

Exhibit D

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)

**THIRD 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: February 1, 2003 through February 28, 2003

Amount of Compensation requested: \$201,503.00

80% of fees to be paid: \$161,202.40¹

Amount of Expense Reimbursement
requested: \$768.00

This is a(n): 3rd 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>
3.26.2003	12/19/02 thru 12/31/02	\$14,353	\$208	Pending	Pending
3.26.2003	1/1/03 thru 1/31/03	\$179,788	\$1,093	Pending	Pending

**Focal Communications Corporation
Ernst & Young LLP
Summary of 2002 Audit Fees by Professional
For the Period February 1, 2003 through February 28, 2003**

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL RATE</u>	<u>FEES</u>
Staff 1	Brinton,Laura Total	3.0	152	456
Senior Manager	Cassin,Ellen Total	67.5	397	26,798
Staff2/Consultant	Estep,James R. Total	80.5	152	12,236
Staff2/Consultant	Farley,Meghan L. Total	3.5	152	532
Senior Manager	Hanks,Stephanie M. Total	36.5	180	6,570
Senior Manager	Hartkopf,Lisa Total	93.5	345	32,258
Senior Rank - Contractor	ISACSenior,002 1629883 Total	5.5	220	1,210
Partner	Kelly,Michael S Total	38.2	575	21,965
Senior Manager	Lauterbach,Joanne Total	0.5	397	199
Staff2/Consultant	Mason,Beth A. Total	13.0	152	1,976
Partner	Peterson,Kenneth W Total	8.6	575	4,945
Partner	Pippolo,Carlo D Total	0.5	575	288
Senior 1&2 / Senior Consultant	Smith,Christina M. Total	107.5	220	23,650
Senior 1&2 / Senior Consultant	Stolze,Michael T. Total	46.0	220	10,120
	Grand Total	512.3		144,417
			Blended Bill Rate	282

Focal Communications Corporation
Ernst & Young LLP
Summary of 2002 Tax Fees by Professional
For the Period February 1, 2003 through February 28, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL RATE</u>	<u>FEES</u>
Manager	Bagratuni,Paul Total	7.6	475	3,610
Senior Manager	Brady,Michelle L. Total	30.2	585	17,667
Principal	Bruno,William D Total	1.0	650	650
Senior Manager	Erickson,Karen M Total	3.1	585	1,814
Principal	Fahrenbach,Robert M Total	0.8	650	520
Partner	Smith,Jeff E Total	10.5	650	6,825
Principal	Williams,Michael K Total	<u>40.0</u>	650	<u>26,000</u>
	Grand Total	<u>93.2</u>		<u>57,086</u>
	Blended Bill Rate		613	

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FOR THE DISTRICT OF DELAWARE**

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

**THIRD 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.

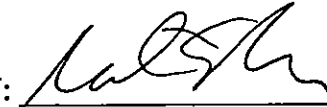
Ernst & Young LLP received a prepetition retainer in the amount of \$350,000, and approximately \$25,000 of such retainer was utilized prior to the Petition Date. Ernst & Young LLP continues to hold approximately \$325,000 of such retainer toward postpetition services, and intends to seek to apply such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

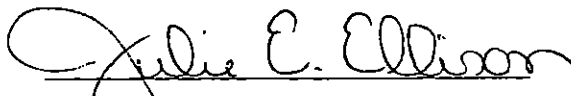
WHEREFORE the Applicant respectfully requests the payment of 80% of the total reimbursable fees for the period of February 1, 2003 through February 28, 2003 of \$201,503.00, or \$161,202.40 and \$768.00 for reimbursement for actual and necessary expenses incurred during the course of the Applicants provision of accounting services to the Company during the Application Period; authorizing and directing the Company to pay the Applicant the sum of \$161,970.40. Ernst & Young LLP will request the holdback portion of its fees, which is \$40,300.60 in a subsequent motion.

Dated: April 7, 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 7th day of April 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 February 1, 2003 through February 28, 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 7th day of April 2003

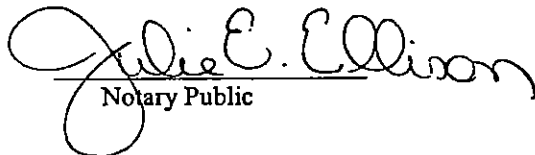

Notary Public



Exhibit One
Focal Communications Corporation
Ernst & Young LLP
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For the Period February 1, 2003 through February 28, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL RATE</u>	<u>FEES</u>
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	Grand Total	<u>512.3</u>		<u>144,417</u>
			Blended Bill Rate	282

Exhibit Two
Focal Communications Corporation
Ernst & Young LLP
Summary of 2002 Tax Fees by Professional
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	Blended Bill Rate		613	

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period February 1, 2003 through February 28, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE FEES</u>	
				On 2/05/2003 Ellen Cassin requested we research SOP 97-1 - fresh start accounting when emerging from		
Staff I	Brinton,Laura	05-Feb-03	3.0	bankruptcy	152	456
Staff I	Brinton,Laura Total		3.0		152	456
Senior Manager	Cassin,Ellen	01-Feb-03	0.5	Discussion with Beth Mason regarding non-current assets.	397	199
Senior Manager	Cassin,Ellen	01-Feb-03	1.0	Discussion with Beth Mason regarding status of audit work for accruals and P&L.	397	397
Senior Manager	Cassin,Ellen	01-Feb-03	0.5	Discussion with Christina Smith regarding credits.	397	199
Senior Manager	Cassin,Ellen	01-Feb-03	0.5	Discussions with Beth Mason regarding P&L.	397	199
Senior Manager	Cassin,Ellen	01-Feb-03	1.0	Discussions with Beth Mason regarding procedures to be performed on accruals.	397	397
Senior Manager	Cassin,Ellen	02-Feb-03	0.5	Discussion with Christina Smith regarding status of audit and open items.	397	199
Senior Manager	Cassin,Ellen	02-Feb-03	0.5	Review and analysis of Accounts Payable	397	199
Senior Manager	Cassin,Ellen	02-Feb-03	1.0	Review and analysis of cash.	397	397
Senior Manager	Cassin,Ellen	02-Feb-03	1.5	Review and analysis of prepaids and other current assets.	397	596
Senior Manager	Cassin,Ellen	02-Feb-03	0.5	Review and analysis of accrual workpapers.	397	199
Senior Manager	Cassin,Ellen	03-Feb-03	1.5	Accruals discussion with Lisa Hartkopf and Christina Smith.	397	596
Senior Manager	Cassin,Ellen	03-Feb-03	1.5	Discussions with Mary Tennant, Focal Tax, regarding various tax accruals.	397	596

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Senior Manager	Cassin, Ellen	03-Feb-03	1.5	Meeting with Mike Kelly, Lisa Hartkopf, Christina Smith of E&Y and Glenn Custar, Bill Jasien and Renee Henry regarding status of audit and capitalization of labor and SAB 101.	397	596
Senior Manager	Cassin, Ellen	03-Feb-03	0.5	Preparation for meeting with client to discuss status of audit.	397	199
Senior Manager	Cassin, Ellen	03-Feb-03	0.5	Review and analysis of audit timing and fees.	397	199
Senior Manager	Cassin, Ellen	04-Feb-03	0.5	Discussion with E&Y - Tax and Lisa Hartkopf regarding provision and FAS 109.	397	199
Senior Manager	Cassin, Ellen	04-Feb-03	0.5	Discussion with Lisa Hartkopf regarding audit committee document.	397	199
Senior Manager	Cassin, Ellen	04-Feb-03	0.5	Review and analysis of A/R credits.	397	199
Senior Manager	Cassin, Ellen	04-Feb-03	0.5	Review and analysis of accruals.	397	199
Senior Manager	Cassin, Ellen	05-Feb-03	1.5	Audit status discussion and redivision of work with Christina Smith and Lisa Hartkopf.	397	596
Senior Manager	Cassin, Ellen	05-Feb-03	0.5	Discussion with Mike Kelly and Lisa Hartkopf regarding FAS 123.	397	199
Senior Manager	Cassin, Ellen	05-Feb-03	1.0	Discussions with Lisa Hartkopf and researcher of the Day regarding Fresh Start and audit committee presentation.	397	397
Senior Manager	Cassin, Ellen	05-Feb-03	1.0	Discussions with Lisa Hartkopf regarding FAS 123.	397	397

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Senior Manager	Cassin, Ellen	05-Feb-03	1.0	<u>Documentation of audit inefficiencies.</u>	397	397
Senior Manager	Cassin, Ellen	05-Feb-03	2.0	<u>Preparation of audit committee presentation.</u>	397	794
Senior Manager	Cassin, Ellen	05-Feb-03	1.0	<u>Review and audit of accruals and P&L.</u>	397	397
Senior Manager	Cassin, Ellen	05-Feb-03	1.0	<u>Preparation of significant accounting policy review</u>	397	397
Senior Manager	Cassin, Ellen	06-Feb-03	0.5	<u>A/R credits review.</u>	397	199
Senior Manager	Cassin, Ellen	06-Feb-03	0.5	<u>Discussions with Lisa Hartkopf regarding FAS 123.</u>	397	199
Senior Manager	Cassin, Ellen	06-Feb-03	0.5	<u>Preparation of revision to the audit committee presentation.</u>	397	199
Senior Manager	Cassin, Ellen	07-Feb-03	0.5	<u>Discussions regarding weekend schedule.</u>	397	199
Senior Manager	Cassin, Ellen	08-Feb-03	0.5	<u>Discussion with Christina Smith regarding status of open items and credits.</u>	397	199
Senior Manager	Cassin, Ellen	08-Feb-03	0.5	<u>Preparation of revision to the audit committee presentation.</u>	397	199
Senior Manager	Cassin, Ellen	08-Feb-03	3.0	<u>Review and analysis of A/R credits.</u>	397	1,191
Senior Manager	Cassin, Ellen	10-Feb-03	1.0	<u>Discussions with Christina Smith regarding deferred lease credits.</u>	397	397
Senior Manager	Cassin, Ellen	10-Feb-03	0.5	<u>Preparation of revision to the audit committee presentation.</u>	397	199

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Senior Manager	Cassin, Ellen	10-Feb-03	1.0	SAB 101 discussions with Lisa Hartkopf.	397	397
Senior Manager	Cassin, Ellen	11-Feb-03	0.5	Audit committee presentation discussion with Lisa Hartkopf.	397	199
Senior Manager	Cassin, Ellen	11-Feb-03	0.5	Coordination of editing and sending Audit Committee agenda.	397	199
Senior Manager	Cassin, Ellen	11-Feb-03	0.5	Discussions with Lisa Hartkopf regarding SAB 101.	397	199
Senior Manager	Cassin, Ellen	12-Feb-03	0.5	Conference call with Mike Kelly and Lisa Hartkopf regarding the Audit Committee meeting agenda.	397	199
Senior Manager	Cassin, Ellen	12-Feb-03	1.0	Discussions with Christina Smith regarding credits.	397	397
Senior Manager	Cassin, Ellen	12-Feb-03	0.5	Discussions with Lisa Hartkopf regarding the audit committee agenda.	397	199
Senior Manager	Cassin, Ellen	13-Feb-03	0.5	Discussion with Lisa Hartkopf regarding staffing.	397	199
Senior Manager	Cassin, Ellen	13-Feb-03	1.0	Review and analysis of credits.	397	397
Senior Manager	Cassin, Ellen	13-Feb-03	0.5	Review and analysis of SAB 101 calculation.	397	199
Senior Manager	Cassin, Ellen	14-Feb-03	1.5	Audit Committee meeting.	397	596
Senior Manager	Cassin, Ellen	14-Feb-03	1.0	Discussion of tax report preparation per the request of the audit committee. Lisa Hartkopf, Mike Kelly, Mike Williams and Jeff Smith.	397	397

