul O. Gagnier	Research in connection with preparation of compliance reports and waiver petitions re VoIP E911; review and revise draft petition; teleconferences and correspondence re same.	0.70
11/17/05	Andrew D. Lipman	Review McLeod inquiry.	0.50
11/18/05	Andrew D. Lipman	Review and comment on McLeod regulatory issues.	0.50
11/18/05	Brett P. Ferenchak	Teleconference and correspond with B. Haas re DSL discontinuance (.2); prepare transmittal letter for FCC application (.4); revise and file FCC application for DSL discontinuance (.4).	1.00
11/18/05	Patrick Donovan	Analysis of released merger orders.	1.00
11/18/05	Christine Johnson	Monitor Federal Register posting of DOJ consent decree re merger; obtain ex partes filed in Docket 05-65 (MCI/Verizon); obtain FCC orders re mergers.	0.20
11/18/05	M. Renee Britt		0.10
11/21/05	Patrick Donovan	Prepare comments re Anchorage forbearance.	0.30
11/21/05	Brett P. Ferenchak	Correspond with B. Haas re DSL discontinuance application (.2); correspond with FCC staff re DSL discontinuance application (.3).	0.50
11/21/05	Patrick Donovan	Prepare comments re Anchorage forbearance.	1.00
11/22/05	Patrick Donovan	Prepare comments re Anchorage forbearance; broadband service; Qwest forbearance.	1.50

SWIDLER BERLIN LLP

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CLIENT: 13995
MATTER: .0006
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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
11/22/05	Jeffrey R. Strenkowski	Draft and edit FCC VoIP E911 compliance report for W. Creeden and R. Blau.	2.50
11/22/05	Wendy M. Creeden	Teleconference with B. Haas re issues related to VoIP E911 compliance report.	0.20
11/22/05	Andrew D. Lipman	Teleconference with FTI; address reorganization; related regulatory issues.	0.70
11/22/05	Patrick Donovan	Prepare comments re Anchorage forbearance.	0.30
11/22/05	Philip J. Macres	Review NY-PSC's decision approving the Verizon/MCI merger.	0.10
11/22/05	Patrick Donovan	Prepare opposition re Verizon broadband reconsideration.	1.00
11/23/05	Patrick Donovan	Prepare comments re Qwest forbearance.	0.40
11/23/05	M. Renee Britt		0.10
11/23/05	Patrick Donovan	Provide update re Omaha; telephone call with FCC staff.	0.20
11/23/05	Patrick Donovan	Prepare comments re Anchorage forbearance; broadband service; Qwest forbearance.	1.00
11/24/05	Patrick Donovan	Prepare comments re Anchorage forbearance; broadband service; Qwest forbearance.	1.50
11/24/05	Paul O. Gagnier	Follow-up re status of VoIP E911 waiver petition and compliance report.	0.20
11/28/05	Andrew D. Lipman	McLeod 911 VoIP issues; follow up.	0.50
11/28/05	Wendy M. Creeden	Teleconferences and correspondence with B. Haas re issues related to VoIP E911 compliance report; review and revise draft of same; finalize and file same with FCC.	1.70
11/28/05	Patrick Donovan	Prepare comments re Anchorage forbearance; broadband service; Qwest forbearance.	1.50
11/28/05	Russell M. Blau	Review and revise FCC 911 compliance report.	0.50
11/28/05	Jeffrey R. Strenkowski	Draft, edit, revise, and file FCC compliance report for R. Blau.	3.00
11/28/05	Christine Johnson	Research and obtain notices filed in Docket 05-75 (MCI/Verizon).	0.10
11/28/05	Patrick Donovan	Prepare comments re Anchorage.	0.30

SWIDLER BERLIN LLP

McLeodUSA Incorporated
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CLIENT: 13995
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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
11/29/05	Patrick Donovan	Prepare comments re Anchorage forbearance.	0.60
11/29/05	Andrew D. Lipman	Address McLeod VoIP issues.	0.50
11/29/05	Wendy M. Creeden	Forward copy of VoIP E911 compliance report to B. Haas.	0.20

SERVICES PERFORMED BY:	RATE	HOURS	AMOUNT
Russell M. Blau	\$530.00	0.50	\$265.00
Paul Gagnier	\$415.00	0.90	\$373.50
Andrew D. Lipman	\$580.00	3.70	\$2,146.00
Richard M. Rindler	\$450.00	0.10	\$45.00
Catherine Wang	\$535.00	0.90	\$481.50
William B. Wilhelm, Jr.	\$425.00	0.50	\$212.50
Patrick Donovan	\$410.00	15.80	\$6,478.00
Wendy M. Creeden	\$330.00	2.60	\$858.00
Brett Ferenchak	\$355.00	1.60	\$568.00
Philip J. Macres	\$355.00	1.20	\$426.00
Jeffrey R. Strenkowski	\$255.00	5.50	\$1,402.50
Scott D. Woods	\$235.00	0.70	\$164.50
M. Renee Britt	\$195.00	0.90	\$175.50
Christine Johnson	\$145.00	0.50	\$72.50
TOTAL HOURS & FEES		35.40	\$13,668.50

OTHER CHARGES	AMOUNT
Photocopy & Printing	67.00
Telephone	2.18
Postage	6.32
Secretarial Services	26.00

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OTHER CHARGES	AMOUNT
Westlaw Legal Research	630.51
Lexis Legal Research	4,821.81
Federal Express	17.99
Ground Transportation	12.00
Outside Photocopying	60.54
Parking	3.18
Legal Notice	171.70
Telephone	2.42
TOTAL OTHER CHARGES	\$5,821.65

CURRENT INVOICE DUE.....\$19,490.15

PREVIOUS BALANCE (Breakdown attached if applicable).....\$8,668.16

TOTAL AMOUNT DUE.....\$28,158.31

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6400 C Street, SW
P.O. Box 3177
Cedar Rapids, IA 52406-3177
Attn: William A. Haas

INVOICE DATE: 12/20/05
INVOICE NUMBER: 296293

OUR REFERENCE: 13995.0006

INVOICE SUMMARY

TOTAL FEES.....\$13,668.50
TOTAL OTHER CHARGES.....\$5,821.65
TOTAL AMOUNT DUE.....\$19,490.15

REMITTANCE INFORMATION:

U.S. Mail:

Swidler Berlin LLP
Attn: Accounting Department
P.O. Box 3766
Washington, DC 20027-3766

U.S. Electronic Funds Transfer:

Name of Bank: Wachovia Bank, N.A. Washington, DC
Account Title: Swidler Berlin LLP
Account No.: 2000024531692
ABA Routing No.: 054001220

International Electronic Funds Transfer:

Name of Bank: Wachovia Bank, N.A. Washington, DC
Account Title: Swidler Berlin LLP
Account No.: 2000024531692
Swift Code: PNBUS33
CHIPS: 0509
ABA Routing No.: 026005092

Please Note Our Reference and Invoice Numbers When Making Payment

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McLeodUSA Technology Park
6400 C Street, SW
P.O. Box 3177
Cedar Rapids, IA 52406-3177
Attn: William A. Haas

INVOICE DATE: 12/20/05
INVOICE NUMBER: 296293

OUR REFERENCE: 13995.0006

PREVIOUS BALANCE BREAKDOWN

Inv. Date	Inv. No.	Invoice Amount	Credits	Balance
11/22/05	295022	\$8,668.16	\$0.00	\$8,668.16
Total		\$8,668.16	\$0.00	\$8,668.16

REMITTANCE INFORMATION:

U.S. Mail:

Swidler Berlin LLP
Attn: Accounting Department
P.O. Box 3766
Washington, DC 20027-3766

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Name of Bank: Wachovia Bank, N.A. Washington, DC
Account Title: Swidler Berlin LLP
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International Electronic Funds Transfer:

Name of Bank: Wachovia Bank, N.A. Washington, DC
Account Title: Swidler Berlin LLP
Account No.: 2000024531692
Swift Code: PNBUS33
CHIPS: 0509
ABA Routing No.: 026005092

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Cedar Rapids, IA 52406-3177
Attn: William A. Haas

CLIENT/CASE: 13995.0024

INVOICE DATE: 12/20/05
INVOICE NUMBER: 296294

RE: Access Charge Litigation

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER, 2005

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
11/01/05	Jonathan S. Frankel	Strategy conference with K. Kirby re Sprint litigation (.1); communications with R. Lipman re same (.1); strategy conferences with A. Goodman re deadlines in Sprint litigation (.1); review Court's scheduling Order and materials filed in bankruptcy proceeding in connection with above (.3).	0.60
11/01/05	Ky E. Kirby	Emails re filing Notices of Bankruptcy in pending matters where appropriate.	0.20
11/02/05	Ky E. Kirby	Review J. Frankel email memorandum describing status of Sprint settlement negotiations, respond with correction that Sprint has no counterclaim in ND Iowa case.	0.20
11/02/05	Anitra D. Goodman	Review notice of suggestion of bankruptcy (.1); review e-mail correspondence re same (.1).	0.20

