

Tamarack of interim compensation for services rendered and reimbursement of expenses incurred during the period commencing March 28, 2013 through April 30, 2013.

Tamarack seeks payment of interim compensation in the total amount of \$52,234.54. This total is comprised as follows: \$44,390.00 (80% of the fees for services rendered) *plus* \$7,844.54 (100% of the interim expenses incurred). Summaries of the fees and expenses are attached hereto as Exhibits "A," "B," and "C."

Pursuant to the Order, any party objecting to the payment of interim compensation and reimbursement of expenses as requested must file a written objection with the Court and serve a copy delivered by U.S. mail and e-mail to the following within ten (10) days after the date of mailing this notice:

- (a) UPH Holdings, Inc./Pac-West Telecomm, Inc./Tex-Link Communications, Inc./UniPoint Holdings, Inc./UniPoint Enhanced Services, Inc.; UniPoint Services, Inc./ nWire, LLC/ Peering Partners Communications, Inc., 6500 River Place Blvd., Bldg. 2, Suite 200, Austin, Texas, 78730 (Attn: J. Michael Holloway, President);
- (b) Counsel to the Debtors, JACKSON WALKER L.L.P., 100 Congress Avenue, Suite 100, Austin, Texas 78701 (Attn: Patricia Tomasco, ptomasco@jw.com, and Jennifer F. Wertz, jwertz@jw.com);
- (c) Office of the United States Trustee, 903 San Jacinto Blvd., Suite 230, Austin, Texas 78701 (Attn: Valerie Wenger);
- (d) Counsel for the Official Committee of Unsecured Creditors, KELLEY DRYE & WARREN LLP, 101 Park Avenue New York, NY 10178 (Attn: Benjamin Blaustein, BBlaustein@KelleyDrye.com, and Craig A. Wolfe, cwolfe@kelleydrye.com);
- (e) Any other creditor or party in interest who requests notice; and
- (f) Counsel for Hercules Technology II, LP., Cole, Schotz, Meisel, Forman & Leonard, P.A., 25 Main Street, Hackensack, New Jersey 07601 (Attn: Stuart Komrower).

If an objection is timely filed and served, the Debtors will pay Tamarack only those amounts not in dispute until the Court hears and resolves such disputes. Any disputed amount must have a description of the objection to each line item in dispute; it shall not be sufficient to simply object to all fees and expenses.

Respectfully submitted,

JACKSON WALKER L.L.P.
100 Congress Ave., Suite 1100
Austin, Texas 78701
(512) 236-2000
(512) 236-2002 - FAX

By: /s/Patricia B. Tomasco

Patricia B. Tomasco
State Bar No. 01797600
(512) 236-2076 – Direct Phone
(512) 691-4438 – Direct Fax
Email address: ptomasco@jw.com

Jennifer F. Wertz
State Bar No. 24072822
(512) 236-2247 – Direct Phone
(512) 391-2147 – Direct Fax
Email address: jwertz@jw.com

COUNSEL FOR DEBTORS

CERTIFICATE OF SERVICE

This will certify that on the 22nd day of May, 2013, a true and correct copy of the foregoing pleading was served, via the Court's CM/ECF notification system and/or regular first class mail, on the persons and entities listed on the attached Master Service List.

/s/ Patricia B. Tomasco

Patricia B. Tomasco

SERVICE LIST

Steve Hubbard / RBC
202 US Route One, Suite 206
Falmouth, ME 04105

One Communications/Earthlink
5 Wall Street
Burlington, MA 01803

America OnLine
22000 AOL Way
Dulles, VA 20166

Telesense
Cabs Department
P.O. Box 364300
Las Vegas, NV 89133-6430

Cox Communications
1044 Lake Hearn Drive NE
Atlanta, GA 20166

CenturyLink
P.O. Box 2961
Phoenix, AZ 85062-2961

Frontier
P.O. Box 92713
Rochester, NY 14692-0000

Cogent Communications
P.O. Box 791087
Baltimore, MD 21279-1087

Genband, Inc.
ATTN: Eric Hinton
2801 Network Blvd
Suite 300
Frisco, TX 75034

Samsara
1250 S Capital of Texas Highway
Bldg 2-235
West Lake Hills, TX 78746

La Arcata Development Limited
ATTN: ACCOUNTS RECEIVABLE
c/o NAI Reco Partners
1826 N. Loop 1604 W, #250
San Antonio, TX 78248

