

Deloitte Tax LLP
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McLean, VA 22102-4219
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Gregory R. Anderson

Tax Services Provider to the Debtors

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

In re TERRESTAR CORPORATION, <i>et al.</i> , ¹ Debtors.	Chapter 11 Case No. 11-10612 (SHL) Jointly Administered
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**THIRD 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 OCTOBER 1, 2011 THROUGH FEBRUARY 29, 2012**

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:	October 1, 2011 through February 29, 2012
Amount of Compensation Sought as Actual, Reasonable, and Necessary	\$ 284,954.00
Less: Voluntary Reduction - Chapter 11 Administrative Services and Related Matters	\$ (9,110.00)
	<hr/> \$ 275,844.00
Amount of Expense Reimbursement Sought	<hr/> \$ 1,755.25
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%):	<hr/> \$ 277,599.25 <hr/>

This is the Applicant's Third 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").

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
11/23/11	10/1/2011 - 10/31/2011	\$ 80,271.50	\$ 390.57	Pending	Pending
12/21/11	11/1/2011 - 11/30/2011	\$ 23,856.50	\$ -	Pending	Pending
01/26/12	12/1/2011 - 12/31/2011	\$ 43,762.50	\$ 534.99	Pending	Pending
02/23/12	1/1/2012 - 1/31/2012	\$ 46,534.50	\$ 11.83	Pending	Pending
04/10/12	2/1/2012 - 2/29/2012	\$ 90,529.00	\$ 817.86	Pending	Pending

Total Amount Requested \$ 284,954.00 \$ 1,755.25 \$ - \$ -

Less: Reduction to Fees - October 2011 Fee Statement
 \$ (9,110.00)

Total Adjusted Amount of Fees Requested
 \$ 275,844.00

PRIOR FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Allowed Fees	Allowed Expenses
07/15/11	2/16/2011 - 05/31/2011	\$ 186,620.00	\$ 1,701.84	\$ 186,620.00	\$ 1,701.84
11/14/11	6/1/2011 - 09/30/2011	\$ 237,272.00	\$ 2,302.14	\$ 237,272.00	\$ 2,302.14

TOTAL \$ 423,892.00 \$ 4,003.98 \$ 423,892.00 \$ 4,003.98

Less: Reduction to Fees - February - April 2011 Fee Statements
 \$ (6,204.50)

Total Adjusted Amount of Fees Requested
 \$ 417,687.50

CUMULATIVE TIME SUMMARY

For the Period of October 1, 2011 through February 29, 2012

Name	Title	Billable Hours	Hourly Rate	Total Fees
Anderson, Gregory R	Director	44.1	640.00	28,224.00
Asai, Katherine Jane	Staff	1.0	280.00	280.00
Banks, Anthony Douglas	Senior	21.2	390.00	8,268.00
Binford, Lauren Elisabeth	Staff	1.1	280.00	308.00
Carrington, Trevor Max	Staff	0.9	280.00	252.00
Cunningham, Julia C	Manager	2.6	515.00	1,339.00
Damen, John Dewey	Manager	97.0	515.00	49,955.00
Dudek Jr , John W	Senior	15.2	390.00	5,928.00
Fang, Angela	Staff	84.2	280.00	23,576.00
Gutierrez, Dalia	Staff	64.0	280.00	17,920.00
Huang, Eve	Senior	49.5	365.00	18,067.50
Ivanova, Tsvetelina Miladinova	Manager	25.9	490.00	12,691.00
Lau, Grace	Senior	0.2	365.00	73.00
Milupi, Kumoyo	Senior	4.1	365.00	1,496.50
Miranda, Melanie J.	Senior Manager	9.6	565.00	5,424.00
Padilla, Dana Agnes	Senior	98.1	390.00	38,259.00
Paxton, Michael	Senior	3.6	390.00	1,404.00
Schneider, Mark Alan	Partner/Principal	31.5	730.00	22,995.00
Siddiqui, Bilal Ali	Staff	2.0	280.00	560.00
Sullivan, Brian Joseph	Director	1.2	730.00	876.00
Tarrant, Stephen A	Partner/Principal	62.2	730.00	45,406.00
Welsh Jr, Peter	Staff	5.9	280.00	1,652.00

625.1 Hours \$284,954.00

Less: Voluntary Reduction - Fee Application Preparation (\$9,110.00)

TOTAL AMOUNT REQUESTED \$275,844.00

Average Hourly Rate \$441.28

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period of October 1, 2011 through February 29, 2012

Project Categories	Total Hours	Total Fees
Tax Advisement and Related Services	550.4	\$260,788.50
Chapter 11 Administrative Services and Related Matters	74.7	\$24,165.50
SUBTOTAL	625.1	\$284,954.00
Less: Voluntary Reduction - Fee Application Preparation		(\$9,110.00)
TOTALS	<u>625.1</u>	<u>\$275,844.00</u>

CUMULATIVE EXPENSE SUMMARY

For the Period of October 1, 2011 through February 29, 2012

Description	Expense
Business Meals	\$ 79.07
Miscellaneous	\$ 22.36
Telephone - Conference Expense	\$ 1.09
Transportation	\$ 193.77
Travel - Airfare	\$ 723.85
Travel - Auto - Parking	\$ 28.05
Travel - Hotel Accommodation	\$ 707.06
TOTAL	\$ 1,755.25

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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

**THIRD 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 OCTOBER 1, 2011 THROUGH FEBRUARY 29, 2012**

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 2013 and 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 October 1, 2011, through and including February 29, 2012 (the “Application 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.

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, 2010 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.

RELIEF REQUESTED

7. By this Application, Deloitte Tax seeks (a) allowance and approval of compensation in the amount of \$275,844.00, and reimbursement for actual and necessary expenses in the amount of \$1,755.25 incurred during the Application Period. 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 third interim fee application filed by Deloitte Tax in these cases. In connection with the professional services rendered, by this Application, Deloitte Tax seeks interim allowance in the amount of \$275,844.00. Deloitte Tax previously submitted detailed applications including hours spent rendering professional services to the Debtors in its prior monthly fee statements [Docket Nos. 285, 306, 355, 397 and 459]. Such detail is also attached hereto as Exhibit A.

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 \$1,755.25. 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 including its expense incurred in its monthly fee statements [Docket Nos. 285, 306, 355, 397 and 459]. Such detail is also attached hereto as Exhibit B.

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..

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, potential reduction of and/or limitation on federal and state net operating losses and tax attributes, as well as assistance with income tax compliance matters.
- Responded to inquiries from state tax jurisdictions including preparation of required tax returns.
- Assisted the Debtors with tax initial preparation of 2011 separate company federal proforma income tax returns and supporting calculations and workpapers.
- Drafted and reviewed administrative filings, including fee statements.

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 \$275,844.00.

14. **Reimbursement of Expenses.** Deloitte Tax has disbursed, and requests reimbursement for, \$1,755.25, which represents actual, necessary expenses incurred in the rendition of professional services in these cases.

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

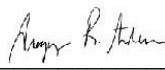
16. Finally, the undersigned representative of Deloitte Tax certifies that Deloitte Tax has reviewed the requirements of Rule 2016-1 of the Local Rules and that the Application substantially complies with that Local Rule. To the extent that the Application does not comply in all respects with the requirements 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 TSC Debtors during the Application Period in the amount of \$275,844.00, which represents 100% of the total compensation for professional services rendered during such period, and payment of 80% of total compensation for professional services for such period (ii) grant it \$1,755.25, for reimbursement of 100% of the actual and necessary costs and expenses incurred by Deloitte Tax in these cases during the Application Period, and (iii) grant a release of the fees in the amount of \$47,454.40 held back pursuant to the Second Interim Fee Order and (iv) grant such other and further relief as is just and proper.

Dated: April 12, 2011
McLean, Virginia

Respectfully submitted,

DELOITTE TAX LLP

By: 

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

TAX SERVICES PROVIDER TO THE TSC
DEBTORS

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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 THIRD 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
OCTOBER 1, 2011 THROUGH AND INCLUDING FEBRUARY 29, 2012**

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 third 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 (together with the Interim Compensation Orders (as defined in the Fee Application) and the Local Rules, 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 Fee Statements were provided to the appropriate parties established by the Court in its order regarding compensation procedures.



Declarant: Gregory R. Anderson
Title: Director

Dated: April 12, 2012

EXHIBIT A

DETAILED FEE STATEMENTS

OCTOBER 1, 2011 THROUGH FEBRUARY 29, 2012

EXHIBIT A

**Monthly Statement for October 1, 2011 -- October 31, 2011 by Deloitte Tax LLP,
Providing Tax Services to TerreStar Corporation, Debtor
Reflecting Fees For the Period of 10/01/11 - 10/31/11
Categorized, Then Sorted Chronologically by Professional**

Date	Work Description	Hours	Rate	Fees
Tax Advisement and Related Services				
Time Detail for ANDERSON, GREGORY R				
10/03/11	Discuss various tax issues related to TerreStar Corporation in preparation for call with Akin and Weil with S. Tarrant and D. Padilla.	0.7	640.00	448.00
10/03/11	Call with S. Tarrant, L. Ivanova and D. Padilla to discuss TerreStar Corporation 2011 taxable income and potential gain.	0.8	640.00	512.00
10/06/11	Review TerreStar Corporation net operating loss information provided by S. Tarrant.	1.0	640.00	640.00
10/11/11	Review summary matrix regarding the tax consequences of the entity simplification and an ownership change in January 2011 for TerreStar Corporation provided by S. Tarrant.	1.0	640.00	640.00
10/25/11	Discuss with S. Tarrant, D. Padilla, and J. Damen TerreStar Corporation net operating loss position in preparation for call with Weil and Akin. Purpose of the call is to assess attributes for TerreStar Corporation.	1.1	640.00	704.00
10/26/11	Review call materials including summary matrix of alternatives in advance of call regarding TerreStar Corporation net operating loss and tax attribute position under various ownership change and bankruptcy emergence scenarios with M. Schneider, S. Tarrant, D. Padilla, J. Damen, H. Jacobson (Akin) and S. Goldring (Weil).	0.8	640.00	512.00
10/26/11	Discuss TerreStar Corporation net operating loss and tax attribute position under various ownership change and bankruptcy emergence scenarios with M. Schneider, S. Tarrant, D. Padilla, J. Damen, H. Jacobson (Akin) and S. Goldring (Weil).	1.2	640.00	768.00
Total: ANDERSON, GREGORY R		6.6	hours	\$ 4,224.00
Time Detail for ASAI, KATHERINE JANE				
10/26/11	Draft letter concerning withdrawal of business in New York state in regards to TerreStar Corporation.	0.7	280.00	196.00
10/28/11	Draft letter concerning withdrawal of business in New York state for TerreStar Corporation.	0.3	280.00	84.00
Total: ASAI, KATHERINE JANE		1.0	hours	\$ 280.00
Time Detail for BANKS, ANTHONY DOUGLAS				
10/06/11	Discuss TerreStar Corporation Plan of Reorganization with J. Dudek to determine the impacts and updates related to the TerreStar Corporation attribute reduction model.	2.2	390.00	858.00
10/10/11	Review TerreStar Corporation Plan of Reorganization to determine the impacts and updates related to TerreStar Corporation's affiliates in the TerreStar Corporation attribute reduction model.	2.8	390.00	1,092.00
Total: BANKS, ANTHONY DOUGLAS		5.0	hours	\$ 1,950.00

Date	Work Description	Hours	Rate	Fees
Time Detail for BINFORD, LAUREN ELISABETH				
10/17/11	Prepare binder to store completed TerreStar Corporation federal and state returns.	1.1	280.00	308.00
Total: BINFORD, LAUREN ELISABETH		1.1	hours	\$ 308.00
Time Detail for DAMEN, JOHN DEWEY				
10/06/11	Update high yield debt deduction to reflect updated analysis provided by L. Ivanova for TerreStar Corporation.	1.2	515.00	618.00
10/06/11	Discuss with D. Padilla the updated final high yield debt deduction scheduled provided by L. Ivanova for TerreStar Corporation.	0.9	515.00	463.50
10/07/11	Update high yield deduction computation to reflect potential \$144M payment being considered for TerreStar Corporation.	2.2	515.00	1,133.00
10/07/11	Discuss with M. Schneider and D. Padilla the treatment of Sola Ltd in the hold constant section 382 model for TerreStar Corporation.	0.6	515.00	309.00
10/07/11	Prepare for discussion of section 382 hold constant model with M. Schneider for TerreStar Corporation.	0.3	515.00	154.50
10/10/11	Review and discuss draft TerreStar Corporation tax consequences summary slides with D. Padilla.	1.2	515.00	618.00
10/11/11	Review TerreStar Corporation detail section 382 limitation computation prepared by D. Padilla.	2.2	515.00	1,133.00
10/11/11	Discuss with S. Tarrant, G. Anderson, M. Schneider and H. Jacobson (Akin), S. Goldring (Weil), and W. Horton (Weil) estimated Networks gain computation and to discuss TerreStar Corporation's estimated tax liability, Section 382 limitations, and consequences.	1.2	515.00	618.00
10/11/11	Update high yield debt deduction computation to reflect interest at change date for TerreStar Corporation.	1.1	515.00	566.50
10/13/11	Prepare summary of ownership shift of TerreStar Corporation immediately pre and post bankruptcy.	2.3	515.00	1,184.50
10/13/11	Analyze redemption methodology for computing ownership shift computation for TerreStar Corporation.	1.2	515.00	618.00
10/17/11	Update the pre and post emergence section 382 shift computation for TerreStar Corporation to reflect the potential redemption at emergence with D. Padilla	2.2	515.00	1,133.00
10/17/11	Discuss the potential methodology available under Notice 2010-50 for applying redemptions under the hold constant principle for TerreStar Corporation with D. Padilla.	1.7	515.00	875.50
10/17/11	Review the updated 9/30/2011 TerreStar Corporation book balance sheet with D. Padilla.	1.3	515.00	669.50
10/18/11	Discuss consequences to TerreStar Corporation of electing Section 382(l)(5) or Section 382(l)(6) upon emergence from bankruptcy with D. Padilla.	1.9	515.00	978.50
10/18/11	Review TerreStar Corporations' ownership change at emergence and consequences related to Section 382(l)(5) versus Section 382(l)(6) election with S. Tarrant and D. Padilla.	1.4	515.00	721.00
10/24/11	Update hold constant section 382 model summary schedule for TerreStar Corporation.	1.1	515.00	566.50
10/24/11	Review calculation of TerreStar Corporation net unrealized built in gain, recognized built in gain and Base limit with D. Padilla and S. Tarrant	0.6	515.00	309.00

