

Exhibit G

**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)

**FIFTH 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 29, 2003 through May 2, 2003

Amount of Compensation requested: \$123,407.00

80% of fees to be paid: \$98,725.60¹

Amount of Expense Reimbursement
requested: \$33.00

This is a(n): 5th 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	\$11,482.40	\$208
3.26.2003	1/1/03 thru 1/31/03	\$179,788	\$1,093	\$143,830.40	\$1,093
4.11.2003	2/1/03 thru 2/28/03	\$201,503	\$768	\$161,202.40	\$768
5.28.2003	3/1/03 thru 3/28/03	\$252,617	\$756	Pending	Pending

Focal Communications Corporation
Ernst & Young LLP
Summary of 2002 Audit Fees by Professional
For the Period March 29, 2003 through May 2, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL</u> <u>RATE</u>	<u>FEES</u>
Senior Manager	Cassin, Ellen Total	30.5	385	11,743
Partner	Peterson, Kenneth W Total	0.9	575	518
Senior 1 & 2	Smith, Christina M. Total	18.5	215	3,978
Partner	Kelly, Michael S Total	6.0	575	3,450
Manager	Hartkopf, Lisa Total	32.5	345	11,213
Staff 1	Roesner, Carrie A Total	37.0	152	5,624
Senior 1 & 2	Stolze, Michael T. Total	<u>62.5</u>	215	<u>13,438</u>
	Grand Total	<u>187.9</u>		<u>49,962</u>
	Blended Bill Rate		266	

**Focal Communications Corporation
Ernst & Young LLP
Summary of 2002 Tax Fees by Professional
For the Period March 29, 2003 through May 2, 2003**

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL RATE</u>	<u>FEES</u>
Principal	Bruno, William D Total	2.5	650	1,625
Principal	Dennis, Donald Total	4.0	650	2,600
Manager	Bagratuni, Paul Total	23.3	475	11,068
Partner	Blank, Jacob M Total	1.0	650	650
Senior Manager	Brady, Michelle L. Total	32.9	585	19,247
Staff 2 / Consultant	Brennan, Sean M. Total	7.2	190	1,368
Partner	Buchbinder, Elizabeth N Total	1.0	650	650
Partner	Mason, Robert J Total	4.5	650	2,925
Partner	Smith, Jeff E Total	0.5	650	325
Principal	Williams, Michael K Total	44.0	650	28,600
Senior Manager	Erickson, Karen M Total	<u>7.5</u>	585	<u>4,388</u>
	Grand Total	<u>128.4</u>		<u>73,445</u>

Blended Bill Rate 571.998

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)	Case Nos. 02-13709 (KJC)
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Debtors.)	(Jointly Administered)

**FIFTH 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 29, 2003 through May 2, 2003 of \$123,407.00, or \$98,725.60 and \$33.00 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 \$98,758.60. Ernst & Young LLP will request the holdback portion of its fees, which is \$24,681.40 in a subsequent motion.

Dated: June 10, 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 10th day of June 2003.

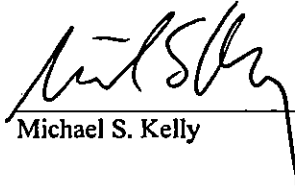
Julie E. Ellison
Notary Public



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 Fifth Audit and Tax Interim Fee Application for the period March 29, 2003 through May 2, 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 10th day of June, 2003

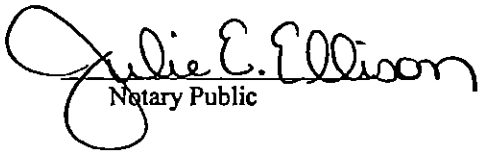

Notary Public



Exhibit One
Focal Communications Corporation
Ernst & Young LLP
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For the Period March 29, 2003 through May 2, 2003

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Partner	Kelly, Michael S Total	6.0	575	3,450
Manager	Hartkopf, Lisa Total	32.5	345	11,213
Staff 1	Roesner, Carrie A Total	37.0	152	5,624
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Blended Bill Rate 266