Grande Communications Network
Dept 1204
P.O. Box 121204
Dallas, TX 75312-1204

Telus Corporation
215 Slater Street
Ottawa, Ontario, K1P 5N5
CANADA

Alpheus Communication
Attn: SVP – Contract
Administration
1301 Fannin, 20th Floor
Houston, TX 77002

Hines REIT One Wilshire, LP
Attn: Kevin McNerny
624 S. Grand Avenue
Suite 2435
Los Angeles, CA 90017

Bandwidth.Com, Inc.
75 Remittance Drive, Suite 6647
Chicago, IL 60675

Pac Bell
P.O. Box 166490
Atlanta, GA 30321-0649

Arent Fox LLP
1050 Connecticut Ave. N.W.
Washington, DC 20036-5339

FPL FiberNet LLC
TJ412-01-0-R
ATTN: FISCAL SERVICES
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Pilot Communications
P.O. Box 77766
Stockton, CA 95267-1066

Arthur A. Stewart
William A. Frazell
Assistant Attorneys General
Bankruptcy & Collections Division
P.O. Box 12548
Austin, Texas 78711-2548

Stuart Komrower
Ilana Volkov
COLE, SCHOTZ, MEISEL, FORMAN &
LEONARD, P.A.
25 Main Street
Hackensack, New Jersey 07601

Valerie Wenger
US Trustee
903 San Jacinto Blvd., room 230
Austin, Texas 78701

Internal Revenue Service
SPECIAL PROCEDURES STAFF -
INSOLVENCY
P. O. Box 7346
Philadelphia, PA 19101-7346

United States Attorney
816 Congress Avenue, Suite 1000
Austin, TX 78701

Texas Workforce Commission
TEC Building – Bankruptcy
101 East 15th Street
Austin, TX 78778

James Ruiz
Andrew J. Schumaker
Winstead P.C.
401 Congress Avenue, Suite 2100
Austin, Texas 78701

UPH Holdings, Inc./Pac-West Telecomm, Inc./Tex-
Link Communications, Inc./UniPoint Holdings, Inc.
UniPoint Enhanced Services, Inc./UniPoint Services,
Inc./nWire, LLC
Peering Partners Communications, Inc.
6500 River Place Blvd., Bldg. 2, Suite 200
Austin, Texas 78730

A. Kenneth Hennesay
Allen Matkins
1900 Main Street, 5th Floor
Irvine, CA 92614-7321

Mitchell W. Katz
1801 California Street, 9th Floor
Denver, CO 80202

Timothy Bortz
Commonwealth of Pennsylvania
Dept. of Labor and Industry
Reading Bankruptcy & Compliance Unit
625 Cherry Street, Room 203
Reading, PA 19602-1152

John Dillman
Attorney in Charge for Taxing Authority
Linebarger Goggan Blair & Sampson, LLP
PO Box 3064
Houston, Texas 77253-3064

Joseph R. Dunn
Mintz Levin Cohn Ferris Glovsky and
Popeo, PC
3580 Carmel Mountain Rd., Suite 300
San Diego, CA 92130

United States Attorney General
Department of Justice
950 Pennsylvania Avenue NW
Washington, DC 20530

Elizabeth Weller
LINEBARGER GOGGAN BLAIR &
SAMPSON, LLP
2323 Bryan Street, Suite 1600
Dallas, TX 75201

Hercules Technology II, LP
31 St. James Avenue, Suite 790
Boston, MA 02116

Kelly M. Crawford, Esq.
Peter C. Lewis, Esq.
Scheef & Stone, L.L.P.
500 N. Akard, 27th floor
Dallas, Texas 75201

Melissa A. Haselden
HOOVER SLOVACEK LLP
5847 San Felipe, Suite 2200
Houston, Texas 77057

