

EXHIBIT "C"

**Project Summary
Third Interim Fee Application**

Project Category	General Description of Services Rendered	Necessity and Benefit to Estate	Status	Hours Expended by Professional	Total Fees by Professional
Asset Analysis and Recovery Hours: 68.1 Fees: \$20,151.00	Applicant performed research and provided analysis relating to setoff, claims filed by certain creditors, the assignment of contracts, and the impact of same on the Debtors' estate.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – 17.6 JAF – 7.6 MLS – 40.2 TRG – 2.4 KGV – .3	JMC – \$7,040.00 JAF – \$2,470.00 MLS – \$10,050.00 TRG – \$216.00 KGV – \$375.00
Asset Disposition Hours: 193.2 Fees: \$101,393.50	Applicant analyzed and researched issues relating to the Debtors' post-sale performance of certain contracts, with particular analysis of the impact of the Debtors' performance under certain tariffs and other regulatory contracts to which the Debtor is a party. Applicant further analyzed the impact of the Debtors' assumption of certain circuit contracts to which the Debtor is a party. Applicant prepared for and attended depositions relating to the Debtors' § 363 sale motion.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – 13.9 JAF – 50.7 MLS – 104.4 RJT – 5.2 DDR – 1.0 TRG – 16.4 KGV – 1.6	JMC – \$55,600.00 JAF - \$16,477.50 MLS – \$26,100.00 RJT - \$1,300.00 DDR – \$240.00 TRG - \$1,476.00 KGV - \$200.00

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<p>Assumption/Rejection of Leases and Executory Contracts</p> <p>Hours: 153.6</p> <p>Fees: \$42,772.00</p>	<p>Applicant provided analysis of certain contacts between the Debtors and certain carriers, including analysis of the Debtors' motion to compel assumption/rejection of certain circuit agreements. Applicant prepared the motion for the rejection of certain contracts as well as the attendant activity necessary to set the matters for hearing. Applicant prepared and negotiated a stipulation and order for assumption and assignment of executory contracts and related cure. Applicant also prepared a motion to reject a master service agreement between VarTec Telecom, Inc. and Unipoint Holdings, Inc.</p>	<p>Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.</p>	<p>Open</p>	<p>JMC – 30.9 JAF – 23.8 MLS – 86.1 TRG – 12.8</p>	<p>JMC – \$12,360.00 JAF - \$7,735.00 MLS – \$21,525.00 TRG – \$1,152.00</p>
<p>Business Operations</p> <p>Hours: 57.8</p> <p>Fees: \$14,371.00</p>	<p>Applicant analyzed issues regarding rate-increase notification and the impact of same on stipulation between the Debtors and SBC. Applicant further analyzed the impact of rate increases in light of certain regulatory procedures the Debtors' are obligated to follow. Applicant analyzed issues relating to Wisconsin rate litigation with SBC.</p>	<p>Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.</p>	<p>Open</p>	<p>JMC – 5.9 MLS – 47.9 TRG – 4.0</p>	<p>JMC - \$2,360.00 MLS - \$11,975.00 TRG - \$36.00</p>

Project Category	General Description of Services Rendered	Necessity and Benefit to Estate	Status	Hours Expended by Professional	Total Fees by Professional
Case Administration Hours: 92.6 Fees: \$28,572.00	Applicant provided research and analysis regarding pleadings filed in the Debtors' case, with analysis specific to the impact any pleadings filed may have on the Debtors' contractual obligations with SBC; Applicant analyzed the contracts entered into between the Debtors and SBC; Time billed in this category also includes monitoring general activity in the Debtors' case as well as other time billed, but not specific to any other time category.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – 47.6 MLS – 29.4 RJT – 4.5 SCS – 3.7 TRG – 6.1 KGV – 1.3	JMC - \$18,960.00 MLS - \$7,350.00 RJT - \$1,125.00 SCS - \$425.50 TRG - \$549.00 KGV - \$162.50
Claims Administration/Objection Hours: 13.6 Fees: \$3,009.50	Applicant analyzed the Debtors' first omnibus objection to claims and the issues relative to the stipulation between the Debtors and SBC.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – 1.9 JAF – 2.3 MLS – 4.1 TRG – 5.3	JMC - \$760.00 JAF - \$747.50 MLS - \$1,025.00 TRG - \$477.00
Fee/Employment Applications Hours: 32.5 Fees: \$5,578.50	Applicant handled matters associated with the modification of Applicant's employment as special counsel. Likewise, Applicant prepared and distributed its monthly fee statement to all counsel in this matter, in accordance with this Court's compensation order as well as the Second Interim Fee Application, which was approved by this Court.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – .3 MLS – 13.3 SCS – 17.3 TRG – 1.6	JMC – \$120.00 MLS - \$3,325.00 SCS - \$1,989.50 TRG – \$144.00

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Financing Hours: .3 Fees: \$120.00	Applicant reviewed the proposed debtor in possession financing agreement and conferred with lead counsel for the Debtors regarding same.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – .3	JMC – \$120.00
Other contested matters Total Hours: 37.7 Total Fees: \$7,381.00	Applicant researched and provided detailed analysis of setoff issues and cure amounts as part of the sale of the Debtors' assets and the impact of same on the Debtors' estate.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – 2.2 JAF – 4.1 MLS – 14.0 TRG – 17.4	JMC - \$880.00 JAF - \$1,435.00 MLS - \$3,500.00 TRG – \$1,566.00
Relief from Stay Total Hours: 1.0 Total Fees: \$400.00	Applicant analyzed the impact of the increase of Unipoint pricing under the contract between Unipoint and the Debtors and the impact of same on the Debtors' estate.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – 1.0	JMC - \$400.00