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CLIENT: 13995
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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
11/02/05	Jonathan S. Frankel	Teleconference with R. Lipman re bankruptcy proceeding and Sprint litigation (.2); review and analyze bankruptcy rules re filing of a suggestion of bankruptcy (.3); review various deadlines in Sprint litigation (.2); strategy conferences with R. Rindler and K. Kirby re above issues (.3); draft, review, edit and finalize correspondence to R. Lipman re above issues (.3); follow-up conference call with R. Lipman re bankruptcy and Sprint litigation (.2); communications with W. Haas re settlement discussions with Sprint (.2); review and analyze summary of access charge litigation from R. Lipman (.2).	2.00
11/02/05	Richard M. Rindler	Review current status of access charge disputes (.3); teleconference with B. Haas re bankruptcy impact and possible settlement (.2); review draft settlement agreement and revise same (2).	2.50
11/03/05	Richard M. Rindler	Review revised draft Sprint settlement agreement (.5); provide comments to B. Haas (.3); telephone call with B. Haas re same (.2).	1.00
11/03/05	Ky E. Kirby	Review and edit draft settlement agreement with Sprint.	0.50
11/04/05	Richard M. Rindler	Review Sprint settlement draft (.2); provide comments (.3).	0.50
11/09/05	Jonathan S. Frankel	Review correspondence from R. Lipman re dispute with SBC over CABS billing and consider strategies for resolving dispute (.4); strategy conferences with R. Rindler re above (.2); review and analyze various follow-up correspondence from T. Spocogee and J. Thompson re dispute (.4).	1.00
11/10/05	Ky E. Kirby	Review draft of settlement agreement with Sprint and edit, email to B. Haas with query re one phrase.	1.00
11/10/05	Richard M. Rindler	Review, revised Sprint settlement agreement (.5); telephone call with B. Haas re: same (.4).	0.90
11/11/05	Ky E. Kirby	Review W. Haas email explaining provision of draft Sprint settlement agreement; edit agreement in light of explanation and send revision to W. Haas.	0.50

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CLIENT: 13995
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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
11/11/05	Jonathan S. Frankel	Review and analyze status of other 8YY litigation cases (.3); strategy conferences with R. Rindler and K. Kirby re above (.2).	0.50
11/14/05	Jonathan S. Frankel	Review and analyze Order from Iowa court denying Sprint's Motion for Leave to Amend to file a counterclaim and consider impact on case going forward (.4); draft, review, edit and finalize correspondence to R. Lipman re above (.2); follow-up communications with R. Lipman re above (.2)	0.80
11/14/05	Ky E. Kirby	Review Order denying Sprint's motion for leave to amend to assert counterclaim, circulate to clients.	0.20
11/14/05	Anitra D. Goodman	Review order denying motion for leave to amend (.1); review e-mail correspondence re same (.1).	0.20
11/14/05	Richard M. Rindler	Review Magistrate order denying Sprint amendments.	0.20
11/15/05	Richard M. Rindler	Note to R. Lipman re Sprint expert for litigation (.2); review scheduling order (.2).	0.40
11/15/05	Anitra D. Goodman	Review e-mail correspondence re SBC Missouri Litigation orders.	0.20
11/15/05	Jonathan S. Frankel	Strategy conference with R. Rindler re expert witnesses for Sprint litigation (.2); review and analyze relevant discovery deadlines (.2); review and analyze relevant local court rules (.3).	0.70
11/16/05	Jonathan S. Frankel	Review correspondence from W. Haas re denial of Sprint's request to add a counterclaim (.1); forward Order to W. Haas (.1).	0.20
11/17/05	Jonathan S. Frankel	Confer with K. Kirby re request from Sprint concerning Motion for Reconsideration of Court's Order Denying Leave to Amend to file a counterclaim (.2); strategy conference with J. Guy, Swidler Bankruptcy Counsel, re above (.2); communications with T. Salmon, Sprint Counsel, re above (.3).	0.70
11/18/05	Jonathan S. Frankel	Conference call with R. Lipman re dispute with Sprint (.2); strategy conferences with R. Rindler, A. Goodman and K. Kirby re above (.2); draft, review, edit and finalize correspondence to R. Lipman re above (.2)	0.60

SWIDLER BERLIN LLP

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CLIENT: 13995
MATTER: .0024
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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
11/18/05	Richard M. Rindler	Consider Sprint request for extension and automatic stay.	0.20
11/21/05	Richard M. Rindler	Consider Sprint discovery issues. (.2)	0.20
11/21/05	Jonathan S. Frankel	Communications with R. Lipman re settlement with Sprint.	0.20
11/22/05	Jonathan S. Frankel	Review and analyze Sprint's Motion for Stay and Limited Discovery (.3); strategy conferences with R. Rindler and K. Kirby re above (.2); communications with R. Lipman re above (.1).	0.60
11/22/05	Anitra D. Goodman	Confer with K. Kirby re motion for reconsideration and for limited discovery(.3); review motion and determine response due date (.2); review e-mail correspondence re same (.1).	0.60
11/22/05	Ky E. Kirby	Review Sprint's motion (and supporting brief, affidavits and exhibits) for extension of discovery and reconsideration; forward to client with email re claims, confer with A. Goodman re preparing response/issues to address/need for affidavit.	1.20
11/22/05	Richard M. Rindler	Telephone call with B. Haas re statute of limitations (.2); research same (1.5) telephone call to B. Haas re: same (.3); review access charge summaries (.3); review Sprint discovery motion (.3); consider reply (.3); telephone call with G. Ball (.2).	3.10
11/23/05	Anitra D. Goodman	Legal research re motion for reconsideration issues.	0.70
11/28/05	Anitra D. Goodman	Review motion to extend discovery and for reconsideration; calculate response date for opposition.	0.20
11/28/05	Jonathan S. Frankel	Strategy conference with K. Kirby re Sprint litigation and opposition to Sprint's Motion for Limited Discovery (.2); review and analyze Sprint's motion, memorandum and affidavits (.6).	0.80
11/29/05	Richard M. Rindler	Review R. Lipman e-mail re Sprint discovery.	0.20
11/29/05	Ky E. Kirby	Review R. Lipman email re claims in affidavits filed with Sprint motion to extend discovery and for recon on counterclaim.	0.20

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McLeodUSA Incorporated
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 Page 5

CLIENT: 13995
 MATTER: .0024
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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
11/30/05	Jonathan S. Frankel	Review Court Order re Hearing on Sprint's Motion for Limited Discovery (.1); strategy conferences with K. Kirby and R. Rindler re above (.3); communications with client and local counsel re above (.3); review and analyze draft opposition to Sprint's motion (.3); communications with A. Goodman re Opposition (.2); communications with local counsel A. Fredrigell re December 8 hearing (.2); communications with Iowa Federal Court re above (.2).	1.60

SERVICES PERFORMED BY:	RATE	HOURS	AMOUNT
Ky E. Kirby	\$535.00	4.00	\$2,140.00
Richard M. Rindler	\$450.00	9.20	\$4,140.00
Jonathan S. Frankel	\$375.00	10.30	\$3,862.50
Anitra D. Goodman	\$255.00	2.10	\$535.50
TOTAL HOURS & FEES		25.60	\$10,678.00

OTHER CHARGES	AMOUNT
Photocopy & Printing	31.60
Telephone	0.17
Travel	(338.40)
TOTAL OTHER CHARGES	(\$306.63)

CURRENT INVOICE DUE.....\$10,371.37

PREVIOUS BALANCE (Breakdown attached if applicable).....\$2,541.27

TOTAL AMOUNT DUE.....\$12,912.64

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OUR REFERENCE: 13995.0024

INVOICE SUMMARY

TOTAL FEES..... \$10,678.00
TOTAL OTHER CHARGES (\$306.63)
TOTAL AMOUNT DUE \$10,371.37

REMITTANCE INFORMATION:

U.S. Mail:

Swidler Berlin LLP
Attn: Accounting Department
P.O. Box 3766
Washington, DC 20027-3766

U.S. Electronic Funds Transfer:

Name of Bank: Wachovia Bank, N.A. Washington, DC
Account Title: Swidler Berlin LLP
Account No.: 2000024531692
ABA Routing No.: 054001220

International Electronic Funds Transfer:

Name of Bank: Wachovia Bank, N.A. Washington, DC
Account Title: Swidler Berlin LLP
Account No.: 2000024531692
Swift Code: PNBPU533
CHIPS: 0509
ABA Routing No.: 026005092

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Attn: William A. Haas

INVOICE DATE: 12/20/05
INVOICE NUMBER: 296294

OUR REFERENCE: 13995.0024

PREVIOUS BALANCE BREAKDOWN

Inv. Date	Inv. No.	Invoice Amount	Credits	Balance
11/22/05	295019	\$2,541.27	\$0.00	\$2,541.27
Total		\$2,541.27	\$0.00	\$2,541.27

REMITTANCE INFORMATION:

U.S. Mail:

Swidler Berlin LLP
Attn: Accounting Department
P.O. Box 3766
Washington, DC 20027-3766

U.S. Electronic Funds Transfer:

