

Exhibit F

**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)

**FOURTH 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: March 1, 2003 through March 28, 2003

Amount of Compensation requested: \$252,617.00

80% of fees to be paid: \$202,093.60¹

Amount of Expense Reimbursement
requested: \$756.00

This is a(n): 4th 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
4.11.2003	2/1/03 thru 2/28/2003	\$201,503	\$768	Pending	Pending

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

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL RATE</u>	<u>FEES</u>
Manager	Acevedo, Nicholas Total	8.0	345	2,760
Tax Compliance Manager	Allen, Teg Total	1.0	380	380
Senior Manager	Cassin, Ellen Total	92.0	385	35,420
Staff 2	Estep, James R. Total	1.0	149	149
Manager	Hartkopf, Lisa Total	116.0	345	40,020
Partner	Howley, Matthew C Total	2.0	575	1,150
Partner	Kelly, Michael S Total	73.4	575	42,205
Staff 2	Mason, Beth A. Total	11.0	149	1,639
Senior Manager	Mason, Jon S Total	4.0	397	1,588
Partner	Peterson, Kenneth W Total	15.4	575	8,855
Senior 1&2	Smith, Christina M. Total	86.3	215	18,555
Partner	Stall, Robert J Total	1.0	575	575
Senior 1&2	Stolze, Michael T. Total	91.0	215	19,565
Manager	Venisnik, Bradley J. Total	<u>14.5</u>	345	<u>5,003</u>
	Grand Total	<u>516.6</u>		<u>177,863</u>
			Blended Bill Rate	344

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

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL RATE</u>	<u>FEES</u>
Manager	Bagratuni,Paul Total	28.4	475	13,490
Senior Manager	Brady,Michelle L. Total	40.9	585	23,927
Principal	Bruno,William D Total	5.0	650	3,250
Principal	Dennis,Donald Total	8.0	650	5,200
Senior Manager	Erickson,Karen M Total	8.5	585	4,973
Principal	Fahrenbach,Robert M Total	0.5	650	325
Manager	Jacobsen,Thomas P. Total	3.0	475	1,425
Partner	Liebman,Richard D Total	0.1	650	65
Partner	Mason,Robert J Total	1.0	650	650
Partner	Smith,Jeff E Total	5.0	650	3,250
Principal	Williams,Michael K Total	<u>28.0</u>	650	<u>18,200</u>
	Grand Total	<u>128.4</u>		<u>74,754</u>
			Blended Bill Rate	582

**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)

**FOURTH 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 March 1, 2003 through March 28, 2003 of \$252,617.00, or \$202,093.60 and \$756.00 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 \$202,849.60. Ernst & Young LLP will request the holdback portion of its fees, which is \$50,523.40 in a subsequent motion.

Dated: May 27, 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 27th day of May 2003.

Julie E. Ellison
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 Fourth Audit and Tax Interim Fee Application for the period March 1, 2003 through March 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 27th day of May 2003

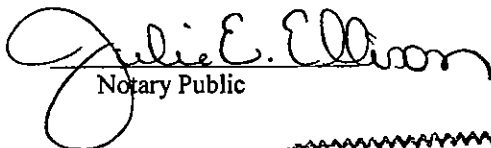

Notary Public



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

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL</u> <u>RATE</u>	<u>FEES</u>
Manager	Acevedo,Nicholas Total	8.0	345	2,760
Tax Compliance Manager	Allen,Teg Total	1.0	380	380
Senior Manager	Cassin,Ellen Total	92.0	385	35,420
Staff 2	Estep,James R. Total	1.0	149	149
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Senior Manager	Mason,Jon S Total	4.0	397	1,588
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Partner	Stall,Robert J Total	1.0	575	575
Senior 1&2	Stolze,Michael T. Total	91.0	215	19,565
Manager	Venisnik,Bradley J. Total	14.5	345	5,003
	Grand Total	516.6		177,863
	Blended Bill Rate		344	

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

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL RATE</u>	<u>FEES</u>
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Senior Manager	Brady,Michelle L. Total	40.9	585	23,927
Principal	Bruno,William D Total	5.0	650	3,250
Principal	Dennis,Donald Total	8.0	650	5,200
Senior Manager	Erickson,Karen M Total	8.5	585	4,973
Principal	Fahrenbach,Robert M Total	0.5	650	325
Manager	Jacobsen,Thomas P. Total	3.0	475	1,425
Partner	Liebman,Richard D Total	0.1	650	65
Partner	Mason,Robert J Total	1.0	650	650
Partner	Smith,Jeff E Total	5.0	650	3,250
Principal	Williams,Michael K Total	28.0	650	18,200
	Grand Total	128.4		74,754
			Blended Bill Rate	582

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period March 1, 2003 through March 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>
Manager	Acevedo,Nicholas	07-Mar-03	8.0	Performed SAS 73 procedures for the valuation of the Tel Com building in 1305 East Algonquin Rd	345	2,760
Manager	Acevedo,Nicholas Total		8.0		345	2,760
Tax Compliance Manager	Allen,Teg	05-Mar-03	1.0	Reviewed seven of the book/tax differences created for the tax provision/worked with Michelle Brady on the matter	380	380
Tax Compliance Manager	Allen,Teg Total		1.0		380	380
Senior Manager	Cassin,Ellen	02-Mar-03	0.5	Discussions with Lisa Hartkopf regarding A/R and income statement fluctuations.	385	193
Senior Manager	Cassin,Ellen	02-Mar-03	1.0	Review of P&L and other assets.	385	385
Senior Manager	Cassin,Ellen	03-Mar-03	1.0	Review of part I of 10-k.	385	385
Senior Manager	Cassin,Ellen	04-Mar-03	0.5	Discussions with Lisa Hartkopf regarding my comments on the 10-k.	385	193
Senior Manager	Cassin,Ellen	04-Mar-03	1.0	Discussions with Christina Smith regarding credits procedures.	385	385
Senior Manager	Cassin,Ellen	06-Mar-03	0.5	Discussion with Lisa Hartkopf regarding accounts receivable testing.	385	193
Senior Manager	Cassin,Ellen	06-Mar-03	0.5	Discussion with Mike Kelly regarding general credit reserve.	385	193
Senior Manager	Cassin,Ellen	06-Mar-03	1.0	Discussion with Christina Smith regarding credits.	385	385
Senior Manager	Cassin,Ellen	08-Mar-03	1.0	Discussion with Lisa Hartkopf to transition open items.	385	385
Senior Manager	Cassin,Ellen	10-Mar-03	0.5	Discussion with Renee Henry regarding credits.	385	193
Senior Manager	Cassin,Ellen	10-Mar-03	2.5	Discussions with Christina Smith regarding credits.	385	963
Senior Manager	Cassin,Ellen	10-Mar-03	4.0	Review and anlysis of credits.	385	1,540
Senior Manager	Cassin,Ellen	12-Mar-03	0.5	Discussion with Brendan Dolan regarding credits.	385	193
Senior Manager	Cassin,Ellen	12-Mar-03	0.5	Discussions with Beth Mason regarding out of period search testing.	385	193
Senior Manager	Cassin,Ellen	12-Mar-03	0.5	Review of fixed assets reconciliation of subledger to general ledger.	385	193
Senior Manager	Cassin,Ellen	12-Mar-03	0.5	Preparation for meeting with Focal to discuss proposed audit adjustments.	385	193
Senior Manager	Cassin,Ellen	12-Mar-03	0.5	Discussions with Christina Smith regarding rent expense detail.	385	193
Senior Manager	Cassin,Ellen	12-Mar-03	0.5	Review and documentation of USF accrual.	385	193
Senior Manager	Cassin,Ellen	12-Mar-03	0.5	Discussions with Beth Mason regarding testing of interest expense accrual.	385	193
Senior Manager	Cassin,Ellen	12-Mar-03	1.0	Documenting revenue fluctations obtained from Renee Henry.	385	385
Senior Manager	Cassin,Ellen	12-Mar-03	1.0	Discussion with Beth Mason regarding open items relating to fixed assets and accounts payable.	385	385
Senior Manager	Cassin,Ellen	12-Mar-03	1.0	Discussions with Bill Jasien regarding audit open items and adjustments.	385	385
Senior Manager	Cassin,Ellen	12-Mar-03	1.0	Preparation of open items listings.	385	385

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<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	Cassin, Ellen	12-Mar-03	1.0	Preparation of agenda for status meeting with Ken Peterson.	385	385
Senior Manager	Cassin, Ellen	12-Mar-03	1.0	Testing of federal excise tax accrual.	385	385
Senior Manager	Cassin, Ellen	12-Mar-03	1.5	Discussions with Glenn Custar, Bill Jasien and Renee Henry of Focal to discuss audit adjustments.	385	578
Senior Manager	Cassin, Ellen	13-Mar-03	0.5	Discussions with Christina Smith regarding credits and A/P.	385	193
Senior Manager	Cassin, Ellen	13-Mar-03	0.5	Discussion with Renee Henry regarding FIN 45, FAS 143 and timing of tie out of 10-k.	385	193
Senior Manager	Cassin, Ellen	13-Mar-03	0.5	Research regarding revenue disclosure requirements.	385	193
Senior Manager	Cassin, Ellen	13-Mar-03	0.5	Reading of 10-k and relaying comments to Renee Henry.	385	193
Senior Manager	Cassin, Ellen	13-Mar-03	1.5	Meeting with Ken Peterson and Mike Kelly to discuss status of audit.	385	578
Senior Manager	Cassin, Ellen	16-Mar-03	1.0	Review of credits.	385	385
Senior Manager	Cassin, Ellen	17-Mar-03	0.5	Updating confirm control.	385	193
Senior Manager	Cassin, Ellen	17-Mar-03	0.5	Review of legal letters.	385	193
Senior Manager	Cassin, Ellen	17-Mar-03	0.5	Discussion with Renee Henry regarding FAS 123 disclosure.	385	193
Senior Manager	Cassin, Ellen	17-Mar-03	0.5	Discussion with Christina Smith regarding open items.	385	193
Senior Manager	Cassin, Ellen	17-Mar-03	0.5	Discussion with Mike Stolze regarding rent expense and commitment footnote.	385	193
Senior Manager	Cassin, Ellen	17-Mar-03	0.5	Discussions with Bill Jasien and documentation of salaries expense reasonableness.	385	193
Senior Manager	Cassin, Ellen	17-Mar-03	0.5	Review of property tax accrual.	385	193
Senior Manager	Cassin, Ellen	17-Mar-03	0.5	Review of sales and excise tax accrual.	385	193
Senior Manager	Cassin, Ellen	17-Mar-03	0.5	Discussion with Renee Henry and Bill Jasien regarding open items.	385	193
Senior Manager	Cassin, Ellen	17-Mar-03	1.0	Documentation of OOPS testing.	385	385
Senior Manager	Cassin, Ellen	17-Mar-03	1.0	Testing of IBNR accrual.	385	385
Senior Manager	Cassin, Ellen	17-Mar-03	1.0	Auditing of bankruptcy retainers.	385	385
Senior Manager	Cassin, Ellen	17-Mar-03	1.0	Clearing of credits review notes.	385	385
Senior Manager	Cassin, Ellen	17-Mar-03	1.0	Obtaining and explaining 10-k tie out to Mike Stolze.	385	385
Senior Manager	Cassin, Ellen	17-Mar-03	1.0	Discussion with Christina Smith regarding credits.	385	385
Senior Manager	Cassin, Ellen	17-Mar-03	1.5	Meeting with Lisa Hartkopf on audit strategy of open items.	385	578
Senior Manager	Cassin, Ellen	19-Mar-03	0.5	Organizing workpapers for Mike Kelly to review.	385	193
Senior Manager	Cassin, Ellen	19-Mar-03	0.5	Updating open items listing.	385	193
Senior Manager	Cassin, Ellen	19-Mar-03	0.5	Research of paragraph for prior year Andersen report.	385	193
Senior Manager	Cassin, Ellen	19-Mar-03	0.5	Discussion with Bill Jasien regarding IBNR accrual.	385	193

