

Deloitte Tax LLP
1750 Tysons Boulevard
McLean, VA 22102-4219
Telephone: 703-251-3703
Facsimile: 703-332-7282
Gregory R. Anderson

Tax Services Provider to the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

TERRESTAR CORPORATION, *et al.*,¹

Debtors.

Chapter 11

Case No. 11-10612 (SHL)

Jointly Administrere

**FIRST INTERIM FEE APPLICATION OF DELOITTE TAX LLP FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS TAX SERVICES
PROVIDER TO THE TSC DEBTORS FOR THE PERIOD
FROM FEBRUARY 16, 2011 THROUGH MAY 31, 2011**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Professional Services as:	Tax Services Provider
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to February 16, 2011 by Order Entered May 4, 2011
Period for which Compensation and Reimbursement is Sought:	February 16, 2011 through May 31, 2011
Amount of Compensation Sought as Actual, Reasonable, and Necessary	\$ 195,794.50
Less: 50% Non-Working Travel Time	\$ (2,970.00)
Total Amount of Fees Requested	<u>\$ 192,824.50</u>
Less: Voluntary Reduction to Fees related to February - April 2011 Fee Statements ²	<u>\$ (6,204.50)</u>
Total Adjusted Amount of Fees Requested	\$ 186,620.00
Amount of Expense Reimbursement Sought	<u>\$ 1,701.84</u>
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%):	<u><u>\$ 188,321.84</u></u>

This is the Applicant's First Interim Fee Application.

¹The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number, are: (a) TerreStar Corporation [6127]; and TerreStar Holdings Inc. [0778] (collectively, the "February Debtors") and (b) TerreStar New York Inc. [6394]; Motient Communications Inc. [3833]; Motient Holdings Inc. [6634]; Motient License Inc. [2431]; Motient Services Inc. [5106]; Motient Ventures Holding Inc. [6191]; MVH Holdings Inc. [9756] (collectively, the "Other TSC Debtors") and collectively, with the February Debtors, the "TSC Debtors").

²Deloitte Tax LLP inadvertently billed time at "national" rates for certain "local" professionals on previous monthly statements and is addressing this matter now by making the adjustment shown here. In the May 2011 monthly fee statement and going forward appropriate "local" rates have been and will be applied.

PRIOR FEE STATEMENTS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
07/07/11	02/16/2011 - 4/30/2011	\$ 122,133.50	\$ 1,699.42	Pending	Pending
07/08/11	05/01/2011 - 5/31/2011	\$ 70,691.00	\$ 2.42	Pending	Pending

Total Amount Requested \$ 192,824.50 \$ 1,701.84 \$ - \$ -

February - April 2011 Fee Statements \$ (6,204.50)

Total Adjusted Amount of Fees Requested \$ 186,620.00

CUMULATIVE TIME SUMMARY

For the Period of February 16, 2011 through May 31, 2011

Name	Title	Billable Hours	Hourly Rate	Total Fees
Anderson, Gregory R	Director	16.3	730/640	11,611.00
Banks, Anthony Douglas	Staff	77.6	305	23,668.00
Bauer, Maureen Caitlin	Staff	15.9	305	4,849.50
Boyle, Matthew Scott	Manager	47.5	515	24,462.50
Carr, Joseph G	Director	0.5	730	365.00
Carrington, Trevor Max	Staff	0.7	305/280	196.00
Cunningham, Julia C	Manager	0.3	515	154.50
Damen, John Dewey	Manager	62.0	680/515	35,708.50
Dudek Jr , John W	Senior	57.6	390	22,464.00
Dupill, Michael J	Director	1.1	730	803.00
Gardner, Rebecca Lynn	Staff	9.7	305/280	2,716.00
Harrison, Stephen C	Senior Manager	11.8	590	6,962.00
Kelly, Edward T	Senior Manager	47.5	590/565	27,777.50
Padilla, Dana Agnes	Senior	3.8	390	1,482.00
Reiff, Christopher	Senior Manager	7.7	590	4,543.00
Sagredo, Claudia Wendy	Staff	2.0	390	780.00
Schmidt, Beth A	Staff	2.1	300	630.00
Schneider, Mark Alan	Partner/Principal	4.3	730	3,139.00
Sullivan, Brian Joseph	Director	12.8	730	9,344.00
Tarrant, Stephen A	Partner/Principal	18.7	730	13,651.00
Welsh Jr, Peter Joseph	Staff	1.6	305	488.00

<u>401.5</u>	Hours	<u>\$195,794.50</u>
Less: 50% Non-Working Travel Reduction		(\$2,970.00)
TOTAL AMOUNT REQUESTED		<u>\$192,824.50</u>
Less: Reduction to Fees - February - April 2011		<u>\$ (6,204.50)</u>
Fee Statements		
Total Adjusted Amount of Fees Requested		\$186,620.00
Average Hourly Rate		\$464.81

CUMULATIVE FEES BY CATEGORY SUMMARY
 For the Period of February 16, 2011 through May 31, 2011

Project Categories	Total Hours	Total Fees
Tax Advisement and Related Services	364.3	\$179,006.00
Chapter 11 Administrative Services and Related Matters	27.7	\$10,848.50
Non-Working Travel	9.5	\$5,940.00
SUBTOTAL		\$195,794.50
Less 50% Non-Working Travel Reduction		(\$2,970.00)
TOTALS	<u>401.5</u>	<u>\$192,824.50</u>
Less: Reduction to Fees - February - April 2011 Fee Statements		(\$6,204.50)
TOTAL - Adjusted Amount of Fees Requested		\$186,620.00

CUMULATIVE EXPENSE SUMMARY
 For the Period of February 16, 2011 through May 31, 2011

Description	Expense
Business Meals	\$ 134.14
Telephone - Conference Expense	\$ 14.47
Transportation	\$ 120.00
Travel - Airfare	\$ 1,028.35
Travel - Auto - Mileage	\$ 19.66
Travel - Auto - Parking	\$ 49.00
Travel - Auto - Tolls	\$ 15.00
Travel - Hotel	\$ 321.22
TOTAL	\$ 1,701.84

Deloitte Tax
1750 Tysons Boulevard
McLean, VA 22102-4219
Telephone: 703-251-3703
Facsimile: 703-332-7282
Gregory R. Anderson

Tax Services Provider to the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

TERRESTAR CORPORATION, *et al.*,¹

Debtors.

Chapter 11

Case No. 11-10612 (SHL)

Jointly Administered

**FIRST INTERIM FEE APPLICATION OF DELOITTE TAX LLP FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS TAX SERVICES
PROVIDER TO THE TSC DEBTORS FOR THE PERIOD
FROM FEBRUARY 16, 2011 THROUGH MAY 31, 2011**

Deloitte Tax LLP ("Deloitte Tax"), tax services provider to the TSC Debtors, hereby seeks allowance of compensation and reimbursement of expenses pursuant to sections 327(a) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), for the period commencing February 16, 2011, through and including May 31, 2011 (the "Compensation Period"). In support of this application (the "Application"), Deloitte Tax respectfully represents as follows:

¹The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number, are: (a) TerreStar Corporation [6127]; and TerreStar Holdings Inc. [0778] (collectively, the "February Debtors") and (b) TerreStar New York Inc. [6394]; Motient Communications Inc. [3833]; Motient Holdings Inc. [6634]; Motient License Inc. [2431]; Motient Services Inc. [5106]; Motient Ventures Holdings Inc. [6191]; MVH Holdings Inc. [9756] (collectively, the "Other TSC Debtors" and collectively, with the February Debtors, the "TSC Debtors").

JURISDICTION

1. The Court has jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding within the meaning of 28 U.S.C. § 157(b).

2. Venue of these chapter 11 cases and this Application is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

3. The statutory predicates for the relief requested herein are: (i) sections 328, 330 and 331 of the Bankruptcy Code; (ii) Rule 2016 of the Bankruptcy Rules; (iii) Rule 2016-1 of the Local Rules; and (iv) the Interim Compensation Orders (as defined below).

BACKGROUND

4. On October 19, 2010 (the "October Petition Date") and February 16, 2011 (the "Petition Date"), the Other TSC Debtors and the February Debtors, respectively, filed petitions with this Court under chapter 11 of the Bankruptcy Code. The TSC Debtors are operating their business and managing their property as debtors in possession pursuant to sections 1107(a) and 1108. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

5. On November 17, 2010, the Court signed the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (the "Initial Interim Compensation Order") made applicable to these cases by the *Order Directing That Certain Orders Be Made Applicable to the Chapter 11 Cases of TerreStar Corporation and TerreStar Holding Inc. Nunc Pro Tunc to the Petition Date*, dated February 23, 2011 [Docket No.13] (together with the Initial Interim Compensation Order, "Interim Compensation Orders").

RETENTION OF DELOITTE TAX

6. On January 13, 2011 and May 4, 2011, this Court approved Deloitte Tax's retention as tax services provider to the Other TSC Debtors *nunc pro tunc* to the October Petition Date and to the February Debtors *nunc pro tunc* to the Petition Date, respectively [Docket No. 88].