Name of Bank: Wachovia Bank, N.A. Washington, DC
Account Title: Swidler Berlin LLP
Account No.: 2000024531692
ABA Routing No.: 054001220

International Electronic Funds Transfer:

Name of Bank: Wachovia Bank, N.A. Washington, DC
Account Title: Swidler Berlin LLP
Account No.: 2000024531692
Swift Code: PNBPU333
CHIPS: 0509
ABA Routing No.: 026005092

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6400 C Street, SW
P.O. Box 3177
Cedar Rapids, IA 52406-3177
Attn: William A. Haas

CLIENT/CASE: 13995.0025

INVOICE DATE: 12/20/05
INVOICE NUMBER: 296295

RE: SBC v. Global Crossing

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER, 2005

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
11/01/05	Jonathan S. Frankel	Strategy conferences with K. Kirby and R. Rindler re filing a Suggestion of Bankruptcy in SBC case in Missouri (.2); review and analyze local court rules for Missouri federal court on filing a Suggestion of Bankruptcy (.3); communications with T. Rosenfeld and P. Puricelli, local counsel in Missouri case re above (.2); conferences with R. Case, local counsel, re filing of Suggestion of Bankruptcy (.2); review and analyze client's bankruptcy docket (.1).	1.00
11/02/05	Jonathan S. Frankel	Review and analyze filing by SBC re XO (.3); communications with client re above filing (.2); review local court rules re filing of a suggestion of bankruptcy (.3); strategy conference with R. Rindler and K. Kirby re above issues (.2); separate strategy conferences with T. Rosenfeld and R. Case, local counsel with Stone Leyton re filing of a suggestion of bankruptcy (.4); follow-up teleconference with R. Lipman re above (.2).	1.60
11/02/05	Richard M. Rindler	Report on SBC settlement status (.2); review SBC notice of dismissal of XO (.2).	0.40

SWIDLER BERLIN LLP

McLeodUSA Incorporated
 12/20/05
 Page 2

CLIENT: 13995
 MATTER: .0025
 INVOICE: 296295

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
11/03/05	Richard M. Rindler	Telephone call with S. Benz, SBC counsel, re settlement discussion(.2); report to R. Lipman re same (.2); telephone call from S. Benz re proposal for settlement approach (.2); report same to R. Lipman (.1); review response from R. Lipman (.1); note to S. Benz re same (.2); review and analyze INS v. Qwest decision (1.6).	2.60
11/03/05	Jonathan S. Frankel	Draft, review, edit and finalize Suggestion of Bankruptcy for SBC Missouri litigation (.5); communications with T. Rosenfeld, local counsel, re filing of Suggestion of Bankruptcy (.2).	0.70
11/04/05	Richard M. Rindler	Telephone call with S. Benz re SBC settlement process (.2); report to R. Lipman (.2).	0.40
11/10/05	Jonathan S. Frankel	Communications with J. Thompson, R. Rindler and R. Lipman re disputes with SBC (.2); strategy conference with R. Rindler re above (.1).	0.30
11/14/05	Jonathan S. Frankel	Communications with J. Thompson, R. Lipman and R. Rindler re settling disputes with SBC (.2); review and analyze multiple correspondence re above (.2).	0.40
11/14/05	Richard M. Rindler	E-mail to R. Lipman re SBC settlement proposal (.2); review response and prepare for call (.4); telephone call with S. Benz re settlement (.3); e-mail to R. Lipman (.1); review responses (.2).	1.10
11/15/05	Jonathan S. Frankel	Review and analyze Orders from Court concerning McLeodUSA stay and dismissal of XO defendants (.3); draft, review, edit and finalize correspondence to R. Lipman re above (.2); follow-up communications with R. Lipman (.2); strategy conferences with K. Kirby and R. Rindler re negotiating a settlement with SBC (.2).	0.90
11/29/05	Jonathan S. Frankel	Strategy conferences with R. Rindler re settlement of dispute with SBC.	0.30

SERVICES PERFORMED BY:	RATE	HOURS	AMOUNT
Richard M. Rindler	\$450.00	4.50	\$2,025.00
Jonathan S. Frankel	\$375.00	5.20	\$1,950.00

SWIDLER BERLIN LLP

McLeodUSA Incorporated
12/20/05
Page 3

CLIENT: 13995
MATTER: .0025
INVOICE: 296295

SERVICES PERFORMED BY:	RATE	HOURS	AMOUNT
TOTAL HOURS & FEES		9.70	\$3,975.00

OTHER CHARGES	AMOUNT
TOTAL OTHER CHARGES	\$0.00

CURRENT INVOICE DUE.....\$3,975.00

PREVIOUS BALANCE (Breakdown attached if applicable).....\$0.00

TOTAL AMOUNT DUE.....\$3,975.00

SWIDLER BERLIN LLP

FEDERAL IDENTIFICATION
No. 13-2679676

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3000 K STREET, NW, SUITE 300
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McLeodUSA Incorporated
McLeodUSA Technology Park
6400 C Street, SW
P.O. Box 3177
Cedar Rapids, IA 52406-3177
Attn: William A. Haas

INVOICE DATE: 12/20/05
INVOICE NUMBER: 296295

OUR REFERENCE: 13995.0025

INVOICE SUMMARY

TOTAL FEES.....\$3,975.00
TOTAL OTHER CHARGES.....\$0.00
TOTAL AMOUNT DUE.....\$3,975.00

REMITTANCE INFORMATION:

U.S. Mail:

Swidler Berlin LLP
Attn: Accounting Department
P.O. Box 3766
Washington, DC 20027-3766

U.S. Electronic Funds Transfer:

Name of Bank: Wachovia Bank, N.A. Washington, DC
Account Title: Swidler Berlin LLP
Account No.: 2000024531692
ABA Routing No.: 054001220

International Electronic Funds Transfer:

Name of Bank: Wachovia Bank, N.A. Washington, DC
Account Title: Swidler Berlin LLP
Account No.: 2000024531692
Swift Code: PNBPU33
CHIPS: 0509
ABA Routing No.: 026005092

Please Note Our Reference and Invoice Numbers When Making Payment

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Cedar Rapids, IA 52406-3177
Attn: William A. Haas

CLIENT/CASE: 13995.2004

INVOICE DATE: 12/20/05
INVOICE NUMBER: 296306

RE: FCC/TRO General

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER, 2005

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
11/03/05	Patrick Donovan	Telephone call with W. Haas re EELs, TRRO.	0.20
11/04/05	Joshua M. Bobeck	Review Texas Verizon TRO Amendment Arbitration Procedural Schedule.	0.20
11/08/05	Paul B. Hudson	Consider impact of AT&T merger conditions on TRO arbitrations	0.50
11/09/05	Paul B. Hudson	Coordinate with SBC re procedural requirements in Indiana TRO arbitration	0.20
11/14/05	Philip J. Macres	Review OH PUC's decision in the SBC-OH TRO and TRRO arbitration proceeding.	0.10
11/15/05	Philip J. Macres	Review and edit CLEC proposed order prepared in the SBC-IN TRO and TRRO arbitration proceeding.	0.20
11/18/05	Philip J. Macres	Participate on teleconference re the OH TRO and TRRO arbitration proceeding and preparation of the conforming amendment that reflects the OH PUC's arbitration order; review various e-mails from parties re same.	0.20
11/21/05	Philip J. Macres	Review e-mails from parties re the SBC-OH TRO and TRRO arbitration proceeding.	0.10

SWIDLER BERLIN LLP

McLeodUSA Incorporated
 12/20/05
 Page 2

CLIENT: 13995
 MATTER: 2004
 INVOICE: 296306

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
11/28/05	Philip J. Macres	Review e-mail from SBC-OH re the conforming amendment; review conforming amendment.	0.10
11/29/05	Joshua M. Bobeck	Review Verizon filings in Docket 29451 Texas change of law arbitration.	1.00

SERVICES PERFORMED BY:	RATE	HOURS	AMOUNT
Patrick Donovan	\$410.00	0.20	\$82.00
Joshua M. Bobeck	\$385.00	1.20	\$462.00
Paul Hudson	\$375.00	0.70	\$262.50
Philip J. Macres	\$355.00	0.70	\$248.50
TOTAL HOURS & FEES		2.80	\$1,055.00

OTHER CHARGES	AMOUNT
TOTAL OTHER CHARGES	\$0.00

CURRENT INVOICE DUE.....\$1,055.00

PREVIOUS BALANCE (Breakdown attached if applicable).....\$6,779.17

TOTAL AMOUNT DUE.....\$7,834.17

SWIDLER BERLIN LLP

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P.O. Box 3177
Cedar Rapids, IA 52406-3177
Attn: William A. Haas

INVOICE DATE: 12/20/05
INVOICE NUMBER: 296306

OUR REFERENCE: 13995.2004

INVOICE SUMMARY

TOTAL FEES.....\$1,055.00
TOTAL OTHER CHARGES.....\$0.00
TOTAL AMOUNT DUE\$1,055.00

REMITTANCE INFORMATION:

U.S. Mail:

Swidler Berlin LLP
Attn: Accounting Department
P.O. Box 3766
Washington, DC 20027-3766