Date	Work Description	Hours	Rate	Fees
10/25/11	Discuss with S. Tarrant, D. Padilla, and G. Anderson TerreStar Corporation net operating loss position in preparation for call with Weil and Akin. Purpose of the call is to assess attributes for TerreStar Corporation.	1.1	515.00	566.50
10/26/11	Discuss TerreStar Corporation net operating loss and tax attribute position under various ownership change and bankruptcy emergence scenarios with M. Schneider, S. Tarrant, D. Padilla, G. Anderson, H. Jacobson (Akin) and S. Goldring (Weil)	1.2	515.00	618.00
Total: DAMEN, JOHN DEWEY		26.9	hours	\$ 13,853.50
Time Detail for DUDEK JR , JOHN W				
10/05/11	Analyze the attribute reduction model to confirm the gain calculation effects related to TerreStar Networks was properly accounted for when determining the effects related to TerreStar Corporation bankruptcy.	1.6	390.00	624.00
10/05/11	Update the taxable income numbers for TerreStar Corporation in the attribute reduction model based on the tax returns provided by the compliance engagement team.	1.3	390.00	507.00
10/06/11	Discuss TerreStar Corporation Plan of Reorganization with A. Banks to determine the impacts and updates related to the TerreStar Corporation attribute reduction model.	2.2	390.00	858.00
10/06/11	Review plan of defined terms of the TerreStar Corporation Plan of Reorganization to determine what liabilities and equity instruments were going to be impaired as part of the bankruptcy proceedings for purposes of determining cancellation of debt income.	2.1	390.00	819.00
10/07/11	Determine treatment of class 6 (i.e., preferred stock) of TerreStar Corporation based on the Plan of Reorganization dated July 22, 2011 for purposes of calculating cancellation of debt income.	1.7	390.00	663.00
10/07/11	Determine proper treatment of deferred taxes and dividends payable in the TerreStar Corporation attribute reduction model for purposes of calculating cancellation of debt income.	1.1	390.00	429.00
10/07/11	Update treatment of Class 5 liabilities of TerreStar Corporation based on the Plan of Reorganization dated July 22, 2011 for purposes of calculating cancellation of debt income.	0.9	390.00	351.00
10/07/11	Update treatment of Class 3 liabilities of TerreStar Corporation based on the Plan of Reorganization dated July 22, 2011 for purposes of calculating cancellation of debt income.	0.9	390.00	351.00
10/07/11	Update treatment of Class 4 liabilities of TerreStar Corporation based on the Plan of Reorganization dated July 22, 2011 for purposes of calculating cancellation of debt income.	0.8	390.00	312.00
Total: DUDEK JR , JOHN W		12.6	hours	\$ 4,914.00
Time Detail for IVANOVA, TSVETELINA MILADINOVA				
10/03/11	Call with S. Tarrant, G. Anderson and D. Padilla to discuss TerreStar Corporation's 2011 taxable income and potential gain.	0.8	490.00	392.00
10/06/11	Meet with D. Padilla to discuss 2011 taxable income projection for TerreStar Corporation consolidated group and 2011 applicable high yield discount obligation interest payments.	1.0	490.00	490.00
10/07/11	Review applicable high yield discount obligation calculation and proportion of 2011 debt payment between permanently disallowed and temporary disallowed.	0.4	490.00	196.00
10/10/11	Discuss TerreStar Corporation's estimated 2011 tax loss projection with D. Padilla.	0.8	490.00	392.00
10/17/11	Finalize TerreStar Corporation tax files.	0.3	490.00	147.00
Total: IVANOVA, TSVETELINA MILADINOVA		3.3	hours	\$ 1,617.00

Date	Work Description	Hours	Rate	Fees
Time Detail for MIRANDA, MELANIE J				
10/03/11	Follow up regarding TerreStar Corporation outstanding invoices.	0.2	565.00	113.00
10/05/11	Follow up regarding TerreStar Corporation outstanding invoices.	0.2	565.00	113.00
10/30/11	Prepare October accrual per TerreStar Corporation request.	0.5	565.00	282.50
	Total: MIRANDA, MELANIE J	0.9	hours	\$ 508.50
Time Detail for PADILLA, DANA AGNES				
10/03/11	Prepare summary of TerreStar Corporation's estimated tax loss for 2011 based on gain to be recognized.	1.0	390.00	390.00
10/03/11	Call with S. Tarrant, G. Anderson and L. Ivanova to discuss TerreStar Corporation's 2011 taxable income and potential gain.	0.8	390.00	312.00
10/03/11	Discuss various tax issues related to TerreStar Corporation in preparation for call with Akin and Weil with S. Tarrant and G. Anderson.	0.7	390.00	273.00
10/03/11	Revise estimated 2011 tax loss based on review points provided by S. Tarrant.	0.5	390.00	195.00
10/05/11	Prepare documents identifying potential taxable income/(loss) for TerreStar Corporation to provide to Weil and Akin for call.	0.5	390.00	195.00
10/06/11	Meet with L. Ivanova to discuss 2011 taxable income projection for TerreStar Corporation consolidated group and 2011 applicable high yield discount obligation interest payments.	1.0	390.00	390.00
10/06/11	Discuss with J. Damen the updated final high yield debt deduction schedule provided by L. Ivanova for TerreStar Corporation.	0.9	390.00	351.00
10/07/11	Update section 382 limitation computation for revised applicable high yield discount obligation amounts provided.	0.7	390.00	273.00
10/07/11	Discussion with M. Schneider and J. Damen to review the treatment of Sola Ltd in the hold constant section 382 model for TerreStar Corporation.	0.6	390.00	234.00
10/10/11	Revise TerreStar Corporation's section 382 net unrealized built-in loss computation.	2.7	390.00	1,053.00
10/10/11	Prepare summary of tax consequences if TerreStar Corporation were not to experience a section 382 ownership change prior to emergence from bankruptcy.	1.5	390.00	585.00
10/10/11	Prepare summary of TerreStar Corporation's tax consequences if a section 382 ownership change were to occur prior to bankruptcy emergence.	1.4	390.00	546.00
10/10/11	Prepare summary of tax consequences, subsequent to the proposed entity restructuring if TerreStar Corporation were to experience a section 382 ownership change prior to emergence from bankruptcy.	1.3	390.00	507.00
10/10/11	Prepare summary of tax consequences, subsequent to the proposed entity restructuring if TerreStar Corporation were not to experience a section 382 ownership change prior to emergence from bankruptcy.	1.2	390.00	468.00
10/10/11	Discuss draft TerreStar Corporation tax consequences summary slides with J. Damen.	1.2	390.00	468.00
10/10/11	Discuss TerreStar Corporation's estimated 2011 tax loss projection with L. Ivanova.	0.8	390.00	312.00
10/11/11	Revise TerreStar Corporation's summary of tax consequences based on scenarios of ownership change and/or entity simplification.	2.8	390.00	1,092.00
10/11/11	Discuss with S. Tarrant, G. Anderson, M. Schneider, J. Damen and H. Jacobson (Akin), S. Goldring (Weil), and W. Horton (Weil) estimated Networks gain computation and to discuss TerreStar Corporation's estimated tax liability, Section 382 limitations, and consequences.	1.2	390.00	468.00
10/11/11	Revise TerreStar Corporation's section 382 cumulative utilization schedule.	0.9	390.00	351.00
10/11/11	Prepare narrative summary of tax consequences for TerreStar Corporation.	0.7	390.00	273.00
10/12/11	Prepare summary of TerreStar Corporation's outstanding debt.	2.3	390.00	897.00
10/12/11	Prepare section 382(l)(6) base limitation computation for TerreStar Corporation.	1.8	390.00	702.00

Date	Work Description	Hours	Rate	Fees
10/13/11	Update TerreStar Corporation consolidated balance sheet for section 382 limitation computations based on September 30, 2011 amounts provided by the Company.	2.8	390.00	1,092.00
10/13/11	Discuss hold constant method as of emergence date for TerreStar Corporation with J. Damen and S. Tarrant.	0.9	390.00	351.00
10/13/11	Discuss section 382 scenarios upon emergence for TerreStar Corporation with S. Tarrant.	0.4	390.00	156.00
10/14/11	Continue update of TerreStar Corporation's Section 382 limitation computations based on September 30, 2011 amounts provided by the Company.	2.4	390.00	936.00
10/14/11	Discuss impact of timing of emergence of TerreStar Corporation and methodology to compute the section 382 ownership shift upon emergence under the hold constant method with S. Tarrant and M. Schneider.	1.0	390.00	390.00
10/16/11	Prepare section 382 ownership change limit calculation for TerreStar Corporation based on September 30, 2011 trial balance.	2.8	390.00	1,092.00
10/16/11	Prepare section 382 net unrealized built-in gain computation for TerreStar Corporation assuming an ownership change upon emergence from bankruptcy.	2.7	390.00	1,053.00
10/16/11	Prepare a summary of tax consequences to compare a section 382(1)(5) or section 382(1)(6) assuming an ownership change occurs upon emergence from bankruptcy for TerreStar Corporation.	2.5	390.00	975.00
10/17/11	Update the pre and post emergence section 382 shift computation for TerreStar Corporation to reflect the potential redemption at emergence with J. Damen.	2.2	390.00	858.00
10/17/11	Discuss the potential methodology available under Notice 2010-50 for applying redemptions under the hold constant principle for TerreStar Corporation with J. Damen.	1.7	390.00	663.00
10/17/11	Review the updated 9/30/2011 TerreStar Corporation book balance sheet with J. Damen.	1.3	390.00	507.00
10/18/11	Revise TerreStar Corporation's net unrealized built-in gain computation based on points raised in discussion with J. Damen.	2.2	390.00	858.00
10/18/11	Discuss consequences to TerreStar Corporation of electing Section 382(1)(5) or Section 382(1)(6) upon emergence from bankruptcy with J. Damen.	1.9	390.00	741.00
10/18/11	Review TerreStar Corporations' ownership change at emergence and consequences related to Section 382(1)(5) versus Section 382(1)(6) election with S. Tarrant and J. Damen.	1.4	390.00	546.00
10/24/11	Prepare summary of consequences for the application of Section 382(1)(5) versus Section 382(1)(6) at the time of TerreStar Corporation's emergence from bankruptcy.	2.4	390.00	936.00
10/24/11	Review tax consequences of TerreStar Corporation election Section 382(1)(5) versus Section 382(1)(6) at the time of emergence from bankruptcy.	0.9	390.00	351.00
10/25/11	Discuss with J. Damen, S. Tarrant, and G. Anderson TerreStar Corporation net operating loss position in preparation for call with Weil and Akin. Purpose of the call is to assess attributes for TerreStar Corporation.	1.1	390.00	429.00
10/25/11	Insert revised 382 shift analysis into workpaper binder.	0.4	390.00	156.00
10/26/11	Update summary of tax consequences for TerreStar Corporation assuming election of Section 382(1)(5) or Section 382(1)(6) at the time of emergence.	1.7	390.00	663.00
10/26/11	Discuss TerreStar Corporation net operating loss and tax attribute position under various ownership change and bankruptcy emergence scenarios with M. Schneider, J. Damen, D. Padilla, G. Anderson, H. Jacobson (Akin) and S. Goldring (Weil).	1.2	390.00	468.00
Total: PADILLA, DANA AGNES		60.4	hours	\$ 23,556.00

Date	Work Description	Hours	Rate	Fees
Time Detail for SCHNEIDER, MARK ALAN				
10/05/11	Call with creditor counsel regarding TerreStar Corporation.	1.0	730.00	730.00
10/06/11	Analyze section 382 hold constant model for TerreStar Corporation.	1.4	730.00	1,022.00
10/07/11	Discussion with D. Padilla and J. Damen to review the treatment of Sola Ltd in the hold constant section 382 model for TerreStar Corporation.	0.6	730.00	438.00
10/11/11	Discuss with S. Tarrant, G. Anderson, J. Damen, D. Padilla and H. Jacobson (Akin), S. Goldring (Weil), and W. Horton (Weil) estimated Networks gain computation and to discuss TerreStar Corporation's estimated tax liability, Section 382 limitations, and consequences.	1.2	730.00	876.00
10/11/11	Prepare for call regarding estimated Networks gain computation and to discuss TerreStar Corporation's estimated tax liability, Section 382 limitations, and consequences.	0.8	730.00	584.00
10/13/11	Analyze section 382 ownership shift upon emergence under the hold constant method for TerreStar Corporation.	1.5	730.00	1,095.00
10/14/11	Discuss impact of timing of emergence of TerreStar Corporation and methodology to compute the section 382 ownership shift upon emergence under the hold constant method with D. Padilla and S. Tarrant.	1.0	730.00	730.00
10/26/11	Discuss TerreStar Corporation net operating loss and tax attribute position under various ownership change and bankruptcy emergence scenarios with J. Damen, S. Tarrant, D. Padilla, G. Anderson, H. Jacobson (Akin) and S. Goldring (Weil).	1.2	730.00	876.00
10/26/11	Prepare for call regarding TerreStar Corporation net operating loss and tax attribute position under various ownership change and bankruptcy emergence scenarios with M. Schneider, S. Tarrant, D. Padilla, G. Anderson, H. Jacobson (Akin) and S. Goldring (Weil).	0.3	730.00	219.00
Total: SCHNEIDER, MARK ALAN		9.0	hours	\$ 6,570.00
Time Detail for TARRANT, STEPHEN A				
10/03/11	Discuss various tax issues related to TerreStar Corporation in preparation for call with Akin and Weil with D. Padilla and G. Anderson.	0.7	730.00	511.00
10/03/11	Review updated TerreStar Corporation section 382 including gain on sale computations.	0.7	730.00	511.00
10/03/11	Call with L. Ivanova, G. Anderson and D. Padilla to discuss TerreStar Corporation's 2011 taxable income and potential gain.	0.8	730.00	584.00
10/11/11	Update summary matrix regarding the tax consequences of the entity simplification and an ownership change in January 2011 for TerreStar Corporation.	0.9	730.00	657.00
10/11/11	Discuss with M. Schneider, G. Anderson, J. Damen, D. Padilla and H. Jacobson (Akin), S. Goldring (Weil), and W. Horton (Weil) estimated Networks gain computation and to discuss TerreStar Corporation's estimated tax liability, Section 382 limitations, and consequences.	1.2	730.00	876.00
10/13/11	Discuss hold constant method as of emergence date for TerreStar Corporation with J. Damen and D. Padilla	0.9	730.00	657.00
10/13/11	Discuss section 382 scenarios upon emergence for TerreStar Corporation with D. Padilla.	0.4	730.00	292.00
10/14/11	Discuss impact of timing of emergence of TerreStar Corporation and methodology to compute the section 382 ownership shift upon emergence under the hold constant method with D. Padilla, and M. Schneider.	1.0	730.00	730.00
10/14/11	Review section 382 shift calculation for TerreStar Corporation.	0.3	730.00	219.00
10/15/11	Review various emails on debt to be reduced upon emergence.	0.3	730.00	219.00
10/18/11	Discuss and review TerreStar Corporations' ownership change at emergence and consequences related to Section 382(1)(5) versus Section 382(1)(6) election with S. Tarrant and J. Damen.	1.4	730.00	1,022.00

Date	Work Description	Hours	Rate	Fees
10/21/11	Coordinate call with Weil and Akin regarding net operating loss information for TerreStar Corporation.	0.3	730.00	219.00
10/24/11	Review calculation of TerreStar Corporation net unrealized built in gain, recognized built in gain and Base limit with D. Padilla and S. Tarrant.	0.6	730.00	438.00
10/25/11	Discuss with J. Damen, D. Padilla, and G. Anderson TerreStar Corporation net operating loss position in preparation for call with Weil and Akin. Purpose of the call is to assess attributes for TerreStar Corporation.	1.1	730.00	803.00
10/26/11	Prepare summary schedule that assesses the net operating loss implication of various scenarios and the impact on TerreStar Corporation's net operating loss and tax attributes upon and following emergence from bankruptcy.	2.1	730.00	1,533.00
10/26/11	Discuss TerreStar Corporation net operating loss and tax attribute position under various ownership change and bankruptcy emergence scenarios with M. Schneider, J. Damen, D. Padilla, G. Anderson, H. Jacobson (Akin) and S. Goldring (Weil).	1.2	730.00	876.00
10/28/11	Review section 382 questionnaires for TerreStar Corporation.	0.6	730.00	438.00
10/28/11	Discuss TerreStar Corporations available net operating loss with T. Martin of Blackstone.	0.3	730.00	219.00
	Total: TARRANT, STEPHEN A	14.8	hours	\$ 10,804.00
	Total: Tax Advisement and Related Services	141.6	hours	\$ 68,585.00

