

Exhibit C

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)
) Chapter 11
Focal Communications Corp., et al.,)
) **Case Nos. 02-13709 (KJC)**
)
 Debtors.) **(Jointly Administered)**

**SECOND APPLICATION OF ERNST & YOUNG LLP FOR INTERIM
2002 AUDIT AND TAX COMPENSATION AND REIMBURSEMENT OF
EXPENSES**

Name of applicant: Ernst & Young LLP

Authorized to Provide
Professional Services to: Focal Communications Corp., et al.

Date of Retention: 12/19/02 . (Order Entered : 02/26/03)

Period for which compensation
and reimbursement is sought: January 1, 2003 through January 31, 2003

Amount of Compensation requested: \$179,788.00

80% of fees to be paid: \$143,830.40¹

Amount of Expense Reimbursement
requested: \$1,093.00

This is a(n): 2nd monthly interim final application

¹ Pursuant to the Administrative Order Establishing Procedures for Allowance and Payment of Interim Compensation and Reimbursement of Expenses for Professionals and Committee Members dated December 18, 2002, absent objection, Debtors are authorized and directed to pay 80% of allowable fees and 100% of allowable expenses.

If this is not the first application filed, disclose the following for each prior application:

<u>Dated Filed</u>	<u>Period Covered</u>	<u>Requested Fees</u>	<u>Requested Expenses</u>	<u>Approved Fees</u>	<u>Approved Expenses</u>
	12/19/02 thru 12/31/02	\$14,353	\$208	Pending	Pending

**Focal Communications Corporation
Ernst & Young LLP
Summary of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003**

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL RATE</u>	<u>FEEES</u>
Senior Manager	Cassin, Ellen Total	64.3	385	24,756
Staff 2	Estep, James R. Total	113.8	149	16,956
Staff 1	Hanks, Stephanie M. Total	89.6	124	11,110
Manager	Hartkopf, Lisa Total	72.3	345	24,944
Senior	ISAC Senior, 002 1629883 Total	34.7	215	7,461
Partner	Kelly, Michael S Total	31.3	575	17,998
Staff 1	Krafft, Jessica L Total	4.0	149	596
Staff 2	Luegers, Brian M Total	14.5	149	2,161
Staff 2	Mason, Beth A. Total	49.5	149	7,376
Partner	Osborne, Michael P Total	2.0	575	1,150
Partner	Peterson, Kenneth W Total	1.0	575	575
Senior 1&2	Smith, Christina M. Total	115.2	215	24,768
Manager	Venisnik, Bradley J. Total	19.0	345	6,555
Principal	Winikates, Eileen S Total	0.4	575	230
	Grand Total	611.6		146,634
			Blended Bill Rate	240

**Focal Communications Corporation
Ernst & Young LLP
Summary of 2002 Tax Fees by Professional
For the Period January 1, 2003 through January 31, 2003**

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL RATE</u>	<u>FEES</u>
Senior Manager	Brady,Michelle L. Total	13.3	585	7,781
Principal	Bruno,William D Total	5.5	650	3,575
Manager	Sherman,Richard A Total	2.1	475	998
Principal	Williams,Michael K Total	23.5	650	15,275
Principal	Fahrenbach,Bob	8.5	650	5,525
	Grand Total	52.9		33,154
	Blended Bill Rate		627	

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FOR THE DISTRICT OF DELAWARE**

In re:)	
)	Chapter 11
Focal Communications Corp., et al.,)	
)	Case Nos. 02-13709 (KJC)
)	
Debtors.)	(Jointly Administered)

**SECOND APPLICATION OF ERNST & YOUNG LLP FOR INTERIM 2002 AUDIT AND
TAX COMPENSATION AND REIMBURSEMENT OF EXPENSES**

This application (“Application”) of the accountants for Focal Communications Corporation, et al., (the “Company”), is made by the professional service firm of Ernst & Young LLP (the “Applicant”). In support hereof, the Applicant respectfully represents as follows:

**I. RETENTION OF APPLICANT, DISCLOSURE OF COMPENSATION AND
REQUESTED AWARD**

The Company commenced this case on December 17, 2002 (the “Petition Date”) by filing petitions for relief under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”). By Order dated February 26, 2003 (the “Retention Order”), the Court authorized the Company to retain the Applicant nunc pro tunc as of December 19, 2002, as its accountants in this case. The Retention Order conditioned the Applicant’s compensation on approval by this Court.

Accordingly, the Applicant submits the Application pursuant to sections 328, 330, 331, and 503(b) of the Bankruptcy Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure (“the Bankruptcy Rules”) and in accordance with the U.S. Department of Justice, Executive Office for United States Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330 (“the Guidelines”).

The Audit services provided by the Applicant were performed by the Audit division of Ernst & Young LLP’s, pursuant to the engagement letter dated December 19, 2002, approved by the court. The engagement letter provides for Audit services compensation at an hourly rate structure as follows:

Partner and Principals	\$475 - \$575
Senior Manager	\$350 - \$397
Manager	\$305 - \$345
Senior	\$154 - \$220
Staff	\$110 - \$152

The Tax services provided by the Applicant were performed by the Tax division of Ernst & Young LLP’s, pursuant to the engagement letter dated December 19, 2002, approved by the court. The engagement letter provides for Tax services compensation at an hourly rate structure as follows:

Partner and Principals	\$550 - \$650
Senior Manager	\$475 - \$585
Manager	\$350 - \$475
Senior	\$215 - \$340
Staff	\$150 - \$190

The engagement letter provides that such billing rate would be adjusted annually effective July 1st.

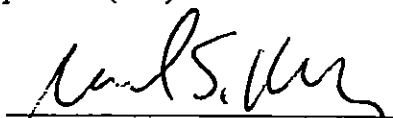
Ernst & Young LLP received a prepetition retainer in the amount of \$350,000, and approximately \$25,000 of such retainer was utilized prior to the Petition Date. Ernst & Young LLP continues to hold approximately \$325,000 of such retainer toward postpetition services, and intends to seek to apply such retainer in its final fee application in these cases.

The Interim Fee Order (the "Interim Fee Order") provides that the Applicant may request 80% of its professional's fees with a 20% holdback and 100% of its reimbursable expenses on or before the 25th day of each succeeding month. All objections must be submitted within 20 days according to the requirements in the Interim Fee Order. If there are none, the Debtors may immediately pay such fees and expenses. If an objection is received, Applicant must follow the instructions in the Interim Fee Order and is only entitled to payment of the portion of the fees and expenses that are not subject of the objection. Any objection shall attach to the 20% holdback unless the Court directs otherwise.

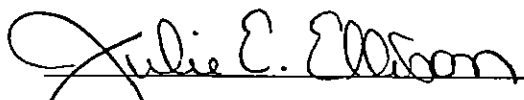
WHEREFORE the Applicant respectfully requests the payment of 80% of the total reimbursable fees for the period of January 1, 2003 through January 31, 2003 of \$179,788.00, or \$143,830.40 and \$1,093.00 for reimbursement for actual and necessary expenses incurred during the course of the Applicants provision of accounting services to the Company during the Application Period; authorizing and directing the Company to pay the Applicant the sum of \$144,923.40. Ernst & Young LLP will request the holdback portion of its fees, which is \$35,957.60 in a subsequent motion.

Dated: March 17, 2003

I HEREBY CERTIFY that the foregoing is true and Correct
Ernst & Young LLP
Accountants for
Focal Communications Corp., et al.,
233 South Wacker Drive
17th Floor Sears Tower
Chicago, Illinois 60606
Telephone: (312) 879-6912

BY: 
Michael S. Kelly
Partner

Subscribed and sworn before me
This 17th day of March 2003.


Notary Public



CERTIFICATION IN COMPLIANCE WITH
GUIDELINES FOR FEES AND DISBURSEMENTS FOR
PROFESSIONALS IN DISTRICT OF DELAWARE
BANKRUPTCY CASES

Michael S. Kelly certifies that:

- 1) I am a partner in Ernst & Young LLP ("Applicant" or "Ernst & Young"), accountants to Focal Communication Corporation., et al. (the "Debtors"). This certification is made pursuant to the United States Trustee's Guidelines for Reviewing applications for Compensation and Reimbursement of Expenses filed Under 11 U.S.C. §330 (the "Guidelines") in support of Ernst & Young's second Audit and Tax Interim Fee Application for the period January 1, 2003 through January 31, 2003 (the "Application"). I am Applicant's Certifying Professional as defined in the guidelines. I have read the Application and certify that, to the best of my knowledge, information and belief formed after reasonable inquiry, except as specifically indicated to the contrary, (a) the Application complies with the Guidelines; (b) the fees and disbursements sought by Applicant fall within the Guidelines; and (c) the fees and disbursements sought by applicant, except to the extent prohibited by the Guidelines, are billed at rates and in accordance with practices customarily employed by applicant and generally accepted by Applicant's clients.
- 2) I have reviewed the requirements of Order No. 32 (the "Order") of the Local Rules for the United States Bankruptcy Court for the District of Delaware. To the best of my knowledge, the Focal Communication Corporation, Fee Application complies with the requirements of the Order.


Michael S. Kelly

SWORN TO AND SUBSCRIBED

before me this 17th day of March 2003

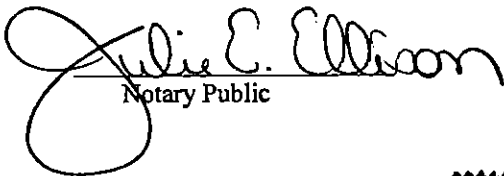

Notary Public



Exhibit One
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Ernst & Young LLP
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For the Period January 1, 2003 through January 31, 2003

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Ernst & Young LLP
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Senior Manager	Cassin, Ellen	06-Jan-03	3.0	Meeting with Mike Kelly, Lisa Hartkopf and Christina Smith to discuss interim status.	385	1,155
Senior Manager	Cassin, Ellen	08-Jan-03	1.0	Discussions with Christina regarding A/R confirmations.	385	385
Senior Manager	Cassin, Ellen	09-Jan-03	1.5	Preparation for and conference call with Lisa Hartkopf and Christina Smith to discuss timing of audit procedures, open items, status of A/R confirmations and fixed asset procedures.	385	578
Senior Manager	Cassin, Ellen	09-Jan-03	0.5	Conference call with Jim Somers, Mike Kelly and Lisa Hartkopf to discuss push down accounting and recapitalization.	385	193
Senior Manager	Cassin, Ellen	09-Jan-03	1.5	Preparation for and conference call with Mike Osborne, Mike Kelly and Lisa Hartkopf to discuss application of fresh start accounting.	385	578
Senior Manager	Cassin, Ellen	13-Jan-03	1.0	Discussion with Lisa Hartkopf regarding expectations of audit.	385	385
Senior Manager	Cassin, Ellen	13-Jan-03	0.5	Scheduling and preparation for conference call on Wednesday with Matt Burns, Glenn Custar, Bill Jasien and Renee Henry of Focal and Mike Kelly of E&Y to discuss SOP 90-7 questions. See time charged on 1-15 for detail of questions.	385	193
Senior Manager	Cassin, Ellen	14-Jan-03	0.5	Conference call with Mike Kelly and Lisa Hartkopf to discuss Focal's questions regarding SOP 90-7 (i.e., 1. treatment of debt issuance costs and whether they should be written off, 2. distinguishing prepetition and post petition liabilities)	385	193
Senior Manager	Cassin, Ellen	15-Jan-03	1.0	Researching and preparing responses to Sandy Mesich questions regarding the impairment of fixed assets and FAS 144.	385	385
Senior Manager	Cassin, Ellen	15-Jan-03	2.0	Conference call with Mike Kelly (EY), Glenn Custar, Matt Burns, Bill Jasien and Renee Henry all of Focal to discuss their questions regarding SOP 90-7. Their questions related to debt issuance costs, distinguishing prepetition subject to compromise	385	770
Senior Manager	Cassin, Ellen	16-Jan-03	1.0	Discussions with Eileen Winikates regarding the IBT SAS 70.	385	385