Exhibit Two
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Ernst & Young LLP
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Principal	Dennis, Donald Total	4.0	650	2,600
Manager	Bagratuni, Paul Total	23.3	475	11,068
Partner	Blank, Jacob M Total	1.0	650	650
Senior Manager	Brady, Michelle L. Total	32.9	585	19,247
Staff 2 / Consultant	Brennan, Sean M. Total	7.2	190	1,368
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Partner	Smith, Jeff E Total	0.5	650	325
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Blended Bill Rate 571.998

Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period March 29, 2003 through May 2, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL</u> <u>RATE</u>	<u>FEES</u>
Senior Manager	Cassin, Ellen	03-Apr-03	0.2	Gathering of materials to finalize <u>workpapers.</u>	385	77
Senior Manager	Cassin, Ellen	17-Apr-03	0.5	<u>Review of PBC list.</u>	385	193
Senior Manager	Cassin, Ellen	21-Apr-03	0.5	Discussion with Lisa Hartkopf regarding preparation of audit results <u>book.</u>	385	193
Senior Manager	Cassin, Ellen	21-Apr-03	0.5	Discussions with Nancy Ciccone in scheduling regarding staffing for <u>2003.</u>	385	193
Senior Manager	Cassin, Ellen	30-Apr-03	0.5	Preparation for audit committee <u>meeting.</u>	385	193
Senior Manager	Cassin, Ellen	30-Apr-03	0.5	<u>Wrap-up of audit committee meeting.</u>	385	193
Senior Manager	Cassin, Ellen	21-Apr-03	0.5	Discussion with Glenn Custar <u>regarding MFN lease.</u>	385	193
Senior Manager	Cassin, Ellen	17-Apr-03	0.5	<u>Review of overall analytical.</u>	385	193
Senior Manager	Cassin, Ellen	30-Apr-03	0.5	Discussions regarding the quarterly <u>review.</u>	385	193
Senior Manager	Cassin, Ellen	21-Apr-03	0.5	<u>Review of overall analytical.</u>	385	193
Senior Manager	Cassin, Ellen	17-Apr-03	0.5	Coordination of Q1 timing with <u>Renee Henry.</u>	385	193

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Senior Manager	Cassin, Ellen	03-Apr-03	0.5	Review of overall analytical and sub cash schedule.	385	193
Senior Manager	Cassin, Ellen	16-Apr-03	0.5	Preparation of fee analysis.	385	193
Senior Manager	Cassin, Ellen	03-Apr-03	0.5	Discussions with Renee Henry regarding quarter timing.	385	193
Senior Manager	Cassin, Ellen	31-Mar-03	0.5	Internal audit procedures regarding accounts receivable credits	385	193
Senior Manager	Cassin, Ellen	31-Mar-03	0.5	Writing of SRM.	385	193
Senior Manager	Cassin, Ellen	03-Apr-03	0.8	Writing of SRM.	385	308
Senior Manager	Cassin, Ellen	21-Apr-03	1	Gathering of documents for audit results book for audit committee meeting.	385	385
Senior Manager	Cassin, Ellen	24-Apr-03	1	Discussions regarding prior year staffing.	385	385
Senior Manager	Cassin, Ellen	21-Apr-03	1	Preparation of planning board and EPT for 2003.	385	385
Senior Manager	Cassin, Ellen	14-Apr-03	1	Discussion with Glenn Custar regarding MFN lease.	385	385
Senior Manager	Cassin, Ellen	16-Apr-03	1	Discussion with Lisa Hartkopf and Mike Stolze regarding procedures to be performed at Q1	385	385
Senior Manager	Cassin, Ellen	16-Apr-03	1	Discussion with Mike Kelly and Lisa Hartkopf regarding 2002 fees and 2003 staffing.	385	385

