

EXHIBIT A

Time and Expense Records

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
01/04/05	Tanenbaum, Jeffrey	0.30	\$ 228.00	I2210	12528300
	REVIEW OF MISCELLANEOUS E-MAILS RE FILING OF FIRST DAY BINDERS AND COORDINATION OF NOTICES FOR CREDITORS (0.3)				
01/04/05	Geldert, Brian	0.50	177.50	I2210	12528182
	REVIEW DOCKET FOR COMPLETE FILING OF DOCUMENTS (.5)				
01/04/05	Baron, Jill	7.40	1,073.00	I2210	12525941
	PREPARE FOR FIRST DAY HEARING (5.0); SEND NUMEROUS EMAILS OF FIRST DAY PLEADINGS TO TEAM AND NECESSARY PARTIES (.8); RETRIEVAL OF RECENTLY FILED PLEADINGS (.8); UPDATE CASE CALENDAR (.6); EMAIL SAME TO TEAM (.2)				
01/04/05	Lee, Kathleen	2.60	455.00	I2210	12517989
	PREPARATION AND ASSEMBLE BINDER OF FIRST DAY PLEADINGS FOR HEARING FOR TEAM (1.5); SORT CONFLICTS (.5); E-MAIL CLIENTS TO BE DISCLOSED TO B. GELDERT (.2); TC B. GELDERT REGARDING FIRST DAY HEARING (.2); E-MAIL K. GERBER 1007 CREDITOR LIST (.1); E-MAIL WORD VERSION OF SAME (.1)				
01/05/05	Tanenbaum, Jeffrey	0.20	152.00	I2210	12528301
	DISCUSSION WITH R. BERKOVICH AND B. GELDERT RE COORDINATION FOR PROVISION OF NOTICES FOR CONFIRMATION HEARING, FINAL CASH COLLATERAL HEARING AND OTHER MOTIONS (0.2);				
01/05/05	Berkovich, Ronit	0.50	212.50	I2210	12659049
	REVIEW AND RESPOND TO INCOMING E-MAIL (.2); REVIEW AND MARK-UP IWO CASE CALENDAR, COMPARING SAME TO ORDERS (.3)				
01/05/05	Geldert, Brian	2.30	816.50	I2210	12528239
	VARIOUS MEETINGS WITH P. HEATH, A. JEROMINSKI, K. MCKILNLEY REGARDING SERVICE OF ORDERS, PLEADINGS (.7); CALLS WITH K. GERBER RE SAME (.3); DRAFT AND PREPARE LIST FOR SERVICE OF PREPETITION CLAIMS ORDER (.7); REVIEW ORDERS FOR SERVICE DEADLINES AND HEARING DATES (.6)				
01/05/05	Baron, Jill	7.00	1,015.00	I2210	12525881
	RETRIEVAL OF RECENTLY FILED PLEADINGS (.7); EMAIL ALL FIRST DAY ORDERS TO TEAM (.5); UPDATE CASE CALENDAR (.6); EMAIL SAME TO TEAM (.2); PREPARE BINDERS WITH MOTIONS AND APPROVED ORDERS (4.0); FILE ORGANIZATION (1.0)				
01/06/05	Tanenbaum, Jeffrey	1.30	988.00	I2210	12528162
	MEETING WITH R. BERKOVICH RE DISCUSSION OF DOCUMENTS FOR INCLUSION IN PLAN SUPPLEMENT AND REVIEW OF STATUS OF MISCELLANEOUS INQUIRIES CONCERNING FIRST DAY FILINGS (0.5); REVIEW OF DRAFT OF TASK CODES FOR TIME KEEPING (0.2); REVIEW OF E-MAILS RELATING TO INQUIRIES FROM LANDLORDS AND OTHER CREDITORS AND DEVELOPMENT OF PROCESS FOR DEALING WITH SAME AT IWO (0.2); T. CON WITH S. KING OF IWO RE INQUIRIES FROM CREDITORS AND TRANSMITTAL OF SAME TO M. GUIDRY (0.4)				
01/06/05	Berkovich, Ronit	1.80	765.00	I2210	12528874
	O/C'S W/B. GELDERT RE NUMEROUS ISSUES (.5); O/C'S W/J. TANENBAUM RE SAME (.5); REVIEW AND RESPOND TO INCOMING E-MAIL (.1); COORDINATE W/RLF RE SERVICE (.1); E-MAILS RE SAME (.1); REVIEW AND MARK-UP CASE CALENDAR (.2); REVIEW UST REPORTING REQUIREMENTS (.3).				
01/06/05	Geldert, Brian	2.20	781.00	I2210	12528269
	CALLS WITH J. SULLIVAN AND K. GERBER AND R. BERKOVICH REGARDING AFFIDAVITS OF SERVICE (.4); REVIEW DOCKET FOR SAME (.3); REVISE BOILER AND CIRCULATE TO R. BERKOVICH (.3); REVIEW TASK CODES FOR BILLING, MEET WITH R. BERKOVICH RE SAME, VARIOUS CALLS TO BILLING DEPARTMENT (.7); REVIEW AND REVISE FBG AFFIDAVIT OF SERVICE, CALLS WITH J. SULLIVAN RE SAME (.5)				

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
01/06/05	Baron, Jill	3.00	435.00	I2210	12529134
	RETRIEVAL OF RECENTLY FILED PLEADINGS (.6); EMAIL PLEADINGS TO TEAM AND NECESSARY PARTIES (.6); PREPARE BINDER CONTAINING SECOND DAY PLEADINGS (.8); CALLS WITH B. GELDERT AND R. BERKOVICH RE: SAME (.4); REVIEW AFFIDAVITS OF SERVICE (.6)				
01/07/05	Tanenbaum, Jeffrey	2.20	1,672.00	I2210	12528245
	MEETING WITH R. BERKOVICH RE DISCUSSION OF STATUS OF OPEN ADMINISTRATIVE MATTERS, INCLUDING MOST RECENT INQUIRIES FROM UNITED STATES TRUSTEE RELATING TO REPORTING REQUIREMENTS (0.4); REVIEW OF E-MAIL FROM R. BERKOVICH TO CLIENT RELATING TO COMPLIANCE WITH TRUSTEE GUIDELINES AND REPORTING ISSUES (0.3); CONFERENCE CALL WITH M. GUIDRY AND D. LOVERICH RE SAME (0.5); REVIEW OF CASE CALENDAR WITH DATES FOR VARIOUS HEARINGS AND FILING DEADLINES (0.2); REVIEW OF DRAFT NOTICES FOR CASH COLLATERAL HEARING AND CONFIRMATION HEARING PUBLICATION NOTICE (0.2); DISCUSSION WITH J. FLEMING RE FINANCIAL REPORTING (0.2); DISCUSSION WITH J. LOUGHLIN RE UPDATE ON STATUS OF ALL ADMINISTRATIVE MATTERS AND COORDINATION WITH COMPANY RELATING TO DECISION MAKING WITH RESPECT TO FILING OF FINANCIAL REPORTS AND OTHER MATTERS (0.4)				
01/07/05	Berkovich, Ronit	1.90	807.50	I2210	12528666
	REVIEW CASE CALENDAR (.1); REVIEW UST REPORTING GUIDELINES (.5); COMMUNICATIONS W/M. GUIDRY RE SAME (.5); T/C W/P. HEATH RE SAME (.2); O/C W/J. TANENBAUM RE VARIOUS MATTERS (.6)				
01/07/05	Geldert, Brian	2.10	745.50	I2210	12594447
	CORRESPONDENCE WITH F. HOWARD REGARDING TASK CODES (.2); CIRCULATION OF SUCH TO TEAM (.1); COMPARE VARIOUS PRICES RECEIVED FOR PUBLICATION (.5); CORRESPONDENCE WITH S. BRIN RE SAME AND ATTEND TO FINALIZING PUBLICATION (.6); REVIEW AFFIDAVIT OF SERVICE FROM J. SULLIVAN, VARIOUS T/C WITH J. SULLIVAN RE SAME (.7)				
01/07/05	Aaronson, Heather	0.10	16.50	I2210	12527592
	REVIEW E-MAIL FROM B. GELDERT REGARDING BILLING ISSUES				
01/07/05	Viola, Matthew	0.40	70.00	I2210	12632733
	ARCHIVE ALL OUTSTANDING FILES. CLEAN UP FILING DIRECTORY.				
01/07/05	Lee, Kathleen	1.00	175.00	I2210	12529336
	ASSEMBLE AND DISTRIBUTE FIRST DAY BINDER (.6); DISTRIBUTION OF BINDER TO EVERCORE (.2); RESPOND TO E-MAILS REGARDING CASE (.2).				
01/08/05	Tanenbaum, Jeffrey	0.60	456.00	I2210	12528234
	REVIEW OF REVISED CASE CALENDAR AND REPORTING REQUIREMENTS (0.3); REVIEW OF E-MAILS FROM D. LOVERICH AND J. LOUGHLIN RE STATUS OF REPORTING REQUIREMENTS AND PERSONNEL FOR HANDLING SAME (0.3)				
01/10/05	Tanenbaum, Jeffrey	3.40	2,584.00	I2210	12528943
	REVIEW OF UNITED STATES TRUSTEE COMMUNICATIONS WITH DEBTORS RELATING TO REPORTING REQUIREMENTS (1.2); T/C WITH ATTORNEYS FOR CRAVATH RE RETURN OF RETAINER FOR PRE-PETITION SERVICES AND DISCUSSIONS WITH H. NOVIKOFF AND G. VAUGHN RE SAME (0.7); REVIEW OF E-MAIL FROM M. GUIDRY RE UNITES STATES TRUSTEE REPORTING REQUIREMENTS AND CONFERENCE CALL WITH M. GUIDRY AND R. BERKOVICH RE SAME (0.5); MEETING WITH T. WAKSMAN, J. LILIEN, R. BERKOVICH, G. TICOLL AND B. GELDERT RE REVIEW OF CLOSING CHECKLIST AND DISCUSSION OF OPEN ITEMS (1.0)				
01/10/05	Berkovich, Ronit	2.70	1,147.50	I2210	12540855
	REVIEW MATERIALS FROM P. HEATH (RLF) REGARDING DELIVERABLES TO UST AND COORDINATE W/COMPANY RE OBTAINING AND DELIVERING SAME.				
01/11/05	Tanenbaum, Jeffrey	2.50	1,900.00	I2210	12531802

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

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	T. CON WITH M. COLLINS RE DISCUSSION OF US TRUSTEE REPORTING REQUIREMENTS AND POTENTIAL MODIFICATIONS TO SAME (0.2); REVIEW OF TRUSTEE REQUIREMENTS IN PREPARATION FOR CONFERENCE CALL WITH CLIENT AND REVIEW OF FORMS IN CONNECTION THEREWITH (0.8); T. CON WITH P. HEATH RE US TRUSTEE REQUIREMENTS AND ISSUES RELATING TO CASH FLOW PROJECTIONS AND BANK ACCOUNTS (0.2); CONFERENCE CALL WITH REPRESENTATIVES OF LOUGHLIN MEGHJI , EVERCORE, G. TICOLL, AND R. BERKOVICH RE REVIEW OF US TRUSTEE REPORTING REQUIREMENTS AND NEXT STEPS RELATING TO COMPLIANCE WITH SAME (1.3)				
01/11/05	Ticoll, Gary	1.30	611.00	I2210	12535592
	PARTICIPATE IN CONFERENCE CALL RE: U.S. TRUSTEE REPORTING REQUIREMENTS WITH J. TANENBAUM, R. BERKOVICH, D. LOVERICH, M. GUIDRY, P. HEATH, J. FLEMING, AND S. BRIN				
01/11/05	Berkovich, Ronit	2.00	850.00	I2210	12540870
	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/IWO AND PROFESSIONALS RE DELIVERABLES TO UST AND DEADLINES FOR SAME				
01/12/05	Tanenbaum, Jeffrey	1.10	836.00	I2210	12533466
	E-MAIL ATTORNEY FROM CRAVATH RE RETURN OF PRE-PETITION RETAINER TO IWO AND WIRE INSTRUCTIONS FOR SAME (0.3); REVIEW OF CORPORATE ORGANIZATION CHART FORWARDED BY R. BERKOVICH FOR TRANSMITTAL TO US TRUSTEE (0.2); REVIEW OF NOTICE OF PUBLICATION OF CONFIRMATION HEARING IN WALL STREET JOURNAL (0.2); T. CON WITH J. FLEMING RE COMPLIANCE WITH DELIVERY OF FINANCIAL INFORMATION TO US TRUSTEE (0.4)				
01/12/05	Berkovich, Ronit	0.80	340.00	I2210	12540554
	CREATE ORGANIZATIONAL CHART				
01/13/05	Tanenbaum, Jeffrey	1.20	912.00	I2210	12535333
	REVIEW OF MISCELLANEOUS E-MAILS BY AND AMONG J. FLEMING AND P. HEATH RE DISCUSSIONS WITH US TRUSTEE CONCERNING COMPLIANCE WITH US TRUSTEE REQUIREMENTS, AS WELL AS STATUS OF COMPILATION OF DOCUMENTATION AND PROVISION OF INITIAL OPERATING REPORT TO TRUSTEE (0.8); E-MAILS TO M. GUIDRY AND M. CUSAK RE MISCELLANEOUS ISSUES RELATING TO ADMINISTRATION OF CASE AND RESPONSE TO VENDOR INQUIRIES (0.4)				
01/14/05	Tanenbaum, Jeffrey	1.30	988.00	I2210	12540872
	MISCELLANEOUS T. CONS WITH S. BRIN AND P. HEATH RE STATUS OF TRANSMITTAL OF FINANCIAL INFORMATION TO US TRUSTEE, AS WELL AS REVIEW OF BUDGET RECONCILIATIONS AND FIVE WEEK BUDGET FOR PRESENTATION (1.0); E-MAIL EXCHANGE WITH J. FLEMING RE INSURANCE ISSUES FOR US TRUSTEE (0.1); REVIEW OF E-MAIL FROM B. KIESLING OF CRAVATH RE WIRE OF EXCESS FUNDS TO DEBTORS RELATING TO PREPETITION RETAINER (0.2)				
01/15/05	Tanenbaum, Jeffrey	0.90	684.00	I2210	12540873
	REVIEW OF FINAL VERSIONS OF FINANCIAL INFORMATION TO BE FORWARDED TO US TRUSTEE				
01/18/05	Tanenbaum, Jeffrey	0.30	228.00	I2210	12676361
	REVIEW OF SIX WEEK BUDGET FORWARDED BY S. BRIN FOR TRANSMITTAL TO US TRUSTEE AS PART OF INITIAL OPERATING REPORT				
01/18/05	Tanenbaum, Jeffrey	0.60	456.00	I2210	12544341
	T. CON WITH J. FLEMING RE FINALIZATION OF CASH BUDGET AND PACKET FOR UNITED STATES TRUSTEE (0.4); DISCUSSION WITH P. HEATH RE SAME (0.2)				
01/18/05	Ticoll, Gary	1.60	752.00	I2210	12547646
	REVIEW FIRST DAY ORDERS AND SECOND DAY PLEADINGS				
01/18/05	Berkovich, Ronit	0.40	170.00	I2210	12551470

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

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	REVIEW INCOMING DOCUMENTS AND E-MAILS.				
01/19/05	Tanenbaum, Jeffrey	0.70	532.00	I2210	12547977
	REVIEW OF FINAL DOCUMENTS FOR TRUSTEE'S REPORT AND COMMUNICATIONS WITH J. FLEMING AND P. HEATH RE SAME (0.4); E-MAIL EXCHANGE WITH S. BRIN RE FINAL BUDGET FOR TRANSMITTAL TO US TRUSTEE (0.2); T. CON WITH P. HEATH RE FILED REPORT AND INITIAL MEETING WITH US TRUSTEE ON JANUARY 27 (0.1)				
01/19/05	Berkovich, Ronit	0.20	85.00	I2210	12551690
	REVIEW AND RESPOND TO INCOMING E-MAIL.				
01/19/05	Berkovich, Ronit	1.40	595.00	I2210	12551442
	PARTICIPATE IN CALL W/PAUL WEISS AND EVERCORE RE OPEN ITEMS.				
01/19/05	Baron, Jill	0.80	116.00	I2210	12567428
	REVIEW AND REVISE CALENDAR (.6); EMAIL SAME TO R. BERKOVICH (.2)				
01/20/05	Tanenbaum, Jeffrey	0.40	304.00	I2210	12550255
	CONFERENCE CALL WITH J. LOUGHLIN AND J. FLEMING RE REVIEW OF OUTSTANDING CHAPTER 11 MATTERS, AND AGENDA FOR JANUARY 27 HEARING AND OPEN ISSUES (0.4);				
01/20/05	Berkovich, Ronit	0.10	42.50	I2210	12551571
	REVIEW EMAIL FROM G. TICOLL RE STATUS OF CASE.				
01/21/05	Berkovich, Ronit	0.20	85.00	I2210	12574033
	REVIEW DRAFT HEARING AGENDA				
01/21/05	Baron, Jill	0.80	116.00	I2210	12567368
	RETRIEVAL OF SEVERAL PLEADINGS FILED IN CASE (.6); EMAIL SAME TO R. BERKOVICH (.2);				
01/22/05	Tanenbaum, Jeffrey	0.30	228.00	I2210	12560149
	REVIEW OF AGENDA FOR JANUARY 27 HEARING RELATING TO FINAL CASH COLLATERAL HEARING AND PROFESSIONAL RETENTION ISSUES/COMPENSATION ISSUES (0.3)				
01/24/05	Tanenbaum, Jeffrey	0.20	152.00	I2210	12561294
	REVIEW OF AGENDA FOR JANUARY 27 HEARINGS WITH R. BERKOVICH (.1); DISCUSSION OF MODIFICATIONS TO SAME (.1)				
01/24/05	Tanenbaum, Jeffrey	0.50	380.00	I2210	12561397
	MEETING WITH G. TICOLL AND R. BERKOVICH RE DISCUSSION OF MISCELLANEOUS ITEMS FOR COMPLETION, INCLUDING PLAN SUPPLEMENT FOR FILING ON JANUARY 28, FINAL CASH COLLATERAL ORDER, FINALIZATION OF AGENDA FOR JANUARY 27 HEARING, PREPARATION OF DRAFT CONFIRMATION ORDER FOR REVIEW AND FINALIZATION OF AFFIDAVIT FOR CONFIRMATION, AS WELL AS DISCUSSION OF STATUS OF VARIOUS RETENTION ISSUES (0.5)				
01/24/05	Berkovich, Ronit	0.20	85.00	I2210	12574024
	O/C W/J. TANENBAUM RE HEARING AGENDA (.1); COMMUNICATIONS W/P. HEATH (RLF) RE SAME (.1).				
01/24/05	Berkovich, Ronit	0.40	170.00	I2210	12574023
	O/C W/J. TANENBAUM AND G. TICOLL RE STATUS OF VARIOUS ISSUES.				
01/25/05	Tanenbaum, Jeffrey	0.70	532.00	I2210	12564891