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Senior Manager	Cassin, Ellen	14-Feb-03	1.0	Discussion of work to be performed the week of 2/17 with Lisa Hartkopf and JR Estep.	397	397
Senior Manager	Cassin, Ellen	14-Feb-03	1.0	Preparation for Audit committee presentation.	397	397
Senior Manager	Cassin, Ellen	15-Feb-03	1.5	Review and analysis of AWS file.	397	596
Senior Manager	Cassin, Ellen	17-Feb-03	1.5	Conference call with JR Estep, Christina Smith and Mike Stolze regarding status of open items.	397	596
Senior Manager	Cassin, Ellen	17-Feb-03	0.5	Conference call with Lisa Hartkopf regarding other assets and status meeting.	397	199
Senior Manager	Cassin, Ellen	17-Feb-03	0.5	Discussions with Christina Smith regarding her schedule in March.	397	199
Senior Manager	Cassin, Ellen	17-Feb-03	0.5	Discussions with Lisa Hartkopf regarding March staffing.	397	199
Senior Manager	Cassin, Ellen	17-Feb-03	0.5	Discussions with Mike Stolze regarding his audit areas.	397	199
Senior Manager	Cassin, Ellen	19-Feb-03	0.5	Discussions with Lisa Hartkopf regarding staffing, adjustments, fixed asset valuation and CIP.	397	199

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Senior Manager	Cassin, Ellen	19-Feb-03	0.5	Discussions with Mike Stolze regarding CIP and capitalized interest.	397	199
Senior Manager	Cassin, Ellen	19-Feb-03	0.5	Review and analysis of ASM and PM calculation.	397	199
Senior Manager	Cassin, Ellen	20-Feb-03	0.5	Conference call with Christina Smith and Lisa Hartkopf regarding cash and A/R reconciliation proposed adjustments.	397	199
Senior Manager	Cassin, Ellen	20-Feb-03	1.0	Conference call with JR Estep, Mike Stolze and Lisa Hartkopf to discuss CIP, SAB 101, Capitalized interest, A/R reconciliation.	397	397
Senior Manager	Cassin, Ellen	20-Feb-03	1.0	Discussion with JR Estep and Lisa Hartkopf regarding A/R analytical.	397	397
Senior Manager	Cassin, Ellen	20-Feb-03	0.5	Preparation of FAS 148 research.	397	199
Senior Manager	Cassin, Ellen	21-Feb-03	0.5	Discussions with Renee Henry regarding timing of valuation work.	397	199
Senior Manager	Cassin, Ellen	21-Feb-03	2.5	Review and analysis of credits.	397	993
Senior Manager	Cassin, Ellen	21-Feb-03	1.0	Status update with Lisa Hartkopf.	397	397
Senior Manager	Cassin, Ellen	22-Feb-03	1.0	Discussions with Lisa Hartkopf and JR Estep regarding CIP and inventory procedures.	397	397
Senior Manager	Cassin, Ellen	22-Feb-03	0.5	Preparation of all inclusive open items listing.	397	199
Senior Manager	Cassin, Ellen	22-Feb-03	0.5	Preparation of research regarding FAS 123 and 148.	397	199

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Senior Manager	Cassin, Ellen	23-Feb-03	0.5	Discussion with Lisa Hartkopf, Christina Smith and JR regarding all inclusive open items listing.	397	199
Senior Manager	Cassin, Ellen	23-Feb-03	0.5	Discussion with Mike Kelly and Lisa Hartkopf regarding inventory testing.	397	199
Senior Manager	Cassin, Ellen	23-Feb-03	1.0	Discussion with Mike Kelly and Lisa Hartkopf regarding SAB 101.	397	397
Senior Manager	Cassin, Ellen	23-Feb-03	0.5	Review and analysis of credits.	397	199
Senior Manager	Cassin, Ellen	25-Feb-03	0.5	Discussions with Christina Smith regarding credit review notes.	397	199
Senior Manager	Cassin, Ellen	27-Feb-03	1.0	Discussion with Lisa Hartkopf regarding status of audit.	397	397
Senior Manager	Cassin, Ellen	27-Feb-03	1.0	Discussions with Christina Smith and Lisa Hartkopf regarding Stephanie Hank's evaluation.	397	397
Senior Manager	Cassin, Ellen	27-Feb-03	0.5	Discussions with Christina Smith regarding timing of completing credits.	397	199
Senior Manager	Cassin, Ellen	27-Feb-03	0.5	Discussions with Lisa Hartkopf and Bill Jasien regarding completion of audit procedures.	397	199
Senior Manager	Cassin, Ellen	27-Feb-03	0.5	Drafting of Stephanie Hank's review.	397	199
Senior Manager	Cassin, Ellen	27-Feb-03	1.0	Meeting with Renee Henry and Bill Jasien of Focal and Lisa Hartkopf regarding open items.	397	397
Senior Manager	Cassin, Ellen	27-Feb-03	2.0	Meeting with Renee Henry and Brendan Dolan of Focal and Christina Smith regarding credits review notes.	397	794
Senior Manager	Cassin, Ellen Total		67.5		397	26,798

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Staff2/Consultant	Estep,James R.	01-Feb-03	1.0	<u>Discussed open items with C. Smith</u>	152	152
Staff2/Consultant	Estep,James R.	01-Feb-03	1.0	<u>Discussed with L.Hartkopf the progress of my audit areas.</u>	152	152
Staff2/Consultant	Estep,James R.	01-Feb-03	1.0	<u>Preparation of fixed asset testing</u>	152	152
Staff2/Consultant	Estep,James R.	01-Feb-03	3.0	<u>Preparation of network dispute testing</u>	152	456
Staff2/Consultant	Estep,James R.	01-Feb-03	1.0	<u>Prepared an open items list for the audit areas that I had worked on</u>	152	152
Staff2/Consultant	Estep,James R.	17-Feb-03	1.5	<u>Conference call with C. Smith, M. Stolze and E. Cassin regarding status of open items</u>	152	228
Staff2/Consultant	Estep,James R.	17-Feb-03	6.5	<u>Setup of the Audit Engagement to be compliant with EYGAM</u>	152	988
Staff2/Consultant	Estep,James R.	17-Feb-03	0.5	<u>Staffing discussion with E. Cassin, M. Stolze, and L. Hartkopf</u>	152	76
Staff2/Consultant	Estep,James R.	18-Feb-03	2.0	<u>Conference call with C. Smith regarding various audit areas open items</u>	152	304
Staff2/Consultant	Estep,James R.	18-Feb-03	2.0	<u>Preparation of fixed asset addition testing</u>	152	304
Staff2/Consultant	Estep,James R.	18-Feb-03	2.0	<u>Preparation of organization of audit program and workpapers</u>	152	304
Staff2/Consultant	Estep,James R.	18-Feb-03	3.0	<u>Perform analytical review procedures on A/R</u>	152	456

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Staff2/Consultant	Estep, James R.	18-Feb-03	1.0	<u>Search for unrecorded liabilities</u>	152	152
Staff2/Consultant	Estep, James R.	19-Feb-03	2.0	<u>Preparation of A/R aging analysis</u>	152	304
Staff2/Consultant	Estep, James R.	19-Feb-03	3.0	<u>Analytical review procedures of A/R</u>	152	456
Staff2/Consultant	Estep, James R.	19-Feb-03	1.0	Discussion with client about End User <u>A/R reconciliation open items</u>	152	152
Staff2/Consultant	Estep, James R.	19-Feb-03	1.0	Discussion with client regarding bank <u>accounts</u>	152	152
Staff2/Consultant	Estep, James R.	19-Feb-03	1.0	Preparation of fixed asset addition <u>testing</u>	152	152
Staff2/Consultant	Estep, James R.	19-Feb-03	1.0	Meeting with client regarding testing of <u>A/R aging</u>	152	152
Staff2/Consultant	Estep, James R.	19-Feb-03	1.0	Preparation of sending emails and let messages with various client contacts <u>regarding open items</u>	152	152
Staff2/Consultant	Estep, James R.	20-Feb-03	0.5	A/R analytical review procedures on <u>CABS aging analysis</u>	152	76
Staff2/Consultant	Estep, James R.	20-Feb-03	1.0	Conference call with E. Cassin, M. Stolze and L. Hartkopf regarding CIP, SAB 101, Cap. Interest and A/R <u>reconciliations</u>	152	152

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Staff2/Consultant	Estep, James R.	20-Feb-03	1.5	Discussion with client about difference <u>on End User A/R reconciliation</u>	152	228
Staff2/Consultant	Estep, James R.	20-Feb-03	0.5	Discussion with client regarding account <u>11806</u>	152	76
Staff2/Consultant	Estep, James R.	20-Feb-03	0.5	Discussion with client regarding CABS <u>12/31 A/R aging</u>	152	76
Staff2/Consultant	Estep, James R.	20-Feb-03	0.5	Discussion with client regarding cash accounts and tie out of A/R <u>reconciliation</u>	152	76
Staff2/Consultant	Estep, James R.	20-Feb-03	0.5	Discussion with client regarding sub <u>cash additional items</u>	152	76
Staff2/Consultant	Estep, James R.	20-Feb-03	1.0	Discussion with L. Hartkopf and E. <u>Cassin regarding A/R ARPs</u>	152	152
Staff2/Consultant	Estep, James R.	20-Feb-03	2.0	<u>Preparation of Fixed asset procedures</u>	152	304
Staff2/Consultant	Estep, James R.	20-Feb-03	2.5	<u>Testing of account 11806</u>	152	380
Staff2/Consultant	Estep, James R.	20-Feb-03	0.5	<u>Updated open items list</u>	152	76
Staff2/Consultant	Estep, James R.	21-Feb-03	4.0	Discussion with L. Hartkopf regarding status of cash, A/R and fixed asset <u>testing</u>	152	608
Staff2/Consultant	Estep, James R.	21-Feb-03	1.5	Meeting with client regarding cash <u>accounts and remaining open items</u>	152	228
Staff2/Consultant	Estep, James R.	21-Feb-03	1.5	Meeting with client regarding fixed asset <u>open items</u>	152	228

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Staff2/Consultant	Estep,James R.	21-Feb-03	1.0	Meeting with client regarding strategy to <u>test A/R reconciling items</u>	152	152
Staff2/Consultant	Estep,James R.	21-Feb-03	1.0	Wrote up proposed posting of disposal <u>issue</u>	152	152
Staff2/Consultant	Estep,James R.	22-Feb-03	2.5	<u>Performed A/R audit procedures</u>	152	380
Staff2/Consultant	Estep,James R.	22-Feb-03	2.5	<u>Performed Cash audit procedures</u>	152	380
Staff2/Consultant	Estep,James R.	22-Feb-03	2.5	<u>Performed fixed asset audit procedures</u>	152	380
Staff2/Consultant	Estep,James R.	22-Feb-03	1.0	Prepared open items list and sent AWS <u>file to C. Smith</u>	152	152
Staff2/Consultant	Estep,James R.	23-Feb-03	1.0	Discussion with Audit team regarding <u>status of the audit</u>	152	152
Staff2/Consultant	Estep,James R.	23-Feb-03	3.0	Discussion with C. Smith and L. Hartkopf on the overall progress of the <u>audit and any open items remaining</u>	152	456
Staff2/Consultant	Estep,James R.	23-Feb-03	4.0	Prepared open item list to be sent to <u>client</u>	152	608
Staff2/Consultant	Estep,James R.	23-Feb-03	0.5	Preparation of setup of the AWS file for <u>review by M. Kelly</u>	152	76
Staff2/Consultant	Estep,James R.	23-Feb-03	1.0	<u>Testing of unrecorded liabilities</u>	152	152