RELIEF REQUESTED

7. By this Application, Deloitte Tax seeks allowance of \$186,620.00 as its total reasonable and necessary fees incurred, together with reimbursement for actual and necessary expenses in the amount of \$1,701.84 incurred during the Application Period.¹ Deloitte Tax submits this Application in accordance with the Interim Compensation Orders. All services for which Deloitte Tax requests compensation were performed for, or on behalf of, the TSC Debtors.

BASIS FOR RELIEF

8. This Application is the first interim fee application filed by Deloitte Tax in these cases. In connection with the professional services rendered, by this Application, Deloitte Tax seeks compensation in the amount of \$186,620.00. Deloitte Tax previously submitted detailed applications of hours spent rendering professional services to the Debtors in its prior monthly fee statements [Docket Nos. 122 and 127].

9. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code.

10. By this Application, Deloitte Tax also seeks expense reimbursement of \$1,701.84. Deloitte Tax does not charge for photocopying, out-going facsimile transmissions, or long distance telephone calls on faxes. Deloitte Tax customarily charges for conference call expenses. Deloitte Tax has filed detailed applications of its expense incurred in its monthly fee statements [Docket Nos. 122 and 127].

¹ Deloitte Tax inadvertently billed time at “national” rates for certain “local” professionals on its February 2011 – April 2011 monthly fee statement and is addressing this matter now by making the adjustment shown on the cover sheets of this Application. In the May 2011 monthly fee statement and going forward appropriate “local” rates have been and will be applied.

DESCRIPTION OF SERVICES RENDERED

11. Deloitte Tax provides below an overview of the services it rendered as tax services provider to the TSC Debtors during the Compensation Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Compensation Period are also provided in the previously filed monthly statements alternatively, define term above.

12. Deloitte Tax served or advised the TSC Debtors in the following areas throughout the Compensation Period:

- Advised the TSC Debtors on the tax effects related to bankruptcy restructuring, assistance related to potential for liquidating, disposing of assets, merging or converting entities as part of the bankruptcy restructuring, as well as the potential reduction of and/or limitation on federal and state net operating losses and tax attributes.
- Draft and review administrative filings, including fee statements.
- Deloitte Tax's professionals traveled to the TSC Debtors' Reston, Virginia offices to meet with the TSC Debtors' management and staff regarding the services described herein. Non-working travel time is billed at 50% of the applicable hourly rate.

ALLOWANCE OF COMPENSATION

13. **Compensation Sought.** Because of the benefits realized by the TSC Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte Tax requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$186,620.00.

14. **Reimbursement of Expenses.** Deloitte Tax has disbursed, and requests reimbursement for, \$1,701.84, which represents actual, necessary expenses incurred in the rendition of professional services in these cases. Deloitte Tax previously submitted detail for these expenses in its monthly statements.

15. No agreement or understanding exists between Deloitte Tax and any other nonaffiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

CERTIFICATE OF COMPLIANCE AND WAIVER

16. Finally, the undersigned representative of Deloitte Tax certifies that Deloitte Tax has reviewed the requirements of Rule 2016-1 of the Local Rules and that the Application substantially complies with that Local Rule. To the extent that the Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte Tax believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte Tax respectfully requests that the Court: (i) grant it allowance of compensation for professional services rendered to the Debtors during the Compensation Period in the amount of \$186,620.00, which represents 100% of the total compensation for professional services rendered during such period, (ii) grant it \$1,701.84, for reimbursement of 100% of the actual and necessary costs and expenses incurred by Deloitte Tax in these cases during the Compensation Period, and (iii) grant such other and further relief as is just and proper.

Dated: 7/15/11
McLean, Virginia

Respectfully submitted,

DELOITTE TAX LLP

By: Gregory R. Anderson
Gregory R. Anderson
Director
1750 Tysons Boulevard
McLean, Virginia 22102-4219
Telephone: 703-251-3703

TAX SERVICES PROVIDER TO THE TSC
DEBTORS

Deloitte Tax LLP
1750 Tysons Boulevard
McLean, VA 22102-4219
Telephone: 703-251-3703
Facsimile: 703-332-7282
Gregory R. Anderson

Tax Service Provider to the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

TERRESTAR CORPORATION, *et al.*,¹
Debtors.

Chapter 11

Case No. 11-10612 (SHL)

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF FIRST INTERIM FEE APPLICATION
OF DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES AS TAX SERVICES PROVIDER TO
THE TSC DEBTORS FOR THE PERIOD FROM
FEBRUARY 16, 2011 THROUGH AND INCLUDING MAY 31, 2011**

GREGORY R. ANDERSON, deposes and says:

1. I am a Director of Deloitte Tax LLP ("Deloitte Tax"), which has an office located at 1750 Tysons Boulevard, McLean, VA 22102. I make this certification in connection with the first interim fee application (the "Fee Application") of Deloitte Tax, in the TSC Debtors' chapter 11 cases.

¹The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number, are: (a) TerreStar Corporation [6127]; and TerreStar Holdings Inc. [0778] (collectively, the "February Debtors") and (b) TerreStar New York Inc. [6394]; Motient Communications Inc. [3833]; Motient Holdings Inc. [6634]; Motient License Inc. [2431]; Motient Services Inc. [5106]; Motient Ventures Holdings Inc. [6191]; MVH Holdings Inc. [9756] (collectively, the "Other TSC Debtors" and collectively, with the February Debtors, the "TSC Debtors").

2. I submit this certification with respect to Deloitte Tax's compliance with and pursuant to the Court's General Order M-389, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York adopted by the Court on November 25, 2009 (the "Local Rules"), and the United States Trustee Guidelines for Reviewing Statements for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the U.S. Trustee Guidelines, and with the Interim Compensation Orders (as defined in the Fee Application) and, together with the Local Rules and U.S. Trustee Guidelines, (the "Guidelines").

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Fee Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees and disbursement sought in the Fee Application are in substantial compliance with the Guidelines.

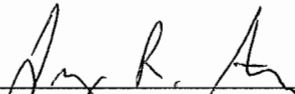
c. The fees and disbursements sought in the Fee Application are billed at rates or in accordance with practice customarily employed by Deloitte Tax for similar services and generally accepted by Deloitte Tax's clients.

d. Deloitte Tax has not made a profit with respect to the expenses requested in the Fee Application.

e. No agreement or understanding exists between Deloitte Tax and any other non-affiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

f. Deloitte Tax has not entered into any agreement with the office of the United States Trustee, any creditor or any other party in interest, for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the TSC Debtors.

g. Copies of the Application were provided to the appropriate parties on or about the date set for the filing of fee applications by the Court in the Guidelines.



Declarant: Gregory R. Anderson
Title: Director

Dated: 7/15/11

Fee Statements for Period of February 16, 2011 through May 31, 2011

EXHIBIT A

**Statement for February 16, 2011 – April 30, 2011 by Deloitte Tax LLP,
Providing Tax Services to TerreStar Corporation, Debtor
Reflecting Fees For the Period of 02/16/11 - 04/30/11
Categorized, Then Sorted Chronologically by Professional**

Date	Work Description	Hours	Rate	Fees
Tax Advisement and Related Services				

Time Detail for Anderson, Gregory R

02/25/11	Discuss TerreStar Corporation engagement letter with T. Kelley.	0.4	730.00	292.00
03/16/11	Discuss status of bankruptcy with V. Loiacono.	1.1	730.00	803.00
03/22/11	Read bankruptcy filings related to TerreStar Corporation.	0.7	730.00	511.00
03/25/11	Call to V. Loiacono regarding status of bankruptcy proceeding.	1.1	730.00	803.00
04/05/11	Review internal tax structuring slide deck.	1.0	730.00	730.00
04/08/11	Discuss status of internal tax restructuring with V. Loiacono.	1.0	730.00	730.00
04/11/11	Update of tax issues and projects with respect to TerreStar Corporation Bankruptcy with E. Kelly, B. Sullivan, S. Harrison, D. Padilla, M. Boyle, M. Schneider, and S. Tarrant.	0.4	730.00	292.00
04/11/11	Discuss tax consequences of proposed TerreStar Corporation restructuring with M. Schneider, S. Tarrant, T. Kelly, B. Sullivan, S. Harrison, and M. Boyle at TerreStar.	2.2	730.00	1,606.00
04/11/11	Discuss TerreStar Corporation proposed entity simplification restructuring with E. Kelly, B. Sullivan, S. Harrison, D. Padilla, M. Boyle, M. Schneider, S. Tarrant, D. Brandon, and V. Loiacono	0.7	730.00	511.00
04/11/11	Advance preparation for meeting to discuss restructuring issues including final review of legal entity structure.	2.2	730.00	1,606.00
04/20/11	Follow up regarding TerreStar Corporation internal structuring including with V. Loiacono of TerreStar Corporation.	0.4	730.00	292.00
04/20/11	Review bankruptcy filings and check status of TerreStar retention agreement.	0.6	730.00	438.00
	Total: Anderson, Gregory R	11.8	hours	\$ 8,614.00