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

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	MEETING WITH R. BERKOVICH RE OUTSTANDING ISSUES FOR ADMINISTRATION OF CASE , INCLUDING PREPARATION FOR JANUARY 27 HEARING, STATUS OF US TRUSTEE'S COMMENTS WITH RESPECT TO RETENTION MOTIONS AND CONFIRMATION PREPARATION (0.4); CONFERENCE CALL WITH J. LOUGHLIN, MEGHJI, AND P. HEATH OF MISCELLANEOUS CHAPTER 11 MATTERS, INCLUDING AGENDA FOR JANUARY 27 HEARING AND TIMETABLE FOR PREPARATION OF CONFIRMATION ISSUES (0.3)				
01/25/05	Berkovich, Ronit	2.00	850.00	I2210	12574007
	O/C W/G. TICOLL RE VARIOUS MATTERS (.3); O/C W/J. TANENBAUM RE SAME (.3); WEEKLY STATUS CALL W/BONDHOLDERS (1.0); REVIEW IWO DOCUMENTS (.3); T/C W/P. HEATH (RLF) RE VARIOUS MATTERS (.1).				
01/25/05	Baron, Jill	0.90	130.50	I2210	12579164
	REVIEW AND REVISE CASE CALENDAR (.5); EMAIL SAME TO R. BERKOVICH (.2); RETRIEVAL OF DISCLOSURE STATEMENT FOR R. BERKOVICH (.2)				
01/26/05	Tanenbaum, Jeffrey	0.20	152.00	I2210	12571487
	DISCUSSION WITH R. BERKOVICH RE PREPARATION OF HEARING BINDER FOR JANUARY 27 HEARINGS (0.2)				
01/26/05	Ticoll, Gary	0.60	282.00	I2210	12570092
	REVIEW VARIOUS INCOMING E-MAIL RE: PLAN DISTRIBUTION, LOUGHLIN-MEGHI RETENTION, UCC TERMINATIONS, AND OTHER ISSUES				
01/26/05	Berkovich, Ronit	0.50	212.50	I2210	12574031
	PREPARE BINDERS FOR HEARING.				
01/26/05	Berkovich, Ronit	0.70	297.50	I2210	12574030
	O/C W/J. TANENBAUM RE HEARING BINDERS AND PREPARATION ISSUES (.4); REVIEW AND RESPOND TO INCOMING E-MAIL RE: SAME (.3).				
01/26/05	Gee, Robert	0.60	48.00	I2210	12581372
	ORGANIZE HEARING BINDERS				
01/26/05	Phillips, Sarah	0.20	26.00	I2210	12568220
	ASSIST J. BARON WITH PREPARATION OF HEARING BINDERS				
01/26/05	Baron, Jill	3.00	435.00	I2210	12567259
	PREPARE HEARING BINDERS FOR HEARING ON 1/27 (3.0)				
01/26/05	Scherling, Matthew	2.50	362.50	I2210	12572752
	ASSIST J. BARON IN PREPARATION OF BINDERS FOR HEARING				
01/26/05	Lee, Kathleen	2.50	437.50	I2210	12566830
	ASSIST WITH PREPARING AND ASSEMBLY OF HEARING BINDER FOR RETENTIONS, CASH COLLATERAL MOTION				
01/27/05	Tanenbaum, Jeffrey	3.00	2,280.00	I2210	12571444
	PREPARATION FOR AND ATTENDANCE AT MEETING WITH US TRUSTEE FOR INITIAL MEETING TO DISCUSS FINANCIAL REPORTING AND OTHER MATTERS (3.0)				
01/27/05	Ticoll, Gary	3.40	1,598.00	I2210	12625123

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

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	PREPARE FOR AND PARTICIPATE IN MEETING IN WILMINGTON WITH U.S. TRUSTEE AND HEARING (3.0); MEETINGS WITH LOCAL COUNSEL AND J. LOUGHLIN ET AL. (.4)				
01/27/05	Berkovich, Ronit PREPARE FOR AND ATTEND MEETING W/US TRUSTEE.	1.50	637.50	I2210	12574043
01/27/05	Baron, Jill RETRIEVAL OF PLEADINGS FOR HEARING FOR R. BERKOVICH (.5); DISTRIBUTE SAME (.1)	0.60	87.00	I2210	12578714
01/28/05	Berkovich, Ronit RESPOND TO INCOMING E-MAIL (.3); CIRCULATE ORDERS TO TEAM (.1).	0.40	170.00	I2210	12574092
01/28/05	Baron, Jill RETRIEVAL OF RECENTLY FILED PLEADINGS	0.40	58.00	I2210	12578462
01/30/05	Berkovich, Ronit COMPILE LIST OF UST REQUESTS.	0.10	42.50	I2210	12664733
01/31/05	Tanenbaum, Jeffrey REVIEW OF REQUEST FOR FINANCIAL INFORMATION BY US TRUSTEE AND LIST PREPARED BY R. BERKOVICH FOR CONFERENCE CALL WITH REPRESENTATIVES OF EVERCORE AND LOUGHLIN MEGHJI (0.5); REVIEW OF E-MAIL FROM D. LOVERICH RELATING TO CALCULATION OF USU MANAGEMENT FEES FOR PAYMENT AT CLOSING (0.1)	0.60	456.00	I2210	12591676
01/31/05	Berkovich, Ronit O/C'S AND T/C'S W/B. GELDERT RE STATUS OF CASE (.5); O/C W/J. TANENBAUM AND B. GELDERT RE SAME (.4); COMMUNICATIONS W/P. HEATH (RLF) RE UPCOMING DATES (.1).	1.00	425.00	I2210	12664809
01/31/05	Berkovich, Ronit T/C W/G. TICOLL RE REQUESTS BY UST AT IDI (.2); PREPARE MEMORANDUM ON SAME (.4); CONF. CALL W/J. FLEMING (LMCO) AND E. LEE (EVERCORE) RE SAME (.5).	1.10	467.50	I2210	12664650
01/31/05	Geldert, Brian ATTENTION TO OUTSTANDING MATTERS, JANUARY 27 HEARING	0.40	142.00	I2210	12592937
01/31/05	Baron, Jill RETRIEVAL OF RECENTLY FILED PLEADINGS	0.30	43.50	I2210	12601502
02/01/05	Tanenbaum, Jeffrey DISCUSSION WITH R. BERKOVICH RE MASSACHUSETTS TAX ISSUES AND TRANSMITTAL OF NOTICES TO CLIENT, AS WELL AS DISCUSSION OF US TRUSTEE REQUESTS FOR INFORMATION (0.3); T. CON WITH T. WAKSMAN AND D. LOVERIDGE RE ESCROW AMOUNTS WITH RESPECT TO BOND INTEREST ESCROW AND REMITTAL OF SAME TO DEBTORS (0.3); CONFERENCE CALL WITH D. LOVERICH, M. GUIDRY, J. FLEMING AND E. LEE RE DISCUSSION OF US TRUSTEE FINANCIAL INFORMATION REQUESTS, AS WELL AS REPORTING REQUIREMENT COMPLIANCE (1.1); FURTHER DISCUSSIONS WITH T. WAKSMAN RE INTEREST ESCROW ON BOND PAYMENTS AND PAYMENT OF RESIDUAL MONIES TO DEBTORS (0.2); DISCUSSION WITH R. BERKOVICH RE MEMO TO US TRUSTEE WITH RESPONSES TO INFORMATION REQUESTS AND REVIEW OF DRAFT OF SAME (0.4)	2.30	1,748.00	I2210	12685283
02/01/05	Berkovich, Ronit T/C W/M. CUSACK (IWO) RE VARIOUS ISSUES.	0.10	42.50	I2210	12634694
02/01/05	Berkovich, Ronit	2.30	977.50	I2210	12634698

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

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	DRAFT MEMORANDUM TO UST RE IDI ISSUES (.4); PREPARE FOR AND PARTICIPATE IN CALL W/J. FLEMING (LMC) AND E. LEE (EVERCORE) RE RESPONSES TO UST RE IDI ISSUES (1.4); REVISE MEMORANDUM (.5).				
02/02/05	Berkovich, Ronit	0.20	85.00	I2210	12634819
	FINALIZE MEMORANDUM TO UST RE IDI.				
02/04/05	Geldert, Brian	1.40	497.00	I2210	12641230
	REVIEW EMAILS FROM K. GERBER RELATING TO RETURNED MAIL AND ATTEND TO FINDING UPDATED ADDRESSES (.6); REVIEW AGENDA FOR HEARING, COMPARE TO DOCKET FOR INCLUSION OF ALL DOCUMENTS (.8)				
02/07/05	Tanenbaum, Jeffrey	0.60	456.00	I2210	12636319
	T. CON WITH M. COLLINS RE 341 MEETING AND REVIEW OF MEMO FROM M. COLLINS RELATING TO ISSUES TO BE RAISED AT 341 MEETING, AS WELL AS E-MAILS TO J. LOUGHLIN AND E. LEE RE SAME				
02/07/05	Berkovich, Ronit	0.20	85.00	I2210	12644255
	COMMUNICATIONS W/M. GUIDRY RE UST QUESTIONS				
02/07/05	Geldert, Brian	2.30	816.50	I2210	12644521
	REVIEW DOCKET AND NOTICES OF APPEARANCE FOR R. BERKOVICH, CORRESPONDENCE REGARDING SAME (.7); ATTEND TO BSI RETURNED MAIL (.4); PREPARE BINDERS FOR CONFIRMATION HEARING (.8), VARIOUS O/C WITH J. BARON REGARDING SAME (.4)				
02/07/05	Baron, Jill	4.40	638.00	I2210	12638734
	MEET WITH B. GELDERT RE: HEARING BINDERS (.4); PREPARE FOR HEARING (4.0)				
02/08/05	Tanenbaum, Jeffrey	0.80	608.00	I2210	12640966
	REVIEW OF Q&A FOR 341 MEETING AND E-MAIL EXCHANGES WITH J. LOUGHLIN RE SAME (0.5); REVIEW OF DRAFT ORDERS ACCOMPANYING MOTIONS CONTINUED FOR HEARING ON FEBRUARY 9, INCLUDING PAYMENT OF UNSECURED CREDITORS IN THE ORDINARY COURSE, INVESTMENT GUIDELINES AND CASH MANAGEMENT (0.3)				
02/08/05	Geldert, Brian	3.50	1,242.50	I2210	12644484
	COORDINATE WITH P. HEATH REGARDING DOCUMENTS NEEDED FOR HEARING, PREPARE SAME (2.5); DRAFT AND REVIEW FINAL ORDERS FOR FIRST DAY MOTIONS GRANTED ON AN INTERIM BASIS (1.0)				
02/08/05	Baron, Jill	4.30	623.50	I2210	12638760
	PREPARE FOR HEARING (4.3)				
02/09/05	Tanenbaum, Jeffrey	3.50	2,660.00	I2210	12641094
	PREPARATION FOR AND ATTENDANCE AT 341 MEETING				
02/09/05	Berkovich, Ronit	0.60	255.00	I2210	12644176
	O/C W/J. TANENBAUM RE VARIOUS ITEMS (.1); O/C W/B. GELDERT RE SAME (.2); O/C W/J. TANENBAUM AND B. GELDERT RE SAME (.3).				
02/10/05	Geldert, Brian	0.30	106.50	I2210	12644407
	ATTEND TO CREATING NEW MATTER NUMBER AND NOTICING ATTORNEYS REGARDING ENTRY OF TIME RECORDS (.3)				
02/10/05	Baron, Jill	0.70	101.50	I2210	12668629
	REVIEW AND REVISE CASE CALENDAR				

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
SUBTOTAL TASK CODE I2210 - CASE ADMINISTRATION:		118.40	\$ 47,505.00		
01/04/05	Berkovich, Ronit REVIEW AND MARK UP RETENTION PLEADINGS	1.20	510.00	I2211	12685279
02/10/05	Geldert, Brian ATTENTION TO NOTICING PROFESSIONALS OF DEADLINES TO FILE FEE APPLICATIONS AND COORDINATING FORMS THEREOF (.5)	0.50	177.50	I2211	12644525
SUBTOTAL TASK CODE I2211 - BILLING/FEE APPLICATIONS-OTHER PROFESSIONALS:		1.70	\$ 687.50		
01/10/05	Tanenbaum, Jeffrey REVIEW BILLING SUMMARY REPORT AND JANUARY BILLING SUMMARY REPORT	0.40	304.00	I2212	12528980
SUBTOTAL TASK CODE I2212 - BILLING/FEE APPLICATIONS-WG&M:		0.40	\$ 304.00		
01/04/05	Tanenbaum, Jeffrey REVIEW OF DAFT OF LOUGHLIN MEGHJI RETENTION APPLICATION AND AFFIDAVIT (0.4)	0.40	304.00	I2213	12528148
01/05/05	Tanenbaum, Jeffrey REVIEW OF MISCELLANEOUS RETENTION APPLICATIONS AND AFFIDAVITS FOR EVERCORE, LOUGHLIN, MEGHJI AND WEIL, GOTSHAL, AS WELL ARE REVIEW OF FIRST DAY ORDERS AND PROPOSED NOTICES (4.2); T. CON WITH A. ROSENBERG RE STATUS OF NEGOTIATIONS RELATING TO EVERCORE RETENTION APPLICATION (0.2)	4.40	3,344.00	I2213	12528230
01/05/05	Berkovich, Ronit COORDINATE W/J. TANENBAUM, B. GELDEBT, AND RLF IN RLF OFFICES RE REQUIRED NOTICING AND FINALIZING RETENTION-RELATED PLEADINGS	1.30	552.50	I2213	12520728
01/05/05	Geldert, Brian REVIEW AND REVISE MOTION TO APPROVE PROCEDURES FOR INTERIM COMPENSATION AND MOTION TO EMPLOY ORDINARY COURSE PROFESSIONALS	0.80	284.00	I2213	12685276
01/05/05	Geldert, Brian REVIEW AND REVISE MOTION TO RETAIN LM+CO (1.4); ATTEND TO FILING OF SAME (.3)	1.70	603.50	I2213	12528165
01/06/05	Tanenbaum, Jeffrey E-MAIL R. BERKOVICH RE EVERCORE RETENTION STATUS (0.2); REVIEW OF EVERCORE RETENTION APPLICATION AND AFFIDAVIT (0.8); DISCUSSION WITH E. LEE RE RETENTION STATUS FOR EVERCORE (0.4)	1.40	1,064.00	I2213	12528282
01/06/05	Berkovich, Ronit REVIEW AND MARK-UP MOTION TO RETAIN EVERCORE PROVIDED BY STB.	0.80	340.00	I2213	12528742
01/06/05	Geldert, Brian CIRCULATE ORDERS APPROVING RETENTION TO BSI AND FBG	0.20	71.00	I2213	12676345
01/07/05	Tanenbaum, Jeffrey	0.30	228.00	I2213	12528204

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	REVIEW OF FINAL VERSION OF EVERCORE RETENTION APPLICATION AND AFFIDAVIT (0.3)				
01/07/05	Berkovich, Ronit	0.60	255.00	I2213	12528736
	ATTENTION TO EVERCORE RETENTION PLEADINGS.				
01/10/05	Geldert, Brian	0.50	177.50	I2213	12593846
	REVIEW RETENTION ORDERS FOR REQUESTED INFORMATION FOR R. BERKOVICH (.5)				
01/11/05	Ticoll, Gary	0.20	94.00	I2213	12535558
	TELEPHONE CALL WITH P. HEATH RE: ORDINARY COURSE PROFESSIONALS MOTION				
01/11/05	Baron, Jill	0.30	43.50	I2213	12566927
	RETRIEVAL OF LOUGHLIN RETENTION APPLICATION (.2); EMAIL SAME TO R. BERKOVICH (.1)				
01/12/05	Geldert, Brian	0.40	142.00	I2213	12592909
	REVISE AND RECIRCULATE RETENTION CHECKLIST (.4)				
01/13/05	Tanenbaum, Jeffrey	0.20	152.00	I2213	12535292
	DISCUSSION WITH G. TICOLL RE ADJOURNMENT OF ORDINARY COURSE PROFESSIONAL MOTION UNTIL CONFIRMATION (0.2)				
01/13/05	Ticoll, Gary	0.30	141.00	I2213	12540899
	TELEPHONE CALL WITH M. COLLINS RE: PROFESSIONAL RETENTION (.2); CONFER WITH J. TANENBAUM RE: ORDINARY COURSE PROFESSIONALS (.1)				
01/20/05	Tanenbaum, Jeffrey	1.80	1,368.00	I2213	12550277
	MEETING WITH R. BERKOVICH RE DISCUSSION OF LOUGHLIN, MEGHJI RETENTION APPLICATION AND PROTOCOL AS IT RELATES TO PAYMENT OF SUCCESS FEE (0.2); E-MAIL M. COLLINS RE LOUGHLIN, MEGHJI SUCCESS FEE AND FORMAT FOR PAYMENT OF SAME (0.2); REVIEW OF E-MAIL FROM M. COLLINS RELATING TO US TRUSTEE'S INITIAL COMMENTS WITH RESPECT TO EVERCORE RETENTION (0.2); FURTHER DISCUSSIONS WITH M. COLLINS RE SAME AND REVIEW OF "TOUCH AMERICA" DOCUMENTS RELATING TO EARLIER EVERCORE RETENTION AND ISSUES RELATING THERETO (0.6); DISCUSSION WITH R. BERKOVICH RE KPMG RETENTION AND POTENTIAL ORDINARY COURSE TREATMENT (0.2); FURTHER E-MAIL TO M. COLLINS AND P. HEATH RE LOUGHLIN, MEGHJI FEES (0.4)				
01/20/05	Ticoll, Gary	0.10	47.00	I2213	12557255
	TELEPHONE CALL WITH M. COLLINS RE: ORDINARY COURSE PROFESSIONALS / ERNST & YOUNG RETENTION				
01/20/05	Berkovich, Ronit	1.50	637.50	I2213	12551756
	REVIEW LMC RETENTION DOCUMENTS FOR TERMS OF PAYMENT OF FINAL FEE (.2); O/C W/J. TANENBAUM RE SAME (.1); REVIEW EVERCORE RETENTION DOCUMENTS AND OBJECTION OF UST TO EVERCORE'S RETENTION IN ANOTHER DELAWARE CASE (.6); O/C W/J. TANENBAUM RE SAME (.2); REVIEW INVOICE RECEIVED FROM KPMG (.1); O/C W/J. TANENBAUM RE SAME (.1); T/C W/M. GUIDRY (IWO) RE SAME AND RETENTION ISSUES (.2).				
01/20/05	Baron, Jill	0.40	58.00	I2213	12567486
	RETRIEVAL OF EVERCORE RETENTION DOCUMENTS (.3); EMAIL SAME TO R. BERKOVICH (.1)				
01/21/05	Tanenbaum, Jeffrey	0.30	228.00	I2213	12560179
	T. CON WITH E. LEE RE US TRUSTEE'S POTENTIAL OBJECTIONS TO EVERCORE RETENTION AND REVIEW OF E-MAIL FROM M. COLLINS RE SAME (0.3)				
01/21/05	Berkovich, Ronit	0.30	127.50	I2213	12574045