Date	Work Description	Hours	Rate	Fees
Chapter 11 Administrative Services and Related Matters				
Time Detail for Total: ANDERSON, GREGORY R				
10/17/11	Review TerreStar Corporation September monthly fee statement.	0.9	640.00	576.00
	Total: ANDERSON, GREGORY R	0.9	hours	\$ 576.00
Time Detail for CUNNINGHAM, JULIA C				
10/13/11	Review TerreStar Corporation September 2011 draft monthly fee statement, identify suggestions and return to D. Gutierrez.	0.4	515.00	206.00
	Total: CUNNINGHAM, JULIA C	0.4	hours	\$ 206.00
Time Detail for GUTIERREZ, DALIA				
10/03/11	Call with J. Cunningham regarding time entry email notifications to TerreStar Corporation team.	0.1	280.00	28.00
10/06/11	Review fee related information needed for TerreStar Corporation September fee application.	2.9	280.00	812.00
10/06/11	Continue to review fee related information needed for TerreStar Corporation September fee application.	1.6	280.00	448.00
10/06/11	Prepare fee exhibit for TerreStar Corporation September fee application.	1.5	280.00	420.00
10/06/11	Pull expense report for period September 1, 2011 through September 30, 2011 in preparation for TerreStar Corporation monthly fee application.	0.2	280.00	56.00
10/06/11	Pull fee report for period September 1, 2011 through September 30, 2011 in preparation for TerreStar Corporation monthly fee application.	0.2	280.00	56.00
10/06/11	Review expense related information needed for TerreStar Corporation September fee application.	0.2	280.00	56.00
10/07/11	Prepare expense exhibit for TerreStar Corporation September fee statement.	1.2	280.00	336.00
10/07/11	Call with J. Cunningham regarding TerreStar Corporation September fee statement.	0.2	280.00	56.00
10/07/11	Forward TerreStar Corporation September monthly fee statement to J. Cunningham to review.	0.1	280.00	28.00
10/10/11	Update TerreStar Corporation fee exhibit with feedback received from J. Cunningham, L. Ivanova, D. Wisnowski and J. Damen.	1.9	280.00	532.00
10/11/11	Update TerreStar Corporation fee exhibit with comments received from S. Tarrant.	0.2	280.00	56.00
10/12/11	Update TerreStar Corporation fee exhibit with comments received from L. Ivanova, D. Padilla, L. Acampora and M. Miranda.	2.0	280.00	560.00
10/13/11	Prepare exhibits needed for TerreStar Corporation September fee application.	1.5	280.00	420.00
10/13/11	Finalize TerreStar Corporation September monthly fee application.	1.0	280.00	280.00
10/13/11	Update TerreStar Corporation fee exhibits with feedback received from L. Acampora.	1.0	280.00	280.00
10/13/11	Prepare email for G. Anderson regarding information needed to complete TerreStar Corporation fee exhibit.	0.2	280.00	56.00
10/14/11	Update TerreStar Corporation September monthly fee application with comments received from J. Cunningham.	0.8	280.00	224.00
10/17/11	Begin preparation of charts needed for TerreStar Corporation second interim fee application.	1.9	280.00	532.00
10/17/11	Revise TerreStar Corporation September fee application with comments received from G. Anderson.	1.3	280.00	364.00
10/17/11	Prepare email for G. Anderson regarding review status of TerreStar Corporation September fee application.	0.2	280.00	56.00
10/18/11	Revise TerreStar Corporation September monthly fee application with feedback received from G. Anderson and M. Miranda.	2.9	280.00	812.00

Date	Work Description	Hours	Rate	Fees
10/19/11	Update TerreStar Corporation September monthly fee application with comments received from L. Ivanova, M. Schneider and B. Sullivan.	2.1	280.00	588.00
10/19/11	Revise TerreStar Corporation September fee statement with feedback received from M. Miranda, movement of entries split between TerreStar Corporation and TerreStar Networks.	1.5	280.00	420.00
10/19/11	Updated TerreStar Corporation September monthly fee application with feedback	1.2	280.00	336.00
10/20/11	Finalize TerreStar Corporation September fee statement.	1.5	280.00	420.00
10/20/11	Revise TerreStar Corporation September fee statement with feedback received from M. Miranda, movement of entries split between TerreStar Corporation and TerreStar Networks.	0.6	280.00	168.00
10/20/11	Prepare email for G. Anderson regarding signature of TerreStar Corporation	0.2	280.00	56.00
10/21/11	Prepare email to M. Miranda and G. Anderson regarding TerreStar Corporation fee information.	0.2	280.00	56.00
10/24/11	Update TerreStar Corporation September fee application.	2.3	280.00	644.00
10/25/11	Prepare email to TerreStar Corporation engagement team regarding October monthly fee application.	0.4	280.00	112.00
10/25/11	Prepare email to G. Anderson regarding status of TerreStar Corporation September fee application.	0.2	280.00	56.00
10/25/11	Forward TerreStar Corporation September fee application to G. Anderson for review and signature.	0.2	280.00	56.00
10/26/11	Prepare email to S. Woodell regarding filing of TerreStar Corporation September monthly fee application.	0.2	280.00	56.00
10/26/11	Call with G. Anderson and M. Miranda regarding updates to TerreStar Corporation September fee application.	0.1	280.00	28.00
10/28/11	Prepare email to S. Woodell at Akin Gump regarding status of filing TerreStar Corporation September fee application.	0.1	280.00	28.00
	Total: GUTIERREZ, DALIA	33.9	hours	9,492.0
Time Detail for Total: MIRANDA, MELANIE J				
10/17/11	Review TerreStar Corporation September fee statement.	0.5	565.00	282.50
10/18/11	Review TerreStar Corporation September fee application including corrections and confirmations from engagement team members.	1.5	565.00	847.50
10/24/11	Review comments on TerreStar Corporation September fee application from Akin Gump.	0.5	565.00	282.50
	Total: MIRANDA, MELANIE J	2.5	hours	\$ 1,412.50
Chapter 11 Administrative Services and Related Matters		37.7	hours	11,686.50
Total: October 1, 2011 --October 31, 2011		179.3	hours	\$ 80,271.50

EXHIBIT A

**Monthly Statement for November 1, 2011 -- November 30, 2011 by Deloitte Tax LLP,
Providing Tax Services to TerreStar Corporation, Debtor
Reflecting Fees For the Period of 11/01/11 - 11/30/11
Categorized, Then Sorted Chronologically by Professional**

Date	Work Description	Hours	Rate	Fees
Tax Advisement and Related Services				
Time Detail for ANDERSON, GREGORY R				
11/04/11	Discuss with D. Padilla regarding TerreStar Corporation restructuring and status of higher tier shift analysis.	0.8	640.00	512.00
11/04/11	Call with H. Jacobson, Akin regarding status of internal restructuring including updates to 382 model and preliminary purchase price allocation for TerreStar Corporation.	0.4	640.00	256.00
11/04/11	Discuss restructuring and section 382 questionnaires for TerreStar Corporation with S. Tarrant.	0.6	640.00	384.00
11/08/11	Call with S. Tarrant, M. Schneider, J. Damen and D. Padilla regarding TerreStar Corporation internal restructuring issues.	1.5	640.00	960.00
11/08/11	Email to V. Lioacono regarding higher tier owner shift questionnaire for TerreStar Corporation.	0.4	640.00	256.00
11/10/11	Review of restructuring slides for TerreStar Corporation.	1.0	640.00	640.00
11/14/11	Discuss entity simplification related to TerreStar Corporation with V. Lioacono and D. Brandon at TerreStar offices.	2.0	640.00	1,280.00
11/14/11	Discuss TerreStar Corporation tax restructuring with S. Tarrant, D. Brandon and V. Loiacono.	1.1	640.00	704.00
11/18/11	Review memo regarding timing of sale for tax purposes related to TerreStar Corporation.	1.1	640.00	704.00
11/21/11	Update call with H. Jacobson and G. Anderson related to TerreStar Corporation and net operating loss tax issues.	0.4	640.00	256.00
	Total: ANDERSON, GREGORY R	9.3	hours	\$ 5,952.00
Time Detail for BANKS, ANTHONY DOUGLAS				
11/09/11	Read the TerreStar Corporation's disclosure statement to identify the impaired classes and understand the satisfaction provided to the impaired classes to determine its effects for attribute reduction.	2.5	390.00	975.00
	Total: BANKS, ANTHONY DOUGLAS	2.5	hours	\$ 975.00
Time Detail for DAMEN, JOHN DEWEY				
11/08/11	Call with S. Tarrant, G. Anderson, M. Schneider and D. Padilla regarding TerreStar Corporation internal restructuring issues.	1.5	515.00	772.50
11/16/11	Review Terrestar Corporation net operating loss disclosure and provide comments to S. Tarrant.	0.3	515.00	154.50
11/29/11	Prepare summary of Terrestar Corporation tax attributes utilized and available for a 2011 sale versus a 2012 sale.	1.7	515.00	875.50
11/30/11	Revise summary of Terrestar Corporation tax attributes utilized and available for a 2011 sale versus a 2012 sale.	0.7	515.00	360.50
	Total: DAMEN, JOHN DEWEY	4.2	hours	\$ 2,163.00

Date	Work Description	Hours	Rate	Fees
Time Detail for MIRANDA, MELANIE				
11/28/11	Review and calculate information required to file 2008 Motient Communications tax return with New York state.	1.2	565.00	678.00
11/28/11	Review and calculate information required to file 2009 Motient Communications tax	0.8	565.00	423.75
11/28/11	Prepare November accrual per TerreStar Corporation's request.	0.3	565.00	141.25
	Total: MIRANDA, MELANIE	2.2	hours	\$ 1,243.00
Time Detail for PADILLA, DANA AGNES				
11/04/11	Discuss with G. Anderson regarding TerreStar Corporation restructuring and status of higher tier shift analysis.	0.6	390.00	234.00
11/07/11	Research pertaining to TerreStar Corporation historical preferred stock holdings of Highland Crusader Offshore Fund to determine necessary higher-tier questions to be included in questionnaire.	1.9	390.00	741.00
11/07/11	Prepare the TerreStar Corporation's Section 382 higher tier questionnaire for Highland-Dondero.	1.4	390.00	546.00
11/07/11	Prepare the TerreStar Corporation's Section 382 higher tier questionnaire for Harbinger Master Fund.	1.3	390.00	507.00
11/07/11	Prepare the TerreStar Corporation's Section 382 higher tier questionnaire for Solus.	1.2	390.00	468.00
11/08/11	Call with S. Tarrant, G. Anderson, M. Schneider and J. Damen regarding TerreStar Corporation internal restructuring issues.	1.5	390.00	585.00
11/08/11	Update TerreStar Corporation's gain characterization summary based on estimated purchase price allocation provided by H. Jacobson.	1.1	390.00	429.00
11/08/11	Revise higher tier questionnaires for TerreStar Corporation based on review comments provided by S. Tarrant.	0.9	390.00	351.00
11/08/11	Prepare summary of action items and conclusions reached related to TerreStar Corporation's restructuring steps.	0.8	390.00	312.00
11/09/11	Revise TerreStar Corporation's 2011 estimate of taxable income.	2.5	390.00	975.00
11/09/11	Discuss questions related to the TerreStar Corporation 2011 taxable income/(loss) estimate with V. Loiacono (TerreStar), S. Tarrant.	0.4	390.00	156.00
	Total: PADILLA, DANA AGNES	13.6	hours	\$ 5,304.00
Time Detail for SCHNEIDER, MARK ALAN				
11/08/11	Prepare for and attend Call with S. Tarrant, G. Anderson , J. Damen and D. Padilla regarding TerreStar Corporation internal restructuring issues.	2.0	730.00	1,460.00
11/08/11	Review TerreStar Corporation restructuring issues and next steps.	1.0	730.00	730.00
	Total: SCHNEIDER, MARK ALAN	3.0	hours	\$ 2,190.00
Time Detail for SIDDIQUI, BILAL ALI				
11/29/11	Prepare 2008 and 2009 New York tax returns for Motient Communications, Inc.	2.0	280.00	560.00
	Total: SIDDIQUI, BILAL ALI	2.0	hours	\$ 560.00
Time Detail for TARRANT, STEPHEN A				
11/04/11	Discuss restructuring and section 382 questionnaires for TerreStar Corporation with G. Anderson.	0.6	730.00	438.00
11/08/11	Call with D. Padilla, G. Anderson, M. Schneider and J. Damen regarding TerreStar Corporation internal restructuring issues.	1.5	730.00	1,095.00
11/09/11	Prepare for and discuss questions related to the TerreStar Corporation 2011 taxable income/(loss) estimate with V. Loiacono (TerreStar), D. Padilla.	0.7	730.00	511.00
11/10/11	Review of restructuring slides for TerreStar Corporation.	0.6	730.00	438.00
11/14/11	Discuss TerreStar Corporation tax restructuring with G. Anderson, D. Brandon and V. Loiacono.	1.1	730.00	803.00

Date	Work Description	Hours	Rate	Fees
11/14/11	Review TerreStar Corporation restructuring slides including prepare for meeting with G. Anderson, D. Brandon and V. Loiacono.	0.8	730.00	584.00
11/21/11	Update call with H. Jacobson and G. Anderson related to TerreStar Corporation and net operating loss tax issues.	0.4	730.00	292.00
11/30/11	Review state and federal tax computation for 2012 vs. 2011 sale of TerreStar Networks assets. Work performed at request of Akin to advise the TerreStar Corporation preferred creditors.	0.7	730.00	511.00
Total: TARRANT, STEPHEN A		6.4	hours	\$ 4,672.00
Total: Tax Advisement and Related Services		43.2	hours	\$ 23,059.00

Chapter 11 Administrative Services and Related Matters

Time Detail for Total: ANDERSON, GREGORY R

11/07/11	Review TerreStar Corporation September fee application.	0.5	640.00	320.00
Total: ANDERSON, GREGORY R		0.5	hours	\$ 320.00

Time Detail for GUTIERREZ, DALIA

11/04/11	Review fee and expense information for period October 1, 2011 through October 31, 2011 for the TerreStar Corporation October fee application.	0.8	280.00	224.00
11/04/11	Prepare fee and expense exhibits for TerreStar Corporation September fee application.	0.2	280.00	56.00
11/07/11	Forward TerreStar Corporation September fee application to R. Young for review.	0.1	280.00	28.00
Total: GUTIERREZ, DALIA		1.1	hours	308.0

Time Detail for Total: MIRANDA, MELANIE J

11/10/11	Review Terrestar Corporation Interim fee application	0.3	565.00	169.50
Total: MIRANDA, MELANIE J		0.3	hours	\$ 169.50

Chapter 11 Administrative Services and Related Matters		1.9	hours	797.50
Total: November 1, 2011 --November 30, 2011		45.1	hours	\$ 23,856.50