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Staff2/Consultant	Estep,James R.	25-Feb-03	2.0	<u>Fixed asset testing procedures</u>	152	304
Staff2/Consultant	Estep,James R.	25-Feb-03	2.0	Meeting with various accounting staff to <u>collect information on open items.</u>	152	304
Staff2/Consultant	Estep,James R.	25-Feb-03	1.0	Organized the open item information received and updated the client <u>assistance list</u>	152	152
Staff2/Consultant	Estep,James R.	25-Feb-03	2.0	<u>Search for unrecorded liabilities</u>	152	304
Staff2/Consultant	Estep,James R. Total		80.5		152	12,236
Staff2/Consultant	Farley,Meghan L.	12-Dec-02	0.5	Phone call to Jay Marhoffer and to Brett Scorza (CIO) to plan timing and details of audit. Also, to draft up email of <u>procedures we will be performing.</u>	152	76
Staff2/Consultant	Farley,Meghan L.	11-Feb-03	2.0	<u>Finishing up documentation.</u>	152	304
Staff2/Consultant	Farley,Meghan L.	14-Feb-03	1.0	Finishing up putting together <u>workpapers.</u>	152	152
Staff2/Consultant	Farley,Meghan L. Total		3.5		152	532
Senior	Hanks,Stephanie M.	01-Feb-03	0.5	<u>Completed signing off cash and prepaids audit program.</u>	180	90
Senior	Hanks,Stephanie M.	01-Feb-03	3.5	<u>Vouched cost of fixed asset additions to invoices.</u>	180	630
Senior	Hanks,Stephanie M.	01-Feb-03	2.0	<u>Vouched lease incentives received to check copies and referenced lease schedule.</u>	180	360

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Senior	Hanks,Stephanie M.	03-Feb-03	0.5	Discussion with human resources to get an outstanding check list for the medical insurance account.	180	90
Senior	Hanks,Stephanie M.	03-Feb-03	0.5	Discussion with J. Boyd about \$200,000 asset listed on other current assets.	180	90
Senior	Hanks,Stephanie M.	03-Feb-03	0.5	Filled out confirmation control for legal letters.	180	90
Senior	Hanks,Stephanie M.	03-Feb-03	0.5	On a test basis, recalculated lease terms on lease incentive amortization schedule.	180	90
Senior	Hanks,Stephanie M.	03-Feb-03	1.0	Performed out of period search for new invoices.	180	180
Senior	Hanks,Stephanie M.	03-Feb-03	3.0	Recorded subsequent cash received through 1/31/03 on the A/R confirmation worksheet.	180	540
Senior	Hanks,Stephanie M.	03-Feb-03	1.0	Selected sample of reconciling items on A/R reconciliations to get support on.	180	180
Senior	Hanks,Stephanie M.	03-Feb-03	0.5	Typed in additional invoices selected for out of period search testing.	180	90
Senior	Hanks,Stephanie M.	04-Feb-03	0.5	Agreed cash equivalent accounts to the 12/31/02 bank statements.	180	90
Senior	Hanks,Stephanie M.	04-Feb-03	1.0	Discussion with C. Smith and L. Hartkopf about December billings on invoices.	180	180
Senior	Hanks,Stephanie M.	04-Feb-03	4.0	Finished agreeing the cost of fixed asset additions to the invoices.	180	720
Senior	Hanks,Stephanie M.	04-Feb-03	0.5	Footed cash receipts per the lockbox summary report.	180	90
Senior	Hanks,Stephanie M.	04-Feb-03	1.0	Meteing with B. Mai to agree selected reconciling items taken from A/R to their reports.	180	180

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Senior	Hanks,Stephanie M.	04-Feb-03	1.0	Meeting with S. Meich to determine cost of additions from invoices.	180	180
Senior	Hanks,Stephanie M.	05-Feb-03	3.0	Calculated depreciation on fixed asset additions and compared to the client's figures.	180	540
Senior	Hanks,Stephanie M.	05-Feb-03	0.5	Meeting with Beta Ceora to get lockbox summary reports for the A/R reconciliations.	180	90
Senior	Hanks,Stephanie M.	05-Feb-03	0.5	Meeting with Chris Karch to get totals for A/P accruals.	180	90
Senior	Hanks,Stephanie M.	05-Feb-03	1.0	Meeting with Sandy to determine the accumulated depreciation on the fixed asset additions.	180	180
Senior	Hanks,Stephanie M.	05-Feb-03	0.5	Typed securities confirmation letter.	180	90
Senior	Hanks,Stephanie M.	05-Feb-03	1.0	Vouched additional sample of retirements to invoices and calculated depreciation.	180	180
Senior	Hanks,Stephanie M.	05-Feb-03	0.5	Review and analysis of audit notes.	180	90
Senior	Hanks,Stephanie M.	06-Feb-03	1.0	Discussed fixed asset additions with C. Smith.	180	180
Senior	Hanks,Stephanie M.	06-Feb-03	1.0	Finished documenting fixed asset retirement testing.	180	180
Senior	Hanks,Stephanie M.	06-Feb-03	0.5	Meeting with J. Boyd to get her A/P accrual for rent and power and looked over detail.	180	90
Senior	Hanks,Stephanie M.	06-Feb-03	0.5	Meeting with L. Hartkopf and C. Smith to discuss open items.	180	90
Senior	Hanks,Stephanie M.	06-Feb-03	0.5	Meeting with J. Boyd and Christina Smith to discuss lease incentive schedule	180	90

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Senior	Hanks,Stephanie M.	06-Feb-03	0.5	Meeting with J. Boyd to discuss tax <u>receivable payment.</u>	180	90
Senior	Hanks,Stephanie M.	06-Feb-03	1.0	Meeting with S. Meisch to discuss depreciation problems on fixed asset <u>additions.</u>	180	180
Senior	Hanks,Stephanie M.	06-Feb-03	0.5	Organized my audit files for C. Smith to <u>finish.</u>	180	90
Senior	Hanks,Stephanie M.	06-Feb-03	2.5	Preparation of fixed asset additions and <u>tried to tie out the depreciation.</u>	180	450
Senior	Hanks,Stephanie M. Total		36.5		180	6,570
Manager	Hartkopf,Lisa	01-Feb-03	0.5	Preparation of audit committee <u>presentation</u>	345	173
Manager	Hartkopf,Lisa	01-Feb-03	0.5	<u>Preparation of 404 diagrams</u>	345	173
Manager	Hartkopf,Lisa	01-Feb-03	0.5	Preparation of time reporting protocol <u>for the team</u>	345	173
Manager	Hartkopf,Lisa	01-Feb-03	0.5	<u>Review and anaylsis of network costs</u>	345	173
Manager	Hartkopf,Lisa	01-Feb-03	1.0	<u>Transition of open items from J. Estep</u>	345	345
Manager	Hartkopf,Lisa	03-Feb-03	1.5	Hrs: Accruals discussion with E. Cassin <u>and C. Smith</u>	345	518
Manager	Hartkopf,Lisa	03-Feb-03	0.5	<u>Preparation of Network cost auditing</u>	345	173
Manager	Hartkopf,Lisa	03-Feb-03	1.0	<u>Preparation of Network cost auditing</u>	345	345
Manager	Hartkopf,Lisa	03-Feb-03	2.0	<u>Preparation of Network cost auditing</u>	345	690
Manager	Hartkopf,Lisa	03-Feb-03	0.5	Review and anaylsis of audit timing and <u>fees</u>	345	173

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Manager	Hartkopf,Lisa	03-Feb-03	1.5	Status meeting with B. Jasien, R. Henry, G. Custar, M. Kelly, E. Cassin and C. Smith	345	518
Manager	Hartkopf,Lisa	04-Feb-03	1.0	Discussion of audit questions with C. Smith and S. Hanks	345	345
Manager	Hartkopf,Lisa	04-Feb-03	0.5	Discussion with E. Cassin regarding the audit committee meeting	345	173
Manager	Hartkopf,Lisa	04-Feb-03	1.0	Discussion with M. Brady, M. Williams and E. Cassin regarding taxes	345	345
Manager	Hartkopf,Lisa	04-Feb-03	1.0	Preparation of Network cost auditing	345	345
Manager	Hartkopf,Lisa	04-Feb-03	1.0	Preparation of audit committee presentation	345	345
Manager	Hartkopf,Lisa	04-Feb-03	1.0	Preparation of audit committee presentation	345	345
Manager	Hartkopf,Lisa	04-Feb-03	1.0	Preparation of audit committee presentation	345	345
Manager	Hartkopf,Lisa	05-Feb-03	1.5	Audit status discussion and redivision of work with E. Cassin and C. Smith	345	518
Manager	Hartkopf,Lisa	05-Feb-03	1.0	Discussion with E. Cassin and researcher of the day regarding bankruptcy accounting.	345	345
Manager	Hartkopf,Lisa	05-Feb-03	1.0	Documentation of audit inefficiencies	345	345
Manager	Hartkopf,Lisa	05-Feb-03	2.0	Preparation of Network cost auditing	345	690

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Manager	Hartkopf,Lisa	05-Feb-03	0.5	<u>Preparation of the audit committee presentation</u>	345	173
Manager	Hartkopf,Lisa	05-Feb-03	1.0	<u>Preparation of the audit committee presentation</u>	345	345
Manager	Hartkopf,Lisa	05-Feb-03	1.0	<u>SFAS 123 discussion with E. Cassin</u>	345	345
Manager	Hartkopf,Lisa	05-Feb-03	0.5	<u>SFAS 123 with E. Cassin and M. Kelly</u>	345	173
Manager	Hartkopf,Lisa	05-Feb-03	1.0	<u>Significant accounting policy review</u>	345	345
Manager	Hartkopf,Lisa	06-Feb-03	0.5	<u>Auditing of bad debt allowance</u>	345	173
Manager	Hartkopf,Lisa	06-Feb-03	1.5	<u>Discussion of network cost questions with M. Hartford</u>	345	518
Manager	Hartkopf,Lisa	06-Feb-03	0.5	<u>Discussion of revenue recognition with M. Zumach</u>	345	173
Manager	Hartkopf,Lisa	06-Feb-03	0.5	<u>Discussion with C. Smith on A/R and other assets</u>	345	173
Manager	Hartkopf,Lisa	06-Feb-03	2.0	<u>Edits to audit committee presentation</u>	345	690
Manager	Hartkopf,Lisa	06-Feb-03	0.5	<u>Preparation of Network cost auditing</u>	345	173
Manager	Hartkopf,Lisa	06-Feb-03	0.5	<u>Preparation of Network cost auditing</u>	345	173
Manager	Hartkopf,Lisa	06-Feb-03	0.5	<u>Preparation of open items list with C. Smith and S. Hanks</u>	345	173
Manager	Hartkopf,Lisa	06-Feb-03	0.5	<u>SFAS 123 discussion with E. Cassin</u>	345	173
Manager	Hartkopf,Lisa	06-Feb-03	0.5	<u>Status meeting with G. Custar</u>	345	173
Manager	Hartkopf,Lisa	06-Feb-03	0.5	<u>Status meeting with M. Kelly</u>	345	173
Manager	Hartkopf,Lisa	07-Feb-03	0.5	<u>Allowance for bad debt auditing</u>	345	173
Manager	Hartkopf,Lisa	07-Feb-03	1.0	<u>Preparation of Network cost auditing</u>	345	345