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Senior Manager	Cassin, Ellen	16-Jan-03	1.0	Hrs: Getting back up to speed with the 401k plan and what needs to be done to issue financial statements.	385	385
Senior Manager	Cassin, Ellen	16-Jan-03	2.0	Discussion with Lisa Hartkopf and Christina Smith to discuss expectations for the Focal year end audit.	385	770
Senior Manager	Cassin, Ellen	20-Jan-03	0.5	Discussions with Renee Henry of Focal regarding PBC schedules.	385	193
Senior Manager	Cassin, Ellen	20-Jan-03	0.5	Reviewing AWS file prior to year end.	385	193
Senior Manager	Cassin, Ellen	20-Jan-03	0.5	Discussions with JR Estep and Christina Smith regarding planning materiality.	385	193
Senior Manager	Cassin, Ellen	20-Jan-03	0.5	Meeting with Mike Kelly and Lisa Hartkopf to discuss the audit expectations.	385	193
Senior Manager	Cassin, Ellen	20-Jan-03	0.5	Discussions with JR Estep and Christina Smith regarding procedures to perform on the 12/31 allowance for doubtful accounts.	385	193
Senior Manager	Cassin, Ellen	20-Jan-03	0.5	Discussions with Stephanie Hanks, JR Estep and Christina Smith regarding time reporting procedures.	385	193
Senior Manager	Cassin, Ellen	20-Jan-03	1.0	Discussions with Bill Jasien and Renee Henry of Focal as well as Lisa Hartkopf and Christina Smith regarding PBC's for year end fieldwork.	385	385
Senior Manager	Cassin, Ellen	20-Jan-03	1.0	Meeting with Mike Kelly, Lisa Hartkopf, Christina Smith, JR Estep and Stephanie Hanks regarding exceptions for the audit and the audit of Focal.	385	385
Senior Manager	Cassin, Ellen	20-Jan-03	1.0	Various discussions with Kathy McInerney, Colleen Brennan, Lisa Hartkopf, Christina Smith and Stephanie Hanks regarding Stephanie's weekend schedules.	385	385
Senior Manager	Cassin, Ellen	20-Jan-03	1.0	Discussions with Christina Smith regarding procedures to be performed on Q4 credits.	385	385
Senior Manager	Cassin, Ellen	20-Jan-03	1.0	Meeting with Sandy Mesich of Focal and Lisa Hartkopf and Christina Smith of E&Y to discuss the fixed asset roll forward and additions / disposals listings and testing.	385	385

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Senior Manager	Cassin, Ellen	21-Jan-03	0.5	Conference call with Lisa Hartkopf and Christina Smith regarding the ASM and credits pending as of 9/30.	385	193
Senior Manager	Cassin, Ellen	22-Jan-03	0.5	Hrs: Discussions with Eileen Winikates regarding the testing of Focal's 401k investments while held by Morgan Stanley.	385	193
Senior Manager	Cassin, Ellen	22-Jan-03	0.5	Discussions with Ken Peterson and Bill Jasien regarding tentative status meetings on 1/30 and 2/3, respectively.	385	193
Senior Manager	Cassin, Ellen	22-Jan-03	0.5	Preparation of target review date schedule.	385	193
Senior Manager	Cassin, Ellen	22-Jan-03	0.5	Discussions with Christina Smith and Lisa Hartkopf regarding legal letter selection and requests.	385	193
Senior Manager	Cassin, Ellen	22-Jan-03	0.5	Discussions with Christina Smith regarding status of PBC listing and required follow up.	385	193
Senior Manager	Cassin, Ellen	22-Jan-03	1.0	Discussions with Lisa Hartkopf and Mike Kelly regarding our audit and review timeline as well as Ken Peterson's involvement.	385	385
Senior Manager	Cassin, Ellen	22-Jan-03	1.0	Discussion with JR Estep and Christina Smith regarding calculation of A/R bad debt reserve.	385	385
Senior Manager	Cassin, Ellen	22-Jan-03	1.0	Review and revision of ASM.	385	385
Senior Manager	Cassin, Ellen	22-Jan-03	1.5	Discussions with Christina Smith regarding Focal's process of issuing credits.	385	578
Senior Manager	Cassin, Ellen	22-Jan-03	0.5	Research regarding Ken Peterson's involvement of the audit due to the bankruptcy.	385	193
Senior Manager	Cassin, Ellen	22-Jan-03	1.5	Research regarding the application of Fresh start accounting on other public companies.	385	578
Senior Manager	Cassin, Ellen	23-Jan-03	0.5	Discussions with JR Estep regarding bad debt allowance calculation and procedures.	385	193

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Senior Manager	Cassin, Ellen	23-Jan-03	0.5	Discussions with Christina Smith regarding open items of audit and account balances staff are working on.	385	193
Senior Manager	Cassin, Ellen	23-Jan-03	0.5	Discussions with Mike Kelly and Lisa Hartkopf regarding status of audit.	385	193
Senior Manager	Cassin, Ellen	23-Jan-03	1.0	Discussions with Lisa Hartkopf regarding status of audit.	385	385
Senior Manager	Cassin, Ellen	23-Jan-03	1.5	Discussions with Mike Kelly, Lisa Hartkopf, Christina Smith, JR Estep and Stephanie Hanks regarding status of audit.	385	578
Senior Manager	Cassin, Ellen	24-Jan-03	0.5	Discussions with Kathy McInerney regarding staffing.	385	193
Senior Manager	Cassin, Ellen	24-Jan-03	1.0	Discussions with Lisa Hartkopf regarding staffing of the audit and legal letters.	385	385
Senior Manager	Cassin, Ellen	25-Jan-03	1.0	Review of audit workpapers (i.e., cash and other assets)	385	385
Senior Manager	Cassin, Ellen	26-Jan-03	1.5	Review of audit workpapers (i.e., cash and other assets)	385	578
Senior Manager	Cassin, Ellen	27-Jan-03	0.5	Preparation of agenda for our meeting with Ken Peterson.	385	193
Senior Manager	Cassin, Ellen	27-Jan-03	0.5	Discussions with Christina Smith regarding audit approach of accounts receivable credits.	385	193
Senior Manager	Cassin, Ellen	27-Jan-03	0.5	Review of prior year workpapers.	385	193
Senior Manager	Cassin, Ellen	27-Jan-03	1.0	Discussions with Christina Smith of E&Y and Brendan Dolan and Dave Jaras regarding 4Q credits.	385	385
Senior Manager	Cassin, Ellen	27-Jan-03	2.5	Discussions with Beth Mason regarding audit approach of intangible assets, accruals and P&L.	385	963
Senior Manager	Cassin, Ellen	27-Jan-03	0.5	Discussions with Lisa Hartkopf regarding FAS 123.	385	193
Senior Manager	Cassin, Ellen	27-Jan-03	0.5	Discussions with Renee Henry regarding FAS 123.	385	193

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Senior Manager	Cassin, Ellen	27-Jan-03	0.8	Meeting with Jay Sinder (Focal), Mike Kelly and Lisa Hartkopf regarding status of <u>bankruptcy.</u>	385	308
Senior Manager	Cassin, Ellen	28-Jan-03	1.0	Conference call with Lisa Hartkopf and Christina Smith regarding leases and fixed <u>assets.</u>	385	385
Senior Manager	Cassin, Ellen	29-Jan-03	0.5	Audit status meeting with Mike Kelly and Lisa <u>Hartkopf.</u>	385	193
Senior Manager	Cassin, Ellen	29-Jan-03	0.5	Discussion with JR Estep regarding fixed <u>assets.</u>	385	193
Senior Manager	Cassin, Ellen	29-Jan-03	0.5	Discussion with Bill Jasien regarding trial <u>balance.</u>	385	193
Senior Manager	Cassin, Ellen	29-Jan-03	1.0	Discussion with Beth Mason regarding <u>accruals and P&L analysis.</u>	385	385
Senior Manager	Cassin, Ellen	29-Jan-03	1.0	Preparation of agenda for meeting with Ken <u>Peterson.</u>	385	385
Senior Manager	Cassin, Ellen	29-Jan-03	1.5	Hrs: Audit status meeting with Christina Smith <u>and Lisa Hartkopf.</u>	385	578
Senior Manager	Cassin, Ellen	29-Jan-03	0.5	Discussions with Lisa Hartkopf regarding FAS <u>144.</u>	385	193
Senior Manager	Cassin, Ellen	29-Jan-03	1.0	<u>FAS 123 research and impact of bankruptcy.</u>	385	385
Senior Manager	Cassin, Ellen	30-Jan-03	0.5	<u>Review and analysis of P&L.</u>	385	193
Senior Manager	Cassin, Ellen	30-Jan-03	0.5	<u>Working on agenda for audit status meeting.</u>	385	193
Senior Manager	Cassin, Ellen	30-Jan-03	0.5	Audit status meeting with team to assess <u>weekend schedule.</u>	385	193
Senior Manager	Cassin, Ellen	30-Jan-03	0.5	<u>Agenda for meeting with Ken Peterson.</u>	385	193
Senior Manager	Cassin, Ellen	30-Jan-03	1.5	Discussions with Beth Mason regarding <u>accruals and P&L.</u>	385	578
Senior Manager	Cassin, Ellen	30-Jan-03	1.5	Meeting with Ken Peterson, Mike Kelly and <u>Lisa Hartkopf to discuss status of audit.</u>	385	578
Senior Manager	Cassin, Ellen	30-Jan-03	2.0	Audit status meeting with Bill Jasien, Renee <u>Henry, Lisa Hartkopf and Christina Smith.</u>	385	770

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Senior Manager	Cassin, Ellen	30-Jan-03	0.5	Discussions with Mike Kelly and Lisa Hartkopf regarding FAS 123.	385	193
Senior Manager	Cassin, Ellen	31-Jan-03	0.5	Conference call with Lisa Hartkopf and Christina Smith to discuss accounts payable.	385	193
Senior Manager	Cassin, Ellen Total		64.3		385	24,756
Staff 2	Estep, James R.	13-Jan-03	2.0	Prepared workpapers for transportation to Focal for the start of the year end audit. Called to arrange time for ID badges.	149	298
Staff 2	Estep, James R.	13-Jan-03	3.0	Tied out the 10Q for the third quarter	149	447
Staff 2	Estep, James R.	20-Jan-03	1.0	Prepared confirm control binders for A/R and Cash.	149	149
Staff 2	Estep, James R.	20-Jan-03	1.0	Audit Agenda meeting with Mike Kelly, Ellen Cassin, Lisa Hartkopf, Christina Smith, and Stephanie Hanks	149	149
Staff 2	Estep, James R.	20-Jan-03	1.0	Discussion with Christina Smith about the approach of the audit and the areas assigned to complete.	149	149
Staff 2	Estep, James R.	20-Jan-03	4.0	Prepared schedules for the bad debt analysis procedures	149	596
Staff 2	Estep, James R.	20-Jan-03	4.0	Performed bad debt analysis procedures	149	596
Staff 2	Estep, James R.	21-Jan-03	0.5	Discussion with Mike Kelly, Lisa Hartkopf and Christina Smith the accounts of concern relating to bad debt reserve.	149	75
Staff 2	Estep, James R.	21-Jan-03	0.5	Toured the Focal office and met the various staff within the company Jay Sinder, Glenn Custer, Bill Jasien, Renee Henry and Mike Zumack	149	75
Staff 2	Estep, James R.	21-Jan-03	0.5	Discussion with Lisa Hartkopf and Christina Smith about the telecommunications industry and the problems it has encountered over the last 2 years	149	75
Staff 2	Estep, James R.	21-Jan-03	0.5	Discussed with Christina Smith and Lisa Hartkopf the procedures and findings of the network cost analysis	149	75

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Staff 2	Estep,James R.	21-Jan-03	1.0	<u>Reviewed the audit program to familiarize myself with the audit approach</u>	149	149
Staff 2	Estep,James R.	21-Jan-03	1.0	<u>Worked with Stephanie Hanks on preparing the various account lead sheets.</u>	149	149
Staff 2	Estep,James R.	21-Jan-03	3.0	<u>Performed bad debt reserve procedures</u>	149	447
Staff 2	Estep,James R.	21-Jan-03	4.0	<u>Performed the analysis of the bad debt allowance procedures</u>	149	596
Staff 2	Estep,James R.	22-Jan-03	1.0	<u>Discussion with Christina Smith and Ellen Cassin about the progress of the audit</u>	149	149
Staff 2	Estep,James R.	22-Jan-03	2.5	<u>Discussion and investigation of bad debt analysis.</u>	149	373
Staff 2	Estep,James R.	22-Jan-03	3.0	<u>Wrap up interim A/R procedures</u>	149	447
Staff 2	Estep,James R.	22-Jan-03	3.5	<u>Performed A/R procedures</u>	149	522
Staff 2	Estep,James R.	23-Jan-03	0.5	<u>Discussion with E. Cassin and L. Hartkopf regarding bad debt allowance calculation and procedures.</u>	149	75
Staff 2	Estep,James R.	23-Jan-03	0.5	<u>Prepared selections and reviewed the accounts reserved w/ Bill Jasien.</u>	149	75
Staff 2	Estep,James R.	23-Jan-03	1.0	<u>Bad debt reserve procedures.</u>	149	149
Staff 2	Estep,James R.	23-Jan-03	1.0	<u>Open item list preparation.</u>	149	149
Staff 2	Estep,James R.	23-Jan-03	1.0	<u>Discussion with C. Smith about the audit open areas.</u>	149	149
Staff 2	Estep,James R.	23-Jan-03	1.5	<u>Discussion with M.Kelly, E. Cassin, C. Smith, S. Hanks regarding status of audit</u>	149	224
Staff 2	Estep,James R.	23-Jan-03	2.5	<u>Performed network cost testing procedures.</u>	149	373
Staff 2	Estep,James R.	23-Jan-03	3.0	<u>Preparation of bad debt and A/R related testing.</u>	149	447
Staff 2	Estep,James R.	24-Jan-03	0.2	<u>Reviewed fixed asset procedures.</u>	149	30
Staff 2	Estep,James R.	24-Jan-03	0.5	<u>Preparation of bad debt analysis</u>	149	75