EXHIBIT A

**Monthly Statement for December 1, 2011 -- December 31, 2011 by Deloitte Tax LLP,
Providing Tax Services to TerreStar Corporation, Debtor
Reflecting Fees For the Period of 12/01/11 - 12/31/11
Categorized, Then Sorted Chronologically by Professional**

Date	Work Description	Hours	Rate	Fees
Tax Advisement and Related Services				
Time Detail for ANDERSON, GREGORY R				
12/07/11	Discuss timing of sale with S. Tarrant and J. Damen related to TerreStar Corporation.	0.5	640.00	320.00
12/07/11	Discuss timing of sale with S. Tarrant and H. Jacobson from Akin Gump related to TerreStar Corporation.	0.5	640.00	320.00
12/09/11	Discuss staffing and timing of 2011 tax return compliance for TerreStar Corporation and Subsidiaries with M. Miranda.	0.5	640.00	320.00
12/13/11	Discuss year-end tax consideration with TerreStar Corporation advisers, H. Jacobson, S. Goldring, T. Maynes, S. Tarrant and M. Schneider.	1.6	640.00	1,024.00
12/13/11	Review New York income tax returns for Motient Communications.	0.4	640.00	256.00
12/14/11	Discuss the taxable income/(loss) scenarios for TerreStar Corporation considering a Section 382 ownership change and possible restructuring in 2011 versus 2012 with S. Tarrant, M. Schneider, J. Damen, D. Padilla and H. Jacobson.	0.5	640.00	320.00
12/14/11	Discuss the taxable income/(loss) scenarios for TerreStar Corporation considering a Section 382 ownership change in 2011 or in 2012 with S. Tarrant, M. Schneider, D. Padilla and J. Damen.	0.4	640.00	256.00
12/15/11	Call with M. Schneider, D. Padilla, S. Tarrant, J. Damen regarding internal structuring related to TerreStar Corporation.	1.3	640.00	832.00
	Total: ANDERSON, GREGORY R	5.7	hours	3,648.00
Time Detail for CARRINGTON, TREVOR MAX				
12/12/11	Research TerreStar Corporation files and records regarding state filing for North Carolina in 2007 and 2008.	0.3	280.00	84.00
12/16/11	Research records regarding 2008 Utah State tax return was filed related to TerreStar Corporation.	0.1	280.00	28.00
12/20/11	Research records for state apportionment for the 2008 TerreStar Corporation state tax filings.	0.5	280.00	140.00
	Total: CARRINGTON, TREVOR MAX	0.9	hours	\$ 252.00
Time Detail for DAMEN, JOHN DEWEY				
12/02/11	Revise summary of TerreStar Corporation tax attributes utilized and available for a 2011 sale versus a 2012 sale.	0.6	515.00	309.00
12/07/11	Discuss timing of sale with S. Tarrant and G. Anderson related to TerreStar Corporation.	0.5	515.00	257.50
12/08/11	Analyze case law in the context of the regulatory approval requirement for the timing of the gain recognition for TerreStar Corporation.	1.2	515.00	618.00
12/14/11	Prepare potential scenarios to determine impact of electing to complete restructuring in 2011 versus 2012 to TerreStar Corporation.	2.8	515.00	1,442.00
12/14/11	Continue to prepare potential scenarios to determine impact of electing a 2011 versus potential 2012 ownership change to TerreStar Corporation.	2.7	515.00	1,390.50

Date	Work Description	Hours	Rate	Fees
12/14/11	Discuss the taxable income/(loss) scenarios for TerreStar Corporation considering a Section 382 ownership change and possible restructuring in 2011 versus 2012 with S. Tarrant, G. Anderson, M. Schneider, D. Padilla, and H. Jacobson.	0.5	515.00	257.50
12/14/11	Discuss the taxable income/(loss) scenarios for TerreStar Corporation considering a Section 382 ownership change in 2011 or in 2012 with S. Tarrant, G. Anderson, M. Schneider, and D. Padilla.	0.4	515.00	206.00
12/15/11	Call with M. Schneider, D. Padilla, S. Tarrant, G. Anderson regarding internal structuring related to TerreStar Corporation.	1.3	515.00	669.50
12/15/11	Update memorandum which documents assumptions in the applicable high yield discount obligation computation for TerreStar Corporation.	0.4	515.00	206.00
12/15/11	Update memorandum which documents assumptions for the recognized built-in loss computation for TerreStar Corporation.	0.4	515.00	206.00
12/15/11	Revise potential scenarios to determine the impact of electing a 2011 versus potential 2012 ownership change to TerreStar Corporation.	2.2	515.00	1,133.00
12/15/11	Update memorandum which documents assumptions in the consolidated net unrealized built-in gain/loss computation for TerreStar Corporation.	1.2	515.00	618.00
12/15/11	Update memorandum which documents assumptions recognized built-in loss computation for TerreStar Corporation.	0.4	515.00	206.00
12/15/11	Update memorandum which documents assumptions in the applicable high yield discount obligation computation for TerreStar Corporation.	0.4	515.00	206.00
12/16/11	Update Section 382 key assumptions memorandum for TerreStar Corporation ownership shift computation.	2.2	515.00	1,133.00
12/19/11	Prepare tax implications memorandum for TerreStar Corporation which summarizes the section 382 and related advice and the assumptions relied upon.	2.9	515.00	1,493.50
12/19/11	Continue to prepare tax implications memorandum for TerreStar Corporation which summarizes the section 382 and related advice and the assumptions relied upon.	2.7	515.00	1,390.50
12/19/11	Discuss TerreStar Corporation tax summary memo with D. Padilla and S. Tarrant.	0.7	515.00	360.50
12/21/11	Revise tax summary memorandum for TerreStar Corporation.	2.4	515.00	1,236.00
	Total: DAMEN, JOHN DEWEY	25.9	hours	\$ 13,338.50
Time Detail for IVANOVA, TSVETELINA MILADINOVA				
12/12/11	Research records to locate 2007 and 2008 North Carolina state returns related to TerreStar Corporation.	1.0	490.00	490.00
12/16/11	Research TerreStar Corporation state tax filings and state apportionment in Utah.	0.5	490.00	245.00
	Time Detail for IVANOVA, TSVETELINA MILADINOVA	1.5	hours	\$ 735.00
Time Detail for MIRANDA, MELANIE J				
12/09/11	Complete review of the Motient Communications Inc 2008 and 2009 state tax returns including federal return attachments for respective years.	1.5	565.00	847.50
12/09/11	Discuss staffing and timing of 2011 tax return compliance for TerreStar Corporation and Subsidiaries with G. Anderson.	0.5	565.00	282.50
	Total: MIRANDA, MELANIE J	2.0	hours	\$ 1,130.00

Date	Work Description	Hours	Rate	Fees
Time Detail for PADILLA, DANA AGNES				
12/14/11	Review computations of taxable income/(loss) under various scenarios for TerreStar Corporation.	1.9	390.00	741.00
12/14/11	Discuss the taxable income/(loss) scenarios for TerreStar Corporation considering a Section 382 ownership change and possible restructuring in 2011 versus 2012 with S. Tarrant, G. Anderson, M. Schneider, J. Damen, and H. Jacobson.	0.5	390.00	195.00
12/14/11	Discuss the taxable income/(loss) scenarios for TerreStar Corporation considering a Section 382 ownership change in 2011 or in 2012 with S. Tarrant, G. Anderson, M. Schneider, and J. Damen.	0.4	390.00	156.00
12/15/11	Call with M. Schneider, G. Anderson, S. Tarrant, J. Damen regarding internal structuring related to TerreStar Corporation.	1.3	390.00	507.00
12/15/11	Revise the TerreStar Corporation taxable income/(loss) scenarios based on revisions to the multiple scenarios for recognizing the TerreStar Networks gain on sale of assets.	1.7	390.00	663.00
12/15/11	Revise the full value section 382 analysis for TerreStar Corporation for five percent shareholder changes.	1.1	390.00	429.00
12/16/11	Adjust summary of taxable income/(loss) projections for TerreStar Corporation based on points discussed during call with S. Tarrant, J. Damen, G. Anderson, M. Schneider, H. Jacobson, S. Naegel, and S. Goldring.	1.7	390.00	663.00
12/16/11	Call with S. Tarrant, J. Damen, G. Anderson, M. Schneider, H. Jacobson, S. Naegel, and S. Goldring to discuss the TerreStar Corporation's taxable income/(loss) and attribute recognition based on various asset sale scenarios.	0.5	390.00	195.00
12/19/11	Discuss the TerreStar Corporation tax summary memo with S. Tarrant and J. Damen	0.7	390.00	273.00
12/20/11	Prepare "Key Assumptions and Methodologies" section of the TerreStar Corporation section 382 and restructuring memorandum.	2.8	390.00	1,092.00
12/20/11	Review "Key Assumptions and Methodologies" section of the TerreStar Corporation memorandum.	2.1	390.00	819.00
	Total: PADILLA, DANA AGNES	14.7	hours	\$ 5,733.00
Time Detail for SCHNEIDER, MARK ALAN				
12/05/11	Prepare for call with Kirkland & Ellis and S. Tarrant regarding update on tax positions it relates to TerreStar Corporation.	1.4	730.00	1,022.00
12/05/11	Discuss update on tax position with S. Tarrant and T. Maynes from Kirkland & Ellis related to TerreStar Corporation.	0.6	730.00	438.00
12/13/11	Prepare for discussion with TerreStar Corporation advisers, H. Jacobson, S. Goldring, T. Maynes, S. Tarrant and G. Anderson related to year end tax consideration.	0.2	730.00	146.00
12/13/11	Discuss year-end tax consideration with TerreStar Corporation advisers, H. Jacobson, S. Goldring, T. Maynes, S. Tarrant and G. Anderson.	1.6	730.00	1,168.00
12/14/11	Discuss the taxable income/(loss) scenarios for TerreStar Corporation considering a Section 382 ownership change and possible restructuring in 2011 versus 2012 with D. Padilla, G. Anderson, S. Tarrant, J. Damen, and H. Jacobson.	0.5	730.00	365.00

Date	Work Description	Hours	Rate	Fees
12/14/11	Discuss the taxable income/(loss) scenarios for TerreStar Corporation considering a Section 382 ownership change in 2011 or in 2012 with S. Tarrant, G. Anderson, S. Tarrant, D. Padilla and J. Damen.	0.4	730.00	292.00
12/15/11	Call with S. Tarrant, D. Padilla, G. Anderson, J. Damen regarding internal structuring related to TerreStar Corporation.	1.3	730.00	949.00
12/19/11	Call with D. Padilla, J. Damen, G. Anderson, S. Tarrant, H. Jacobson, S. Naegel, and S. Goldring to discuss TerreStar Corporation's taxable income/(loss) and attribute recognition based on various asset sale scenarios.	0.5	730.00	365.00
12/19/11	Follow up regarding loss transaction for TerreStar Corporation.	0.5	730.00	365.00
Total: SCHNEIDER, MARK ALAN		7.0	hours	\$ 5,110.00
Time Detail for TARRANT, STEPHEN A				
12/01/11	Review changes to computation of capital loss utilization for TerreStar Corporation.	0.3	730.00	219.00
12/05/11	Discuss update on tax position with M. Schneider and T. Maynes from Kirkland & Ellis related to TerreStar Corporation.	0.6	730.00	438.00
12/07/11	Discuss timing of sale with G. Anderson and J. Damen related to TerreStar Corporation.	0.5	730.00	365.00
12/07/11	Discuss timing of sale with G. Anderson and H. Jacobson from Akin Gump related to TerreStar Corporation.	0.5	730.00	365.00
12/13/11	Discuss year end tax consideration with TerreStar Corporation advisers, H. Jacobson, S. Goldring, T. Maynes, S. Tarrant, G. Anderson and M. Schneider.	1.6	730.00	1,168.00
12/14/11	Review tax scenarios for TerreStar Corporation related to recognition of an ownership change and timing of stock loss on the TSNI investment.	1.6	730.00	1,168.00
12/14/11	Discuss the taxable income/(loss) scenarios for TerreStar Corporation considering a Section 382 ownership change and possible restructuring in 2011 versus 2012 with D. Padilla, G. Anderson, M. Schneider, J. Damen, and H. Jacobson.	0.5	730.00	365.00
12/14/11	Discuss the taxable income/(loss) scenarios for TerreStar Corporation considering a Section 382 ownership change in 2011 or in 2012 with S. Tarrant, G. Anderson, M. Schneider, D. Padilla and J. Damen.	0.4	730.00	292.00
12/15/11	Review memorandum topics including various tax issues for TerreStar Corporation.	1.0	730.00	730.00
12/15/11	Call with M. Schneider, D. Padilla, G. Anderson, J. Damen regarding internal structuring related to TerreStar Corporation.	1.3	730.00	949.00
12/16/11	Review TerreStar Corporation stock sale and ownership change scenarios.	1.1	730.00	803.00
12/16/11	Prepare for call with D. Padilla, J. Damen, G. Anderson, M. Schneider, H. Jacobson, S. Naegel, and S. Goldring to discuss TerreStar Corporation's taxable income/(loss) and attribute recognition based on various asset sale scenarios.	0.3	730.00	219.00
12/16/11	Call with D. Padilla, J. Damen, G. Anderson, M. Schneider, H. Jacobson, S. Naegel, and S. Goldring to discuss TerreStar Corporation's taxable income/(loss) and attribute recognition based on various asset sale scenarios.	0.5	730.00	365.00
12/16/11	Review TerreStar Corporation hold constant ownership shift calculation	0.6	730.00	438.00
12/19/11	Review section 382 analysis for TerreStar Corporation under the four scenarios assuming that the sale of the Satellite occurs in 2012 for tax purposes.	1.4	730.00	1,022.00
12/19/11	Discuss TerreStar Corporation tax summary memo with D. Padilla and J. Damen.	0.7	730.00	511.00
12/21/11	Review overall tax memorandum and items related to TerreStar Corporation.	0.7	730.00	511.00
Total: TARRANT, STEPHEN A		13.6	hours	\$ 9,928.00
Total: Tax Advice and Related Services		71.3	hours	\$ 39,874.50