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	REVIEW UST COMMENTS TO EVERCORE RETENTION (.2); E-MAIL TO STB RE SAME (.1).				
01/22/05	Tanenbaum, Jeffrey	0.30	228.00	I2213	12560173
	REVIEW OF E-MAIL FROM P. HEATH RELATING TO US TRUSTEE COMMENTS ON EVERCORE RETENTION AND TRANSMITTAL OF SAME TO MARK THOMPSON FOR REVIEW (0.3)				
01/24/05	Tanenbaum, Jeffrey	1.40	1,064.00	I2213	12561495
	REVIEW OF E-MAIL FROM P. HEATH RELATING TO US TRUSTEE COMMENTS ON EVERCORE RETENTION AND DISCUSSION WITH E. GRAFF OF SIMPSON THACHER RE SAME (0.3); DISCUSSION WITH P. HEATH RE RESOLUTION OF EVERCORE ISSUES WITH US TRUSTEE (0.2); REVIEW OF DRAFT ORDER FROM E. GRAFF RELATING TO COMPLIANCE WITH US TRUSTEE MODIFICATIONS (0.3); REVIEW OF E-MAILS FROM P. HEATH/M. COLLINS RELATING TO US TRUSTEE ISSUES WITH RESPECT TO LOUGHLIN/MEGHJI AFFIDAVIT AND RETENTION (0.2); REVIEW OF E-MAIL FROM M. COLLINS RELATING TO E&Y RETENTION AND REQUEST FOR FILINGS IN RESPECT OF SAME (0.2); REVIEW OF JAY ALIX PROTOCOL WITH RESPECT TO TRUSTEE COMMENTS CONCERNING LOUGHLIN, MEGHJI ISSUES (0.2)				
01/24/05	Ticoll, Gary	0.90	423.00	I2213	12567505
	CONFER WITH J. TANENBAUM AND R. BERKOVICH RE: EVERCORE RETENTION (.3); TELEPHONE CALL WITH E. GRAFF RE: SAME (.1); PREPARATION FOR HEARING RE: SAME (.1); REVIEW HEARING AGENDA AND TELEPHONE CALL WITH R. BERKOVICH RE: SAME (.2); REVIEW REVISED CASH COLLATERAL ORDER (.2)				
01/24/05	Berkovich, Ronit	0.90	382.50	I2213	12574035
	ATTENTION TO MODIFYING EVERCORE RETENTION PER REQUEST OF UST (.4); ATTENTION TO UST ISSUES W/RETENTION OF LMC (.2); T/C W/P. HEATH RE SAME (.3).				
01/25/05	Tanenbaum, Jeffrey	0.90	684.00	I2213	12564822
	REVIEW OF VARIOUS E-MAILS FROM RICHARDS LAYTON RELATING TO US TRUSTEE'S POSITION WITH RESPECT TO LOUGHLIN MEGHJI RETENTION APPLICATION (0.2); REVIEW OF DRAFT OF SUPPLEMENTAL AFFIDAVIT FOR LOUGHLIN MEGHJI, AS WELL AS MODIFIED ORDER, SUBMITTED BY R. BERKOVICH (0.4); CONFERENCE CALL WITH P. HEATH, REPRESENTATIVES OF LOUGHLIN MEGHJI, R. BERKOVICH AND G. TICOLL RE DISCUSSION OF LOUGHLIN MEGHJI DOCUMENTATION AND MODIFICATIONS TO SAME (0.3)				
01/25/05	Ticoll, Gary	1.40	658.00	I2213	12570302
	REVIEW LOUGHLIN-MEGHI RETENTION PAPERS AND U.S. TRUSTEE COMMENTS (.3); MEETING WITH J. TANENBAUM AND R. BERKOVICH RE: SAME (.2); TELEPHONE CALL WITH R. BERKOVICH RE: SAME (.1); CONFERENCE CALL WITH J. LOUGHLIN AND P. HEATH RE: SAME (.5); TELEPHONE CALL WITH M. GUIDRY RE: ERNST & YOUNG RETENTION (.3)				
01/25/05	Berkovich, Ronit	2.40	1,020.00	I2213	12574022
	DRAFT LMC SUPPLEMENTAL DECLARATION AND REVISE ORDER PER UST COMMENTS AND ALIX PROTOCOL (2.0); O/C W/J. TANENBAUM RE SAME (.3); T/C W/G. TICOLL RE SAME (.1).				
01/26/05	Tanenbaum, Jeffrey	0.90	684.00	I2213	12571518
	DISCUSSION WITH M. COLLINS RE LOUGHLIN MEGHJI RETENTION APPLICATION AND REVISIONS TO AFFIDAVIT/ORDER RELATING TO JAY ALIX PROTOCOL AND FILING OF FINAL FEE APPLICATION (0.2); DISCUSSION WITH P. HEATH RE SAME (0.2); REVIEW OF MODIFIED ORDER/AFFIDAVIT FOR LOUGHLIN/MEGHJI AND DISCUSSION WITH J. LOUGHLIN RE EXECUTION OF SAME (0.3); FURTHER DISCUSSIONS WITH M. COLLINS RELATING TO FILING OF FINAL FEE APPLICATION BY LOUGHLIN MEGHJI AND OTHER PROFESSIONALS (0.2)				
01/26/05	Berkovich, Ronit	0.20	85.00	I2213	12574026
	FINALIZE LMC RETENTION ORDER.				
01/31/05	Ticoll, Gary	0.30	141.00	I2213	12626588

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
TELEPHONE CALL WITH M. GUIDRY RE: ERNST & YOUNG RETENTION					
02/01/05	Tanenbaum, Jeffrey	0.40	304.00	I2213	12618932
MISCELLANEOUS E-MAILS WITH J. LOUGHLIN RE FILING OF FINAL FEE APPLICATIONS AND ISSUES RELATING TO OBJECTION DEADLINE AND HEARING DATE					
02/01/05	Ticoll, Gary	0.10	47.00	I2213	12628884
TELEPHONE CALL WITH J. TANENBAUM RE: ERNST & YOUNG RETENTION					
02/02/05	Ticoll, Gary	0.20	94.00	I2213	12636111
TELEPHONE CALL WITH M. COLLINS RE: ERNST & YOUNG RETENTION					
02/03/05	Berkovich, Ronit	0.10	42.50	I2213	12634783
T/C W/M. GUIDRY RE RETENTION OF E&Y.					
02/04/05	Tanenbaum, Jeffrey	0.20	152.00	I2213	12632796
DISCUSSION WITH G. TICOLL RE STATUS OF E&Y RETENTION (0.2)					
02/04/05	Ticoll, Gary	1.20	564.00	I2213	12636163
CONFERENCE CALL WITH J. WILGERS AND D. WEBBER OF ERNST & YOUNG AND M. GUIDRY RE: RETENTION ISSUES (.5); TELEPHONE CALLS WITH M. COLLINS (.1), S. TETRO (.4) AND J. TANENBAUM RE: SAME (.2)					
02/08/05	Ticoll, Gary	0.60	282.00	I2213	12640418
REVIEW ERNST & YOUNG ENGAGEMENT LETTER AND INVOICES (.2); TELEPHONE CALL WITH S. TETRO RE: SAME (.3); TELEPHONE CALL WITH M. COLLINS RE: SAME (.1)					
SUBTOTAL TASK CODE I2213 - RETENTIONS-OTHER PROFESSIONAL:		30.60	\$ 17,117.00		
01/04/05	Aaronson, Heather	0.10	16.50	I2214	12517985
REVIEW E-MAIL FROM B. GELDERT REGARDING CONFLICTS					
01/05/05	Geldert, Brian	2.90	1,029.50	I2214	12528261
REVIEW AND REVISE APPLICATION TO RETAIN WG&M AND AFFIDAVIT (2.1); CALL WITH BILLING DEPARTMENT (.3); ATTEND TO FILING OF SAME (.5)					
01/06/05	Geldert, Brian	0.70	248.50	I2214	12676347
REVIEW RETENTION CHECKLIST WITH RECENTLY UPDATED CREDITOR LISTS					
SUBTOTAL TASK CODE I2214 - RETENTIONS-WG&M:		3.70	\$ 1,294.50		
01/04/05	Tanenbaum, Jeffrey	2.00	760.00	I2215	12528216
TRAVEL TO DELAWARE FOR FIRST DAY HEARINGS (2.0)					
01/04/05	Geldert, Brian	2.50	443.75	I2215	12528189
TRAVEL TO DELAWARE FOR FIRST DAY HEARING					
01/05/05	Waksman, Ted	3.80	1,444.00	I2215	12519880
TRAVEL TO NY FROM DE					

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
01/05/05	Tanenbaum, Jeffrey TRAVEL TO NEW YORK FROM DELAWARE AFTER FIRST DAY HEARINGS (2.0)	2.00	760.00	I2215	12528265
01/05/05	Berkovich, Ronit RETURN TRAVEL FROM DELAWARE FOR FIRST DAY HEARINGS	2.90	616.25	I2215	12659050
01/05/05	Geldert, Brian TRAVEL TO NY FROM DELAWARE (2.4)	2.40	426.00	I2215	12528157
01/27/05	Tanenbaum, Jeffrey TRAVEL TO AND FROM DELAWARE FOR HEARINGS WITH RESPECT TO FINAL CASH COLLATERAL ORDER AND MISCELLANEOUS RETENTION APPLICATIONS (5.5)	5.50	2,090.00	I2215	12571496
01/27/05	Ticoll, Gary TRAVEL TO AND FROM WILMINGTON FOR HEARING AND MEETING WITH U.S. TRUSTEE	4.50	1,057.50	I2215	12625124
01/27/05	Berkovich, Ronit TRAVEL TO AND FROM DELAWARE FOR HEARING AND UST MEETING.	4.90	1,041.25	I2215	12574042
02/08/05	Tanenbaum, Jeffrey TRAVEL TO DELAWARE FOR 341 MEETING AND CONFIRMATION HEARING (3.0)	3.00	1,140.00	I2215	12641066
02/09/05	Tanenbaum, Jeffrey TRAVEL FROM DELAWARE TO NEW YORK IN RESPECT OF CONFIRMATION HEARING	3.50	1,330.00	I2215	12641068
02/09/05	Ticoll, Gary TRAVEL TO AND FROM DELAWARE FOR DISCLOSURE STATEMENT AND CONFIRMATION HEARING	4.70	1,104.50	I2215	12640544
02/09/05	Berkovich, Ronit TRAVEL TO AND FROM CONFIRMATION HEARING IN DELAWARE.	1.80	382.50	I2215	12644219
02/09/05	Geldert, Brian TRAVEL TO AND FROM DE FOR CONFIRMATION HEARING	4.10	727.75	I2215	12644481
SUBTOTAL TASK CODE I2215 - NON-WORKINGTRAVEL:		47.60	\$ 13,323.50		
01/04/05	Waksman, Ted PREPARE FOR AND PARTICIPATE IN COURT HEARING	8.50	6,460.00	I2216	12518349
01/04/05	Tanenbaum, Jeffrey PREPARATION FOR AND ATTENDANCE AT FIRST DAY HEARINGS IN DELAWARE (9.5)	9.50	7,220.00	I2216	12528253
01/04/05	Berkovich, Ronit T/C W/M. GUIDRY (IWO) RE PREPARING CHAPTER 11 FILING (.8); PREPARING FOR HEARING (.6); MEETING WITH ATTORNEYS AND FINANCIAL ADVISORS AT RLF OFFICES TO PREPARE FOR HEARING (2.5); ATTEND FIRST DAY HEARING (1.9).	5.80	2,465.00	I2216	12519014
01/04/05	Geldert, Brian	2.50	887.50	I2216	12528260

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	PREPARE FOR HEARING (1.2); ATTEND FIRST DAY HEARING (1.3)				
01/04/05	Geldert, Brian	2.60	923.00	I2216	12660016
	MEET WITH J. TANENBAUM, E. LEE, R. BERKOVICH, J. LOUGHLIN, J. FLEMMING AND LOCAL COUNSEL PRIOR TO FIRST DAY HEARING (2.6)				
01/27/05	Tanenbaum, Jeffrey	1.70	1,292.00	I2216	12571379
	PREPARATION FOR HEARING WITH RESPECT TO FINAL CASH COLLATERAL ORDER AND RETENTION MOTIONS, INCLUDING REVIEW OF BINDER OF PLEADINGS WITH RESPECT TO SAME, AS WELL AS ATTENDANCE AT HEARING (1.7)				
01/27/05	Berkovich, Ronit	1.30	552.50	I2216	12574032
	PREPARE FOR AND ATTEND HEARING.				
SUBTOTAL TASK CODE I2216 - COURT COMMUNICATIONS/HEARINGS:		31.90	\$ 19,800.00		
01/04/05	Lilien, Jason	3.10	1,627.50	I2217	12676356
	REVISE 8-K FOR PLAN FILING (.8); PREPARE RELATED SECTIONS OF 8-K (.7); DISTRIBUTE 8-K AND RELATED CORRESPONDENCE (.5); PREPARE BOARD RESOLUTIONS (1.1)				
01/04/05	Stoller, Greg	1.00	355.00	I2217	12524926
	PREPARED 8-K AND PRESS RELEASE FOR FILING.				
01/05/05	Viola, Matthew	1.20	210.00	I2217	12596540
	PREPARE / FILE FORM 8-K WITH THE SEC VIA EDGAR.				
01/10/05	Stoller, Greg	9.70	3,443.50	I2217	12555487
	PREPARED IWO 8-K.				
01/11/05	Stoller, Greg	2.60	923.00	I2217	12555282
	PREPARED IWO 8-K.				
01/12/05	Lilien, Jason	0.40	210.00	I2217	12676358
	REVIEW 8-K FILING REQUIREMENTS FOR PLAN CONFIRMATION				
01/13/05	Stoller, Greg	2.50	887.50	I2217	12555398
	REVIEW 8-K RULES (1.0). MADE CORRECTIONS/CHANGES TO THE MATERIAL ALREADY IN THE 8-K (1.5).				
01/14/05	Waksman, Ted	0.50	380.00	I2217	12676359
	PREPARE FORM 8-K				
01/14/05	Tanenbaum, Jeffrey	0.40	304.00	I2217	12540868
	T. CON WITH T. WAKSMAN RE DISCUSSION OF 8K TO BE FILED AT TIME OF CONFIRMATION AND ISSUES TO BE DEALT WITH THEREIN, AS WELL AS DISCUSSION OF STATUS OF VARIOUS DOCUMENTATION FOR CONFIRMATION				
01/14/05	Stoller, Greg	3.00	1,065.00	I2217	12555453
	PREPARED IWO 8-K.				
01/18/05	Lilien, Jason	4.00	2,100.00	I2217	12676362

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	SEC RESEARCH REGARDING FORM 8-K FOR PLAN CONFIRMATION AND CLOSING (1.0); REVIEW 8-K RULE REQUIREMENTS (.6); OUTLINE 8-K ISSUES (.5); REVIEW PRECEDENT FORMS (.8); REVIEW AND COMMENT INITIAL DRAFT OF 8-K (.6); PREPARE RIDERS TO 8-K (.5)				
01/18/05	Stoller, Greg PREPARED IWO 8-K.	11.00	3,905.00	I2217	12555239
01/19/05	Stoller, Greg PREPARED 8-K AND BEGAN PREPARATION OF PRESS RELEASE.	4.50	1,597.50	I2217	12555537
01/20/05	Lilien, Jason REVISE 8-K FOR PLAN CONFIRMATION AND CLOSING (2.2); RELATED RESEARCH AND REVIEW OF SEC RULES (2.0)	4.20	2,205.00	I2217	12620648
01/20/05	Stoller, Greg PREPARED PRESS RELEASE, DIRECTOR AND OFFICER RESIGNATIONS AND AMENDMENTS TO IWO'S SUBS' CERTIFICATES OF INCORPORATION.	6.30	2,236.50	I2217	12555570
01/20/05	Shrestha, Christine ORDER CHARTER DOCUMENTS FROM DE STATE AS PER G STOLLER	0.30	52.50	I2217	12550397
01/21/05	Lilien, Jason REVISE 8-K FOR PLAN CONFIRMATION AND CLOSING	2.40	1,260.00	I2217	12676363
01/21/05	Stoller, Greg CONTINUED WORK ON THE IWO 8-K.	7.50	2,662.50	I2217	12555576
01/22/05	Tanenbaum, Jeffrey REVIEW OF FURTHER DRAFTS FORWARDED BY PAUL WEISS OF MANAGEMENT EQUITY PLAN, RESTATED ARTICLES OF INCORPORATION, RESTATED BY-LAWS, CERTIFICATE OF MERGER AND MERGER AGREEMENT (2.2)	2.20	1,672.00	I2217	12560106
01/22/05	Stoller, Greg MADE CHANGES/CORRECTIONS TO 8-K.	4.00	1,420.00	I2217	12583454
01/23/05	Stoller, Greg MADE CHANGES/CORRECTIONS TO 8-K.	2.00	710.00	I2217	12583428
01/24/05	Lilien, Jason DRAFT FORM 8-K FOR PLAN CONFIRMATION AND CLOSING	5.00	2,625.00	I2217	12676365
01/24/05	Stoller, Greg PREPARED 8-K FOR CONFIRMATION AND CLOSING.	11.00	3,905.00	I2217	12643944
01/25/05	Waksman, Ted PREPARE FORM 8-K	2.20	1,672.00	I2217	12676367
01/25/05	Lilien, Jason REVISE FORM 8-K FOR CONFIRMATION AND CLOSING (3.5); DISTRIBUTE 8-K TO WORKING GROUP (.3)	3.80	1,995.00	I2217	12676368
01/25/05	Stoller, Greg	5.00	1,775.00	I2217	12643946