Exhibit Three
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Ernst & Young LLP
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For the Period March 1, 2003 through March 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>
Senior Manager	Cassin, Ellen	19-Mar-03	0.5	Discussion with Mike Kelly and Lisa Hartkopf regarding IBNR accrual, allowance for doubtful accounts and regulatory reserve.	385	193
Senior Manager	Cassin, Ellen	19-Mar-03	0.5	Discussion with Mary Tennant regarding state gross receipts	385	193
Senior Manager	Cassin, Ellen	19-Mar-03	1.0	Revising credit memo.	385	385
Senior Manager	Cassin, Ellen	19-Mar-03	1.0	Supporting and cross-referencing adjustments (both client and E&Y).	385	385
Senior Manager	Cassin, Ellen	19-Mar-03	1.0	Updating accrual lead documentation.	385	385
Senior Manager	Cassin, Ellen	19-Mar-03	1.0	Meeting to discuss adjustments with Glenn Custar, Renee Henry, Bill Jasien (all of Focal) and Lisa Hartkopf.	385	385
Senior Manager	Cassin, Ellen	19-Mar-03	1.0	Distribution and explanation of Sarbanes-Oxley 404 materials.	385	385
Senior Manager	Cassin, Ellen	19-Mar-03	1.0	Discussion with Mike Stolze regarding 10-k footnote tie out.	385	385
Senior Manager	Cassin, Ellen	19-Mar-03	1.0	Clearing of review notes from Mike Kelly.	385	385
Senior Manager	Cassin, Ellen	19-Mar-03	1.0	Writing of going concern memo.	385	385
Senior Manager	Cassin, Ellen	19-Mar-03	2.0	Reading of 10'k.	385	770
Senior Manager	Cassin, Ellen	20-Mar-03	0.5	FAS 148 research.	385	193
Senior Manager	Cassin, Ellen	20-Mar-03	0.5	Discussion with Mike Stolze regarding PIK and commitments.	385	193
Senior Manager	Cassin, Ellen	20-Mar-03	0.5	Discussion with Mike Stolze regarding PIK and commitments.	385	193
Senior Manager	Cassin, Ellen	20-Mar-03	0.5	Drafting of opinion.	385	193
Senior Manager	Cassin, Ellen	20-Mar-03	0.5	Research regarding disclosure of June 30 price on cover of 10-K.	385	193
Senior Manager	Cassin, Ellen	20-Mar-03	0.5	Reading of 10-k.	385	193
Senior Manager	Cassin, Ellen	20-Mar-03	0.5	Discussion with Christina Smith regarding severance testing.	385	193
Senior Manager	Cassin, Ellen	20-Mar-03	0.5	Discussion with Bill Jasien regarding regulatory accrual settled in California.	385	193
Senior Manager	Cassin, Ellen	20-Mar-03	0.5	Follow up on 3 open legal letters.	385	193
Senior Manager	Cassin, Ellen	20-Mar-03	0.5	Discussion with Michelle Brady regarding tax footnote.	385	193
Senior Manager	Cassin, Ellen	20-Mar-03	1.0	Review of 10-k with Audit Committee and Kathy Perone, Jay Sinder, Mike Zumach, Matt Burns, Glenn Custar, Bill Jasien and Renee Henry. Mike Kelly and Lisa Hartkopf from E&Y participated.	385	385
Senior Manager	Cassin, Ellen	20-Mar-03	1.0	Review of Ken Peterson's 10-k comments with Renee Henry.	385	385
Senior Manager	Cassin, Ellen	21-Mar-03	0.5	Coordination of providing 10-K comments to Renee Henry.	385	193
Senior Manager	Cassin, Ellen	22-Mar-03	0.5	Printing and gathering of required checklists and forms.	385	193
Senior Manager	Cassin, Ellen	22-Mar-03	0.5	Revising opinion.	385	193
Senior Manager	Cassin, Ellen	22-Mar-03	1.0	Discussions with Renee Henry regarding Ken Peterson's comments.	385	385
Senior Manager	Cassin, Ellen	24-Mar-03	0.5	Reading and follow up of legal letters.	385	193

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Senior Manager	Cassin, Ellen	24-Mar-03	0.5	Discussion with Renee Henry regarding quarterly footnote.	385	193
Senior Manager	Cassin, Ellen	24-Mar-03	0.5	Discussion with Mike Kelly regarding unaudited quarterly footnote and bad debt expense.	385	193
Senior Manager	Cassin, Ellen	24-Mar-03	0.5	Drafting of rep letter.	385	193
Senior Manager	Cassin, Ellen	24-Mar-03	0.5	Discussion with Lisa Hartkopf regarding open items.	385	193
Senior Manager	Cassin, Ellen	24-Mar-03	0.5	Follow up with Renee Henry regarding 10-K comments.	385	193
Senior Manager	Cassin, Ellen	24-Mar-03	0.5	FAS 123 research.	385	193
Senior Manager	Cassin, Ellen	24-Mar-03	1.0	Discussion with Mike Stolze regarding FAS 123.	385	385
Senior Manager	Cassin, Ellen	25-Mar-03	0.5	Discussion with Mike Kelly regarding status of 10-K tie-out.	385	193
Senior Manager	Cassin, Ellen	26-Mar-03	0.5	Gathering required checklists to complete.	385	193
Senior Manager	Cassin, Ellen	26-Mar-03	0.5	Discussion with Renee Henry regarding advertising expense.	385	193
Senior Manager	Cassin, Ellen	26-Mar-03	0.5	Reading of legal letters.	385	193
Senior Manager	Cassin, Ellen	26-Mar-03	0.5	Discussion with Glenn Custar regarding status of 10-K tie-out.	385	193
Senior Manager	Cassin, Ellen	26-Mar-03	0.5	Discussion with Mike Kelly regarding FAS 123 and quarterly EPS disclosures.	385	193
Senior Manager	Cassin, Ellen	26-Mar-03	0.5	Discussion with Mike Stolze regarding FAS 123 disclosure support.	385	193
Senior Manager	Cassin, Ellen	26-Mar-03	0.5	Coordination of obtaining rep letter.	385	193
Senior Manager	Cassin, Ellen	26-Mar-03	0.5	Discussion with Mike Stolze regarding fixed asset adjustment.	385	193
Senior Manager	Cassin, Ellen	26-Mar-03	0.5	Discussion with Michelle Brady regarding tax footnote.	385	193
Senior Manager	Cassin, Ellen	26-Mar-03	1.0	Researching the significant customer disclosure requirements.	385	385
Senior Manager	Cassin, Ellen	26-Mar-03	1.0	Discussions with Renee Henry and drafting of the contingency footnote.	385	385
Senior Manager	Cassin, Ellen	26-Mar-03	1.0	Discussion with Christina Smith regarding sub cash testing and March credits analysis.	385	385
Senior Manager	Cassin, Ellen	26-Mar-03	1.0	Reading of 10-K.	385	385
Senior Manager	Cassin, Ellen	26-Mar-03	3.5	Review of the GAAP checklist.	385	1,348
Senior Manager	Cassin, Ellen	27-Mar-03	0.5	Discussion with Ken Peterson regarding GAAP Checklist.	385	193
Senior Manager	Cassin, Ellen	27-Mar-03	0.5	Discussions with Matt Berns regarding active registration statements.	385	193
Senior Manager	Cassin, Ellen	27-Mar-03	0.5	Discussion with Christina Smith regarding sub. cash testing.	385	193
Senior Manager	Cassin, Ellen	27-Mar-03	0.5	Discussion with Mike Kelly regarding debt issuance costs and SOP 90-7.	385	193
Senior Manager	Cassin, Ellen	27-Mar-03	0.5	Discussion with Michelle Brady regarding tax footnote and GAAP Checklist section relating to taxes.	385	193

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Senior Manager	Cassin, Ellen	27-Mar-03	0.5	Discussion with Bill Jasien, Glenn Custar and Renee Henry regarding the timing of the final valuation report.	385	193
Senior Manager	Cassin, Ellen	27-Mar-03	0.5	Discussion with Brendan Dolan regarding March credits.	385	193
Senior Manager	Cassin, Ellen	27-Mar-03	0.5	Discussion with Mike Kelly regarding restricted cash disclosure.	385	193
Senior Manager	Cassin, Ellen	27-Mar-03	0.5	Discussion with Renee Henry regarding SOP 90-7 disclosure requirements.	385	193
Senior Manager	Cassin, Ellen	27-Mar-03	1.0	Discussion with Renee Henry regarding comments on the 10-K and GAAP Checklist.	385	385
Senior Manager	Cassin, Ellen	27-Mar-03	1.0	Agreeing of amounts in MD&A to audited financial statements.	385	385
Senior Manager	Cassin, Ellen	27-Mar-03	1.0	Drafting of consent.	385	385
Senior Manager	Cassin, Ellen	27-Mar-03	1.0	Review of 10-K tie-out of balance sheet and income statement.	385	385
Senior Manager	Cassin, Ellen	27-Mar-03	1.0	Review of tie-out of cash flow and equity statements.	385	385
Senior Manager	Cassin, Ellen	28-Mar-03	0.5	Discussions with Renee Henry regarding 10-K comments.	385	193
Senior Manager	Cassin, Ellen	28-Mar-03	0.5	Reading of the new draft of the 10-K.	385	193
Senior Manager	Cassin, Ellen	28-Mar-03	0.5	Conference call with Renee Henry, Mike Kelly and Lisa Hartkopf regarding comments on the 10-K.	385	193
Senior Manager	Cassin, Ellen Total		92.0		385	35,420
Staff 2	Estep, James R.	14-Mar-03	1.0	Out together a list of MLC and sent to c. smith	149	149
Staff 2	Estep, James R. Total		1.0		149	149
Manager	Hartkopf, Lisa	01-Mar-03	0.5	Preparation of OOPS testing	345	173
Manager	Hartkopf, Lisa	01-Mar-03	0.5	Preferred stock testing	345	173
Manager	Hartkopf, Lisa	01-Mar-03	0.5	Capitalized interest documentation	345	173
Manager	Hartkopf, Lisa	01-Mar-03	0.5	Capitalized interest rate reasonableness test	345	173
Manager	Hartkopf, Lisa	01-Mar-03	0.5	Review ARPs for A/R	345	173
Manager	Hartkopf, Lisa	01-Mar-03	0.5	Preparation of Fixed asset documentation	345	173
Manager	Hartkopf, Lisa	01-Mar-03	0.5	Preparation of Convertible debt testing	345	173
Manager	Hartkopf, Lisa	01-Mar-03	0.5	Preparation of Credit Facility testing	345	173
Manager	Hartkopf, Lisa	01-Mar-03	1.0	Preparation of SAB 101 testing	345	345
Manager	Hartkopf, Lisa	02-Mar-03	0.5	Review of Capitalized Interest workpapers	345	173
Manager	Hartkopf, Lisa	02-Mar-03	0.5	Discussion with E. Cassin on A/R and Income Statement variance analysis	345	173
Manager	Hartkopf, Lisa	02-Mar-03	0.5	Review of Capitalized Labor workpapers	345	173
Manager	Hartkopf, Lisa	02-Mar-03	0.5	Review of debt workpapers	345	173
Manager	Hartkopf, Lisa	02-Mar-03	0.5	A/R testing	345	173
Manager	Hartkopf, Lisa	02-Mar-03	1.0	Review of board minutes	345	345
Manager	Hartkopf, Lisa	02-Mar-03	1.0	Income Statement variance analysis	345	345
Manager	Hartkopf, Lisa	03-Mar-03	0.5	Meeting with B. Mai to discuss SAB 101 additional scope.	345	173
Manager	Hartkopf, Lisa	03-Mar-03	0.5	Meeting with J. Sinder, M. Berns and M. Kelly regarding status of bankruptcy	345	173