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Staff 2	Estep, James R.	24-Jan-03	0.5	Discussed with S. Perry issues relating to Bad Debt.	149	75
Staff 2	Estep, James R.	24-Jan-03	0.5	Meeting with J. Burke and L. Hartkopf regarding network dispute costs.	149	75
Staff 2	Estep, James R.	24-Jan-03	0.5	Prepared for meeting with B. Jasien and R. Henry.	149	75
Staff 2	Estep, James R.	24-Jan-03	0.8	Discussed with C. Smith the progress of the audit.	149	119
Staff 2	Estep, James R.	24-Jan-03	1.0	Discussed with S. Mesich issues relating to fixed assets.	149	149
Staff 2	Estep, James R.	24-Jan-03	1.0	Meeting with B. Jasien and R. Henry to discuss PBC and open item list.	149	149
Staff 2	Estep, James R.	24-Jan-03	1.0	Discussion with audit team on open items and PBC list.	149	149
Staff 2	Estep, James R.	24-Jan-03	2.0	Performed fixed asset procedures.	149	298
Staff 2	Estep, James R.	25-Jan-03	1.0	Preparation of fixed asset procedures.	149	149
Staff 2	Estep, James R.	25-Jan-03	3.0	Printed emails with detail of reasons for the dispute costs.	149	447
Staff 2	Estep, James R.	27-Jan-03	1.0	Preparation of fixed asset additions testing selections and spoke with S. Mesich in regards to testing procedures.	149	149
Staff 2	Estep, James R.	27-Jan-03	1.0	Meeting with S. Perry to discuss procedures in establishing bad debt reserve for specific customers.	149	149
Staff 2	Estep, James R.	27-Jan-03	1.0	Meeting with C. Smith, B. Mason and L. Hartkopf to discuss audit areas - Bad Debt, Cash and Lease	149	149
Staff 2	Estep, James R.	27-Jan-03	7.5	Performed bad debt reserve procedures.	149	1,118
Staff 2	Estep, James R.	28-Jan-03	0.5	Discussed fixed asset with L. Hartkopf	149	75
Staff 2	Estep, James R.	28-Jan-03	1.0	Discussed audit with team	149	149
Staff 2	Estep, James R.	28-Jan-03	3.0	Network costs testing procedures	149	447
Staff 2	Estep, James R.	28-Jan-03	5.5	Preparation of fixed asset procedures	149	820
Staff 2	Estep, James R.	29-Jan-03	0.5	Discussion with E. Cassin regarding fixed assets	149	75

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Staff 2	Estep,James R.	29-Jan-03	0.5	Meeting with L.Hartkopf to discuss network costs	149	75
Staff 2	Estep,James R.	29-Jan-03	1.5	Preparation of fixed asset testing procedures	149	224
Staff 2	Estep,James R.	29-Jan-03	2.5	Network costs meeting and testing with J.Burke, M. Hartford, L.Hartkopf, and D.Kluczynk	149	373
Staff 2	Estep,James R.	29-Jan-03	7.5	Preparation of network dispute testing	149	1,118
Staff 2	Estep,James R.	30-Jan-03	4.0	Preparation of network dispute testing	149	596
Staff 2	Estep,James R.	30-Jan-03	8.8	Preparation of network dispute testing	149	1,311
Staff 2	Estep,James R.	31-Jan-03	4.0	Preparation of network dispute testing	149	596
Staff 2	Estep,James R.	31-Jan-03	4.0	Preparation of fixed asset procedures	149	596
Staff 2	Estep,James R. Total		113.8		149	16,956
Staff 1	Hanks,Stephanie M.	20-Jan-03	0.5	Discussion with JR Estep, E. Cassin, and C. Smith regarding time reporting procedures.	124	62
Staff 1	Hanks,Stephanie M.	20-Jan-03	0.5	Discussion with E. Cassin regarding my weekend schedule.	124	62
Staff 1	Hanks,Stephanie M.	20-Jan-03	1.0	Reviewed AA workpapers to agree 12/31/01 numbers to lead schedules.	124	124
Staff 1	Hanks,Stephanie M.	20-Jan-03	1.0	Updating the 12/31/02 A/R lead schedule.	124	124
Staff 1	Hanks,Stephanie M.	20-Jan-03	1.0	Updating 12/31/02 cash lead schedule.	124	124
Staff 1	Hanks,Stephanie M.	20-Jan-03	2.0	Meeting to discuss expectations with L. Hartkopf, M Kelly, E. Cassin, C.Smith, and J. Estep.	124	248
Staff 1	Hanks,Stephanie M.	20-Jan-03	4.0	Reconciling cash confirmations to the 9/30/02 trial balance.	124	496
Staff 1	Hanks,Stephanie M.	21-Jan-03	0.5	Updating 12/31/02 A/R lead schedule.	124	62
Staff 1	Hanks,Stephanie M.	21-Jan-03	1.0	Introduced to the various employees of Focal that I would be working with.	124	124

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Staff 1	Hanks,Stephanie M.	21-Jan-03	1.0	<u>Updating 12/31/02 Cash lead schedule.</u>	124	124
				Created a document listing the explanations needed from the client for significant		
Staff 1	Hanks,Stephanie M.	21-Jan-03	1.0	<u>fluctuations in the accounts.</u>	124	124
				Created 12/31/02 Other Non Current Liabilities		
Staff 1	Hanks,Stephanie M.	21-Jan-03	1.0	<u>lead schedule.</u>	124	124
				Created 12/31/02 Other Current Liabilities lead		
Staff 1	Hanks,Stephanie M.	21-Jan-03	1.0	<u>schedule.</u>	124	124
				Created 12/31/02 Intercompany lead schedule.		
Staff 1	Hanks,Stephanie M.	21-Jan-03	1.0	<u>Created 12/31/02 Intercompany lead schedule.</u>	124	124
				Created 12/31/02 Other NonCurrent Asset		
Staff 1	Hanks,Stephanie M.	21-Jan-03	1.0	<u>Schedule.</u>	124	124
				Created 12/31/02 Other Current Asset Lead		
Staff 1	Hanks,Stephanie M.	21-Jan-03	2.0	<u>Schedule.</u>	124	248
				Typed changes to the Audit Strategy		
Staff 1	Hanks,Stephanie M.	22-Jan-03	0.5	<u>Memorandum.</u>	124	62
				Picked up A/R confirmations at office.		
Staff 1	Hanks,Stephanie M.	22-Jan-03	0.5	<u>Picked up A/R confirmations at office.</u>	124	62
				Created 9/30/02 to 12/31/02 lead schedule for		
Staff 1	Hanks,Stephanie M.	22-Jan-03	0.5	<u>cash.</u>	124	62
				Discussed my audit area responsibilities with		
Staff 1	Hanks,Stephanie M.	22-Jan-03	1.0	<u>Christiana Smith.</u>	124	124
				Created long term debt lead schedules.		
Staff 1	Hanks,Stephanie M.	22-Jan-03	2.0	<u>Created long term debt lead schedules.</u>	124	248
				Reviewed 3rd quarter workpapers to obtain		
Staff 1	Hanks,Stephanie M.	22-Jan-03	2.0	<u>explanations for fluctuations in the accounts.</u>	124	248
				Reviewed and filed A/R confirmations.		
Staff 1	Hanks,Stephanie M.	22-Jan-03	2.0	<u>Reviewed and filed A/R confirmations.</u>	124	248
				Recalculated depreciation for fixed asset		
Staff 1	Hanks,Stephanie M.	23-Jan-03	1.0	<u>disposals.</u>	124	124
				Referenced the lead schedules to the trial		
Staff 1	Hanks,Stephanie M.	23-Jan-03	1.0	<u>balance.</u>	124	124

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Staff 1	Hanks,Stephanie M.	23-Jan-03	1.0	<u>Edited Other Current Assets Lead Schedule with client's explanations of variances.</u>	124	124
Staff 1	Hanks,Stephanie M.	23-Jan-03	1.0	<u>Created 12/31/02 Revenue and Expense Lead.</u>	124	124
Staff 1	Hanks,Stephanie M.	23-Jan-03	1.5	<u>Created spreadsheet with 12/31/02 A/P Debit Balances.</u>	124	186
Staff 1	Hanks,Stephanie M.	23-Jan-03	1.5	<u>Meeting with M. Kelly, E. Cassin, C. Smith, and J. Estep regarding the current status of audit and open items.</u>	124	186
Staff 1	Hanks,Stephanie M.	23-Jan-03	2.5	<u>Examined supporting documentation for fixed asset disposals.</u>	124	310
Staff 1	Hanks,Stephanie M.	24-Jan-03	0.5	<u>Meeting with B. Mai regarding getting the details for 12/31 wire transfer.</u>	124	62
Staff 1	Hanks,Stephanie M.	24-Jan-03	0.5	<u>Prepared confirmations for the 4 new cash accounts.</u>	124	62
Staff 1	Hanks,Stephanie M.	24-Jan-03	0.5	<u>Referenced the lead schedules to the 10k.</u>	124	62
Staff 1	Hanks,Stephanie M.	24-Jan-03	0.5	<u>Meeting with S. Mesich to determine if fixed assets disposals were taken out of G/L.</u>	124	62
Staff 1	Hanks,Stephanie M.	24-Jan-03	0.5	<u>Completed fixed asset disposal worksheet.</u>	124	62
Staff 1	Hanks,Stephanie M.	24-Jan-03	1.0	<u>Examined and filed A/R confirmations.</u>	124	124
Staff 1	Hanks,Stephanie M.	24-Jan-03	1.0	<u>Meeting with B. Jasien and R. Henry to discuss open items.</u>	124	124
Staff 1	Hanks,Stephanie M.	24-Jan-03	1.0	<u>Created list of invoices needed for other current assets and emailed to Renee.</u>	124	124
Staff 1	Hanks,Stephanie M.	24-Jan-03	1.0	<u>Discussed audit area responsibilities with Christiana Smith.</u>	124	124
Staff 1	Hanks,Stephanie M.	24-Jan-03	1.0	<u>Signed off audit program for fixed assets.</u>	124	124
Staff 1	Hanks,Stephanie M.	27-Jan-03	0.5	<u>Discussion with C. Smith about subsequent cash.</u>	124	62
Staff 1	Hanks,Stephanie M.	27-Jan-03	1.0	<u>Examined and filed A/R confirmations.</u>	124	124

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Staff 1	Hanks,Stephanie M.	27-Jan-03	1.0	Filled out confirmation control sheet for cash confirmations sent out.	124	124
Staff 1	Hanks,Stephanie M.	27-Jan-03	1.0	Discussion with C. Smith, J. Estep and B. Mason about the status of our audit areas.	124	124
Staff 1	Hanks,Stephanie M.	27-Jan-03	2.5	Review and analysis of the subsequent cash received and entered into A/R confirmation document.	124	310
Staff 1	Hanks,Stephanie M.	27-Jan-03	2.5	Review and agreed sample of leases to actual lease documents.	124	310
Staff 1	Hanks,Stephanie M.	28-Jan-03	1.0	Review and analysis of the invoices for other current assets and documented.	124	124
Staff 1	Hanks,Stephanie M.	28-Jan-03	1.0	Review and agreed wires made for reorganization and retainer fees to the applicable bank statements.	124	124
Staff 1	Hanks,Stephanie M.	28-Jan-03	1.0	Review and analysis of the invoices for restructuring costs and documented.	124	124
Staff 1	Hanks,Stephanie M.	28-Jan-03	1.0	Review and analysis pf the invoices for security deposits and documented.	124	124
Staff 1	Hanks,Stephanie M.	28-Jan-03	1.0	Review and analysis of the invoices for retainer fees and documented.	124	124
Staff 1	Hanks,Stephanie M.	28-Jan-03	1.0	Typed changes to ASM.	124	124
Staff 1	Hanks,Stephanie M.	28-Jan-03	1.0	Discussion with C. Smith about issues encountered when auditing prepaid insurance.	124	124
Staff 1	Hanks,Stephanie M.	28-Jan-03	1.5	Review and analysis of the invoices for prepaid insurance and documented.	124	186
Staff 1	Hanks,Stephanie M.	29-Jan-03	0.5	Discussion with J. Boyd on obtaining copies of checks for installment payments made for commercial property insurance.	124	62
Staff 1	Hanks,Stephanie M.	29-Jan-03	0.5	Discussion with B. Jasien about problems with LaSalle Bank with the cash confirmations sent out.	124	62
Staff 1	Hanks,Stephanie M.	29-Jan-03	0.5	Discussion with B. Mai about the reconciling items on the bank reconciliation.	124	62