Time Detail for Banks, Anthony Douglas

02/25/11	Import updated year end balance sheet amounts in our consolidation of debt model in order to reflect accurate calculations.	2.6	305.00	793.00
02/25/11	Review import of updated year end balance sheet amounts.	3.4	305.00	1,037.00
03/02/11	Upload bankruptcy filings and supporting documents from company website to restructuring folder needed to provide current information.	0.7	305.00	213.50
03/02/11	Upload updated bankruptcy filings and supporting documents from company website to restructuring folder in order to provide more current information.	1.2	305.00	366.00
04/20/11	Format client balance sheets and import information to create tax basis balance sheets for 12/31/2009.	2.9	305.00	884.50
04/20/11	Format client balance sheets and import information to create tax basis balance sheets for 12/31/2009.	1.4	305.00	427.00
04/21/11	Use client provided balance sheets and other documentation to create 12/31/2009 tax basis balance sheets for TerreStar Corporation and its affiliates.	2.9	305.00	884.50
04/21/11	Update client provided balance sheets to configure tax basis balance sheets for TerreStar Corporation and its affiliates.	0.3	305.00	91.50
04/22/11	Review TerreStar Corporation attribute reduction model effects of proposed simplified entity restructuring with J. Dudek and M. Boyle.	1.9	305.00	579.50

Date	Work Description	Hours	Rate	Fees
04/26/11	Adjust TerreStar Corporation attribute reduction model for effects of a worthless stock deduction presented in TerreStar Corporation's proposed restructuring slides.	2.9	305.00	884.50
04/26/11	Adjust TerreStar Corporation attribute reduction model for effects of a worthless stock deduction presented in TerreStar Corporation's proposed restructuring slides.	0.5	305.00	152.50
04/26/11	Discuss modeling effects of TerreStar Corporation proposed restructuring steps with J. Dudek.	0.8	305.00	244.00
04/28/11	Adjust TerreStar Corporation attribute reduction model for effects of a de facto liquidation presented in TerreStar Corporation's proposed restructuring slides.	2.9	305.00	884.50
04/28/11	Adjust TerreStar Corporation attribute reduction model for effects of a tax free reorganization under 368(a)(1)(A) presented in TerreStar Corporation's proposed restructuring slides.	2.9	305.00	884.50
04/28/11	Adjust TerreStar Corporation attribute reduction model for effects of a de facto liquidation presented in TerreStar Corporation's proposed restructuring slides.	0.2	305.00	61.00
04/29/11	Adjust TerreStar Corp attribute reduction model for effects of a tax free reorganization under 368(a)(1)(A) presented in TerreStar Corporation's proposed restructuring slides.	2.9	305.00	884.50
04/29/11	Adjust TerreStar Corp attribute reduction model for effects of a tax free reorganization under 368(a)(1)(A) presented in TerreStar Corporation's proposed restructuring slides.	2.6	305.00	793.00
Total:: Banks, Anthony Douglas		33.0	hours	\$ 10,065.00

Time Detail for Bauer, Maureen Caitlin

04/12/11	Calculate estimated cancellation of debt income for TerreStar Corporation and subsidiaries.	1.9	305.00	579.50
04/14/11	Adjust cancellation of debt calculations to reflect actual liabilities outstanding for each entity.	2.6	305.00	793.00
04/14/11	Adjust the fresh start calculation to reflect current asset basis for each entity.	2.2	305.00	671.00
04/15/11	Adjust tax attribute and asset reduction calculations to reflect current basis provided.	1.9	305.00	579.50
04/15/11	Calculate tax attribute and asset reduction for TerreStar Corporation's subsidiaries.	1.7	305.00	518.50
04/15/11	Calculate tax attribute and basis reduction for TerreStar Corporation.	0.4	305.00	122.00
04/15/11	Update the individual subsidiary attribute reduction calculations to reflect the Corporate entities.	1.2	305.00	366.00
04/18/11	Calculate section 108(b)(5) adjustment for TerreStar Corporation.	1.7	305.00	518.50
04/18/11	Calculate section 108(b)(5) adjustments for subsidiaries.	2.1	305.00	640.50
04/20/11	Update client files with bankruptcy court motions, orders and notices concerning TerreStar Corporation.	0.1	305.00	30.50
04/22/11	Update client files with bankruptcy court motions, orders and notices concerning TerreStar Corporation.	0.1	305.00	30.50
Total:: Bauer, Maureen Caitlin		15.9	hours	\$ 4,849.50

Time Detail for Boyle, Matthew Scott

02/28/11	Review estimated deferred and disallowed interest as of 9/30/10 tax provision under high-yield discount obligation rules.	1.1	515.00	566.50
02/28/11	Review linkage for net operating losses in attribute reduction model.	0.9	515.00	463.50
02/28/11	Review and format 2010 taxable income estimates for input into attribute reduction model.	0.8	515.00	412.00

Date	Work Description	Hours	Rate	Fees
02/28/11	Review linkage between tabs within attribute reduction excel model.	0.5	515.00	257.50
03/03/11	Review tax basis balance sheet outstanding issues.	1.2	515.00	618.00
04/07/11	Review notes from previous call with T. Kelly to update listing of open items for tax attribute reduction model.	0.9	515.00	463.50
04/08/11	Review high yield discount obligation interest calculation within cancellation of indebtedness model.	1.3	515.00	669.50
04/08/11	Review stock basis inputs for tax attribute reduction model.	1.4	515.00	721.00
04/09/11	Review consolidated net operating loss allocations for years 2003-2010.	1.8	515.00	927.00
04/11/11	Discuss TerreStar Corporation proposed entity simplification restructuring with B. Sullivan, E. Kelly, G. Anderson, S. Harrison, D. Padilla, M. Schneider, S. Tarrant, D. Brandon, and V. Loiacono	0.7	515.00	360.50
04/11/11	Review TerreStar Corporation proposed entity restructuring steps prior to Deloitte meeting.	0.6	515.00	309.00
04/11/11	Discuss tax consequences of proposed TerreStar Corporation restructuring with S. Tarrant, B. Sullivan, T. Kelly, G. Anderson, S. Harrison, and M. Schneider at TerreStar.	2.2	515.00	1,133.00
04/11/11	Update of tax issues and projects with respect to TerreStar Corporation Bankruptcy with B. Sullivan, E. Kelly, G. Anderson, S. Harrison, D. Padilla, M. Schneider, and S. Tarrant.	0.4	515.00	206.00
04/14/11	Review TerreStar Corporation restructuring slides and plan cancellation of debt modeling alternatives.	0.5	515.00	257.50
04/21/11	Review TerreStar Corporation proposed entity simplification restructuring steps slide deck.	0.6	515.00	309.00
04/22/11	Review consequences of Internal Revenue Code section 368(a)(1)(A) statutory merger within TerreStar Corporation proposed restructuring slide deck.	1.3	515.00	669.50
04/22/11	Review TerreStar Corporation tax attribute reduction modeling effects of proposed simplified entity structuring with J. Dudek and A. Banks.	1.9	515.00	978.50
04/25/11	Review cancellation of debt modeling updates for proposed TerreStar Corporation restructuring steps.	1.3	515.00	669.50
04/26/11	Review calculations of worthless stock deductions under Internal Revenue Code section 165(g) related to proposed TerreStar Corporation restructuring steps.	1.6	515.00	824.00

Total: Boyle, Matthew Scott **21.0** hours **\$ 10,815.00**

Time Detail for Carr, Joseph G

04/06/11	Discuss restated net operating loss schedules with T. Kelly.	0.3	730.00	219.00
04/06/11	Discuss state tax modeling and apportionment review with B. Sullivan.	0.2	730.00	146.00

Total: Carr, Joseph G **0.5** hours **\$ 365.00**

Time Detail for Damen, John Dewey

03/08/11	Prepare draft illustration of entity simplification structure for TerreStar Corporation.	2.2	680.00	1,496.00
03/08/11	Discuss with S. Tarrant and D. Padilla potential tax benefits, consequences, and considerations of a potential entity simplification of TerreStar Corporation consolidated group.	0.7	680.00	476.00
03/09/11	Update proposed entity simplification structure.	1.7	680.00	1,156.00
03/10/11	Update slide deck for proposed entity simplification based on revisions suggestions and discussions with S. Tarrant.	2.7	680.00	1,836.00

Date	Work Description	Hours	Rate	Fees
03/10/11	Discuss with S. Tarrant and D. Padilla modifications to proposed entity simplification slide deck of TerreStar Corporation consolidated group.	0.5	680.00	340.00
03/11/11	Analyze unified loss rules to determine potential impact to entity simplification proposal for TerreStar Corporation.	2.9	680.00	1,972.00
03/11/11	Analyze unified loss rules to determine potential impact to entity simplification proposal for TerreStar Corporation.	0.4	680.00	272.00
03/14/11	Update entity simplification slide deck to incorporate potential impact of unified loss rules.	2.2	680.00	1,496.00
03/15/11	Analyze business purpose rules under 381 and 361 and application to TerreStar Corporation entity simplification.	1.9	680.00	1,292.00
03/17/11	Update entity simplification based on discussion with S. Tarrant, C. Reiff, and D. Padilla	1.2	680.00	816.00
03/17/11	Discuss application of unified loss rules to TerreStar Corporation proposed entity simplification plan with S. Tarrant, C. Reiff and D. Padilla.	0.6	680.00	408.00
03/24/11	Review proposed changes to entity simplification plan made by S. Tarrant.	0.6	680.00	408.00
03/25/11	Revise entity simplification plan slides based on feedback from S. Tarrant.	0.7	680.00	476.00
03/28/11	Analysis of impact of Solus 13G filing to TerreStar Corporation's section 382 ownership shift analysis with S. Tarrant.	0.5	680.00	340.00
03/28/11	Discuss revisions to proposed TerreStar Corporation entity simplification plan with S. Tarrant.	0.2	680.00	136.00
03/30/11	Review TerreStar Corporation schedule 13DG filings and forms 3,4,5 for ownership shift computation.	1.2	680.00	816.00
03/30/11	Review TerreStar Corporation schedule 13DG filings and forms 3,4,5 for ownership shift computation.	1.2	680.00	816.00
04/04/11	Review open items and items to discuss with TerreStar Corporation regarding their ownership shift analysis.	0.9	680.00	612.00
04/05/11	Discuss revised TerreStar Corporation proposed entity simplification restructuring plan with M. Schneider, S. Tarrant, and D. Padilla.	0.6	680.00	408.00
Total: Damen, John Dewey		22.9	hours	\$ 15,572.00