U.S. Electronic Funds Transfer:

Name of Bank: Wachovia Bank, N.A. Washington, DC
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ABA Routing No.: 054001220

International Electronic Funds Transfer:

Name of Bank: Wachovia Bank, N.A. Washington, DC
Account Title: Swidler Berlin LLP
Account No.: 2000024531692
Swift Code: PNBPLUS33
CHIPS: 0509
ABA Routing No.: 026005092

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INVOICE DATE: 12/20/05
INVOICE NUMBER: 296306

OUR REFERENCE: 13995.2004

PREVIOUS BALANCE BREAKDOWN

Inv. Date	Inv. No.	Invoice Amount	Credits	Balance
11/22/05	295023	\$6,779.17	\$0.00	\$6,779.17
Total		\$6,779.17	\$0.00	\$6,779.17

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ABA Routing No.: 026005092

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P.O. Box 3177
Cedar Rapids, IA 52406-3177
Attn: William A. Haas

CLIENT/CASE: 13995.0005

INVOICE DATE: 01/25/06
INVOICE NUMBER: 297758

RE: Corporate

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY, 2006

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/01/05	Eliot J. Greenwald	Follow-up on FCC processing issues for application to emerge from bankruptcy.	0.10
12/01/05	Brian M. McDermott	Revise surrender letter for CapRock certificate.	0.50
12/01/05	Danielle C. Burt	Check PA PUC agenda decisions.	0.20
12/01/05	Jean L. Kiddoo	Research and advise re operator services obligations at aggregator locations (hotels) (.4); review state approvals and related correspondence (.3).	0.70
12/02/05	Jean L. Kiddoo	Review state approvals, related correspondence (.4); review and revise status chart (.3).	0.70
12/02/05	Richard M. Rindler	Confer with J. Frankel re Qwest document request re wireless claims (.2); review document request (.3); meeting re response to request (.2); review documents (.4).	1.10
12/02/05	Danielle C. Burt	Prepare and file FCC notice letter re surrender of CapRock 214 license (.5), call PA PUC staff for information on when order will be released (.2).	0.70

McLeodUSA Incorporated
01/25/06
Page 2

CLIENT: 13995
MATTER: .0005
INVOICE: 297758

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/02/05	Brian M. McDermott	Update status of state filings and update matrix (1.4); conference with staff re CapRock surrender (.4).	1.80
12/05/05	Brian M. McDermott	Update state filing matrix.	0.40
12/05/05	Jean L. Kiddoo	Correspondence with M. Patten re AZ CC questions and advise re responses.	0.60
12/06/05	Jean L. Kiddoo	Review state approvals and related correspondence (.4); prepare summary of regulatory status (.3).	0.70
12/06/05	Andrew D. Lipman	Teleconference re McLeod reorganization.	0.70
12/06/05	Brian M. McDermott	Compile restructuring approvals for bank disclosure.	0.90
12/06/05	Danielle C. Burt	Check PA PUC website for copy of approval order.	0.30
12/07/05	Danielle C. Burt	Prepare electronic document of all state and federal approvals (4.2) and email copy of PA approval (.3).	4.50
12/07/05	Brian M. McDermott	Compile approval materials for closing binder.	0.80
12/07/05	Andrew D. Lipman	Address McLeod reorganization issues.	0.50
12/07/05	Jean L. Kiddoo	Review state approval and related correspondence.	0.30
12/08/05	Jean L. Kiddoo	Correspondence and telephone call with A. Bresnahan re FCC approval.	0.40
12/08/05	M. Renee Britt	Follow-up call to Reno Gazette re payment for publication of NV notice.	0.10
12/09/05	Jean L. Kiddoo	Review and research B. Haas question re wireless licenses (1.1); prepare ownership disclosure for federal court filings and correspondence with A. Bresnahan re same (.9); telephone call with F. Perlman re SBC objections, request for deposit and research re same (3.3); review state order (.2).	5.50
12/09/05	Andrew D. Lipman	Review and follow up on cable, reorganization issues.	0.50
12/09/05	Eliot J. Greenwald	Review LMDS licenses for frequency assignments.	0.30
12/09/05	Danielle C. Burt	Review LDMS license frequencies (1.1) and send public notice of surrender of CapRock 214 authority to B. McDermott (.2).	1.30
12/10/05	Andrew D. Lipman	Follow up on re-organization/restructure issues.	0.70

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/12/05	Brian M. McDermott	Update state and FCC matrix for status of restructuring filings.	1.20
12/12/05	Danielle C. Burt	Contact agency to set up Internet connection for NY PSC agenda scheduled for December 14.	0.40
12/12/05	Jean L. Kiddoo	Review correspondence and revise draft disclosure statement for federal court filing.	0.50
12/12/05	Andrew D. Lipman	Teleconference re McLeod reorganization issues(.4); teleconference with FTI (.3); answer inquiries(.3).	1.00
12/13/05	M. Renee Britt	Follow-up with Tanna of the Reno Gazette re payment for publication of NV notice.	0.20
12/13/05	Jean L. Kiddoo	Follow up with J. Thompson and F. Perlman re SBC issue and research re same.	2.80
12/13/05	Brian M. McDermott	Teleconference with FCC re timing of restructuring transaction.	0.20
12/14/05	Danielle C. Burt	Listen to NY PSC agenda meeting for approval.	0.40
12/14/05	Jean L. Kiddoo	Telephone call with FCC Wireline Bureau re issuance of order approving transfer and follow up with M. Murphy (Skadden) re same (.9); telephone call with B. Haas re SBC deposit issue and follow up correspondence re same (.8); review state approval (.2).	1.90
12/14/05	Brian M. McDermott	Teleconference with FCC staff re Bankruptcy Court approval and timing of FCC approval (.5); attention to NY approval and revise matrix (.3).	0.80
12/14/05	Eliot J. Greenwald	Check on status of LMDS assignment application.	0.10
12/15/05	Eliot J. Greenwald	Conference with Linda Ray re FCC process for granting wireless applications from DIP to restructured McLeod.	0.20
12/15/05	Jean L. Kiddoo	Review status of bankruptcy court order and note and telephone calls with Skadden, various FCC staff re same.	1.60
12/15/05	Brian M. McDermott	Teleconference with FCC re timing of approvals (.5); update filings tracking matrix (.8).	1.30
12/16/05	Danielle C. Burt	Calls with M. Murphy re providing court order approving reorganization plan to the FCC.	0.40

McLeodUSA Incorporated
01/25/06
Page 4

CLIENT: 13995
MATTER: .0005
INVOICE: 297758

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/16/05	Brian M. McDermott	Confer re Bankruptcy Court Order (.5); transmit same to FCC (.2); review NY approval (.3).	1.00
12/16/05	Jean L. Kiddoo	Follow up with FCC re confirmation order, approvals.	0.90
12/16/05	Andrew D. Lipman	McLeod restructuring issues.	0.50
12/19/05	Richard M. Rindler	Review confirmation order and first day orders (.5) telephone call to B. Haas re SBC and Qwest settlement (.3); review SBC settlement (.2).	1.00
12/19/05	Jean L. Kiddoo	Telephone call with L. Ray (FCC) re wireless licenses, approval status and follow up with client re same (.7); review state approval (.2).	0.90
12/19/05	Brian M. McDermott	Update status of FCC approvals.	0.30
12/20/05	Danielle C. Burt	Send copy of FCC domestic public notice to client (.4), discuss wireless and international approval timeframe with J. Kiddoo (.2), and email client re international and wireless approvals (.4).	0.80
12/20/05	Andrew D. Lipman	Follow up on McLeod bankruptcy issues (.3); confer with R. Rindler (.2).	0.50
12/20/05	Andrew D. Lipman	Follow up on McLeod bankruptcy issues; confer with R. Rindler.	0.50
12/20/05	Jean L. Kiddoo	Review FCC, state approvals, status and correspondence re same.	0.40
12/20/05	Eliot J. Greenwald	Follow-up on status of FCC processing of wireless applications to emerge from DIP.	0.20
12/21/05	Jean L. Kiddoo	Telephone call with L. Ray (FCC) re wireless applications, status of grant and advise re same (.6); telephone call with M. Murphy re schedule for closing (.3); follow up with FCC re wireless licenses, domestic approval (.9); send print out of FCC wireless approval to Skadden and client (.3); review state approval (.1).	2.20
12/21/05	Andrew D. Lipman	Teleconference with R. Lipman (.2); answer McLeod issues (.3); review reorganization issues (.2).	0.70
12/21/05	Danielle C. Burt	Update status chart.	1.50
12/21/05	Brian M. McDermott	Review correspondence re FCC approvals.	0.30