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Staff 1	Hanks,Stephanie M.	29-Jan-03	0.6	<u>Discussion with C. Smith about my audit areas.</u>	124	74
Staff 1	Hanks,Stephanie M.	29-Jan-03	1.0	<u>Obtained explanations from B. Jasien regarding bank reconciliation items.</u>	124	124
Staff 1	Hanks,Stephanie M.	29-Jan-03	1.0	<u>Documented explanation for bank wire transfer over our scope.</u>	124	124
Staff 1	Hanks,Stephanie M.	29-Jan-03	1.0	<u>Talked to George Banks about date of service for the restructuring costs incurred this year.</u>	124	124
Staff 1	Hanks,Stephanie M.	29-Jan-03	1.5	<u>Obtained December bank statements and agreed balances to reconciliation's and trial balance.</u>	124	186
Staff 1	Hanks,Stephanie M.	29-Jan-03	1.5	<u>Filled in audit program and finished referencing schedules for prepaid and other current assets.</u>	124	186
Staff 1	Hanks,Stephanie M.	29-Jan-03	2.5	<u>Reviewed outstanding check list and bank statement reconciliation's and referenced schedules to them.</u>	124	310
Staff 1	Hanks,Stephanie M.	30-Jan-03	1.0	<u>Review and analysis of the accounts payable reconciliation for material reconciling items and referenced to the trial balance.</u>	124	124
Staff 1	Hanks,Stephanie M.	30-Jan-03	1.0	<u>Talked with G. Banks about certain invoices selected for the out of period search for accounts payable.</u>	124	124
Staff 1	Hanks,Stephanie M.	30-Jan-03	1.0	<u>Discussion with C. Smith about status of my audit areas.</u>	124	124
Staff 1	Hanks,Stephanie M.	30-Jan-03	1.5	<u>Worked with LaSalle Bank to correct cash confirmations that were confirmed incorrectly.</u>	124	186
Staff 1	Hanks,Stephanie M.	30-Jan-03	1.5	<u>Review and analysis of the account receivable confirmations received and entered into confirmation worksheet.</u>	124	186
Staff 1	Hanks,Stephanie M.	30-Jan-03	1.5	<u>Review and analysis of the November, December, and January customer invoices and added up the credits on the invoices.</u>	124	186
Staff 1	Hanks,Stephanie M.	30-Jan-03	3.0	<u>Performed out of period search for accounts payable.</u>	124	372

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEEES</u>
Staff 1	Hanks,Stephanie M.	31-Jan-03	0.5	Tied the outstanding check list to the bank reconciliation and on a test basis vouched that o/s checks were not listed on December bank statement.	124	62
Staff 1	Hanks,Stephanie M.	31-Jan-03	1.0	Discussion with C. Smith about my audit areas.	124	124
Staff 1	Hanks,Stephanie M.	31-Jan-03	1.0	Meeting with B. Jasien and B. Mai to discuss outstanding check list and problems with the bank confirmations.	124	124
Staff 1	Hanks,Stephanie M.	31-Jan-03	1.0	Talked with C. Smith and George Banks about problems encountered with accounts payable invoices.	124	124
Staff 1	Hanks,Stephanie M.	31-Jan-03	3.0	Created a spreadsheet that showed the credits issued in November, December, and January for significant invoices.	124	372
Staff 1	Hanks,Stephanie M. Total		89.6		124	11,110
Manager	Hartkopf,Lisa	06-Jan-03	3.0	Meeting to discuss final fieldwork plan	345	1,035
Manager	Hartkopf,Lisa	07-Jan-03	1.0	Preparation of bankruptcy best practices	345	345
Manager	Hartkopf,Lisa	09-Jan-03	1.0	Conference calls to discuss fresh start accounting with Mike Osborne, Jim Somers	345	345
Manager	Hartkopf,Lisa	13-Jan-03	0.5	Meeting with E. Cassin to discuss team expectations	345	173
Manager	Hartkopf,Lisa	13-Jan-03	0.5	Fresh start accounting discussion with J. Sinder	345	173
Manager	Hartkopf,Lisa	13-Jan-03	1.0	Meeting to discuss valuation scope.	345	345
Manager	Hartkopf,Lisa	16-Jan-03	1.0	Meeting with C. Smith and E.Cassin to discuss team expectations	345	345
Manager	Hartkopf,Lisa	20-Jan-03	0.5	Meeting with E. Cassin and M. Kelly to discuss the audit expectations	345	173
Manager	Hartkopf,Lisa	20-Jan-03	0.5	Discussion with M. Kelly regarding audit approach	345	173
Manager	Hartkopf,Lisa	20-Jan-03	1.0	Discussion with E. Cassin regarding staffing for Stephanie Hanks	345	345

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Manager	Hartkopf,Lisa	20-Jan-03	1.0	<u>Fixed asset testing discussion with team</u>	345	345
Manager	Hartkopf,Lisa	20-Jan-03	1.0	<u>Internal team planning with M. Kelly, E. Cassin, C. Smith, J. Estep and S. Hanks</u>	345	345
Manager	Hartkopf,Lisa	20-Jan-03	1.0	<u>Fixed asset testing approach discussions with S. Mesich, E. Cassin and C. Smith</u>	345	345
Manager	Hartkopf,Lisa	20-Jan-03	1.0	<u>PBC update meeting with B. Jasien, R. Henry, E. Cassin, and C. Smith</u>	345	345
Manager	Hartkopf,Lisa	21-Jan-03	1.0	<u>Discussion of bad debt</u>	345	345
Manager	Hartkopf,Lisa	21-Jan-03	1.0	<u>Introduction of team to Focal</u>	345	345
Manager	Hartkopf,Lisa	21-Jan-03	1.0	<u>Discussion of fixed asset testing approach</u>	345	345
Manager	Hartkopf,Lisa	21-Jan-03	1.5	<u>Explanation to audit team of network cost testing</u>	345	518
Manager	Hartkopf,Lisa	22-Jan-03	0.5	<u>Discussion on network cost sample</u>	345	173
Manager	Hartkopf,Lisa	22-Jan-03	0.5	<u>Discussion on legal letter sample</u>	345	173
Manager	Hartkopf,Lisa	22-Jan-03	1.0	<u>Selection of bad debt sample</u>	345	345
Manager	Hartkopf,Lisa	22-Jan-03	1.0	<u>Preparation of ASM</u>	345	345
Manager	Hartkopf,Lisa	23-Jan-03	0.5	<u>Discussions with M. Kelly and E. Cassin regarding status of audit</u>	345	173
Manager	Hartkopf,Lisa	23-Jan-03	0.5	<u>Discussions with C. Smith regarding open items of audit and account balances staff are working on.</u>	345	173
Manager	Hartkopf,Lisa	23-Jan-03	0.5	<u>Legal letter discussion with M. Berns and C. Smith</u>	345	173
Manager	Hartkopf,Lisa	23-Jan-03	0.5	<u>Review of SFAS 144</u>	345	173
Manager	Hartkopf,Lisa	23-Jan-03	0.5	<u>Discussion with E. Cassin and J. Estep regarding bad debt allowance calculation and procedures.</u>	345	173
Manager	Hartkopf,Lisa	23-Jan-03	1.0	<u>Discussion of bad debt testing</u>	345	345
Manager	Hartkopf,Lisa	23-Jan-03	1.0	<u>Discussion with E. Cassin regarding status of audit</u>	345	345
Manager	Hartkopf,Lisa	23-Jan-03	1.0	<u>Legal letter research and sample selection</u>	345	345

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Manager	Hartkopf,Lisa	23-Jan-03	1.5	Discussion with M. Kelly, E. Cassin, C. Smith, S. Hanks and J. Estep regarding status of audit.	345	518
Manager	Hartkopf,Lisa	23-Jan-03	1.0	Discussion with M. Zumach regarding accounting for closing sites.	345	345
Manager	Hartkopf,Lisa	24-Jan-03	0.5	Discussion with B. Dolan regarding approach to credits	345	173
Manager	Hartkopf,Lisa	24-Jan-03	1.0	Discussion with S. Mesich regarding fixed asset addition testing.	345	345
Manager	Hartkopf,Lisa	24-Jan-03	1.0	Discussion with M. Kelly regarding audit status	345	345
Manager	Hartkopf,Lisa	24-Jan-03	1.0	Preparation of legal letter	345	345
Manager	Hartkopf,Lisa	24-Jan-03	1.0	Discussions with E. Cassin regarding staffing and legal letters	345	345
Manager	Hartkopf,Lisa	24-Jan-03	1.0	Discussion with J. Burke and team regarding network cost audit.	345	345
Manager	Hartkopf,Lisa	24-Jan-03	1.0	Review of SFAS 144	345	345
Manager	Hartkopf,Lisa	25-Jan-03	1.5	Review of SFAS 144 accounting related to Focal's assets	345	518
Manager	Hartkopf,Lisa	27-Jan-03	0.5	Discussion with M. Brady regarding SFAS 123	345	173
Manager	Hartkopf,Lisa	27-Jan-03	0.7	Review and analysis of ASM	345	242
Manager	Hartkopf,Lisa	27-Jan-03	0.7	Meeting with M. Zumach to discuss fixed assets and audit committee	345	242
Manager	Hartkopf,Lisa	27-Jan-03	0.8	Discussion of audit areas with C. Smith, J. Estep, B. Mason and S. Hanks - leases, bad debt, cash.	345	276
Manager	Hartkopf,Lisa	27-Jan-03	1.0	Discussion with E. Cassin regarding audit approach, audit committee, SFAS 123.	345	345
Manager	Hartkopf,Lisa	27-Jan-03	1.0	Discussion with E. Cassin and B. Mason regarding income statement fluctuations	345	345

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL</u> <u>RATE</u>	<u>FEES</u>
Manager	Hartkopf,Lisa	27-Jan-03	0.5	Discussion with M. Williams regarding pre- package, affidavit and bankruptcy timing	345	173
Manager	Hartkopf,Lisa	27-Jan-03	0.5	Discussion with E. Cassin and R. Henry regarding SFAS 123	345	173
Manager	Hartkopf,Lisa	27-Jan-03	0.8	Meeting with J. Sinder, M. Kelly and E. Cassin regarding status of bankruptcy	345	276
Manager	Hartkopf,Lisa	28-Jan-03	0.5	Writing of network disputes work program	345	173
Manager	Hartkopf,Lisa	28-Jan-03	0.5	Fixed assets discussion with J. Estep	345	173
Manager	Hartkopf,Lisa	28-Jan-03	0.5	Leases discussion with B. Jasien and R. Henry	345	173
Manager	Hartkopf,Lisa	28-Jan-03	0.8	Leases discussion with M. Zumach	345	276
Manager	Hartkopf,Lisa	28-Jan-03	1.0	Discussion with E. Cassin and C. Smith regarding leases, fixed assets and credit testing	345	345
Manager	Hartkopf,Lisa	28-Jan-03	1.5	Review and analysis of bad debt	345	518
Manager	Hartkopf,Lisa	28-Jan-03	3.5	Organization of documentation and testing of network costs	345	1,208
Manager	Hartkopf,Lisa	28-Jan-03	0.5	Analysis of SFAS 144 and SFAS 121	345	173
Manager	Hartkopf,Lisa	28-Jan-03	0.5	Discussions on SFAS 144 with M. Kelly and Corporate Finance	345	173
Manager	Hartkopf,Lisa	29-Jan-03	0.5	Audit status meeting with E. Cassin and M. Kelly.	345	173
Manager	Hartkopf,Lisa	29-Jan-03	0.5	Network costs discussion/testing with J. Estep	345	173
Manager	Hartkopf,Lisa	29-Jan-03	0.5	Discussions with E. Cassin regarding SFAS 144	345	173
Manager	Hartkopf,Lisa	29-Jan-03	1.0	Preparation of independent review partner meeting agenda with M. Kelly and E. Cassin	345	345
Manager	Hartkopf,Lisa	29-Jan-03	1.0	Preparation of audit status listing	345	345