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Manager	Hartkopf,Lisa	03-Mar-03	0.5	Meeting coordination with B. Jasien and R. Henry	345	173
Manager	Hartkopf,Lisa	03-Mar-03	1.0	Meeting with G. Banks to test SAB 101 invoices and OOPS	345	345
Manager	Hartkopf,Lisa	03-Mar-03	1.0	Discussion with M. Kelly on SAB 101, eLink and telecom taxes	345	345
Manager	Hartkopf,Lisa	03-Mar-03	1.0	Testing of write offs	345	345
Manager	Hartkopf,Lisa	03-Mar-03	1.0	Discussion of open items with M. Kelly	345	345
Manager	Hartkopf,Lisa	03-Mar-03	1.0	AWS review/clean up	345	345
Manager	Hartkopf,Lisa	03-Mar-03	1.0	Valuation call with Corporate Finance and Valuation Research	345	345
Manager	Hartkopf,Lisa	03-Mar-03	1.5	Documentation of income statement variances	345	518
Manager	Hartkopf,Lisa	03-Mar-03	2.5	Meeting with B. Jasien to discuss SAB 101, income statement variances, write off and telecom taxes accrual	345	863
Manager	Hartkopf,Lisa	04-Mar-03	0.5	Usage accrual testing	345	173
Manager	Hartkopf,Lisa	04-Mar-03	0.5	Discussion with E. Cassin regarding her comments on the 10-K	345	173
Manager	Hartkopf,Lisa	04-Mar-03	0.5	Credit facility testing	345	173
Manager	Hartkopf,Lisa	04-Mar-03	0.5	OOPs testing	345	173
Manager	Hartkopf,Lisa	04-Mar-03	0.5	Discussion with J. Estep on A/R testing	345	173
Manager	Hartkopf,Lisa	04-Mar-03	0.5	Preferred Stock testing	345	173
Manager	Hartkopf,Lisa	04-Mar-03	0.5	Discussion of OOPS testing with B. Jasien	345	173
Manager	Hartkopf,Lisa	04-Mar-03	0.5	Clearance of points on internal controls work	345	173
Manager	Hartkopf,Lisa	04-Mar-03	1.0	Reading of 10-K draft	345	345
Manager	Hartkopf,Lisa	04-Mar-03	1.0	Discussion with C. Smith on A/R testing	345	345
Manager	Hartkopf,Lisa	04-Mar-03	1.0	Write off testing	345	345
Manager	Hartkopf,Lisa	04-Mar-03	1.0	SAB 101 invoice testing	345	345
Manager	Hartkopf,Lisa	04-Mar-03	1.0	Line accrual testing	345	345
Manager	Hartkopf,Lisa	04-Mar-03	1.0	Audit Committee Meeting to discuss 10-K draft	345	345
Manager	Hartkopf,Lisa	04-Mar-03	1.0	Status meeting with M. Kelly, G. Custar, B. Jasien and R. Henry	345	345
Manager	Hartkopf,Lisa	05-Mar-03	0.5	OOPs testing	345	173
Manager	Hartkopf,Lisa	05-Mar-03	0.5	Staffing discussion with E. Cassin	345	173
Manager	Hartkopf,Lisa	05-Mar-03	1.0	General AWS documentation	345	345
Manager	Hartkopf,Lisa	05-Mar-03	1.0	Account 11806 testing	345	345
Manager	Hartkopf,Lisa	05-Mar-03	1.0	SAB 101 impairment analysis	345	345
Manager	Hartkopf,Lisa	05-Mar-03	1.0	Usage and line accrual testing	345	345
Manager	Hartkopf,Lisa	05-Mar-03	2.0	Write off testing	345	690
Manager	Hartkopf,Lisa	05-Mar-03	2.5	Telecom taxes accrual	345	863
Manager	Hartkopf,Lisa	05-Mar-03	3.0	Income statement variance analysis and reasonableness tests	345	1,035
Manager	Hartkopf,Lisa	06-Mar-03	0.5	Meeting with C. Karch regarding OOPS	345	173
Manager	Hartkopf,Lisa	06-Mar-03	0.5	Discussion with E. Cassin regarding a/r testing	345	173
Manager	Hartkopf,Lisa	06-Mar-03	0.5	Fixed asset reconciliation	345	173
Manager	Hartkopf,Lisa	06-Mar-03	0.5	Meeting with M. Kelly and C. Karch regarding the forecast	345	173
Manager	Hartkopf,Lisa	06-Mar-03	0.5	Income statement variance analysis	345	173

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Manager	Hartkopf,Lisa	06-Mar-03	0.5	Reasonableness tests of Income statement	345	173
Manager	Hartkopf,Lisa	06-Mar-03	0.5	Discussion with R. Henry regarding OOPs	345	173
Manager	Hartkopf,Lisa	06-Mar-03	0.5	Bad debt rollforward	345	173
Manager	Hartkopf,Lisa	06-Mar-03	0.5	Other accrued liabilities testing	345	173
Manager	Hartkopf,Lisa	06-Mar-03	0.5	Joint venture testing	345	173
				Meeting with M. Kelly, B. Jasien, R. Henry and G. Custar regarding SAB 101, general credit reserve and timing		
Manager	Hartkopf,Lisa	06-Mar-03	1.0	credit reserve and timing	345	345
Manager	Hartkopf,Lisa	06-Mar-03	1.0	AWS review/cleanup	345	345
Manager	Hartkopf,Lisa	06-Mar-03	1.0	Deferred revenue testing	345	345
Manager	Hartkopf,Lisa	06-Mar-03	1.0	Telecom taxes accrual testing	345	345
Manager	Hartkopf,Lisa	06-Mar-03	1.0	Accruals review	345	345
				Preparation of open items list for EY and client		
Manager	Hartkopf,Lisa	06-Mar-03	1.0	client	345	345
Manager	Hartkopf,Lisa	06-Mar-03	1.5	11806 reconciliation	345	518
Manager	Hartkopf,Lisa	06-Mar-03	2.0	Fixed asset review	345	690
Manager	Hartkopf,Lisa	06-Mar-03	2.5	A/R review	345	863
Manager	Hartkopf,Lisa	07-Mar-03	1.0	Preparation of open items list	345	345
Manager	Hartkopf,Lisa	07-Mar-03	1.0	Discussion of open items with R. Henry	345	345
				Meeting with E. Cassin to transition open items		
Manager	Hartkopf,Lisa	08-Mar-03	1.0	items	345	345
Manager	Hartkopf,Lisa	17-Mar-03	0.5	Completion of Income Statement variances	345	173
Manager	Hartkopf,Lisa	17-Mar-03	0.5	Legal letters	345	173
				Discussion with C. Smith and E. Cassin regarding open items		
Manager	Hartkopf,Lisa	17-Mar-03	0.5	regarding open items	345	173
				Discussion with C. Smith regarding OOPs testing		
Manager	Hartkopf,Lisa	17-Mar-03	1.0	testing	345	345
Manager	Hartkopf,Lisa	17-Mar-03	1.0	Testing of payables	345	345
Manager	Hartkopf,Lisa	17-Mar-03	1.0	Review of open items documentation	345	345
Manager	Hartkopf,Lisa	17-Mar-03	1.0	Review of valuation documentation.	345	345
Manager	Hartkopf,Lisa	17-Mar-03	1.0	Review of Internal Audit reports	345	345
Manager	Hartkopf,Lisa	17-Mar-03	1.0	Bad debt testing/documentation	345	345
				Meeting with B. Jasien and R. Henry regarding open items		
Manager	Hartkopf,Lisa	17-Mar-03	1.0	regarding open items	345	345
				Review of subsequent network costs and the adjustment to the network cost reserve		
Manager	Hartkopf,Lisa	17-Mar-03	1.5	adjustment to the network cost reserve	345	518
				Discussion with E. Cassin on audit strategy		
Manager	Hartkopf,Lisa	17-Mar-03	1.5	Discussion with E. Cassin on audit strategy	345	518
				Discussion with J. Sinder regarding audit status.		
Manager	Hartkopf,Lisa	18-Mar-03	0.5	status.	345	173
				Discussion with S. Mesich and M. Kelly regarding recording of impairment		
Manager	Hartkopf,Lisa	18-Mar-03	0.5	regarding recording of impairment	345	173
				Discussion with C. Smith regarding audit adjustments		
Manager	Hartkopf,Lisa	18-Mar-03	0.5	adjustments	345	173
Manager	Hartkopf,Lisa	18-Mar-03	1.0	Testing of payables	345	345
Manager	Hartkopf,Lisa	18-Mar-03	1.0	Preparation for bad debt meeting	345	345
Manager	Hartkopf,Lisa	18-Mar-03	1.0	Status update with G. Custar	345	345
				Meeting with J. Burke and M. Hartford regarding subsequent network costs		
Manager	Hartkopf,Lisa	18-Mar-03	2.0	regarding subsequent network costs	345	690
				Discussion with M. Stolze regarding support of 10-K		
Manager	Hartkopf,Lisa	18-Mar-03	2.0	10-K	345	690

