

DRAFT LIST OF ACCEPTED EXPENSE CLAIMS

Part 1: Claims or obligations arising out of the provision of employment, property, goods or services (the scope of which is set out in Column 3), which have been or will be rendered in the ordinary course of business by the Payee (in Column 2) to the relevant Nortel entity (in Column 1), to the extent they have been or will be accepted as Expense Claims by the Joint Administrators.

Part 2: Obligations owed under the agreements, arrangements or assurances (in Column 3) by the relevant Nortel entity (in Column 1) to the relevant Payee (in Column 2), to the extent that they have been or will be accepted as Expense Claims by the Joint Administrators.

Updates to this list: This list, which will be uploaded to the Joint Administrators' website, will be updated from time to time to reflect: (a) any Expense Claims that the Joint Administrators agree or propose to agree with additional payees; and (b) any further obligations owed to existing payees which the Joint Administrators accept as Expense Claims.

	Nortel entity	Payee	Scope
PART 1			
Nortel Germany			
1.	Nortel GmbH	BDSG germany GmbH	Storage Costs
2.	Nortel GmbH	EDV-Sachverst.Büro Peter Moos	IT Costs
3.	Nortel GmbH	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration
4.	Nortel GmbH	Gleiss Lutz	Legal Fees
5.	Nortel GmbH	Noerr LLP	Legal Fees
6.	Nortel GmbH	Stefan Hofmann Steuerberatung	Accounting Fees
7.	Nortel GmbH	Tanja Spieler Personalman	HR Costs
8.	Nortel GmbH	Herbert Smith Freehills	Legal Fees
9.	Nortel GmbH	Baker & McKenzie	Legal Fees

	Nortel entity	Payee	Scope
10.	Nortel GmbH	VRG HR GmbH	HR Costs
11.	Nortel GmbH	Nortel Networks International Finance & Holding B.V.	Professional Charges – FSD costs and CVA costs
12.	Nortel GmbH	Nortel Networks UK Limited	Management fees and Allocation-related legal Fees
13.	Nortel GmbH	Bank of Scotland plc Barclays Bank plc Deutsche Bank HSBC The Royal Bank of Scotland plc	Bank charges
14.	Nortel GmbH	Creditors Committee	Committee Fees
15.	Nortel GmbH	Notary	Notary Fees
16.	Nortel GmbH	Nortel Networks (Ireland) Limited	Management recharge
Nortel Austria			
1.	Nortel Networks (Austria) GmbH	BDO Austria GmbH	Accounting Fees
2.	Nortel Networks (Austria) GmbH	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration
3.	Nortel Networks (Austria) GmbH	Herbert Smith Freehills	Legal Fees
4.	Nortel Networks (Austria) GmbH	Nortel Networks International Finance & Holding B.V.	Professional Charges – FSD costs and CVA costs

	Nortel entity	Payee	Scope
5.	Nortel Networks (Austria) GmbH	Nortel Networks UK Limited	Management fees and Allocation-related legal Fees
6.	Nortel Networks (Austria) GmbH	The Royal Bank of Scotland plc Unicredit Bank Austria	Bank charges
7.	Nortel Networks (Austria) GmbH	Creditors Committee	Committee Fees
8.	Nortel Networks (Austria) GmbH	Notary	Notary Fees
9.	Nortel Networks (Austria) GmbH	Nortel Networks (Ireland) Limited	Management recharge
Nortel Ireland			
1.	Nortel Networks (Ireland) Limited	Staples Advantage Limited	Office Costs
2.	Nortel Networks (Ireland) Limited	Deloitte & Touche	Tax & Pension Audit Fees
3.	Nortel Networks (Ireland) Limited	Denis Mahony Contract Rentals Ltd	Car Lease
4.	Nortel Networks (Ireland) Limited	DHKN	Company Secretarial Fees
5.	Nortel Networks (Ireland) Limited	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration
6.	Nortel Networks (Ireland) Limited	Ernst & Young	Consultancy
7.	Nortel Networks (Ireland) Limited	Electric Ireland	Office Costs