David F. Brown
Ewell, Bickham, & Brown LLP
111 Congress Avenue, Suite 400
Austin, Texas 78701

Philip G. Eisenberg
W. Steven Bryant
Locke Lord LLP
600 Travis Street, Suite 2800
Houston, Texas 77702

IBM Corporation
Bankruptcy Coordinator
Roger Laviolette
275 Viger East, Suite 400
Montreal, QC H2X 3R7
Canada

Kate P. Foley
Christine E. Devine
Mirick O'Connell, DeMallie & Lougee
1800 West Park Drive, Suite 400
Westborough, MA 01581

Texas Comptroller of Public Accounts
Revenue Accounting Division –
Bankruptcy Section
P.O. Box 13528
Austin, TX 78711

James V. Hoeffner
GRAVES, DOUGHERTY, HEARON
MOODY, P.C.
401 Congress Avenue, Suite 2200
Austin, Texas 78701

Hercules Technology Growth
Capital, Inc.,
31 St. James Avenue, Suite 790
Boston, MA 02116

Jason S. Brookner
LOOPER REED & MCGRAW P.C.
1601 Elm Street, Suite 4600
Dallas, TX 75201

Kurt F. Gwynne
Reed Smith
1201 N Market Street, Suite 1500
Wilmington, DE 19801

Linda Boyle, Esq.
tw telecom inc.
10475 Park Meadows Drive, # 400
Littleton, CO 80124

Craig A. Wolfe, Esq.
Kelley Drye & Warren LLP
101 Park Avenue
New York, New York 10178

Richard E. Mikels
Mintz Levin Cohn Ferris Glovsky
and Popeo, PC
One Financial Center
Boston, MA 02111

Kay D. Brock
Travis County Attorney's Office
PO Box 1748
Austin, Texas 78767-1748

Dun & Bradstreet
c/o Ronald Rowland
307 International Circle, Ste 270
Hunt Valley, MD 21030

Courtney Harris
Aldine ISD
14910 Aldine-Westfield Rd.
Houston, Texas 77032

David Aelvoet
Linebarger Goggan Blair &
Sampson
711 Navarro Street, Suite 300
San Antonio, Texas 78205
Charles E. Richardson, III, Esq.
Vice President and General Counsel
Momentum Telecom
2700 Corporate Drive, Suite 200
Birmingham, AL 35242

Laura Garfinkel
CABS Billing Division
GSAssociates
5400 Laurel Springs Parkway, Suite 404
Suwanee, GA 30024

Leslie E. Trout
Director of Finance and Administration
ATER WYNNE LLP
1331 NW Lovejoy Street, Suite 900
Portland, OR 97209

BOXER F2, LP
c/o Tracy Fink
720 N Post Oak Blvd., Suite 500
Houston, Texas 77024

Tamarack Associates, Inc.

Professional Fee Detail

March 28, 2013 to April 30, 2013

EXHIBIT "A"