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Senior Manager	Cassin, Ellen	28-Apr-03	1	Discussions with Mike Stolze and Renee Henry regarding the PBCs for the quarter.	385	385
Senior Manager	Cassin, Ellen	17-Apr-03	1	2002 preparation of audit results book	385	385
Senior Manager	Cassin, Ellen	28-Apr-03	1	Review of credits reserve for Q1.	385	385
Senior Manager	Cassin, Ellen	28-Apr-03	1	Discussions with Mike Zumach regarding current IA projects.	385	385
Senior Manager	Cassin, Ellen	25-Apr-03	1	Selections of and discussions with Renee Henry regarding Q1 credits.	385	385
Senior Manager	Cassin, Ellen	16-Apr-03	1.5	Worked on Plan for 2003.	385	578
Senior Manager	Cassin, Ellen	24-Apr-03	1.5	Preparation of 2002 AC document.	385	578
Senior Manager	Cassin, Ellen	30-Apr-03	1.5	Focal 2002 audit committee meeting.	385	578
Senior Manager	Cassin, Ellen	22-Apr-03	1.5	Preparation of 2002 audit committee presentation.	385	578
Senior Manager	Cassin, Ellen	28-Apr-03	2	Discussions with Mike Stolze regarding Q1 procedures.	385	770
Senior Manager	Cassin, Ellen	23-Apr-03	3	Preparation of 2002 audit committee presentation.	385	1,155
Senior Manager	Cassin, Ellen		30.5	Total	385	11,743
Partner	Peterson, Kenneth W	31-Mar-03	0.4	Independent partner review procedures and discussions with audit team	575	230
Partner	Peterson, Kenneth W	29-Apr-03	0.5	Independent partner review procedures and discussions with audit team	575	288
Partner	Peterson, Kenneth W		0.9	Total	575	518

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Senior 1 & 2	Smith,Christina M.	17-Apr-03	0.3	<u>Worked on Updating confirm control</u>	215	65
Senior 1 & 2	Smith,Christina M.	02-Apr-03	0.5	<u>Time spent sending E-mails to client regarding credits</u>	215	108
Senior 1 & 2	Smith,Christina M.	28-Apr-03	0.5	<u>Time spent on changes to the OAR</u>	215	108
Senior 1 & 2	Smith,Christina M.	25-Apr-03	0.5	<u>Worked on Changes to the Overall Analytical</u>	215	108
Senior 1 & 2	Smith,Christina M.	21-Apr-03	0.5	<u>Conversation with Ellen Cassin regarding bad debt schedule and setting up meeting</u>	215	108
Senior 1 & 2	Smith,Christina M.	03-Apr-03	0.7	<u>Conversation with Dave Jaras regarding credits</u>	215	151
Senior 1 & 2	Smith,Christina M.	22-Apr-03	1.0	<u>Review of bad debt analysis to determine correct schedules/figures</u>	215	215
Senior 1 & 2	Smith,Christina M.	22-Apr-03	1.0	<u>Conversation with Lisa Hartkopf regarding bad debt reserve calculation and changes</u>	215	215
Senior 1 & 2	Smith,Christina M.	28-Apr-03	1.0	<u>Worked on Tie out of quarterly workpapers</u>	215	215
Senior 1 & 2	Smith,Christina M.	17-Apr-03	1.0	<u>Time spent preparing binder index</u>	215	215
Senior 1 & 2	Smith,Christina M.	24-Apr-03	1.0	<u>Meeting with Ellen Cassin regarding audit status and improvements for next year's audit</u>	215	215
Senior 1 & 2	Smith,Christina M.	29-Apr-03	1.5	<u>Worked on Tie out of quarterly workpapers</u>	215	323
Senior 1 & 2	Smith,Christina M.	31-Mar-03	2.0	<u>Account Receivables sub cash testing</u>	215	430