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Manager	Hartkopf,Lisa	29-Jan-03	1.5	Audit status meeting with E. Cassin and C. Smith	345	518
Manager	Hartkopf,Lisa	29-Jan-03	2.5	Network costs meeting and testing with M. Hartford, J. Burke, D. Klucznyk and J. Estep	345	863
Manager	Hartkopf,Lisa	29-Jan-03	0.5	Discussion with E. Cassin regarding SFAS 123 and SFAS 144.	345	173
Manager	Hartkopf,Lisa	30-Jan-03	0.5	Network cost testing	345	173
Manager	Hartkopf,Lisa	30-Jan-03	0.5	Preparation of documentation for meeting with B. Jasien and R. Henry.	345	173
Manager	Hartkopf,Lisa	30-Jan-03	1.0	Audit status meeting with B. Jasien, R. Henry, C. Smith, E. Cassin.	345	345
Manager	Hartkopf,Lisa	30-Jan-03	1.5	Preparation of agenda for independent review meeting agenda	345	518
Manager	Hartkopf,Lisa	30-Jan-03	1.5	Independent Partner review meeting with K. Peterson, M. Kelly, and E. Cassin.	345	518
Manager	Hartkopf,Lisa	30-Jan-03	0.5	Meeting regarding SFAS 123 with E. Cassin and M. Kelly	345	173
Manager	Hartkopf,Lisa	31-Jan-03	0.5	Discussion with E. Cassin and C. Smith regarding OOPS testing.	345	173
Manager	Hartkopf,Lisa	31-Jan-03	0.5	Discussion of debt amortization costs with B. Jasien and B. Mason	345	173
Manager	Hartkopf,Lisa	31-Jan-03	0.5	Accruals discussion with B. Mason	345	173
Manager	Hartkopf,Lisa	31-Jan-03	1.0	Research of team responsibilities	345	345
Manager	Hartkopf,Lisa	31-Jan-03	1.5	Discussion of network costs	345	518
Manager	Hartkopf,Lisa	31-Jan-03	1.5	Research for Sarbanes-Oxley 404 presentation	345	518
Manager	Hartkopf,Lisa Total		72.3		345	24,944
Senior	ISACSenior,002 1629883	30-Dec-02	0.7	This is a group in Cleveland that analyzes accounts payable, accounts receivable, and general ledger computer data to determine sample sizes, verify clerical accuracy, and identify statistical abnormalities related to that information. This is an integral part of our testing procedures.	215	151

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL</u> <u>RATE</u>	<u>FEES</u>
Senior	ISACSenior,002 1629883	06-Jan-03	2.9	This is a group in Cleveland that analyzes accounts payable, accounts receivable, and general ledger computer data to determine sample sizes, verify clerical accuracy, and identify statistical abnormalities related to that information. This is an integral part of our testing procedures.	215	624
Senior	ISACSenior,002 1629883	13-Jan-03	10.5	This is a group in Cleveland that analyzes accounts payable, accounts receivable, and general ledger computer data to determine sample sizes, verify clerical accuracy, and identify statistical abnormalities related to that information. This is an integral part of our testing procedures.	215	2,258
Senior	ISACSenior,002 1629883	20-Jan-03	16.6	This is a group in Cleveland that analyzes accounts payable, accounts receivable, and general ledger computer data to determine sample sizes, verify clerical accuracy, and identify statistical abnormalities related to that information. This is an integral part of our testing procedures.	215	3,569
Senior	ISACSenior,002 1629883	27-Jan-03	4.0	This is a group in Cleveland that analyzes accounts payable, accounts receivable, and general ledger computer data to determine sample sizes, verify clerical accuracy, and identify statistical abnormalities related to that information. This is an integral part of our testing procedures.	215	860
Senior	ISACSenior,002 1629883 Total		34.7		215	7,461
Partner	Kelly,Michael S	07-Jan-03	1.0	Meeting to discuss revisions of scope and timing due to bankruptcy	575	575
Partner	Kelly,Michael S	13-Jan-03	1.0	Discussions with Matt Howley and Brad Venisuk re valuation requirements for fixed asset impairments	575	575
Partner	Kelly,Michael S	14-Jan-03	1.0	Discussions and research re SFAS 144 impairments	575	575
Partner	Kelly,Michael S	15-Jan-03	2.0	Research and consultation regarding applicability of Fresh start accounting to Focal with Mike Osborne	575	1,150
Partner	Kelly,Michael S	16-Jan-03	1.0	Fresh start and bankruptcy issues research	575	575

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Partner	Kelly,Michael S	17-Jan-03	2.0	Consultation with Focal accounting and legal regarding bankruptcy accounting and treatment of various costs and expenses	575	1,150
Partner	Kelly,Michael S	20-Jan-03	0.5	Discussion of various accounting issues with Hartkopf	575	288
Partner	Kelly,Michael S	20-Jan-03	0.5	Meeting with Cassin and Hartkopf regarding audit expectations	575	288
Partner	Kelly,Michael S	20-Jan-03	1.0	Status discussions with Bill Jasien, Renee Henry, Mike Zumach, Glen Custar	575	575
Partner	Kelly,Michael S	20-Jan-03	1.0	Meeting with Hartkopf, Cassin, Smith Estep and Hanks regarding audit expectations, risks and approach	575	575
Partner	Kelly,Michael S	21-Jan-03	2.0	Fresh start and bankruptcy issues research	575	1,150
Partner	Kelly,Michael S	22-Jan-03	0.5	Meeting with Jay Sinder regarding bankruptcy updates	575	288
Partner	Kelly,Michael S	22-Jan-03	1.0	Meeting with Cassin and Hartkopf regarding audit approach, risks and independent partner review requirement	575	575
Partner	Kelly,Michael S	23-Jan-03	0.5	Meeting with Hartkopf and Smith regarding audit risks	575	288
Partner	Kelly,Michael S	23-Jan-03	1.5	Discussion with Hartkopf, Cassin Smith, Estep and Hanks regarding audit status and issues	575	863
Partner	Kelly,Michael S	24-Jan-03	1.0	Discussion with Hartkopf regarding fixed assets issues and general status	575	575
Partner	Kelly,Michael S	25-Jan-03	1.0	Miscellaneous research regarding fresh start and SOP 90-7	575	575
Partner	Kelly,Michael S	27-Jan-03	2.0	Review and drafting of ASM	575	1,150
Partner	Kelly,Michael S	27-Jan-03	0.8	Meeting with Jay Sinder and Lisa Hartkopf regarding bankruptcy status	575	460
Partner	Kelly,Michael S	28-Jan-03	2.0	Preparation of audit status agenda	575	1,150

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Partner	Kelly,Michael S	28-Jan-03	0.5	Discussion and update on status of SFAS 144 valuation	575	288
Partner	Kelly,Michael S	29-Jan-03	1.0	Accounting research regarding bankruptcy issues and debt issuance costs	575	575
Partner	Kelly,Michael S	29-Jan-03	0.5	Status update with E. Cassin and L. Hartkopf	575	288
Partner	Kelly,Michael S	29-Jan-03	1.0	Preparation of of independent partner reviewer agenda with E. Cassin	575	575
Partner	Kelly,Michael S	29-Jan-03	1.0	Preparation of SFAS No. 123 research	575	575
Partner	Kelly,Michael S	30-Jan-03	0.5	Discussion with E. Cassin and L. Hartkopf regarding impact of bankruptcy on accounting for existing equity instruments	575	288
Partner	Kelly,Michael S	30-Jan-03	1.5	Conference call with K. Petersen regarding independent partner review, audit status and significant audit issues	575	863
Partner	Kelly,Michael S	31-Jan-03	1.0	Update on audit status	575	575
Partner	Kelly,Michael S	31-Jan-03	1.0	Update meeting with Jay Sinder and Glenn Custar	575	575
Partner	Kelly,Michael S Total		31.3		575	17,998
Staff 1	Krafft,Jessica L	29-Dec-02	4.0	Preparation for a meeting at Focal and attendance for Meeting	149	596
Staff 1	Krafft,Jessica L Total		4.0		149	596
Staff 2	Luegers,Brian M	06-Jan-03	1.5	Preparation of the Confirm Control. Preparing and organizing A/R Confirmations	149	224
Staff 2	Luegers,Brian M	07-Jan-03	8.0	Preparation of the Confirm Control. Preparing and organizing A/R Confirmations	149	1,192
Staff 2	Luegers,Brian M	08-Jan-03	5.0	Preparation of the Confirm Control. Preparing and organizing A/R Confirmations	149	745
Staff 2	Luegers,Brian M Total		14.5		149	2,161
Staff 2	Mason,Beth A.	27-Jan-03	0.2	Document change in bonus accrual.	149	30
Staff 2	Mason,Beth A.	27-Jan-03	0.5	Meeting with Renee Henry to discuss accruals.	149	75
Staff 2	Mason,Beth A.	27-Jan-03	0.8	Meeting with Lisa Hartkopf to discuss accruals.	149	119

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL</u> <u>RATE</u>	<u>FEES</u>
Staff 2	Mason, Beth A.	27-Jan-03	1.0	Test and document Other Accruals	149	149
Staff 2	Mason, Beth A.	27-Jan-03	2.0	Test Payroll accrual	149	298
Staff 2	Mason, Beth A.	27-Jan-03	2.5	Test Other Non-Current Assets	149	373
Staff 2	Mason, Beth A.	27-Jan-03	2.5	Meeting with Ellen Cassin to discuss audit approach of intangible assets, accruals, and P&L.	149	373
Staff 2	Mason, Beth A.	28-Jan-03	0.5	Update accruals lead.	149	75
Staff 2	Mason, Beth A.	28-Jan-03	1.0	Meeting with Bill Jasien to discuss IBNR, Bonus, Payroll, and Vacation accruals.	149	149
Staff 2	Mason, Beth A.	28-Jan-03	1.0	Meeting with Bill Jasien to discuss P&L fluctuations.	149	149
Staff 2	Mason, Beth A.	28-Jan-03	2.0	Test Federal Univ High Cost Fund accrual.	149	298
Staff 2	Mason, Beth A.	28-Jan-03	2.5	Document P&L fluctuations.	149	373
Staff 2	Mason, Beth A.	28-Jan-03	2.5	Test IBNR accrual.	149	373
Staff 2	Mason, Beth A.	29-Jan-03	0.3	Meeting with Mary Tennant to discuss Property Tax Accrual.	149	45
Staff 2	Mason, Beth A.	29-Jan-03	1.0	Meeting with Payroll to discuss Payroll accrual.	149	149
Staff 2	Mason, Beth A.	29-Jan-03	1.0	Meeting with Ellen Cassin to discuss P&L fluctuations.	149	149
Staff 2	Mason, Beth A.	29-Jan-03	1.5	Test Vacation accrual.	149	224
Staff 2	Mason, Beth A.	29-Jan-03	1.7	Meetings with Bill Jasien to discuss P&L, Payroll accrual, Customer Deposits accrual, and various Other Accruals.	149	253
Staff 2	Mason, Beth A.	29-Jan-03	2.0	Document Payroll accrual	149	298
Staff 2	Mason, Beth A.	29-Jan-03	3.5	Test and discuss Sales Comp accrual	149	522
Staff 2	Mason, Beth A.	30-Jan-03	0.5	Meeting with Bob Mai to discuss accruals.	149	75
Staff 2	Mason, Beth A.	30-Jan-03	1.0	Document Other Non-Current Assets.	149	149
Staff 2	Mason, Beth A.	30-Jan-03	1.0	Update accruals lead schedule.	149	149
Staff 2	Mason, Beth A.	30-Jan-03	1.0	Document Other Accruals schedule.	149	149

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL</u> <u>RATE</u>	<u>FEES</u>
Staff 2	Mason,Beth A.	30-Jan-03	1.5	<u>Meeting with Ellen Cassin to discuss accruals</u>	149	224
Staff 2	Mason,Beth A.	30-Jan-03	1.5	<u>Meeting with Payroll to discuss and vouch Payroll accrual, Vacation accrual, and Sales Comp accrual.</u>	149	224
Staff 2	Mason,Beth A.	30-Jan-03	2.5	<u>Document Vacation accrual.</u>	149	373
Staff 2	Mason,Beth A.	30-Jan-03	2.5	<u>Test and document customer deposits.</u>	149	373
Staff 2	Mason,Beth A.	31-Jan-03	0.5	<u>Meeting with Lisa Hartkopf to discuss accruals.</u>	149	75
Staff 2	Mason,Beth A.	31-Jan-03	0.5	<u>Meeting with Lisa Hartkopf and Bill Jaisen to discuss debt amortization.</u>	149	75
Staff 2	Mason,Beth A.	31-Jan-03	1.0	<u>Meeting with Christina Smith, Jennifer Boyd, and Kass to discuss leases.</u>	149	149
Staff 2	Mason,Beth A.	31-Jan-03	1.0	<u>Test Federal Excise Tax</u>	149	149
Staff 2	Mason,Beth A.	31-Jan-03	1.0	<u>Test Property Taxes.</u>	149	149
Staff 2	Mason,Beth A.	31-Jan-03	1.2	<u>Test Telecom Billed in Error accrual.</u>	149	179
Staff 2	Mason,Beth A.	31-Jan-03	2.8	<u>Test and document Other Non-Current Liabilities.</u>	149	417
Staff 2	Mason,Beth A. Total		49.5		149	7,376
Partner	Osborne,Michael P	09-Jan-03	1.0	<u>Consultation with Ellen Cassin and Mike Kelly regarding SOP 90-7.</u>	575	575
Partner	Osborne,Michael P	14-Jan-03	1.0	<u>Consultation with Mike Kelly regarding application of SOP 90-7</u>	575	575
Partner	Osborne,Michael P Total		2.0		575	1,150
Partner	Peterson,Kenneth W	30-Jan-03	1.0	<u>Review and discussions regarding planning for 2002 audit</u>	575	575
Partner	Peterson,Kenneth W Total		1.0		575	575
Senior 1&2	Smith,Christina M.	06-Jan-03	4.0	<u>Preparation of A/R confirmations and logging them into the control</u>	215	860
Senior 1&2	Smith,Christina M.	07-Jan-03	6.0	<u>Preparation of A/R confirmations and logging them into the control</u>	215	1,290
Senior 1&2	Smith,Christina M.	08-Jan-03	0.5	<u>Preparation of A/R confirmations and logging them into the control</u>	215	108
Senior 1&2	Smith,Christina M.	09-Jan-03	1.0	<u>Preparation of A/R confirmations and logging them into the control</u>	215	215