Date	Rate	Hours	Total	Activity	
				review and respond to emails from employees - answer accounting questions (1.7)	
4/2/13	250	3.6	900.00	update DIP Budget to fix salary error - include unpaid contractors - communicate to Hercules and others (1.9)	Accounting Analysis
4/4/13	250	0.8	200.00	supervise accounting staff, review and approve checks to be cut (0.8)	Accounting Analysis
4/8/13	250	8.2	2,050.00	Meet at JW with attorney to discuss schedules (0.9) work on pulling together information for schedules (5.7) accounting tasks, pull together information for budget to actual (1.4) send out weekly report (0.2)	Accounting Analysis
4/8/13	250	3.0	750.00	Deal with PacWest Trust Fund receipts	Accounting Analysis
4/9/13	250	6.5	1,625.00	work on compiling interim financial report (2.7) meet with attorneys, and work on schedules (3.8)	Accounting Analysis
4/11/13	250	0.5	125.00	Edit and email US Trustee Report (0.4) discuss changes to cash collateral order with Scott (0.1)	Accounting Analysis
4/17/13	250	5.4	1,350.00	finance team meeting (1.1) deal with accounting issues, attempt to get a good list of PacWest payables, multiple meetings, TC, and emails with members of finance team explaining rules and priorities (4.3)	Accounting Analysis
4/17/13	250	1.3	325.00	Follow up discussion with finance team - treatment of invoices (0.4) discuss company and turnaround with middle managers (0.7)	Accounting Analysis
4/18/13	250	8.4	2,100.00	Payables - Calculate post petition amounts due from invoices, review and request additional detail on open vendor contracts (3.2) Meet with DF - data needed for Q and customers for Telastic (1.7) employee session - process review for collecting billing information - adding new customers (1.6) review and respond to emails from employees (0.5) discuss adequate assurance payments with Mike, review and approve payments (0.4)	Accounting Analysis
4/22/13	250	0.3	75.00	Send weekly budget to actual report to stakeholders	Accounting Analysis
4/25/13	250	8.5	2,125.00	Review and respond to emails - answer employees questions (1.7) meeting with Q-Qdvisors - follow up discussions (4.7) finance issues, discuss opening balance sheet - asset valuation, locate and begin analysis of sales tax files, push agreed upon procedure to test (2.1)	Accounting Analysis
4/27/13	250	0.8	200.00	Review and respond to emails dealing with payment issues, TC to Mike Holloway, TC to Mike Quinn	Accounting Analysis
4/29/13	250	1.2	300.00	Review and respond to emails dealing with employee and financial issues (0.8)	Accounting Analysis
				review ICC carry forward, pose questions for meeting at PacWest (0.4)	Accounting Analysis
		48.50	12,125.00	Total Accounting Analysis	

Tamarack Associates, Inc.
Professional Fee Detail
March 28, 2013 to April 30, 2013

Date	Rate	Hours	Total	Activity	
4/3/12	250	10.0	2,500.00	review and respond to emails (2.1), TC with potential investment banker (1.0) review US Trustee report requirement and assemble initial report for UPH Holdings (3.1) deal with accounting issues - encourage staff to enter payables (2.2) meet with staff and discuss saving options, open up lines of communication (1.6) strategy meeting with MH (1.2) TC with Hercules - strategy and plans (0.9) meeting with Turnaround Team develop initial strategy (3.1) follow up on meeting,	Business Analysis
4/1/13	250	7.0	1,750.00	prepare tasks lists, circulate additional documents to team (1.8) Write employee and customer communications (1.2) Interview controller candidate - meet with Robert Half (0.8) meeting with accounting team in Austin and Stockton - processes, staffing and accounting needs - invoice separation (2.2), meeting with Blaine Gilles to discuss Stockton situation (0.8) work on communication to US Bank - re- frozen accounts (0.7) interview iBanker - follow up conversation with Mike (1.8) TC with Patty - US Bank situation (0.5) interview second iBanker (1.3)	Business Analysis
4/2/13	250	8.7	2,175.00	Meeting with accounting staff (1.3) solicit comment and markup Q-advisors engagement letter, send to Quinn (1.1) meet with employees and advise on turnaround (2.3) lunch meeting with David F (0.6)	Business Analysis
4/4/13	250	5.3	1,325.00	Multiple TC with employees, review and respond to employee email questions (2.1) TC with insurance broker - get US Trustee's endorsement (0.2) edit and circulate Q-Advisors engagement letter (0.6)	Business Analysis
4/5/13	250	2.9	725.00	TC with Scott Bluestein - Re: Q-Advisors engagement, review final edit (0.3) respond to employee questions (0.3) respond to questions from attorney regarding Interim Reports (0.2)	Business Analysis
4/5/13	250	0.8	200.00	attend Turnaround Team meeting - follow up tasks (3.6)	Business Analysis
4/9/13	250	3.6	900.00	Deal with emails relating to real estate issue (0.3) TC with Q-Advisors - re: Due diligence (1.2) update and circulate final cash flow (0.7) assist team with accounting issues (0.6), email and TC exchange with key vendors (0.5)	Business Analysis