Time Detail for Dudek Jr, John W

03/29/11	Assumption regarding IRC Section 108(c)(2).	0.9	390.00	351.00
03/30/11	Assumption listing related to cancellation of indebtedness income.	2.6	390.00	1,014.00
03/30/11	Assumptions related to allowed claims distribution.	1.9	390.00	741.00
03/30/11	Assumption regarding Debtors in Possession financing as it related to enterprise value.	1.1	390.00	429.00
04/11/11	Build TerreStar Corporation and subsidiaries cancellation of indebtedness income pages.	2.7	390.00	1,053.00
04/11/11	Review TerreStar Corporation proposed restructuring slides.	1.6	390.00	624.00
04/11/11	Update format to cancellation of indebtedness income pages.	2.1	390.00	819.00
04/11/11	Update IRC 108(b)(5) allocation schedule in model.	0.8	390.00	312.00
04/12/11	Prepare "points" list with updates needed to be made in TerreStar Corporation model.	1.8	390.00	702.00
04/12/11	Update format on TerreStar Corporation attribute reduction page.	2.9	390.00	1,131.00
04/12/11	Update formula related to the Class 3 and Class 4 reductions on the attribute reduction pages.	1.7	390.00	663.00
04/13/11	Review consolidated attribute reduction calculation.	1.1	390.00	429.00
04/13/11	Review TerreStar Corporation attribute reduction calculation.	2.5	390.00	975.00
04/13/11	Review TerreStar Corporation tax basis balance sheet.	2.6	390.00	1,014.00

Date	Work Description	Hours	Rate	Fees
04/13/11	Update net operating loss allocation schedule.	2.1	390.00	819.00
04/19/11	Review attribute reduction model to make sure all relevant entities are included.	1.1	390.00	429.00
04/20/11	Review net operating loss allocation related to TerreStar Corporation.	0.6	390.00	234.00
04/20/11	Update TerreStar Corporation and Subsidiaries balance sheets to reflect balances at 9.30.2010.	1.8	390.00	702.00
04/21/11	Review TerreStar Corporation proposed restructuring slides.	1.3	390.00	507.00
04/21/11	Review entity listing for TerreStar Corporation attribute reduction model.	0.9	390.00	351.00
04/22/11	Review TerreStar Corporation attribute reduction model effects of proposed simplified entity structuring with M. Boyle and A. Banks.	1.9	390.00	741.00
04/25/11	Review de facto liquidation rules regarding Motient Services, Inc.	1.7	390.00	663.00
04/26/11	Discuss modeling effects of TerreStar Corporation proposed restructuring steps with A. Banks.	0.8	390.00	312.00
04/26/11	Review net operating loss schedule provided by client for TerreStar Corporation.	1.8	390.00	702.00
04/28/11	Review IRC 368(a)(1)(A) rules regarding tax free reorganizations between Motient Holdings, Inc. and TerreStar Holdings, Inc.	2.5	390.00	975.00
04/28/11	Review worthless stock deduction rules for proposed TerreStar Corporation restructuring.	1.7	390.00	663.00
04/29/11	Research worthless stock deduction treatment versus IRC 332 liquidation.	1.2	390.00	468.00
Total: Dudek Jr , John W		45.7	hours	\$ 17,823.00

Time Detail for Harrison, Stephen C

04/11/11	Review proposed TerreStar Corporation reorganization plan for potential impact to cancellation of debt income calculation.	1.2	590.00	708.00
04/11/11	Discuss TerreStar Corporation proposed entity simplification restructuring with B. Sullivan, E. Kelly, G. Anderson, D. Padilla, M. Boyle, M. Schneider, S. Tarrant, D. Brandon, and V. Loiacono.	0.7	590.00	413.00
04/11/11	Discuss tax consequences of proposed TerreStar Corporation restructuring with M. Schneider, B. Sullivan, T. Kelly, G. Anderson, S. Tarrant, and M. Boyle at TerreStar.	2.2	590.00	1,298.00
04/11/11	Update of tax issues and projects with respect to TerreStar Corporation Bankruptcy with B. Sullivan, E. Kelly, G. Anderson, D. Padilla, M. Boyle, M. Schneider, and S. Tarrant.	0.4	590.00	236.00
Total: Harrison, Stephen C		4.5	hours	\$ 2,655.00

Time Detail for Kelly, Edward T

02/18/11	Meet with G. Premsing and C. Sagredo at TerreStar regarding the 2010 Year End provision.	2.9	590.00	1,711.00
03/03/11	Review information for 2010 extensions for TerreStar Corporation and subsidiaries.	1.2	590.00	708.00
03/04/11	Discuss proposed restructuring with G. Anderson and S. Tarrant in preparation for meeting with client.	1.1	590.00	649.00
03/04/11	Discuss potential restructuring and net operating loss preservation planning with S. Tarrant and V. Loiacono.	0.7	590.00	413.00
03/08/11	Discuss with S. Tarrant and J. Damen potential tax benefits, consequences, and considerations of a potential entity simplification of TerreStar Corporation consolidated group.	0.7	590.00	413.00
03/09/11	Review proposed entity simplification slide deck of TerreStar Corporation consolidated group.	1.2	590.00	708.00
03/10/11	Review the proposed entity simplification slide deck of the TerreStar Corporation consolidated group.	1.3	590.00	767.00

Date	Work Description	Hours	Rate	Fees
03/10/11	Discuss with S. Tarrant and J. Damen modifications to proposed entity simplification slide deck of TerreStar Corporation consolidated group.	0.5	590.00	295.00
03/16/11	Modify the Tax basis balance sheet for TerreStar Corporation.	2.6	590.00	1,534.00
03/17/11	Review Schedule 13G filings and complete related tax workpapers.	1.2	590.00	708.00
03/17/11	Discuss application of unified loss rules to TerreStar Corporation proposed entity simplification plan with S. Tarrant, C. Reiff and J. Damen.	0.6	590.00	354.00
03/21/11	Meeting with G. Preamsingh regarding tax notices for TerreStar Corporation.	1.2	590.00	708.00
03/28/11	Gather information related to the restructuring simplification slide deck.	2.0	590.00	1,180.00
03/29/11	Review updated tax basis balance sheet.	2.2	590.00	1,298.00
03/30/11	Gather information related to restructuring simplification slide deck.	2.6	590.00	1,534.00
04/04/11	Prepare list of open items and questions related to the TerreStar Section 382 analysis.	0.9	590.00	531.00
04/05/11	Review state apportionment data and discuss with B. Sullivan.	1.7	590.00	1,003.00
04/05/11	Discuss revised TerreStar Corp proposed entity simplification restructuring plan with M. Schneider, S. Tarrant, and J. Damen.	0.6	590.00	354.00
04/05/11	Review TerreStar Corporation section 382 hold constant shift analysis.	1.4	590.00	826.00
04/06/11	Discuss restated net operating loss schedules with J. Carr.	0.3	590.00	177.00
04/11/11	Discuss TerreStar Corporation proposed entity simplification restructuring with B. Sullivan, G. Anderson, S. Harrison, D. Padilla, M. Boyle, M. Schneider, S. Tarrant, D. Brandon, and V. Loiacono.	0.7	590.00	413.00
04/11/11	Discuss TerreStar Corporation proposed entity simplification restructuring with M. Schneider, B. Sullivan, S. Harrison, G. Anderson, S. Tarrant, and M. Boyle at TerreStar	2.2	590.00	1,298.00
04/11/11	Update of tax issues and projects with respect to TerreStar Corporation bankruptcy with B. Sullivan, E. Kelly, G. Anderson, S. Harrison, D. Padilla, M. Boyle, M. Schneider, and S. Tarrant.	0.4	590.00	236.00
04/11/11	Discuss TerreStar Corporation proposed entity simplification restructuring with B. Sullivan, E. Kelly, G. Anderson, S. Harrison, M. Boyle, M. Schneider, S. Tarrant, D. Brandon, and V. Loiacono.	0.7	590.00	413.00
04/11/11	Prepare a summary of issues discussed related to TerreStar Corporation restructuring.	0.6	590.00	354.00
04/11/11	Review worthless stock calculations for entities related to restructuring.	0.9	590.00	531.00
04/11/11	Update of tax issues and projects with respect to TerreStar Corporation Bankruptcy with B. Sullivan, E. Kelly, G. Anderson, S. Harrison, M. Boyle, M. Schneider, and S. Tarrant.	0.4	590.00	236.00
04/13/11	Research client inquiry regarding four state corporate income tax liens on record.	1.3	590.00	767.00
04/13/11	Call with G. Preamsingh regarding four state corporate income tax liens on records.	0.5	590.00	295.00
04/13/11	Draft an email summary of status to G. Preamsingh and AKIN.	0.8	590.00	472.00
04/14/11	Gather information to update stock basis model for the bankruptcy analysis.	2.2	590.00	1,298.00
Total: Kelly, Edward T		37.6	hours	\$ 22,184.00