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Senior 1 & 2	Smith,Christina M.	17-Apr-03	2.0	Reviewing files, cleaning up workpapers, verifying proper sign-offs, etc.	215	430
Senior 1 & 2	Smith,Christina M.	01-Apr-03	2.0	Overall Analytical Review/PGAP	215	430
Senior 1 & 2	Smith,Christina M.	16-Apr-03	3.0	Overall Analytical Review	215	645
Senior 1 & 2	Smith,Christina M. Total		18.5		215	3,978
Partner	Kelly,Michael S	02-May-03	6.0	Quarterly review procedures, including closing meeting with management	575	3,450
Partner	Kelly,Michael S Total		6.0		575	3,450
Manager	Hartkopf,Lisa	17-Apr-03	0.5	Review of 1st quarter PBC list	345	173
Manager	Hartkopf,Lisa	18-Apr-03	0.5	Worked on Network cost sample for 1st quarter	345	173
Manager	Hartkopf,Lisa	18-Apr-03	0.5	PBC list for 1st quarter	345	173
Manager	Hartkopf,Lisa	21-Apr-03	0.5	SRM documentation	345	173
Manager	Hartkopf,Lisa	21-Apr-03	0.5	Worked on network cost sample	345	173
Manager	Hartkopf,Lisa	05-Apr-03	0.5	Organization of summary documents for the workpapers.	345	173
Manager	Hartkopf,Lisa	29-Apr-03	0.5	Audit Committee preparation	345	173
Manager	Hartkopf,Lisa	23-Apr-03	1.0	Audit committee discussion with Ellen Cassin	345	345
Manager	Hartkopf,Lisa	17-Apr-03	1.0	Review of Overall Analytical Review	345	345
Manager	Hartkopf,Lisa	21-Apr-03	1.0	Attended April audit committee presentation	345	345

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Manager	Hartkopf,Lisa	25-Apr-03	1.0	Attended Audit Committee presentation preparation	345	345
Manager	Hartkopf,Lisa	16-Apr-03	1.0	Time spent on documenting bad debt reserve	345	345
Manager	Hartkopf,Lisa	17-Apr-03	1.0	Time spent on network cost discussion with M. Stolze	345	345
Manager	Hartkopf,Lisa	16-Apr-03	1.0	Time spent on Planning board	345	345
Manager	Hartkopf,Lisa	17-Apr-03	1.0	Planning meeting with Ellen Cassin and M. Kelly	345	345
Manager	Hartkopf,Lisa	30-Apr-03	1.5	Review of bad debt calculation	345	518
Manager	Hartkopf,Lisa	30-Apr-03	1.5	Attended Audit Committee meeting	345	518
Manager	Hartkopf,Lisa	23-Apr-03	1.5	Sign off in AWS	345	518
Manager	Hartkopf,Lisa	23-Apr-03	1.5	Audit Committee presentation preparation	345	518
Manager	Hartkopf,Lisa	24-Apr-03	2.0	Audit Committee presentation preparation	345	690
Manager	Hartkopf,Lisa	16-Apr-03	2.0	Time spent on planning for 1st quarter	345	690
Manager	Hartkopf,Lisa	24-Apr-03	3.0	Discussion of network costs, allowance and fixed assets with M. Stolze	345	1,035
Manager	Hartkopf,Lisa	02-May-03	8.0	Review of quarterly work	345	2,760
Manager	Hartkopf,Lisa Total		32.5		345	11,213
Staff 1	Roesner,Carrie A	30-Apr-03	1.0	Reviewed equity fluctuations, tied in PY balances and TB	152	152
Staff 1	Roesner,Carrie A	02-May-03	1.0	Meeting with credit and collections manager to gain an understanding of reserve for bad debt	152	152
Staff 1	Roesner,Carrie A	01-May-03	1.0	Obtained fluctuation explanations for income statement accounts	152	152