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/21/05	Eliot J. Greenwald	Memorandum to and conference with Linda Ray re status of LMDS assignment application and follow-up.	0.70
12/22/05	Brian M. McDermott	Review FCC international order.	0.10
12/22/05	Andrew D. Lipman	Review and address reorganization issues (.3); teleconference with R. Lipman (.2).	0.50
12/22/05	Danielle C. Burt	Email copy of FCC public notice re international application approval to client.	0.30
12/22/05	Jean L. Kiddoo	Review FCC approval.	0.20
12/22/05	M. Renee Britt	Research and obtain Reorganization confirmation Order (.1); obtain notice confirming grant of international transfer application (.1).	0.20
12/23/05	Andrew D. Lipman	Follow up on McLeod reorganization issues (.2); teleconference with R. Lipman (.1); confer with R. Rindler (.2).	0.50
12/29/05	Andrew D. Lipman	Teleconference re McLeod reorganization issues (.2); McLeod filings (.1); teleconference with R. Lipman (.2).	0.50
01/03/06	M. Renee Britt	Confirm entry date of confirmation Order for determining deadline for final fee applications.	0.10
01/03/06	Andrew D. Lipman	Follow up on McLeod inquiry, reorganization issues.	0.50
01/03/06	Eliot J. Greenwald	Review public notice on grant of LMDS assignment application and follow-up.	0.20
01/03/06	Jean L. Kiddoo	Review closing materials and respond to status inquiries.	1.20
01/04/06	Jean L. Kiddoo	Correspondence with J. Thompson, A. Bresnahan re schedule for emergence, post closing consummation notices to FCC and state PUCs.	0.20
01/04/06	Richard M. Rindler	Search for authorization data.	0.30
01/04/06	M. Renee Britt	Review invoices in preparation for drafting final fee application.	0.10
01/04/06	Danielle C. Burt	Prepare chart of company's state authorizations.	2.50
01/04/06	Brian M. McDermott	Compile Restructuring and state certification materials for advice letter exhibit.	2.00
01/04/06	Andrew D. Lipman	Review and comment on McLeod/R. Holland issues.	0.50

McLeodUSA Incorporated
01/25/06
Page 6

CLIENT: 13995
MATTER: .0005
INVOICE: 297758

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
01/05/06	Andrew D. Lipman	Discuss McLeod's restructuring issues.	0.50
01/05/06	Danielle C. Burt	Revise chart of company's state authorizations to add FCC 214 authority.	0.30
01/05/06	Eliot J. Greenwald	Update FCC authorization chart and follow-up.	0.50
01/06/06	Richard M. Rindler	Telephone call with A. Bresnahan re existing financing opinion letter (.3); work on draft (2.0); telephone call with A. Bresnahan (.2); telephone call with Bresnahan and Thompson (.3).	2.80
01/06/06	Jean L. Kiddoo	Review issues for legal opinion and officer's certificate for exit financing and memorandum to A. Bresnahan and M. Murphy re same (1.2); review form of opinion provided by JP Morgan and review license list for same (.7).	1.90
01/07/06	Andrew D. Lipman	McLeod reorganization; follow up on inquiries.	0.50

SERVICES PERFORMED BY:	RATE	HOURS	AMOUNT
Jean L. Kiddoo	\$580.00	3.30	\$1,914.00
Jean L. Kiddoo	\$540.00	20.30	\$10,962.00
Andrew D. Lipman	\$620.00	2.00	\$1,240.00
Andrew D. Lipman	\$580.00	7.10	\$4,118.00
Richard M. Rindler	\$480.00	3.10	\$1,488.00
Richard M. Rindler	\$450.00	2.10	\$945.00
Eliot J. Greenwald	\$440.00	0.70	\$308.00
Eliot J. Greenwald	\$410.00	1.60	\$656.00
Danielle C. Burt	\$295.00	2.80	\$826.00
Danielle C. Burt	\$255.00	10.80	\$2,754.00
Brian M. McDermott	\$400.00	2.00	\$800.00
Brian M. McDermott	\$355.00	9.60	\$3,408.00
M. Renee Britt	\$210.00	0.20	\$42.00

SWIDLER BERLIN LLP

McLeodUSA Incorporated
 01/25/06
 Page 7

CLIENT: 13995
 MATTER: .0005
 INVOICE: 297758

SERVICES PERFORMED BY:	RATE	HOURS	AMOUNT
M. Renee Britt	\$195.00	0.50	\$97.50
TOTAL HOURS & FEES		66.10	\$29,558.50

OTHER CHARGES	AMOUNT
Photocopy & Printing	1.40
Telephone	0.89
Calling Card Charges	3.61
Delivery Service	31.72
Federal Express	66.06
Legal Notice	0.00
TOTAL OTHER CHARGES	\$103.68

CURRENT INVOICE DUE.....\$29,662.18

PREVIOUS BALANCE (Breakdown attached if applicable).....\$0.00

TOTAL AMOUNT DUE.....\$29,662.18

SWIDLER BERLIN LLP

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McLeodUSA Incorporated
McLeodUSA Technology Park
6400 C Street, SW
P.O. Box 3177
Cedar Rapids, IA 52406-3177
Attn: William A. Haas

OUR REFERENCE: 13995.0005

INVOICE DATE: 01/25/06
INVOICE NUMBER: 297758

INVOICE SUMMARY

TOTAL FEES.....	\$29,558.50
TOTAL OTHER CHARGES.....	\$103.68
TOTAL AMOUNT DUE	\$29,662.18

REMITTANCE INFORMATION:

U.S. Mail:

Swidler Berlin LLP
Attn: Accounting Department
P.O. Box 3766
Washington, DC 20027-3766

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CIIIPS: 0509
ABA Routing No.: 026005092

Please Note Our Reference and Invoice Numbers When Making Payment

SWIDLER BERLIN LLP

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NO. 13-2679676

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McLeodUSA Incorporated
McLeodUSA Technology Park
6400 C Street, SW
P.O. Box 3177
Cedar Rapids, IA 52406-3177
Attn: William A. Haas

CLIENT/CASE: 13995.0006

INVOICE DATE: 01/25/06
INVOICE NUMBER: 297759

RE: Policy

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY, 2006

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
11/10/05	Paul B. Hudson	OII TRO Arbitration Brief.	0.13
12/01/05	Patrick Donovan	Research re operator services question; telephone call with W. Haas.	0.70
12/01/05	Philip J. Macres	Address issues associated with the preparation of the conforming amendment associated with the OH TRO and TRRO arbitration proceeding.	0.31
12/02/05	Richard M. Rindler	Review Notice re Omaha/Qwest forbearance petition.	0.20
12/02/05	Christine Johnson	Research and obtain FCC Public Notice re Verizon Petition Title 1 Broadband Order.	0.17
12/03/05	Andrew D. Lipman	Review and comment on Omaha order; client issues.	1.00
12/04/05	Philip J. Macres	Follow-up re filing a request for rehearing of the OH PUC's TRO and TRRO arbitration order; analyze various aspects of decision.	1.00
12/05/05	Philip J. Macres	Follow-up re requesting rehearing of the OH PUC's decision in the OH TRO and TRRO arbitration proceeding.	0.70

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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/05/05	Richard M. Rindler	Telephone call with R. Lipman re local counsel for Pathnet Bankruptcy (.2); review McLeod pleading re same (.1).	0.30
12/05/05	Patrick Donovan	Prepare/send memorandum re Omaha.	7.50
12/06/05	Patrick Donovan	Advise re Omaha order.	7.00
12/06/05	Philip J. Macres	Teleconference re OH TRO and TRRO Amendment that conforms to the OH PUC's TRO and TRRO arbitration decision.	0.06
12/07/05	Philip J. Macres	Teleconference re OH amendment that conforms to the OH PUC's TRO and TRRO arbitration decision; review changes proposed by parties and adopted by SBC.	0.20
12/07/05	Patrick Donovan	Prepare opposition to Verizon reconsideration petition.	0.33
12/07/05	Joshua M. Bobeck	Teleconference with CLEC attorneys re strategy for appeal of FCC Omaha forbearance order.	0.20
12/07/05	Patrick Donovan	Prepare appeal of wireline broadband order.	0.33
12/08/05	Patrick Donovan	Prepare appeal of wireline broadband order.	0.33
12/08/05	Patrick Donovan	Prepare opposition to Verizon reconsideration petition.	0.33
12/08/05	Patrick Donovan	Telephone call with W. Courter re slamming, research.	0.50
12/09/05	Catherine Wang	Review FCC spectrum license information; brief consult with D. Burt re same.	0.50
12/09/05	Philip J. Macres	Review SBC-OH's Petition for Rehearing of the OH PUC's TRO and TRRO Arbitration Order.	0.19
12/09/05	Patrick Donovan	Prepare notice of appeal/wireline broadband rules.	0.19
12/12/05	Patrick Donovan	Prepare petition for review re wireline broadband order.	0.04
12/12/05	Philip J. Macres	Prepare Reply to SBC-Ohio's Application for Rehearing of the OH PUC's Arbitration Order.	1.06
12/13/05	Philip J. Macres	Draft reply to SBC-OH's Petition for Rehearing of the OH PUC's Arbitration Order.	0.38
12/13/05	Patrick Donovan	Prepare petition for review of wireline broadband order.	1.00
12/14/05	Christine Johnson	Research and obtain Federal Register posting re Verizon and Arizona Corp. petitions.	0.17