Time Detail for Reiff, Christopher

03/17/11	Discuss application of unified loss rules to the TerreStar Corporation proposed entity simplification plan with S. Tarrant, C. Reiff and D. Padilla.	0.6	590.00	354.00
Total: Reiff, Christopher		0.6	hours	\$ 354.00

Date	Work Description	Hours	Rate	Fees
Time Detail for Schneider, Mark Alan				
04/05/11	Discuss revised TerreStar Corp proposed entity simplification restructuring plan with D. Padilla, S. Tarrant, and J. Damen.	0.6	730.00	438.00
04/11/11	Discuss tax consequences of proposed TerreStar Corporation restructuring with S. Tarrant, B. Sullivan, T. Kelly, G. Anderson, S. Harrison, and M. Boyle at TerreStar	2.2	730.00	1,606.00
04/11/11	Discuss TerreStar Corporation proposed entity simplification restructuring with E. Kelly, G. Anderson, S. Harrison, D. Padilla, M. Boyle, G. Anderson, S. Tarrant, D. Brandon, and V. Loiacono.	0.7	730.00	511.00
04/11/11	Update of tax issues and projects with respect to TerreStar Corporation bankruptcy with B. Sullivan, E. Kelly, G. Anderson, S. Harrison, D. Padilla, M. Boyle, and S. Tarrant.	0.4	730.00	292.00
04/11/11	Update of tax issues and projects with respect to TerreStar Corporation bankruptcy with B. Sullivan, E. Kelly, G. Anderson, S. Harrison, M. Boyle, D. Padilla, and S. Tarrant.	0.4	730.00	292.00
Total: Schneider, Mark Alan		4.3	hours	\$ 3,139.00
Time Detail for Sullivan, Brian Joseph				
04/01/11	Discuss state tax modeling and apportionment review with J. Carr.	0.2	730.00	146.00
04/05/11	Review state apportionment data and discuss with T. Kelly.	1.7	730.00	1,241.00
04/11/11	Discuss tax consequences of proposed TerreStar Corporation restructuring with M. Schneider, S. Tarrant, T. Kelly, G. Anderson, S. Harrison, and M. Boyle at TerreStar.	2.2	730.00	1,606.00
04/11/11	Discuss TerreStar Corporation proposed entity simplification restructuring with E. Kelly, G. Anderson, S. Harrison, D. Padilla, M. Boyle, M. Schneider, S. Tarrant, D. Brandon, and V. Loiacono.	0.7	730.00	511.00
04/11/11	Research state 382 implications of bankruptcy emergence in California, Illinois and Virginia.	1.2	730.00	876.00
04/11/11	Update of tax issues and projects with respect to TerreStar Corporation bankruptcy with E. Kelly, G. Anderson, S. Harrison, D. Padilla, M. Boyle, M. Schneider, and S. Tarrant.	0.4	730.00	292.00
04/11/11	Research state section 382 implications of bankruptcy emergence in California, Illinois and Virginia.	1.2	730.00	876.00
04/12/11	Review state net operating loss schedules for TerreStar Corporation unitary states and TerreStar Networks separate company states.	0.4	730.00	292.00
04/12/11	Review state net operating loss schedules for TerreStar Corporation unitary states and TerreStar Networks separate company states.	0.8	730.00	584.00
Total: Sullivan, Brian Joseph		8.8	hours	\$ 6,424.00
Time Detail for Sagredo, Claudia Wendy				
03/09/11	Begin to prepare work paper that was back up for extensions, show taxable income for all entities.	1.2	390.00	468.00
03/12/11	Prepare tax binder to include updated, signed and referenced workpapers for client review.	0.8	390.00	312.00
Total: Sagredo, Claudia Wendy		2.0	hours	\$ 780.00
Time Detail for Tarrant, Stephen A				
03/04/11	Discuss proposed restructuring with G. Anderson and T. Kelly in preparation for client meeting.	1.1	730.00	803.00
03/04/11	Discuss potential tax restructuring and net operating loss preservation planning with T. Kelly and V. Loiacono (TerreStar).	0.7	730.00	511.00

Date	Work Description	Hours	Rate	Fees
03/08/11	Discuss with J. Damen and D. Padilla potential tax benefits, consequences, and considerations of a potential entity simplification of TerreStar Corporation consolidated group.	0.7	730.00	511.00
03/10/11	Discuss with J. Damen and D. Padilla modifications to proposed entity simplification slide deck of TerreStar Corporation consolidated group.	0.6	730.00	438.00
03/14/11	Review restructuring and entity simplification slides.	0.7	730.00	511.00
03/17/11	Discuss application of unified loss rules to TerreStar Corporation proposed entity simplification plan with J. Damen, C. Reiff and D. Padilla.	0.6	730.00	438.00
03/23/11	Review entity simplification slides.	0.6	730.00	438.00
03/28/11	Analysis of impact of Solus 13G filing to TerreStar Corporation's section 382 ownership shift analysis with J. Damen.	0.5	730.00	365.00
03/28/11	Discuss revisions to proposed TerreStar entity simplification plan with S. Tarrant.	0.2	730.00	146.00
04/04/11	Review section 382 ownership computation.	0.7	730.00	511.00
04/05/11	Discuss revised TerreStar Corp proposed entity simplification restructuring plan with M. Schneider, D. Padilla, and J. Damen.	0.6	730.00	438.00
04/05/11	Review section 382 shift computation and impact of fluctuation of value.	0.4	730.00	292.00
04/11/11	Discuss TerreStar Corporation proposed entity simplification restructuring with B. Sullivan, E. Kelly, G. Anderson, S. Harrison, D. Padilla, M. Boyle, M. Schneider, D. Brandon, and V. Loiacono.	0.7	730.00	511.00
04/11/11	Update of tax issues and projects with respect to TerreStar Corporation bankruptcy with B. Sullivan, E. Kelly, G. Anderson, S. Harrison, D. Padilla, M. Boyle, and M. Schneider.	0.4	730.00	292.00
04/11/11	Discuss tax consequences of proposed TerreStar Corporation restructuring with M. Schneider, B. Sullivan, T. Kelly, G. Anderson, S. Harrison, and M. Boyle at TerreStar.	2.2	730.00	1,606.00
04/11/11	Review section 382 ownership shift computation.	1.1	730.00	803.00
04/29/11	Review emails related to section 382 and information to be gathered related to the Series B shareholders.	0.7	730.00	511.00
04/29/11	Review of cancellation of debt related emails.	0.3	730.00	219.00
Total: Tarrant, Stephen A		12.8	hours	\$ 9,344.00
Time Detail for Welsh Jr, Peter Joseph				
03/09/11	Examine TerreStar (Motient Ventures Holdings) tax returns from 2000-2009 to gather taxable income information to populate excel spreadsheet, as per D. Padilla's instructions.	1.0	305.00	305.00
03/10/11	Finalize excel sheet for presentation to D. Padilla.	0.2	305.00	61.00
Total: Welsh Jr, Peter Joseph		1.2	hours	\$ 366.00
Total: Tax Advisement and Related Services		222.6	hours	\$ 113,349.50

Chapter 11 Administrative Services and Related Matters

Time Detail for

03/23/11	Review draft retention application.	1.3	730.00	949.00
Total: Anderson, Gregory R		1.3	hours	\$ 949.00

Time Detail for Banks, Anthony Douglas

03/11/11	Perform conflict check analysis for TerreStar Corporation.	2.0	305.00	610.00
03/14/11	Performing conflict check analysis.	1.5	305.00	457.50
03/16/11	Perform conflict check analysis for TerreStar Corporation.	0.6	305.00	183.00

Date	Work Description	Hours	Rate	Fees
03/17/11	Perform conflict check analysis for TerreStar Corporation.	0.3	305.00	91.50
03/18/11	Prepare final conflict check package for review.	0.2	305.00	61.00
Total: Banks, Anthony Douglas		4.6	hours	\$ 1,403.00

Time Detail for Harrison, Stephen

02/21/11	Correspond via email with R. Young regarding Deloitte Tax retention for TerreStar Corporation.	0.2	590.00	118.00
03/07/11	Gather retention application items for Akin Gump.	0.5	590.00	295.00
03/10/11	Preparation of conflict check application paperwork.	1.2	590.00	708.00
03/11/11	Review conflict check e-mail message and attachments for issuance.	0.6	590.00	354.00
03/17/11	Update TerreStar Corporation retention application items, including conflict check data.	0.4	590.00	236.00
03/18/11	Update retention application documentation for R. Young.	0.9	590.00	531.00
03/21/11	Review of retention application and disclosure items to include as exhibits on Deloitte Tax application.	0.6	590.00	354.00
03/27/11	Review retention application and data for exhibit attachments as provided by A. Banks.	0.4	590.00	236.00
Total: Harrison, Stephen		4.8	hours	\$ 2,832.00