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				Meeting with G. Custar, M. Kelly, S. Perry and various sales personnel regarding collectibility of A/R.		
Manager	Hartkopf,Lisa	18-Mar-03	3.0		345	1,035
Manager	Hartkopf,Lisa	19-Mar-03	0.5	Fixed assets discussion with S. Mesich	345	173
Manager	Hartkopf,Lisa	19-Mar-03	0.5	IBNR accrual testing	345	173
				Meeting with G. Custar regarding purchase commitments		
Manager	Hartkopf,Lisa	19-Mar-03	0.5		345	173
Manager	Hartkopf,Lisa	19-Mar-03	0.5	Impairment Summary Memo	345	173
Manager	Hartkopf,Lisa	19-Mar-03	0.5	Tie out of bonuses paid	345	173
Manager	Hartkopf,Lisa	19-Mar-03	1.0	Update of open items listing	345	345
Manager	Hartkopf,Lisa	19-Mar-03	1.0	Clearance and review of points	345	345
Manager	Hartkopf,Lisa	19-Mar-03	1.0	Read 10-K	345	345
				Allowance for Doubtful Accounts Summary Memo		
Manager	Hartkopf,Lisa	19-Mar-03	1.0		345	345
Manager	Hartkopf,Lisa	19-Mar-03	1.0	Preparation of audit adjustments	345	345
Manager	Hartkopf,Lisa	19-Mar-03	1.0	Testing of State Gross Receipts Tax	345	345
Manager	Hartkopf,Lisa	19-Mar-03	1.0	Audit of client audit adjustments	345	345
				Meeting with B. Jasien, R. Henry and G. Custar regarding audit adjustments		
Manager	Hartkopf,Lisa	19-Mar-03	1.5		345	518
				Discussion with M. Stolze regarding 10-K tie outs		
Manager	Hartkopf,Lisa	19-Mar-03	2.0		345	690
				Meeting with M. Zumach regarding IAD report update		
Manager	Hartkopf,Lisa	19-Mar-03	2.0		345	690
Manager	Hartkopf,Lisa	20-Mar-03	0.5	Audit Committee call to discuss 10-K	345	173
Manager	Hartkopf,Lisa	20-Mar-03	0.5	Discussion of open items with C. Smith	345	173
				Discussion with D. Montgomery regarding purchase commitments.		
Manager	Hartkopf,Lisa	20-Mar-03	0.5		345	173
Manager	Hartkopf,Lisa	20-Mar-03	1.5	Read 10-K	345	518
				Fixed Asset impairment adjustment calculation		
Manager	Hartkopf,Lisa	20-Mar-03	1.5		345	518
				Discussion with S. Mesich regarding fixed asset impairment adjustment		
Manager	Hartkopf,Lisa	21-Mar-03	0.5		345	173
Manager	Hartkopf,Lisa	21-Mar-03	1.0	Read 10-K	345	345
Manager	Hartkopf,Lisa	24-Mar-03	0.5	Impairment analysis	345	173
Manager	Hartkopf,Lisa	24-Mar-03	0.5	Discussion with E. Cassin on audit status	345	173
Manager	Hartkopf,Lisa	24-Mar-03	1.0	Support 10-K	345	345
Manager	Hartkopf,Lisa	24-Mar-03	1.0	Provide comments on 10-K	345	345
Manager	Hartkopf,Lisa	24-Mar-03	1.0	Workpaper review	345	345
Manager	Hartkopf,Lisa	26-Mar-03	0.5	Read 10-K	345	173
Manager	Hartkopf,Lisa	27-Mar-03	3.0	Read 10-K and provide comments	345	1,035
Manager	Hartkopf,Lisa Total		116.0		345	40,020
				Client and internal discussions on fixed asset fair value valuation analysis		
Partner	Howley,Matthew C	26-Mar-03	2.0		575	1,150
Partner	Howley,Matthew C Total		2.0		575	1,150
Partner	Kelly,Michael S	02-Mar-03	4.0	Working paper review	575	2,300
				Discussion with J. Sinder, M. Burns and L. Hartkopf re status of bankruptcy		
Partner	Kelly,Michael S	03-Mar-03	0.5		575	288
				Discussion with L. Hartkopf regarding status of audit open items		
Partner	Kelly,Michael S	03-Mar-03	1.0		575	575
				Accounting consultation regarding eLink, SAB101 and telecom taxes		
Partner	Kelly,Michael S	03-Mar-03	1.0		575	575
Partner	Kelly,Michael S	03-Mar-03	1.6	Read first draft of 10K	575	920

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Partner	Kelly,Michael S	04-Mar-03	0.8	Discussion of status of appraisal with G. Custar	575	460
Partner	Kelly,Michael S	04-Mar-03	1.0	Audit status meeting with G. Custar, B. Jasein and R. Henry	575	575
Partner	Kelly,Michael S	04-Mar-03	1.3	Working paper review	575	748
Partner	Kelly,Michael S	04-Mar-03	1.4	Audit committee meeting regarding 10K status and comments	575	805
Partner	Kelly,Michael S	05-Mar-03	1.4	Research and consultation regarding determining fair market value for SAB 101 impairment purposes	575	805
Partner	Kelly,Michael S	05-Mar-03	1.7	SAB 101 impairment analysis	575	978
Partner	Kelly,Michael S	05-Mar-03	1.8	Working paper review	575	1,035
Partner	Kelly,Michael S	06-Mar-03	0.5	Meeting with C. Karch regarding forecast preparation	575	288
Partner	Kelly,Michael S	06-Mar-03	0.5	SAB 101 impairment classification and recording research	575	288
Partner	Kelly,Michael S	06-Mar-03	0.6	Meeting with G. Custar regarding overall financial statement concerns	575	345
Partner	Kelly,Michael S	06-Mar-03	1.0	Meeting with G. Custar, R. Henry and B. Jasien re SAB 101, credit reserve and audit timing	575	575
Partner	Kelly,Michael S	06-Mar-03	1.9	Working paper review	575	1,093
Partner	Kelly,Michael S	07-Mar-03	2.8	Working paper review	575	1,610
Partner	Kelly,Michael S	09-Mar-03	1.2	Working paper review	575	690
Partner	Kelly,Michael S	10-Mar-03	1.4	Working paper review	575	805
Partner	Kelly,Michael S	11-Mar-03	0.6	Discussion with G. Custar regarding fixed asset valuation, general bad debt reserve and specific customer account collection concerns	575	345
Partner	Kelly,Michael S	11-Mar-03	0.9	Discussion of results of fixed asset valuation with B. Venesik and reading of Valuation Associates analysis	575	518
Partner	Kelly,Michael S	11-Mar-03	1.4	Working paper review	575	805
Partner	Kelly,Michael S	12-Mar-03	0.6	Discussion of audit status with E. Cassin	575	345
Partner	Kelly,Michael S	12-Mar-03	1.8	Finalize agenda for K. Peterson discussion	575	1,035
Partner	Kelly,Michael S	13-Mar-03	1.4	Independent partner review discussion with K. Peterson and E. Cassin	575	805
Partner	Kelly,Michael S	17-Mar-03	1.8	Working paper review - liabilities and equity	575	1,035
Partner	Kelly,Michael S	17-Mar-03	2.2	Working paper review - asset working papers	575	1,265
Partner	Kelly,Michael S	18-Mar-03	0.5	Analysis of impairment accounting	575	288
Partner	Kelly,Michael S	18-Mar-03	0.5	Status update with J. Sinder and discussion of certain accounting treatments for regulatory liabilities	575	288
Partner	Kelly,Michael S	18-Mar-03	1.6	Discussion of status of collectability of specific receivable accounts and cash basis accounting treatment of various NSG customers	575	920
Partner	Kelly,Michael S	18-Mar-03	1.6	Reading and comments on 10-K draft	575	920
Partner	Kelly,Michael S	18-Mar-03	1.8	Working paper review	575	1,035

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				Conference regarding recording of fixed asset		
Partner	Kelly,Michael S	19-Mar-03	0.5	impairment	575	288
Partner	Kelly,Michael S	19-Mar-03	1.6	Working paper review	575	920
Partner	Kelly,Michael S	19-Mar-03	2.1	Reading and comments on 10-K draft.	575	1,208
				Preparation and attendance in Audit		
Partner	Kelly,Michael S	20-Mar-03	1.0	Committee conference call	575	575
Partner	Kelly,Michael S	23-Mar-03	2.5	Reading of draft form 10K for comments	575	1,438
Partner	Kelly,Michael S	24-Mar-03	1.4	Working paper review	575	805
Partner	Kelly,Michael S	24-Mar-03	1.5	Providing comments on form 10K	575	863
				Reading and discussion of comments		
Partner	Kelly,Michael S	24-Mar-03	1.6	regarding amended disclosure statement	575	920
				Discussion of amended disclosure statement,		
Partner	Kelly,Michael S	25-Mar-03	0.8	fresh start issues and comments with MBL	575	460
				Reading and research of various accounting		
Partner	Kelly,Michael S	25-Mar-03	1.4	and reporting matters regarding form 10K	575	805
Partner	Kelly,Michael S	25-Mar-03	1.6	Working paper review	575	920
				Discussion with independent partner reviewer		
				of various accounting matters regarding		
				bankruptcy, fixed asset impairment, and SAB		
Partner	Kelly,Michael S	26-Mar-03	1.1	101 costs	575	633
Partner	Kelly,Michael S	26-Mar-03	1.6	Reading of 10K draft	575	920
Partner	Kelly,Michael S	26-Mar-03	1.7	Final working paper review	575	978
				Discussion of final valuation report with E&Y		
Partner	Kelly,Michael S	27-Mar-03	1.4	valuation advisors	575	805
				Discussion and review of independent partner		
Partner	Kelly,Michael S	27-Mar-03	1.6	comments	575	920
				Reading and providing comments on 10K draft		
Partner	Kelly,Michael S	27-Mar-03	1.7	Preparation and review of 10K checklists and	575	978
Partner	Kelly,Michael S	27-Mar-03	1.8	GAAP checklist	575	1,035
				Discussion with R. Henry, L. Hartkopf and E.		
Partner	Kelly,Michael S	28-Mar-03	0.6	Cassin re final 10K changes	575	345
Partner	Kelly,Michael S	28-Mar-03	0.8	Research final 10K questions	575	460
Partner	Kelly,Michael S	28-Mar-03	1.0	Read redlined draft of 10K	575	575
Partner	Kelly,Michael S Total		73.4		575	42,205
				Discussion with Bill Jaisen regarding AP		
Staff 2	Mason,Beth A.	12-Mar-03	0.5	accounts.	149	75
				Discussion with Ellen Cassin regarded interest		
Staff 2	Mason,Beth A.	12-Mar-03	0.5	expense testing.	149	75
				Discussion with Ellen Cassin regarding OOPS		
Staff 2	Mason,Beth A.	12-Mar-03	0.5	(out of period search) testing.	149	75
Staff 2	Mason,Beth A.	12-Mar-03	1.0	Update AR confirms	149	149
				Follow up on legal confirmations previously		
Staff 2	Mason,Beth A.	12-Mar-03	1.0	sent.	149	149
				Discussion with Ellen Cassin, regarding open		
Staff 2	Mason,Beth A.	12-Mar-03	1.0	items for fixed assets and accounts payable.	149	149
				Tie in fixed assets to the subledger with the		
Staff 2	Mason,Beth A.	12-Mar-03	1.0	help of Sandy.	149	149