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	PREPARED 8-K (4.0). MADE CORRECTIONS/CHANGES (1.0).				
01/26/05	Lilien, Jason	1.00	525.00	I2217	12676369
	DRAFT DESCRIPTION OF REGISTRATION RIGHTS AGREEMENT FOR 8-K (CONFIRMATION AND CLOSING)				
01/26/05	Stoller, Greg	8.00	2,840.00	I2217	12643947
	MADE CORRECTIONS/CHANGES TO 8-K.				
01/28/05	Tanenbaum, Jeffrey	0.30	228.00	I2217	12577576
	REVIEW OF DRAFT 8K FOR FILING POST-CONSUMMATION (0.3)				
01/28/05	Lilien, Jason	0.50	262.50	I2217	12676372
	DISCUSSION WITH J.MERCURY REGARDING FORM 8-K FOR CONFIRMATION/CLOSING				
01/28/05	Stoller, Greg	3.00	1,065.00	I2217	12643951
	MADE CORRECTIONS/CHANGES TO D&O RESIGNATION LETTERS.				
01/29/05	Waksman, Ted	0.20	152.00	I2217	12577670
	REVIEW PRESS RELEASES.				
01/29/05	Tanenbaum, Jeffrey	0.30	228.00	I2217	12676373
	REVIEW OF DRAFT PRESS RELEASES FORWARDED BY PAUL WEISS RELATING TO EMERGENCE FROM CHAPTER 11				
01/31/05	Waksman, Ted	1.00	760.00	I2217	12676370
	PREPARE PRESS RELEASE				
01/31/05	Lilien, Jason	1.50	787.50	I2217	12676371
	REVIEW PRESS RELEASES FOR CONFIRMATION AND CLOSING (.5); REVISIONS TO 8-K FOR CONFIRMATION (.5); REVIEW SEC 8-K REQUIREMENTS (.5)				
01/31/05	Stoller, Greg	3.00	1,065.00	I2217	12643794
	BEGAN PREPARING DOCS FOR EDGAR FOR THE 8-K FILING.				
01/31/05	Viola, Matthew	2.40	420.00	I2217	12596658
	PREPARE MATERIALS TO BE FILED WITH THE SEC VIA EDGAR.				
02/01/05	Lilien, Jason	1.20	630.00	I2217	12676374
	REVIEW IWO PRESS RELEASE FOR CONSUMMATION				
02/01/05	Viola, Matthew	2.40	420.00	I2217	12634643
	PREPARE MATERIALS TO BE FILED WITH THE SEC VIA EDGAR.				
02/03/05	Lilien, Jason	0.70	367.50	I2217	12676375
	REVISE FORM 8-K FOR CLOSING				
02/04/05	Lilien, Jason	1.00	525.00	I2217	12676376
	REVIEW REVISED FORM 8-K				
02/05/05	Tanenbaum, Jeffrey	0.90	684.00	I2217	12632961

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	REVIEW OF COMMENTS FROM INDENTURE TRUSTEE'S COUNSEL RE COLLATERAL DOCUMENTATION (0.9)				
02/07/05	Lilien, Jason	1.00	525.00	I2217	12676377
	REVIEW, REVISE AND DISTRIBUTE FORM 8-K FOR CLOSING				
02/07/05	Stoller, Greg	2.00	710.00	I2217	12643874
	PREPARED DOCUMENTS FOR EDGAR (1.0). READ THROUGH EDGARIZED DOCUMENTS (1.0).				
02/07/05	Stoller, Greg	3.00	1,065.00	I2217	12643787
	PREPARED FOLDER WITH DOCUMENTS THAT NEEDED JOHN LOUGHLIN'S SIGNATURE (1.7). PREPARED DOCUMENTS FOR EDGAR (.6). READ EDGARIZED DOCUMENTS (.7).				
02/07/05	Viola, Matthew	3.40	595.00	I2217	12638757
	PREPARE MATERIALS TO BE FILED WITH THE SEC VIA EDGAR.				
02/08/05	Lilien, Jason	2.00	1,050.00	I2217	12676378
	REVIEW AND REVISE FORM 8-K				
02/08/05	Stoller, Greg	1.20	426.00	I2217	12643890
	MADE CORRECTIONS/CHANGES TO JAMES LOUGHLIN DOCUMENTS.				
02/08/05	Stoller, Greg	6.00	2,130.00	I2217	12643835
	GETTING FINAL DOCUMENTS TOGETHER FOR EDGAR (3.0). REVIEWED EDGARIZED DOCUMENTS (2.0). GATHERING FINAL DOCUMENTS TO BRING TO CLOSING ROOM (1.0).				
02/08/05	Viola, Matthew	2.60	455.00	I2217	12638845
	PREPARE MATERIALS TO BE FILED WITH THE SEC VIA EDGAR.				
02/09/05	Stoller, Greg	3.00	1,065.00	I2217	12643935
	PREPARED MORE DOCUMENTS FOR EDGAR (1.5). REVIEWING EDGARIZED DOCUMENTS (1.5).				
02/09/05	Stoller, Greg	5.00	1,775.00	I2217	12643938
	ATTENDED PRE-CLOSING AT PAUL WEISS.				
02/09/05	Viola, Matthew	3.40	595.00	I2217	12641063
	PREPARE MATERIALS TO BE FILED WITH THE SEC VIA EDGAR.				
02/10/05	Stoller, Greg	3.50	1,242.50	I2217	12643941
	REVIEWED EDGARIZED DOCUMENTS. MADE CORRECTIONS/CHANGES.				
02/10/05	Viola, Matthew	2.20	385.00	I2217	12643212
	PREPARE MATERIALS TO BE FILED WITH THE SEC VIA EDGAR.				

SUBTOTAL TASK CODE I2217 - GENERAL CORPORATION ISSUES AND DOCUMENTATION: 165.50 \$ 64,176.50

01/06/05	Geldert, Brian	0.50	177.50	I2218	12676346
	CALLS WITH K. GERBER REGARDING CALLS FROM CREDITORS (.3); MEET WITH R. BERKOVICH RE SAME (.2)				

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
01/11/05	Berkovich, Ronit T/C W/CREDITOR OF IWO REGARDING THE COMMENCEMENT OF THESE CASES.	0.20	85.00	I2218	12540869
01/12/05	Tanenbaum, Jeffrey COMMUNICATION WITH MISCELLANEOUS CREDITORS CONCERNING QUESTIONS WITH RESPECT TO FIRST DAY PLEADINGS (0.5)	0.50	380.00	I2218	12533544
01/14/05	Ticoll, Gary TELEPHONE CALL WITH E. GREEN OF NEWBURG TAX DEPARTMENT	0.20	94.00	I2218	12544298
01/18/05	Tanenbaum, Jeffrey REVIEW OF E-MAIL FROM R. PIPER RELATING TO ADVERTISING AGENCY INQUIRIES CONCERNING FILING OF CHAPTER 11 CASE, AND DISCUSSION WITH ATTORNEY FOR SAME (0.4)	0.40	304.00	I2218	12544319
01/18/05	Berkovich, Ronit T/C W/CREDITOR RE CHAPTER 11.	0.20	85.00	I2218	12551586
01/19/05	Tanenbaum, Jeffrey REVIEW OF E-MAIL FROM M. GUIDRY RELATING TO THREAT OF UTILITY COMPANY TO TERMINATE SERVICE (0.3); DISCUSSIONS WITH R. BERKOVICH AND M. GUIDRY RE SAME (0.3)	0.60	456.00	I2218	12547913
01/19/05	Berkovich, Ronit REVIEW LETTER FROM UTILITY COMPANY REQUESTING DEPOSIT (.1); REVIEW UTILITY ORDER (.1); O/C W/J. TANENBAUM RE SAME (.1); T/C W/M. GUIDRY (IWO) AND D. BAUMAN (IWO) RE SAME (.2).	0.50	212.50	I2218	12551587
01/20/05	Tanenbaum, Jeffrey MISCELLANEOUS E-MAIL EXCHANGES WITH M. GUIDRY AND T. CON WITH M. GUIDRY RE IWO ESCROW INVOICE FROM STANDARD AND POORS AND AUTHORITY TO PAY SAME (0.4); DISCUSSION WITH M. GUIDRY RE PAYMENT OF KMPG PRE-PETITION INVOICES AND DISCUSSION WITH R. BERKOVICH RE SAME (0.2)	0.60	456.00	I2218	12550421
01/20/05	Berkovich, Ronit T/C W/VENDOR RE NOTICE RECEIVED.	0.10	42.50	I2218	12551448
01/21/05	Tanenbaum, Jeffrey CONFERENCE CALL WITH M. GUIDRY RE INVOICES RELATING TO IWO ESCROW CORP AND PAYMENT OF SAME BY IWO HOLDINGS	0.30	228.00	I2218	12560127
01/31/05	Tanenbaum, Jeffrey REVIEW OF E-MAIL FROM LOCAL COUNSEL RELATING TO PROOFS OF CLAIM FILED BY MASSACHUSETTS TAXING AUTHORITIES	0.40	304.00	I2218	12685278
01/31/05	Berkovich, Ronit REVIEW NOTICES RECEIVED FROM MASSACHUSETTS DEPARTMENT OF REVENUE.	0.30	127.50	I2218	12664897
02/01/05	Tanenbaum, Jeffrey T. CON WITH ATTORNEY FOR VERIZON RE PLAN TREATMENT FOR UNSECURED CREDITORS AND EXECUTORY CONTRACTS (0.3)	0.30	228.00	I2218	12618930
02/01/05	Berkovich, Ronit REVIEW DOCUMENTS RECEIVED FROM D. LOVERICH (IWO) RE MASSACHUSETTS TAXES	0.40	170.00	I2218	12634807

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
02/01/05	Geldert, Brian REVIEW DOCKET AND BSI SITE FOR PROOFS OF CLAIMS, CORRESPONDENCE WITH P. HEATH AND K. GERBER RE SAME	0.60	213.00	I2218	12641132
02/03/05	Tanenbaum, Jeffrey REVIEW OF E-MAIL FROM USU EMPLOYEE RELATING TO CLAIM AGAINST IWO	0.10	76.00	I2218	12628646
02/03/05	Tanenbaum, Jeffrey REVIEW OF E-MAIL EXCHANGE WITH M. COLLINS AND ENVIRONMENTAL AGENCIES RELATING TO POTENTIAL ENVIRONMENTAL CLAIM	0.20	152.00	I2218	12628772
02/03/05	Geldert, Brian REVIEW PROOFS OF CLAIM FILED IN THE CASE TO DATE	0.80	284.00	I2218	12641195
02/07/05	Tanenbaum, Jeffrey MEETING WITH R. BERKOVICH RE PAYMENT OF PREPETITION CLAIM OF AMERICAN APPRAISAL (0.1)	0.10	76.00	I2218	12636507
02/07/05	Berkovich, Ronit T/C W/M. RATHBURN OF AMERICAN APPRAISERS RE INVOICE (.1); E-MAIL TO M. RATHBURN RE VENDORS ORDER (.1); O/C W/J. TANENBAUM RE SAME (.1)	0.30	127.50	I2218	12676352
02/07/05	Geldert, Brian CALL WITH M. GUIDRY REGARDING FILED PROOFS OF CLAIMS (.3); REVIEW PLAN TO DETERMINE MANNER OF HANDLING CLAIMS, DEADLINE FOR FILING OBJECTIONS AND CORRESPOND WITH M GUIDRY REGARDING SAME (.5)	0.80	284.00	I2218	12676353
SUBTOTAL TASK CODE I2218 - GENERAL VENDOR/CLAIMS ISSUES:		8.40	\$ 4,562.50		
01/06/05	Berkovich, Ronit T/C'S W/M. GUIDRY (IWO) RE BUSINESS OPERATIONAL ISSUES.	0.30	127.50	I2219	12528886
01/11/05	Ticoll, Gary REVIEW WESTERN COMMUNICATIONS PO ISSUE AND E-MAIL R. BERKOVICH RE: SAME	0.20	94.00	I2219	12535591
02/02/05	Tanenbaum, Jeffrey REVIEW OF E-MAIL FROM M. GUIDRY RELATING TO SALE OF CERTAIN VEHICLES AND REQUIRED AUTHORIZATION FOR SAME, IF ANY (0.2)	0.20	152.00	I2219	12626776
02/04/05	Donlon, John 8-K EXHIBIT PREPARATION VIA EDGAR.	2.20	352.00	I2219	12676577
02/07/05	Donlon, John 8-K EXHIBIT PREPARATION VIA EDGAR.	3.00	480.00	I2219	12676669
SUBTOTAL TASK CODE I2219 - GENERAL BUSINESS OPERATIONS:		5.90	\$ 1,205.50		
01/04/05	Lilien, Jason REVIEW AMENDMENTS TO MANAGEMENT AGREEMENT	0.70	367.50	I2220	12620452

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
01/05/05	Lilien, Jason	3.50	1,837.50	I2220	12621561
	OUTLINE ACTIONS STEPS FOR CLOSING OF PLAN (2.3); PREPARE/REVISE IWO AND SUBSIDIARY BOARD RESOLUTIONS (1.2)				
01/05/05	Owen, John	10.80	4,590.00	I2220	12521470
	REVIEW OF SECURITY DOCUMENTS (4.0), REVIEW OF CLOSING CERTIFICATES (4.8), VARIOUS CONFERENCES RE: SAME (2.0).				
01/05/05	Shrestha, Christine	0.80	140.00	I2220	12519493
	FOLLOW UP WITH SERVICE COMPANY TO DETERMINE STATUS OF GOOD STANDINGS & SCHEDULE OF TIMEFRAME FOR RECEIPT OF BRING DOWN LETTERS FOR FOREIGN STATES RE IWO ENTITIES NOT IN GOOD STANDING IN MASS, REPORT TO AMI MUKERJEE				
01/06/05	Waksman, Ted	1.60	1,216.00	I2220	12522195
	CONFERENCE RE CLOSING CHECKLIST (1.1), CONFERENCES WITH J. TANENBAUM RE TRANSACTION (.5)				
01/06/05	Tanenbaum, Jeffrey	0.30	228.00	I2220	12528151
	DISCUSSION WITH T. WAKSMAN RE STATUS OF BY-LAWS AND CERTIFICATE OF INCORPORATION, AS WELL AS DISCUSSION OF PLAN SUPPLEMENT DOCUMENTS (0.3)				
01/06/05	Lilien, Jason	3.70	1,942.50	I2220	12621569
	MEET WITH ATTORNEYS TO DISCUSS IWO CLOSING ACTION ITEMS (.8), PREPARATION OF CLOSING DOCUMENTS (.8); OUTLINE RELATED ITEMS (.4); REVISE IWO BOARD RESOLUTIONS (1.0); REVIEW DRAFT CLOSING CHECKLIST (.7)				
01/06/05	Geldert, Brian	3.10	1,100.50	I2220	12528262
	REVIEW NOTICE OF CONFIRMATION HEARING (.3); VARIOUS CALLS WITH VENDORS REGARDING PUBLICATION THEREOF (.7); CALL WITH S. BRIN REGARDING PAYMENT OF PUBLICATION FEE (.2); REVIEW PROOFS OF PUBLICATION NOTICES (1.0); DRAFT INDEX AND PLAN SUPPLEMENT COVER, ASSEMBLE AND FORMAT DOCUMENTS CONTAINED THEREIN (.9)				
01/06/05	Stoller, Greg	5.70	2,023.50	I2220	12524891
	PREPARED FOR MEETING WITH T. WAKSMAN (2.9). PREPARED DRAFT OF CLOSING CHECKLIST (2.8).				
01/06/05	Owen, John	15.20	6,460.00	I2220	12521407
	ATTENDANCE AT CLOSING (2.5), REVIEW OF SECURITY DOCUMENTS (3.2), REVIEW OF INDENTURES (3.2), REVIEW OF NOTES (2.5), REVIEW OF CLOSING CERTIFICATES (3.0), CONFERENCE WITH PAUL WEISS REGARDING PRESS RELEASE, CALL TO S. KING REGARDING PR (.8).				
01/06/05	Mukerjee, Amitab	7.30	2,153.50	I2220	12519310
	DOCUMENT TURNING OF INDENTURES AND SECURITY AGREEMENT IN PREPARATION FOR CLOSING				
01/06/05	Shrestha, Christine	1.00	175.00	I2220	12521570
	REVIEW INCOMING GOOD STANDING CERTIFICATES & FORWARD TO ATTORNEYS (.5), FOLLOW UP WITH SERVICE COMPANY REGARDING THE BRING DOWN LETTERS OF STATUS FROM FOREIGN STATES (.5)				
01/07/05	Waksman, Ted	0.80	608.00	I2220	12524929
	TCS AND CONFERENCES RE: CLOSING.				
01/07/05	Lilien, Jason	1.70	892.50	I2220	12622005