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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/14/05	Joshua M. Bobeck	Review draft petition for review of FCC wireline broadband classification order.	0.08
12/14/05	Philip J. Macres	Revise draft opposition to SBC-OH Application for Rehearing of the OH PUC's TRO and TRRO Arbitration Order.	0.38
12/14/05	Brett P. Ferenchak	Review FCC Public Notice re discontinuance and correspond with B. Haas re same.	0.30
12/15/05	Philip J. Macres	Revise draft opposition to SBC-OH Application for Rehearing of the OH PUC's TRO and TRRO Arbitration Order.	0.13
12/15/05	Patrick Donovan	Prepare petition for review of wireline broadband order.	1.00
12/16/05	Patrick Donovan	Prepare/file petition for review.	1.00
12/16/05	Wendy M. Creeden	Review FCC releases for announcement of 1Q 2006 USF contribution factors; prepare summary of same; forward same to client.	0.20
12/16/05	Patrick Donovan	Respond to question re Commissioners.	0.20
12/19/05	Patrick Donovan	Prepare corporate disclosure statement; telephone call with W. Haas.	0.30
12/19/05	Andrew D. Lipman	Review and comment on Qwest issues.	0.50
12/19/05	Philip J. Macres	Review Opposition to SBC-OH's Motion for Rehearing; teleconference re same.	0.13
12/20/05	Patrick Donovan	Prepare opposition to Verizon broadband reconsideration.	0.50
12/21/05	Patrick Donovan	Prepare opposition to Verizon broadband reconsideration petition.	0.67
12/21/05	Douglas D. Orvis, II	Confer with D. Burt re CA Advice Letter process.	0.20
12/21/05	Patrick Donovan	Respond to question re fiber-based collocations.	0.50
12/22/05	Patrick Donovan	Prepare draft opposition to Verizon broadband reconsideration petition.	0.37
12/22/05	Richard M. Rindler	Review and comment on draft.	0.20
12/22/05	Joshua M. Bobeck	Review and revise draft opposition to Verizon broadband reconsideration petition.	0.17
12/23/05	Richard M. Rindler	Review draft comments.	0.17

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/23/05	Patrick Donovan	Prepare/send draft opposition to Verizon broadband reconsideration petition.	1.00
12/27/05	Patrick Donovan	Prepare Anchorage comments.	2.00
12/27/05	Christine Johnson	Research and obtain ex partes filed in Docket 01-337 (Regulatory Framework ILEC Broadband Services).	0.08
12/27/05	Patrick Donovan	Prepare Omaha notice of appeal.	2.00
12/27/05	Scott D. Woods	Draft comments re Qwest Int'l Petition for Forbearance (from FCC's Circuit Conversion Rules).	0.65
12/27/05	Patrick Donovan	Prepare comments for Qwest forbearance.	0.40
12/28/05	Scott D. Woods	Draft Comments opposing Qwest Petition for Forbearance from FCC's Circuit Conversion Rules.	0.60
12/28/05	Patrick Donovan	Prepare/file Omaha appeal.	1.50
12/28/05	John P. Fries	Conduct ongoing monitoring of three telecom court cases for J. Frankel.	0.70
12/28/05	Patrick Donovan	Prepare Anchorage comments.	4.00
12/28/05	Patrick Donovan	Edit opposition to Verizon wireline broadband petition.	0.50
12/29/05	Patrick Donovan	Prepare/file opposition to Verizon broadband reconsideration petition.	1.33
12/29/05	Katie B. Besha	Review information for filing motion to intervene.	0.70
12/29/05	Patrick Donovan	Prepare Anchorage comments.	4.00
12/29/05	Scott D. Woods	Draft comments; review Qwest's Petition; review preparation and background materials provided by P. Donovan.	0.18
12/29/05	Scott D. Woods	Draft comments; review Qwest's Petition; review preparation and background materials provided by P. Donovan.	0.92
12/30/05	Patrick Donovan	Prepare Anchorage comments.	4.00
12/30/05	Scott D. Woods	Draft Comments Opposing Qwest Petition for Forbearance from FCC's Circuit Conversion Rules (Special Access/UNE).	0.10
12/30/05	M. Renee Britt	Research and obtain FCC Docket 02-33 submissions.	0.17

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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
01/01/06	Patrick Donovan	Edit draft comments re Qwest petition.	0.20
01/03/06	Patrick Donovan	Prepare/send draft comments re Anchorage.	4.50
01/03/06	Patrick Donovan	Prepare reply comment re Verizon broadband petition for reconsideration.	2.00
01/03/06	Katie B. Beshka	Draft Motion to Intervene for FCC's MO&O, In the Matter of Petition of Qwest Corporation for Forbearance Pursuant to 47 USC 160 in the Omaha Metropolitan Statistical Area.	0.70
01/03/06	Richard M. Rindler	Consider Plan effective date issues (.3); review draft Alaska forbearance comments (.4).	0.70
01/04/06	Richard M. Rindler	Review motion to intervene in Omaha case (.2); review B. Haas comments on Omaha draft (.2)	0.40
01/04/06	Katie B. Beshka	Draft Motion to Intervene for FCC's MO&O, In the Matter of Petition of Qwest Corporation for Forbearance Pursuant to 47 USC 160 in the Omaha Metropolitan Statistical Area.	2.70
01/04/06	Patrick Donovan	Prepare reply comment re Verizon broadband petition for reconsideration.	3.00
01/04/06	Patrick Donovan	Prepare comment re Anchorage.	4.00
01/04/06	Patrick Donovan	Prepare/send draft motion to intervene re Qwest Omaha appeal.	1.50
01/05/06	Patrick Donovan	Prepare/send draft comments re Verizon broadband petition for reconsideration.	2.50
01/05/06	Patrick Donovan	Prepare/send comments re Qwest special access forbearance petition.	4.00
01/05/06	Katie B. Beshka	Draft transmittal letter for McLeod Motion to Intervene; research fee and filing requirements.	0.30
01/05/06	Richard M. Rindler	Comment on USCA disclosure statement (.2); comment on Qwest forbearance comments (.4).	0.60
01/06/06	Richard M. Rindler	Telephone call to B. Haas re Sprint settlement disputes.	0.40
01/06/06	Patrick Donovan	Prepare/file motion to intervene in Qwest Omaha appeal.	1.50
01/06/06	Patrick Donovan	Prepare comments re Verizon broadband access.	1.70

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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
01/06/06	Patrick Donovan	Prepare comments re Qwest petition.	1.80
01/06/06	Patrick Donovan	Prepare Anchorage comments.	1.70

SERVICES PERFORMED BY:	RATE	HOURS	AMOUNT
Andrew D. Lipman	\$580.00	1.50	\$870.00
Richard M. Rindler	\$480.00	2.10	\$1,008.00
Richard M. Rindler	\$450.00	0.87	\$391.50
Cathrine Wang	\$535.00	0.50	\$267.50
Patrick Donovan	\$440.00	28.40	\$12,496.00
Patrick Donovan	\$410.00	43.52	\$17,843.20
Katie B. Besha	\$250.00	3.70	\$925.00
Katie B. Besha	\$215.00	0.70	\$150.50
Joshua M. Bobeck	\$385.00	0.45	\$173.25
Wendy M. Creeden	\$330.00	0.20	\$66.00
Brett Ferenchak	\$355.00	0.30	\$106.50
Paul Hudson	\$375.00	0.13	\$48.75
Philip J. Macres	\$355.00	4.54	\$1,611.70
Douglas D. Orvis, III	\$385.00	0.20	\$77.00
Scott D. Woods	\$235.00	2.45	\$575.75
M. Renee Britt	\$195.00	0.17	\$33.15
Christine Johnson	\$145.00	0.42	\$60.90
John P. Fries	\$150.00	0.70	\$105.00
TOTAL HOURS & FEES		90.85	\$36,809.70

OTHER CHARGES	AMOUNT
Photocopy & Printing	302.89

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OTHER CHARGES	AMOUNT
Telephone	1.85
Postage	3.15
Westlaw Legal Research	6.19
Delivery Service	14.80
Filing Fees	250.00
TOTAL OTHER CHARGES	\$578.88

CURRENT INVOICE DUE.....\$37,388.58

PREVIOUS BALANCE (Breakdown attached if applicable).....\$0.00

TOTAL AMOUNT DUE.....\$37,388.58

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Attn: William A. Haas

OUR REFERENCE: 13995.0006

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INVOICE SUMMARY

TOTAL FEES.....\$36,809.70
TOTAL OTHER CHARGES.....\$578.88
TOTAL AMOUNT DUE\$37,388.58

REMITTANCE INFORMATION:

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Swidler Berlin LLP
Attn: Accounting Department
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Washington, DC 20027-3766

U.S. Electronic Funds Transfer:

Name of Bank: Wachovia Bank, N.A. Washington, DC
Account Title: Swidler Berlin LLP
Account No.: 2000024531692
ABA Routing No.: 054001220

International Electronic Funds Transfer:

Name of Bank: Wachovia Bank, N.A. Washington, DC
Account Title: Swidler Berlin LLP
Account No.: 2000024531692
Swift Code: PNBPU33
CHIPS: 0509
ABA Routing No.: 026005092