Time Detail for Schmidt, Beth A

04/11/11	Research docket for filings relating to previously filed fee applications.	0.2	300.00	60.00
04/26/11	Review and update February fee application data.	1.0	300.00	300.00
04/27/11	Confirm Deloitte Tax information on Akin Gump's draft order approving first interim fee applications.	0.2	300.00	60.00
04/28/11	Review fee application file provided by engagement team, noting information still needed.	0.7	300.00	210.00
Total: Schmidt, Beth A		2.1	hours	\$ 630.00

Total: Chapter 11 Administrative Services and Related Matters **12.8 hours** **\$ 5,814.00**

Non-Working Travel				
Date	Work Description	Hours	Rate	Fees

Time Detail for Boyle, Matthew Scott

04/11/11	Travel to Reston, VA from Atlanta, GA for TerreStar Corporation bankruptcy discussion with Deloitte and TerreStar personnel; includes flight time from Atlanta to Washington, D.C.	1.0	515.00	515.00
04/11/11	Travel from Reston, VA TerreStar offices to Reagan National airport in Washington, D.C.	0.5	515.00	257.50
04/12/11	Travel to Atlanta, GA from Reston, VA for TerreStar Corporation bankruptcy discussion with Deloitte and TerreStar personnel; includes flight time from Washington, D.C. to Atlanta.	1.0	515.00	515.00
04/11/11	Travel from Reagan National airport in Washington, D.C. to TerreStar offices in Reston, VA for meeting with tax restructuring engagement team.	0.5	515.00	257.50
Total: Boyle, Matthew Scott		3.0	hours	\$ 1,545.00

Time Detail for Harrison, Stephen C

04/11/11	Travel from client location in Reston, VA to Atlanta after tax planning meeting.	2.5	590.00	1,475.00
Total: Harrison, Stephen C		2.5	hours	\$ 1,475.00

Date	Work Description	Hours	Rate	Fees
Time Detail for Sullivan, Brian Joseph				
04/10/11	Travel time from Atlanta to Washington D.C. for client meeting on Monday.	2.0	730.00	1,460.00
04/11/11	Travel from Dulles International Airport to Atlanta related to TerreStar.	2.0	730.00	1,460.00
Total: Sullivan, Brian Joseph		<u>4.0</u>	hours	<u>\$ 2,920.00</u>
Sub-Total: Non-Working Travel		<u>9.5</u>	hours	<u>\$ 5,940.00</u>
Less: 50% Reduction in Fees				<u>\$ (2,970.00)</u>
Total: Non-Working Travel				<u>\$ 2,970.00</u>
Total: February 16, 2011 – April 30, 2011		<u>244.9</u>	hours	<u>\$ 122,133.50</u>

EXHIBIT A

**Monthly Statement for May 1, 2011 -- May 31, 2011 by Deloitte Tax LLP,
 Providing Tax Services to TerreStar Corporation, Debtor
 Reflecting Fees For the Period of 05/01/11 - 05/31/11
 Categorized, Then Sorted Chronologically by Professional**

Date	Work Description	Hours	Rate	Fees
Tax Advisement and Related Services				

Time Detail for Anderson, Gregory R

05/02/11	Discuss taxable income projection with T. Kelly.	1.0	640.00	640.00
05/12/11	Review taxable income projection methodology.	0.5	640.00	320.00
	Total: Anderson, Gregory R	1.5	hours	\$ 960.00

Time Detail for Banks, Anthony Douglas

05/04/11	Update TerreStar Corporation insolvency model to consider worthless stock deductions under Internal Revenue Service code 162(g).	2.3	305.00	701.50
05/06/11	Clear review points in attribute reduction model.	2.3	305.00	701.50
05/09/11	Clear points in cancellation of debt model.	2.0	305.00	610.00
05/10/11	Finalize TerreStar Corporation updates for worthless stock deductions and proposed restructuring steps for review by M. Boyle.	2.4	305.00	732.00
05/11/11	Revise TerreStar Corporation model for review by M. Boyle.	2.0	305.00	610.00
05/18/11	Incorporate the effects of the tax consequences of TerreStar Corporation's final corporate structure after all proposed entity simplification transaction steps.	1.7	305.00	518.50
05/18/11	Discuss rework of book and tax basis balance sheets for TerreStar Corporation entities within attribute reduction model from December 2009 to December 2010 with J. Dudek and M. Boyle.	0.9	305.00	274.50
05/18/11	Discuss tax consequences to tax attributes of de facto tax liquidations of Motient Services and Motient License per TerreStar Corporation's proposed entity simplification transactions with M. Boyle and J. Dudek.	0.8	305.00	244.00
05/18/11	Discuss consequences to tax attributes and stock basis of liquidation of Motient Communications into Motient Holdings per step three of TerreStar Corporation's proposed entity simplification transactions with J. Dudek and M. Boyle.	0.7	305.00	213.50
05/18/11	Discuss consequences to tax attributes and stock basis of mergers of TerreStar Holdings and MVH Holdings into Motient Holdings per step one of TerreStar Corporation's proposed entity simplification transactions with J. Dudek and M. Boyle.	0.6	305.00	183.00
05/18/11	Discuss tax consequences of TerreStar Corporation's final corporate structure after all proposed entity simplification transaction steps with J. Dudek and M. Boyle.	0.6	305.00	183.00
05/18/11	Discuss consequences to tax attributes and stock basis of liquidation of Motient Ventures Holding into Motient Holdings per step two of TerreStar Corporation's proposed entity simplification transactions with J. Dudek and M. Boyle.	0.5	305.00	152.50
05/19/11	Update the TerreStar Corporation insolvency model to reflect the effects of the tax consequences of TerreStar Corporation's final corporate structure after all proposed entity simplification transaction steps.	2.9	305.00	884.50
05/19/11	Update the TerreStar Corporation insolvency model to reflect the effects of the tax consequences of TerreStar Corporation's final corporate structure after all proposed entity simplification transaction steps.	2.2	305.00	671.00
05/19/11	Research worthless stock deductions and its effects on a consolidated basis.	0.8	305.00	244.00

Date	Work Description	Hours	Rate	Fees
05/23/11	Read articles and publications regarding worthless stock deductions and its effects on a consolidated basis.	2.9	305.00	884.50
05/24/11	Adjust net operating loss utilization for TerreStar Corporation and its affiliates.	2.9	305.00	884.50
05/24/11	Create an assumptions listing for TerreStar Corporation and its affiliates.	1.1	305.00	335.50
05/25/11	Adjust the tax basis balance sheet of Motient Holdings, Inc. for effects of TerreStar Corporation Proposed Restructuring steps.	2.9	305.00	884.50
05/25/11	Create a depreciation and amortization haircut schedule for TerreStar Corporation and its affiliates.	1.1	305.00	335.50
05/26/11	Adjust net operating loss utilization for TerreStar Corporation and its affiliates.	2.0	305.00	610.00
05/26/11	Conduct research to understand the effects of start-up costs in relation to attribute reduction.	1.5	305.00	457.50
05/27/11	Read through private letter rulings in relation to attribute reduction and capitalized start-up costs.	2.9	305.00	884.50
Total: Banks, Anthony Douglas		40.0	hours	\$ 12,200.00

Time Detail for Boyle, Matthew Scott

05/02/11	Review consequences to worthless stock deduction under Internal Revenue Code section 162(g).	0.6	515.00	309.00
05/04/11	Review income tax consequences of worthless stock deductions under Internal Revenue Code section 162(g) section from Dubroff Treaties.	1.4	515.00	721.00
05/05/11	Review listing of recent document filings on TerreStar Corporation's bankruptcy administration website for updated plan of reorganization.	0.3	515.00	154.50
05/06/11	Review TerreStar Corporation consolidated tax basis balance sheet as of December 31, 2010 as part of the cancellation of debt tax attribute reduction model.	2.1	515.00	1,081.50
05/09/11	Review TerreStar Corporation subsidiary tax basis balance sheets as of December 31, 2010 as part of cancellation of debt tax attribute reduction model.	2.3	515.00	1,184.50
05/10/11	Review tax attribute reduction model input for proposed TerreStar Corporation restructuring step one; worthless stock deduction.	1.8	515.00	927.00
05/13/11	Review the input of adjustments to the net operating loss carryovers related to the potential worthless stock deduction within the tax attribute reduction model created from the proposed TerreStar Corporation restructuring.	1.6	515.00	824.00
05/18/11	Discuss rework of book and tax basis balance sheets for TerreStar Corporation entities within attribute reduction model from December 2009 to December 2010 with J. Dudek and A. Banks.	0.9	515.00	463.50
05/18/11	Discuss tax consequences to tax attributes of de facto tax liquidations of Motient Services and Motient License per TerreStar Corporation's proposed entity simplification transactions with J. Dudek and A. Banks.	0.8	515.00	412.00
05/18/11	Discuss consequences to tax attributes and stock basis of liquidation of Motient Communications into Motient Holdings per step three of TerreStar Corporation's proposed entity simplification transactions with J. Dudek and A. Banks.	0.7	515.00	360.50
05/18/11	Discuss tax consequences of TerreStar Corporation's final corporate structure after all proposed entity simplification transaction steps with J. Dudek and A. Banks.	0.6	515.00	309.00
05/18/11	Discuss consequences to tax attributes and stock basis of mergers of TerreStar Holdings and MVH Holdings into Motient Holdings per step one of TerreStar Corporation's proposed entity simplification transactions with J. Dudek and A. Banks.	0.6	515.00	309.00
05/18/11	Discuss consequences to tax attributes and stock basis of liquidation of Motient Ventures Holding into Motient Holdings per step two of TerreStar Corporation's proposed entity simplification transactions with J. Dudek and A. Banks.	0.5	515.00	257.50