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Senior 1&2	Smith,Christina M.	14-Jan-03	0.5	Preparation of A/R confirmations and logging them into the control	215	108
Senior 1&2	Smith,Christina M.	16-Jan-03	1.5	Reviewing the PBC list, talking to Bill Jasien about the timing of the audit (this was for 1 hour). The remaining .5 hours was to A/R confirmations.	215	323
Senior 1&2	Smith,Christina M.	20-Jan-03	0.5	Discussions with JR Estep and Ellen Cassin regarding procedures to perform on A/R allowance	215	108
Senior 1&2	Smith,Christina M.	20-Jan-03	0.5	Discussions with Stephanie Hanks, JR Estep and Ellen Cassin regarding time reporting procedures.	215	108
Senior 1&2	Smith,Christina M.	20-Jan-03	0.5	Discussions with Ellen Cassin and Lisa Hartkopf regarding Stephanie Hank's schedule	215	108
Senior 1&2	Smith,Christina M.	20-Jan-03	0.5	Discussions with JR Estep and Ellen Cassin regarding planning materiality	215	108
Senior 1&2	Smith,Christina M.	20-Jan-03	1.0	Meeting with JR Estep, Stephanie Hanks, Mike Kelly, Ellen Cassin, Lisa Hartkopf to discuss audit	215	215
Senior 1&2	Smith,Christina M.	20-Jan-03	1.0	Discussions with Ellen Cassin regarding procedures to be performed on Q4 credits	215	215
Senior 1&2	Smith,Christina M.	20-Jan-03	1.0	Meeting with Renee Henry, Bill Jasien, Ellen Cassin and Lisa Hartkopf to discuss PBC lists	215	215
Senior 1&2	Smith,Christina M.	20-Jan-03	1.0	Meeting with Sandy Mesich, Ellen Cassin and Lisa Hartkopf to discuss fixed asset detail/testing	215	215
Senior 1&2	Smith,Christina M.	21-Jan-03	1.0	Sorting through various documents and e-mails from Renee Henry to access audit approach	215	215
Senior 1&2	Smith,Christina M.	21-Jan-03	1.0	Discussions with Renee Henry and Ellen Cassin regarding credits issued in the 4th quarter	215	215
Senior 1&2	Smith,Christina M.	21-Jan-03	1.5	Working on Network Dispute Costs	215	323
Senior 1&2	Smith,Christina M.	21-Jan-03	3.5	Preparing ASM and recalculating PM and TE to ensure we are within the appropriate range	215	753
Senior 1&2	Smith,Christina M.	22-Jan-03	0.1	Discussions with Bill Jasien regarding PBC items	215	22

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL</u> <u>RATE</u>	<u>FEES</u>
Senior 1&2	Smith,Christina M.	22-Jan-03	0.1	Discussions with Renee Hughes regarding legal expenses	215	22
Senior 1&2	Smith,Christina M.	22-Jan-03	0.1	Calls to Mike Zumach, Joe Burke to discuss PBC items	215	22
Senior 1&2	Smith,Christina M.	22-Jan-03	0.2	Call with Joe Burke regarding network costs	215	43
Senior 1&2	Smith,Christina M.	22-Jan-03	0.2	Discussions with Renee Henry regarding PBC items	215	43
Senior 1&2	Smith,Christina M.	22-Jan-03	0.2	Discussions with Jesse Petsch regarding network disputes	215	43
Senior 1&2	Smith,Christina M.	22-Jan-03	0.3	Meeting with Joe Burke to discuss network disputes	215	65
Senior 1&2	Smith,Christina M.	22-Jan-03	0.3	Discussions with Sandy Mesich regarding fixed assets	215	65
Senior 1&2	Smith,Christina M.	22-Jan-03	0.5	Status meeting with JR Estep for his audit areas	215	108
Senior 1&2	Smith,Christina M.	22-Jan-03	0.5	Discussions with Ellen Cassin and Lisa Hartkopf regarding legal letters	215	108
Senior 1&2	Smith,Christina M.	22-Jan-03	0.5	Discussions with Ellen Cassin regarding status of PBC	215	108
Senior 1&2	Smith,Christina M.	22-Jan-03	0.5	Analysis of legal expenses	215	108
Senior 1&2	Smith,Christina M.	22-Jan-03	1.0	Preparing network disputes schedule for sample selection	215	215
Senior 1&2	Smith,Christina M.	22-Jan-03	1.0	Testing/reviewing A/R Bad Debt Reserve and credits	215	215
Senior 1&2	Smith,Christina M.	22-Jan-03	1.0	Status meeting with Stephanie Hanks regarding her audit areas	215	215
Senior 1&2	Smith,Christina M.	22-Jan-03	1.0	Discussions with Ellen Cassin and JR Estep regarding calculation of A/R bad debt reserve	215	215
Senior 1&2	Smith,Christina M.	22-Jan-03	1.0	Making changes to ASM	215	215
Senior 1&2	Smith,Christina M.	22-Jan-03	2.5	Working on credit disputes	215	538

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Senior 1&2	Smith,Christina M.	23-Jan-03	0.1	Discussions with Sandy Mesich regarding <u>fixed asset disposals</u>	215	22
Senior 1&2	Smith,Christina M.	23-Jan-03	0.5	<u>Meeting with Matt Berns regarding legal letters</u>	215	108
Senior 1&2	Smith,Christina M.	23-Jan-03	0.5	Discussion with Mike Zumach regarding employees who have authorization to apply <u>credits to customer invoices</u>	215	108
Senior 1&2	Smith,Christina M.	23-Jan-03	0.5	<u>AR confirms selection</u>	215	108
Senior 1&2	Smith,Christina M.	23-Jan-03	0.5	Discussions with JR Estep regarding AR <u>allowance analysis, in addition to testing AR</u>	215	108
Senior 1&2	Smith,Christina M.	23-Jan-03	0.5	Discussions with Ellen Cassin regarding open items of audit and areas that the staff are <u>working on</u>	215	108
Senior 1&2	Smith,Christina M.	23-Jan-03	1.0	<u>Preparing for team status meeting</u>	215	215
Senior 1&2	Smith,Christina M.	23-Jan-03	1.0	Discussions with Bob Mai regarding cash <u>confirmations/cash accounts</u>	215	215
Senior 1&2	Smith,Christina M.	23-Jan-03	1.0	<u>Reviewing credits issued in 4th quarter</u>	215	215
Senior 1&2	Smith,Christina M.	23-Jan-03	1.0	<u>Reviewing Andersen workpapers</u>	215	215
Senior 1&2	Smith,Christina M.	23-Jan-03	1.2	Review of audit program/steps to discuss with <u>staff, manager, senior manager</u>	215	258
Senior 1&2	Smith,Christina M.	23-Jan-03	1.5	<u>Status meeting with audit team</u>	215	323
Senior 1&2	Smith,Christina M.	23-Jan-03	1.5	<u>SAB 101 testing</u>	215	323
Senior 1&2	Smith,Christina M.	23-Jan-03	0.2	Discussions with Mike Zumach regarding fixed <u>asset disposals</u>	215	43
Senior 1&2	Smith,Christina M.	24-Jan-03	0.5	Meeting with Dave Jaras and Brendan Dolan <u>regarding credits</u>	215	108
Senior 1&2	Smith,Christina M.	24-Jan-03	0.5	Discussions with Renee Henry regarding open <u>items</u>	215	108
Senior 1&2	Smith,Christina M.	24-Jan-03	0.5	Discussions with Bob Mai regarding cash <u>confirmations and bank transfers</u>	215	108

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Senior 1&2	Smith,Christina M.	24-Jan-03	0.5	Discussions with Sandy Mesich regarding <u>fixed assets</u>	215	108
Senior 1&2	Smith,Christina M.	24-Jan-03	0.5	Meeting with Dave Jaras to discuss A/R <u>subsequent cash</u>	215	108
Senior 1&2	Smith,Christina M.	24-Jan-03	0.5	Discussion with staff regarding fixed asset <u>testing</u>	215	108
Senior 1&2	Smith,Christina M.	24-Jan-03	0.5	Reviewing e-mails from client (Sandy Mesich <u>and Renee Henry)</u>	215	108
Senior 1&2	Smith,Christina M.	24-Jan-03	0.5	<u>Update the open items list and e-mail to client</u>	215	108
Senior 1&2	Smith,Christina M.	24-Jan-03	1.0	Meeting with Stephanie Hanks to go over her <u>audit areas (prepaid, cash, prior year figures)</u>	215	215
Senior 1&2	Smith,Christina M.	24-Jan-03	1.0	<u>Reviewing prepaid detail received from client</u>	215	215
Senior 1&2	Smith,Christina M.	24-Jan-03	1.0	Status meeting with Renee Henry and Bill <u>Jasien</u>	215	215
Senior 1&2	Smith,Christina M.	24-Jan-03	1.0	Discussions with Lisa Hartkopf and Ellen Cassin regarding status of audit, in addition to <u>staffing requirements</u>	215	215
Senior 1&2	Smith,Christina M.	25-Jan-03	0.5	Discussions with Ellen Cassin and Lisa <u>Hartkopf regarding staffing</u>	215	108
Senior 1&2	Smith,Christina M.	25-Jan-03	0.5	Review of credit reserve analysis prepared by <u>Renee Henry</u>	215	108
Senior 1&2	Smith,Christina M.	25-Jan-03	0.5	<u>Review of audit program</u>	215	108
Senior 1&2	Smith,Christina M.	25-Jan-03	1.0	Preparing open items list by discussing with <u>client/audit team open areas</u>	215	215
Senior 1&2	Smith,Christina M.	25-Jan-03	1.5	Clearing review notes, sorting through client <u>PBC lists, organizing files</u>	215	323
Senior 1&2	Smith,Christina M.	27-Jan-03	0.2	Discussions with Dave Jaras regarding <u>subsequent cash receipt testing</u>	215	43
Senior 1&2	Smith,Christina M.	27-Jan-03	0.2	Discussions and preparations of e-mails with <u>Sam Perry regarding A/R invoices</u>	215	43

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Senior 1&2	Smith,Christina M.	27-Jan-03	0.3	Discussions with Renee Henry regarding status of PBC items	215	65
Senior 1&2	Smith,Christina M.	27-Jan-03	0.3	Meeting with Melissa Edwards regarding credits issued in quarter	215	65
Senior 1&2	Smith,Christina M.	27-Jan-03	0.5	Meeting with Ellen Cassin regarding our audit approach for 4th quarter credit testing	215	108
Senior 1&2	Smith,Christina M.	27-Jan-03	0.5	Review of proposed adjustments	215	108
Senior 1&2	Smith,Christina M.	27-Jan-03	0.5	Assisting Stephanie Hanks with subsequent cash testing for A/R	215	108
Senior 1&2	Smith,Christina M.	27-Jan-03	0.5	Review of A/P aging and discussions regarding debit balances included within A/P	215	108
Senior 1&2	Smith,Christina M.	27-Jan-03	1.0	Sorting through various PBC items/e-mails provided from client	215	215
Senior 1&2	Smith,Christina M.	27-Jan-03	1.0	Meeting with Renee Hughes to discuss open items/PBC items	215	215
Senior 1&2	Smith,Christina M.	27-Jan-03	1.0	Discussions with JR Estep, Beth Mason and Stephanie Hanks on the status of their audit areas	215	215
Senior 1&2	Smith,Christina M.	27-Jan-03	1.0	Meeting with Ellen Cassin and Beth Mason to discuss Beth's responsibilities for the audit	215	215
Senior 1&2	Smith,Christina M.	27-Jan-03	1.0	Meeting with Dave Jaras, Brendan Dolan and Ellen Cassin regarding credit reserve	215	215
Senior 1&2	Smith,Christina M.	27-Jan-03	1.0	Preparing credit rollforward	215	215
Senior 1&2	Smith,Christina M.	28-Jan-03	0.5	Discussions with JR Estep regarding network costs, fixed assets and bad debt reserve analysis	215	108
Senior 1&2	Smith,Christina M.	28-Jan-03	0.5	Meeting with Brendan Dolan and Dave Jaras to discuss customer files for credits	215	108