	Nortel entity	Payee	Scope
8.	Nortel Networks (Ireland) Limited	Galway City Council	Office Costs
9.	Nortel Networks (Ireland) Limited	Galway Technology Centre	Office Rent
10.	Nortel Networks (Ireland) Limited	Herbert Smith Freehills	Legal Fees
11.	Nortel Networks (Ireland) Limited	Irish Life Assurance	Pensions and Life Assurance
12.	Nortel Networks (Ireland) Limited	Irish Pension Trust	Pension
13.	Nortel Networks (Ireland) Limited	Marsh Ireland Limited	Insurance
14.	Nortel Networks (Ireland) Limited	Mercer Ireland Ltd	Pension
15.	Nortel Networks (Ireland) Limited	Oasis Group	Storage Costs
16.	Nortel Networks (Ireland) Limited	SD Worx Ireland Limited	Payroll
17.	Nortel Networks (Ireland) Limited	TNT Express Ireland Ltd	Courier
18.	Nortel Networks (Ireland) Limited	William Fry Solicitors	Legal Fees
19.	Nortel Networks (Ireland) Limited	Nortel Networks International Finance & Holding B.V.	Professional Charges – FSD costs and CVA costs
20.	Nortel Networks (Ireland) Limited	Nortel Networks UK Limited	Management fees and Allocation- related legal Fees

	Nortel entity	Payee	Scope
21.	Nortel Networks (Ireland) Limited	Current Employees	Staff Costs
22.	Nortel Networks (Ireland) Limited	Revenue Commissioners	Staff Costs
23.	Nortel Networks (Ireland) Limited	KBI	Staff Costs
24.	Nortel Networks (Ireland) Limited	Allied Irish Bank Bank of Scotland plc Barclays Bank plc Citibank Europe plc – Ireland Citibank NA London Handelsbanken HSBC The Royal Bank of Scotland plc	Bank charges
25.	Nortel Networks (Ireland) Limited	Creditors Committee	Committee Fees
26.	Nortel Networks (Ireland) Limited	Notary	Notary Fees
27.	Nortel Networks (Ireland) Limited	M.J. Flood Office Supplies	Photocopier supplier
28.	Nortel Networks (Ireland) Limited	Topaz fuel card services	Company car fuel card
Nortel Sweden			

	Nortel entity	Payee	Scope
1.	Nortel Networks AB	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration
2.	Nortel Networks AB	BDO Malardalen AB	Accounting Fees
3.	Nortel Networks AB	Herbert Smith Freehills	Legal Fees
4.	Nortel Networks AB	June Express AB	Storage Costs
5.	Nortel Networks AB	BDO Statsautoriseret ab	Accounting Fees
6.	Nortel Networks AB	Nortel Networks International Finance & Holding B.V.	Professional Charges – FSD costs and CVA costs
7.	Nortel Networks AB	Nortel Networks UK Limited	Management fees and Allocation-related legal Fees
8.	Nortel Networks AB	Svenska Handelsbanken The Royal Bank of Scotland plc Citibank Europe plc	Bank charges
9.	Nortel Networks AB	Creditors Committee	Committee Fees
10.	Nortel Networks AB	Notary	Notary Fees
11.	Nortel Networks AB	Nortel Networks (Ireland) Limited	Management recharge
12.	Nortel Networks AB	Advokatfirman Delphi KB	Legal Fees
Nortel Netherlands			
1.	Nortel Networks B.V.	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration

	Nortel entity	Payee	Scope
2.	Nortel Networks B.V.	Blok & van den Boogaard RA	Accounting Fees
3.	Nortel Networks B.V.	KPMG Audit	Accounting Fees
4.	Nortel Networks B.V.	Herbert Smith Freehills	Legal Fees
5.	Nortel Networks B.V.	Regus Amsterdam BV	Office Rent
6.	Nortel Networks B.V.	Iron Mountain BV	Storage Costs
7.	Nortel Networks B.V.	Nortel Networks International Finance & Holding B.V.	Professional Charges – FSD costs and CVA costs
8.	Nortel Networks B.V.	Nortel Networks UK Limited	Management fees and Allocation- related legal Fees
9.	Nortel Networks B.V.	Barclays Bank plc Citibank NA London HSBC ING Bank The Royal Bank of Scotland plc	Bank charges
10.	Nortel Networks B.V.	Creditors Committee	Committee Fees
11.	Nortel Networks B.V.	Notary	Notary Fees
12.	Nortel Networks B.V.	Nortel Networks (Ireland) Limited	Management recharge
Nortel Hungary			
1.	Nortel Networks Engineering Service Kft	Bán, S. Szabó & Partners Ügyvédi Iroda	Legal Fees