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Staff 1	Roesner, Carrie A	01-May-03	1.3	Gained an understanding of how Focal's accounts roll from the TB to the financial statements and report filings, tied out balances from TB to consolidated schedules	152	198
Staff 1	Roesner, Carrie A	02-May-03	1.5	Reviewed account details and reconciliation's for significant fluctuations	152	228
Staff 1	Roesner, Carrie A	01-May-03	1.7	Inquired client personnel to gain an understanding of fluctuations for the balance sheet at the individual account level	152	258
Staff 1	Roesner, Carrie A	29-Apr-03	2.0	Meeting with Mike Stolze to discuss audit strategy, become familiar with client and personnel	152	304
Staff 1	Roesner, Carrie A	01-May-03	2.0	Reviewed and tested Focal's depreciation expense for the quarter for reasonableness	152	304
Staff 1	Roesner, Carrie A	02-May-03	2.5	Updated engagement team on status of accounts and explanations, summarized findings and walked manager through explanations and fluctuations	152	380
Staff 1	Roesner, Carrie A	30-Apr-03	3.0	Reviewed accrual fluctuations, tied in balances to PY year workpapers and trial balance	152	456

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Staff 1	Roesner, Carrie A	29-Apr-03	3.0	Worked on flux analyses for 3/31 asset accounts, tied balances to PY workpapers audit adjustments and trial balance	152	456
Staff 1	Roesner, Carrie A	02-May-03	3.5	Cleared open items and review notes from manager	152	532
Staff 1	Roesner, Carrie A	29-Apr-03	4.0	Reviewed fixed asset rollforward, including schedule of additions, retirements and CIP activity, depreciation reasonableness	152	608
Staff 1	Roesner, Carrie A	01-May-03	4.5	Obtained and documented specific account fluctuations, reviewed detailed schedules and reconciliation's of balance sheet accounts	152	684
Staff 1	Roesner, Carrie A	30-Apr-03	5.0	Reviewed fluctuations in liability accounts, including Accounts Payable, Other, Debt, etc. Tied in PY balances and TB	152	760
Staff 1	Roesner, Carrie A Total		37.0		152	5,624
Senior 1 & 2	Stolze, Michael T.	18-Apr-03	0.5	Time spent on network costs sample selection.	215	108
Senior 1 & 2	Stolze, Michael T.	21-Apr-03	0.5	Network disputes for 2003 first quarter review.	215	108
Senior 1 & 2	Stolze, Michael T.	24-Apr-03	0.5	Worked on network disputes.	215	108
Senior 1 & 2	Stolze, Michael T.	17-Apr-03	0.5	PBC list for 2003 first quarter review.	215	108

Exhibit Three
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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 1 & 2	Stolze,Michael T.	02-May-03	1.0	<u>Closing meeting for Q1 2003 work.</u>	215	215
Senior 1 & 2	Stolze,Michael T.	31-Mar-03	1.0	<u>Time spent on 10-K Tie-out.</u>	215	215
Senior 1 & 2	Stolze,Michael T.	16-Apr-03	1.0	<u>Worked on fee summary for 2002 audit.</u>	215	215
Senior 1 & 2	Stolze,Michael T.	16-Apr-03	1.5	<u>PBC list for 2003 first quarter review.</u>	215	323
Senior 1 & 2	Stolze,Michael T.	16-Apr-03	2.0	<u>Meeting with Lisa Hartkopf and Ellen Cassin to discuss planning for 2003 first quarter procedures.</u>	215	430
Senior 1 & 2	Stolze,Michael T.	29-Apr-03	2.0	<u>Meeting with Carrie Roesner, staff, to discuss her responsibilities for the Q1 2003 review.</u>	215	430
Senior 1 & 2	Stolze,Michael T.	30-Mar-03	3.0	<u>Time spent on 10-K Tie-out.</u>	215	645
Senior 1 & 2	Stolze,Michael T.	02-May-03	3.0	<u>Worked on network costs for Q1 2003.</u>	215	645
Senior 1 & 2	Stolze,Michael T.	28-Apr-03	3.0	<u>Review of PBC documents for Q1 2003.</u>	215	645
Senior 1 & 2	Stolze,Michael T.	24-Apr-03	3.0	<u>Meeting with Lisa Hartkopf to discuss Q1 2003 procedures.</u>	215	645
Senior 1 & 2	Stolze,Michael T.	28-Apr-03	3.0	<u>Worked on network disputes for Q1 2003.</u>	215	645
Senior 1 & 2	Stolze,Michael T.	28-Apr-03	4.0	<u>Meeting with Ellen Cassin to discuss first quarter 2003 procedures, primarily related to the credit reserve.</u>	215	860
Senior 1 & 2	Stolze,Michael T.	01-May-03	4.5	<u>Worked on network costs for Q1 2003.</u>	215	968