Date	Work Description	Hours	Rate	Fees
Chapter 11 Administrative Services and Related Matters				
Time Detail for ANDERSON, GREGORY R				
12/19/11	Review and approve TerreStar Corporation November fee application.	0.5	640.00	320.00
	Time Detail for ANDERSON, GREGORY R	0.5	hours	\$ 320.00
Time Detail for CUNNINGHAM, JULIA C				
12/12/11	Review TerreStar Corporation November monthly fee application, document suggestions and return to D. Gutierrez.	0.4	515.00	206.00
	Total: CUNNINGHAM, JULIA C	0.4	hours	\$ 206.00
Time Detail for GUTIERREZ, DALIA				
12/02/11	Forward email reminder to TerreStar Corporation engagement team regarding timeline for November monthly fee application.	0.1	280.00	28.00
12/08/11	Begin review of expense information needed in preparation for the TerreStar Corporation November fee application.	0.2	280.00	56.00
12/08/11	Begin review of fee information needed in preparation for the TerreStar Corporation November fee application.	0.2	280.00	56.00
12/09/11	Review fee information for the TerreStar Corporation November fee application.	1.8	280.00	504.00
12/09/11	Prepare fee exhibit for the TerreStar Corporation November fee application.	1.5	280.00	420.00
12/09/11	Prepare email to G. Anderson and M. Miranda regarding review of TerreStar Corporation November fee application.	0.2	280.00	56.00
12/12/11	Prepare charts needed for TerreStar Corporation November fee application.	0.8	280.00	224.00
12/12/11	Prepare TerreStar Corporation November fee application in its entirety; including charts and fee statement.	0.6	280.00	168.00
12/12/11	Prepare email to J. Cunningham regarding review of TerreStar Corporation November fee application.	0.2	280.00	56.00
12/12/11	Call with I. Cannon-Geary regarding status of TerreStar Corporation November fee application.	0.1	280.00	28.00
12/12/11	Update TerreStar Corporation November fee exhibit with feedback received from J. Damen.	0.1	280.00	28.00
12/13/11	Update TerreStar Corporation fee application with feedback received from M. Miranda.	0.2	280.00	56.00
12/15/11	Revise TerreStar Corporation November fee application per feedback received from I. Cannon-Geary.	1.6	280.00	448.00
12/15/11	Prepare email to G. Anderson in response to fees related to TerreStar Corporation November fee application.	0.3	280.00	84.00
12/15/11	Prepare email to G. Anderson regarding updated TerreStar Corporation November fee application.	0.2	280.00	56.00
12/15/11	Prepare email to G. Anderson regarding status review of TerreStar Corporation November fee application.	0.2	280.00	56.00
12/16/11	Update TerreStar Corporation November fee application with new information for G. Anderson.	0.6	280.00	168.00
12/16/11	Review additional fee information for G. Anderson needed for TerreStar Corporation November fee Application.	0.6	280.00	168.00
12/16/11	Prepare email to G. Anderson and M. Miranda regarding review status of TerreStar Corporation November fee application.	0.2	280.00	56.00
12/16/11	Forward updated TerreStar Corporation November fee application to G. Anderson for review.	0.1	280.00	28.00
12/19/11	Update TerreStar Corporation November fee application with feedback received from G. Anderson and M. Miranda.	0.5	280.00	140.00

Date	Work Description	Hours	Rate	Fees
12/19/11	Forward TerreStar Corporation November fee application to G. Anderson for signatures.	0.1	280.00	28.00
12/20/11	Update TerreStar Corporation November fee application with feedback received from I. Cannon-Geary.	0.3	280.00	84.00
12/20/11	Prepare email to I. Cannon-Geary regarding finalized TerreStar Corporation November fee application.	0.2	280.00	56.00
12/20/11	Call with I. Cannon-Geary regarding review of TerreStar Corporation November fee application.	0.2	280.00	56.00
12/21/11	Forward TerreStar Corporation November fee application to S. Woodell at Akin for filling with court.	0.1	280.00	28.00
Total: GUTIERREZ, DALIA		11.2	hours	\$ 3,136.00
Time Detail for MIRANDA, MELANIE J				
12/13/11	Review TerreStar Corporation November fee application for accuracy.	0.2	565.00	113.00
12/19/11	Review TerreStar Corporation November fee application for accuracy.	0.2	565.00	113.00
Time Detail for MIRANDA, MELANIE J		0.4	hours	\$ 226.00
Total: Chapter 11 Administrative Services and Related Matters		12.5	hours	3,888.00
Total: December 1, 2011 --December 31, 2011		83.8	hours	\$ 43,762.50

EXHIBIT A

**Monthly Statement for January 1, 2012 -- January 31, 2012 by Deloitte Tax LLP,
Providing Tax Services to TerreStar Corporation, Debtor
Reflecting Fees For the Period of 1/01/12 - 1/31/12
Categorized, Then Sorted Chronologically by Professional**

Date	Work Description	Hours	Rate	Fees
Tax Advisement and Related Services				
Time Detail for ANDERSON, GREGORY R				
01/05/12	Discuss alternative scenarios for post emergence net operating loss availability for TerreStar Corporation with J. Damen, M. Schneider, and S. Tarrant.	0.9	640.00	576.00
01/06/12	Discuss with S. Tarrant net operating loss utilization scenarios for TerreStar Corporation.	1.5	640.00	960.00
01/09/12	Prepare for call with S. Tarrant, M. Schneider, and J. Damen, H. Jacobson (Akin) and T. Maynes (Kirkland) alternative scenarios for post emergence net operating loss availability for TerreStar Corporation .	0.4	640.00	256.00
01/09/12	Discuss alternative scenarios for post emergence net operating loss availability for TerreStar Corporation with S. Tarrant, M Schneider, and J. Damen, H. Jacobson (Akin) and T. Maynes (Kirkland).	0.7	640.00	448.00
01/17/12	Discuss TerreStar Corporation restructuring steps with M. Schneider, J. Damen, and S. Tarrant.	1.2	640.00	768.00
01/18/12	Review internal structuring material.	0.5	640.00	320.00
01/23/12	Discuss restructuring steps with H. Jacobson, M. Schneider, J. Damen and S. Tarrant for TerreStar Corporation.	0.5	640.00	320.00
01/24/12	Discuss and edit TerreStar restructuring slides with S. Tarrant.	0.7	640.00	448.00
01/24/12	Consider impact of internal restructuring on compliance requirements.	0.5	640.00	320.00
01/24/12	Discuss TerreStar Corporation restructuring slides with S. Tarrant, J. Damen, D. Brandon, V. Loiacono, C. Brown and A. Preis.	0.8	640.00	512.00
	Total: ANDERSON, GREGORY R	7.7	hours	4,928.00
Time Detail for BANKS, ANTHONY DOUGLAS				
01/19/12	Read the second amended plan of reorganization and disclosure statement to make note of any changes that effects the attribute reduction to discuss with the team.	2.9	390.00	1,131.00
	Total: BANKS, ANTHONY DOUGLAS	2.9	hours	\$ 1,131.00
Time Detail for DAMEN, JOHN DEWEY				
01/05/12	Review TerreStar Corporation section 382 impact memorandum.	1.3	515.00	669.50
01/05/12	Discuss alternative scenarios for post emergence net operating loss availability for TerreStar Corporation with S. Tarrant, M. Schneider and G. Anderson.	0.9	515.00	463.50
01/05/12	Discuss alternative scenarios for post emergence net operating loss availability for TerreStar Corporation with S. Tarrant.	0.4	515.00	206.00
01/06/12	Prepare draft future net operating loss utilization alternatives for TerreStar Corporation.	2.7	515.00	1,390.50
01/06/12	Prepare net operating loss schedule based on different entity chains within TerreStar Corporation.	1.8	515.00	927.00
01/06/12	Revise future net operating loss utilization alternatives for TerreStar Corporation.	1.4	515.00	721.00

Date	Work Description	Hours	Rate	Fees
01/09/12	Discuss alternative scenarios for post emergence net operating loss availability for TerreStar Corporation with S. Tarrant, M. Schneider, and G. Anderson, H. Jacobson (Akin) and T. Maynes (Kirkland).	0.7	515.00	360.50
01/10/12	Revise detailed TerreStar Corporation net operating loss schedule to reflect the reduction of net operating loss carryforwards for attribute reduction at the proper entities.	1.6	515.00	824.00
01/11/12	Prepare documentation to support revised net operating loss schedule reflecting the adjustments to the cancellation of debt.	1.7	515.00	875.50
01/13/12	Review cancellation of debt computation and the reduction to TerreStar Corporation net operating loss carryforwards.	1.2	515.00	618.00
01/17/12	Revise TerreStar Entity simplification slides to reflect updated net operating loss carryforwards on an entity by entity basis.	2.8	515.00	1,442.00
01/17/12	Revise TerreStar Corporation tax attribute utilization schedule to reflect the income generated in 2006 and cancellation of debt on a company by company basis.	2.6	515.00	1,339.00
01/17/12	Discuss TerreStar Corporation restructuring steps with M. Schneider, G. Anderson, and S. Tarrant.	1.2	515.00	618.00
01/23/12	Discuss restructuring steps with H. Jacobson, M. Schneider, G. Anderson and S. Tarrant for TerreStar Corporation.	0.5	515.00	257.50
01/24/12	Revise TerreStar Corporation proposed restructuring slides.	1.1	515.00	566.50
01/24/12	Discuss TerreStar Corporation restructuring slides with S. Tarrant, G. Anderson, D. Brandon, V. Loiacono, C. Brown and A. Preis.	0.8	515.00	412.00
01/26/12	Discuss TerreStar Corporation restructuring steps with H. Jacobson, S. Schultz, S. Goldring, T. Maynes, M. Schneider and S. Tarrant, and various other counsel for and preferred shareholders of TerreStar corporation, including related preparation.	1.1	515.00	566.50
01/27/12	Prepare restructuring memorandum per form requested by Akin Gump.	2.8	515.00	1,442.00
01/31/12	Analyze proposed regulation under the disposition of subsidiary stock and its implications if TerreStar Corporation experiences an ownership change October 2011.	2.8	515.00	1,442.00
	Total: DAMEN, JOHN DEWEY	29.4	hours	\$ 15,141.00

Time Detail for MIRANDA, MELANIE J

01/03/12	Prepare December accrual calculation for TerreStar Corporation per client request.	0.2	565.00	113.00
01/30/12	Prepare January accrual for TerreStar Corporation per client request.	0.2	565.00	113.00
	Total: MIRANDA, MELANIE J	0.4	hours	\$ 226.00

Time Detail for SCHNEIDER, MARK ALAN

01/05/12	Prepare for call regarding alternative scenarios for post emergence net operating loss availability for TerreStar Corporation with J. Damen, S. Tarrant, and G. Anderson.	1.1	730.00	803.00
01/05/12	Discuss alternative scenarios for post emergence net operating loss availability for TerreStar Corporation with J. Damen, S. Tarrant, and G. Anderson.	0.9	730.00	657.00
01/09/12	Prepare for call with S. Tarrant, G. Anderson, and J. Damen, H. Jacobson (Akin) and T. Maynes (Kirkland) alternative scenarios for post emergence net operating loss availability for TerreStar Corporation .	1.2	730.00	876.00
01/09/12	Discuss alternative scenarios for post emergence net operating loss availability for TerreStar Corporation with J. Damen, S. Tarrant and G. Anderson, H. Jacobson (Akin) and T. Maynes (Kirkland).	0.7	730.00	511.00
01/17/12	Follow up Call with S. Tarrant related to TerreStar Corporation restructuring steps.	2.0	730.00	1,460.00

Date	Work Description	Hours	Rate	Fees
01/18/12	Review restructuring steps for TerreStar Corporation with M. Schneider.	0.7	730.00	511.00
01/18/12	Prepare for restructuring step review with S. Tarrant.	0.3	730.00	219.00
01/23/12	Prepare for call with H. Jacobson, G. Anderson and J. Damen regarding restructuring steps for TerreStar Corporation.	0.5	730.00	365.00
01/23/12	Discuss restructuring steps with H. Jacobson, G. Anderson and J. Damen for TerreStar Corporation.	0.5	730.00	365.00
01/25/12	Discuss TerreStar Corporation restructuring steps with H. Jacobson, S. Schultz, S. Goldring, T. Maynes, J. Damen and S. Tarrant, and various other counsel for and preferred shareholders of TerreStar corporation, including related preparation.	1.1	730.00	803.00
Total: SCHNEIDER, MARK ALAN		9.0	hours	\$ 6,570.00
Time Detail for TARRANT, STEPHEN A				
01/04/12	Discuss alternative ownership change date scenarios for TerreStar Corporation with T. Maynes.	0.8	730.00	584.00
01/05/12	Review memorandum related to alternative scenarios to available net operating loss following the emergence of TerreStar Corporation.	1.1	730.00	803.00
01/05/12	Discuss alternative scenarios for post emergence net operating loss availability for TerreStar Corporation with J. Damen, M. Schneider, and G. Anderson.	0.9	730.00	657.00
01/05/12	Discuss alternative scenarios for post emergence net operating loss availability for TerreStar Corporation with John Damen.	0.4	730.00	292.00
01/05/12	Discuss alternative scenarios for post emergence net operating loss availability for TerreStar Corporation with J. Damen.	0.4	730.00	292.00
01/06/12	Discuss with G. Anderson net operating loss utilization scenarios for TerreStar Corporation.	1.5	730.00	1,095.00
01/06/12	Review gross receipts tests and evaluate worthless stock deduction for TerreStar Corporation subsidiaries.	0.7	730.00	511.00
01/09/12	Review gross receipts test for Motient Communications (Subsidiary of TerreStar Corporation).	0.6	730.00	438.00
01/09/12	Discuss alternative scenarios for post emergence net operating loss availability for TerreStar Corporation with J. Damen, M. Schneider and G. Anderson, H. Jacobson (Akin) and T. Maynes (Kirkland).	0.7	730.00	511.00
01/10/12	Review net operating loss schedules for cancellation of debt in 2002 and allocation to Motient Holdings, related to TerreStar Corporation.	1.7	730.00	1,241.00
01/12/12	Review email from T. Maynes and respond related to potential preferred shareholder sale for TerreStar Corporation.	0.3	730.00	219.00
01/13/12	Review workpapers related to attribute reduction attributable to the 2002 bankruptcy for TerreStar Corporation.	0.3	730.00	219.00
01/17/12	Discuss TerreStar Corporation restructuring steps with J. Damen, G. Anderson, and S. Tarrant.	1.2	730.00	876.00
01/17/12	Review restructuring steps and slides for TerreStar Corporation.	1.1	730.00	803.00
01/18/12	Review restructuring steps for TerreStar Corporation with S. Tarrant.	0.7	730.00	511.00
01/23/12	Discuss restructuring steps with H. Jacobson, M. Schneider, G. Anderson and J. Damen for TerreStar Corporation.	0.5	730.00	365.00
01/24/12	Discuss TerreStar Corporation restructuring slides with J. Damen, G. Anderson, D. Brandon, V. Loiacono, C. Brown and A. Preis.	0.8	730.00	584.00
01/24/12	Discuss and edit TerreStar restructuring slides with G. Anderson.	0.7	730.00	511.00
01/24/12	Edit TerreStar Corporation restructuring slides to prepare for distribution to the preferred shareholders.	0.7	730.00	511.00
01/25/12	Update restructuring presentation and 2011 taxable income computation for TerreStar Corporation.	1.7	730.00	1,241.00

Date	Work Description	Hours	Rate	Fees
01/26/12	Discuss TerreStar Corporation restructuring steps with H. Jacobson, S. Schultz, S. Goldring, T. Maynes, M. Schneider and J. Damen, and various other counsel for and preferred shareholders of TerreStar corporation, including related preparation.	1.1	730.00	803.00
01/31/12	Correspond with D. Brandon related to potential preferred stock sale for TerreStar Corporation shareholder.	0.4	730.00	292.00
	Total: TARRANT, STEPHEN A	18.3	hours	\$ 13,359.00
Time Detail for WELSH JR , PETER JOSEPH				
01/09/12	Create a spreadsheet to include other income, taxable income, and form 1120 pages for each year related to TerreStar Corporation.	1.7	280.00	476.00
01/09/12	Search eroom for 1998-2010 (minus 2009) federal consolidated tax returns related to TerreStar Corporation.	1.5	280.00	420.00
01/10/12	Convert 2002 balance sheets into PDF file for J. Damen.	1.0	280.00	280.00
01/10/12	Gather 2002 tax return balance sheets for information regarding Motient Communications Services and Communications Inc.	0.5	280.00	140.00
01/10/12	Excerpt 2010 balance sheets from federal consolidated return, forward to J. Damen.	0.3	280.00	84.00
01/11/12	Gather taxable income, other income, and balance sheets from 2009 federal paper return; scan into PDF file.	0.6	280.00	168.00
01/13/12	Scan into PDF file; cancellation of debt from 2006 federal paper return.	0.3	280.00	84.00
	Total: WELSH JR , PETER JOSEPH	5.9	hours	\$ 1,652.00
Total: Tax Advisement and Related Services		73.60	hours	\$ 43,007.00