	Nortel entity	Payee	Scope
2.	Nortel Networks Engineering Service Kft	BDO	Accounting Fees
3.	Nortel Networks Engineering Service Kft	Ernst & Young	Joint Administrators' costs - fees and disbursements relating to the Administration
4.	Nortel Networks Engineering Service Kft	Dr. Trauner Gabor ugyved	Legal Fees
5.	Nortel Networks Engineering Service Kft	Herbert Smith Freehills	Legal Fees
6.	Nortel Networks Engineering Service Kft	E-Audit	Office Rent
7.	Nortel Networks Engineering Service Kft	Nortel Networks UK Limited	Management fees and Allocation-related legal Fees
8.	Nortel Networks Engineering Service Kft	Nortel Networks International Finance & Holding B.V.	Professional Charges – FSD costs and CVA costs
9.	Nortel Networks Engineering Service Kft	KPMG Hungaria Kft.	Accounting Fees
10.	Nortel Networks Engineering Service Kft	Citibank Budapest The Royal Bank of Scotland plc	Bank charges

	Nortel entity	Payee	Scope
11.	Nortel Networks Engineering Service Kft	Notary	Notary Fees
12.	Nortel Networks Engineering Service Kft	Nortel Networks (Ireland) Limited	Management recharge
13.	Nortel Networks Engineering Service Kft	Nortel Networks International Finance & Holding B.V.	Post appointment loan repayment
Nortel France SAS			
1.	Nortel Networks France S.A.S.	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration
2.	Nortel Networks France S.A.S.	Herbert Smith Freehills	Legal Fees
3.	Nortel Networks France S.A.S.	DENALZU S.L.	Accounting Fees
4.	Nortel Networks France S.A.S.	LA GARANDERIE societe d'avocats	Legal Fees
5.	Nortel Networks France S.A.S.	Centre D'Affaires Parc Des Lumieres	Office Rent
6.	Nortel Networks France S.A.S.	E&Y France	Joint Administrators' costs – fees and disbursements relating to the Administration
7.	Nortel Networks France S.A.S.	Locarchives	Storage Costs
8.	Nortel Networks France S.A.S.	FTPA	Legal Fees

	Nortel entity	Payee	Scope
9.	Nortel Networks France S.A.S.	KPMG	Accounting Fees
10.	Nortel Networks France S.A.S.	LA FONCIERE	Office Rent
11.	Nortel Networks France S.A.S.	David Shearer Interprete de Conference	Legal Fees
12.	Nortel Networks France S.A.S.	M. Rogeau	Legal Fees
13.	Nortel Networks France S.A.S.	Kerry Trigg	Consultancy
14.	Nortel Networks France S.A.S.	Nortel Networks International Finance & Holding B.V.	Professional Charges – FSD costs and CVA costs
15.	Nortel Networks France S.A.S.	Nortel Networks UK Limited	Management fees and Allocation- related legal Fees
16.	Nortel Networks France S.A.S.	Bank of Scotland plc Barclays Bank plc HSBC The Royal Bank of Scotland plc	Bank charges
17.	Nortel Networks France S.A.S.	Creditors Committee	Committee Fees
18.	Nortel Networks France S.A.S.	Notary	Notary Fees
19.	Nortel Networks France S.A.S.	Nortel Networks (Ireland) Limited	Management recharge
Nortel Spain			

	Nortel entity	Payee	Scope
1.	Nortel Networks Hispania S.A.	J&A Garrigues, S.L.P.	Legal Fees
2.	Nortel Networks Hispania S.A.	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration
3.	Nortel Networks Hispania S.A.	DHL Express Madrid Spain SI	Courier
4.	Nortel Networks Hispania S.A.	CUATRECASAS GONCALVES Pereira	Legal Fees
5.	Nortel Networks Hispania S.A.	Databox S.L.	Storage Costs
6.	Nortel Networks Hispania S.A.	REGISTRO MERCANTIL DE MADRID	Legal Fees
7.	Nortel Networks Hispania S.A.	SERVICIOS GENERALES DE GESTION SL	Accounting Fees
8.	Nortel Networks Hispania S.A.	DENALZU S.L.	Accounting Fees
9.	Nortel Networks Hispania S.A.	Herbert Smith Freehills	Legal Fees
10.	Nortel Networks Hispania S.A.	Nortel Networks International Finance & Holding B.V.	Professional Charges – FSD costs and CVA costs
11.	Nortel Networks Hispania S.A.	Nortel Networks UK Limited	Management fees and Allocation-related legal Fees
12.	Nortel Networks Hispania S.A.	Bank of Scotland plc Barclays Bank plc	Bank charges