Tamarack Associates, Inc.
Professional Fee Detail
March 28, 2013 to April 30, 2013

Date	Rate	Hours	Total	Activity	
4/10/13	250	9.4	2,350.00	Locate and upload files into Q-Advisors web portal (3.2) assist in the preparation and forward filed to Patty for lease rejection (1.1) download and email tax filings for US Trustee report (0.4) , TC with River Rock Tax liability tracking (0.6) review and approve checks to cut today (1.2) meeting with employees in person, phone and email to discuss turnaround options (2.1) prepare for US Trustee meeting tomorrow (0.8)	Business Analysis
4/11/13	250	4.3	1,075.00	prepeare for and attend fiance team meeting- make sure that collections continue (1.2) discuss turnaround situation with Mike - recommend task assignments (0.5) review and approve payroll (0.5) contact Austin landlord to begin negotiations (0.4) meet with employee, supervise cost reductions efforts (1.7)	Business Analysis
4/12/13	250	0.8	200.00	Respond to employees and vendors email questions, forward email dealing wi h D&O insurance with comments	Business Analysis
4/12/13	250	2.1	525.00	Answer employees email questions (1.0), multiple TC and emails dealing with Cash Collateral Order, analyze historical cash collections and detrmine that they do not support the historical 10% variance, TC to Mike to arrange compromise (1.1) Review and respond to employee email questions (0.5), gather information requested for schedules and emai (0.3), detailed explanation of DIP budet to Patty and Mike (0.3)	Business Analysis
4/13/13	250	1.1	275.00		Business Analysis
4/14/13	250	0.5	125.00	Review and respond to emails, download files for reading on trip to Austin monitor docket for authorization to pay contractors deal with accounting issues, TC with employees to pull together information for turnaround (1.2) Write and circulate Budget to Actual report (0.8) deal with information request from attorneys (0.2)	Business Analysis
4/15/13	250	2.2	550.00	Research commercial real estate brokers in LA and reach out to same (0.8) work on executory contracts for Schedule G (1.3) compile and upload additional due diligence information (0.9) meet with River Place landlord and initial lease negotiations (0.7) prepare for and attend turnaround team meeting - follow up (4.9) sign US Trustee interim reports (0.4) communicate with employees turnaround goals and tasks, respond to employee questions, review and respond to emails from the turnaround team (3.4)	Business Analysis

Tamarack Associates, Inc.

Professional Fee Detail

March 28, 2013 to April 30, 2013

Date	Rate	Hours	Total	Activity	
				Write draft landlord letter (1.2) upload files to Q (1.0) meet with employees to discuss pricing and opportunities (1.8) write and circulate employee/customer communication draft (0.2) TC with Matthew Krokosz - Telastic (1.4), TC with	
4/17/13	250	6.3	1,575.00	Committee counsel (0.7)	Business Analysis
4/18/13	250	1.0	250.00	TC with management	Business Analysis
4/21/13	250	0.7	175.00	Review and respond to email dealing with payment issues	Business Analysis
				Review and respond to emails dealing with vendor, bankruptcy and employee issues (2.3) TC with key vendor - follow up TC with Quinn (0.3) prepare for and attend Turnaround Team meeting (2.3)	Business Analysis
4/22/13	250	4.9	1,225.00	meeting with team to discuss collection of ICC (1.7) work with finance team on payments - prepare cumulative vendor payment spreadsheet (1.2) respond to employee questions, provide guidance and advice, review and respond to	
4/23/13	250	5.5	1,375.00	employee emails (2.6)	Business Analysis
				Analyze ICC AR from Telesphere, multiple TC and emails with Telesphere and PW dealing with data, share analysis with team and elicit comments, deal with potential of major cash source (6.3) gather information requested by Patty re:	
4/24/13	250	8.7	2,175.00	Qwest (0.9), inspect invoices and approve payments for week (1.5)	Business Analysis
				Discuss strategy with Blaine (1.1) Meet with employees in groups and one-on-one (5.0) tour facility and assess extra capacity (1.1) respond to employee email	
29-Apr	250	8.0	2,000.00	questions (0.8)	Business Analysis
				Prepare for and take part in TC with investment banker (0.8) circulate budget to actual report (0.8) prepare for and take part in Turnaround Management Team meeting (2.8) purchase DVD writer and copy all ICC agreements to disk (1.7) TC with River Rock - follow up emails to Mike regarding outcome (0.9) meet with PacWest employees (1.7) review and respond to employee email questions -	
4/30/13	250	10.3	2,575.00	analyze ICC data (1.6)	Business Analysis
		119.7	29,925.00	Total Business Analysis	
				Preparation at JW for first day motion (1.0) attend court for first day motion and follow up (2.1) download documents from Pacer and circulate to team (0.8)	
4/1/13	250	4.4	1,100.00	review US Trustee Reporting Requirements (0.5)	Bankruptcy Hearings
4/1/13	250	0.9	225.00	Develop Template for US Trustee Reporting	Bankruptcy Hearings
4/11/13	250	3.2	800.00	Prepare for and attend meeting with US Trustee (3.2)	Bankruptcy Hearings
4/15/13	250	0.5	125.00	Review motions for hearing	Bankruptcy Hearings