Date	Work Description	Hours	Rate	Fees
Chapter 11 Administrative Services and Related Matters				
Time Detail for ANDERSON, GREGORY R				
01/10/12	Review December fee application.	1.0	640.00	640.00
	Time Detail for ANDERSON, GREGORY R	1.0	hours	\$ 640.00
Time Detail for CUNNINGHAM, JULIA C				
01/09/12	Review fee and expense related information for December 2011 monthly; identify questions and return to D. Gutierrez.	0.3	515.00	154.50
01/13/12	Review compiled December monthly fee application, identify suggestions.	0.3	515.00	154.50
	Total: CUNNINGHAM, JULIA C	0.6	hours	\$ 309.00
Time Detail for GUTIERREZ, DALIA				
01/06/12	Begin review of fee information needed for the TerreStar Corporation December fee application.	0.3	280.00	84.00
01/08/12	Review fee information for TerreStar Corporation December fee application.	1.5	280.00	420.00
01/08/12	Create fee exhibit for TerreStar Corporation December fee application.	0.8	280.00	224.00
01/08/12	Review expense information for TerreStar Corporation December fee application.	0.3	280.00	84.00
01/09/12	Forward emails to engagement team requesting information needed for the TerreStar Corporation December fee application.	0.6	280.00	168.00
01/09/12	Update TerreStar Corporation December fee application with comments received from J. Cunningham.	0.5	280.00	140.00
01/10/12	Update TerreStar Corporation December fee application with feedback received from S. Tarrant and J. Damen.	0.4	280.00	112.00
01/12/12	Update TerreStar Corporation December fee application with feedback received from M. Miranda.	0.3	280.00	84.00
01/13/12	Prepare TerreStar Corporation December fee application.	2.2	280.00	616.00
01/13/12	Prepare email to J. Cunningham regarding review of TerreStar Corporation December fee application.	0.2	280.00	56.00
01/13/12	Prepare email to G. Anderson and M. Miranda regarding first review of TerreStar Corporation December fee application.	0.2	280.00	56.00
01/20/12	Update TerreStar Corporation December fee application with feedback received from R. Young.	0.4	280.00	112.00
01/20/12	Prepare email to G. Anderson regarding status of finalizing TerreStar Corporation December fee application.	0.2	280.00	56.00
01/20/12	Forward TerreStar Corporation December fee application to G. Anderson for final approval.	0.1	280.00	28.00
01/30/12	Prepare email to engagement team regarding timeline for TerreStar Corporation's January fee application.	0.2	280.00	56.00
	Total: GUTIERREZ, DALIA	8.2	hours	\$ 2,296.00
Time Detail for MIRANDA, MELANIE J				
01/18/12	Review TerreStar Corporation December fee application for accuracy.	0.5	565.00	282.50
	Time Detail for MIRANDA, MELANIE J	0.5	hours	\$ 282.50
Total: Chapter 11 Administrative Services and Related Matters		10.3	hours	3,527.50
Total: January 1, 2012 --January 31, 2012		83.9	hours	\$ 46,534.50

EXHIBIT A

**Monthly Statement for February 1, 2012 -- February 29, 2012 by Deloitte Tax LLP,
Providing Tax Services to TerreStar Corporation, Debtor
Reflecting Fees For the Period of 2/01/12 - 2/29/12
Categorized, Then Sorted Chronologically by Professional**

Date	Work Description	Hours	Rate	Fees
Tax Advisement and Related Services				
Time Detail for ANDERSON, GREGORY R				
02/01/12	Meet with V. Lioconco, L. Ivanova and D. Khun regarding 2011 corporate income tax returns for all subsidiaries.	1.5	640.00	960.00
02/01/12	Review tax returns for information related to 2011 corporate income tax returns in advance of meeting with V. Lioconco, L. Ivanova and D. Khun.	1.2	640.00	768.00
02/06/12	Review file in advance of discussion regarding trading motion for TerreStar Corporation.	0.3	640.00	192.00
02/06/12	Discuss preferred and common stock trading motion with S. Tarrant, S. Schultz, H. Jacobson, and S. Woodell (Akin) for TerreStar Corporation.	0.7	640.00	448.00
02/07/12	Review public information for trading activity for TerreStar Corporation.	1.0	640.00	640.00
02/08/12	Discuss status of internal reorganization and possible trading motion with V. Lioconco.	0.7	640.00	448.00
02/13/12	Discuss TerreStar Corporation's proposed sale with D. Padilla, E. Hopkins, S. Tarrant, and M. Schneider.	0.5	640.00	320.00
02/15/12	Discuss net operating loss and general TerreStar Corporation tax position with S. Shultz, H. Jacobson and S. Tarrant.	0.6	640.00	384.00
02/16/12	Review taxable income calculation for TerreStar Corporation.	0.4	640.00	256.00
02/17/12	Discuss TerreStar Corporation's net unrealized built-in gain calculation and impact on 2011 taxable income with S. Tarrant, J. Damen, L. Ivanova, and D. Padilla.	1.7	640.00	1,088.00
02/17/12	Read net unrealized built-in gain rules for TerreStar Corporation.	0.3	640.00	192.00
02/22/12	Discuss engagement status with V. Lioconco.	1.0	640.00	640.00
02/23/12	Consider business purpose for corporate simplification for TerreStar Corporation.	0.5	640.00	320.00
	Total: ANDERSON, GREGORY R	10.4	hours	6,656.00
Time Detail for BANKS, ANTHONY DOUGLAS				
02/08/12	Review data the TerreStar Corporation attribute reduction model to determine the open items or questions that need to be addressed with the client in order to the current amount of liabilities subject to compromise.	2.9	390.00	1,131.00
02/10/12	Examine version of the TerreStar Corporation proposed restructuring slide deck to determine potential effect of TerreStar on attribute reduction.	2.5	390.00	975.00
02/15/12	Utilize the proposed TerreStar Corporation restructuring slides to make net operating loss adjustment of TerreStar for entities affected by the proposed restructuring for purposes of attribute reduction.	2.9	390.00	1,131.00
02/16/12	Adjust TerreStar Corporation per entity tax basis balance sheet to reflect consequences of proposed restructuring steps.	2.5	390.00	975.00
	Total: BANKS, ANTHONY DOUGLAS	10.8	hours	\$ 4,212.00

Date	Work Description	Hours	Rate	Fees
Time Detail for DAMEN, JOHN DEWEY				
02/01/12	Revise restructuring slides based on feedback from G. Anderson and M. Schneider.	1.2	515.00	618.00
02/01/12	Revise structure chart TerreStar in the restructuring slides.	0.7	515.00	360.50
02/10/12	Review TerreStar Corporation recognized built in gain calculation for the 1.4 spectrum asset.	1.8	515.00	927.00
02/13/12	Review documentation for the ownership shift analysis under the hold constant principle.	1.3	515.00	669.50
02/13/12	Discuss open items and steps to complete TerreStar Corporation's gain on sale of asset TerreStar and section 382 ownership shift/limit positions with D. Padilla, S. Tarrant, and E. Hopkins.	0.6	515.00	309.00
02/16/12	Prepare documentation to support 2011 versus 2012 sale for TerreStar Corporation.	1.2	515.00	618.00
02/17/12	Discuss TerreStar Corporation's net unrealized built-in gain calculation and impact on 2011 taxable income with S. Tarrant, G. Anderson, L. Ivanova, and D. Padilla.	1.7	515.00	875.50
02/23/12	Discuss TerreStar Corporation restructuring with D. Padilla, S. Tarrant and M. Schneider.	0.4	515.00	206.00
02/24/12	Review hold constant model to determine potential impact of recent sale by Harbinger for TerreStar Corporation.	1.7	515.00	875.50
	Total: DAMEN, JOHN DEWEY	10.6	hours	\$ 5,459.00
Time Detail for DUDEK JR , JOHN W				
02/08/12	Review the new TerreStar Corporation restructuring slides.	2.6	390.00	1,014.00
	Total: DUDEK JR , JOHN W	2.6	hours	\$ 1,014.00
Time Detail for FANG, ANGELA				
02/02/12	Prepare corptax rollforward form for TerreStar Corporation.	0.3	280.00	84.00
02/02/12	Meet with E. Huang about engagement kick off.	0.4	280.00	112.00
02/03/12	Prepare Motient entities balance sheet split from the combined trial balance.	1.8	280.00	504.00
02/03/12	Meet with E. Huang regarding trial balance and breaking out financials for Motient entities.	0.4	280.00	112.00
02/06/12	Check TerreStar Europe Limited prior year 5471 forms.	0.5	280.00	140.00
02/06/12	Identify TerreStar Corporation's depreciation summary in the return folder.	0.3	280.00	84.00
02/06/12	Identify TerreStar Corporation's gain/loss information on current consolidated trial balance.	0.5	280.00	140.00
02/06/12	Review corptax entity account for TerreStar Corporation.	0.3	280.00	84.00
02/06/12	Prepare TerreStar Corporation Illinois 2010 Schedule UB per state notification letter.	1.5	280.00	420.00
02/06/12	Prepare TerreStar New York Inc. 2011 proforma return.	1.4	280.00	392.00
02/06/12	Look up corptax trial balance and import instructions for TerreStar Corporation.	0.5	280.00	140.00
02/06/12	Split consolidated trial balance by each entity.	0.7	280.00	196.00
02/06/12	Discuss with E. Huang about TerreStar Corporation's corptax setup, book return and trial balance breakout.	0.9	280.00	252.00
02/06/12	Create tax return docket in eRoom for TerreStar Corporation.	0.3	280.00	84.00
02/06/12	Create review point for TerreStar Corporation in eRoom.	0.4	280.00	112.00
02/06/12	Review last year TerreStar Corporation's state returns for taxable income modifications.	0.6	280.00	168.00
02/07/12	Prepare TerreStar Holdings Inc. book return.	1.9	280.00	532.00
02/07/12	Prepare Motient Communications Inc. book return.	1.8	280.00	504.00
02/07/12	Prepare Motient Venture Holding Inc. book return.	1.7	280.00	476.00
02/07/12	Prepare TerreStar New York Inc. book return.	1.1	280.00	308.00
02/07/12	Clear Illinois Schedule UB review point for TerreStar Corporation.	0.4	280.00	112.00

Date	Work Description	Hours	Rate	Fees
02/07/12	Draft client email to request additional information for TerreStar Corporation's Schedule UB attachment.	0.3	280.00	84.00
02/07/12	Discuss with E. Huang Corptax on TerreStar Corporation's trial balance import.	0.5	280.00	140.00
02/07/12	Prepare 2011 TerreStar Corporation's proforma return.	0.2	280.00	56.00
02/08/12	Prepare Motient Holdings Inc. book return.	0.6	280.00	168.00
02/08/12	Clear review points for TerreStar New York book return.	0.9	280.00	252.00
02/08/12	Prepare TerreStar New York book return.	0.9	280.00	252.00
02/08/12	Prepare Motient Ventures Holding Inc. book return.	0.7	280.00	196.00
02/08/12	Prepare Motient Communications Inc. book return.	0.7	280.00	196.00
02/08/12	Prepare Motient Holdings Inc. book return.	1.7	280.00	476.00
02/08/12	Clear E. Huang and L. Ivanova's review points on Motient Communications Inc. book return.	1.5	280.00	420.00
02/08/12	Prepare Motient Service Inc. book return.	0.6	280.00	168.00
02/08/12	Update TerreStar Corporation eRoom return status.	0.5	280.00	140.00
02/08/12	Prepare TerreStar Corporation's schedule UB attachment.	0.8	280.00	224.00
02/09/12	Prepare TerreStar Holdings Inc. book return and clear point TerreStar.	1.8	280.00	504.00
02/09/12	Prepare TerreStar Corporation book return.	1.0	280.00	280.00
02/09/12	Clear review points on TerreStar Corporation return.	0.8	280.00	224.00
02/09/12	Upload updated TerreStar Corporation book returns into eRoom.	1.8	280.00	504.00
02/09/12	Prepare Motient Communications Inc. book return.	1.0	280.00	280.00
02/09/12	Clear review points on Motient Communications Inc. book return.	0.7	280.00	196.00
02/09/12	Prepare Motient Holdings book return.	1.0	280.00	280.00
02/09/12	Clear review points on Motient Holdings Inc. book return.	0.6	280.00	168.00
02/09/12	Input net operating loss numbers in corptax for all entities.	1.1	280.00	308.00
02/09/12	Research data collect wizard workpaper instructions for TerreStar Corporation.	0.8	280.00	224.00
02/10/12	Prepare data collect wizard workpaper for Motient Communications Inc.	1.4	280.00	392.00
02/10/12	Prepare data collect wizard workpaper for TerreStar Corporation.	1.2	280.00	336.00
02/10/12	Prepare data collect wizard workpaper for TerreStar Holdings Inc.	0.8	280.00	224.00
02/10/12	Discuss with E. Huang about Motient trial balance regarding book reclass.	0.6	280.00	168.00
02/13/12	Complete TerreStar Holdings Inc. book to tax calculation.	1.3	280.00	364.00
02/13/12	Complete review of all entities book to tax calculation.	1.1	280.00	308.00
02/13/12	Research data collect wizard rollover instructions.	0.7	280.00	196.00
02/13/12	Update TerreStar Corporation tracker in eRoom.	0.5	280.00	140.00
02/14/12	Prepare TerreStar Corporations State return tracker in eRoom.	1.9	280.00	532.00
02/14/12	Update TerreStar Corporations retained earnings rollover workpaper.	1.5	280.00	420.00
02/15/12	Update TerreStar Corporation tracker status.	0.3	280.00	84.00
02/15/12	Prepare TerreStar Corporation book returns for E. Huang to review.	0.3	280.00	84.00
02/20/12	Analyze TerreStar Corporation consolidated book return and book to tax report, noted beginning balance difference.	1.4	280.00	392.00
02/20/12	Prepare Motient Venture Holdings Inc. proforma return.	0.7	280.00	196.00
02/20/12	Prepare Motient Communications Inc. proforma return.	0.7	280.00	196.00
02/20/12	Review prior year TerreStar Corporation returns and workpapers, compare to do this year's return.	0.2	280.00	56.00
02/20/12	Update eRoom tracker status for TerreStar Corporation.	0.3	280.00	84.00
02/21/12	Prepare TerreStar Corporation proforma return.	1.8	280.00	504.00
02/21/12	Prepare workpapers 5471 for TerreStar Europe.	0.8	280.00	224.00
02/21/12	Prepare 5471 forms for TerreStar Global.	1.5	280.00	420.00
02/21/12	Prepare Motient Ventures Holdings Inc. proforma returns.	0.6	280.00	168.00
02/21/12	Prepare Motient Communications Inc. proforma returns.	0.6	280.00	168.00
02/21/12	Research regulation 451 for TerreStar Corporation's income tax treatment.	0.3	280.00	84.00
02/21/12	Insert 2009 trial balance to include 09 deferred revenue in TerreStar HI data collect wizard.	0.4	280.00	112.00