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Senior 1&2	Smith,Christina M.	28-Jan-03	0.5	Meeting with Renee Hughes regarding lease schedule and testing 4th quarter credits to GL	215	108
Senior 1&2	Smith,Christina M.	28-Jan-03	0.5	Reviewing prepaid invoices for our selected sample	215	108
Senior 1&2	Smith,Christina M.	28-Jan-03	0.5	Review of reorganization cost account with appropriate invoices	215	108
Senior 1&2	Smith,Christina M.	28-Jan-03	0.5	Preparation of the accruals/revenue and expenses with Beth Mason	215	108
Senior 1&2	Smith,Christina M.	28-Jan-03	1.0	Discussions with Renee Hughes, Jennifer Boyd and Kass Karch regarding lease schedules and deferred lease incentives	215	215
Senior 1&2	Smith,Christina M.	28-Jan-03	1.0	Reading e-mails from the client; going through PBC items	215	215
Senior 1&2	Smith,Christina M.	28-Jan-03	1.0	Meeting with Mike Zumach and Lisa Hartkopf regarding lease schedule, credits issued in 4th quarter	215	215
Senior 1&2	Smith,Christina M.	28-Jan-03	1.0	Preparation of the prepaid insurance with Stephanie Hanks	215	215
Senior 1&2	Smith,Christina M.	28-Jan-03	1.0	Conference call with Ellen Cassin and Lisa Hartkopf regarding leases and our audit approach to test the leases	215	215
Senior 1&2	Smith,Christina M.	28-Jan-03	2.0	Reviewing leases on a test basis to tie rent expense to G/L by tying out monthly rent. In addition, reviewing security deposits on each lease to determine if security deposit account is correct	215	430
Senior 1&2	Smith,Christina M.	28-Jan-03	2.0	Preparing credit reserve rollforward for 4th quarter	215	430
Senior 1&2	Smith,Christina M.	29-Jan-03	0.2	Discussions with JR Estep regarding fixed asset additions	215	43
Senior 1&2	Smith,Christina M.	29-Jan-03	0.2	Review with team our proposed adjustments for status meeting	215	43
Senior 1&2	Smith,Christina M.	29-Jan-03	0.2	Discussions with Brendan Dolan and Dave Jaras regarding credits	215	43

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL</u> <u>RATE</u>	<u>FEES</u>
Senior 1&2	Smith,Christina M.	29-Jan-03	0.2	Various calls with client contacts to set up meetings with them for Thursday/Friday	215	43
Senior 1&2	Smith,Christina M.	29-Jan-03	0.2	Discussion with Renee Henry regarding PBC items	215	43
Senior 1&2	Smith,Christina M.	29-Jan-03	0.3	Preparation and update of open items list	215	65
Senior 1&2	Smith,Christina M.	29-Jan-03	0.3	Copies of documents within customer files	215	65
Senior 1&2	Smith,Christina M.	29-Jan-03	0.3	Review of Andersen workpapers to determine our testing approach for leases	215	65
Senior 1&2	Smith,Christina M.	29-Jan-03	0.5	Meeting with Kass Karch to discuss leases and rent expense for the year	215	108
Senior 1&2	Smith,Christina M.	29-Jan-03	0.5	Review of A/R rollforward and selection of sample	215	108
Senior 1&2	Smith,Christina M.	29-Jan-03	0.5	Review of reorganization costs/retainer fee detail listing	215	108
Senior 1&2	Smith,Christina M.	29-Jan-03	0.6	Review of Stephanie Hank's audit areas with her	215	129
Senior 1&2	Smith,Christina M.	29-Jan-03	1.0	Meeting with Patrick Hennessey to discuss credits	215	215
Senior 1&2	Smith,Christina M.	29-Jan-03	1.5	Preparation for status meetings with audit team and client	215	323
Senior 1&2	Smith,Christina M.	29-Jan-03	1.5	Audit status meeting with Lisa Hartkopf and Ellen Cassin	215	323
Senior 1&2	Smith,Christina M.	29-Jan-03	2.0	Reviewing credit files and completing credit rollforward	215	430
Senior 1&2	Smith,Christina M.	29-Jan-03	2.5	Review of invoices and summation of invoices to determine credits that were issued to each customer	215	538
Senior 1&2	Smith,Christina M.	30-Jan-03	0.2	Discussions with Cruz Alba regarding recap comp reconciliation	215	43
Senior 1&2	Smith,Christina M.	30-Jan-03	0.5	Review of various e-mails from Renee Henry	215	108

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL</u> <u>RATE</u>	<u>FEES</u>
Senior 1&2	Smith,Christina M.	30-Jan-03	0.5	Preparation of e-mails with Sam Perry and Dave Tatak regarding A/R invoices	215	108
Senior 1&2	Smith,Christina M.	30-Jan-03	0.5	Review the revisions to ASM	215	108
Senior 1&2	Smith,Christina M.	30-Jan-03	1.0	Adjusting credit rollofford based on review of customer files	215	215
Senior 1&2	Smith,Christina M.	30-Jan-03	1.0	Discussions with Stephanie Hanks regarding her audit areas, status of her areas, and plan to complete her areas	215	215
Senior 1&2	Smith,Christina M.	30-Jan-03	1.0	Meeting with Patrick Hennessey to discuss credits	215	215
Senior 1&2	Smith,Christina M.	30-Jan-03	1.0	Preparing documents, SAD, etc. for status meeting	215	215
Senior 1&2	Smith,Christina M.	30-Jan-03	1.5	Testing of recap comp reconciliation	215	323
Senior 1&2	Smith,Christina M.	30-Jan-03	2.0	Status meeting with Renee Henry, Bill Jasien, Ellen Cassin and Lisa Hartkopf	215	430
Senior 1&2	Smith,Christina M.	30-Jan-03	4.0	Reviewing customer files to determine the adequacy of 4th quarter credits	215	860
Senior 1&2	Smith,Christina M.	31-Jan-03	0.5	Review of line/usage accrual detail to select sample	215	108
Senior 1&2	Smith,Christina M.	31-Jan-03	0.5	Discussions and review of e-mail from Bill Jasien regarding CABS reconciliation	215	108
Senior 1&2	Smith,Christina M.	31-Jan-03	0.5	Conference call with Ellen Cassin and Lisa Hartkopf to discuss accounts payable	215	108
Senior 1&2	Smith,Christina M.	31-Jan-03	0.5	Discussions with Renee Henry regarding PBC items	215	108
Senior 1&2	Smith,Christina M.	31-Jan-03	1.0	Meeting with Bob Mai, Bill Jasien and Stephanie Hanks regarding outstanding check list and cash confirms	215	215
Senior 1&2	Smith,Christina M.	31-Jan-03	1.0	Discussions with Stephanie Hanks regarding her audit areas	215	215

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL</u> <u>RATE</u>	<u>FEES</u>
Senior 1&2	Smith,Christina M.	31-Jan-03	1.0	Discussions with Cruz Alba regarding CABS reconciliation, Line/Usage Accrual	215	215
Senior 1&2	Smith,Christina M.	31-Jan-03	1.0	Discussions with Stephanie Hank on testing A/P	215	215
Senior 1&2	Smith,Christina M.	31-Jan-03	1.0	Discussions with George Banks, Sandy Mesich and Renee Henry regarding out of period search for A/P and A/P Accrual	215	215
Senior 1&2	Smith,Christina M.	31-Jan-03	1.0	Meeting with Beth Mason, Jennifer Boyd and Kass Karch to discuss leases	215	215
Senior 1&2	Smith,Christina M. Total		115.2		215	24,768
Manager	Venisnik,Bradley J.	06-Jan-03	2.0	E&Y internal meeting with M. Howley and M. Kelly to discuss scope of SAS 73 work.	345	690
Manager	Venisnik,Bradley J.	07-Jan-03	1.0	Preparation time and call to Glen Custar at Focal; discuss with Glen scope of valuation work.	345	345
Manager	Venisnik,Bradley J.	08-Jan-03	1.0	Preparation time and call to Glen Custar at Focal to discuss purpose of the valuation, ie, SFAS 144, not Fresh Start.	345	345
Manager	Venisnik,Bradley J.	09-Jan-03	1.0	Review Valuation Research agenda.	345	345
Manager	Venisnik,Bradley J.	10-Jan-03	1.5	E&Y internal call with Ted Clark to discuss how the valuation might impact the property tax situation.	345	518
Manager	Venisnik,Bradley J.	13-Jan-03	0.5	Follow call to Ted Clark regarding issues specific to IL property tax.	345	173
Manager	Venisnik,Bradley J.	14-Jan-03	0.5	Call to Glen Custar at Focal to discuss scope, fees, and inventory procedures to be used by Valuation Research.	345	173
Manager	Venisnik,Bradley J.	15-Jan-03	0.5	Call to Neil Kelly at Valuation research to discuss scope, fees, and inventory procedures.	345	173
Manager	Venisnik,Bradley J. Total		8.0		345	2,760

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL</u>	<u>RATE FEES</u>
Principal	Winikates,Eileen S	23-Jan-03	0.4	Discussion regarding the IBT SAS 70.	575	230
Principal	Winikates,Eileen S Total		<u>0.4</u>		575	<u>230</u>
	Grand Total		<u>600.6</u>			<u>142,832</u>

Exhibit Four
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Tax Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Senior Manager	Brady,Michelle L.	06-Jan-03	0.3	Conversation with Mike Williams regarding tomorrow's meeting.	585	176
Senior Manager	Brady,Michelle L.	07-Jan-03	3.2	Meeting with Mary Tennant and Mia Barnes to discuss bankruptcy and next steps.	585	1,872
Senior Manager	Brady,Michelle L.	14-Jan-03	0.1	Conversation with Mike Williams regarding update on status of work.	585	59
Senior Manager	Brady,Michelle L.	20-Jan-03	0.1	Received updated working group list.	585	59
Senior Manager	Brady,Michelle L.	20-Jan-03	0.2	Telephone call to Mary Tenant regarding NOL information.	585	117
Senior Manager	Brady,Michelle L.	21-Jan-03	0.1	Review of email from Mary Tennant regarding NOL and organization chart.	585	59
Senior Manager	Brady,Michelle L.	21-Jan-03	1.2	Telephone call with Teg Allen regarding the tax returns. Review and analysis of the 1998 - 2001 tax returns.	585	702
Senior Manager	Brady,Michelle L.	24-Jan-03	0.5	Telephone call with Mary Tennant regarding FAS 123 question. Conversation with Mike Williams and left message for Lisa Hartkopf regarding same.	585	293
Senior Manager	Brady,Michelle L.	27-Jan-03	0.3	Conversation with Mary Tennant and sent email with revenue rule and BNA explanation regarding AMT question.	585	176

Exhibit Four
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Tax Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Senior Manager	Brady,Michelle L.	27-Jan-03	0.6	Conversation with Mike Williams regarding next steps on bankruptcy.	585	351
Senior Manager	Brady,Michelle L.	27-Jan-03	0.6	Review and analysis of FAS 123 and Focal's footnote. Left message with Mary Tennant.	585	351
Senior Manager	Brady,Michelle L.	27-Jan-03	1.4	Conversation with Mike Williams and Lisa Hartkopf regarding Mary's question on FAS 123. Review and analysis of AMT rules. Conversation with Allan Ellenby regarding FAS123.	585	819
Senior Manager	Brady,Michelle L.	28-Jan-03	0.3	Conversation with Mary Tennant and sent email with revenue rule and BNA explanation regarding AMT questions.	585	176
Senior Manager	Brady,Michelle L.	28-Jan-03	0.6	Conversation with Mike Williams regarding reviewing debt agreements and meeting on Friday. Left message for Mary Tennant regarding meeting on Friday.	585	351
Senior Manager	Brady,Michelle L.	29-Jan-03	0.4	Conversation with Rich Sherman regarding calculations related to NOL.	585	234

Exhibit Four
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Tax Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Senior Manager	Brady,Michelle L.	31-Jan-03	1.1	Meeting with Mike Williams to discuss information before our meeting at 2 pm.	585	644
Senior Manager	Brady,Michelle L.	31-Jan-03	2.3	Review and analysis of debt documents for who's obligor and guarantor.	585	1,346
Senior Manager	Brady,Michelle L. Total		13.3		585	7,781
Principal	Bruno,William D	03-Jan-03	1.0	Review and analysis of filing documents.	650	650
Principal	Bruno,William D	13-Jan-03	2.0	Discussions with Bob Fahrenbach regarding asset impairment and impact on property taxes.	650	1,300
Principal	Bruno,William D	14-Jan-03	1.0	Follow-up with Ted Clark about property tax matters associated with revaluation. Review of property tax schedules.	650	650
Principal	Bruno,William D	20-Jan-03	1.0	Follow-up on asset impairment analysis.	650	650
Principal	Bruno,William D	29-Jan-03	0.5	Follow-up with internal team on timing of tax services.	650	325
Principal	Bruno,William D Total		5.5		650	3,575
Manager	Sherman,Richard A	29-Jan-03	2.1	Allocate NOLs across entities for AMT and Regular tax; identify liabilities according to entity from tax return information.	475	998
Manager	Sherman,Richard A Total		2.1		475	998