	Nortel entity	Payee	Scope
		Citibank Europe plc HSBC The Royal Bank of Scotland plc	
13.	Nortel Networks Hispania S.A.	Creditors Committee	Committee Fees
14.	Nortel Networks Hispania S.A.	Notary	Notary Fees
15.	Nortel Networks Hispania S.A.	Nortel Networks (Ireland) Limited	Management recharge
16.	Nortel Networks Hispania S.A.	Hewlett Packard International Bank	Lease costs for IT equipment
17.	Nortel Networks Hispania S.A.	Ricoh Espana SLU	Office Photocopier /Printer Maintenance Costs
18.	Nortel Networks Hispania S.A.	Lease Plan	Car leasing for company cars
19.	Nortel Networks Hispania S.A.	Polycom UK Ltd	Conference call IT Equipment
NNIF			
1.	Nortel Networks International Finance & Holding B.V.	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration
2.	Nortel Networks International Finance & Holding B.V.	Ernst & Young	Liquidation Fees
3.	Nortel Networks International Finance & Holding B.V.	Blok & van den Boogaard RA	Accounting Fees

	Nortel entity	Payee	Scope
4.	Nortel Networks International Finance & Holding B.V.	KPMG Audit	Accounting Fees
5.	Nortel Networks International Finance & Holding B.V.	Herbert Smith Freehills	Legal Fees
6.	Nortel Networks International Finance & Holding B.V.	Nortel Networks UK Limited	Management fees and Allocation-related legal Fees
7.	Nortel Networks International Finance & Holding B.V.	Notary	Notary Fees
8.	Nortel Networks International Finance & Holding B.V.	Nortel Networks (Ireland) Limited	Management recharge
9.	Nortel Networks International Finance & Holding B.V.	Stephen Sanderson	Consultancy Fees
10.	Nortel Networks International Finance & Holding B.V.	Bank of Scotland plc Barclays Bank plc Citibank NA London Santander The Royal Bank of Scotland plc	Bank charges
11.	Nortel Networks International Finance & Holding B.V.	Pot & Stoop Advocaten	Legal Fees
Nortel Belgium			

	Nortel entity	Payee	Scope
1.	Nortel Networks N.V.	BDO Accountants Burg. Ven. CVBA	Accounting Fees
2.	Nortel Networks N.V.	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration
3.	Nortel Networks N.V.	Herbert Smith Freehills	Legal Fees
4.	Nortel Networks N.V.	Merak n.v./s.a.	Storage Costs
5.	Nortel Networks N.V.	Regus Belgium NV	Office rent
6.	Nortel Networks N.V.	Stibbe Lawyers	Legal Fees
7.	Nortel Networks N.V.	Nortel Networks International Finance & Holding B.V.	Professional Charges – FSD costs and CVA costs
8.	Nortel Networks N.V.	Nortel Networks UK Limited	Management fees and Allocation-related legal Fees and 2010 Transfer Pricing Adjustment charges
9.	Nortel Networks N.V.	Barclays Bank plc Citibank NA London The Royal Bank of Scotland plc	Bank charges
10.	Nortel Networks N.V.	Creditors Committee	Committee Fees
11.	Nortel Networks N.V.	Notary	Notary Fees
12.	Nortel Networks N.V.	Nortel Networks (Ireland) Limited	Management recharge
13.	Nortel Networks N.V.	Xerius Sociaal Verzekeringsfonds	Annual company contribution
Nortel Finland			

	Nortel entity	Payee	Scope
1.	Nortel Networks Oy	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration
2.	Nortel Networks Oy	Herbert Smith Freehills	Legal Fees
3.	Nortel Networks Oy	HH Partners Oy	Legal Fees
4.	Nortel Networks Oy	BDO Oy	Accounting Fees
5.	Nortel Networks Oy	Nortel Networks UK Limited	Management fees and Allocation-related legal Fees
6.	Nortel Networks Oy	Svenska Handelsbanken The Royal Bank of Scotland	Bank charges
7.	Nortel Networks Oy	Notary	Notary Fees
8.	Nortel Networks Oy	Nortel Networks (Ireland) Limited	Management recharge
9.	Nortel Networks Oy	Nortel Networks International Finance & Holding B.V.	Post appointment loan repayment
Nortel Poland			
1.	Nortel Networks Polska Sp. z.o.o.	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration
2.	Nortel Networks Polska Sp. z.o.o.	Pietrzak Siekierzynski Bogen	Legal Fees
3.	Nortel Networks Polska Sp. z.o.o.	OFFICE DEPOT POLAND SP.Z O.O.	Office costs