Tamarack Associates, Inc.
 Professional Fee Detail
 March 28, 2013 to April 30, 2013

Date	Rate	Hours	Total	Activity	
				Prepare for and attend court hearing dealing with employees, cash collateral etc, (3.8)	Bankruptcy Hearings
4/15/13	250	3.8	950.00		
4/23/13	250	4.5	1,125.00	Prepare for and attend 341 hearing (4.5)	Bankruptcy Hearings
		17.3	4,325.00	Total Attend Hearings	
4/4/13	125	7.1	887.50	Travel from company to Blue Bell	General Bankruptcy
4/8/13	125	7.3	912.50	Travel from Blue Bell to Austin	General Bankruptcy
4/11/13	125	7.3	912.50	Travel from Austin to Blue Bell	General Bankruptcy
4/15/13	125	8.0	1,000.00	Travel from Blue Bell to Austin	General Bankruptcy
				Travel from Austin to Blue Bell - serious flight delay - travel time capped at 10 hours	General Bankruptcy
4/18/13	125	10.0	1,250.00		General Bankruptcy
4/23/13	125	8.0	1,000.00	Travel from Blue Bell to Austin	General Bankruptcy
4/25/13	125	10.0	1,250.00	Travel from Austin to Blue Bell - time capped at 10 hours	General Bankruptcy
4/29/13	125	7.8	975.00	Travel from Blue Bell to Stockton	General Bankruptcy
		65.5	8,187.50	Total Travel	
				Meet with employees and discuss tax filing, determine that the information for filing sales tax returns exists, recommend that UPH retain Horizons Consulting to process late sales tax returns, forward signed engagement agreement to Horizon and arrange kick off meeting in Austin (3.7)	Tax Issues
4/24/13	250	3.7	925.00		
		3.7	925.00	Total Tax Issues	
			55,487.50	Total Professional Fees	

Tamarack Associates, Inc.

Expense Detail

EXHIBIT "B"