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Senior 1 & 2	Stolze,Michael T.	02-May-03	5.0	Worked on credit reserve for Q1 2003.	215		1,075
Senior 1 & 2	Stolze,Michael T.	01-May-03	7.0	Worked on credit reserve for Q1 2003.	215		1,505
Senior 1 & 2	Stolze,Michael T.	29-Apr-03	7.5	Worked on network costs for Q1 2003.	215		1,613
Senior 1 & 2	Stolze,Michael T.	30-Apr-03	9.0	Worked on network costs for Q1 2003.	215		1,935
Senior 1 & 2	Stolze,Michael T. Total		<u>62.5</u>		215		<u>13,438</u>
	Grand Total		<u>187.9</u>				<u>49,962</u>

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Principal	Bruno, William D	04-Apr-03	0.5	Follow-up on Illinois franchise tax consulting	650	325
Principal	Bruno, William D	28-Apr-03	0.5	Follow-up discussions with Don (via client) with respect to late filing of Illinois franchise tax returns	650	325
Principal	Bruno, William D	02-May-03	0.5	Follow-up with respect to Il franchise tax matters	650	325
Principal	Bruno, William D	15-Apr-03	1.0	Illinois Franchise Tax follow-up	650	650
Principal	Bruno, William D Total		2.5		650	1,625
Principal	Dennis, Donald	28-Apr-03	2.0	Conference call and preparation; request for additional investment in subsidiary detail, revised projections performed	650	1,300
Principal	Dennis, Donald	23-Apr-03	2.0	Illinois franchise tax consultation; research on definitions of paid-in; refinements to projections; conference call schedule	650	1,300
Principal	Dennis, Donald Total		4.0		650	2,600
Manager	Bagratuni, Paul	04-Apr-03	0.2	Discuss with Mike his comments regarding the client presentation on our findings	475	95
Manager	Bagratuni, Paul	03-Apr-03	0.2	Discuss with Karen client presentation on our findings and distribute internally for comments	475	95
Manager	Bagratuni, Paul	10-Apr-03	0.3	Consider warrant impact on 15 and whether it could be treated as stock.	475	143
Manager	Bagratuni, Paul	02-Apr-03	0.3	Revisions to client presentation	475	143
Manager	Bagratuni, Paul	08-Apr-03	0.3	Explain research issue to Sean Brennan on 382(l)(5) trade indebtedness	475	143
Manager	Bagratuni, Paul	14-Apr-03	0.3	Review changes, call with Karen to discuss 16 ramifications slide.	475	143

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Manager	Bagratuni,Paul	08-Apr-03	0.4	<u>Review Sean's 382(l)(5) conclusions.</u>	475	190
Manager	Bagratuni,Paul	08-Apr-03	0.4	<u>Discuss with Jerry Mason interest deduction issue and level of authority for prior deductions.</u>	475	190
Manager	Bagratuni,Paul	09-Apr-03	0.4	<u>Follow up on questions from Jerry Mason regarding deductibility of interest on convertible debt.</u>	475	190
Manager	Bagratuni,Paul	10-Apr-03	0.4	<u>Discuss preliminary conclusion regarding 382(l)(5) with Michelle, email to Jerry Mason, and Karen to f/u.</u>	475	190
Manager	Bagratuni,Paul	14-Apr-03	0.4	<u>Discuss changes to slides with Karen</u>	475	190
Manager	Bagratuni,Paul	08-Apr-03	0.6	<u>Discuss with Karen trade debt exception possibilities, implications on options in bankruptcy and review of Sean's findings.</u>	475	285
Manager	Bagratuni,Paul	17-Apr-03	0.7	<u>Changes to focal presentation and to pv calculations</u>	475	333
Manager	Bagratuni,Paul	09-Apr-03	0.8	<u>Prepare email to Jerry Mason re ability to use trade debt exception to obtain (l)(5) benefit for his review and conclusion.</u>	475	380
Manager	Bagratuni,Paul	08-Apr-03	0.9	<u>Search legislative history regarding 283(l)(5)(E)(i) for clarification f 18 month rule.</u>	475	428

