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Mr. Stuart Statland  
Vice-President of Tax  
LightSquared Inc.  
10802 Parkridge Boulevard  
Reston, Virginia 20191

March 5, 2013

**Amendment to Statements of Work - LightSquared Inc. and LightSquared LP  
Tax Compliance for the Year Ended December 31, 2012**

Dear Mr. Statland:

This letter is the 1<sup>st</sup> amendment (the "1<sup>st</sup> Amendment") to each Statement of Work dated October 9, 2012, (the "SOW") made by Ernst & Young LLP ("we" or "EY") and each of LightSquared Inc. and LightSquared LP on behalf of itself and its affiliated entities listed on Attachment 1 (collectively, "you" or "Client") for the provision of tax compliance Services to Client entered into pursuant to the Agreement dated May 22, 2012 between EY and LightSquared Inc. in connection with the filing of a petition under Chapter 11 of the United States Bankruptcy Code ("Chapter 11") on May 14, 2012 with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"). Pursuant to this 1<sup>st</sup> Amendment, the parties agree to modifying the Fees provision of the SOW by adding the following new paragraphs thereto:

Client, on behalf of itself and its affiliates, hereby agrees that it shall be responsible to pay the fees and expenses of EY under the SOW according to any allocation among such entities established pursuant to the order of the Bankruptcy Court approving EY's retention under the Agreement and the SOWs and otherwise subject to applicable requirements of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules of Bankruptcy Procedure for the United States Bankruptcy Court for the Southern District of New York, the United States Trustee Fee Guidelines, and such other procedures as may be fixed by order of the Bankruptcy Court.

Each of LightSquared Inc. and LightSquared LP hereby confirms that it has the power and authority to bind its affiliates to the terms of this 1<sup>st</sup> Amendment and this 1<sup>st</sup> Amendment will be binding upon each subsidiary as if executed by such subsidiary.

This letter does not modify any portion of the SOW not specifically addressed herein, and all other provisions of the SOW and Agreement are applicable hereto.

We appreciate the opportunity to be of continued service to Client. If you have any questions regarding the matters discussed in this letter, please contact Mike Warsaw at 703-747-1253.

Please indicate your acceptance of the above arrangements by signing and returning the signed copy of this letter.



Very truly yours,

*Ernst & Young LLP*

LightSquared Inc. on behalf of itself and its affiliates listed on Attachment 1

By: *Stuart Statland* STUART STATLAND VP, Tax March 5, 2013  
Signature Name (Printed) Title Date

LightSquared LP on behalf of itself and its affiliates listed in Attachment 1

By: *Stuart Statland* STUART STATLAND VP, Tax March 5, 2013  
Signature Name (Printed) Title Date

SkyTerra Holdings (Canada) Inc.

By: *Stuart Statland* STUART STATLAND VP, Tax March 5, 2013  
Signature Name (Printed) Title Date

SkyTerra (Canada) Inc.

By: *Stuart Statland* STUART STATLAND VP, Tax March 5, 2013  
Signature Name (Printed) Title Date

LightSquared Corp.

By: *Stuart Statland* STUART STATLAND VP, Tax March 5, 2013  
Signature Name (Printed) Title Date



## Attachment 1

LightSquared Inc.  
One Dot Six Corp.  
One Dot Six TVCC Corp.  
TVCC Holding Company, LLC  
TVCC Intermediate Corp.  
Columbia One Six Partners IV, Inc.  
Columbia FMS Spectrum Partners IV, Inc.  
TVCC One Six Holdings LLC  
CCMMI LLC  
One Dot Four Corp.  
SkyTerra Rollup LLC  
SkyTerra Rollup Sub LLC  
SkyTerra Investors LLC  
LightSquared LP  
ATC Technologies, LLC  
LightSquared Corp.  
LightSquared Finance Co.  
LightSquared Network LLC  
LightSquared Inc. of Virginia  
LightSquared Subsidiary LLC  
SkyTerra Holdings (Canada) Inc.  
SkyTerra (Canada) Inc.  
LightSquared Bermuda Ltd.  
LightSquared (UK) Limited  
LightSquared Investors Holdings Inc.  
TMI Communications Delaware, Limited Partnership  
LightSquared GP Inc.