	Nortel entity	Payee	Scope
4.	Nortel Networks Polska Sp. z.o.o.	REGUS Management Sp. Zoo	Office rent
5.	Nortel Networks Polska Sp. z.o.o.	MEDICOVER SP.ZO.O.	Insurance
6.	Nortel Networks Polska Sp. z.o.o.	TMF POLAND SP. ZO.O.	Payroll
7.	Nortel Networks Polska Sp. z.o.o.	Herbert Smith Freehills	Legal Fees
8.	Nortel Networks Polska Sp. z.o.o.	Nortel Networks International Finance & Holding B.V.	Professional Charges – FSD costs and CVA costs
9.	Nortel Networks Polska Sp. z.o.o.	Nortel Networks UK Limited	Management fees and Allocation- related legal Fees
10.	Nortel Networks Polska Sp. z.o.o.	Current Employees	Staff Costs
11.	Nortel Networks Polska Sp. z.o.o.	Zaklad Ubezpieczen Spolecznych w Warszawie	Staff Costs
12.	Nortel Networks Polska Sp. z.o.o.	Pierwszy Mazowiecki US Warszawa	Staff Costs
13.	Nortel Networks Polska Sp. z.o.o.	Bank of Scotland plc Barclays Bank plc Citibank Warsaw HSBC The Royal Bank of Scotland plc	Bank charges

	Nortel entity	Payee	Scope
14.	Nortel Networks Polska Sp. z.o.o.	Creditors Committee	Committee Fees
15.	Nortel Networks Polska Sp. z.o.o.	Notary	Notary Fees
16.	Nortel Networks Polska Sp. z.o.o.	Nortel Networks (Ireland) Limited	Management recharge
Nortel Portugal			
1.	Nortel Networks Portugal S.A.	CUATRECASAS GONCALVES Pereira	Legal Fees
2.	Nortel Networks Portugal S.A.	GADSA ARQUIVO E DEPOSITO	Storage Costs
3.	Nortel Networks Portugal S.A.	MAZARS SERVICOS PARA GEST	Accounting Fees
4.	Nortel Networks Portugal S.A.	KPMG & ASSOCIADOS SOCIEDA	Accounting Fees
5.	Nortel Networks Portugal S.A.	DENALZU S.L.	Accounting Fees
6.	Nortel Networks Portugal S.A.	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration
7.	Nortel Networks Portugal S.A.	Herbert Smith Freehills	Legal Fees
8.	Nortel Networks Portugal S.A.	MONERIS - SERVIÇOS DE GESTÃO, SA	Tax Fees
9.	Nortel Networks Portugal S.A.	Nortel Networks International Finance & Holding B.V.	Professional Charges – FSD costs and CVA costs

	Nortel entity	Payee	Scope
10.	Nortel Networks Portugal S.A.	Nortel Networks UK Limited	Management fees and Allocation-related legal Fees
11.	Nortel Networks Portugal S.A.	Barclays Bank plc The Royal Bank of Scotland plc Citibank Europe plc Citibank NA London	Bank charges
12.	Nortel Networks Portugal S.A.	Creditors Committee	Committee Fees
13.	Nortel Networks Portugal S.A.	Notary	Notary Fees
14.	Nortel Networks Portugal S.A.	Nortel Networks (Ireland) Limited	Management recharge
Nortel Romania			
1.	Nortel Networks Romania SRL	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration
2.	Nortel Networks Romania SRL	Herbert Smith Freehills	Legal Fees
3.	Nortel Networks Romania SRL	BDO Audit SRL	Accounting Fees
4.	Nortel Networks Romania SRL	REGUS FLOREASCA INTERNATIONAL	Office Rent
5.	Nortel Networks Romania SRL	Tudor, Andrei si Asociatii	Legal Fees
6.	Nortel Networks Romania SRL	Nortel Networks UK Limited	Management fees and Allocation-related legal Fees

	Nortel entity	Payee	Scope
7.	Nortel Networks Romania SRL	Citibank Bucharest The Royal Bank of Scotland plc	Bank charges
8.	Nortel Networks Romania SRL	Creditors Committee	Committee Fees
9.	Nortel Networks Romania SRL	Notary	Notary Fees
10.	Nortel Networks Romania SRL	Nortel Networks (Ireland) Limited	Management recharge
Nortel Italy			
1.	Nortel Networks S.p.A	STUDIO ASSOCIATO CARAMANTI TICOZZI & PARTNERS	Tax Fees
2.	Nortel Networks S.p.A	NC PROGRAMS SRL	Storage Costs
3.	Nortel Networks S.p.A	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration
4.	Nortel Networks S.p.A	Herbert Smith Freehills	Legal Fees
5.	Nortel Networks S.p.A	DENALZU S.L.	Accounting Fees
6.	Nortel Networks S.p.A	GREGORI OSCAR	Legal Fees
7.	Nortel Networks S.p.A	KPMG SPA	Accounting Fees
8.	Nortel Networks S.p.A	MACCHI DI CELLERE GANGEMI STUDIO LEGALE	Legal Fees
9.	Nortel Networks S.p.A	REGUS BUSINESS CENTERS ITALIA SRL	Office Rent