Date	Work Description	Hours	Rate	Fees
02/22/12	Review prior year Foreign account TerreStar report form TDF 90-22 and instructions.	0.6	280.00	168.00
02/23/12	Update schedule K question 15(a)(b) on TerreStar Corporation proforma returns.	1.7	280.00	476.00
02/23/12	Remap TerreStar Europe corptax account including insert rate conversion to work papers.	1.5	280.00	420.00
02/23/12	Rollover state apportionment workpaper for TerreStar Corporation.	1.0	280.00	280.00
02/24/12	Research TerreStar Global Limited corptax number flow issues.	1.9	280.00	532.00
02/24/12	Update TerreStar Corporation proforma with new Motient entities trial balance split schedule provided by client.	1.9	280.00	532.00
02/24/12	Update Motient Communications Inc. proforma with new Motient entities trial balance split schedule provided by client.	1.8	280.00	504.00
02/24/12	Review client provided retained earnings rollforward to identify variances with our schedule for TerreStar Corporation and subsidiaries.	1.6	280.00	448.00
02/24/12	Prepare TerreStar Global Inc. form 5471.	1.4	280.00	392.00
02/24/12	Update US entity trial balance per L. Ivanova's review points.	1.2	280.00	336.00
02/24/12	Compare client provided Motient entities split schedule with our trial balance split and find the allocation variance.	1.0	280.00	280.00
02/27/12	Prepare TerreStar Europe form 5471 in corptax.	0.8	280.00	224.00
02/27/12	Discuss retained earnings rollforward and fixed asset TerreStar reconciliation for TerreStar Corporation with L. Ivanova.	1.0	280.00	280.00
02/28/12	Research and calculate state extension payment due for 2011 for TerreStar Corporation.	1.9	280.00	532.00
02/28/12	Prepare large dollar vendor account workpapers for TerreStar Corporation.	1.1	280.00	308.00
02/28/12	Research discharge of indebtedness tax impact for TerreStar Corporation.	0.4	280.00	112.00
02/28/12	Draft email to client questions related to indebtedness tax impact for TerreStar Corporation.	0.3	280.00	84.00
02/28/12	Look up all TerreStar Corporation state return filings in 2010 for M. Paxton.	0.4	280.00	112.00
02/28/12	Clear K. Milupi review point on TerreStar Corporation form 5471.	0.4	280.00	112.00
02/29/12	Prepare 2011 state apportionment workpaper for TerreStar Corporation.	1.8	280.00	504.00
02/29/12	Prepare email to M. Paxton regarding the 2010 consolidated return and Virginia return for TerreStar Corporation.	0.5	280.00	140.00
02/29/12	Review client provided state information for TerreStar Corporation.	0.5	280.00	140.00
02/29/12	Prepare blue folder for 5471 forms for TerreStar Corporation.	0.4	280.00	112.00
	Total: FANG, ANGELA	84.2	hours	\$ 23,576.00

Time Detail for HUANG, EVE

02/02/12	Kick off meeting with L. Ivanova to start the 2011 tax compliance for all subsidiaries.	0.8	365.00	292.00
02/02/12	Prepare email to M. Marscher regarding corptax rollover for all entities.	0.3	365.00	109.50
02/02/12	Read emails about corptax rollover for all entities.	0.5	365.00	182.50
02/02/12	Meet with A. Fang about engagement kick off.	0.4	365.00	146.00
02/02/12	Prepare emails about the status of the overall compliance work for TerreStar Corporation to L. Ivanova and A. Fang.	0.5	365.00	182.50
02/03/12	Meet with A. Fang regarding trial balance and breaking out financials for Motient entities.	0.4	365.00	146.00
02/03/12	Review balance breakdown for Motient entities.	1.0	365.00	365.00
02/05/12	Correspond via email with A. Fang and L. Ivanova regarding corptax entities.	0.2	365.00	73.00
02/06/12	Discuss overall state apportionment items with M. Hilder for TerreStar Corporation.	0.9	365.00	328.50
02/06/12	Research overall state apportionment for TerreStar Corporation.	0.7	365.00	255.50
02/06/12	Discuss with A. Fang TerreStar Corporation's corptax setup, book return and trial balance breakout.	0.9	365.00	328.50

Date	Work Description	Hours	Rate	Fees
02/07/12	Assist A. Fang on importing TerreStar Corporation's trial balance into corptax.	0.5	365.00	182.50
02/07/12	Review TerreStar New York and TerreStar License book return.	1.5	365.00	547.50
02/07/12	Review overall federal return process for all entities.	2.0	365.00	730.00
02/08/12	Update TerreStar New York tax proforma.	0.2	365.00	73.00
02/08/12	Review data collect wizard for TerreStar Holding Inc.	0.7	365.00	255.50
02/08/12	Review data collect wizard for TerreStar Corporation.	0.8	365.00	292.00
02/08/12	Draft email to the client regarding open items of overall federal compliance.	0.4	365.00	146.00
02/08/12	Discuss open items related to A. Fang regarding overall compliance of TerreStar Corporation.	0.8	365.00	292.00
02/08/12	Confirm prior year federal returns were properly documented for TerreStar Corporation.	0.3	365.00	109.50
02/08/12	Update prior year corptax diagnostic and override which impact this year for TerreStar Corporation.	0.9	365.00	328.50
02/09/12	Prepare emails to L. Ivanova and A. Fang regarding overall work status.	0.6	365.00	219.00
02/09/12	Review book proforma return for Motient Services.	0.9	365.00	328.50
02/09/12	Review book return for Motient services Inc.	0.9	365.00	328.50
02/09/12	Review book return for Motient License Inc.	0.9	365.00	328.50
02/09/12	Review book proforma return for Motient License Inc.	1.9	365.00	693.50
02/09/12	Clear second round review points for Motient Services Inc.	0.3	365.00	109.50
02/09/12	Clear second round review points for TerreStar License Inc.	0.3	365.00	109.50
02/09/12	Clear second round review points for Motient License Inc.	0.2	365.00	73.00
02/10/12	Review book proforma return for Motient Services.	0.6	365.00	219.00
02/10/12	Review book proforma return for Motient Holding Inc.	0.7	365.00	255.50
02/10/12	Review book proforma return for Motient License.	1.4	365.00	511.00
02/10/12	Discuss with A. Fang about Motient trial balance regarding book reclass.	0.6	365.00	219.00
02/10/12	Discuss with L. Ivanova data collect wizard and software implementation.	0.5	365.00	182.50
02/12/12	Prepare email to L. Ivanova and A. Fang regarding the workplan and general status for all the entities.	0.5	365.00	182.50
02/13/12	Prepare emails to A. Fang and L. Ivanova regarding general question on all tax returns for TerreStar Corporation.	0.8	365.00	292.00
02/14/12	Prepare email to A. Fang about stock option question of TerreStar Corporation.	0.3	365.00	109.50
02/14/12	Research other questions regarding taxable income calculation on TerreStar Corporation from A. Fang.	1.2	365.00	438.00
02/15/12	Clear notes received from A. Fang related to TerreStar Corporation.	0.6	365.00	219.00
	Review data collect wizard on TerreStar Corporation.	0.6	365.00	219.00
02/16/12	Review Motient Holding book returns.	0.4	365.00	146.00
02/16/12	Review Motient Venture Holding book returns.	0.4	365.00	146.00
02/16/12	Review TerreStar Holding book returns.	0.3	365.00	109.50
02/16/12	Review TerreStar New York book returns.	0.4	365.00	146.00
02/16/12	Review Motient Services book returns.	0.3	365.00	109.50
02/16/12	Review data collect wizard for TerreStar Holdings Inc.	0.5	365.00	182.50
02/16/12	Review data collect wizard for TerreStar Corporation.	0.5	365.00	182.50
02/17/12	Review data collect wizard for Motient Communication Inc.	0.5	365.00	182.50
02/17/12	Review data collect wizard for Motient Service Inc.	0.5	365.00	182.50
02/17/12	Review data collect wizard for Motient License Inc.	0.4	365.00	146.00
02/20/12	Draft emails regarding data collect wizard and return status for overall federal compliance to A. Fang.	0.8	365.00	292.00
02/20/12	Gather overall consolidated book return questions for L. Ivanova	0.8	365.00	292.00
02/20/12	Revise book return balance sheet diagnostics for TerreStar Corporation.	0.3	365.00	109.50
02/20/12	Revise book return balance sheet diagnostics for TerreStar Holdings.	0.4	365.00	146.00
02/21/12	Prepare email to L. Ivanova and A. Fang regarding overall federal compliance for TerreStar Corporation.	1.7	365.00	620.50

Date	Work Description	Hours	Rate	Fees
02/21/12	Call with A. Fang on overall federal compliance regarding book returns and data collect wizard for TerreStar Corporation.	1.5	365.00	547.50
02/21/12	Research on 5471 for TerreStar Canada.	0.8	365.00	292.00
02/21/12	Review proforma return for Motient Holdings.	0.6	365.00	219.00
02/21/12	Review proforma return for Motient Communications Inc.	0.5	365.00	182.50
02/21/12	Review proforma return for TerreStar Corporation.	0.8	365.00	292.00
02/21/12	Review proforma return for Motient Ventures.	0.5	365.00	182.50
02/22/12	Discuss workpater review points for TerreStar Corporation received from L. Ivanova with A. Fang.	0.8	365.00	292.00
02/22/12	Update 5471 corptax trial balance import issue for TerreStar Corporation.	1.0	365.00	365.00
02/22/12	Draft engagement status email to the engagement team.	0.8	365.00	292.00
02/22/12	Review Motient entities returns.	0.7	365.00	255.50
02/23/12	Prepare emails about the status of the overall compliance work to L. Ivanova and A. Fang.	0.7	365.00	255.50
02/23/12	Update M-1 calculations for TerreStar Corporation.	1.8	365.00	657.00
02/24/12	Emails regarding question for TerreStar Corporation compliance work to L. Ivanova.	1.0	365.00	365.00
02/29/12	Discuss TerreStar Corporation 2011 federal income tax return status with L. Ivanova.	0.5	365.00	182.50
02/29/12	Meet with A. Fang to discuss overall engagement status and to do list.	0.2	365.00	73.00
02/29/12	Review state apportionment consolidation level for TerreStar Corporation.	0.6	365.00	219.00
	Total: HUANG, EVE	49.5	hours	\$ 18,067.50

Time Detail for IVANOVA, TSVETELINA MILADINOVA

02/01/12	Prepare a workplan for the 2011 federal income tax compliance for all subsidiaries.	2.5	490.00	1,225.00
02/01/12	Meet with V. Lioccono, G. Anderson and D. Khun regarding 2011 corporate income tax returns for all subsidiaries.	1.5	490.00	735.00
02/01/12	Prepare for meeting with V. Lioccono, G. Anderson and D. Khun regarding 2011 corporate income tax returns for all subsidiaries.	0.5	490.00	245.00
02/02/12	Kick off meeting with E. Huang to start the 2011 tax compliance for all subsidiaries.	0.8	490.00	392.00
02/03/12	Research with respect to filing Illinois schedule UB in response to state notice received for all subsidiaries..	0.5	490.00	245.00
02/06/12	Review the 2011 trial balances for Motient entities.	0.4	490.00	196.00
02/06/12	Prepare email to A. Segada with questions regarding the trial balances for Motient entities.	0.4	490.00	196.00
02/06/12	Review 2010 Illinois schedule UB and provide review comment for all entities to A. Fang.	0.8	490.00	392.00
02/07/12	Review slide decks for the 2012 mergers and evaluate the effect on 2011 federal income tax return for all subsidiaries.	0.5	490.00	245.00
02/07/12	Follow up email with client regarding Illinois schedule UB for all subsidiaries.	0.3	490.00	147.00
02/08/12	Review proforma returns for TerreStar Holding.	0.5	490.00	245.00
02/08/12	Review proforma returns for TerreStar New York.	0.5	490.00	245.00
02/08/12	Final review of Illinois schedule UB for all entities.	0.3	490.00	147.00
02/10/12	Discuss with E. Huang data collect wizard and software implementation.	0.5	490.00	245.00
02/11/12	Review proforma returns for TerreStar Holdings.	0.8	490.00	392.00
02/11/12	Review proforma returns for TerreStar Corporation.	0.9	490.00	441.00
02/11/12	Review proforma returns for Motient Communications.	0.8	490.00	392.00
02/14/12	Follow up emails with A. Segada regarding trial balance and taxable income computation open items for all entities.	1.5	490.00	735.00
02/15/12	Finalize 2010 Illinois schedule UB for all entities.	0.3	490.00	147.00

Date	Work Description	Hours	Rate	Fees
02/17/12	Discuss TerreStar Corporation's net unrealized built-in gain calculation and impact on 2011 taxable income with S. Tarrant, G. Anderson, J. Damen, and D. Padilla.	1.7	490.00	833.00
02/17/12	Review proformas/taxable income computations for TerreStar Corporation.	2.3	490.00	1,127.00
02/22/12	Call with A. Segada to discuss consolidated retained earnings rollforward for TerreStar Corporation.	0.8	490.00	392.00
02/24/12	Review TerreStar Corporation's consolidated retained earnings rollforward schedule and provide comment TerreStar to A. Fang.	0.5	490.00	245.00
02/27/12	Discuss retained earnings rollforward and fixed asset reconciliation for TerreStar Corporation with A. Fang.	1.0	490.00	490.00
02/29/12	Discuss TerreStar Corporation 2011 federal income tax return status with E. Huang.	0.5	490.00	245.00
Time Detail for IVANOVA, TSVETELINA MILADINOVA		21.1	hours	\$ 10,339.00
Time Detail for LAU, GRACE				
02/22/12	Assist E. Huang with federal form 5471 in corptax (Tax System).	0.2	365.00	73.00
Total: LAU, GRACE		0.2	hours	\$ 73.00
Time Detail for MILUPI, KUMOYO				
02/24/12	Review prior year Form 5471 for TerreStar Europe Ltd.	0.4	365.00	146.00
02/24/12	Review prior year Form 5471 for TerreStar Global Ltd.	0.4	365.00	146.00
02/24/12	Research on dormant entity filing requirement TerreStar for TerreStar Europe Ltd 1.	0.7	365.00	255.50
02/27/12	Research eligibility for dormant entity filing for TerreStar Europe Ltd.	1.5	365.00	547.50
02/28/12	Review form 5471 for TerreStar Global Ltd.	0.9	365.00	328.50
02/28/12	Draft email to client for form 5471 dormant filing for TerreStar Europe Ltd .	0.2	365.00	73.00
Total: MILUPI, KUMOYO		4.1	hours	\$ 1,496.50
Time Detail for MIRANDA, MELANIE J				
02/29/12	Prepare accrual for February services provided for TerreStar Corporation and provide to client.	0.4	565.00	226.00
Total: MIRANDA, MELANIE J		0.4	hours	\$ 226.00
Time Detail for PADILLA, DANA AGNES				
02/10/12	Prepare summary of open items related to TerreStar Corporation's Section 382 position as a result of changes to 5-percent shareholder holdings.	2.1	390.00	819.00
02/13/12	Discuss open items and steps to complete TerreStar Corporation's gain on sale of asset TerreStar and section 382 ownership shift/limit positions with S. Tarrant, J. Damen, and E. Hopkins.	0.6	390.00	234.00
02/13/12	Discuss TerreStar Corporation's proposed sale with J. Damen, S. Tarrant, E. Hopkins, G. Anderson, and M. Schneider.	0.5	390.00	195.00
02/14/12	Update TerreStar Corporation's section 382 shift analysis for changes in 5-percent shareholder holdings.	1.1	390.00	429.00