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CLIENT/CASE: 13995.0024

INVOICE DATE: 01/25/06
INVOICE NUMBER: 297760

RE: Access Charge Litigation

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY, 2006

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/01/05	Richard M. Rindler	Review and consider Sprint discovery order (.2); discuss scheduling with K. Kirby (.2); telephone call with B. Haas re settlement status (.2).	0.50
12/01/05	Jonathan S. Frankel	Confer with P. Krebs (Skadden Arps) re Qwest request for production of documents (.8); strategy conferences with K. Kirby and R. Rindler re Sprint's Motion for Limited Discovery (.6); review Court Order setting above motion for a hearing (.3); communications with R. Lipman and W. Haas re above and Sprint settlement (.3).	2.00
12/01/05	Ky E. Kirby	Review Order setting 12/8 hearing on Sprint's motion for recon and to extend discovery, forward to clients (.3); communications with internal team re accelerating completion of opposition given hearing date (.2); conference with Judge's chambers re participating by phone (.2).	0.70
12/01/05	L. Misha Preheim	Confer with K. Kirby re assignment pertaining to response to Sprint motion and whether filing motion and counterclaim violates stay of bankruptcy court.	0.20

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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/02/05	L. Misha Preheim	Continuc legal research re violation of bankruptcy court stay by filing counterclaim and motion.	4.30
12/02/05	Ky E. Kirby	Emails from and to A. Goodman re declarations supporting opposition to Sprint's motion to extend discovery and motion to recon research/drafting issues (.3); review Sprint best and final offer documents forwarded by B. Haas and various emails re same (.2).	0.50
12/02/05	Anitra D. Goodman	Prepare oppostion to Motion for Limited Discovery and Reconsideration (2.5); legal research re same (1.0).	3.50
12/02/05	Jonathan S. Frankel	Communications with R. Lipman and W. Haas re settlement with Sprint (.4); strategy conferences with K. Kirby, R. Rindler and A. Goodman re Opposition to Sprint's Motion and Hearing (.4); communications with P. Krebs (Skadden Arps) re Qwest Request for Production (.3); strategy conferences with R. Rindler and S. Woods re above (.3); draft, review, edit and finalize correspondence to P. Krebs, J. Thompson and others re responding to Qwest's Requests for Production of documents (.4); review and edit Opposition to Sprint's Motion for Limited Discovery and Affidavits (.4); review and analyze documents from Qwest litigation for production (1.3).	3.50
12/02/05	Richard M. Rindler	Analyze Sprint settlement proposal.	1.00
12/04/05	Anitra D. Goodman	Prepare opposition to motion for reconsideration and limited discovery.	4.50
12/05/05	Anitra D. Goodman	Further preparation of oppostion to motion for reconsideration and limited discovery (1.5); preparation of K. Kirby declaration (.5); prepare R. Lipman declaration (.5)	2.50
12/05/05	Scott D. Woods	Document review re Qwest's request for documents: (1) Privilege review; (2) responsive documents review.	3.00

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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/05/05	Ky E. Kirby	Review/collect materials re wireless 8YY access charges for review by J.F. and S.W. and potential production to Qwest per agreement in bankruptcy proceeding (1.0); review additional emails and R. Rindler and W. Haas proposed revised language for Sprint settlement (.5); respond to J. Frankel query re whether particular document with Qwest information is privileged (.1); review first draft of opposition to Sprint's motion for recon., etc. and provide comments for revision to A. Goodman (.4).	2.00
12/05/05	L. Misha Preheim	Additional legal research re caselaw stating that only bankruptcy court has jurisdiction to lift stay; revise insert for brief re same.	2.50
12/05/05	L. Misha Preheim	Prepare for hearing re review response to objection (.4); review e-mails from K. Kirby and co-counsel (.1).	0.50
12/05/05	Richard M. Rindler	Revise draft Sprint settlement (.5); review and comment on B. Haas further revisions (.3); review brief in opposition to Sprint motions (.2).	1.00
12/05/05	Jonathan S. Frankel	Teleconference with R. Lipman re settlement with Sprint and hearing on Sprint's Motion for Limited Discovery (.2); communications with Sprint Counsel, Travis Salmon (.2); strategy conferences with A. Goodman re Opposition to Sprint's Motion (.2); review and analyze draft Opposition and Affidavits (.5); multiple communications with Judge Shields' office concerning hearing on Sprints Motion (.3); review and analyze Settlement Agreement with Sprint (.5); strategy conferences with R. Rindler and K. Kirby re above issues (.3); strategy conference with S. Woods re review of documents in connection with Qwest's Request for Production in bankruptcy proceeding (.2); review Qwest files in connection with above request (.4); begin preparation for arguing against Sprint's Motion for Limited Discovery (.4).	3.20
12/05/05	Deborah R. Raichelson	Conferences with K. Kirby re filing claim objection (.4); confer with M. Prehcim re electronic filing information for USBC-EDVA (.2); conferences with courier service re emergency filing (.2); telephone calls to USBC-EDVA clerk's office re filing information (.2).	1.00

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CLIENT: 13995
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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/06/05	Jonathan S. Frankel	Multiple strategy conferences with S. Woods re review of documents from Qwest proceedings in connection with Qwest Request for Production of Documents in bankruptcy proceeding (.5); review and analyze various categories of documents reviewed by S. Woods (.4); communications with W. Haas re settlement negotiations with Sprint (.2); communications with R. Lipman re same (.2); strategy conferences with K. Kirby and A. Goodman re Opposition to Sprint's Motion for Limited Discovery (.4); review, analyze and edit above Opposition and Affidavits (.4); prepare for hearing on Sprint's Motion in Iowa federal court (.6); communications with T. Salmon and R. Jones, attorneys for Sprint (.3); communications with A. Fredregill, local counsel, re filing of Opposition Brief (.2); review and analyze correspondence from R. Lipman re access charge disputes (.3).	3.50
12/06/05	Richard M. Rindler	Review Sprint settlement responses (.3); consider brief in opposition to Sprint motion (.2).	0.50
12/06/05	Ky E. Kirby	Review and revise draft Declarations for K. Kirby and R. Lipman in support of opposition to Sprint's motion for recon and to extend discovery (1.0); review and edit draft opposition to Sprint's motion (.6); emails to client querying possible Declaration for W. Haas, emails with client re declarations, automatic stay issues/argument in brief, review revised brief (.6).	2.20
12/06/05	Scott D. Woods	Continue document review per Qwest Request; privilege review and responsive review (review of R. Rindler, K. Kirby and J. Frankel's files.)	6.10
12/06/05	Scott D. Woods	File request to obtain unredacted FCC Order in the Qwest Omaha Forbearance Proceeding (filed on behalf of Russ Blau).	0.50
12/06/05	Anitra D. Goodman	Further revisions to opposition to motion for reconsideration and for limited discovery (4.5); prepare declaration of R. Lipman (.5); further revise K. Kirby declaration (.2); e-mail correspondence to R. Lipman re same (.1); review e-mail correspondence from R. Lipman re same (.2); e-mail correspondence re same (.5); confer re same (.5).	6.50

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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/07/05	Scott D. Woods	Document Review per request in Bankruptcy proceeding.	5.00
12/07/05	Richard M. Rindler	Respond to Sprint settlement agreement change.	0.50
12/07/05	Jonathan S. Frankel	Conference call with R. Lipman re Sprint settlement (.3); strategy conferences with S. Woods re production of documents to Qwest in bankruptcy proceeding (.4); review and analyze privileged documents and responsive documents (.9); communications with P. Krebs, bankruptcy counsel re above (.2); communications with J. Thompson, R. Lipman and T. Spocogee re above (.2); multiple communications with K. Kirby, R. Rindler, A. Goodman R. Lipman, W. Haas, J. Gray, local counsel, R. Jones, Sprint's counsel, and Iowa Federal court re hearing on Sprint's Motion for limited discovery (1.5); review and analyze multiple correspondence from R. Lipman and W. Haas re settlement terms with Sprint (.6); review Court's Order re hearing (.2); draft, review, edit and finalize various correspondence to client re above issues (.7).	5.00
12/08/05	Jonathan S. Frankel	Communications with R. Jones, Sprint Attorney, re settlement (.2); strategy conferences with R. Rindler and K. Kirby re above (.2); draft, review, edit and finalize correspondence to R. Lipman and J. Thompson re review of documents requested by Qwest in bankruptcy proceeding (.3); communications with R. Lipman re above (.1); communications with Iowa federal court concerning hearing on Sprint's Motion (.3).	1.10
12/08/05	Richard M. Rindler	Discuss Qwest discovery request responses.	0.20
12/14/05	Ky E. Kirby	Review order canceling 12/8 hearing and scheduling 12/19 date for status report to court on settlement with Sprint, forward to team.	0.20
12/15/05	Jonathan S. Frankel	Multiple communications with R. Lipman and T. Salmon re settlement of Sprint case (.2); review Court's order (.2); strategy conference with K. Kirby and R. Rindler re above (.2).	0.60