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Staff 2	Mason,Beth A.	12-Mar-03	5.5	Testing and documenting various AP accounts from the AP lead schedule	149	820
Staff 2	Mason,Beth A. Total		11.0		149	1,639
Senior Manager	Mason,Jon S	27-Mar-03	2.0	Preparation of technical review of a SAS 73 memo and participating in several conference calls with the valuation firm that perform the work.	397	794
Senior Manager	Mason,Jon S	28-Mar-03	2.0	Preparation of technical review of a SAS 73 memo and participating in several conference calls with the valuation firm that perform the work.	397	794
Senior Manager	Mason,Jon S Total		4.0		397	1,588
Partner	Peterson,Kenneth W	13-Mar-03	2.5	Independent review partner procedures in connection with audit of Focals 12-31-02 financial statements	575	1,438
Partner	Peterson,Kenneth W	14-Mar-03	1.5	Independent review partner procedures in connection with audit of Focals 12-31-02 financial statements	575	863
Partner	Peterson,Kenneth W	19-Mar-03	4.0	Independent review partner procedures in connection with audit of Focals 12-31-02 financial statements	575	2,300
Partner	Peterson,Kenneth W	20-Mar-03	1.5	Independent review partner procedures in connection with audit of Focals 12-31-02 financial statements	575	863
Partner	Peterson,Kenneth W	21-Mar-03	0.7	Independent review partner procedures in connection with audit of Focals 12-31-02 financial statements	575	403
Partner	Peterson,Kenneth W	24-Mar-03	0.8	Independent review partner procedures in connection with audit of Focals 12-31-02 financial statements	575	460
Partner	Peterson,Kenneth W	25-Mar-03	0.2	Independent review partner procedures in connection with audit of Focals 12-31-02 financial statements	575	115
Partner	Peterson,Kenneth W	26-Mar-03	3.5	Independent review partner procedures in connection with audit of Focals 12-31-02 financial statements	575	2,013
Partner	Peterson,Kenneth W	27-Mar-03	0.7	Independent review partner procedures in connection with audit of Focals 12-31-02 financial statements	575	403
Partner	Peterson,Kenneth W Total		15.4		575	8,855
Senior 1&2	Smith,Christina M.	03-Mar-03	0.3	Conversation with Lisa Hartkopf regarding open items and my schedule	215	65
Senior 1&2	Smith,Christina M.	04-Mar-03	0.2	Meeting with Renee Henry regarding credits	215	43
Senior 1&2	Smith,Christina M.	04-Mar-03	1.0	Discussion with Lisa Hartkopf regarding open audit areas	215	215
Senior 1&2	Smith,Christina M.	04-Mar-03	1.0	Meeting with Brendan Dolan and Renee Henry regarding credits	215	215
Senior 1&2	Smith,Christina M.	04-Mar-03	1.0	Call with Ellen Cassin regarding testing approach of credits	215	215
Senior 1&2	Smith,Christina M.	04-Mar-03	1.0	Conversation with Renee Henry regarding credits	215	215

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Senior 1&2	Smith,Christina M.	04-Mar-03	1.0	Conversation with Brendan Dolan regarding credits	215	215
Senior 1&2	Smith,Christina M.	04-Mar-03	3.0	Logging in invoices for credit reserve analysis/testing/updating credit reserve	215	645
Senior 1&2	Smith,Christina M.	05-Mar-03	0.3	Call with Ellen Cassin regarding our testing approach for credits	215	65
Senior 1&2	Smith,Christina M.	05-Mar-03	0.5	Call with Brendan Dolan regarding credits and invoices	215	108
Senior 1&2	Smith,Christina M.	05-Mar-03	0.5	Call with Renee Henry regarding credits, oops testing and miscellaneous audit items	215	108
Senior 1&2	Smith,Christina M.	05-Mar-03	0.5	Call with Lisa Hartkopf regarding oops testing, open items, etc.	215	108
Senior 1&2	Smith,Christina M.	07-Mar-03	0.5	Conversation with Glenn Custar regarding potential adjustments	215	108
Senior 1&2	Smith,Christina M.	07-Mar-03	1.0	Meeting with Brendan Dolan and Cassisi regarding February invoices	215	215
Senior 1&2	Smith,Christina M.	07-Mar-03	1.0	Call with Lisa Hartkopf regarding open items, schedule, issues	215	215
Senior 1&2	Smith,Christina M.	07-Mar-03	1.5	Meeting with Renee Henry regarding credit reserve and queries	215	323
Senior 1&2	Smith,Christina M.	07-Mar-03	2.0	Reviewing query and ensuring inclusion of credits vs. adjustments	215	430
Senior 1&2	Smith,Christina M.	07-Mar-03	3.0	Credit Documentation	215	645
Senior 1&2	Smith,Christina M.	08-Mar-03	3.5	Credit review and documentation based on information obtained from query	215	753
Senior 1&2	Smith,Christina M.	09-Mar-03	0.5	Call with Ellen Cassin regarding credits, schedule and timing	215	108
Senior 1&2	Smith,Christina M.	09-Mar-03	0.7	Clearing conflicts in AWS file	215	151
Senior 1&2	Smith,Christina M.	09-Mar-03	9.5	Credit testing/documentation	215	2,043
Senior 1&2	Smith,Christina M.	10-Mar-03	0.5	Sorting through e-mails/PBCs received from client	215	108
Senior 1&2	Smith,Christina M.	10-Mar-03	1.0	Conversations with Brendan Dolan regarding credits, invoices and why certain credits were not accrued for at year-end	215	215
Senior 1&2	Smith,Christina M.	10-Mar-03	1.0	Conversation with Jennifer Boyd regarding lease expense tie out to GL	215	215
Senior 1&2	Smith,Christina M.	10-Mar-03	1.0	Conversation with Renee Henry regarding credits and rollforward	215	215
Senior 1&2	Smith,Christina M.	10-Mar-03	2.5	Conversations with Ellen Cassin regarding credits	215	538
Senior 1&2	Smith,Christina M.	10-Mar-03	3.0	Credit documentation/clearing review notes	215	645
Senior 1&2	Smith,Christina M.	12-Mar-03	0.5	Conversation with Ellen Cassin regarding rent expense detail	215	108
Senior 1&2	Smith,Christina M.	13-Mar-03	0.5	Conversation with Ellen Cassin regarding credits in AP	215	108
Senior 1&2	Smith,Christina M.	15-Mar-03	0.5	Rent Analysis to GL and Deferred Lease Credits	215	108
Senior 1&2	Smith,Christina M.	15-Mar-03	0.5	Synch file update/fixing conflicts, etc.	215	108
Senior 1&2	Smith,Christina M.	15-Mar-03	1.0	Credit documentation	215	215

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Senior 1&2	Smith,Christina M.	17-Mar-03	0.2	Finish documentation of AR interim workpapers	215	43
Senior 1&2	Smith,Christina M.	17-Mar-03	0.2	Review of internal control test of controls	215	43
Senior 1&2	Smith,Christina M.	17-Mar-03	0.4	Documentation of deferred lease credits/rent expense tie-out to GL	215	86
Senior 1&2	Smith,Christina M.	17-Mar-03	0.5	Sorting through PBC and various e-mails from client	215	108
Senior 1&2	Smith,Christina M.	17-Mar-03	0.5	Conversations with George Bank and Renee Henry regarding debits in AP	215	108
Senior 1&2	Smith,Christina M.	17-Mar-03	0.5	Update of PBC list with dates	215	108
Senior 1&2	Smith,Christina M.	17-Mar-03	0.5	Conversation with Bill Jasien regarding rent expense tie out to GL	215	108
Senior 1&2	Smith,Christina M.	17-Mar-03	0.5	Conversation with Ellen Cassin and Lisa Hartkopf to discuss open areas/to-do list	215	108
Senior 1&2	Smith,Christina M.	17-Mar-03	1.0	Discussion with Lisa Hartkopf regarding OOPs testing open items	215	215
Senior 1&2	Smith,Christina M.	17-Mar-03	1.0	Conversation with Jennifer Boyd regarding rent expense tie out to GL	215	215
Senior 1&2	Smith,Christina M.	17-Mar-03	1.0	Credit documentation	215	215
Senior 1&2	Smith,Christina M.	17-Mar-03	1.0	Updating SAD and tying out to workpapers	215	215
Senior 1&2	Smith,Christina M.	17-Mar-03	2.0	Clearing of AR review notes	215	430
Senior 1&2	Smith,Christina M.	18-Mar-03	0.2	Conversation with Ellen Cassin regarding credits	215	43
Senior 1&2	Smith,Christina M.	18-Mar-03	0.3	Updating OOPs testing	215	65
Senior 1&2	Smith,Christina M.	18-Mar-03	0.4	Update to ICFC	215	86
Senior 1&2	Smith,Christina M.	18-Mar-03	0.4	Finish documentation of rent expense tie-out to GL	215	86
Senior 1&2	Smith,Christina M.	18-Mar-03	0.4	Clearing review notes for credits	215	86
Senior 1&2	Smith,Christina M.	18-Mar-03	0.4	Meeting with Cruz Alba to go over credit reserve items included in bad debt reserve	215	86
Senior 1&2	Smith,Christina M.	18-Mar-03	0.5	Conversation with Lisa Hartkopf regarding SAD adjustments	215	108
Senior 1&2	Smith,Christina M.	18-Mar-03	0.5	Conversation with Casisi regarding credit memos	215	108
Senior 1&2	Smith,Christina M.	18-Mar-03	0.6	Update to credit documentation/bad debt reserve	215	129
Senior 1&2	Smith,Christina M.	18-Mar-03	0.6	Meeting with Jennifer Boyd regarding lease credits and rent expense tie out to GL	215	129
Senior 1&2	Smith,Christina M.	18-Mar-03	0.7	Meeting with Casisi and Brendan regarding credit open items	215	151
Senior 1&2	Smith,Christina M.	18-Mar-03	1.0	Meeting with Bill Jasien regarding open items/OOPs testing	215	215
Senior 1&2	Smith,Christina M.	18-Mar-03	1.0	Preparing management representation letter	215	215
Senior 1&2	Smith,Christina M.	18-Mar-03	1.0	Tying out client adjustments to workpapers	215	215
Senior 1&2	Smith,Christina M.	18-Mar-03	1.0	Tying out credit reserve to bad debt reserve	215	215
Senior 1&2	Smith,Christina M.	20-Mar-03	0.2	Finish updating PBC dates	215	43
Senior 1&2	Smith,Christina M.	20-Mar-03	0.2	Conversation with Nancy Richards regarding CABS fluctuations	215	43