Date	Work Description	Hours	Rate	Fees
02/17/12	Discuss TerreStar Corporation's net unrealized built-in gain calculation and impact on 2011 taxable income with S. Tarrant, G. Anderson, L. Ivanova, and J. Damen.	1.7	390.00	663.00
02/23/12	Discuss TerreStar Corporation restructuring with S. Tarrant, J. Damen, and M. Schneider.	0.4	390.00	156.00
02/29/12	Review TerreStar Corporation's section 382 limitation computation for revised book and tax basis amount TerreStar.	1.8	390.00	702.00
02/29/12	Discuss state income tax positions for 2011 state tax return for TerreStar Corporation with S. Tarrant, B. Sullivan, and M. Paxton.	1.2	390.00	468.00
	Total: PADILLA, DANA AGNES	9.4	hours	\$ 3,666.00
Time Detail for PAXTON, MICHAEL FREDERICK				
02/29/12	Research property factor treatment for state tax returns for TerreStar Corporation.	1.5	390.00	585.00
02/06/12	Discuss overall state apportionment items with E. Huang.	0.9	390.00	351.00
02/29/12	Discuss state income tax positions for 2011 state tax return for TerreStar Corporation with S. Tarrant, B. Sullivan, and D. Padilla	1.2	390.00	468.00
	Total: PAXTON, MICHAEL FREDERICK	3.6	hours	\$ 1,404.00
Time Detail for SCHNEIDER, MARK ALAN				
02/07/12	Review cancelation of debt/attribute reduction issue for TerreStar Corporation.	1.0	730.00	730.00
02/09/12	Call with S. Tarrant regarding effect of cancelation of debt on attribute reduction.	1.0	730.00	730.00
02/13/12	Discuss TerreStar Corporation's proposed sale with D. Padilla, E. Hopkins, G. Anderson, and S. Tarrant.	0.5	730.00	365.00
02/23/12	Discuss TerreStar Corporation restructuring with S. Tarrant, J. Damen, and D. Padilla.	0.4	730.00	292.00
02/23/12	Prepare for call, TerreStar Corporation restructuring with D. Padilla, J. Damen, and D. Padilla.	0.6	730.00	438.00
	Total: SCHNEIDER, MARK ALAN	3.5	hours	\$ 2,555.00
Time Detail for SULLIVAN, BRIAN JOSEPH				
02/29/12	Discuss state income tax positions for 2011 state tax return for TerreStar Corporation with M. Paxton, S. Tarrant, and D. Padilla	1.2	730.00	876.00
	Total: SULLIVAN, BRIAN JOSEPH	1.2	hours	\$ 876.00
Time Detail for TARRANT, STEPHEN A				
02/01/12	Review net operating loss information for trading restriction motion for TerreStar Corporation.	0.6	730.00	438.00
02/01/12	Review summary of restructuring for TerreStar Corporation.	0.6	730.00	438.00
02/06/12	Research the treatment of subsidiary stock in regulation 1.1502-92 with respect to the TerreStar Corporation trading motion and the determination if certain debt should be included.	1.1	730.00	803.00
02/06/12	Discuss preferred and common stock trading motion with G. Anderson, S. Schultz, H. Jacobson, and S. Woodell (Akin) for TerreStar Corporation.	0.7	730.00	511.00
02/09/12	Draft email related to Harbinger stock sale for TerreStar Corporation.	0.3	730.00	219.00
02/10/12	Discuss TerreStar Corporation's trading restriction with S. Schultz and H. Jacobson.	0.4	730.00	292.00
02/10/12	Review trading order for TerreStar Corporation.	0.4	730.00	292.00
02/13/12	Discuss open items and steps to complete TerreStar Corporation's gain on sale of asset TerreStar and section 382 ownership shift/limit positions with D. Padilla, J. Damen, and E. Hopkins.	0.6	730.00	438.00

Date	Work Description	Hours	Rate	Fees
02/13/12	Discuss TerreStar Corporation proposed sale with D. Padilla, E. Hopkins, G. Anderson, and M. Schneider.	0.5	730.00	365.00
02/15/12	Discuss net operating loss and general TerreStar Corporation tax position with S. Shultz, H. Jacobson and G. Anderson.	0.6	730.00	438.00
02/17/12	Discuss TerreStar Corporation's net unrealized built-in gain calculation and impact on 2011 taxable income with D. Padilla, G. Anderson, L. Ivanova, and J. Damen	1.7	730.00	1,241.00
02/23/12	Discuss TerreStar Corporation restructuring with D. Padilla, J. Damen, and M. Schneider.	0.4	730.00	292.00
02/29/12	Discuss state income tax positions for 2011 state tax return for TerreStar Corporation with M. Paxton, B. Sullivan, and D. Padilla	1.2	730.00	876.00
	Total: TARRANT, STEPHEN A	9.1	hours	\$ 6,643.00
Total: Tax Advisement and Related Services		220.70	hours	\$ 86,263.00

Chapter 11 Administrative Services and Related Matters

Time Detail for ANDERSON, GREGORY R

02/20/12	Review TerreStar Corporation January fee statement.	1.0	640.00	640.00
02/21/12	Review TerreStar Corporation January fee statement.	0.5	640.00	320.00
	Time Detail for ANDERSON, GREGORY R	1.5	hours	\$ 960.00

Time Detail for CUNNINGHAM, JULIA C

02/06/12	Review draft monthly for December; identify suggestions and forward to D. Gutierrez.	0.6	515.00	309.00
02/09/12	Review draft monthly fee application for January 2012; identify suggestions and return to D. Gutierrez.	0.6	515.00	309.00
	Total: CUNNINGHAM, JULIA C	1.2	hours	\$ 618.00

Time Detail for GUTIERREZ, DALIA

02/03/12	Review fee information for TerreStar Corporation January fee application.	0.6	280.00	168.00
02/03/12	Prepare fee exhibit for the TerreStar Corporation January fee application.	0.4	280.00	112.00
02/03/12	Prepare email to G. Anderson and M. Miranda regarding review of TerreStar Corporation January monthly fee exhibit.	0.2	280.00	56.00
02/03/12	Request expense information needed for the TerreStar Corporation January fee application.	0.2	280.00	56.00
02/03/12	Request fee information for TerreStar Corporation January fee application.	0.2	280.00	56.00
02/06/12	Review fee information needed for TerreStar Corporation January fee application.	1.9	280.00	532.00
02/06/12	Prepare fee exhibit needed for TerreStar Corporation January fee application.	1.1	280.00	308.00
02/06/12	Prepare emails to engagement team regarding additional information needed for the TerreStar Corporation fee application.	0.9	280.00	252.00
02/06/12	Update fee information for TerreStar January fee application with feedback received from J. Cunningham.	0.3	280.00	84.00
02/06/12	Prepare email to J. Cunningham requesting her review of fee information related to TerreStar Corporation fee application.	0.2	280.00	56.00
02/06/12	Prepare expense exhibit needed for the TerreStar Corporation fee application.	0.2	280.00	56.00
02/06/12	Correspond with M. Miranda regarding fee information related to TerreStar Corporation fee application.	0.2	280.00	56.00
02/07/12	Update fee information for the TerreStar Corporation January fee application with feedback received from P. Welsh.	0.1	280.00	28.00
02/09/12	Prepare TerreStar January fee application.	0.9	280.00	252.00
02/09/12	Correspond with G. Anderson regarding TerreStar Corporation fee application.	0.3	280.00	84.00

Date	Work Description	Hours	Rate	Fees
02/09/12	Update TerreStar January fee application with feedback received from J. Cunningham.	0.2	280.00	56.00
02/09/12	Prepare email to G. Anderson regarding review of January fee application.	0.2	280.00	56.00
02/09/12	Forward TerreStar January fee application to J. Cunningham for review.	0.1	280.00	28.00
02/14/12	Prepare email to G. Anderson regarding review status and new due date of TerreStar Corporation January fee application.	0.2	280.00	56.00
02/20/12	Prepare email to R. Young regarding final review of TerreStar Corporation January fee application.	0.2	280.00	56.00
02/21/12	Prepare email regarding TerreStar Corporation January fee application for filing to S. Woodell at Akin Gump.	0.2	280.00	56.00
02/23/12	Update TerreStar Corporation January fee application with feedback received from S. Woodell (Akin Gump).	0.3	280.00	84.00
02/28/12	Prepare email to engagement team regarding TerreStar Corporation February fee application timeline.	0.3	280.00	84.00
02/29/12	Prepare reminder email for TerreStar Corporation engagement team regarding February fee application timeline.	0.2	280.00	56.00
	Total: GUTIERREZ, DALIA	9.6	hours	\$ 2,688.00
	Total: Chapter 11 Administrative Services and Related Matters	12.3	hours	4,266.00
	Total: February 1, 2012 --February 29, 2012	233.0	hours	\$ 90,529.00

Exhibit B

DETAILED EXPENSE STATEMENTS

OCTOBER 1, 2011 THROUGH FEBRUARY 29, 2012

EXHIBIT B

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

Date	Amount	Employee Name	Description
Business Meals			
10/17/2011	\$1.61	Damen, John	Breakfast in McLean, VA while traveling.
10/17/2011	\$5.96	Damen, John	Lunch in McLean, VA while traveling.
10/17/2011	\$1.91	Damen, John	Dinner in McLean, VA while traveling.
10/18/2011	\$3.80	Damen, John	Lunch in McLean, VA while traveling.
10/19/2011	\$3.96	Damen, John	Breakfast in McLean, VA while traveling.
10/19/2011	\$1.65	Damen, John	Dinner at airport while traveling.
10/19/2011	\$3.32	Damen, John	Lunch in McLean, VA while traveling.
	<u>\$22.21</u>	Sub-total: Business Meals	
Telephone - Conference Expense			
10/07/2011	\$1.09	Ivanova, Lina	Charge for TerreStar Corporation related conference call.
	<u>\$1.09</u>	Sub-total: Telephone - Conference Expense	
Miscellaneous			
10/3/2011	\$10.53	Anderson, Greg	Charge for UPS courier - 1 package.
	<u>\$10.53</u>	Sub-total: Miscellaneous	
Transportation			
10/17/2011	\$45.00	Damen, John	Taxi from Reagan National Airport to Deloitte office in McLean, VA.
10/19/2011	\$47.00	Damen, John	Taxi from Deloitte office in McLean, VA to Reagan National Airport.
	<u>\$92.00</u>	Sub-total: Transportation	
Travel - Airfare			
10/13/2011	\$109.18	Damen, John	Roundtrip coach airfare from Ohio to McLean, VA.
10/17/2011	\$5.00	Damen, John	Airline baggage fee.
10/18/2011	\$10.00	Damen, John	Airline baggage fee.
	<u>\$ 124.18</u>	Sub-total: Travel - Airfare	
Travel - Auto - Parking			
10/19/2011	\$10.20	Damen, John	Airport parking in Columbus, Ohio - 3 days
	<u>\$ 10.20</u>	Sub-total: Travel - Auto - Parking	
Travel - Hotel			
10/17/2011	\$65.18	Damen, John	Hotel accommodation at Ritz Carlton in McLean, VA.
10/18/2011	\$65.18	Damen, John	Hotel accommodation at Ritz Carlton in McLean, VA.
	<u>\$130.36</u>	Sub-total: Travel - Hotel	
	<u>\$390.57</u>	Total expenses and amount sought	

EXHIBIT B

**Providing Tax Services to TerreStar Corporation, Debtor
Reflecting Expenses For the Period of November 1, 2011 Through November 30, 2011
Detail of Expenses Incurred**

Date	Amount	Employee Name	Description
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\$0.00 Total expenses and amount sought

EXHIBIT B

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

Date	Amount	Employee Name	Description
Transportation			
12/13/2011	\$ 20.00	Damen, John	Taxi from Reagan National Airport to Deloitte office in McLean, VA.
12/16/2011	\$ 49.22	Damen, John	Taxi from Deloitte office in McLean, VA to Reagan National Airport.
	<u>\$ 69.22</u>	Sub-total: Transportation	

Travel - Airfare

12/02/2011	\$ 118.84	Damen, John	Roundrip coach airfare from Columbus, OH to McLean, VA related to TerreStar
12/14/2011	\$ 11.25	Damen, John	Baggage fee.
12/17/2011	\$ 10.00	Damen, John	Baggage fee.
	<u>\$140.09</u>	Sub-total: Travel - Airfare	

Travel - Hotel Accommodation

12/13/2011	\$108.56	Damen, John	Hotel accomodations at Ritz Carlton in McLean, VA.
12/14/2011	\$108.56	Damen, John	Hotel accomodations at Ritz Carlton in McLean, VA.
12/15/2011	\$108.56	Damen, John	Hotel accomodations at Ritz Carlton in McLean, VA.
	<u>\$ 325.68</u>	Sub-total: Travel - Hotel Accommodation	

\$534.99

Total expenses and amount sought

EXHIBIT B

**Providing Tax Services to TerreStar Corporation, Debtor
Reflecting Expenses For the Period of January 1, 2012 Through January 31, 2012
Detail of Expenses Incurred**

Date	Amount	Employee Name	Description
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Miscellaneous

1/3/2012	\$11.83	Anderson, Greg	UPS courier fees related to TerreStar Corporation.
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\$11.83 Sub-total: Miscellaneous

\$11.83

Total expenses and amount sought

EXHIBIT B

**Providing Tax Services to TerreStar Corporation, Debtor
Reflecting Expenses For the Period of February 1, 2012 Through February 29, 2012
Detail of Expenses Incurred**

Date	Amount	Employee Name	Description
Business Meals			
02/15/2012	\$5.73	Damen, John	Lunch in Columbus, OH while traveling.
02/15/2012	\$7.23	Damen, John	Dinner in McLean, VA while traveling.
02/16/2012	\$7.39	Damen, John	Breakfast in McLean, VA while traveling.
02/16/2012	\$18.72	Damen, John	Dinner in McLean, VA while traveling.
02/16/2012	\$17.79	Damen, John	Lunch in McLean, VA while traveling.
	\$ 56.86	Sub-total: Business Meals	
Transportation			
02/15/2012	\$15.75	Damen, John	Taxi from Reagan National Airport to Deloitte office in McLean, VA.
02/17/2012	\$16.80	Damen, John	Taxi from Deloitte office in McLean, VA to Reagan National Airport.
	\$ 32.55	Sub-total: Transportation	
Travel - Airfare			
02/10/2012	\$442.08	Damen, John	Roundrip coach airfare from Colombus, OH to McLean, VA related to TerreStar Corporation.
02/16/2012	\$8.75	Damen, John	Baggage fee.
02/17/2012	\$8.75	Damen, John	Baggage fee.
	\$459.58	Sub-total: Travel - Airfare	
Travel - Auto - Parking			
02/17/2012	\$17.85	Damen, John	Airport parking in Columus, Ohio - 3 days.
	\$17.85	Sub-total: Travel - Auto - Parking	
Travel - Hotel Accommodation			
02/15/2012	\$125.51	Damen, John	Hotel accomodations at Ritz Carlton in McLean, VA.
02/16/2012	\$125.51	Damen, John	Hotel accomodations at Ritz Carlton in McLean, VA.
	\$ 251.02	Sub-total: Travel - Hotel Accommodation	
	\$817.86	Total expenses and amount sought	