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	REVIEW AND REVISE IWO CLOSING CHECKLIST (1.0); REVIEW DELAWARE STATUTE REGARDING MERGERS AND CHARTER AMENDMENTS (.7)				
01/07/05	Geldert, Brian	0.50	177.50	I2220	12592807
	ATTENTION TO PLAN SUPPLEMENT AND REPORTING REQUIREMENTS				
01/07/05	Stoller, Greg	1.20	426.00	I2220	12524931
	PREPARED CLOSING CHECKLIST.				
01/08/05	Tanenbaum, Jeffrey	0.30	228.00	I2220	12676348
	REVIEW OF PLAN SUPPLEMENT LISTING OF DOCUMENTS AND FOCUS ON CORPORATE DOCUMENTATION				
01/10/05	Waksman, Ted	3.90	2,964.00	I2220	12528536
	CONFERENCES RE: CLOSING ITEMS (1.9), PREPARE CLOSING CHECKLIST (2.0).				
01/10/05	Tanenbaum, Jeffrey	0.60	456.00	I2220	12529013
	REVIEW OF PLAN SUPPLEMENT AGENDA AND DISCUSSION OF OPEN ISSUES				
01/10/05	Tanenbaum, Jeffrey	1.20	912.00	I2220	12676350
	E-MAIL TO T. WAKSMAN, G. TICOLL, R. BERKOVICH AND B. GELDERT RE MEETING TIME TO DISCUSS CLOSING CHECKLIST AND OUTSTANDING ISSUES WITH RESPECT TO PREPARATION OF PLAN OF REORGANIZATION SUPPLEMENT (0.2); E-MAIL TO A. ROSENBERG RE CLOSING CHECKLIST AND TIME FOR CONFERENCE CALL RELATING TO SAME (0.1); CONFERENCE CALL WITH A. ROSENBERG, ET. AL. RE REVIEW OF CLOSING CHECKLIST, INCLUDING PLAN SUPPLEMENT ISSUES, HIGH YIELD OFFERING ISSUES, CLOSING PAYMENTS AND OTHER PAYMENTS (0.9)				
01/10/05	Lilien, Jason	4.30	2,257.50	I2220	12622024
	INTERNAL MEETING WITH J.TANENABAUM TO DISCUSS PLAN CONFIRMATION/CONSUMMATION ACTIONS/DOCUMENTS (2.0); CONFERENCE CALL MEETING WITH PAUL WEISS TO DISCUSS SAME (1.0); REVIEW AND REVISE IWO CLOSING CHECKLIST (1.3)				
01/10/05	Ticoll, Gary	2.10	987.00	I2220	12533301
	PARTICIPATE IN CONFERENCE CALL WITH M. GUIDRY, J. TANENBAUM, T. WAKSMAN, AND WGM TEAM RE: OPERATIONS AND CLOSING ISSUES (1.2); REVIEW CLOSING CHECKLIST (.1); PARTICIPATE IN STATUS CALL WITH WGM TEAM AND A. ROSENBERG RE: CLOSING CHECKLIST (.8)				
01/10/05	Berkovich, Ronit	1.00	425.00	I2220	12540859
	ATTEND TEAM MEETING RE: CLOSING CHECKLIST				
01/10/05	Geldert, Brian	1.90	674.50	I2220	12593785
	REVIEW DELAWARE CONFIRMATION AFFIDAVITS (.7); DRAFT AFFIDAVIT IN SUPPORT OF CONFIRMATION (1.2).				
01/10/05	Geldert, Brian	2.10	745.50	I2220	12593309
	T/C WITH J. TANENBAUM, T. WAKSMAN, G. TICOLL, R. BERKOVICH, A. ROSENBERG REGARDING CLOSING CHECKLIST AND TASKS (2.1)				
01/11/05	Waksman, Ted	2.80	2,128.00	I2220	12531013
	PREPARE CLOSING CHECKLIST AND RELATED CONFERENCES.				
01/11/05	Tanenbaum, Jeffrey	1.40	1,064.00	I2220	12531770

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	REVIEW AFFIDAVIT FOR CONFIRMATION HEARING (0.2); DISCUSSION WITH P. HEATH RE CONFIRMATION AFFIDAVIT AND FORMS FOR SAME (0.2); REVIEW OF FORM AFFIDAVITS FOR DRAFTING IN IWO CASE (0.9); REVIEW OF FURTHER CLOSING CHECKLIST FORWARDED BY J. LILIE (0.1)				
01/11/05	Lilien, Jason	3.10	1,627.50	I2220	12621718
	REVIEW AND REVISE CLOSING CHECKLIST (1.0); DISTRIBUTE CHECKLIST TO WORKING GROUP; CONFERENCE CALL WITH J.FLEMING, D.LOVERICH ET AL TO DISCUSS CONFIRMATION ISSUES (1.0); REVIEW DRAFT MERGER AGREEMENT FOR CONSUMMATION (.5); RELATED DELAWARE STATUTORY RESEARCH (.6)				
01/11/05	Geldert, Brian	1.80	639.00	I2220	12592799
	DRAFT AND REVISE AFFIDAVIT IN SUPPORT OF CONFIRMATION, REVIEW PLAN SUPPLEMENT DOCUMENTS FOR INFORMATION RE SAME (1.6); CALL WITH P. HEATH TO DISCUSS SAME (.2)				
01/11/05	Stoller, Greg	1.10	390.50	I2220	12676354
	PREPARED CLOSING CHECKLIST				
01/12/05	Tanenbaum, Jeffrey	0.20	152.00	I2220	12533520
	MISCELLANEOUS E-MAILS WITH T. WAKSMAN RELATING TO REPLACEMENT OF LETTERS OF CREDIT FOR CHASE MANHATTAN BANK AT CONSUMMATION (0.2)				
01/12/05	Lilien, Jason	0.40	210.00	I2220	12621549
	REVIEW COMMENTS ON TAX SHARING AGREEMENT				
01/12/05	Lilien, Jason	0.50	262.50	I2220	12620804
	REVIEW LIST OF OUTSTANDING LETTERS OF CREDIT; REVIEW RELATED ISSUES AND CORRESPONDENCE				
01/13/05	Waksman, Ted	0.30	228.00	I2220	12535354
	CONFERENCES AND CORRESPONDENCE RE: CLOSING.				
01/13/05	Tanenbaum, Jeffrey	0.70	532.00	I2220	12535334
	FURTHER REVIEW OF PLAN SUPPLEMENT DOCUMENTS AND STATUS OF CHARTER AND BY-LAW MODIFICATIONS (0.7)				
01/14/05	Waksman, Ted	0.40	304.00	I2220	12540703
	CONFERENCES AND REVIEW DOCUMENTS RE: CLOSING WITH J. TANENBAUM				
01/18/05	Waksman, Ted	1.40	1,064.00	I2220	12544562
	CONFERENCES WITH J. TANENBAUM RE: CLOSING ISSUES (.4); REVIEW DOCUMENTS (1.0)				
01/18/05	Tanenbaum, Jeffrey	1.80	1,368.00	I2220	12544342
	REVIEW OF CLOSING CHECKLIST FOR CONSUMMATION, INCLUDING CORPORATE DOCUMENTATION AND STATUS OF SAME (0.3); T. CON WITH E. LEE RE UPDATE ON STATUS OF CLOSING ISSUES (0.1); REVIEW OF CONFIRMATION STANDARDS UNDER SECTION 1129 AND PRELIMINARY DISCUSSIONS CONCERNING PREPARATION OF CONFIRMATION BRIEF/AFFIDAVIT (0.9); T. CON WITH T. HENNING RE DISCUSSION OF MISCELLANEOUS TRANSITION ISSUES FOR CONSUMMATION PERIOD WITH NEW MANAGEMENT (0.5)				
01/18/05	Lilien, Jason	2.10	1,102.50	I2220	12620672
	REVIEW OPEN ITEMS ON CLOSING CHECKLIST (.8); REVISE CLOSING CHECKLIST (1.3)				
01/19/05	Waksman, Ted	1.40	1,064.00	I2220	12548022

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	CONFERENCE CALL RE: CLOSING STATUS.				
01/19/05	Tanenbaum, Jeffrey	0.90	684.00	I2220	12547962
	REVIEW DOCUMENTS FOR CONFIRMATION PROCESS, INCLUDING DEADLINE FOR FILING OF PLAN SUPPLEMENT AND DOCUMENTS TO BE INCLUDED THEREIN, AS WELL AS TIME-LINE FOR FILING OF CONFIRMATION ORDER AND BRIEF AND DISTRIBUTION OF SAME FOR COMMENTS TO PARTIES (0.9)				
01/19/05	Tanenbaum, Jeffrey	1.50	1,140.00	I2220	12548140
	REVIEW OF CLOSING CHECKLIST IN PREPARATION FOR CONFERENCE CALL WITH A. ROSENBERG ET. AL. (0.3); CONFERENCE CALL WITH REPRESENTATIVES OF PAUL WEISS AND WEIL, GOTSHAL RE DISCUSSION OF CORPORATE DOCUMENTATION, INCLUDING PLAN SUPPLEMENT, WIRE PAYMENTS DUE ON CONSUMMATION DATE AND VARIOUS CORPORATE CLOSING DOCUMENTS (1.0); E-MAIL TO J. LILIE RE TRANSMITTAL OF MERGER AGREEMENT CERTIFICATE OF MERGER, AS WELL AS UPDATED CLOSING CHECKLIST (0.2)				
01/19/05	Lilien, Jason	5.40	2,835.00	I2220	12622793
	CONFERENCE CALL WITH PAUL WEISS TO DISCUSS STATUS OF TRANSACTION AND DOCUMENTS/ACTIONS FOR CONFIRMATION/CLOSING (2.0); REVISE CLOSING CHECKLIST (2.0); DRAFT FORM 8-K FOR CONFIRMATION AND CLOSING; RELATED REVIEW NOTES OFFERING DOCUMENTS (1.4)				
01/19/05	Ticoll, Gary	1.30	611.00	I2220	12550822
	PARTICIPATE IN TELEPHONE CALL WITH A. ROSENBERG, E. LEE, J. TANENBAUM, T. WAKSMAN RE: CLOSING CHECKLIST				
01/20/05	Tanenbaum, Jeffrey	0.80	608.00	I2220	12550214
	E-MAIL TO G. TICOLL, R. BERKOVICH, M. COLLINS AND P. HEATH RE ISSUES FOR CONFIRMATION HEARING, INCLUDING PREPARATION OF BRIEF/AFFIDAVIT AND TIME FRAME FOR OBTAINING COMMENTS ON SAME, AS WELL AS PREPARATION OF DRAFT CONFIRMATION ORDER (0.5); REVIEW OF INITIAL BOARD OF DIRECTOR MEMBERS AND OFFICERS FOR REORGANIZED COMPANY IN CONTEMPLATION OF INCLUSION IN PLAN SUPPLEMENT (0.3)				
01/20/05	Tanenbaum, Jeffrey	0.90	684.00	I2220	12550298
	REVIEW OF MOST RECENT DRAFT OF MERGER AGREEMENT FOR IWO HOLDINGS AND IWO ESCROW CORP., AS WELL AS DRAFT CERTIFICATE OF MERGER (0.6); REVIEW OF DRAFT TERMINATION LETTER RELATING TO CONSENT AND AGREEMENT BETWEEN CHASE AND SPRINT (0.3)				
01/20/05	Goldring, Stuart	0.30	222.00	I2220	12573244
	CALL WITH P. ROTHENBERG OF PAUL WEIS RE POSSIBLE LLC CONVERSION AND TAX SHARING AGREEMENT				
01/21/05	Waksman, Ted	0.90	684.00	I2220	12561019
	CONFERENCES, RE: CLOSING ISSUES; PREPARE FORM 8-K				
01/21/05	Tanenbaum, Jeffrey	0.70	532.00	I2220	12560129
	REVIEW OF E-MAIL FROM M. CUSACK AND CONFERENCE CALL WITH M. CUSACK RE DISCUSSION OF MISCELLANEOUS ISSUES RELATING TO FINALIZATION OF DOCUMENTATION FOR CONFIRMATION/CONSUMMATION OF PLAN OF REORGANIZATION (0.5); DISCUSSION WITH R. BERKOVICH RE STATUS OF CONFIRMATION ORDER AND INCLUSION OF VARIOUS ISSUES IN SAME (0.2)				
01/21/05	Lilien, Jason	2.30	1,207.50	I2220	12620666
	REVIEW PAUL WEISS DRAFTS OF CONSUMMATION DOCUMENTS, INCLUDING CHARTER AMENDMENTS, MERGER DOCUMENTS, REVISED BYLAWS, EQUITY INCENTIVE PLAN AND RELATED DOCUMENTS (1.7); RELATED CORRESPONDENCE/CONVERSATIONS WITH J.MERCURY (.6)				
01/21/05	Berkovich, Ronit	1.60	680.00	I2220	12574018

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	DRAFT IWO CONFIRMATION ORDER (1.1); T/C'S W/J. TANENBAUM RE PLAN (.2); REVIEW SAME (.1); T/C W/J. SULLIVAN (FBG) RE IMPLEMENTATION OF SAME (.2).				
01/24/05	Waksman, Ted	2.10	1,596.00	I2220	12561090
	REVIEW CLOSING DOCUMENTS				
01/24/05	Lilien, Jason	4.60	2,415.00	I2220	12622775
	DRAFT/COMMENT ON SECOND AMENDED AND RESTATED CERTIFICATE OF INCORPORATION), BYLAWS, INCENTIVE PLAN, OPTION AGREEMENT, MERGER AGREEMENT, CERTIFICATE OF MERGER, CHARTERS FOR IWO SUBS				
01/24/05	Berkovich, Ronit	0.20	85.00	I2220	12574027
	T/C W/J. SULLIVAN (FBG) RE CONFIRMATION ISSUES				
01/25/05	Waksman, Ted	2.30	1,748.00	I2220	12563858
	REVIEW CLOSING DOCUMENTS (2.0); CONFERENCE CALL RE: CLOSING (.3).				
01/25/05	Tanenbaum, Jeffrey	1.00	760.00	I2220	12564892
	REVIEW OF COMMENTS PREPARED BY J. LILIEN/T. WAKSMAN WITH RESPECT TO CLOSING DOCUMENTS PREPARED BY PAUL WEISS, INCLUDING INCLUSION IN CERTIFICATE OF INCORPORATION REFERENCES TO NON-VOTING STOCK (0.7); REVIEW OF DRAFT OF REGISTRATION RIGHTS AGREEMENT FORWARDED BY PAUL WEISS (0.3)				
01/25/05	Tanenbaum, Jeffrey	1.30	988.00	I2220	12564897
	CONFERENCE CALL WITH REPRESENTATIVES OF WEIL, GOTSHAL AND PAUL WEISS RE REVIEW OF CLOSING CHECKLIST FOR CHAPTER 11 CASE, INCLUDING DOCUMENTS TO BE INCLUDED IN PLAN SUPPLEMENT, AS WELL AS CORPORATE CLOSING DOCUMENTS				
01/25/05	Lilien, Jason	3.00	1,575.00	I2220	12622776
	CONFERENCE CALL WITH PAUL WEISS TO DISCUSS CLOSING STATUS/CHECKLIST FOR CONFIRMATION AND CLOSING (1.3); REVIEW DRAFT REGISTRATION RIGHTS AGREEMENT FOR NEW COMMON STOCK (1.7)				
01/25/05	Berkovich, Ronit	2.60	1,105.00	I2220	12574008
	T/C'S W/J. LILIEN RE PLAN ISSUES (.3); DRAFT CONFIRMATION ORDER (2.3).				
01/26/05	Waksman, Ted	4.60	3,496.00	I2220	12568065
	REVIEW CLOSING DOCUMENTS (2.2) AND RELATED CONFERENCES WITH J. TANENBAUM (.4); REVIEW REGISTRATION AGREEMENT (2.0).				
01/26/05	Tanenbaum, Jeffrey	0.50	380.00	I2220	12571442
	E-MAIL TO R. PIPER AND T. HENNING RE UPDATE ON STATUS OF CHAPTER 11 CASES AND CONFIRMATION PREPARATION (0.2); DISCUSSION WITH J. LOUGHLIN RE STATUS OF DRAFT CONFIRMATION ORDER, BRIEF AND OTHER CONFIRMATION PREPARATION ISSUES (0.3)				
01/26/05	Tanenbaum, Jeffrey	0.50	380.00	I2220	12571486
	DISCUSSION WITH T. WAKSMAN RE STATUS OF PLAN SUPPLEMENT DOCUMENTS AND TRANSMITTAL OF SAME TO R. BERKOVICH (0.2); E-MAIL TO R. BERKOVICH AND G. TICOLL RE PREPARATION OF PLAN SUPPLEMENT FOR FILING ON JANUARY 28, AND FINALIZATION OF DRAFT CONFIRMATION ORDER AND BRIEF IN SUPPORT OF CONFIRMATION (0.3)				
01/26/05	Tanenbaum, Jeffrey	1.60	1,216.00	I2220	12571571