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Manager	Hartkopf,Lisa	07-Feb-03	1.0	<u>Preparation of Network cost auditing</u>	345	345
Manager	Hartkopf,Lisa	07-Feb-03	0.5	<u>Status meeting with J. Sinder and M. Kelly</u>	345	173
Manager	Hartkopf,Lisa	07-Feb-03	1.0	<u>Status meeting with M. Kelly</u>	345	345
Manager	Hartkopf,Lisa	10-Feb-03	0.5	<u>Audit Committee presentation preparation</u>	345	173
Manager	Hartkopf,Lisa	10-Feb-03	0.5	<u>SAB 101 discussion with E. Cassin</u>	345	173
Manager	Hartkopf,Lisa	10-Feb-03	0.5	<u>SAB 101 discussion with B. Jasien</u>	345	173
Manager	Hartkopf,Lisa	11-Feb-03	0.5	<u>Audit Committee presentation discussion with E. Cassin</u>	345	173
Manager	Hartkopf,Lisa	11-Feb-03	0.5	<u>Discussion with G. Custar regarding completion of the audit and staffing.</u>	345	173
Manager	Hartkopf,Lisa	11-Feb-03	0.5	<u>SAB 101 discussion with B. Jasien</u>	345	173
Manager	Hartkopf,Lisa	11-Feb-03	0.5	<u>SAB 101 discussion with E. Cassin</u>	345	173
Manager	Hartkopf,Lisa	12-Feb-03	0.5	<u>Audit Committee discussion with E. Cassin</u>	345	173
Manager	Hartkopf,Lisa	12-Feb-03	0.5	<u>Discussion with B. Grohsgal regarding the application.</u>	345	173
Manager	Hartkopf,Lisa	12-Feb-03	0.5	<u>Discussion with E. Cassin and M. Kelly regarding the Audit Committee Meeting</u>	345	173
Manager	Hartkopf,Lisa	13-Feb-03	0.5	<u>Discussion with E. Cassin regarding staffing.</u>	345	173
Manager	Hartkopf,Lisa	14-Feb-03	1.5	<u>Audit Committee meeting</u>	345	518

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Manager	Hartkopf,Lisa	14-Feb-03	1.0	Discussion of tax report preparation per the request of the audit committee. E. Cassin, M. Kelly, M. Williams, J. Smith	345	345
Manager	Hartkopf,Lisa	14-Feb-03	1.0	Discussion of work to be performed the week of 2/17 with E. Cassin and J. Estep	345	345
Manager	Hartkopf,Lisa	14-Feb-03	1.0	Preparation for AC presentation	345	345
Manager	Hartkopf,Lisa	14-Feb-03	2.0	Preparation of fees for billing	345	690
Manager	Hartkopf,Lisa	17-Feb-03	0.5	Staffing discussion with E. Cassin, M. Stolze, J. Estep	345	173
Manager	Hartkopf,Lisa	17-Feb-03	0.5	Status discussion with E. Cassin	345	173
Manager	Hartkopf,Lisa	18-Feb-03	2.0	Meeting with M. Stolze and various client contacts to discuss work to be performed and completing introductions	345	690
Manager	Hartkopf,Lisa	19-Feb-03	0.5	Discussion with E. Cassin regarding the testing approach for fixed assets, SAS 73 and staffing	345	173
Manager	Hartkopf,Lisa	20-Feb-03	0.5	Discussion with E. Cassin and C. Smith regarding potential audit entries	345	173
Manager	Hartkopf,Lisa	20-Feb-03	1.0	Discussion with E. Cassin and J. Estep regarding A/R analytical review procedure testing	345	345
Manager	Hartkopf,Lisa	20-Feb-03	1.0	Discussion with E. Cassin, J. Estep and M. Stolze regarding status of work	345	345

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Manager	Hartkopf,Lisa	20-Feb-03	0.5	Discussion with M. Kelly regarding audit update, valuation and adjusting entries	345	173
Manager	Hartkopf,Lisa	21-Feb-03	3.0	Discussion of cash, A/R, fixed asset testing with J. Estep	345	1,035
Manager	Hartkopf,Lisa	21-Feb-03	1.0	Discussion of CIP testing with M. Stolze	345	345
Manager	Hartkopf,Lisa	21-Feb-03	1.0	Discussion of eLink accounting with M. Stolze	345	345
Manager	Hartkopf,Lisa	21-Feb-03	0.5	Discussion of inventory testing with M. Stolze	345	173
Manager	Hartkopf,Lisa	21-Feb-03	1.5	Discussion of SAB 101 testing with M. Stolze	345	518
Manager	Hartkopf,Lisa	21-Feb-03	1.0	Preparation of network cost auditing	345	345
Manager	Hartkopf,Lisa	21-Feb-03	1.0	Status update with E. Cassin	345	345
Manager	Hartkopf,Lisa	21-Feb-03	1.0	Status updates with B. Jasien, G. Custar and R. Henry	345	345
Manager	Hartkopf,Lisa	22-Feb-03	0.5	Debt amortization cost auditing	345	173
Manager	Hartkopf,Lisa	22-Feb-03	1.0	Discussion with E. Cassin and J. Estep regarding CIP and inventory testing	345	345
Manager	Hartkopf,Lisa	22-Feb-03	3.0	Preparation of Network cost auditing	345	1,035

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Manager	Hartkopf,Lisa	23-Feb-03	0.5	Inventory discussion with E. Cassin and <u>M. Kelly</u>	345	173
Manager	Hartkopf,Lisa	23-Feb-03	0.5	<u>Preparation of Network cost auditing</u>	345	173
Manager	Hartkopf,Lisa	23-Feb-03	0.5	Open items list discussion with E. <u>Cassin, J. Estep and C. Smith</u>	345	173
Manager	Hartkopf,Lisa	23-Feb-03	0.5	Open items listing review	345	173
Manager	Hartkopf,Lisa	23-Feb-03	1.5	Meeting regarding Open items listing <u>with C. Smith and J. Estep</u>	345	518
Manager	Hartkopf,Lisa	23-Feb-03	1.0	SAB 101 discussion with E. Cassin and <u>M. Kelly</u>	345	345
Manager	Hartkopf,Lisa	24-Feb-03	1.0	Open items listing discussions with R. <u>Henry</u>	345	345
Manager	Hartkopf,Lisa	25-Feb-03	0.5	Discussion with J. Estep regarding status <u>of audit work</u>	345	173
Manager	Hartkopf,Lisa	25-Feb-03	0.5	<u>Preparation of Line accrual testing</u>	345	173
Manager	Hartkopf,Lisa	25-Feb-03	1.0	Network cost discussion with J. Burke <u>and M. Hartford</u>	345	345
Manager	Hartkopf,Lisa	25-Feb-03	1.0	<u>Testing of capitalized labor</u>	345	345
Manager	Hartkopf,Lisa	26-Feb-03	0.5	<u>Preparation of Network cost testing</u>	345	173
Manager	Hartkopf,Lisa	26-Feb-03	0.5	<u>Review of SAB 101 calculation</u>	345	173
Manager	Hartkopf,Lisa	27-Feb-03	1.0	<u>Discussion of audit status with E. Cassin</u>	345	345
Manager	Hartkopf,Lisa	27-Feb-03	0.5	Discussion regarding audit timing with <u>E. Cassin and B. Jasien</u>	345	173
Manager	Hartkopf,Lisa	27-Feb-03	0.5	<u>Documentation of network cost disputes</u>	345	173
Manager	Hartkopf,Lisa	27-Feb-03	1.0	Evaluation discussion with E. Cassin <u>and C. Smith and review of document</u>	345	345
Manager	Hartkopf,Lisa	27-Feb-03	1.0	Open items discussion with E. Cassin, <u>B. Jasien and R. Henry</u>	345	345
Manager	Hartkopf,Lisa	27-Feb-03	0.5	<u>Testing of capitalized interest calculation</u>	345	173
Manager	Hartkopf,Lisa	27-Feb-03	0.5	<u>Testing of debt amortization</u>	345	173

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Manager	Hartkopf,Lisa	28-Feb-03	1.0	<u>Auditing of write-offs</u>	345	345
Manager	Hartkopf,Lisa	28-Feb-03	0.5	<u>Capitalized interest testing</u>	345	173
Manager	Hartkopf,Lisa	28-Feb-03	1.0	<u>Discussion with M. Kelly regarding audit status</u>	345	345
Manager	Hartkopf,Lisa	28-Feb-03	0.5	<u>Discussions related to the valuation</u>	345	173
Manager	Hartkopf,Lisa	28-Feb-03	0.5	<u>Evaluation of S. Hanks</u>	345	173
Manager	Hartkopf,Lisa	28-Feb-03	0.5	<u>Fixed asset testing</u>	345	173
Manager	Hartkopf,Lisa	28-Feb-03	0.5	<u>Partner review point clearance</u>	345	173
Manager	Hartkopf,Lisa	28-Feb-03	2.0	<u>SAB 101 testing</u>	345	690
Manager Manager	Hartkopf,Lisa Hartkopf,Lisa Total	28-Feb-03	0.5 93.5	<u>Testing of credit facility</u>	345 345	173 32,258
Senior Rank - Contractor	ISACSenior,002 1629883	03-Feb-03	2.5	<u>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.</u>	220	550
Senior Rank - Contractor Senior Rank - Contractor	ISACSenior,002 1629883 ISACSenior,002 1629883 Total	10-Feb-03	3.0 5.5	<u>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.</u>	220 220	660 1,210
Partner	Kelly,Michael S	01-Feb-03	1.0	<u>Preparation of audit committee materials and SEC rule 404 materials</u>	575	575

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Partner	Kelly,Michael S	01-Feb-03	3.0	<u>Review of audit status, planning and working paper review at Focal</u>	575	1,725
Partner	Kelly,Michael S	03-Feb-03	0.5	<u>Finalization of audit timing and calendar coordination</u>	575	288
Partner	Kelly,Michael S	03-Feb-03	1.0	<u>Preparation of SEC 404 materials</u>	575	575
Partner	Kelly,Michael S	03-Feb-03	1.0	<u>Preparation of audit committee materials for 2/14 meeting</u>	575	575
Partner	Kelly,Michael S	03-Feb-03	1.5	<u>Status meeting with Bill Jasien, Renee Henry and Glen Custar</u>	575	863
Partner	Kelly,Michael S	04-Feb-03	1.0	<u>Preparation of audit committee presentation</u>	575	575
Partner	Kelly,Michael S	05-Feb-03	0.5	<u>Finalization of accounting treatment of stock options subsequent to emergence and cancellation of options</u>	575	288
Partner	Kelly,Michael S	05-Feb-03	2.0	<u>Resolution of audit issues, updates with client</u>	575	1,150
Partner	Kelly,Michael S	05-Feb-03	1.5	<u>Working paper review</u>	575	863
Partner	Kelly,Michael S	06-Feb-03	0.5	<u>Update conference with L. Hartkopf</u>	575	288
Partner	Kelly,Michael S	07-Feb-03	1.0	<u>Audit status update meeting</u>	575	575
Partner	Kelly,Michael S	07-Feb-03	0.8	<u>Audit working paper review</u>	575	460
Partner	Kelly,Michael S	07-Feb-03	1.0	<u>Status meeting , audit committee preparation and update on bankruptcy process with J. Sinder</u>	575	575
Partner	Kelly,Michael S	11-Feb-03	1.0	<u>Final review of audit committee agenda and coordination of changes</u>	575	575