Date	Work Description	Hours	Rate	Fees
05/19/11	Review updated September 30, 2010 tax basis balance sheets for TerreStar Corporation and subsidiaries in tax attribute reduction model.	1.3	515.00	669.50
05/19/11	Prepare list of unresolved tax technical issues and progress in TerreStar Corporation tax attribute reduction and cancellation of debt model.	1.2	515.00	618.00
05/19/11	Review rules under deduction for worthless securities under Internal Revenue Code section 165(g) as they relate to the proposed TerreStar Corporation restructuring.	0.8	515.00	412.00
05/20/11	Review separate return limitation year (SRLY) loss rules in Treasury Regulations as they relate to historical net operating losses of TerreStar Corporation and subsidiaries.	1.6	515.00	824.00
05/23/11	Review cancellation of debt calculations withing TerreStar Corporation bankruptcy tax model.	2.5	515.00	1,287.50
05/26/11	Review cancellation of debt calculations withing TerreStar Corporation bankruptcy tax model.	1.9	515.00	978.50
Total: Boyle, Matthew Scott		23.5	hours	\$ 12,102.50

Time Detail for Carrington, Trevor Max

05/04/11	Call with a receptionist at New York City Department of Finance regarding the proof of claim related to corporate income tax notice of deficiency received by TerreStar Corporation.	0.1	280.00	28.00
05/06/11	Call with the New York City Department of Finance about the proof of claim related to corporate income tax notice of deficiency received by TerreStar Corporation.	0.2	280.00	56.00
05/09/11	Call with Vivica, a tax auditor, from the New York City Department of Finance regarding the proof of claim related to corporate income tax notice of deficiency received by TerreStar Corporation.	0.2	280.00	56.00
05/09/11	Call with S. Fishman, from the New York City Department of Finance regarding the proof of claim related to corporate income tax notice of deficiency received by TerreStar Corporation.	0.2	280.00	56.00
Total: Carrington, Trevor Max		0.7	hours	\$ 196.00

Time Detail for Damen, John Dewey

05/06/11	Analyze Solus ownership history from 2007 through 2011 related to reconciliation of Solus acquisition and disposition of TerreStar Corporation stock detail provided by TerreStar Corporation.	2.7	515.00	1,390.50
05/10/11	Research the fold-in rules under 1502-96 related to TerreStar Corporation.	2.9	515.00	1,493.50
05/10/11	Research the fold-in rules under 1502-96 related to TerreStar Corporation.	2.2	515.00	1,133.00
05/11/11	Review potential methodologies for computing the ownership shift computation that backs our fluctuations in value.	2.2	515.00	1,133.00
05/12/11	Analyze the 5-year affiliation window in the fold-in rules under 1502-96(a) and its application to TerreStar Corporation.	2.4	515.00	1,236.00
05/12/11	Discuss project status with S. Tarrant and D. Padilla including methodology for TerreStar Corporation section 382 shift computation and status of worthless stock work.	0.3	515.00	154.50
05/13/11	Review potential hold constant methodologies to determine applicability to TerreStar Corporation.	2.9	515.00	1,493.50
05/13/11	Review potential hold constant methodologies to determine applicability to TerreStar Corporation - set-up model for computation.	2.7	515.00	1,390.50
05/16/11	Create section 382 model that backs out fluctuations in value under (1)(3)(C) for TerreStar Corporation - separate computation for 5 percent shareholders.	2.9	515.00	1,493.50
05/16/11	Create section 382 model that backs out fluctuations in value under (1)(3)(C) for TerreStar Corporation - compute shift for public groups	2.2	515.00	1,133.00

Date	Work Description	Hours	Rate	Fees
05/17/11	Create section 382 model that backs out fluctuations in value under (1)(3)(C) for TerreStar Corporation - compute shift for public groups	2.9	515.00	1,493.50
05/17/11	Create section 382 model that backs out fluctuations in value under (1)(3)(C) for TerreStar Corporation - create redemption groups.	2.9	515.00	1,493.50
05/17/11	Create section 382 model that backs out fluctuations in value under (1)(3)(C) for TerreStar Corporation.	0.4	515.00	206.00
05/19/11	Revise section 382 model that backs out fluctuations in value under (1)(3)(C) for TerreStar Corporation - finalize for review.	2.7	515.00	1,390.50
05/20/11	Prepare workpapers to convert issuances to a percentage basis.	2.2	515.00	1,133.00
05/23/11	Update section 382 model that backs out fluctuations in value.	2.9	515.00	1,493.50
05/23/11	Update section 382 model that backs out fluctuations in value - adjust test dates for new methodology.	1.7	515.00	875.50

Total: Damen, John Dewey **39.1** hours **\$ 20,136.50**

Time Detail for Dudek Jr , John W

05/04/11	Compile point review sheet for A. Banks for attribute reduction model.	2.6	390.00	1,014.00
05/18/11	Discuss rework of book and tax basis balance sheets for TerreStar Corporation entities within attribute reduction model from December 2009 to December 2010 with M. Boyle and A. Banks.	0.9	390.00	351.00
05/18/11	Discuss tax consequences to tax attributes of de facto tax liquidations of Motient Services and Motient License per TerreStar Corporation's proposed entity simplification transactions with M. Boyle and A. Banks.	0.8	390.00	312.00
05/18/11	Discuss consequences to tax attributes and stock basis of liquidation of Motient Communications into Motient Holdings per step three of TerreStar Corporation's proposed entity simplification transactions with M. Boyle and A. Banks.	0.7	390.00	273.00
05/18/11	Discuss tax consequences of TerreStar Corporation's final corporate structure after all proposed entity simplification transaction steps with M. Boyle and A. Banks.	0.6	390.00	234.00
05/18/11	Discuss consequences to tax attributes and stock basis of mergers of TerreStar Holdings and MVH Holdings into Motient Holdings per step one of TerreStar Corporation's proposed entity simplification transactions with M. Boyle and A. Banks.	0.6	390.00	234.00
05/18/11	Discuss consequences to tax attributes and stock basis of liquidation of Motient Ventures Holding into Motient Holdings per step two of TerreStar Corporation's proposed entity simplification transactions with M. Boyle and A. Banks.	0.5	390.00	195.00
05/20/11	Review worthless stock deduction on Motient Communications and effect on TerreStar Corporation attribute reduction.	1.4	390.00	546.00
05/20/11	Review adjustments to TerreStar Corporation stock basis calculation.	0.8	390.00	312.00
05/24/11	Research changes to federal layered net operating loss schedule in TerreStar Corporation attribute reduction model.	1.1	390.00	429.00
05/25/11	Review intercompany debt documentation related to balances between TerreStar Corporation and TerreStar Bermuda, Ltd.	0.8	390.00	312.00
05/27/11	Review changes made to TerreStar Corporation attribute reduction related to proposed restructuring steps.	1.1	390.00	429.00

Total: Dudek Jr , John W **11.9** hours **\$ 4,641.00**

Time Detail for Dupill, Michael J

05/24/11	Discuss potential worthless stock deductions and required tax analysis with C. Reiff.	0.3	730.00	219.00
05/28/11	Call with C. Reiff whether sale of partnership interest treated as passive gross receipt.	0.5	730.00	365.00

Date	Work Description	Hours	Rate	Fees
05/28/11	Research regarding rules addressing gross receipts history.	0.1	730.00	73.00
05/28/11	Research revenue ruling. 78-33.	0.2	730.00	146.00
Total: Dupill, Michael J		1.1	hours	\$ 803.00

Time Detail for Kelly, Edward T

05/03/11	Review prior year income tax return files for TerreStar Corporation in order to address proof of claim submitted by California.	2.0	565.00	1,130.00
05/04/11	Review and edit proof of claim responses prepared by T. Carrington.	3.0	565.00	1,695.00
05/06/11	Finalize proof of claim responses prepared by T. Carrington.	1.0	565.00	565.00
05/24/11	Review separate company trial balances prepared by P. Virk for legacy Motient entities owned by TerreStar Corporation.	1.3	565.00	734.50
05/24/11	Review intercompany balance account detail and forward to M. Boyle.	0.6	565.00	339.00
05/26/11	Review workpaper binder prepared by C. Sherlock.	1.0	565.00	565.00
Total: Kelly, Edward T		8.9	hours	\$ 5,028.50