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	REVIEW OF LATEST VERSION OF TAX SHARING AGREEMENT (0.3); REVIEW OF FURTHER REVISED DOCUMENTS FORWARDED BY PAUL WEISS RELATING TO CORPORATE TRANSACTION AND CLOSING (0.5); E-MAIL T. WAKSMAN AND J. LILIEN RE ISSUES RELATING TO RECORD DISTRIBUTION DATE AND DTC ISSUES (0.2); DISCUSSION WITH T. WAKSMAN RE PIGGYBANK REGISTRATION RIGHTS ARISING OUT OF DRAFT REGISTRATION AGREEMENT (0.2); FURTHER DISCUSSION WITH T. WAKSMAN RE DTC ISSUES FOR TRANSMITTAL OF STOCK CERTIFICATES TO BONDHOLDERS (0.1); DISCUSSION WITH T. WAKSMAN RE INTEREST ON ESCROW ACCOUNT FOR COVERAGE OF FINANCIAL ADVISORS' FEES AT IWO ESCROW CORP (0.1); REVIEW OF E-MAIL FROM S. JOHNSON OF WACHTELL RELATING TO UCC TERMINATION STATEMENTS (0.2)				
01/26/05	Lilien, Jason	5.90	3,097.50	I2220	12622778
	REVIEW AND COMMENT ON REGISTRATION RIGHTS AGREEMENT (.5); RELATED DISCUSSIONS WITH J.MERCURY OF PAUL WEISS (.6); DISCUSSIONS WITH B.KAPLAN AND J.MERCURY REGARDING STATUS OF PLAN CONSUMMATION DOCUMENTS (1.4); REVIEW MATTERS PERTAINING TO IWO UCC TERMINATIONS (1.3); REVIEW FUNDS FLOW MEMORANDUM (1.2); PREPARE FOR PLAN CONFIRMATION FILING (.9)				
01/26/05	Ticoll, Gary	3.20	1,504.00	I2220	12570213
	REVIEW AND REVISE DRAFT CONFIRMATION ORDER (2.5); PREPARE FOR JANUARY 27 HEARING (.7)				
01/26/05	Berkovich, Ronit	2.50	1,062.50	I2220	12574034
	PREPARE PLAN SUPPLEMENT (.5); DRAFT AFFIDAVIT IN SUPPORT OF CONFIRMATION (2.0).				
01/26/05	Milgrim, Joshua	0.30	106.50	I2220	12590047
	REVIEW MARKED TAX SHARING AGREEMENT, AS FORWARDED BY S. GOLDRING				
01/27/05	Waksman, Ted	3.40	2,584.00	I2220	12571230
	CONFERENCES AND RE REVIEW CLOSING DOCUMENTS, 8-K AND CONFIRMATION ORDER.				
01/27/05	Tanenbaum, Jeffrey	1.40	1,064.00	I2220	12571414
	REVIEW OF DRAFT CONFIRMATION ORDER AND TRANSMITTAL OF COMMENTS TO G. TICOLL (0.7); REVIEW OF PLAN OF REORGANIZATION SUPPLEMENT FOR FILING ON JANUARY 28 (0.4); REVIEW OF FUNDS FLOW MEMO PREPARED BY EVERCORE WITH RESPECT TO CONSUMMATION DATE PAYMENTS (0.3)				
01/27/05	Lilien, Jason	6.30	3,307.50	I2220	12622779
	VARIOUS DISCUSSIONS WITH J.MERCURY AND L.WEE OF PAUL WEISS REGARDING DRAFT OF REGISTRATION RIGHTS AGREEMENT (.8); REVIEW REVISED DRAFTS OF COLLATERAL TRUST JOINDER; PLEDGE AND SECURITY AGREEMENT JOINDER; ESCROW ASSUMPTION AGREEMENT; NOTATION OF GUARANTEE (SENIOR SECURED INDENTURE); NOTATION OF GUARANTEE (SENIOR DISCOUNT INDENTURE); SUPPLEMENTAL INDENTURE (SENIOR SECURED INDENTURE); SUPPLEMENTAL INDENTURE (SENIOR DISCOUNT INDENTURE); AND ESCROW AND SECURITY AGREEMENT OFFICERS' CERTIFICATE (2.2); REVIEW AND COMMENT ON IWO LETTER OF RESIGNATIONS (2.0); REVIEW AND COMMENT REVISED EQUITY AWARD PLAN AND RELATED DOCUMENTS (1.3)				
01/28/05	Waksman, Ted	4.20	3,192.00	I2220	12577647
	CONFERENCES WITH J. TANENBAUM RE: CONFIRMATION (1.0); CORRESPONDENCE RE: CLOSING DOCUMENTS (3.2).				
01/28/05	Tanenbaum, Jeffrey	3.20	2,432.00	I2220	12577100

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	E-MAIL G. TICOLL AND R. BERKOVICH RE STATUS OF CONFIRMATION ORDER DRAFT AND PLAN SUPPLEMENT, AND FILING OF PLAN SUPPLEMENT ON JANUARY 28 (0.2); DISCUSSION WITH R. BERKOVICH RE DRAFT CONFIRMATION ORDER AND DISTRIBUTION OF SAME TO RICHARDS LAYTON AND OTHER PARTIES (0.2); FURTHER DISCUSSION WITH R. BERKOVICH RE PLAN SUPPLEMENT AND STATUS OF REGISTRATION RIGHTS AGREEMENT(0.1); DISCUSSION WITH T. WAKSMAN RE VARIOUS ISSUES RELATING TO CONSUMMATION, INCLUDING RESIGNATION OF OFFICERS AND DIRECTORS OF IWO AND TRANSITION RELATED ISSUES (0.4); CONFERENCE CALL WITH J. LOUGHLIN RE SAME (0.6); CONFERENCE CALL WITH E. LEE RE SAME (0.3); FOLLOW-UP DISCUSSIONS WITH T. WAKSMAN (0.2); CONFERENCE CALL WITH T. WAKSMAN AND T. HENNING RE VARIOUS CONFIRMATION ISSUES, INCLUDING FUNDS FLOW MEMO AND AUTHORIZATIONS FOR CONSUMMATION DATE PAYMENTS, RESIGNATION OF OFFICERS, STATUS OF 8K AND STATUS OF SPRINT NEGOTIATIONS FOR TRUE-UP (0.5); REVIEW OF E-MAIL FROM E. LEE RELATING TO LATEST DEVELOPMENTS WITH RESPECT TO CHANGING CHECK AUTHORIZATIONS AT CONSUMMATION (0.1); FURTHER REVIEW OF MOST RECENT FUNDS FLOW MEMO FROM S. BRIN (0.6)				
01/28/05	Lilien, Jason	3.30	1,732.50	I2220	12622781
	REVIEW REVISED PLAN SUPPLEMENT (1.0); REVIEW FINAL DRAFTS OF PLAN SUPPLEMENT EXHIBITS (1.0); REVIEW REVISED DRAFT OF REGISTRATION RIGHTS AGREEMENT (.8); REVIEW DRAFTS OF PRESS RELEASES FOR CONFIRMATION/CLOSING (.5)				
01/28/05	Ticoll, Gary	2.60	1,222.00	I2220	12625495
	REVIEW AND REVISE LOUGHLIN AFFIDAVIT IN SUPPORT OF DISCLOSURE STATEMENT AND CONFIRMATION (2.4); REVIEW WAKSMAN COMMENTS TO DRAFT CONFIRMATION ORDER (.2)				
01/28/05	Berkovich, Ronit	3.90	1,657.50	I2220	12574086
	ATTENTION TO FINALIZING AND FILING PLAN SUPPLEMENT (2.6); REVISE CONFIRMATION ORDER (1.1); O/C W/J. TANENBAUM RE SAME (.2)				
01/28/05	Baron, Jill	0.60	87.00	I2220	12578279
	RETRIEVAL OF PLAN SUPPLEMENT (.5); EMAIL SAME TO R. BERKOVICH (.1)				
01/28/05	Lee, Kathleen	0.60	105.00	I2220	12576452
	DISTRIBUTE PLAN SUPPLEMENT FILED IN CHOICE ONE TO R. BERKOVICH TO USE AS MODEL FOR IWO AND RESPOND TO INQUIRY REGARDING SERVICE OF SAME				
01/29/05	Tanenbaum, Jeffrey	2.20	1,672.00	I2220	12577230
	REVIEW OF DRAFT OF CONFIRMATION AFFIDAVIT FORWARDED BY R. BERKOVICH (0.8); E-MAIL TO R. BERKOVICH RE INITIAL COMMENTS WITH RESPECT TO AFFIDAVIT (0.3); REVIEW OF DRAFT CONFIRMATION ORDER FORWARDED TO RICHARDS LAYTON WITH FURTHER BLACKLINE COMMENTS (0.4); REVIEW OF EMERGENCE CHECKLIST FORWARDED BY PAUL WEISS (0.4); REVIEW OF FURTHER DRAFT OF FUNDS FLOW MEMO FORWARDED BY S. BRIN (0.3)				
01/29/05	Berkovich, Ronit	0.70	297.50	I2220	12574648
	REVISE DRAFT OF AFFIDAVIT IN SUPPORT OF CONFIRMATION.				
01/30/05	Berkovich, Ronit	0.40	170.00	I2220	12664618
	ATTENTION TO AFFIDAVIT IN SUPPORT OF CONFIRMATION.				
01/31/05	Waksman, Ted	0.60	456.00	I2220	12590685
	CONFERENCES RE: CLOSING				
01/31/05	Tanenbaum, Jeffrey	0.40	304.00	I2220	12669167
	PREPARATION OF AGENDA FOR MEETINGS AND CONFERENCE CALLS TO PREPARE FOR CONFIRMATION ISSUES				
01/31/05	Tanenbaum, Jeffrey	3.00	2,280.00	I2220	12590720

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	REVIEW OF 1129 STANDARDS AND, IN PARTICULAR, SECTION 1129(A)(4) OF THE BANKRUPTCY CODE RELATING TO DISCLOSURE OF PAYMENTS DURING CHAPTER 11 CASE, AS WELL AS FURTHER REVIEW OF DRAFT OF CONFIRMATION AFFIDAVIT (0.9); REVIEW OF COMMENTS FROM PAUL WEISS ON BANK PAY-OFF LETTER FOR CONSUMMATION (0.2); REVIEW OF E-MAIL FROM A. ROSENBERG RELATING TO BACK-UP LETTERS OF CREDIT IN RESPECT OF SATISFACTION OF BANK DEBT (0.1); T. CON WITH M. COLLINS RE CONFIRMATION AFFIDAVIT AND ISSUES RELATING TO RELEASES AND 1129(A)(4) PAYMENTS (0.3); T. CON WITH A. ROSENBERG RE STATUS OF CONFIRMATION ORDER COMMENTS AND DISCUSSION OF CONFIRMATION ISSUES (0.3); DISCUSSION WITH A. ROSENBERG RE CONFIRMATION ORDER AND UPDATE ON CONFIRMATION PREPARATION (0.4); FURTHER DISCUSSIONS WITH B. GELDERT RE CONFIRMATION PREPARATION (0.4); REVIEW OF FINAL VERSION OF PLAN SUPPLEMENT FILED WITH BANKRUPTCY COURT ON JANAURY 28 (0.4)				
01/31/05	Lilien, Jason	0.70	367.50	I2220	12620995
	CONVERSATIONS WITH J.MERCURY REGARDING STATUS OF CLOSING ITEMS (.5); REVIEW REVISED FUNDS FLOW MEMO (.2)				
01/31/05	Ticoll, Gary	0.60	282.00	I2220	12626505
	REVIEW CLOSING CHECKLIST AND ATTENTION TO CLOSING ISSUES				
01/31/05	Berkovich, Ronit	1.10	467.50	I2220	12664825
	ATTENTION TO CONFIRMATION AFFIDAVIT (.4); O/C'S W/J. TANENBAUM RE CONFIRMATION ORDER (.6); O/C W/B. GELDERT RE RESEARCH ON CONFIRMATION ISSUES (.1).				
01/31/05	Geldert, Brian	2.60	923.00	I2220	12592941
	RESEARCH REGARDING CONFIRMATION AFFIDAVIT (2.1); MEET WITH J. TANENBAUM RE SAME (.5)				
02/01/05	Waksman, Ted	3.00	2,280.00	I2220	12617935
	CONFERENCES AND CORRESPONDENCE RE: CLOSING (.7). REVIEW ESCROW ACCOUNT AGREEMENT AND DRAFT LETTER TO TRUSTEE (2.3).				
02/01/05	Tanenbaum, Jeffrey	0.30	228.00	I2220	12618919
	E-MAIL J. LOUGHLIN RE DISCUSSION OF CONSUMMATION DATE PAYMENTS FOR PROFESSIONALS AND OTHER RECIPIENTS OF CONSUMMATION DATE MONIES (0.1); T. CON WITH T. WAKSMAN RE USU MANAGEMENT PAYMENT AND CALCULATION OF SAME (0.2)				
02/01/05	Tanenbaum, Jeffrey	1.30	988.00	I2220	12618083
	CONFERENCE CALL WITH REPRESENTATIVES OF PAUL WEISS RE REVIEW OF CHAPTER 11 CLOSING CHECKLIST FOR ALL REMAINING OPEN ISSUES (1.1); DISCUSSION WITH R. BERKOVICH RE STATUS OF COMMENTS WITH RESPECT TO CONFIRMATION ORDER AND CONFIRMATION AFFIDAVIT (0.2)				
02/01/05	Lilien, Jason	1.60	840.00	I2220	12644326
	REVIEW ISSUES REGARDING DTC AND DISTRIBUTION UNDER PLAN; RELATED CORRESPONDENCE AND DISCUSSIONS WITH J.MERCURY, J.SULLIVAN (1.1); CONFERENCE CALL WITH WORKING GROUP TO DISCUSS CLOSING STEPS, CHECKLIST (.5)				
02/01/05	Ticoll, Gary	1.00	470.00	I2220	12628827
	PARTICIPATE IN TELEPHONE CALL WITH T. WAKSMAN, J. TANENBAUM, R. BERKOVICH, E. LEE, AND A. ROSENBERG RE: CLOSING CHECKLIST				
02/01/05	Berkovich, Ronit	4.80	2,040.00	I2220	12634782
	E-MAIL TO T. WAKSMAN RE PAYMENT OF MANAGEMENT FEES (.1); O/C W/J. TANENBAUM, G. TICOLL AND T. WAKSMAN RE PLAN ISSUES (.6); REVISE CONFIRMATION AFFIDAVIT (2.8); REVISE CONFIRMATION ORDER (.3); WEEKLY CONF. CALL W/BOND COMMITTEE RE CLOSING DATE ISSUES (1.0).				
02/01/05	Geldert, Brian	1.40	497.00	I2220	12685281

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
RESEARCH REGARDING CONFIRMATION REQUIREMENTS					
02/01/05	Stoller, Greg	3.00	1,065.00	I2220	12643724
	BEGAN PREPARING FOR PRE-CLOSING.				
02/02/05	Waksman, Ted	1.80	1,368.00	I2220	12626666
	CONFERENCES AND REVIEW DOCUMENTS RE: CLOSING (.8); REVIEW CONFIRMATION AFFIDAVIT (1.0).				
02/02/05	Tanenbaum, Jeffrey	4.60	3,496.00	I2220	12626713
	REVIEW OF COMMENTS FROM WACHTELL LIPTON, PAUL WEISS AND SPRINT TO DRAFT CONFIRMATION ORDER (0.6); E-MAIL M. COLLINS RE SUBMISSION OF DRAFT CONFIRMATION ORDER TO US TRUSTEE AND TIMING FOR FILING WITH COURT (0.2); E-MAIL R. BERKOVICH RE STATUS OF AFFIDAVIT AND CONFIRMATION ORDER, AND TRANSMITTAL OF SAME FOR COMMENTS TO US TRUSTEE AND THIRD PARTIES (0.2); T. CON WITH M. COLLINS RE COMMENTS WITH RESPECT TO DRAFT CONFIRMATION ORDER (0.4); T. CON WITH A. ROSENBERG RE COMMENTS WITH RESPECT TO CONFIRMATION ORDER AND DISCUSSION RE FEE APPLICATION PROVISIONS CONTAINED THEREIN (0.3); MARK-UP OF J. LOUGHLIN'S CONFIRMATION AFFIDAVIT (1.6); MEETING WITH R. BERKOVICH TO REVIEW COMMENTS FROM THIRD PARTIES WITH RESPECT TO CONFIRMATION ORDER AND AFFIDAVIT (0.7); T. CON WITH INDENTURE TRUSTEE'S COUNSEL RE LANGUAGE FOR INCLUSION IN CONFIRMATION ORDER (0.3); REVIEW OF E-MAIL FROM D. LOVERICH RELATING TO COMMENTS WITH RESPECT TO CONFIRMATION DOCUMENTS (0.1); REVIEW OF FURTHER COMMENTS FROM SPRINT TO CONFIRMATION ORDER AND E-MAIL R. BERKOVICH WITH RESPECT TO SAME (0.2)				
02/02/05	Lilien, Jason	3.20	1,680.00	I2220	12644323
	CONVERSATIONS WITH J.MERCURY, B. KAPLAN OF PAUL WEISS TRUSTEE COUNSEL, ET AL REGARDING DTC REGARDING DISTRIBUTION UNDER THE PLAN (.2); REVIEW PLAN OF REORGANIZATION AND DISCLOSURE STATEMENT REGARDING DISTRIBUTION PROVISIONS (1.0); REVIEW DRAFTS OF CLOSING DOCUMENTS; RELATED INTERNAL CONVERSATIONS (2.0)				
02/02/05	Ticoll, Gary	0.20	94.00	I2220	12635994
	REVIEW REVISED DRAFT CONFIRMATION ORDER				
02/02/05	Berkovich, Ronit	1.10	467.50	I2220	12634794
	O/C W/J. TANENBAUM RE PLAN (1.0); EMAIL TO B. GELDERT RE SAME (.1).				
02/02/05	Berkovich, Ronit	2.10	892.50	I2220	12634731
	REVISE AFFIDAVIT (.6); REVISE CONFIRMATION ORDER (1.5).				
02/02/05	Geldert, Brian	2.80	994.00	I2220	12641125
	RETRIEVE DOCUMENTS REGARDING LANGUAGE FOR CONFIRMATION ORDER (.3); CONTINUE REVIEWING CASE LAW REGARDING CONFIRMATION REQUIREMENTS (2.5)				
02/03/05	Waksman, Ted	1.00	760.00	I2220	12628719
	REVIEW CONFIRMATION ORDER AND CONFERENCES RE: CLOSING.				
02/03/05	Tanenbaum, Jeffrey	3.70	2,812.00	I2220	12628645