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Partner	Kelly,Michael S	12-Feb-03	0.5	Discussions regarding Audit Committee meeting with E. Cassin and L. Hartkopf	575	288
Partner	Kelly,Michael S	13-Feb-03	0.9	Discussion with K. Peterson regarding audit status, issues and various technical accounting matters	575	518
Partner	Kelly,Michael S	13-Feb-03	0.8	Update of status of bankruptcy and several accounting matters impacting tax provision with M. Williams, J. Smith and M. Brady	575	460
Partner	Kelly,Michael S	14-Feb-03	1.0	Audit committee debrief, assignment of responsibilities for various follow-up matters and discussion of preparation of tax white paper requested by the committee with E. Cassin, L. Hartkopf, M. Williams and J. Smith	575	575
Partner	Kelly,Michael S	14-Feb-03	1.5	Audit committee meeting	575	863
Partner	Kelly,Michael S	14-Feb-03	0.6	Discussions with M. Zumach and J. Sinder regarding final preparation for audit committee meeting and related logistics	575	345
Partner	Kelly,Michael S	14-Feb-03	1.0	Final preparation for audit committee meeting	575	575
Partner	Kelly,Michael S	17-Feb-03	0.9	Preparation meeting regarding taxes and change in control	575	518
Partner	Kelly,Michael S	18-Feb-03	1.5	Meeting regarding taxes with J. Sinder, G. Custar and M. Tennet	575	863
Partner	Kelly,Michael S	20-Feb-03	0.9	Accounting research on the impact of the bankruptcy on stock options and awards	575	518
Partner	Kelly,Michael S	20-Feb-03	0.6	Coordination with tax regarding audit committee directives	575	345

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Partner	Kelly,Michael S	20-Feb-03	0.8	Discussion of approach regarding prior ownership changes	575	460
Partner	Kelly,Michael S	20-Feb-03	0.5	Discussion with L. Hartkopf regarding audit update, valuation and adjusting entries	575	288
Partner	Kelly,Michael S	21-Feb-03	1.0	Status update meetings with G. Custar, R. Henry and B. Jasien	575	575
Partner	Kelly,Michael S	21-Feb-03	1.0	Workpaper review of internal controls work	575	575
Partner	Kelly,Michael S	23-Feb-03	0.5	Discussion of audit approach to testing of inventory	575	288
Partner	Kelly,Michael S	23-Feb-03	0.8	Discussion of audit status, timing and staffing for March	575	460
Partner	Kelly,Michael S	23-Feb-03	1.0	Discussion of SAB 101 testing and impairment approach	575	575
Partner	Kelly,Michael S	23-Feb-03	0.7	Stock option accounting review	575	403
Partner	Kelly,Michael S	23-Feb-03	1.6	Working paper review of cash and risk documentation	575	920
Partner	Kelly,Michael S	23-Feb-03	1.8	Working paper review of internal control procedures	575	1,035
Partner	Kelly,Michael S	28-Feb-03	1.0	Project status and issue resolution discussion with Lisa Hartkopf	575	575
Partner	Kelly,Michael S Total		38.2		575	21,965
Senior Manager	Lauterbach,Joanne	05-Feb-03	0.5	Review and analysis of research request.	397	199
Senior Manager	Lauterbach,Joanne Total		0.5		397	199
Staff2/Consultant	Mason,Beth A.	01-Feb-03	2.0	Discuss various tax accruals with Ellen Cassin.	152	304
Staff2/Consultant	Mason,Beth A.	01-Feb-03	1.0	Document P&L fluctuation.	152	152
Staff2/Consultant	Mason,Beth A.	01-Feb-03	3.0	Test and document Property, State Gross Receipts, Federal Excise, and Sales & Use tax accruals.	152	456

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Staff/Consultant	Mason, Beth A.	01-Feb-03	1.0	Update Open List to leave for other auditors next week	152	152
Staff/Consultant	Mason, Beth A.	06-Feb-03	0.5	Discussion with Christina Smith regarding my audit areas and there progression.	152	76
Staff/Consultant	Mason, Beth A.	06-Feb-03	0.5	Discussion with Ellen Cassin regarding tax accruals and IBNR accrual.	152	76
Staff/Consultant	Mason, Beth A.	06-Feb-03	2.0	Discussion with Mary Tennant regarding Sales and Use Tax, Excise Tax, and State Gross Receipts Tax.	152	304
Staff/Consultant	Mason, Beth A.	06-Feb-03	2.0	Document tax accruals.	152	304
Staff/Consultant	Mason, Beth A.	06-Feb-03	1.0	Organize audit material.	152	152
Staff/Consultant	Mason, Beth A. Total		13.0		152	1,976
Partner	Peterson, Kenneth W	12-Feb-03	2.0	Independent review partner procedures in connection with audit of Focals 12-31-02 financial statements	575	1,150
Partner	Peterson, Kenneth W	13-Feb-03	3.0	Independent review partner procedures in connection with audit of Focals 12-31-02 financial statements	575	1,725
Partner	Peterson, Kenneth W	14-Feb-03	2.0	Independent review partner procedures in connection with audit of Focals 12-31-02 financial statements	575	1,150
Partner	Peterson, Kenneth W	15-Feb-03	0.4	Independent review partner procedures in connection with audit of Focals 12-31-02 financial statements	575	230
Partner	Peterson, Kenneth W	17-Feb-03	0.2	Independent review partner procedures in connection with audit of Focals 12-31-02 financial statements	575	115
Partner	Peterson, Kenneth W	21-Feb-03	1.0	Independent review partner procedures in connection with audit of Focals 12-31-02 financial statements	575	575
Partner	Peterson, Kenneth W Total		8.6		575	4,945

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Partner	Pippolo, Carlo D	05-Feb-03	0.5	Discussions with Ellen Cassin regarding cancellation of options in bankruptcy	575	288
Partner	Pippolo, Carlo D Total		0.5		575	288
Senior 1&2 / Senior Consultant	Smith, Christina M.	01-Feb-03	1.0	Discussions with Stephanie Hanks regarding fixed asset addition testing	220	220
Senior 1&2 / Senior Consultant	Smith, Christina M.	01-Feb-03	1.0	Discussions/analysis of deferred lease credit account	220	220
Senior 1&2 / Senior Consultant	Smith, Christina M.	01-Feb-03	1.0	Review of credit analysis	220	220
Senior 1&2 / Senior Consultant	Smith, Christina M.	01-Feb-03	2.0	Reviewing cash, completing audit areas	220	440
Senior 1&2 / Senior Consultant	Smith, Christina M.	01-Feb-03	2.0	Reviewing prepaids, finishing audit steps	220	440
Senior 1&2 / Senior Consultant	Smith, Christina M.	01-Feb-03	1.0	Sorting through various PBC documentation, e-mails from client	220	220
Senior 1&2 / Senior Consultant	Smith, Christina M.	02-Feb-03	1.0	Preparations of changes/updates to open items listing	220	220
Senior 1&2 / Senior Consultant	Smith, Christina M.	02-Feb-03	1.0	Reviewing account 11806 reconciliation and selecting sample	220	220
Senior 1&2 / Senior Consultant	Smith, Christina M.	02-Feb-03	1.5	Reviewing credit rollforward/credit reserve documentation	220	330
Senior 1&2 / Senior Consultant	Smith, Christina M.	02-Feb-03	0.5	Revising SAB 101 analysis	220	110
Senior 1&2 / Senior Consultant	Smith, Christina M.	02-Feb-03	2.0	Testing A/R Reconciliations	220	440
Senior 1&2 / Senior Consultant	Smith, Christina M.	02-Feb-03	0.5	Testing of A/R Aging buckets for CABS	220	110
Senior 1&2 / Senior Consultant	Smith, Christina M.	03-Feb-03	1.5	Accruals discussions with E. Cassin and L. Hartkopf	220	330
Senior 1&2 / Senior Consultant	Smith, Christina M.	03-Feb-03	0.5	Auditing prepaid insurance account	220	110
Senior 1&2 / Senior Consultant	Smith, Christina M.	03-Feb-03	0.5	Clearing of Ellen Cassin's review notes for prepaids	220	110

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Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	0.1	Conversation with Cruz Alba regarding <u>property tax accrual</u>	220	22
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	0.1	Conversation with Dave Jaras regarding <u>subsequent cash received</u>	220	22
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	0.1	Conversation with Nancy Richards <u>regarding CABS invoice selection</u>	220	22
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	0.2	Conversations with Bill Jasien and Jennifer Boyd regarding open items in <u>prepaids</u>	220	44
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	0.1	Discussion with George Banks regarding <u>additional invoice selection</u>	220	22
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	0.1	Discussion with Sam Perry regarding <u>A/R invoices</u>	220	22
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	0.2	<u>Documenting our testing of prepaids</u>	220	44
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	1.0	Meeting with Renee Henry and Bill Jasien regarding open items list	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	0.5	Preparing agenda, open items listing, <u>copies for status meeting with client</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	0.5	Preparing for status meeting	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	0.2	Preparing OOPs testing analysis for <u>client</u>	220	44
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	0.5	Reading/organizing e- <u>mails/documentation provided by client</u>	220	110

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Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	0.5	Recalculating the amount of Deferred <u>Lease Credit differences</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	0.5	Recalculating the difference of ST and <u>LT SAB 101 analysis</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	1.0	Review and selection of A/R <u>Reconciliation Sample</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	0.4	Reviewing outstanding check list for <u>reclass amount</u>	220	88
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	1.5	Status meeting with Bill Jasien, Renee Henry, Glenn Custar, Ellen Cassin and <u>Lisa Hartkopf</u>	220	330
Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	1.0	<u>Preparation of A/R rollforward</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	04-Feb-03	1.0	<u>CABS AR Aging testing</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	04-Feb-03	1.0	Discussions with Stephanie Hanks and <u>Lisa Hartkopf about December billings</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	04-Feb-03	1.0	<u>End User AR Aging Testing</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	04-Feb-03	0.5	<u>Preparation of open items listing</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	04-Feb-03	5.0	Preparing credit rollforward, reviewing <u>customer files</u>	220	1,100
Senior 1&2 / Senior Consultant	Smith,Christina M.	04-Feb-03	1.0	Reading and organizing various client e- <u>mails and PBCs, open items, etc.</u>	220	220

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Senior 1&2 / Senior Consultant	Smith,Christina M.	04-Feb-03	1.0	<u>Review and analysis of AR rollforward</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	1.0	<u>Preparation of AR ARPs</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	1.0	<u>Changes to AR Credit Rollforward</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	1.5	<u>Discussion of open items with Ellen Cassin and Lisa Hartkopf</u>	220	330
Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	0.5	<u>Discussions with JR Estep regarding his audit areas open items</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	1.5	<u>Discussions with Ellen Cassin regarding credits</u>	220	330
Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	1.0	<u>Meeting with Dave Tatak and Nancy Richards regarding CABS invoices</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	1.0	<u>Meeting with Renee regarding credit reserve rollforward</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	0.5	<u>Preparation of credit open items listing, copies of various customer files</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	0.5	<u>Review of 3rd quarter and prior year debt amortization schedules</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	0.5	<u>Review and analysis of Andersen workpapers</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	1.0	<u>Review of capitalized labor calculation, software and interest (current and prior year)</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	0.5	<u>Review of current year debt workpapers</u>	220	110