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Senior 1&2	Smith,Christina M.	20-Mar-03	0.2	Conversation with Renee Henry, Kass Karch and Jennifer Boyd regarding rent expense schedules	215	43
Senior 1&2	Smith,Christina M.	20-Mar-03	0.3	Conversation with Sam Perry regarding Bad Debt Reserve Analysis	215	65
Senior 1&2	Smith,Christina M.	20-Mar-03	0.3	Conversation with Dave Jaras regarding subsequent cash receipts for AR testing	215	65
Senior 1&2	Smith,Christina M.	20-Mar-03	0.3	Trying out rent expense/future minimum lease payments in 10K to leases	215	65
Senior 1&2	Smith,Christina M.	20-Mar-03	0.5	Documentation of revised post-close adjustment schedule	215	108
Senior 1&2	Smith,Christina M.	20-Mar-03	0.5	Discussion with Lisa Hartkopf regarding open items/to do	215	108
Senior 1&2	Smith,Christina M.	20-Mar-03	0.5	Conversation with Dave Jaras regarding sub cash	215	108
Senior 1&2	Smith,Christina M.	20-Mar-03	0.5	Documentation of the severance adjustment	215	108
Senior 1&2	Smith,Christina M.	20-Mar-03	0.7	Clearing partner review notes in AR	215	151
Senior 1&2	Smith,Christina M.	20-Mar-03	0.8	Conversation with Bill Jasien regarding Other Assets, AR, and miscellaneous open items	215	172
Senior 1&2	Smith,Christina M.	20-Mar-03	1.0	Testing of credit reserve analysis adjustment and conversation with Renee Henry regarding adjustment	215	215
Senior 1&2	Smith,Christina M.	20-Mar-03	1.0	Detailed testing of Bad debt reserve	215	215
Senior 1&2	Smith,Christina M.	20-Mar-03	1.0	Meeting with Chris Karch and Bill Jasien regarding OOPs testing and payroll	215	215
Senior 1&2	Smith,Christina M.	20-Mar-03	1.0	Meeting with Susan Renkar to agree severance adjustment to employee payroll	215	215
Senior 1&2	Smith,Christina M.	20-Mar-03	1.0	Reviewing client adjustments and tying to supporting documentation/workpapers	215	215
Senior 1&2	Smith,Christina M.	20-Mar-03	1.5	Sub cash receipts/ar confirmation log-in	215	323
Senior 1&2	Smith,Christina M.	20-Mar-03	1.5	Finish credit documentation/clean up workpapers	215	323
Senior 1&2	Smith,Christina M.	23-Mar-03	1.0	AR confirmation/sub cash testing	215	215
Senior 1&2	Smith,Christina M.	26-Mar-03	6.0	AR Confirmation and subsequent cash procedures	215	1,290
Senior 1&2	Smith,Christina M.	27-Mar-03	0.5	Conversation with Lisa Hartkopf regarding sub cash testing	215	108
Senior 1&2	Smith,Christina M.	27-Mar-03	0.5	Conversation with Ellen Cassin regarding AR subsequent testing	215	108
Senior 1&2	Smith,Christina M.	27-Mar-03	0.5	Conversation with Dave Tatak regarding subsequent cash receipts	215	108
Senior 1&2	Smith,Christina M.	27-Mar-03	1.0	Conversation with Bill Jasien regarding subsequent cash receipts	215	215
Senior 1&2	Smith,Christina M. Total		86.3		215	18,555
Partner	Stall,Robert J	11-Mar-03	1.0	Review and analysis of the third party valuation and technical review of our SAS-73 memo.	575	575
Partner	Stall,Robert J Total		1.0		575	575
Senior 1&2	Stolze,Michael T.	17-Mar-03	11.0	Preparation of 10-K Tie-out.	215	2,365

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					<u>RATE</u>	<u>FEES</u>
Senior 1&2	Stolze,Michael T.	18-Mar-03	13.0	Preparation of 10-K Tie-out.	215	2,795
Senior 1&2	Stolze,Michael T.	19-Mar-03	9.0	Preparation of 10-K Tie-out.	215	1,935
Senior 1&2	Stolze,Michael T.	20-Mar-03	8.0	Preparation of 10-K Tie-out.	215	1,720
Senior 1&2	Stolze,Michael T.	24-Mar-03	11.0	Preparation of 10-K Tie-out.	215	2,365
Senior 1&2	Stolze,Michael T.	25-Mar-03	1.0	Preparation of Legal letters.	215	215
Senior 1&2	Stolze,Michael T.	25-Mar-03	10.0	Preparation of 10-K Tie-out.	215	2,150
Senior 1&2	Stolze,Michael T.	26-Mar-03	11.0	Preparation of 10-K Tie-out.	215	2,365
Senior 1&2	Stolze,Michael T.	27-Mar-03	9.0	Preparation of 10-K Tie-out.	215	1,935
Senior 1&2	Stolze,Michael T.	28-Mar-03	8.0	Preparation of 10-K Tie-out.	215	1,720
Senior 1&2	Stolze,Michael T. Total		91.0		215	19,565
Manager	Venisnik,Bradley J.	03-Mar-03	1.0	Conference call with Neil Kelly and Glen Hartford at Focal discussing preliminary valuation results.	345	345
Manager	Venisnik,Bradley J.	11-Mar-03	4.5	Conference calls with VRC to discuss valuation methodology, discussions of methodology with Jon Mason and Bob Stall to review E&Y position.	345	1,553
Manager	Venisnik,Bradley J.	12-Mar-03	2.5	Prepare memo and forward to partner for review	345	863
Manager	Venisnik,Bradley J.	14-Mar-03	1.0	Revisions to memo and forward memo to audit team	345	345
Manager	Venisnik,Bradley J.	27-Mar-03	3.5	Discuss SAS 73 with Ken Peterson, call Neil Kelly to obtain valuation report, review valuation report, discuss report with Bob Stall, send email query to Neil re report text, discussions with Neil Kelly and Glen Hartford re report text	345	1,208
Manager	Venisnik,Bradley J.	28-Mar-03	2.0	Review of revised report text and discussions with Bob Stall and Jon Mason	345	690
Manager	Venisnik,Bradley J. Total		14.5		345	5,003
	Grand Total		516.6			177,863

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Manager	Bagratuni,Paul	03/03/03	1.0	Meeting with Mike W., Michelle, and Karen E. to prepare for upcoming meeting at Focal, discuss potential impact of cross-ownership.	475	475
Manager	Bagratuni,Paul	03/03/03	1.5	Analyze SEC form 13D for Great Hill Entities, discussions with Karen regarding information to obtain from other 13 D/Gs and from EY auditors.	475	713
Manager	Bagratuni,Paul	03/03/03	1.8	Analysis of recapitalization and potential ownership shifts, discussions with Karen to determine potential for avoiding 382 ownership change.	475	855
Manager	Bagratuni,Paul	03/03/03	1.8	Meeting with Mary Tennant and Mia Barnes to discuss recapitalization implications and analysis of subsequent transactions.	475	855
Manager	Bagratuni,Paul	03/04/03	0.2	Hrs: Review 13D for Solomon Smith Barney entities to gather information regarding ownership	475	95
Manager	Bagratuni,Paul	03/04/03	0.2	Review 13D for Frontenac entities to gather information regarding ownership	475	95
Manager	Bagratuni,Paul	03/04/03	0.3	Review 13D for Madison Dearborn	475	143
Manager	Bagratuni,Paul	03/04/03	0.6	Review Battery 13D for ownership information. Reconciling common stock reported on as converted basis with actual holdings for Battery Ventures 13D/Gs, amounts did not agree to	475	285
Manager	Bagratuni,Paul	03/04/03	0.8	detail.	475	380
Manager	Bagratuni,Paul	03/04/03	1.3	Review 13Gs for all other entities	475	618
Manager	Bagratuni,Paul	03/05/03	0.4	Building tracking table for 13-G and Gs to assist with analysis	475	190
Manager	Bagratuni,Paul	03/06/03	0.4	Organizing data and information	475	190
Manager	Bagratuni,Paul	03/06/03	0.6	Conversations with Karen regarding next steps in analysis	475	285
Manager	Bagratuni,Paul	03/07/03	0.6	Reviewed public documents for actual knowledge of ownership changes, identified 2/28/02 ownership information.	475	285
Manager	Bagratuni,Paul	03/07/03	2.0	Analyze preferred stock information and read preferred stock certificate to understand conversion features to back convert from common stock equivalent information in 13D/Gs to preferred stock shares, determined that most preferred stock was converted	475	950
Manager	Bagratuni,Paul	03/10/03	0.7	Obtaining total outstanding share information on each testing date and determining whether information in 13D/Gs is pre-split or post-split.	475	333
Manager	Bagratuni,Paul	03/10/03	1.7	Analyzing Formd 13-G and G to reconstruct owner shifts, developing ownership history,	475	808
Manager	Bagratuni,Paul	03/11/03	0.1	Messages with karen regarding question on how to treat shares of former stock holders prior to plan of reorganization vs new common to be issued as part of the reorganization and how to value respectively.	475	48
Manager	Bagratuni,Paul	03/11/03	0.3	Discuss with karen treatment of reorganization shares and impact of bankruptcy	475	143

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Manager	Bagratuni,Paul	03/11/03	0.3	Reconcile additional share issuance in satisfaction of outstanding debt of 3 million shares with outstanding stock.	475	143
Manager	Bagratuni,Paul	03/11/03	0.6	Address assumptions in preliminary calculation, set aggregation and segregation options, calculate shift and review calculation.	475	285
Manager	Bagratuni,Paul	03/11/03	0.9	Converting exchange table to transaction log for import into 382 Cube. (Charged 1/2 time as this could have been done by lower level), reconcile loaded data with import, enter split information.	475	428
Manager	Bagratuni,Paul	03/11/03	1.9	Determine allocation of new equity as a result of reorganization, determine outstanding convertible debt and any changes since recapitalization therefore.	475	903
Manager	Bagratuni,Paul	03/13/03	0.4	Disc update with Mike, call karen to disc her findings, review karen's email with her analysis	475	190
Manager	Bagratuni,Paul	03/14/03	0.1	Setting up conference call with Mike and Karen	475	48
Manager	Bagratuni,Paul	03/14/03	0.2	Conversation with Karen regarding her conclusions	475	95
Manager	Bagratuni,Paul	03/14/03	0.5	Meeting with karen and mike and michelle to review assumptions used in calculation and discuss potential impact and consider next steps.	475	238
Manager	Bagratuni,Paul	03/14/03	0.7	Meet with Mike and Michelle to go over findings and additional info request.	475	333
Manager	Bagratuni,Paul	03/14/03	1.6	Prepare package to deliver to Mary regarding calculation and additional information and in preparation to review with other team members.	475	760
Manager	Bagratuni,Paul	03/25/03	0.4	Discuss voting rights issue with national re treating convertible debt as stock	475	190
Manager	Bagratuni,Paul	03/25/03	0.8	Conference call with mike kelly, Karen Erickson and Michelle Brady regarding potential for treating convertible debt as equity to avoid an ownership change.	475	380
Manager	Bagratuni,Paul	03/25/03	1.4	Review 382 mixon factors with karen to determine ability to treat convertible debt as equity.	475	665
Manager	Bagratuni,Paul	03/26/03	0.7	Conversation with mike and michelle re 385 implications and ability to base plan of reorganization on 385 position, and tr exposure of consequences of 385 analysis.	475	333
Manager	Bagratuni,Paul	03/26/03	1.2	Prepare document summarizing 15 vs. 16 issues for pending meeting.	475	570
Manager	Bagratuni,Paul	03/27/03	0.4	Discuss with Mike and Michelle and Karen the section 385 analysis on the convertible debt and strength of the tax position for prior treatment vs revised treatment of interest on convertible debt.	475	190
Manager	Bagratuni,Paul Total		28.4		475	13,490