Exhibit Four
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Tax Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Principal	Williams,Michael K	07-Jan-03	2.0	Meeting with Mary Tennant and Mia Barnes to discuss income tax implications of reorganization plan.	650	1,300
Principal	Williams,Michael K	08-Jan-03	2.0	Review and analysis of disclosure statement from Greg Gallagher at K&E.	650	1,300
Principal	Williams,Michael K	08-Jan-03	2.0	Review and analysis of reorganization plan from Greg Gallagher at K&E.	650	1,300
Principal	Williams,Michael K	08-Jan-03	2.0	Respond by e-mail to inquiry from Greg Gallagher of K&E - update Dave Freeman and Mary Tennant of Focal and forward reorganization plan and disclosure statement to team.	650	1,300
Principal	Williams,Michael K	10-Jan-03	2.0	Discussion with Bob Fahrenbach and telephone conference with Brad Vesinik regarding property tax reduction - communications with Dean Bruno and Dave Freeman.	650	1,300
Principal	Williams,Michael K	13-Jan-03	2.0	Preparation and coordination for conference call with Bob Fahrenbach and Brad Vesinik regarding property tax reduction considerations and valuation considerations per the request of Mary Tennant - implications related to attribute reduction.	650	1,300
Principal	Williams,Michael K	22-Jan-03	2.0	Review and analysis of reorganization tax NOL analysis from Mia Barnes from Focal - discuss with Michelle Brady.	650	1,300

Exhibit Four
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Tax Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Principal	Williams,Michael K	27-Jan-03	0.5	Discussion regarding state and local income taxes with Michelle Brady and Bob Fahrenbach - state NOL information.	650	325
Principal	Williams,Michael K	27-Jan-03	0.5	Discussed inquiry from Mary Tennant, Focal tax director, regarding treatment of stock options for AMT purposes with Michelle Brady.	650	325
Principal	Williams,Michael K	27-Jan-03	0.5	State and local taxes - memo from Bob Fahrenbach regarding Section 346 of the Bankruptcy Act and state NOL attribute reduction.	650	325
Principal	Williams,Michael K	27-Jan-03	0.5	Discussion of the status of state and local property taxes with Lisa Hartkopf and Bob Fahrenbach.	650	325
Principal	Williams,Michael K	27-Jan-03	0.5	Discussion of state and local income and property taxes with Bob Fahrenbach.	650	325
Principal	Williams,Michael K	28-Jan-03	0.5	Discussion regarding placement and terms of debt with Michelle Brady.	650	325
Principal	Williams,Michael K	28-Jan-03	0.5	Discussion with Michelle Brady research regarding alternative minimum tax and stock options and communications with Mary Tennant of Focal.	650	325

Exhibit Four
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Tax Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Principal	Williams,Michael K	29-Jan-03	0.5	Communications with Jay Sinder <u>regarding telecom matters.</u>	650	325
Principal	Williams,Michael K	29-Jan-03	0.5	Communications with Greg Gallagher of Kirkland & Ellis <u>regarding status of NOL analysis.</u>	650	325
Principal	Williams,Michael K	30-Jan-03	1.0	Review and analysis of NOL <u>analysis from Mia Barnes of Focal.</u>	650	650
Principal	Williams,Michael K	31-Jan-03	1.0	Review and analysis of NOL and <u>liabilities by Rich Sherman.</u>	650	650
Principal	Williams,Michael K	31-Jan-03	1.0	Meeting with Michelle Brady to <u>discuss NOL and debt analysis.</u>	650	650
Principal	Williams,Michael K	31-Jan-03	2.0	Meeting at Focal offices with Michelle Brady and Mary Tennant of Focal to read debt agreements for CODI recognition and attribute <u>reduction purposes.</u>	650	1,300
Principal	Williams,Michael K	31-Jan-03	23.5	Total	650	15,275

Exhibit Four
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Tax Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Principal	Fahrenbach,Bob	10-Jan-03	2.0	Discussions regarding Focal business and bankruptcy to evaluate <u>state and local tax issues.</u>	650	1,300
Principal	Fahrenbach,Bob	13-Jan-03	1.0	Teleconference with various E&Y professionals regarding state and <u>local tax issues in bankruptcy.</u>	650	650
Principal	Fahrenbach,Bob	14-Jan-03	0.5	Follow up regarding Focal state and <u>local tax bankruptcy issues.</u>	650	325
Principal	Fahrenbach,Bob	14-Jan-03	1.0	Teleconference with F. Rayeur regarding prepack and state and <u>local tax exposure areas.</u>	650	650
Principal	Fahrenbach,Bob	27-Jan-03	1.5	Discussions with Mike Williams regarding business organizational structure, material states and federal NOL and Cancellation of Debt issues to evaluate state and local tax <u>implications.</u>	650	975
Principal	Fahrenbach,Bob	27-Jan-03	0.5	Follow-up regarding property tax <u>reduction opportunities.</u>	650	325

Exhibit Four
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Tax Fees by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Principal	Fahrenbach,Bob	28-Jan-03	0.5	Follow-up regarding property tax issues.	650	325
Principal	Fahrenbach,Bob	31-Jan-03	0.5	Follow-up regarding property tax reductions.	650	325
Principal	Fahrenbach,Bob	30-Jan-03	1.0	Teleconference with Ted Clark regarding property tax deadlines and approach to property tax reductions.	650	650
Principal	Fahrenbach,Bob		<u>8.5</u>		650	5,525
	Grand Total		<u>52.9</u>			<u>33,154</u>

Exhibit Five
Focal Communications Corporation
Ernst & Young LLP
Summary of 2002 Audit Expenses by Professional
For the Period January 1, 2003 through January 31, 2003

<u>PROFESSIONAL</u>	<u>AIR FARE</u>	<u>LODGING</u>	<u>MEALS</u>	<u>TRANSPORTATION</u>	<u>OTHER</u>	<u>TOTAL</u>
Brady,Michelle L.				4		4
Cassin,Ellen				89		89
Estep,James R			50	49		99
Hartkopf,Lisa			13	53	266	332
Kelly,Michael S				35		35
Mason,Beth A.			44	9		53
Smith,Christina M.			15	144		159
Total	0	0	122	383	266	771

Exhibit Six
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Expenses by Professional
For the Period December 19, 2002 through December 31, 2002

<u>EXPENSE TYPE</u>	<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>EXPENSE AMOUNT</u>	<u>DESCRIPTIONS</u>
Meals	Staff2/Consultant	Estep,James R. Estep,James R. Total	29-Jan-03	50 50	Dinner: Dinner at the clients for Christina Smith, Beth Mason and Stephanie Hanks while working late
Meals	Manager	Hartkopf,Lisa Hartkopf,Lisa Total	28-Jan-03	13 13	Dinner: Dinner for C. Smith, M. Kelly and L. Hartkopf while working late
Meals	Staff2/Consultant	Mason,Beth A. Mason,Beth A. Total	30-Jan-03	44 44	Dinner: Order dinner from Lou Malnati's for entire audit team while working late
Meals	Senior 1&2 / Senior Consultant	Smith,Christina M. Smith,Christina M. Total	25-Jan-03	15 15	Breakfast while working on the weekend.
Meals Total				122	
Others	Manager	Hartkopf,Lisa Hartkopf,Lisa Total	13-Jan-03	266 266	Misc: Kinko's - Second request a/r confirmations for Focal
Others Total				266	
Transportation	Senior Manager	Brady,Michelle L. Brady,Michelle L. Total	31-Jan-03	4 4	Taxi: cab to Focal's offices.
Transportation	Senior Manager	Cassin,Ellen	15-Jan-03	19	Parking: Parking.
Transportation	Senior Manager	Cassin,Ellen	20-Jan-03	16	Taxi: Taxi home from work after working at Focal late.
Transportation	Senior Manager	Cassin,Ellen	22-Jan-03	14	Taxi: Taxi home from client after working late.
Transportation	Senior Manager	Cassin,Ellen	29-Jan-03	11	Parking: 1/2 of parking cost due to working at Focal after working at another client.
Transportation	Senior Manager	Cassin,Ellen	30-Jan-03	15	Taxi: Taxi home from client after working late.
Transportation	Senior Manager	Cassin,Ellen Cassin,Ellen Total	31-Jan-03	14 89	Taxi: Taxi home from client after working late.
Transportation	Staff2/Consultant	Estep,James R.	23-Jan-03	8	Taxi: taxi home after 8:30
Transportation	Staff2/Consultant	Estep,James R.	25-Jan-03	9	Parking: parking on Saturday
Transportation	Staff2/Consultant	Estep,James R.	27-Jan-03	8	Taxi: taxi from client after 9:00

Exhibit Six
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Expenses by Professional
For the Period December 19, 2002 through December 31, 2002

<u>EXPENSE TYPE</u>	<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>EXPENSE AMOUNT</u>	<u>DESCRIPTIONS</u>
Transportation	Staff2/Consultant	Estep,James R.	28-Jan-03	8	<u>Taxi: taxi from client after 9:00</u>
Transportation	Staff2/Consultant	Estep,James R.	29-Jan-03	8	<u>Taxi: taxi from client after 9:00</u>
Transportation	Staff2/Consultant	Estep,James R.	30-Jan-03	8	<u>Taxi: taxi from client after 9:00</u>
		Estep,James R. Total		49	
Transportation	Manager	Hartkopf,Lisa	21-Jan-03	5	<u>Taxi: taxi - early meeting</u>
Transportation	Manager	Hartkopf,Lisa	23-Jan-03	5	<u>Taxi: Taxi home from client after working late.</u>
Transportation	Manager	Hartkopf,Lisa	24-Jan-03	5	<u>Taxi: Taxi home from client after working late.</u>
Transportation	Manager	Hartkopf,Lisa	25-Jan-03	9	<u>Taxi: Weekend commute</u>
Transportation	Manager	Hartkopf,Lisa	27-Jan-03	9	<u>Taxi: Taxi to Focal from office; taxi working late</u>
Transportation	Manager	Hartkopf,Lisa	28-Jan-03	5	<u>Taxi: Taxi - working late</u>
Transportation	Manager	Hartkopf,Lisa	29-Jan-03	5	<u>Taxi: Taxi home from client after working late.</u>
Transportation	Manager	Hartkopf,Lisa	30-Jan-03	10	<u>Taxi: taxi - to/from office to Focal</u>
		Hartkopf,Lisa Total		53	
Transportation	Partner	Kelly,Michael S	20-Jan-03	10	<u>Taxi: Taxi from the Office to Focal</u>
Transportation	Partner	Kelly,Michael S	21-Jan-03	8	<u>Taxi: Taxi from the Office to Focal</u>
Transportation	Partner	Kelly,Michael S	22-Jan-03	8	<u>Taxi: Taxi from the Office to Focal</u>
Transportation	Partner	Kelly,Michael S	23-Jan-03	9	<u>Taxi: Taxi from the Office to Focal</u>
		Kelly,Michael S Total		35	
Transportation	Staff2/Consultant	Mason,Beth A.	30-Jan-03	9	<u>Taxi: Taxi home from client after working late.</u>
		Mason,Beth A. Total		9	
Transportation	Senior 1&2 / Senior Consultant	Smith,Christina M.	16-Jan-03	23	<u>Parking: Parking in office for Focal meeting</u>
Transportation	Senior 1&2 / Senior Consultant	Smith,Christina M.	20-Jan-03	16	<u>Taxi: Taxi home from work after working at Focal late.</u>
Transportation	Senior 1&2 / Senior Consultant	Smith,Christina M.	21-Jan-03	16	<u>Taxi: Taxi home from work after working at Focal late.</u>
Transportation	Senior 1&2 / Senior Consultant	Smith,Christina M.	22-Jan-03	16	<u>Taxi: Taxi home from work after working at Focal late.</u>

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Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Expenses by Professional
For the Period December 19, 2002 through December 31, 2002

<u>EXPENSE TYPE</u>	<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>EXPENSE AMOUNT</u>	<u>DESCRIPTIONS</u>
Transportation	Senior 1&2 / Senior Consultant	Smith,Christina M.	23-Jan-03	16	Taxi: Taxi home from work after working at Focal late.
Transportation	Senior 1&2 / Senior Consultant	Smith,Christina M.	28-Jan-03	16	Taxi: Taxi home from work after working at Focal late.
Transportation	Senior 1&2 / Senior Consultant	Smith,Christina M.	29-Jan-30	16	Taxi: Taxi home from work after working at Focal late.
Transportation	Senior 1&2 / Senior Consultant	Smith,Christina M.	30-Jan-03	16	Taxi: Taxi home from work after working at Focal late.
Transportation	Senior 1&2 / Senior Consultant	Smith,Christina M.	25-Jan-03	9	Parking on the weekend
		Smith,Christina M. Total		144	
Transportation Total				<u>383</u>	
Grand Total				<u>771</u>	