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Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	0.5	<u>Review of invoices for credit issued</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	0.5	<u>Preparations of changes/updates to open items listing</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	0.5	<u>Various e-mails to the client regarding PBC items</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	0.5	<u>Preparations of changes/updates to open items listing</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	1.0	<u>Clearing cash and prepaid review notes, cleaning up cash and prepaid workpapers</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	0.5	<u>Completing CABS AR aging bucket testing based on information received</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	1.0	<u>Copies of Starnet and Datavon files</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	0.5	<u>Discussion with JR Estep regarding fixed asset additions</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	0.5	<u>Discussion with L. Hartkopf regarding A/R and other assets</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	0.5	<u>Discussions with Beth Mason regarding her audit areas and progress</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	0.5	<u>Hrs: Discussions with Bill Jasien and Jennifer Boyd regarding rent expense tie out to GL</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	0.3	<u>Discussions with Cruz Alba regarding Recip Comp agings and CABS reconciliation</u>	220	66
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	0.5	<u>Documenting additional information for AR reconciliations (end user)</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	1.0	<u>Hrs: Finishing CABS reconciliation documentation</u>	220	220

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Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	0.5	Finishing documentation of A/R rollforward	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	1.0	Meeting with Bill Jasien regarding capitalized labor and open items list	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	0.5	Meeting with Jennifer Boyd and Stephanie Hanks regarding deferred lease credits and prepaid insurance	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	0.5	Meeting with Lisa Hartkopf and Stephanie Hanks regarding open items list	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	0.2	Meeting with Nancy Richards regarding CABS invoices	220	44
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	2.0	Meeting with Patrick Hennessey regarding credits	220	440
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	0.5	Meeting with Renee regarding open items list	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	1.0	Meeting with Stephanie Hanks regarding fixed asset additions	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	0.5	Preparing internal open items list to transition	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	0.5	Review of fixed asset addition open items	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	06-Feb-03	1.0	Sorting through client e-mail documentation and PBC items	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	0.8	Documentation of CABS reconciliation	220	176
Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	1.0	Meeting with Bill Jasien regarding PBC items and capitalized labor study	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	1.0	Meeting with Bob Mai regarding capitalized labor tie out	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	0.5	Meeting with Cruz Alba re: CABS reconciliation	220	110

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Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	0.2	Meeting with Dave Tatak regarding <u>sprint accrual and CABS payments</u>	220	44
Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	0.2	Meeting with Jennifer Boyd regarding <u>insurance expense</u>	220	44
Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	0.5	Meeting with Sam Perry regarding End <u>User Agings</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	0.2	Meeting with Sandy Mesich regarding <u>fixed assets, capitalized interest</u>	220	44
Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	0.5	Meeting with Scott Lindgrid regarding <u>credits</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	0.5	Preparation of open items list, agenda <u>for status meeting with client</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	0.2	<u>Review and analysis of adjustments</u>	220	44
Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	0.5	Reviewing CABS invoices for late <u>payment charges (footing totals)</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	1.0	Status meeting with Renee Henry, Bill Jasien and Glenn Custar regarding open <u>items</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	0.5	<u>Updates to credit memos</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	1.0	Preparation of credit reserve <u>documentation</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	08-Feb-03	1.0	CABS reconciliation <u>testing/documentation</u>	220	220

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Senior 1&2 / Senior Consultant	Smith,Christina M.	08-Feb-03	5.0	Preparation of credits reserve <u>documentation/testing</u>	220	1,100
Senior 1&2 / Senior Consultant	Smith,Christina M.	08-Feb-03	0.5	<u>Documentation of OOPS testing</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	08-Feb-03	0.5	<u>Update of open items list update</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	08-Feb-03	0.5	<u>Organization of audit files for transition</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	08-Feb-03	0.2	Preparation / update of internal open <u>items listing</u>	220	44
Senior 1&2 / Senior Consultant	Smith,Christina M.	08-Feb-03	1.0	Review of Jennifer Boyd's proposed adjustments for prepaids and other <u>assets</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	10-Feb-03	0.5	Conversation with Bill Jasien regarding <u>deferred lease credit adjustment</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	10-Feb-03	0.5	Conversation with Ellen Cassin re: <u>credits and open items status</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	10-Feb-03	0.2	Conversation with Jennifer Boyd regarding deferred lease credit <u>adjustment</u>	220	44
Senior 1&2 / Senior Consultant	Smith,Christina M.	10-Feb-03	0.5	Preparation of credits open items list/e- <u>mail to Renee Henry and Brendan Dolan</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	12-Feb-03	1.0	Conversation with Ellen Cassin <u>regarding credits</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	12-Feb-03	1.0	Preparation of credit schedule in <u>comparison to A/R aging at 12/31/02</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	15-Feb-03	1.0	<u>Documentation of capital labor testing</u>	220	220

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Senior 1&2 / Senior Consultant	Smith,Christina M.	15-Feb-03	0.5	Open items listing preparation for internal team purposes	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	17-Feb-03	0.5	Conversation with Ellen Cassin regarding scheduling in March	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	17-Feb-03	1.5	Conversation with Ellen Cassin, JR Estep and Mike Stolze regarding open items and transitioning audit work to them	220	330
Senior 1&2 / Senior Consultant	Smith,Christina M.	18-Feb-03	2.0	Conversation with JR Estep regarding his audit areas, progress of the audit.	220	440
Senior 1&2 / Senior Consultant	Smith,Christina M.	19-Feb-03	1.0	Conversation with JR Estep regarding AR reconciliations, AR bucket testing, flux testing	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	20-Feb-03	0.5	Conversation with JR regarding Usage/Line accrual testing, AR, Cash adjustments	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	20-Feb-03	0.5	Discussion with E. Cassin, L. Hartkopf regarding potential audit adjustments	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	21-Feb-03	0.5	Conversation with JR regarding AR	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	22-Feb-03	0.5	AWS file synching/review	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	22-Feb-03	0.5	Review and analysis of notes for credit reserve	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	23-Feb-03	0.5	Cleaning up workpapers	220	110

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Senior 1&2 / Senior Consultant	Smith,Christina M.	23-Feb-03	4.0	Preparation of Credit reserve <u>documentation/update/eview</u>	220	880
Senior 1&2 / Senior Consultant	Smith,Christina M.	23-Feb-03	0.5	<u>Preparationof Debt documentation</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	23-Feb-03	0.5	Discussion with JR regarding usage/line <u>accrual</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	23-Feb-03	0.5	<u>Documentation of deferred lease credits</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	23-Feb-03	1.0	Preparation of open items list for <u>internal purposes and external purposes</u>	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M.	23-Feb-03	0.5	<u>Rent Expense documentation</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	23-Feb-03	0.5	<u>Reviewing AWS file for open items</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	23-Feb-03	2.0	<u>Status meetings with audit team</u>	220	440
Senior 1&2 / Senior Consultant	Smith,Christina M.	23-Feb-03	0.5	<u>Update to SAD/Client Adjustments</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	25-Feb-03	0.5	<u>Call with Ellen Cassin regarding credits</u>	220	110
Senior 1&2 / Senior Consultant	Smith,Christina M.	27-Feb-03	2.0	Call with Ellen Cassin, Brendan Dolan <u>and Renee Henry regarding credits</u>	220	440
Senior 1&2 / Senior Consultant	Smith,Christina M.	27-Feb-03	0.5	Discussion with credits with Ellen <u>Cassin</u>	220	110

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					<u>RATE</u>	<u>FEES</u>
Senior 1&2 / Senior Consultant	Smith,Christina M.	27-Feb-03	1.0	Evaluation of Stephanie Hanks with Ellen Cassin and Lisa Hartkopf	220	220
Senior 1&2 / Senior Consultant	Smith,Christina M. Total		107.5		220	23,650
Senior 1&2 / Senior Consultant	Stolze,Michael T.	17-Feb-03	1.5	Conference call with Ellen Cassin, JR Estep and Christina Smith to discuss open items.	220	330
Senior 1&2 / Senior Consultant	Stolze,Michael T.	17-Feb-03	0.5	Meeting with Ellen Cassin to discuss audit strategy.	220	110
Senior 1&2 / Senior Consultant	Stolze,Michael T.	17-Feb-03	0.5	Phone call with Lisa Hartkopf to discuss audit strategy.	220	110
Senior 1&2 / Senior Consultant	Stolze,Michael T.	18-Feb-03	2.0	Meeting with Lisa Hartkopf to discuss audit strategy.	220	440
Senior 1&2 / Senior Consultant	Stolze,Michael T.	18-Feb-03	2.0	Work on capitalized interest.	220	440
Senior 1&2 / Senior Consultant	Stolze,Michael T.	18-Feb-03	1.0	Work on debt issuance amortization.	220	220
Senior 1&2 / Senior Consultant	Stolze,Michael T.	19-Feb-03	0.5	Phone call with Ellen Cassin regarding CIP and capitalized interest.	220	110
Senior 1&2 / Senior Consultant	Stolze,Michael T.	19-Feb-03	1.0	Time spent on capitalized interest.	220	220
Senior 1&2 / Senior Consultant	Stolze,Michael T.	19-Feb-03	2.0	Time spent on CIP.	220	440
Senior 1&2 / Senior Consultant	Stolze,Michael T.	19-Feb-03	3.0	Time spent on debt issuance amortization.	220	660
Senior 1&2 / Senior Consultant	Stolze,Michael T.	19-Feb-03	1.0	Time spent on prepaid expenses.	220	220

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Senior 1&2 / Senior Consultant	Stolze,Michael T.	19-Feb-03	3.5	<u>Time spent on SAB 101 testing.</u>	220	770
Senior 1&2 / Senior Consultant	Stolze,Michael T.	20-Feb-03	1.0	<u>Status update call with Ellen Cassin, Lisa Hartkopf and JR Estep.</u>	220	220
Senior 1&2 / Senior Consultant	Stolze,Michael T.	20-Feb-03	1.0	<u>Time spent on CIP.</u>	220	220
Senior 1&2 / Senior Consultant	Stolze,Michael T.	20-Feb-03	1.0	<u>Time spent on debt issuance amortization.</u>	220	220
Senior 1&2 / Senior Consultant	Stolze,Michael T.	20-Feb-03	1.0	<u>Time spent on note receivable from e- Link.</u>	220	220
Senior 1&2 / Senior Consultant	Stolze,Michael T.	20-Feb-03	7.0	<u>Time spent on SAB 101 testing.</u>	220	1,540
Senior 1&2 / Senior Consultant	Stolze,Michael T.	21-Feb-03	1.0	<u>Meet with Lisa Hartkopf regarding CIP.</u>	220	220
Senior 1&2 / Senior Consultant	Stolze,Michael T.	21-Feb-03	0.5	<u>Meeting with Lisa Hartkopf regarding inventory.</u>	220	110
Senior 1&2 / Senior Consultant	Stolze,Michael T.	21-Feb-03	1.0	<u>Meeting with Lisa Hartkopf regarding note receivable from eLink.</u>	220	220
Senior 1&2 / Senior Consultant	Stolze,Michael T.	21-Feb-03	1.5	<u>Meeting with Lisa Hartkopf regarding SAB 101.</u>	220	330
Senior 1&2 / Senior Consultant	Stolze,Michael T.	21-Feb-03	6.5	<u>Time spent on SAB 101 testing.</u>	220	1,430