	Nortel entity	Payee	Scope
10.	Nortel Networks S.p.A	ROSSI STEFANIA	Legal Fees
11.	Nortel Networks S.p.A	STUDIO TRIBUTARIO E SOCIETARIO	Legal Fees
12.	Nortel Networks S.p.A	TREMONTI VITALI ROMAGNOLI PICCARDI E ASSOCIATI	Tax Fees
13.	Nortel Networks S.p.A	Avvocato Lino Maestrello	Legal Fees
14.	Nortel Networks S.p.A	CBM & Partners studio Legale	Legal Fees
15.	Nortel Networks S.p.A	Nortel Networks International Finance & Holding B.V.	Professional Charges – FSD costs and CVA costs
16.	Nortel Networks S.p.A	Nortel Networks UK Limited	Management fees and Allocation- related legal Fees
17.	Nortel Networks S.p.A	CONNECT SRL	First Line Maintenance services on Sales contracts
18.	Nortel Networks S.p.A	DHL EXPRESS	Courier
19.	Nortel Networks S.p.A	Barclays Bank plc Citibank NA London Citibank NA Milan Intesa Sanpaolo SPA The Royal Bank of Scotland plc	Bank charges
20.	Nortel Networks S.p.A	Creditors Committee	Committee Fees
21.	Nortel Networks S.p.A	Notary	Notary Fees

	Nortel entity	Payee	Scope
22.	Nortel Networks S.p.A	Nortel Networks (Ireland) Limited	Management recharge
Nortel Czech Republic			
1.	Nortel Networks s.r.o	Ernst & Young	Joint Administrators' costs - fees and disbursements relating to the Administration
2.	Nortel Networks s.r.o	United Parcel Service	Storage Costs
3.	Nortel Networks s.r.o	CS Immobilien a.s.	Office Rent
4.	Nortel Networks s.r.o	BDO Učetnictví sro	Accounting Fees
5.	Nortel Networks s.r.o	Herbert Smith Freehills	Legal Fees
6.	Nortel Networks s.r.o	Nortel Networks International Finance & Holding B.V.	Professional Charges – FSD costs and CVA costs
7.	Nortel Networks s.r.o	Nortel Networks UK Limited	Management fees and Allocation-related legal Fees
8.	Nortel Networks s.r.o	Citibank Prague HSBC The Royal Bank of Scotland plc	Bank charges
9.	Nortel Networks s.r.o	Creditors Committee	Committee Fees
10.	Nortel Networks s.r.o	Notary	Notary Fees
11.	Nortel Networks s.r.o	Nortel Networks (Ireland) Limited	Management recharge
Nortel Slovakia			

	Nortel entity	Payee	Scope
1.	Nortel Networks Slovensko, s.r.o.	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration
2.	Nortel Networks Slovensko, s.r.o.	Alpha Audit s.r.o.	Accounting Fees
3.	Nortel Networks Slovensko, s.r.o.	Herbert Smith Freehills	Legal Fees
4.	Nortel Networks Slovensko, s.r.o.	Nortel Networks UK Limited	Management fees and Allocation-related legal Fees
5.	Nortel Networks Slovensko, s.r.o.	Nortel Networks International Finance & Holding B.V.	Professional Charges - FSD costs and CVA costs
6.	Nortel Networks Slovensko, s.r.o.	Citibank Bratislava The Royal Bank of Scotland plc	Bank charges
7.	Nortel Networks Slovensko, s.r.o.	Creditors Committee	Committee Fees
8.	Nortel Networks Slovensko, s.r.o.	Notary	Notary Fees
9.	Nortel Networks Slovensko, s.r.o.	Nortel Networks (Ireland) Limited	Management recharge
NNUK			
1.	Nortel Networks UK Limited	Marsh Ltd	Insurance
2.	Nortel Networks UK Limited	Chase de Vere	Pension

	Nortel entity	Payee	Scope
3.	Nortel Networks UK Limited	Stephen Finn LLB Notary Public	Legal Fees
4.	Nortel Networks UK Limited	Skype Communications SARL	IT Costs
5.	Nortel Networks UK Limited	Willis Limited	Insurance
6.	Nortel Networks UK Limited	Debevoise & Plimpton LLP- London	Legal Fees
7.	Nortel Networks UK Limited	Debevoise & Plimpton LLP- New York	Legal Fees
8.	Nortel Networks UK Limited	Reed Smith LLP	Legal Fees
9.	Nortel Networks UK Limited	Thompsons NI Solicitors	Legal Fees
10.	Nortel Networks UK Limited	Davies Ward Phillips & Vineberg LLP	Legal Fees
11.	Nortel Networks UK Limited	Mr Philip Shandro	Legal Fees
12.	Nortel Networks UK Limited	BAND Systems Limited	IT Costs
13.	Nortel Networks UK Limited	British Telecom plc	Office costs
14.	Nortel Networks UK Limited	Royal Borough of Windsor and Maidenhead	Office Costs
15.	Nortel Networks UK Limited	Lax O'Sullivan Scott Lisus LLP	Legal Fees