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	REVIEW OF FURTHER DRAFT OF CONFIRMATION ORDER WITH COMMENTS FROM ALL PARTIES (1.0); E-MAIL J. LOUGHLIN RE CONFIRMATION AFFIDAVIT AND TIME FRAME FOR RETURNING COMMENTS ON SAME (0.2); REVIEW OF MODIFICATIONS TO J. LOUGHLIN AFFIDAVIT FORWARDED BY R. BERKOVICH (0.6); REVIEW OF 1129(A)(4) CASES FORWARDED BY B. GELDERT (0.3); REVIEW OF E-MAIL FROM T. HENNING RELATING TO DISCUSSIONS BETWEEN USU AND NEW MANAGEMENT RELATING TO CASH CHECKING AUTHORITY AND GENERAL CASH FLOW ISSUES (0.2); REVIEW OF E-MAIL FROM S. GOLDRING RELATING TO TAX ISSUES IN CONFIRMATION ORDER AND PLAN (0.3); REVIEW OF E-MAILS RELATING TO BACK-UP LC FOR CONSUMMATION (0.1); REVIEW OF FURTHER CASES FORWARDED BY B. GELDERT RELATING TO 1129(A)(4) ISSUES (0.4); REVIEW OF E-MAIL FROM INDENTURE TRUSTEE COUNSEL RELATING TO LANGUAGE IN CONFIRMATION ORDER (0.2); REVIEW OF E-MAIL FROM A. ROSENBERG RE CONFIRMATION OBJECTIONS (0.2); E-MAIL EXCHANGE WITH M. GUIDRY RE CONFIRMATION DATE PROFESSIONAL FEE PAYMENTS (0.2)				
02/03/05	Goldring, Stuart	0.70	518.00	I2220	12645088
	REVIEW CONFIRMATION ORDER AND DRAFT OF TAX SHARING AGREEMENT (.5); GIVE COMMENTS TO T. WAKSMAN (.2)				
02/03/05	Lilien, Jason	3.50	1,837.50	I2220	12644318
	CALL WITH DTC, JOHN MERCURY ET AL TO DISCUSS DISTRIBUTION MECHANICS (.6); FOLLOW-UP CONVERSATIONS WITH J.MERCURY, DTC (.4); REVIEW DRAFTS OF CLOSING DOCUMENTS (1.0); UPDATE CLOSING CHECKLIST (1.0); RELATED CONVERSATIONS (.5)				
02/03/05	Ticoll, Gary	0.40	188.00	I2220	12635979
	E-MAIL TO (.2) AND TELEPHONE CALL (.2) WITH M. BLUHM RE: TERMINATION OF CONSENT AND AGREEMENT				
02/03/05	Ticoll, Gary	0.50	235.00	I2220	12635936
	REVIEW REVISED DRAFT CONFIRMATION AFFIDAVIT				
02/03/05	Berkovich, Ronit	0.70	297.50	I2220	12634811
	REVISE CONFIRMATION ORDER (.6); REVIEW PLAN (.1).				
02/03/05	Berkovich, Ronit	0.70	297.50	I2220	12634812
	COORDINATE W/B. GELDERT RE: CONFIRMATION ISSUES (.6); REVIEW INCOMING E-MAIL RE: SAME (.1).				
02/03/05	Geldert, Brian	1.40	497.00	I2220	12641171
	REVIEW CONFIRMATION ORDER AND AFFIDAVIT IN SUPPORT OF CONFIRMATION (.6); MEET WITH R. BERKOVICH REGARDING EXHIBIT B TO CONFIRMATION ORDER, DRAFT SAME (.8)				
02/03/05	Stoller, Greg	1.50	532.50	I2220	12643694
	PREPARED SIGNATURE PAGES FOR JOHN LOUGHLIN.				
02/04/05	Waksman, Ted	0.30	228.00	I2220	12632709
	CONFERENCES WITH J. TANENBAUM RE: CLOSING.				
02/04/05	Tanenbaum, Jeffrey	2.50	1,900.00	I2220	12632728

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	T. CON WITH M. COLLINS RE DISCUSSION OF DRAFT CONFIRMATION ORDER AND TIMING FOR SUBMISSION OF SAME (0.2); FURTHER DISCUSSION WITH M. COLLINS RE COLLECTION OF US TRUSTEE COMMENTS ON ORDER AND DISCUSSION WITH B. GELDERT RE NOTICE OF ENTRY OF CONFIRMATION ORDER AND CONSUMMATION DATE AND REVIEW OF FORM OF SAME (0.6); DISCUSSION WITH R. BERKOVICH RE UPDATE ON STATUS OF COMMENTS FROM J. LOUGHLIN WITH RESPECT TO CONFIRMATION AFFIDAVIT AND DISCUSSION OF NOTICE OF CONSUMMATION DATE (0.4); E-MAIL EXCHANGE AND T. CON WITH J. LOUGHLIN RE COMMENTS ON CONFIRMATION AFFIDAVIT AND DISCUSSION OF PROCESS FOR CONFIRMATION DURING WEEK OF FEBRUARY 6 (0.4); E-MAIL R. BERKOVICH AND T. WAKSMAN RE PROVISIONS OF CONFIRMATION ORDER RELATING TO TAX MATTERS (0.2); FURTHER DISCUSSIONS WITH B. GELDERT RE NOTICE OF ENTRY OF CONFIRMATION ORDER AND FORM FOR SAME (0.2); E-MAIL EXCHANGE WITH R. BERKOVICH RE COMMENTS FROM US TRUSTEE WITH RESPECT TO CONFIRMATION ORDER RELATING TO PAYMENT OF PROFESSIONAL FEES POST-CONFIRMATION, AS WELL AS FILING OF QUARTERLY REPORT (0.5)				
02/04/05	Lilien, Jason	2.80	1,470.00	I2220	12644339
	CONFERENCE CALL WITH PAUL WEISS, TRUSTEE COUNSEL, DTC, TRANSFER AGENT ET AL TO DISCUSS DISTRIBUTION MECHANICS, CONSUMMATION (.4); REVIEW RELATED CORRESPONDENCE (.5); REVIEW DRAFT CLOSING DOCUMENTS (1.4); REVIEW AND UPDATE CLOSING CHECKLIST (.5)				
02/04/05	Ticoll, Gary	0.90	423.00	I2220	12636164
	REVIEW CONFIRMATION ORDER AND LOUGHLIN AFFIDAVIT (.6); CONFER WITH R. BERKOVICH AND B. GELDERT RE: PREPARATION FOR CONFIRMATION (.3)				
02/04/05	Berkovich, Ronit	0.80	340.00	I2220	12634806
	COORDINATE W/G. TICOLL AND B. GELDERT RE FILING CONFIRMATION-RELATED DOCUMENTS (.2); O/C W/J. TANENBAUM RE SAME (.1); ATTENTION TO AFFIDAVIT (.1); T/C W/P. HEATH (RLF) RE UST COMMENTS TO CONFIRMATION ORDER (.1); REVISE SAME (.1); T/C W/J. TANENBAUM RE SAME (.1); O/C W/G. TICOLL RE SAME (.1).				
02/04/05	Geldert, Brian	4.00	1,420.00	I2220	12641151
	REVIEW NOTICES OF EFFECTIVE DATE AND RESEARCH REGARDING THE REQUIREMENT TO FILE (1.5) CALLS WITH P. HEATH RE SAME (.2); MEET WITH J. TANENBAUM AND R. BERKOVICH RE SAME (.4); MEET WITH G. TICOLL AND R. BERKOVICH REGARDING CONFIRMATION HEARING AND CONFIRMATION ORDER, AFFIDAVIT (.6); REVIEW FORMS OF MOTIONS FOR FINAL DECREE, DRAFT SAME (1.3)				
02/04/05	Stoller, Greg	3.50	1,242.50	I2220	12643882
	PRE-CLOSING PREPARATION.				
02/05/05	Tanenbaum, Jeffrey	1.60	1,216.00	I2220	12632588
	E-MAIL TO B. GELDERT AND G. TICOLL RE REVIEW OF CONFIRMATION ORDER/AFFIDAVIT AND MEETING TO DISCUSS COMMENTS ON SAME (0.2); REVIEW OF FINAL DRAFT OF CONFIRMATION AFFIDAVIT AND TRANSMITTAL OF COMMENTS TO R. BERKOVICH AND G. TICOLL RE SAME, AS WELL A E-MAIL TO M. COLLINS AND P. HEATH RE COMMENTS AND ISSUES FOR DISCUSSION (0.9); REVIEW OF FINAL DRAFT OF CONFIRMATION ORDER (0.5)				
02/05/05	Geldert, Brian	0.70	248.50	I2220	12641193
	REVIEW AFFIDAVIT IN SUPPORT OF CONFIRMATION (.7)				
02/06/05	Ticoll, Gary	0.60	282.00	I2220	12638595
	REVIEW REVISED DRAFT CONFIRMATION AFFIDAVIT, PROPOSED ORDER, AND INCOMING E-MAIL RE: SAME				
02/07/05	Waksman, Ted	3.80	2,888.00	I2220	12635953
	CONFERENCES RE: CLOSING; PREPARE 8-K AND CLOSING DOCUMENTS.				
02/07/05	Tanenbaum, Jeffrey	0.20	152.00	I2220	12676351

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	E-MAIL TO T. HENNING AND R. PIPER RE UPDATE ON STATUS OF CONFIRMATION AND CLOSING ISSUES				
02/07/05	Tanenbaum, Jeffrey	2.00	1,520.00	I2220	12636315
	REVIEW OF FINAL VERSION OF AGENDA FOR TRANSMITTAL TO COURT FORWARDED BY RICHARDS LAYTON (0.2); E-MAIL TO M. COLLINS AND P. HEATH, AS WELL AS WG&M TEAM, RE FURTHER COMMENTS WITH RESPECT TO ORDER/AFFIDAVIT (0.6); MEETING WITH G. TICOLL AND B. GELDERT RE REVIEW OF FURTHER MODIFICATIONS TO AFFIDAVIT AND ORDER IN PREPARATION FOR FILING WITH COURT, AS WELL AS DISCUSSION OF NOTICE OF ENTRY OF CONFIRMATION ORDER (0.4); T. CON WITH M. COLLINS RE ISSUES RELATING TO FINAL CHANGES TO AFFIDAVIT/ORDER AND AGENDA FOR FEBRUARY 9 CONFIRMATION HEARING (0.3); REVIEW OF E-MAIL FROM B. GELDERT RE TRANSMITTAL OF FINAL DOCUMENTATION TO RICHARDS LAYTON FOR FILING (0.1); REVIEW OF FURTHER VERSION OF CLOSING CHECKLIST PREPARED BY GREG STOLLER (0.4)				
02/07/05	Tanenbaum, Jeffrey	2.40	1,824.00	I2220	12636318
	T. CON WITH E. LEE RE UPDATE ON MISCELLANEOUS CLOSING ISSUES, AS WELL AS DISCUSSION OF FUNDS FLOW MEMO (0.3); REVIEW OF COMMUNICATIONS BETWEEN PAUL WEISS AND COUNSEL FOR INDENTURE TRUSTEE RE CLOSING DOCUMENTATION (0.2); REVIEW OF ISSUES RELATING TO CLOSING FEES AND DISCUSSION WITH J. LILIEN RE SAME (0.2); REVIEW OF FURTHER E-MAILS CONCERNING INDENTURE TRUSTEE ISSUES AND DIRECTION LETTERS RELATING THERETO (0.2); PARTICIPATION IN CONFERENCE CALL WITH REPRESENTATIVES OF WEIL GOTSHAL, PAUL WEISS AND INDENTURE TRUSTEE'S COUNSEL RE REVIEW OF CLOSING CHECKLIST AND FUNDS FLOW MEMO (1.1); FOLLOW-UP CALL WITH E. LEE RE SAME (0.4)				
02/07/05	Chivers, Corey	1.10	748.00	I2220	12642406
	REVIEW CLOSING DOCUMENTS				
02/07/05	Lilien, Jason	4.70	2,467.50	I2220	12644296
	CONFERENCE CALL WITH WORKING GROUP TO PREPARE FOR CLOSING (.5); CONVERSATIONS WITH J.MERCURY, G.STOLLER AND J. TANENBAUM REGARDING CLOSING PROCESS, DOCUMENTS, DTC DISTRIBUTION (.4); REVIEW DRAFT OF CONFIRMATION ORDER (1.7); CONFERENCE CALL WITH DTC, TRUSTEE COUNSEL AND J.MERCURY (.7); REVIEW DRAFTS OF CLOSING DOCUMENTS (1.4)				
02/07/05	Ticoll, Gary	1.90	893.00	I2220	12638673
	PARTICIPATE IN TELEPHONE CALL WITH EVERCORE, PAUL WEISS, ET AL. RE: CLOSING CHECKLIST AND FUNDS FLOW (1.0); REVIEW REVISED AFFIDAVIT AND CONFIRMATION ORDER (.6); MEETING WITH J. TANENBAUM, R. BERKOVICH AND B. GELDERT AND TELEPHONE CALL WITH M. COLLINS RE: SAME (.3)				
02/07/05	Berkovich, Ronit	1.50	637.50	I2220	12644254
	O/C W/G. TICOLL RE CONFIRMATION HEARING (.1); O/C W/B. GELDERT RE SAME (.1); O/C W/B. GELDERT RE CONFIRMATION ORDER (.2); CALL W/BONDHOLDERS RE PLAN CLOSING (1.1).				
02/07/05	Geldert, Brian	1.80	639.00	I2220	12644483
	MEET WITH J. TANENBAUM AND G. TICOLL TO DISCUSS CONFIRMATION AFFIDAVIT, ORDER AND FILING THEREOF (.5); REVIEW CONFIRMATION ORDER AND AFFIDAVIT AND PREPARE FOR FILING (1.1); CALL WITH P. HEATH REGARDING FILING (.2)				
02/07/05	Stoller, Greg	1.30	461.50	I2220	12643828
	ATTENDED PRE-CLOSING CONFERENCE CALL.				
02/08/05	Waksman, Ted	1.00	760.00	I2220	12638118
	CONFERENCES AND CORRESPONDENCE AND REVIEW DOCUMENTS RE: CLOSING.				
02/08/05	Tanenbaum, Jeffrey	3.30	2,508.00	I2220	12641011

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	REVIEW OF EXCHANGE OF E-MAILS RELATING TO DRAFT PRESS RELEASE AND TIMING FOR DISSEMINATION OF SAME (0.2); E-MAIL B. GELDERT RE PREPARATION OF CONFIRMATION BINDER FOR FEBRUARY 9 HEARING (0.2); REVIEW OF FUNDS FLOW MEMO UPDATE FOR CLOSING ON FEBRUARY 10 (0.1); REVIEW OF MOST RECENT DRAFT OF PAYOFF LETTER FOR CHASE BANK (0.1); DISCUSSION WITH A. ROSENBERG RE LANGUAGE FOR INSERTION IN CONFIRMATION ORDER RELATING TO BACK-UP LETTER OF CREDIT (0.2); FURTHER DISCUSSIONS WITH A. ROSENBERG RE CONFIRMATION PREPARATION AND STATUS OF CLOSING MATTERS (0.3); DISCUSSION WITH J. LOUGHLIN RE UPDATE ON PREPARATION FOR 341 MEETING AND CONFIRMATION HEARING (0.2); E-MAIL TO M. COLLINS RE UPDATE ON STATUS OF CONFIRMATION ORDER AND MOST RECENT COMMENTS, AS WELL AS PAYOFF LETTER (0.2); PREPARATION FOR CONFIRMATION HEARING, INCLUDING OUTLINE FOR PRESENTATION (1.8)				
02/08/05	Lilien, Jason	3.50	1,837.50	I2220	12644357
	REVIEW DRAFT OF FUNDS FLOW MEMORANDUM; CONFERENCE CALL WITH DTC, TRANSFER AGENT, TRUSTEE, PAUL WEISS REGARDING DISTRIBUTION AND CONSUMMATION (.5); RELATED CONVERSATIONS WITH J.MERCURY (.5); REVIEW FINAL DRAFTS OF CLOSING DOCUMENTS (1.0); REVIEW CORRESPONDENCE REGARDING PAYOFF LETTER (.5); REVIEW AND COMMENT ON DRAFTS OF INSTRUCTION LETTERS FROM DTC (.5); RELATED CONVERSATIONS TO DISCUSS CLOSING AND SIGN DOCUMENTS (.5)				
02/08/05	Berkovich, Ronit	1.00	425.00	I2220	12644239
	PREPARATIONS FOR CONFIRMATION HEARING (.2); REVISE CONFIRMATION ORDER (.2); T/C W/J. LILIEN RE CLOSING ITEMS (.4); O/C W/G. TICOLL RE SAME (.2).				
02/09/05	Waksman, Ted	1.00	760.00	I2220	12640377
	CONFERENCES RE: CLOSING.				
02/09/05	Tanenbaum, Jeffrey	4.60	3,496.00	I2220	12641080
	PREPARATION FOR AND PARTICIPATION IN CONFIRMATION HEARING (4.0); REVIEW OF FINAL FUNDS FLOW MEMO FOR FEBRUARY 10 CLOSING (0.2); MISCELLANEOUS DISCUSSIONS RE STATUS OF CHANIN FEE ISSUES (0.4)				
02/09/05	Lilien, Jason	5.70	2,992.50	I2220	12644352
	REVIEW REVISED DRAFTS OF TRUSTEE INSTRUCTION LETTERS; REVIEW REVISED DRAFT OF FUNDS FLOW MEMO (1.1); VARIOUS INTERNAL CONVERSATIONS PREPARING FOR CLOSING (1.6); CONFERENCE CALL WITH DTC, TRUSTEE, PAUL WEISS REGARDING DISTRIBUTION MECHANICS (.5); RELATED DISCUSSIONS WITH J.MERCURY (.3); REVIEW FINAL DRAFTS OF CLOSING DOCUMENTS (2.0); RELATED CONVERSATIONS WITH G.STOLLER (.2)				
02/09/05	Ticoll, Gary	4.80	2,256.00	I2220	12640491
	PARTICIPATE IN MEETINGS BEFORE CONFIRMATION HEARING AT OFFICES OF RICHARDS LAYTON (3.8); PARTICIPATE IN HEARING (1.0)				
02/09/05	Berkovich, Ronit	2.00	850.00	I2220	12644196
	ATTEND CONFIRMATION HEARING.				
02/09/05	Geldert, Brian	2.00	710.00	I2220	12660236
	ATTEND CONFIRMATION HEARING (2.0)				
02/09/05	Geldert, Brian	2.20	781.00	I2220	12644463
	REVIEW FINAL ORDERS, MEET TO DISCUSS CONFIRMATION HEARING WITH E. LEE, J. LOUGHLIN, J. TANENBAUM, G. TICOLL, R. BERKOVICH, PREPARE FOR CONFIRMATION HEARING (2.2)				
02/10/05	Waksman, Ted	1.70	1,292.00	I2220	12643663
	CONFERENCE AND CORRESPONDENCE RE: CLOSING.				