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Senior 1&2 / Senior Consultant	Stolze,Michael T.	22-Feb-03	1.5	Testing of capitalized interest.	220	330
Senior 1&2 / Senior Consultant	Stolze,Michael T.	22-Feb-03	1.5	Testing of CIP.	220	330
Senior 1&2 / Senior Consultant	Stolze,Michael T.	22-Feb-03	0.5	Testing of debt issuance costs and related amortization.	220	110
Senior 1&2 / Senior Consultant	Stolze,Michael T.	22-Feb-03	2.5	Time spent researching and printing information about stock compensation under FAS 123 and FAS 148.	220	550
Senior 1&2 / Senior Consultant	Stolze,Michael T. Total		<u>46.0</u>		220	<u>10,120</u>
	Grand Total		<u>504.3</u>			<u>143,201</u>

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Manager	Bagratuni,Paul	21-Feb-03	2.0	Completion of preliminary analysis and translation of equity histories for purposes of understanding potential impact under section 382.	475	950
Manager	Bagratuni,Paul	21-Feb-03	2.0	Preliminary analysis and translation of client prepared equity history for purposes of determining extent of owner shifts and possibility of ownership changes occurring under section 382.	475	950
Manager	Bagratuni,Paul	24-Feb-03	0.3	Revision to preliminary analysis of owner shifts to designate public group segregation, and analyze potential owner shifts.	475	143
Manager	Bagratuni,Paul	24-Feb-03	1.6	Technical discussion with Karen Erickson regarding potential impact and or benefit of ownership change to Focal, analyze preliminary calculation of owner shifts, potential 382(1)(5) and (1)(6) impacts, and discuss additional data and processing required	475	760
Manager	Bagratuni,Paul	26-Feb-03	0.7	Reviewing recapitalization plan to understand impact on 382 limitation	475	333
Manager	Bagratuni,Paul	28-Feb-03	0.4	Preparation of information for meeting with Focal	475	190
Manager	Bagratuni,Paul	28-Feb-03	0.6	Discuss potential 382 implications and exposures with Karen	475	285
Manager	Bagratuni,Paul Total		7.6		475	3,610
Senior Manager	Brady,Michelle L.	03-Feb-03	0.4	Message to Lisa Hartkopf regarding tax provision and who will review. Spoke with Mike Kelly regarding tax provision and potential issues.	585	234
Senior Manager	Brady,Michelle L.	04-Feb-03	0.7	Meeting with Lisa Hartkopf to discuss FAS 109, timing of FAS 109 and audit committee meeting on Feb. 14th.	585	410

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Senior Manager	Brady,Michelle L.	04-Feb-03	2.1	Went to Focal offices to discuss FAS 109 calculations. Meeting with Mary Tennant and Mia Barnes to walk through the calculations.	585	1,229
Senior Manager	Brady,Michelle L.	05-Feb-03	0.1	Telephone conversation with Mary Tennant regarding provision status. Also discussed time I would arrive to review debt documents.	585	59
Senior Manager	Brady,Michelle L.	05-Feb-03	0.2	Telephone conversation with Lisa Hartkopf, Mike Kelly and Ellen Cassin regarding document for audit committee meeting on 2/14.	585	117
Senior Manager	Brady,Michelle L.	05-Feb-03	1.2	Discussing presentation for the audit committee on 2/14 with Mike Williams. Reviewing document from Lisa Hartkopf to use as an example. Composing items for hand out.	585	702
Senior Manager	Brady,Michelle L.	06-Feb-03	0.3	Preparation of write up for audit committee meeting on 2/14/03.	585	176
Senior Manager	Brady,Michelle L.	06-Feb-03	1.1	Meeting with Mary and Mia to discuss FAS 109 calculation and the changes to be made. Also, looked through prior year's tax footnote to familiarize myself.	585	644
Senior Manager	Brady,Michelle L.	06-Feb-03	2.2	Reviewed debt documents for 8% senior secured convertible notes, senior credit facility, 12 1/8% bonds and 11 7/8% bonds.	585	1,287
Senior Manager	Brady,Michelle L.	07-Feb-03	0.2	Received FAS 109 calculation from Mia Barnes. Reviewed briefly.	585	117
Senior Manager	Brady,Michelle L.	07-Feb-03	0.6	Meeting with Mike Kelly to go over changes to audit committee meeting document.	585	351

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Senior Manager	Brady,Michelle L.		07-Feb-03	0.6	Preparation of changes to audit committee document and emailed to audit and tax team.	585		351
Senior Manager	Brady,Michelle L.		07-Feb-03	1.1	Finished write up of audit committee handout for 2-14-03	585		644
Senior Manager	Brady,Michelle L.		13-Feb-03	2.5	Meeting with Mike Williams to go over FAS 109. Meeting with Mike Kelly and Jeff Smith to discuss tomorrows audit committee meeting.	585		1,463
Senior Manager	Brady,Michelle L.		14-Feb-03	3.5	Meeting with Mary and Mia to discuss changes to FAS 109 calculation. Answered their questions regarding FAS 109.	585		2,048
Senior Manager	Brady,Michelle L.		16-Feb-03	0.3	Discussions with Mike Williams and Jeff Smith regarding Friday's meeting	585		176
Senior Manager	Brady,Michelle L.		16-Feb-03	1.2	Review of FAS 109 work papers that were sent by Mary Tennant.	585		702
Senior Manager	Brady,Michelle L.		17-Feb-03	1.1	Telephone conversation with Mike Williams and Jeff Smith regarding materials and analysis for tomorrow's meeting at Focal.	585		644
Senior Manager	Brady,Michelle L.		17-Feb-03	2.5	Working with Mike Williams on putting together information for tomorrow's meeting with Jay Sinder, and Mary Tennant.	585		1,463
Senior Manager	Brady,Michelle L.		18-Feb-03	0.9	Meeting with Mike Williams prior to the meeting at Focal to discuss changes in the materials to be handed out at the meeting.	585		527

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						<u>RATE</u>	<u>FEES</u>
Senior Manager		Brady,Michelle L.	18-Feb-03	2.8	Meeting with Jay Sinder, Mary Tennant, Mia Barnes, Mike Kelly, Jeff Smith and Mike Williams regarding the status of the tax issues.	585	1,638
Senior Manager		Brady,Michelle L.	19-Feb-03	1.8	Meeting with Karen Erickson and Mike Williams to discuss approach to 382 project.	585	1,053
Senior Manager		Brady,Michelle L.	21-Feb-03	0.3	Conversation with Mia Barnes regarding her questions on the FAS 109	585	176
Senior Manager		Brady,Michelle L.	24-Feb-03	0.3	Telephone conversation with Karen Erickson and Paul Bagratuni regarding staffing of project and how things progressed last week and next steps.	585	176
Senior Manager		Brady,Michelle L.	24-Feb-03	0.6	Conversation with Mike Williams regarding FAS 109 status and 382 project status.	585	351
Senior Manager		Brady,Michelle L.	25-Feb-03	0.8	Discussion with Mia Barnes regarding meeting for FAS 109 and 382. Discussion with Mike Williams regarding Section 382 issues and what are next steps.	585	468
Senior Manager		Brady,Michelle L.	28-Feb-03	0.8	Setting up meeting for Monday	585	468
Senior Manager		Brady,Michelle L. Total		30.2		585	17,667
Principal		Bruno,William D	18-Feb-03	1.0	Discussion with Matt Burns at client concerning Illinois Franchise Tax filings (.4 hours) followed by review of statute defining Paid-in Capital for Illinois Franchise Tax purposes (.6 hours).	650	650
Principal		Bruno,William D Total		1.0		650	650

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<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 Manager		Erickson, Karen M	19-Feb-03	0.5	Discuss with M. Williams and M. Brady the stock activity timeline for the Debtor, Focal Communications, for purposes of evaluating the application of IRC Section 382 to the Debtor and information and analysis necessary for <u>resolution.</u>	585		293
Senior Manager		Erickson, Karen M	20-Feb-03	1.1	Discuss relevance of IRC Section 382 analysis even in consideration of projections as to when the losses of the Debtor maybe <u>Guide P. Bagratuni</u>	585		644
Senior Manager		Erickson, Karen M	24-Feb-03	0.6	Read through documents with respect to ownership analysis and review the information prepared by P. Bagratuni in connection with the analysis of ownership in the proprietary software, <u>the Cube.</u>	585		351
Senior Manager		Erickson, Karen M	24-Feb-03	0.9	Read through and consider the relevance of information forwarded with respect to beneficial ownership provided by the Debtor. (Information <u>provided via email.)</u>	585		527
Senior Manager		Erickson, Karen M Total		3.1		585		1,814
Principal		Fahrenbach, Robert M	06-Feb-03	0.8	Communication to Focal service team regarding SALT exposure items in conjunction with notes to financial <u>statements</u>	650		520
Principal		Fahrenbach, Robert M Total		0.8		650		520
Partner		Smith, Jeff E	13-Feb-03	2.5	Meeting with Mike Kelly, Mike Williams and Michelle Brady and reading stuff to be ready for upcoming <u>meeting</u>	650		1,625

Exhibit Four
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Tax Fees by Professional
For the Period February 1, 2003 through February 28, 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	Smith,Jeff E	14-Feb-03	3.0	Audit Committee Meeting including preparation and follow up	650	1,950
Partner	Smith,Jeff E	17-Feb-03	1.0	Conference call with Mike Williams and Michelle Brady regarding Tuesday meeting agenda	650	650
Partner	Smith,Jeff E	18-Feb-03	3.0	Meeting at Focal to review situation related to ownership change, NOL and COD and related preparation and follow-up	650	1,950
Partner	Smith,Jeff E	20-Feb-03	0.5	Preparation of franchise tax issue - find Dean Bruno and set up call	650	325
Partner	Smith,Jeff E	21-Feb-03	0.5	Update on status of 382 study and need	650	325
Partner	Smith,Jeff E Total		10.5		650	6,825
Principal	Williams,Michael K	03-Feb-03	0.5	Discussion w/ Michelle Brady regarding tax provision for 2002 - phone discussion w/ Lisa Hartkopf re tax provision planning - communications w/ Mike Kelly regarding same	650	325
Principal	Williams,Michael K	04-Feb-03	1.0	Read preliminary tax provision documents and discuss with Michelle Brady	650	650
Principal	Williams,Michael K	04-Feb-03	1.0	Meeting w/ Lisa Hartkopf and Michelle Brady regarding approach to and status of the tax provision	650	650
Principal	Williams,Michael K	04-Feb-03	1.0	Meeting with Mary Tennant and Mia Barnes with Michelle Brady regarding FAS 109 calculation for audit tax provision	650	650

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<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL</u>	<u>RATE FEES</u>
Principal	Williams,Michael K	05-Feb-03	1.5	Discussion with Michelle Brady regarding audit committee presentation - communications with Lisa Hartkopf <u>regarding the same</u>	650	975
Principal	Williams,Michael K	06-Feb-03	0.5	Focal audit committee presentation - <u>Michelle Brady</u>	650	325
Principal	Williams,Michael K	06-Feb-03	1.0	Disc w/ Bob Fahrenbach regarding possible property tax reduction- follow-up communication with Mike Kelly <u>and with Jeff Smith</u>	650	650
Principal	Williams,Michael K	07-Feb-03	0.5	Discuss revisions to audit committee presentation with Michelle - update with Mike Kelly and forward to Jeff <u>Smith and Mike for review</u>	650	325
Principal	Williams,Michael K	07-Feb-03	2.0	Read and revise audit committee <u>presentation from Michelle Brady</u>	650	1,300
Principal	Williams,Michael K	10-Feb-03	2.0	Read FAS 109 calculation from Mia <u>Barnes</u>	650	1,300
Principal	Williams,Michael K	13-Feb-03	1.0	Tax provision comments with <u>Michelle Brady</u>	650	650
Principal	Williams,Michael K	13-Feb-03	1.0	Preparation for Focal audit committee meeting and discs with Mike Kelly and <u>with Jeff Smith</u>	650	650
Principal	Williams,Michael K	14-Feb-03	0.5	Discs with Mary Tennant of Focal regarding tax matters related to Audit <u>Committee presentation</u>	650	325
Principal	Williams,Michael K	14-Feb-03	1.0	Prep for Focal Audit Committee presentation and discussions with Mike <u>Kelly and with Jeff Smith</u>	650	650