	Nortel entity	Payee	Scope
16.	Nortel Networks UK Limited	Hughes Hubbard & Reed LLP	Legal Fees
17.	Nortel Networks UK Limited	Herbert Smith Freehills	Legal Fees
18.	Nortel Networks UK Limited	Young Conaway Stargatt & Taylor LLP	Legal Fees
19.	Nortel Networks UK Limited	Ernst & Young	Joint Administrators' costs – fees and disbursements relating to the Administration
20.	Nortel Networks UK Limited	Securitas Security Services Ltd	Office costs
21.	Nortel Networks UK Limited	Bishop Fleming Payroll Services Ltd	Payroll
22.	Nortel Networks UK Limited	IFS Global Logistic	Storage Costs
23.	Nortel Networks UK Limited	TNT UK Limited	Storage Costs
24.	Nortel Networks UK Limited	Southern Electric	Office costs
25.	Nortel Networks UK Limited	Zensar Technologies	IT Costs
26.	Nortel Networks UK Limited	Iron Mountain Belfast	Storage Costs
27.	Nortel Networks UK Limited	TNT Express UK	Storage Costs
28.	Nortel Networks UK Limited	DENALZU S.L.	Accounting Fees

	Nortel entity	Payee	Scope
29.	Nortel Networks UK Limited	Canada Life	Insurance
30.	Nortel Networks UK Limited	Datel Computing Limited	IT Costs
31.	Nortel Networks UK Limited	Embersoft Inc	IT Costs
32.	Nortel Networks UK Limited	Datel Advansys Limited	IT Costs
33.	Nortel Networks UK Limited	Velta international Ltd.	IT Costs
34.	Nortel Networks UK Limited	BDO Stoy Hayward LLP	Accounting Fees
35.	Nortel Networks UK Limited	Tinubu Associates Unlimited	Legal Fees
36.	Nortel Networks UK Limited	Jaggard Baker LLP	Office Rent
37.	Nortel Networks UK Limited	Complete Janitorial Services supplies Ltd.	Office costs
38.	Nortel Networks UK Limited	RAPIDGEN SOFTWARE LTD.	IT Costs
39.	Nortel Networks UK Limited	Newcmi Ltd	IT Costs
40.	Nortel Networks UK Limited	Iron Mountain (UK) Ltd formally Recall	Storage Costs
41.	Nortel Networks UK Limited	MJF Business Services Ltd.	Office Costs

	Nortel entity	Payee	Scope
42.	Nortel Networks UK Limited	Iron Mountain (UK) Ltd	Storage Costs
43.	Nortel Networks UK Limited	Ricoh UK Ltd	Office costs
44.	Nortel Networks UK Limited	MSG Interiors Ltd	Office costs
45.	Nortel Networks UK Limited	West UC Ltd (formerly Intercall Conferencing Services Ltd)	IT Costs
46.	Nortel Networks UK Limited	Current Employees	Staff Costs
47.	Nortel Networks UK Limited	HMRC	Staff Costs
48.	Nortel Networks UK Limited	Prudential	Staff Costs
49.	Nortel Networks UK Limited	Bank of Scotland plc Barclays Bank plc Citibank NA London HSBC Santander The Royal Bank of Scotland plc	Bank charges
50.	Nortel Networks UK Limited	Creditors Committee	Committee Fees
51.	Nortel Networks UK Limited	Notary	Notary Fees

	Nortel entity	Payee	Scope
52.	Nortel Networks UK Limited	Nortel Networks (Ireland) Limited	Management recharge
53.	Nortel Networks UK Limited	Al-Boyouk Chartered Accountants	Liquidation Fees
54.	Nortel Networks UK Limited	Nortel Networks UK Pension Trust	VAT