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
02/10/05	Tanenbaum, Jeffrey	3.30	2,508.00	I2220	12647958
	REVIEW OF E-MAIL FROM E. LEE RELATING TO STATUS OF WIRE TRANSFERS (0.2); PREPARATION OF POST-CLOSING TO DO LIST FOR DISCUSSION WITH BANKRUPTCY TEAM (0.4); MEETING WITH B. GELDELT RE DISCUSSION OF POST-CLOSING MATTERS, INCLUDING FEE APPLICATION PROCESS AND MOTION FOR ENTRY OF FINAL DECREE (0.2); REVIEW OF VARIOUS CLOSING ISSUES INCLUDING MOST RECENT DRAFTS OF PAY-OFF LETTER AND FUNDS FLOW MEMO, AS WELL AS DISCUSSION WITH E. LEE RE STATUS OF RESOLUTION OF CHANIN FEE AND OTHER MATTERS (0.8); REVIEW OF E-MAIL RELATING TO FINAL WIRE TRANSFERS AND CLOSING OF TRANSACTION (0.3); CONFERENCE CALL WITH E. LEE AND T. WAKSMAN RE CLOSING MATTERS (0.3); E-MAIL EXCHANGE WITH L. FISHMAN ARRANT ISSUES RELATING TO OLD IWO WARRANTS AND EFFECT OF PLAN CONFIRMATION ON SAME RE SAME (0.7); T. CON WITH H. NOVIKOFF RE CLOSING OF TRANSACTION AND SETTLEMENT WITH SENIOR SECURED LENDERS (0.4)				
02/10/05	Lilien, Jason	4.70	2,467.50	I2220	12644380
	ATTEND IWO CLOSING (1.0); REVIEW FINAL DOCUMENTATION (1.0); RELATED CONVERSATIONS WITH J.MERCURY (1.0); DISCUSSIONS WITH J.MERCURY REGARDING NASDAQ NOTIFICATION REQUIREMENTS (1.7)				
02/10/05	Geldert, Brian	1.80	639.00	I2220	12644487
	CORRESPONDENCE WITH G. STOLLER AND T. TANENBAUM REGARDING STATUS OF CLOSING (.6); ATTEND TO PREPARING AND CIRCULATING NOTICE OF ENTRY OF CONFIRMATION ORDER (.9); T/C WITH K. GERBER REGARDING SAME (.3)				
SUBTOTAL TASK CODE I2220 - PLAN CONFIRMATION AND IMPLEMENTATION:		316.60	\$ 172,786.50		
01/10/05	Tanenbaum, Jeffrey	0.20	152.00	I2221	12528929
	DISCUSSION WITH LESSOR/ARCADIA ENTERPRISES RE PLAN OF REORGANIZATION AND IMPACT ON LANDLORDS (0.2)				
01/13/05	Berkovich, Ronit	0.40	170.00	I2221	12540632
	T/C W/ATTORNEYS FOR LESSOR OF CELL TOWER (.2); E-MAIL TO J. TANENBAUM RE SAME (.1); E-MAILS W/M. CUSACK (IWO) RE REAL ESTATE ISSUES (.1).				
01/14/05	Tanenbaum, Jeffrey	1.20	912.00	I2221	12540864
	REVIEW OF E-MAIL FROM R. BERKOVICH RE LANDLORD INQUIRY RELATING TO CROWN CASTLE (0.2); T. CON WITH D. DEMARCO, ATTORNEY FOR CROWN CASTLE RE TREATMENT OF LANDLORDS UNDER PLAN OF REORGANIZATION AND TIMING OF CONFIRMATION (0.3); FOLLOW-UP WITH M. CUSACK RE DISCUSSIONS WITH CROWN CASTLE (0.3); FURTHER DISCUSSIONS WITH D. DEMARCO RE TREATMENT UNDER PLAN (0.4)				
01/18/05	Tanenbaum, Jeffrey	0.20	152.00	I2221	12544292
	FURTHER E-MAILS WITH ATTORNEY FOR LANDLORDS RE STATUS OF LEASE ISSUES (0.2)				
01/19/05	Tanenbaum, Jeffrey	0.50	380.00	I2221	12548139
	E-MAIL TO A. ROSENBERG RE STATUS OF CONSIDERATION OF EXECUTORY CONTRACT ISSUES AND POTENTIAL REJECTION OF SAME (0.3); DISCUSSION WITH T. WAKSMAN RE STAY BONUS CONTRACTS WITH IWO EMPLOYEES AND POTENTIAL ASSUMPTION/REJECTION OF SAME (0.2)				
01/20/05	Tanenbaum, Jeffrey	0.20	152.00	I2221	12550234
	E-MAIL EXCHANGE WITH D. DEMARCO, COUNSEL FOR CROWN CASTLE RE POSITION OF IWO WITH RESPECT TO POTENTIAL LEASE REJECTION (0.2)				
01/21/05	Tanenbaum, Jeffrey	0.20	152.00	I2221	12676355

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
	T. CON WITH M. CUSAK RE STATUS OF CROWN CASTLE DISCUSSIONS RELATING TO LANDLORD CLAIM				
01/25/05	Tanenbaum, Jeffrey	0.30	228.00	I2221	12564837
	T. CON WITH D. DEMARCO RE FURTHER DISCUSSION RELATING TO DEBTORS' EXPECTATIONS CONCERNING REJECTION OF EXECUTORY CONTRACTS, INCLUDING LEASES OF SPBA (0.3)				
01/28/05	Berkovich, Ronit	0.10	42.50	I2221	12574117
	T/C W/K. NEWMAN (REPRESENTS LESSOR) RE PLAN ISSUES.				
SUBTOTAL TASK CODE I2221 - REAL PROPERTY					
/365 ISSUES:		3.30	\$ 2,340.50		
01/04/05	Tanenbaum, Jeffrey	0.30	228.00	I2223	12528290
	E-MAIL E. LEE, J. LOUGHLIN AND S. BRIN RE LATEST VERSION OF CASH FLOW BUDGETS AND REVIEW OF CREDITOR NUMBERS PROVIDED BY M. GUIDRY (0.3)				
01/07/05	Tanenbaum, Jeffrey	0.20	152.00	I2223	12528166
	E-MAIL J. FLEMING RE REVIEW OF FINANCIAL INFORMATION AND COORDINATION WITH COMPANY RELATING TO SAME (0.2);				
01/10/05	Tanenbaum, Jeffrey	0.30	228.00	I2223	12676349
	DISCUSSION WITH S. BRIN RE REQUIREMENTS OF CASH COLLATERAL ORDER RELATING TO MINIMUM CASH BALANCE AND TRANSMITTAL OF INFORMATION TO BANK RE SAME				
01/12/05	Tanenbaum, Jeffrey	0.30	228.00	I2223	12533465
	REVIEW OF CASH COLLATERAL ORDER FOR COMPLIANCE WITH REPORTING REQUIREMENTS AND OTHER PROVISIONS (0.3)				
01/14/05	Tanenbaum, Jeffrey	0.40	304.00	I2223	12540741
	FURTHER DISCUSSIONS WITH S. BRIN RE BUDGET RECONCILIATION UNDER BANK CASH COLLATERAL ORDER (0.4)				
01/19/05	Tanenbaum, Jeffrey	0.10	76.00	I2223	12685277
	E-MAIL EXCHANGE WITH J. FLEMING RE BANK RECONCILIATION FOR CASH COLLATERAL ORDER				
01/20/05	Tanenbaum, Jeffrey	0.40	304.00	I2223	12550411
	REVIEW OF DECEMBER MONTHLY OPERATING REPORT AND CASH FLOW BUDGET, AS WELL AS RECONCILIATION FOR SAME PROVIDED BY EVERCORE TO THE SENIOR LENDERS (0.4)				
01/21/05	Tanenbaum, Jeffrey	0.20	152.00	I2223	12560126
	T. CON WITH J. FLEMING RE STATUS OF INTERIM CASH COLLATERAL ORDER AND SUBMISSION OF FINAL CASH COLLATERAL ORDER AT JANUARY 27 HEARING (0.2)				
01/24/05	Tanenbaum, Jeffrey	0.50	380.00	I2223	12561293
	E-MAIL EXCHANGE WITH H. NOVIKOFF RE MODIFICATION OF CASH COLLATERAL ORDER AND REVIEW OF DRAFT FINAL CASH COLLATERAL ORDER FORWARDED BY WACHTELL (0.5)				
01/24/05	Berkovich, Ronit	1.90	807.50	I2223	12676366
	ATTENTION TO DRAFTING CASH COLLATERAL ORDER				
SUBTOTAL TASK CODE I2223 - FINANCING/CASH COLLATERAL:		4.60	\$ 2,859.50		

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
01/11/05	Ticoll, Gary TELEPHONE CALL WITH H. NOVIKOFF RE: TERMINATION OF CONSENT AND AGREEMENT	0.20	94.00	I2224	12535500
01/13/05	Ticoll, Gary REVIEW DRAFT CONSENT AND AGREEMENT TERMINATION AND PREPARE E-MAIL TO B. WALSH RE: SAME	0.30	141.00	I2224	12540900
01/19/05	Tanenbaum, Jeffrey E-MAIL TO S. BRIN AND E. LEE RE STATUS OF TRUE-UPS FOR SPRINT RECONCILIATION AND TIMEFRAME FOR RESOLUTION OF SAME (0.3); E-MAIL TO T. WAKSMAN RE SPRINT STATUS (0.1); E-MAIL EXCHANGE WITH E. LEE RE SPRINT SITUATION (0.1); E-MAIL TO J. FLEMING RE SPRINT CALCULATION STATUS (0.2)	0.70	532.00	I2224	12547952
01/29/05	Tanenbaum, Jeffrey REVIEW OF E-MAIL RELATING TO PROPOSED TRUE-UP BY SPRINT RELATING TO DISPUTED ITEMS	0.30	228.00	I2224	12685282
01/31/05	Tanenbaum, Jeffrey REVIEW OF E-MAIL EXCHANGES BY AND AMONG EVERCORE, LOUGHLIN MEGHJI AND CLIENT RE SPRINT TRUE-UP NUMBERS (0.3)	0.30	228.00	I2224	12591473
02/01/05	Tanenbaum, Jeffrey REVIEW OF SPRINT TRUE-UP INFORMATION AND T. CON WITH E. LEE RE SAME (0.2)	0.20	152.00	I2224	12618933
02/02/05	Ticoll, Gary TELEPHONE CALL WITH S. JOHNSON RE: TERMINATION OF CONSENT AND AGREEMENT	0.20	94.00	I2224	12635993
02/07/05	Tanenbaum, Jeffrey REVIEW OF E-MAIL FROM E. LEE RE FINAL SPRINT PAY-OFF AMOUNT FOR CLOSING (0.2); REVIEW OF E-MAIL FROM ED MOISE RELATING TO SPRINT COMMENTS ON PRESS RELEASE (0.1)	0.30	228.00	I2224	12685284
02/07/05	Ticoll, Gary PREPARE E-MAIL TO M. BLUHM RE: TERMINATION OF CONSENT AND AGREEMENT	0.10	47.00	I2224	12638685
02/08/05	Ticoll, Gary REVIEW SPRINT TRUE-UP SCHEDULES	0.30	141.00	I2224	12640562
SUBTOTAL TASK CODE I2224 - SPRINT ISSUES:		2.90	\$ 1,885.00		
01/04/05	Simms, Marsha TC C. CHIVERS RE: RV INDENTURE (.9), REVIEW SECURITY AGREEMENT (1.0)	1.90	1,330.00	I2225	12532096
01/04/05	Chivers, Corey COORDINATE TRUSTEE ISSUES (3.0); DISCUSS SECURITY AGREEMENT W/ M. SIMMS (1.0); REVIEW SECURITY AGREEMENT (3.5); REVIEW DISCLOSURE LETTER AND OFFICERS CERTIFICATES (3.0); REVISE DISLCOSURE LETTER AND OPINION (2.0); DISTRIBUTE TO LATHAM (.5); CALLS W/ OWENS AND LATHAM RE CLOSING (2.2)	15.20	10,336.00	I2225	12602616
01/04/05	Owen, John VARIOUS TASKS IN PREPARATION FOR CLOSING OF THE NOTES OFFERING INCLUDING REVIEW OF SECURITY DOCUMENTS (4.0), REVIEW OF INDENTURES AGAINST THE DISCLOSURE IN THE OFFERING MEMORANDUM (3.0), DRAFTING OF OPINIONS (4.0), DRAFTING OF OPINION BACKUP (2.1)	13.10	5,567.50	I2225	12521279

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
01/04/05	Mukerjee, Amitab	8.80	2,596.00	I2225	12516474
	COMPLETION OF LINE-BY-LINE ANALYSIS OF INDENTURE AND NOTES DESCRIPTIONS (4.0), REVIEW DISCOVERED DISCREPANCIES, CREATION OF A CONSOLIDATED MARK-UP (2.0), AND COMPARISON OF COLLATERAL TRUST AGREEMENT DEFINITIONS AGAINST THOSE IN THE NOTES DESCRIPTIONS (2.8)				
01/05/05	Tanenbaum, Jeffrey	0.60	456.00	I2225	12528222
	REVIEW ESCROW CORP. DOCUMENTS AND HIGH YIELD OFFERING (0.4); T. CON WITH C. MOORE OF EVERCORE RE FINALIZATION OF HIGH YIELD OFFERING AND STATUS OF CLOSING OF SAME (0.2);				
01/05/05	Simms, Marsha	2.10	1,470.00	I2225	12532102
	MARKUP OF SECURITY AGREEMENT (1.1); MULTIPLE CALLS RE COMMENTS ON SECURITY AGREEMENT (1.0)				
01/05/05	Chivers, Corey	12.10	8,228.00	I2225	12602650
	REVIEW PW OPINIONS (2.0); REVIEW AND COMMENT ON INDENTURES FOR BOTH SERIES (1.5); REVIEW AND COMMENT ON SECURITY AGREEMENTS (3.0); REVIEW NOTES (1.8); REVIEW SUCCESSIVE DRAFTS (1.8); MULTIPLE CALLS RE COORDINATION OF CLOSING (2.0)				
01/05/05	Owen, John	6.60	2,805.00	I2225	12676357
	REVIEW OF INDENTURES (3.5), REVIEW OF NOTES (3.1)				
01/05/05	Mukerjee, Amitab	10.70	3,156.50	I2225	12519251
	CONTINUED WORK ON THE INDENTURE, INCLUDING FURTHER COMPARISONS, PROOF-READING, AND CROSS-REFERENCE CHECKS (5.8). REVIEW RESULTS OF DEFINITIONAL CROSS-REFERENCES (4.9)				
01/06/05	Tanenbaum, Jeffrey	1.20	912.00	I2225	12528268
	T. CON WITH T. WAKSMAN RE STATUS OF HIGH YIELD OFFERING AND CLOSING OF SAME (0.1); DISCUSSION WITH E. LEE RE SAME (0.6); REVIEW OF E-MAILS RELATING TO HIGH YIELD OFFERING AND RESULTS OF SAME (0.5);				
01/06/05	Chivers, Corey	8.40	5,712.00	I2225	12601474
	REVIEW AND COMMENT ON REVISED SENIOR SECURED NOTES AND DISCOUNT NOTES INDENTURES (3.0); REVIEW AND COMMENT ON GLOBAL NOTES (1.0); REVIEW COLLATERAL AND SECURITY AGREEMENTS (1.0); REVIEW ACCEPTANCE OF COMMENTS (2.0); MONITOR CLOSING (1.4)				
01/12/05	Waksman, Ted	0.80	608.00	I2225	12533270
	CONFERENCES AND CORRESPONDENCE RE: CLOSING ISSUES.				
01/12/05	Tanenbaum, Jeffrey	0.30	228.00	I2225	12533519
	DISCUSSION WITH T. WAKSMAN RE AUTHORITY FOR PAYMENT OF PRE-PETITION FEES AND EXPENSES RELATING TO HIGH YIELD OFFERING				
01/18/05	Tanenbaum, Jeffrey	0.20	152.00	I2225	12676360
	DISCUSSION WITH T. WAKSMAN RE EXPENSES FOR HIGH YIELD OFFERING AND PAYMENT OF SAME BY DEBTORS				
01/20/05	Mukerjee, Amitab	2.90	855.50	I2225	12549439
	PARSED VARIOUS SECURITY AGREEMENT TO DETERMINE COMPANY OBLIGATIONS				
01/24/05	Tanenbaum, Jeffrey	0.50	380.00	I2225	12561530
	T. CON WITH E. LEE RE DISCUSSION OF BEAR STEARNS FINANCING FEE RELATING TO HIGH YIELD OFFERING AND DOCUMENTATION FOR SAME				

ITEMIZED SERVICES - 54054.0004 - CHAPTER 11

DATE	TIMEKEEPER/DESCRIPTION	HOURS	AMOUNT	TASK	TIME ID
02/04/05	Mukerjee, Amitab DRAFTED BACK-UP TO IWO ESCROW OPINION	0.80	236.00	I2225	12632024
02/07/05	Mukerjee, Amitab PRINTING OF OPINION (.2), INPUT OF COMMENTS (.9). REPRINT, SUBMISSION FOR REVIEW AND SUBMISSION TO MR. LILIEN (.2).	1.30	383.50	I2225	12635067
02/09/05	Chivers, Corey REVIEW SECURITY AGREEMENT SCHEDULE AND RESPOND TO QUERY	0.40	272.00	I2225	12642413
SUBTOTAL TASK CODE I2225 - HIGH YIELD OFFERING:		87.90	\$ 45,684.00		
GRAND TOTAL:		829.40	\$ 395,531.50		