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For the Period February 1, 2003 through February 28, 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	Williams,Michael K	14-Feb-03	1.0	Meeting with Mike Kelly to discuss white paper of tax considerations requested by the Focal Audit Committee	650	650
Principal	Williams,Michael K	14-Feb-03	1.0	Discussions with Michelle Brady regarding tax provision	650	650
Principal	Williams,Michael K	14-Feb-03	1.0	Discussion with Jeff Smith re analysis of tax considerations related to reorganization	650	650
Principal	Williams,Michael K	14-Feb-03	1.5	Audit Committee Meeting - presentation regarding tax provision	650	975
Principal	Williams,Michael K	17-Feb-03	1.0	Discussion of outline and analysis contents with Jeff Smith	650	650
Principal	Williams,Michael K	17-Feb-03	1.0	Changes to tax outline based on discussion with Jeff Smith	650	650
Principal	Williams,Michael K	17-Feb-03	2.0	Prepare outline for Jay Sinder of tax considerations related to NOL utilization and preservation	650	1,300
Principal	Williams,Michael K	17-Feb-03	2.0	Prepare example of operation of 382 ownership change NOL annual limitation for Jay Sinder with Michelle Brady	650	1,300
Principal	Williams,Michael K	18-Feb-03	1.0	Analysis with Mike Kelly of net unrealized built in loss considerations related to preservation and utilization of depreciation base for tax purposes	650	650

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For the Period February 1, 2003 through February 28, 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>
Principal	Williams,Michael K	18-Feb-03	1.0	Changes to outline and analysis for Jay Sinder and others at Focal based on <u>comments from Mike Kelly</u>	650	650
Principal	Williams,Michael K	18-Feb-03	1.0	Analysis with Mike Kelly regarding tax <u>consequences of ownership change</u>	650	650
Principal	Williams,Michael K	18-Feb-03	1.5	Read updated FAS 109 analysis from <u>Mia Barnes at Focal for tax provision</u>	650	975
Principal	Williams,Michael K	18-Feb-03	1.5	Read information from Mary Tennant regarding prior 382 ownership changes and analysis of this information - relay <u>information on to Karen Erickson</u>	650	975
Principal	Williams,Michael K	18-Feb-03	2.0	Meeting with Jay Sinder, Glen Custar and Mary Tennant to discuss response and approach to request from Audit <u>Committee for white paper</u>	650	1,300
Principal	Williams,Michael K	19-Feb-03	1.0	Discuss 382 ownership change analysis with Michelle Brady - meeting with Karen Erickson for technical input into <u>analysis</u>	650	650
Principal	Williams,Michael K	19-Feb-03	1.0	Analysis of 382 ownership change for <u>white paper</u>	650	650
Principal	Williams,Michael K	20-Feb-03	1.0	Analysis related to 382 ownership <u>change</u>	650	650
Principal	Williams,Michael K	20-Feb-03	1.0	Discuss 382 ownership change overlap matters with Mike Kelly and Karen <u>Erickson</u>	650	650

Exhibit Four
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For the Period February 1, 2003 through February 28, 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>
Principal	Williams,Michael K	25-Feb-03	0.5	Read fund ownership information from <u>Mary Tennant - update Mike Kelly</u>	650	325
Principal	Williams,Michael K	25-Feb-03	0.5	Analysis of fund ownership <u>information from Mary Tennant</u>	650	325
Principal	Williams,Michael K	28-Feb-03	1.0	Memo to Michelle Brady regarding Paul Bagratuni's communication and analysis- discussion memo and analysis <u>of related matters with Michelle</u>	650	650
Principal	Williams,Michael K	28-Feb-03	1.0	Read NOL limitation analysis and recommended action steps from Paul <u>Bagratuni</u>	650	650
Principal	Williams,Michael K Total		<u>40.0</u>		650	<u>26,000</u>
	Grand Total		93.2			57,086

Exhibit Five
Focal Communications Corporation
Ernst & Young LLP
Summary of 2002 Audit Expenses by Professional
For the Period February 1, 2003 through February 28, 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			196	105		301
Estep,James R				27		27
Hartkopf,Lisa			65	117		182
Mason,Beth A.				16		16
Peterson, Kenneth W.				10		10
Smith,Christina M.			<u>122</u>	91		213
Stolze, Michael T.				<u>15</u>		<u>15</u>
Total	0	0	<u>383</u>	<u>385</u>	0	<u>768</u>

Exhibit Six
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Expenses by Professional
For the Period February 1, 2003 through February 28, 2003

<u>EXPENSE TYPE</u>	<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>EXPENSE AMOUNT</u>	<u>DESCRIPTIONS</u>
Meals	Senior Manager	Cassin, Ellen Cassin, Ellen Total	05-Feb-03	196	Dinner: Dinner with Mike Kelly, Glenn Custar and Lisa Hartkopf regarding audit committee presentation.
Meals	Manager	Hartkopf, Lisa	05-Feb-03	38	Lunch: Audit team lunch from Potbelly's: E. Cassin, C. Smith, L. Hartkopf, S. Hanks
Meals	Manager	Hartkopf, Lisa Hartkopf, Lisa Total	20-Feb-03	27	Lunch: Lunch meeting for M. Kelly and L. Hartkopf
Meals	Senior 1&2 / Senior Consultant	Smith, Christina M.	01-Feb-03	37	Lunch for the group while working on a Saturday
Meals	Senior 1&2 / Senior Consultant	Smith, Christina M.	01-Feb-03	21	Breakfast for the group while working on a Saturday
Meals	Senior 1&2 / Senior Consultant	Smith, Christina M.	02-Feb-03	18	Lunch while working on a Sunday
Meals	Senior 1&2 / Senior Consultant	Smith, Christina M.	06-Feb-03	15	Dinner while working late
Meals	Senior 1&2 / Senior Consultant	Smith, Christina M.	08-Feb-03	19	Lunch while working a Saturday
Meals	Senior 1&2 / Senior Consultant	Smith, Christina M. Smith, Christina M. Total	23-Feb-03	12	Lunch while working on a Sunday
Meals Total				122 383	
Transportation	Senior Manager	Brady, Michelle L. Brady, Michelle L. Total	06-Feb-03	4	Taxi: to Focal's offices.
Transportation	Senior Manager	Cassin, Ellen	01-Feb-03	9	Parking: Parking due to working on Saturday.
Transportation	Senior Manager	Cassin, Ellen	02-Feb-03	9	Parking: Parking due to working on Sunday.
Transportation	Senior Manager	Cassin, Ellen	05-Feb-03	18	Taxi: Taxi after working late.
Transportation	Senior Manager	Cassin, Ellen	08-Feb-03	11	Taxi: Taxi to work due to working on Saturday.
Transportation	Senior Manager	Cassin, Ellen	15-Feb-03	12	Parking: Parking due to working on Saturday.
Transportation	Senior Manager	Cassin, Ellen	17-Feb-03	21	Parking: Parking due to working at Focal before going to another client.
Transportation	Senior Manager	Cassin, Ellen	23-Feb-03	9	Parking: Parking due to working on Sunday.
Transportation	Senior Manager	Cassin, Ellen	27-Feb-03	16	Taxi: Taxi home from Focal after working late.

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Focal Communications Corporation
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For the Period February 1, 2003 through February 28, 2003

<u>EXPENSE TYPE</u>	<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u> Cassin, Ellen Total	<u>DATE</u>	<u>EXPENSE</u>	<u>DESCRIPTIONS</u>
				AMOUNT	
				105	
Transportation	Staff2/Consultant	Estep, James R.	01-Feb-03		Parking: Parking due to working on 9 Saturday.
Transportation	Staff2/Consultant	Estep, James R.	22-Feb-03		Parking: Parking due to working on 9 Saturday.
Transportation	Staff2/Consultant	Estep, James R. Estep, James R. Total	23-Feb-03		Parking: Parking due to working on 9 Saturday. 27
Transportation	Manager	Hartkopf, Lisa	01-Feb-03	11	Taxi: Taxi - weekend
Transportation	Manager	Hartkopf, Lisa	04-Feb-03	18	Taxi: Cab from office to Focal and home from Focal event
Transportation	Manager	Hartkopf, Lisa	05-Feb-03	5	Taxi: Taxi after working late.
Transportation	Manager	Hartkopf, Lisa	06-Feb-03	5	Taxi: Taxi after working late.
Transportation	Manager	Hartkopf, Lisa	07-Feb-03	10	Taxi: Taxi to and from the office after working late.
Transportation	Manager	Hartkopf, Lisa	14-Feb-03	13	Taxi: Taxi to Focal and to office
Transportation	Manager	Hartkopf, Lisa	15-Feb-03	7	Taxi: Taxi to office on weekend
Transportation	Manager	Hartkopf, Lisa	20-Feb-03	5	Taxi: Taxi after working late.
Transportation	Manager	Hartkopf, Lisa	22-Feb-03	9	Parking: Weekend parking
Transportation	Manager	Hartkopf, Lisa	23-Feb-03	14	Taxi: Taxi - weekend
Transportation	Manager	Hartkopf, Lisa Hartkopf, Lisa Total	25-Feb-03	20 117	Parking: Parking for Focal
Transportation	Staff2/Consultant	Mason, Beth A. Mason, Beth A. Total	01-Feb-03	16 16	Taxi: Roundtrip taxi fare for working on a Saturday
Transportation	Partner	Peterson, Kenneth W Peterson, Kenneth W Total	14-Feb-03	10 10	Taxi: Taxi to and from audit committee meeting at Focal Communications.
Transportation	Senior 1&2 / Senior Consultant	Smith, Christina M.	01-Feb-03	9	Parking while working on a Saturday

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<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.	02-Feb-03	9	Parking while working on a Sunday
Transportation	Senior 1&2 / Senior Consultant	Smith,Christina M.	03-Feb-03	16	Taxi ride while working late
Transportation	Senior 1&2 / Senior Consultant	Smith,Christina M.	04-Feb-03	16	Taxi ride while working late
Transportation	Senior 1&2 / Senior Consultant	Smith,Christina M.	05-Feb-03	16	Taxi ride while working late
Transportation	Senior 1&2 / Senior Consultant	Smith,Christina M.	07-Feb-03	16	Taxi ride while working late
Transportation	Senior 1&2 / Senior Consultant	Smith,Christina M.	23-Feb-03	9	Parking while working on a Sunday
		Smith,Christina M. Total		91	
					Taxi: Cab ride home for myself and JR
Transportation	Senior 1&2 / Senior Consultant	Stolze,Michael T.	20-Feb-03	15	Estep.
		Stolze,Michael T. Total		15	
Transportation Total				385	
		Grand Total		768	