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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/16/05	Jonathan S. Frankel	Communications with B. Haas, R. Lipman and B. Courter re Sprint Settlement (.3); communications with T. Salmon, Sprint counsel, re above (.3); communications with Iowa federal court re settlement (.3). Strategy conference with R. Rindler re approval of McLeod's Bankruptcy Plan (.2); communications with T. Salmon, Sprint counsel, re settlement (.3); review and analyze Settlement Agreement (.3); multiple communications with R. Lipman re Settlement and dismissal of case (.2); conference with B. Courter re same (.2); communications with Federal Court in Iowa in status of settlement (.2); draft, review, edit and finalize Stipulation of Dismissal (.3); draft and finalize correspondence to W. Courter and R. Lipman (.2).	2.80
12/16/05	Ky E. Kirby	Review and comment on edits needed on draft Stipulation of Dismissal in Sprint case.	0.20
12/16/05	Anitra D. Goodman	Review draft settlement agreement.	0.20
12/18/05	Jonathan S. Frankel	Strategy conferences with K. Kirby re Stipulation of Dismissal in Sprint case (.3); finalize Stipulation (.2); draft, review, edit and finalize correspondence to T. Salmon enclosing Stipulation (.2).	0.70
12/19/05	Jonathan S. Frankel	Communications with R. Rindler and K. Kirby re settlement with Qwest in bankruptcy proceeding (.2); communications with T. Salmon re filing a Joint Stipulation of Dismissal in Sprint case (.2); communications with A. Fredregill, McLeod's local counsel, re filing Stipulation (.2); communications with D. Moses, Judge Shields' assistant, re status of case (.2); communications with R. Rindler re impact of bankruptcy settlement on MCI Arbitration Settlement (.3).	1.10
12/20/05	Jonathan S. Frankel	Review and analyze Qwest Settlement Agreement from bankruptcy case (.5); strategy conferences with R. Rindler and K. Kirby re potential arbitration concerning claims subject to Settlement Agreement (.3).	0.80
12/20/05	Richard M. Rindler	Telephone call with B. Haas re Qwest Settlement (.3); analyze settlement (.8).	1.10
12/20/05	M. Renee Britt	Obtain filings from bankruptcy docket.	0.50

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DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/21/05	Richard M. Rindler	Review MCI 9/9/5 Settlement re impact of Bankruptcy Order (.4); provide analysis re: same (.3); telephone call with R. Lipman re same (.2); telephone call with F. Lamancusa re same (.3); draft letter to Arbitrator (.2); telephone call to MCI (.1).	1.50
12/21/05	Jonathan S. Frankel	Communications with client concerning Bankruptcy Approval Plan and MCI Arbitration Settlement (.3); review correspondence from R. Lipman (.1); review and analyze correspondence from B. Karpuk, bankruptcy counsel, re MCI Settlement (.2).	0.60
12/22/05	Jonathan S. Frankel	Research CPR Rules of Procedure concerning dismissal of arbitration (.2); strategy conference with R. Rindler re above (.1); review draft letter to arbitrator re dismissing arbitration and releasing decision (.1); review and analyze correspondence from R. Lipman re MCI Settlement and relationship to bankruptcy confirmation plan (.2).	0.60
12/22/05	Richard M. Rindler	Telephone call with J. Rackow (MCI) re arbitration dismissal (.3); review SBC adequate assurance filing (.5); telephone call with R. Lipman re MCI arbitration (.2); revise letter to arbitrator (.3).	1.30
12/27/05	Jonathan S. Frankel	Review and analyze correspondence from J. Rackow, MCI attorney, re release of arbitration award (.2); communications with R. Rindler and K. Kirby re above and calendar follow--up (.2).	0.40
12/28/05	Jonathan S. Frankel	Strategy conferences with R. Rindler re release letter to arbitrator, A. Foster (.2); communications with R. Lipman re above (.2).	0.40
01/03/06	Richard M. Rindler	Consider MCI arbitration release date (.2); revise letter to arbitrator (.2).	0.40
01/04/06	Richard M. Rindler	Finalize letter to Foster and forward to MCI.	0.20
01/05/06	Richard M. Rindler	Review MCI arbitration decision.	0.50

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McLeodUSA Incorporated
01/25/06
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CLIENT: 13995
MATTER: .0024
INVOICE: 297760

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
01/05/06	Jonathan S. Frankel	Communications with R. Rindler and K. Kirby re decision in Arbitration with MCI (.2); communications with B. Haas re above (.1); review and analyze arbitration decision (.6); communications with J. Messenger re appeal of PacTec-MCI decision from the Eastern District of Virginia (.2)	1.10
01/06/06	Jonathan S. Frankel	Review and analyze correspondence from J. Rackow, MCI attorney, re arbitration award (.2); communications with K. Kirby and R. Rindler re above (.2).	0.40
01/06/06	Ky E. Kirby	Review arbitrator's award against MCI.	1.20

SERVICES PERFORMED BY:	RATE	HOURS	AMOUNT
Ky E. Kirby	\$570.00	1.20	\$684.00
Ky E. Kirby	\$535.00	5.80	\$3,103.00
Richard M. Rindler	\$480.00	1.10	\$528.00
Richard M. Rindler	\$450.00	7.60	\$3,420.00
Jonathan S. Frankel	\$410.00	1.50	\$615.00
Jonathan S. Frankel	\$375.00	26.30	\$9,862.50
Anitra D. Goodman	\$255.00	17.20	\$4,386.00
L. Misha Preheim	\$275.00	7.50	\$2,062.50
Scott D. Woods	\$235.00	14.60	\$3,431.00
M. Renee Britt	\$195.00	0.50	\$97.50
Deborah R. Raichelson	\$195.00	1.00	\$195.00
TOTAL HOURS & FEES		84.30	\$28,384.50

OTHER CHARGES	AMOUNT
Photocopy & Printing	24.80
Telephone	1.64
Ground Transportation	48.00

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McLeodUSA Incorporated
01/25/06
Page 9

CLIENT: 13995
MATTER: .0024
INVOICE: 297760

OTHER CHARGES	AMOUNT
Meal Charges	17.00
Travel	75.00
TOTAL OTHER CHARGES	\$166.44

CURRENT INVOICE DUE.....\$28,550.94

PREVIOUS BALANCE (Breakdown attached if applicable).....\$0.00

TOTAL AMOUNT DUE.....\$28,550.94

SWIDLER BERLIN LLP

FEDERAL IDENTIFICATION
No. 13-2679676

WASHINGTON, DC OFFICE
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FACSIMILE (202) 424-7647

NEW YORK OFFICE
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TELEPHONE (212) 973-0111
FACSIMILE (212) 891-9598

McLeodUSA Incorporated
McLeodUSA Technology Park
6400 C Street, SW
P.O. Box 3177
Cedar Rapids, IA 52406-3177
Attn: William A. Haas

INVOICE DATE: 01/25/06
INVOICE NUMBER: 297760

OUR REFERENCE: 13995.0024

INVOICE SUMMARY

TOTAL FEES.....	\$28,384.50
TOTAL OTHER CHARGES.....	\$166.44
TOTAL AMOUNT DUE	\$28,550.94

REMITTANCE INFORMATION:

U.S. Mail:

Swidler Berlin LLP
Attn: Accounting Department
P.O. Box 3766
Washington, DC 20027-3766

U.S. Electronic Funds Transfer:

Name of Bank: Wachovia Bank, N.A. Washington, DC
Account Title: Swidler Berlin LLP
Account No.: 2000024531692
ABA Routing No.: 054001220

International Electronic Funds Transfer:

Name of Bank: Wachovia Bank, N.A. Washington, DC
Account Title: Swidler Berlin LLP
Account No.: 2000024531692
Swift Code: PNBUS33
CHIPS: 0509
ABA Routing No.: 026005092

Please Note Our Reference and Invoice Numbers When Making Payment

SWIDLER BERLIN LLP

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Cedar Rapids, IA 52406-3177
Attn: William A. Haas

CLIENT/CASE: 13995.0025

INVOICE DATE: 01/25/06
INVOICE NUMBER: 297761

RE: SBC v. Global Crossing

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY, 2006

DATE	ATTORNEY	PROFESSIONAL SERVICES	HOURS
12/01/05	Jonathan S. Frankel	Strategy conference with R. Rindler re settlement discussions with SBC (.2); communications with counsel for other CLECs re settlement with SBC (.2).	0.40
12/07/05	Jonathan S. Frankel	Communications with XO's counsel concerning settlement with SBC (.2); research pleadings file concerning XO filings (.3); communications with R. Lipman re above (.2).	0.70
12/08/05	Jonathan S. Frankel	Communications with R. Lipman re settlement of SBC least cost router dispute.	0.20
12/22/05	Richard M. Rindler	Review Global Crossing SBC/VarTec FCC comments (.5).	0.50

SERVICES PERFORMED BY:	RATE	HOURS	AMOUNT
Richard M. Rindler	\$450.00	0.50	\$225.00
Jonathan S. Frankel	\$375.00	1.30	\$487.50
TOTAL HOURS & FEES		1.80	\$712.50