March 28, 2013 to April 30, 2013

Date	Amount \$	Detail	Type
4/3/13	396.80	United Airlines - week of 4/15/13	Fares
4/3/13	384.80	United Airlines - week of 4/22/13	Fares
4/10/13	590.80	United to and from SFO - visit to Stockton week of 4/29	Fares
4/14/13	238.00	United change fee to arrive in Austin on time for hearing tomrrow	Fares
4/15/13	400.80	Round trip to Austin week of May 6th	Fares
4/23/13	723.80	United to AUS - week of May 20th	Fares
4/24/13	612.70	United to AUS - week of May 17th	Fares
	<u>3,347.70</u>	Total Fares	
4/4/13	31.22	Gas for rental car	Ground Transportation
4/4/13	508.39	Post petition charges - Hertz	Ground Transportation
4/4/13	38.18	Auto mileage to and from PHL (68.8 miles)	Ground Transportation
4/8/13	18.82	Tolls on PA and NJ Turnpikes to and from EWR	Ground Transportation
4/11/13	17.62	Gas for rental car	Ground Transportation
4/12/13	95.18	Auto mileage to and from Newark Airport	Ground Transportation
4/18/13	16.13	Gas for rental car	Ground Transportation
4/18/13	386.77	Hertz auto rental for week	Ground Transportation
4/18/13	93.24	Auto mileage to and from Newark Airport	Ground Transportation
4/18/13	18.82	Tolls on PA and NJ Turnpikes to and from EWR	Ground Transportation
4/25/13	93.24	Auto mileage to and from Newark Airport	Ground Transportation
4/25/13	18.82	Tolls on PA and NJ Turnpikes to and from EWR	Ground Transportation
4/25/13	290.40	Hertz auto rental for week	Ground Transportation
	<u>1,626.84</u>	Total Ground Transportation	
3/28/13	196.62	Marriott Hotel Charges	Lodging
4/4/13	599.31	Marriott Hotel Charges for week	Lodging
4/11/13	439.74	Marriott Hotel Charges for week	Lodging
4/18/13	517.35	Marriott Hotel Charges for week	Lodging
4/25/13	439.74	Marriott Hotel Charges for week	Lodging
	<u>2,192.76</u>	Total Lodging	

Tamarack Associates, Inc.
Expense Detail
March 28, 2013 to April 30, 2013

Date	Amount \$	Detail	Type
3/31/13	21.26	Food supplies	Meals
4/2/13	11.27	Lunch with Blaine Gilles	Meals
4/2/13	2.35	Food supplies HEB	Meals
4/4/13	6.00	Lunch with David Flandry	Meals
4/4/13	8.95	Dinner on United Airways	Meals
4/8/13	34.88	Food supplies HEB	Meals
4/9/13	7.77	Food supplies	Meals
4/11/13	8.53	Meals return from EWR	Meals
4/15/13	30.17	Food supplies	Meals
4/17/13	40.03	Food supplies (\$4.07) - working dinner with Alan \$35.96	Meals
4/18/13	6.17	Breakfast	Meals
4/18/13	18.95	Dinner	Meals
4/23/13	28.10	Food supplies	Meals
4/24/13	9.75	Lunch	Meals
4/25/13	15.09	Gas for rental car	Meals
4/29/13	81.63	Working lunch with key PacWest employees	Meals
4/29/13	8.50	Dinner	Meals
4/30/13	30.41	Dinner - JLP and Blaine Gilles in Stockton	Meals
	369.81	Total Meals	
4/4/13	27.00	Pacer charges	Office Exp
4/29/13	48.68	Purchase DVDs and DVD burner from Best Buy to compile ICC agreements	Office Exp
4/30/13	34.64	Incemental cost of correct DVD burner from Best Buy	Office Exp
	110.32	Total Office Expense	
4/4/13	78.56	Parking at PHL - Post petition	Parking
4/7/13	12.00	Prepaid fee - Parking at EWR	Parking
4/11/13	30.15	Parking at EWR	Parking
4/18/13	38.20	Parking at EWR	Parking
4/25/13	38.20	Parking at EWR	Parking
	197.11	Total Parking	

Tamarack Associates, Inc.
Expense Detail
March 28, 2013 to April 30, 2013

Date	Amount \$	Detail	Type
	7,844.54		

Tamarack Associates, Inc.
Fees and Expenses Summary
March 28, 2013 to April 30, 2013

EXHIBIT "C"

Activity Type	Professional Fees	Expenses
General Bankruptcy/ Travel	8,187.50	7,844.54
Business Analysis	29,925.00	
Accounting Analysis	12,125.00	
Bankruptcy Hearings	4,325.00	
Tax Issues	925.00	
Total	55,487.50	7,844.54
80% Fees	44,390.00	
Expenses	7,844.54	
Total Due this Invoice	52,234.54	
Fares	3,347.70	
Ground Transportation	1,626.84	
Lodging	2,192.76	
Meals	369.81	
Office Expenses	110.32	
Parking	197.11	
Total Expenses	7,844.54	