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Senior Manager	Brady,Michelle L.	03/03/03	0.3	Discussion with Teg Allen and Mike Williams regarding extensions and whether Focal needs assistance. Also discussed provision review.	585	176
Senior Manager	Brady,Michelle L.	03/03/03	1.1	Meeting with Karen Erickson, Paul Bagratuni and Michael Williams to discuss this afternoon's meeting with Mia Barnes and Mary Tennant on Section 382.	585	644
Senior Manager	Brady,Michelle L.	03/03/03	1.6	Reviewing FAS 109 calculation sent by Mia Barnes.	585	936
Senior Manager	Brady,Michelle L.	03/03/03	2.8	Meeting with Mia Barnes, Mary Tennant, Karen Erickson and Paul Bagratuni to discuss overview of Section 382 and next steps. Also discussed Fas 109 with Mary and Mia.	585	1,638
Senior Manager	Brady,Michelle L.	03/04/03	0.6	Received provision from Mia. Forwarded it on to Teg and asked him to review certain of the Ms.	585	351
Senior Manager	Brady,Michelle L.	03/05/03	0.4	Spoke to Teg Allen re: provision issues.	585	234
Senior Manager	Brady,Michelle L.	03/06/03	0.4	Spoke with Mike Williams re: moving forward with provision and 382 while he is on vacation.	585	234
Senior Manager	Brady,Michelle L.	03/11/03	0.2	Spoke to Mike Kelly and Julie Ellison re: status of fee applications.	585	117
Senior Manager	Brady,Michelle L.	03/11/03	0.4	Calls to Mary to set up time to discuss FAS 109.	585	234
Senior Manager	Brady,Michelle L.	03/11/03	2.1	Reviewing FAS 109 - spoke to Mike re: questions and presentation of footnote.	585	1,229
Senior Manager	Brady,Michelle L.	03/12/03	0.5	Discussion with Mike Williams regarding coordination of projects and fee application.	585	293
Senior Manager	Brady,Michelle L.	03/12/03	0.6	Discussion and analysis with Jeff Smith regarding FAS 109 and presentation on footnote.	585	351
Senior Manager	Brady,Michelle L.	03/12/03	0.8	Analysis of fee application.	585	468
Senior Manager	Brady,Michelle L.	03/12/03	1.0	Telephone conversation with Mia Barnes to discuss open items on FAS 109. Discussed the presentation of the footnote in the financials.	585	585
Senior Manager	Brady,Michelle L.	03/13/03	1.4	Discussions with Mike Williams re: next steps, 382 and FAS 109.	585	819
Senior Manager	Brady,Michelle L.	03/14/03	0.3	Discussion with Mary Tennant re: steps moving forward, including calculation of taxable income, and open items for 382.	585	176
Senior Manager	Brady,Michelle L.	03/14/03	0.6	Discussion with Val Strehlow regarding transaction costs and the deductibility of such.	585	351
Senior Manager	Brady,Michelle L.	03/14/03	0.9	Discussion with Ken Peterson re: FAS 109 and issues related to it.	585	527
Senior Manager	Brady,Michelle L.	03/14/03	0.9	Discussions with Paul Bagratuni re: 382 conclusions, open items and items to be confirmed.	585	527
Senior Manager	Brady,Michelle L.	03/14/03	1.0	Review and analysis of 382 worksheet and various other items related to the provision.	585	585

Exhibit Four
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<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.	03/17/03	0.9	Telephone conversation with Mary Tennant to discuss FAS 109 next steps, 382 questions, projected taxable income calculation, property taxes and restructuring of companies.	585	527
Senior Manager	Brady,Michelle L.	03/17/03	1.2	Discussion with Mike Williams regarding update on FAS 109, 382 work and other bankruptcy issues.	585	702
Senior Manager	Brady,Michelle L.	03/18/03	0.3	Updating 382 questions for discussions today.	585	176
Senior Manager	Brady,Michelle L.	03/18/03	1.5	Met with Mike Kelly to discuss 382 issues related to convertible debt. Telephone conversation with Karen Erickson to discuss treatment of convertible debt.	585	878
Senior Manager	Brady,Michelle L.	03/19/03	0.3	Spoke with Karen Erickson regarding 382 issues and whether we can consider convertible debt in the 382 calculation.	585	176
Senior Manager	Brady,Michelle L.	03/19/03	0.6	Spoke with Mary regarding FAS 109 questions, specifically the audit adjustments related to the write down of fixed assets. Also, received an update from her on the various other projects outstanding.	585	351
Senior Manager	Brady,Michelle L.	03/19/03	1.0	Prepared and sent email to Mary Tennant re: additional 382 questions. Received email from Mary Tennant describing her next steps.	585	585
Senior Manager	Brady,Michelle L.	03/20/03	0.3	Call with Karen Erickson to discuss issues with Convertible debt.	585	176
Senior Manager	Brady,Michelle L.	03/20/03	0.4	Discussion with Mike Kelly regarding his questions on ownership change.	585	234
Senior Manager	Brady,Michelle L.	03/20/03	1.0	Discussion with Jeff Smith regarding the footnote presentation and whether a journal entry is needed for the tax provision.	585	585
Senior Manager	Brady,Michelle L.	03/20/03	1.2	Organization of various materials for 382 study, and FAS 109. Discussion with Ellen regarding footnote disclosure.	585	702
Senior Manager	Brady,Michelle L.	03/20/03	1.5	Discussion with Mary Tennant and Mia Barnes regarding the issues surrounding FAS 109 and the footnote presentation. Discussed the federal and state tax refunds.	585	878
Senior Manager	Brady,Michelle L.	03/21/03	1.1	Reviewed changes to FAS 109 and organized file.	585	644
Senior Manager	Brady,Michelle L.	03/21/03	1.4	Received an updated FAS 109 calculation from Mia. Spoke with Mia and Mary regarding questions and changes.	585	819
Senior Manager	Brady,Michelle L.	03/24/03	0.6	Met with Mike Williams and gave him an update on 10-K and other various issues.	585	351
Senior Manager	Brady,Michelle L.	03/24/03	1.5	Working with Mia Barnes on finalizing tax footnote for 10-K.	585	878
Senior Manager	Brady,Michelle L.	03/25/03	0.3	Reviewing fixed asset question that Mary Tennant raised in her email.	585	176
Senior Manager	Brady,Michelle L.	03/25/03	0.6	Discussion with Mike Williams regarding discussion with Mike Kelly and what the next steps are for the 382 issues.	585	351
Senior Manager	Brady,Michelle L.	03/25/03	1.1	Telephone conversation with Mike Kelly regarding treating convertible debt as equity for 382 purposes.	585	644

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Senior Manager	Brady,Michelle L.	03/26/03	0.6	Talked to Mary and Mia regarding depreciation for AMT purposes and whether any adjustment needed to be made in 2002.	585	351
Senior Manager	Brady,Michelle L.	03/26/03	1.4	Reviewed 10k draft for tax accuracy.	585	819
Senior Manager	Brady,Michelle L.	03/27/03	2.0	Reviewed 10k tax footnote changes and various other pieces of the 10k.	585	1,170
Senior Manager	Brady,Michelle L.	03/28/03	0.4	Reviewed final changes to tax footnote and called Lisa Hartkopf.	585	234
Senior Manager	Brady,Michelle L.	03/28/03	1.8	Spoke with Mike Williams regarding 10-k, 382 project, and february fee application.	585	1,053
Senior Manager	Brady,Michelle L. Total		40.9		585	23,927
				Meeting at Focal with Matt Burns, Asst. General Counsel, to discuss Illinois Franchise taxes. 1 hour prep. and 1 hour at the meeting. Preparation including review of Illinois authority with respect to certain base and certain allocation issues.		
Principal	Bruno,William D	03/07/03	2.0	Review prior balance sheet items for Illinois franchise tax filers.	650	1,300
Principal	Bruno,William D	03/12/03	1.0	Illinois Franchise tax follow-up. Impact of capital impairment on reportable base.	650	650
Principal	Bruno,William D	03/14/03	1.0	Review franchise tax calculations.	650	650
Principal	Bruno,William D	03/20/03	1.0		650	650
Principal	Bruno,William D Total		5.0		650	3,250
Principal	Dennis,Donald	03/10/03	3.0	Client meeting and meeting preparation Preparation of allocation percentages for Illinois franchise tax for FCC, FFC, FCC of IL	650	1,950
Principal	Dennis,Donald	03/10/03	5.0		650	3,250
Principal	Dennis,Donald Total		8.0		650	5,200
				Participation in meeting with M. Brady and Tax Director and her associate to review plan for addressing activity under section 382.		
Senior Manager	Erickson,Karen M	03/03/03	0.5		585	293
				Discussion with P. Bagratuni as to the treatment of certain facts in the ownership structure of the Debtor in response to review of his inquiries.		
Senior Manager	Erickson,Karen M	03/11/03	0.5	Review datafile and message forwarded by P. Bagratuni regarding analysis of impact of the proposed plan on Section 382 status. Prepare message to describe findings for further consideration.	585	293
Senior Manager	Erickson,Karen M	03/14/03	1.5	Address additional beneficial ownership to determine if results on plan effective date are flexible under section 382. Adjust inquiries for Debtor to focus on items relevant to determining section 382 impact of proposed plan of reorganization and le	585	878
Senior Manager	Erickson,Karen M	03/17/03	1.5		585	878
				Summary of preliminary section 382 results discussed with M. Williams and M. Brady and tee up of discussion as to tax treatment of certain debt instruments for section 382 purposes.		
Senior Manager	Erickson,Karen M	03/19/03	1.0		585	585

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Senior Manager	Erickson, Karen M	03/26/03	2.0	Discussion with M. Kelly, P. Bagratuni, M. Brady regarding findings related to ownership analysis and the conditions surrounding the recapitalization in October 2001 and the debt equity treatment of the subordinated loans for tax purposes. Consider	585	1,170
Senior Manager	Erickson, Karen M	03/27/03	1.5	Discussion of Focal situation and feedback on matrix for presentation of alternatives and related issues to Debtor.	585	878
Senior Manager	Erickson, Karen M Total		8.5		585	4,973
Principal	Fahrenbach, Robert M	03/18/03	0.5	Continuing discussions regarding State NOLs & property tax issues	650	325
Principal	Fahrenbach, Robert M Total		0.5		650	325
Manager	Jacobsen, Thomas P.	02/18/03	1.0	Focal Comm., client call (Matt B.) with DB, prep. with DB, re: Ill. franch. tax issues and filing problems	475	475
Manager	Jacobsen, Thomas P.	02/28/03	0.3	Focal Comm. search for client contact info for DB	475	143
Manager	Jacobsen, Thomas P.	03/06/03	1.1	Focal Comm., Ill. fr. tax issues, research for DB, Sec. of St. data on client,	475	523
Manager	Jacobsen, Thomas P.	03/07/03	0.6	Focal Comm, Ill. fr. tax issues, code research and set-up e-mail and disc. with Julie E., disc. with DB, Michelle B.	475	285
Manager	Jacobsen, Thomas P. Total		3.0		475	1,425
Partner	Liebman, Richard D	03/28/03	0.1	Telephone call from Paul	650	65
Partner	Liebman, Richard D Total		0.1		650	65
Partner	Mason, Robert J	03/28/03	1.0	Call with Karen Erickson regarding bankruptcy	650	650
Partner	Mason, Robert J Total		1.0		650	650
Partner	Smith, Jeff E	03/10/03	1.5	Preparation of meeting with Mike Kent	650	975
Partner	Smith, Jeff E	03/11/03	2.5	Mtg with Mike Kent at company with John Mann re survey results.	650	1,625
Partner	Smith, Jeff E	03/12/03	1.0	Review early version of focal provision with Michelle with special emphasis on refundable classification and AMT amounts/usage	650	650
Partner	Smith, Jeff E Total		5.0		650	3,250
Principal	Williams, Michael K	03/03/03	0.5	Tax provision review matters with Michelle Brady	650	325
Principal	Williams, Michael K	03/03/03	0.5	Discussion with Karen regarding preparing presentation for meeting at Focal with Mary Tennant regarding change of ownership considerations related to loss limitations - fund ownership information forwarded to Paul	650	325
Principal	Williams, Michael K	03/03/03	1.0	Analysis and discussion with Karen Erickson re 382 change of ownership after meeting with Mart Tennant and Mia Barnes	650	650
Principal	Williams, Michael K	03/03/03	1.0	Analysis in meeting related to 382 change of ownership with Karen Erickson and Paul	650	650
Principal	Williams, Michael K	03/03/03	1.0	Bagratuni	650	650
Principal	Williams, Michael K	03/05/03	1.0	Projected debt and capital structure from Mary Tennant and communications with Karen Erickson and Paul Bagratuni regarding 382 NOL implications	650	650