	Nortel entity	Payee	Agreement / Arrangement / Assurance
PART 2			
1.	Nortel Networks UK Limited	Nortel Networks Limited (Canada)	Fees, costs and expenses associated with provision of records assistance set out in the Records Assistance Side Letter dated 12 October 2016
2.	Nortel Networks UK Limited	Nortel Networks S.A. (Secondary Proceedings)	Expense Payments pursuant to Clause 3.5 of Amended Nortel Networks S.A. Settlement Deed dated 1 March 2017
3.	Nortel Networks UK Limited	Other EMEA Debtors	Payment of allocated remuneration and fees pursuant to Clause 7.1 and Schedule 2 of UKPI Settlement Deed
4.	Nortel Networks UK Limited	Nortel Networks N.V.	LRE Payments pursuant to Clause 8.4 of UKPI Settlement Deed and/or the Assurances
5.	Nortel Networks UK Limited	Nortel Networks, s.r.o.	LRE Payments pursuant to Clause 8.4 of UKPI Settlement Deed and/or the Assurances
6.	Nortel Networks UK Limited	Nortel Networks S.p.A.	LRE Payments pursuant to Clause 8.4 of UKPI Settlement Deed and/or the Assurances

	Nortel entity	Payee	Agreement / Arrangement / Assurance
7.	Nortel Networks UK Limited	Nortel Networks Engineering Service Kft.	LRE Payments pursuant to Clause 8.4 of UKPI Settlement Deed and/or the Assurances
8.	Nortel Networks UK Limited	Nortel Networks B.V.	LRE Payments pursuant to Clause 8.4 of UKPI Settlement Deed and/or the Assurances
9.	Nortel Networks UK Limited	Nortel Networks Portugal S.A.	LRE Payments pursuant to Clause 8.4 of UKPI Settlement Deed and/or the Assurances
10.	Nortel Networks UK Limited	Nortel Networks Polska Sp. z.o.o.	LRE Payments pursuant to Clause 8.4 of UKPI Settlement Deed and/or the Assurances
11.	Nortel Networks UK Limited	Nortel Networks Slovensko, s.r.o.	LRE Payments pursuant to Clause 8.4 of UKPI Settlement Deed and/or the Assurances
12.	Nortel Networks UK Limited	Nortel Networks Hispania S.A.	LRE Payments pursuant to Clause 8.4 of UKPI Settlement Deed and/or the Assurances
13.	Nortel Networks UK Limited	Nortel Networks (Austria) GmbH	LRE Payments pursuant to Clause 8.4 of UKPI Settlement Deed and/or the Assurances
14.	Nortel Networks UK Limited	Nortel Networks Oy	LRE Payments pursuant to Clause 8.4 of UKPI Settlement Deed and/or the Assurances
15.	Nortel Networks UK Limited	Nortel Networks AB	LRE Payments pursuant to Clause 8.4 of UKPI Settlement Deed and/or the Assurances

	Nortel entity	Payee	Agreement / Arrangement / Assurance
16.	Nortel Networks UK Limited	Nortel Networks Romania SRL	LRE Payments pursuant to Clause 8.4 of UKPI Settlement Deed and/or the Assurances
17.	Nortel Networks Slovensko, s.r.o.	Nortel Networks S.A. (Secondary Proceedings)	Expense Payments pursuant to Clause 3.5 of Amended Nortel Networks S.A. Settlement Deed dated 1 March 2017
18.	Nortel Networks s.r.o	Nortel Networks S.A. (Secondary Proceedings)	Expense Payments pursuant to Clause 3.5 of Amended Nortel Networks S.A. Settlement Deed dated 1 March 2017
19.	Nortel Networks Romania SRL	Nortel Networks S.A. (Secondary Proceedings)	Expense Payments pursuant to Clause 3.5 of Amended Nortel Networks S.A. Settlement Deed dated 1 March 2017
20.	Nortel Networks International Finance & Holding B.V.	Canadian Debtors	Remaining HOC Claim due under sections 2(h) and 4(h) Settlement and Plans Support Agreement dated 12 October 2016
21.	Nortel Networks International Finance & Holding B.V.	Nortel Networks AG	Indemnity payments payable under the Deed of Indemnity dated 12 October 2016
22.	Nortel Networks France S.A.S.	Nortel Networks UK Limited	Payment of allocated remuneration and fees apportioned pursuant to Clause 7.1 of UKPI Settlement Deed and Clause 8.1 of Amended Nortel Networks S.A. Settlement Deed dated 1 March 2017
23.	Nortel Networks (Ireland) Limited	Nortel Networks S.A. (Secondary Proceedings)	Expense Payments pursuant to Clause 3.5 of Amended Nortel Networks S.A. Settlement Deed dated 1 March 2017
24.	Nortel GmbH	Nortel Networks S.A. (Secondary Proceedings)	Expense Payments pursuant to Clause 3.5 of Amended Nortel Networks S.A. Settlement Deed dated 1 March 2017