Time Detail for Padilla, Dana Agnes

05/09/11	Review email discussion regarding Solus' historical changes in stock ownership of TerreStar Corporation.	2.1	390.00	819.00
05/12/11	Discuss project status with J. Damen and S. Tarrant including methodology for TerreStar Corporation section 382 shift computation and status of worthless stock work.	0.3	390.00	117.00
05/14/11	Update workpapers for Solus' equity activity based on public filings.	1.4	390.00	546.00
Total: Padilla, Dana Agnes		3.8	hours	\$ 1,482.00

Time Detail for Reiff, Christopher

05/23/11	Discuss potential worthless stock deductions and required tax analysis with S. Tarrant.	0.7	590.00	413.00
05/23/11	Discuss potential worthless stock deductions and required tax analysis with M. Dupill.	0.3	590.00	177.00
05/23/11	Discuss potential worthless stock deductions and required tax analysis with S. Tarrant.	0.6	590.00	354.00
05/24/11	Research worthless stock deduction.	2.7	590.00	1,593.00
05/24/11	Draft memo regarding worthless stock deduction.	1.4	590.00	826.00
05/24/11	Discuss potential worthless stock deductions and required tax analysis with M. Dupill.	0.3	590.00	177.00
05/25/11	Continue preparation of worthless stock deduction memo.	0.6	590.00	354.00
05/28/11	Call with M. Dupill whether sale of partnership interest treated as passive gross receipt.	0.5	590.00	295.00
Total: Reiff, Christopher		7.1	hours	\$ 4,189.00

Time Detail for Tarrant, Stephen A

05/06/11	Email to V. Loiacono, TerreStar to Solus' stock ownership and the impact on the section 382 analysis.	0.8	730.00	584.00
05/10/11	Various emails with H. Jacobson, Akin Gump related to Solus' stock ownership and the impact on the section 382 analysis.	0.2	730.00	146.00
05/10/11	Call with H. Jacobson, Akin Gump regarding Solus's stock ownership.	0.5	730.00	365.00
05/11/11	Discuss Solus stock ownership with H. Jacobson, Akin Gump.	0.2	730.00	146.00
05/12/11	Discuss project status with J. Damen and D. Padilla including methodology for TerreStar Corporation section 382 shift computation and status of worthless stock work.	0.3	730.00	219.00
05/14/11	Develop methodology for detailed hold constant section 382 computation.	0.7	730.00	511.00

Date	Work Description	Hours	Rate	Fees
05/16/11	Continue developing methodology for the detailed hold constant method for section 382 shift computation.	0.8	730.00	584.00
05/23/11	Discuss potential worthless stock deductions and required tax analysis with C. Reiff.	0.7	730.00	511.00
05/23/11	Discuss potential worthless stock deductions and required tax analysis with C. Reiff.	0.6	730.00	438.00
05/24/11	Email John Damen regarding status of section 382 analysis/schedule call with B. Schmidt and G. Anderson.	0.4	730.00	292.00
Total: Tarrant, Stephen A		5.2	hours	\$ 3,796.00

Time Detail for Welsh Jr, Peter Joseph

05/09/11	Reclassify previous time entry for 3/9/11 and 3/10/11.	0.4	305.00	122.00
Total: Welsh Jr, Peter Joseph		0.4	hours	\$ 122.00

Total: Tax Advisement and Related Services **143.2** hours **\$ 65,656.50**

Chapter 11 Administrative Services and Related Matters

Time Detail for Anderson, Gregory R

05/25/11	Call with B. Schmidt, E. Kelly, S. Tarrant, R. Gardner and J. Cunningham related to billing - February 2011	1.0	640.00	640.00
05/26/11	Review detail supporting the March and April fee application with S. Tarrant.	0.7	640.00	448.00
Total: Anderson, Gregory R		1.7	hours	\$ 1,088.00

Time Detail for Cunningham, Julia C

05/25/11	Partial call with B. Schmidt, E. Kelly, S. Tarrant, R. Gardner and G. Anderson related to billing - February 2011.	0.3	515.00	154.50
Total: Cunningham, Julia C		0.3	hours	\$ 154.50

Time Detail for Gardner, Rebecca Lynn

05/04/11	Assist with preparation of analysis supporting March fee application.	1.5	280.00	420.00
05/25/11	Assist with preparation of analysis supporting April fee application.	1.7	280.00	476.00
05/25/11	Call with B. Schmidt, E. Kelly, S. Tarrant, R. Gardner and G. Anderson related to billing - February 2011	1.0	280.00	280.00
05/26/11	Assist with preparation of analysis supporting April fee application.	2.8	280.00	784.00
05/26/11	Assist with preparation of analysis supporting April fee application.	1.2	280.00	336.00
05/27/11	Prepare April Billing analysis and May accrual bill.	1.5	280.00	420.00
Total: Gardner, Rebecca Lynn		9.7	hours	\$ 2,716.00

Time Detail for Kelly, Edward

05/25/11	Call with B. Schmidt, E. Kelly, S. Tarrant, R. Gardner and J. Cunningham related to billing - February 2011.	1.0	565.00	565.00
Total: Kelly, Edward		1.0	hours	\$ 565.00

Time Detail for Tarrant, Stephen A

05/26/11	Review detail supporting the March and April fee application with G. Anderson.	0.7	730.00	511.00
Total: Tarrant, Stephen A		0.7	hours	\$ 511.00

Total: Chapter 11 Administrative Services and Related Matters **13.4** hours **\$ 5,034.50**

Total: May 1, 2011 – May 31, 2011 **156.6** hours **\$ 70,691.00**

Expense Statements for Period of February 16, 2011 through May 31, 2011

EXHIBIT B

**Providing Tax Services to TerreStar Corporation, Debtor
Reflecting Expenses For the Period of February 16, 2011 Through April 30, 2011
Detail of Expenses Incurred**

Date	Amount	Employee Name	Description
Business Meals			
04/21/2011	\$134.14	Kelly, Edward	Lunch in Reston, VA due to client meeting with V. Loiacono, G. Anderson, T. Kelly, S. Tarrant, D. Padilla, B. Sullivan and M. Boyle.

\$134.14 Sub-total: Business Meals

Telephone - Conference Expense

02/16/2011	\$6.05	Reiff, Chris	Charge for TerreStar Corporation related conference call.
04/07/2011	\$1.76	Anderson, Gregory	Charge for TerreStar Corporation related conference call.
04/26/2011	\$4.24	Kelly, Edward	Charge for TerreStar Corporation related conference call.

\$12.05 Sub-total: Telephone - Conference Expense

Transportation

04/11/2011	\$50.00	Boyle, Matt	Taxi from Reston, VA to Washington, DC.
04/11/2011	\$70.00	Sullivan, Brian	Taxi from Reagan National Airport to Reston, VA.

\$120.00 Sub-total: Transportation

Travel - Airfare

03/31/2011	\$270.24	Damen, John	Roundtrip coach airfare from Cincinnati Airport to Dulles related to TerreStar Corporation.
04/10/2011	\$608.11	Harrison, Steve	Roundtrip coach airfare from Atlanta Airport to Washington DC related to TerreStar Corporation.
04/11/2011	\$150.00	Harrison, Steve	Flight change fee to Dulles International Airport to accommodate TerreStar meeting.

\$1,028.35 Sub-total: Travel - Airfare

Travel - Auto - Mileage

02/27/2011	\$13.26	Tarrant, Steve	Roundtrip mileage from Tysons Corner, VA to Reston, VA.
03/13/2011	\$6.40	Sagredo, Claudia	Roundtrip mileage from Baltimore to Reston, VA.

\$19.66 Sub-total: Travel - Auto - Mileage

Travel - Auto - Parking

04/04/2011	\$15.00	Anderson, Gregory	Parking in Deloitte Baltimore office - 1 day.
04/12/2011	\$15.00	Anderson, Gregory	Parking in Deloitte Baltimore office - 1 day.
04/11/2011	\$19.00	Sullivan, Brian	Airport parking in Atlanta International Airport - 2 days.

\$49.00 Sub-total: Travel - Auto - Parking

Travel - Auto - Tolls

04/04/2011	\$15.00	Anderson, Gregory	Toll charge from Reston, VA to home in Maryland.
------------	---------	-------------------	--

\$15.00 Sub-total: Travel - Auto - Tolls

Travel - Hotel

04/05/2011	\$81.42	Damen, John	Hotel accommodation at Ritz Carlton in McLean, VA.
04/10/2011	\$239.80	Sullivan, Brian	Hotel accommodation at Hyatt in Reston, VA.

\$321.22 Sub-total: Travel - Hotel

\$1,699.42 Total expenses and amount sought

EXHIBIT B

**Providing Tax Services to TerreStar Corporation, Debtor
Reflecting Expenses For the Period of May 1, 2011 Through May 31, 2011
Detail of Expenses Incurred**

Date	Amount	Employee Name	Description
Telephone - Conference Expense			
05/19/2011	\$2.42	Kelly, Ted	Charge for TerreStar Corporation related conference call.
	<u>\$2.42</u>	Sub-total: Telephone - Conference Expense	
	<u>\$2.42</u>	Total expenses and amount sought	