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Principal	Williams,Michael K	03/06/03	0.5	Michelle Brady re review and analysis of the provision and information sent to Mary Tennant regarding 382	650	325
Principal	Williams,Michael K	03/12/03	1.0	Inquiry from Greg Gallagher regarding NOL/382 analysis - discuss with Michelle Brady - memo to 382 tax team	650	650
Principal	Williams,Michael K	03/13/03	1.0	Meeting with Michelle brady to disc call from Ken Peterson regarding progress on tax provision - disc call to Mary Tennant - follow-up with Paul Bagratuni re prep for mtg with Ken and coordinate call with Karen Erickson	650	650
Principal	Williams,Michael K	03/13/03	1.0	Review 382 analysis memo from Karen Erickson Preparation for meeting with Ken Peterson re audit and tax provision with Michelle Brady and	650	650
Principal	Williams,Michael K	03/14/03	1.0	review of files Meeting with Ken Peterson and Michelle Brady to discuss status of tax provision and financial statement disclosure related to NOL carryovers - and limitations on the carryovers - disc valuation	650	650
Principal	Williams,Michael K	03/14/03	1.0	allowance Meetin gwith Paul Bagratuni and Michelle	650	650
Principal	Williams,Michael K	03/14/03	1.0	Brady for analysis of 382 information Review memo prepared by Paul Bagratuni for Mary Tennant requesting additional information related to the 382 analysis and analysis of output	650	650
Principal	Williams,Michael K	03/14/03	1.0	from the 382 program	650	650
Principal	Williams,Michael K	03/14/03	1.0	Discussion with Paul Bagratuni and conference call with Karen Erickson regarding the preliminary results of the Section 382 analysis - follow-up discussion with Paul	650	650
Principal	Williams,Michael K	03/17/03	0.5	Communications with Mary Tennant and Michelle Brady regarding entity simplification restructuring considerations - update Jeff Smith	650	325
Principal	Williams,Michael K	03/17/03	0.5	Disc with Karen Erickson re 382 analysis and additional information to be requested	650	325
Principal	Williams,Michael K	03/17/03	0.5	Communications with Dean Bruno regarding ease of a subsidiary to decrease employment taxes in cionnection with entity simplication restructurin g discussed with in-house counsel for Focal	650	325
Principal	Williams,Michael K	03/17/03	0.5	Inquiry regarding property taxes from Mike Kelly - communications with Bob Fahrenbach and Michelle Brady	650	325
Principal	Williams,Michael K	03/17/03	0.5	Read revised memo re 382 analysis from Paul Bagratuni and d iscussion with Michelle Brady re revised memo	650	325
Principal	Williams,Michael K	03/18/03	1.0	Conf call with Karen Erickson regarding 382 analysis reviewd and prepared by Karen	650	650
Principal	Williams,Michael K	03/18/03	1.5	Meeting with Mike Kelly and Michelle Brady to discuss 382 ownership change anbd loss limitation analysis and other matters	650	975

Exhibit Four
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<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	03/19/03	0.5	Review preliminary response from Mary Tennant re 382 ownership information and prepare memo for Karen Erickson in reponse to Mary's questions	650	325
Principal	Williams,Michael K	03/19/03	0.5	Review of memo to Mary Tennant prepared by Michelle Brady and disc with Michelle and Karen Erickson regarding follow-up	650	325
Principal	Williams,Michael K	03/21/03	0.5	Tax provision and footnote discussion with Michelle Brady	650	325
Principal	Williams,Michael K	03/21/03	1.0	Financial statement asset basis write-down and analysis with respect to tax provision treatment and financial statement impact	650	650
Principal	Williams,Michael K	03/24/03	0.5	Disc of next steps in COD NOL reduction limitation analysis with Michelle Brady	650	325
Principal	Williams,Michael K	03/24/03	0.5	E-mail and disc with Karen Erickson regarding 382 analysis open items	650	325
Principal	Williams,Michael K	03/25/03	0.5	Disc with Karen Erickson re analysis related to debt/equity issue on 85% bonds	650	325
Principal	Williams,Michael K	03/25/03	0.5	Disc with Paul Bagratuni and Karen ERickson related to Section 382 ownership change analysis related to 38215 vs 38216	650	325
Principal	Williams,Michael K	03/25/03	1.0	Disc with Michelle Brady re 382 ownership change analysis as an outcome of discussions with Mike Kelly and planning and coordination for meeting with Jay Sinder and follow-up Mary Tennant	650	650
Principal	Williams,Michael K	03/25/03	1.0	Inquiry from Mary Tennant re effect of impairment of fixed assets for financial statement purposes on AMT - research and communication with Michelle Brady re findings - discussion with Michelle	650	650
Principal	Williams,Michael K	03/26/03	1.0	Analysis of debt/equity matter under 382 and 385 with Paul Bagratuni and Michelle Brady	650	650
Principal	Williams,Michael K	03/27/03	1.0	Debt /equity analysis related to the 8% convertible voting PIK notes - discussion with Karen Erickson and Paul Bagratuni regarding debt-equity analysis and follow-up with Paul Bagratuni	650	650
Principal	Williams,Michael K	03/27/03	2.0	Read draft 10K to provide commenmts - discussion with Michelle Brady re same	650	1,300
Principal	Williams,Michael K Total		28.0		650	18,200
	Grand Total		128.4			74,754

Exhibit Five
Focal Communications Corporation
Ernst & Young LLP
Summary of 2002 Audit Expenses by Professional
For the Period March 1, 2003 through March 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.				11		11
Cassin,Ellen				119		119
Hartkopf,Lisa			116	41		157
Mason,Beth A.				10		10
Smith,Christina M.			218	119		337
Stolze, Michael T.			<u>40</u>	<u>62</u>		<u>102</u>
Total	0	0	<u>374</u>	<u>362</u>	0	<u>736</u>

Exhibit Six
Focal Communications Corporation
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Detail of 2002 Audit Expenses by Professional
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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>
Meals	Manager	Hartkopf,Lisa	03-Mar-03	24	Dinner - working late
					Dinner for Focal audit team - working late. E. Cassin
Meals	Manager	Hartkopf,Lisa	18-Mar-03	28	and L. Hartkopf
					Dinner for Focal audit team - working late. M. Kelly,
Meals	Manager	Hartkopf,Lisa	19-Mar-03	64	C. Smith, M. Stolze, and L. Hartkopf
		Hartkopf,Lisa Total		116	
Meals	Senior 1&2	Smith,Christina M.	04-Mar-03	46	Dinner while working late
Meals	Senior 1&2	Smith,Christina M.	09-Mar-03	13	Dinner
Meals	Senior 1&2	Smith,Christina M.	10-Mar-03	60	Dinner for audit team
Meals	Senior 1&2	Smith,Christina M.	17-Mar-03	78	Dinner for audit team
Meals	Senior 1&2	Smith,Christina M.	20-Mar-03	21	Dinner
		Smith,Christina M. Total		218	
Meals	Senior 1&2	Stolze,Michael T.	25-Mar-03	24	Dinner while working at Focal.
Meals	Senior 1&2	Stolze,Michael T.	26-Mar-03	16	Dinner while working at Focal.
		Stolze,Michael T. Total		40	
Meals Total				374	
Transportation	Senior Manager	Brady,Michelle L.	03-Mar-03	11	Taxi to and from Focal's offices
		Brady,Michelle L. Total		11	
Transportation	Senior Manager	Cassin,Ellen	02-Mar-03	16	Taxi to work due to working on Sunday.
Transportation	Senior Manager	Cassin,Ellen	12-Mar-03	15	Taxi home after working late.
Transportation	Senior Manager	Cassin,Ellen	15-Mar-03	12	Parking due to working on Saturday.
Transportation	Senior Manager	Cassin,Ellen	17-Mar-03	16	Taxi home from Focal after working late.
Transportation	Senior Manager	Cassin,Ellen	19-Mar-03	17	Taxi home from Focal after working late.
Transportation	Senior Manager	Cassin,Ellen	22-Mar-03	15	Taxi home after working late.
Transportation	Senior Manager	Cassin,Ellen	24-Mar-03	12	Parking: Parking due to working on Saturday.
Transportation	Senior Manager	Cassin,Ellen	26-Mar-03	16	Taxi: Taxi home from work after working late.
		Cassin,Ellen Total		119	
Transportation	Manager	Hartkopf,Lisa	01-Mar-03	9	Weekend parking
Transportation	Manager	Hartkopf,Lisa	02-Mar-03	11	Weekend taxi to/from Focal
Transportation	Manager	Hartkopf,Lisa	04-Mar-03	7	Taxi - working late
Transportation	Manager	Hartkopf,Lisa	05-Mar-03	7	Taxi - working late
Transportation	Manager	Hartkopf,Lisa	06-Mar-03	7	Taxi - working late
		Hartkopf,Lisa Total		41	
Transportation	Staff 2	Mason,Beth A.	12-Mar-03	10	Taxi ride home as it was late at night.
		Mason,Beth A. Total		10	
Transportation	Senior 1&2	Smith,Christina M.	04-Mar-03	23	Parking at client in afternoon @\$23
Transportation	Senior 1&2	Smith,Christina M.	08-Mar-03	9	Parking
Transportation	Senior 1&2	Smith,Christina M.	09-Mar-03	9	Taxi
Transportation	Senior 1&2	Smith,Christina M.	10-Mar-03	23	Parking
Transportation	Senior 1&2	Smith,Christina M.	17-Mar-03	23	Parking at client in afternoon-evening
Transportation	Senior 1&2	Smith,Christina M.	18-Mar-03	16	Parking at client
Transportation	Senior 1&2	Smith,Christina M.	20-Mar-03	16	Parking at client
		Smith,Christina M. Total		119	
Transportation	Senior 1&2	Stolze,Michael T.	17-Mar-03	15	Taxi ride home for myself and Lisa Hartkopf.
Transportation	Senior 1&2	Stolze,Michael T.	24-Mar-03	15	Cab ride home from Focal.
Transportation	Senior 1&2	Stolze,Michael T.	25-Mar-03	15	Taxi ride home from Focal.
Transportation	Senior 1&2	Stolze,Michael T.	26-Mar-03	17	Taxi ride home from Focal.
		Stolze,Michael T. Total		62	
Transportation Total				362	
		Grand Total		736	