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Manager	Bagratuni,Paul	25-Apr-03	1.2	Prepare recapitalization slide to explain impact of recap on 382 ownership changes and explain implications re preferred holders.	475	570
Manager	Bagratuni,Paul	07-Apr-03	1.2	Look up definition of 382(l)(5) qualified indebtedness and meaning to 18 month rule.	475	570
Manager	Bagratuni,Paul	02-Apr-03	1.2	Changes to email to Jerry Mason adding conditions of offering of convertible debt for opinion	475	570
Manager	Bagratuni,Paul	01-Apr-03	1.2	Prep email to jerry mason re convertible note terms	475	570
Manager	Bagratuni,Paul	18-Apr-03	1.3	Prep for meeting and changes to report.	475	618
Manager	Bagratuni,Paul	31-Mar-03	1.6	Revisions to presentation	475	760
Manager	Bagratuni,Paul	14-Apr-03	1.7	Changes to slides, calc pv of l6 382 benefits, prepare summary of l6 impact, summarize l5 non applicability.	475	808
Manager	Bagratuni,Paul	31-Mar-03	1.7	Calculate cross ownership for Madison Dearborn and Frontenac	475	808

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Manager	Bagratuni,Paul	10-Apr-03	1.7	Conference call with Jerry Mason and Jake Blank to consider possibility of convertible debt being treated as qualified indebtedness for 15, discussions with Mike and Michelle.	475	808
Manager	Bagratuni,Paul	31-Mar-03	1.9	Prepare slide presentation to explain analysis results and illustrate cross ownership concepts and 15 vs 16 comparison.	475	903
Manager	Bagratuni,Paul	18-Apr-03	2.0	Meeting with focal to discuss 382 findings	475	950
Manager	Bagratuni,Paul Total		23.3		475	11,068
Partner	Blank,Jacob M	10-Apr-03	1.0	Discussion with Jerry Mason and Karen Erickson (L)(5).	650	650
Partner	Blank,Jacob M Total		1.0		650	650
Senior Manager	Brady,Michelle L.	22-Apr-03	0.1	Email to Dean Bruno about multi state data lines and potential opportunity.	585	59
Senior Manager	Brady,Michelle L.	31-Mar-03	0.3	Met with Mike and Paul to briefly discuss 382 issues and handout for meeting	585	176
Senior Manager	Brady,Michelle L.	23-Apr-03	0.3	Follow up with Karen Erickson and Paul Bagratuni re: slides to send on to Mary and Jay.	585	176
Senior Manager	Brady,Michelle L.	16-Apr-03	0.3	Started working on spreadsheet for separate v. single entity approach.	585	176
Senior Manager	Brady,Michelle L.	01-Apr-03	0.3	Left message for Mike Kelly regarding meeting with Focal regarding the 382 issues related to the lock out provisions.	585	176
Senior Manager	Brady,Michelle L.	10-Apr-03	0.4	Hrs: Discussed options related to 382(l)(5) v. (l)(6) and 108(b)(5) v. 108(a).	585	234
Senior Manager	Brady,Michelle L.	25-Apr-03	0.4	Following up with Paul Bagratuni on additional slide for presentation to Jay Sindler.	585	234

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Senior Manager	Brady,Michelle L.	10-Apr-03	0.5	Spoke to Greg Gallagher re: his questions on 382 limit and separate v. single approach.	585	293
Senior Manager	Brady,Michelle L.	15-Apr-03	0.5	Call with Mary Tennant re: questions on the contribution to capital for 2001 Reorganization. Setting up and confirming time for meeting on Friday.	585	293
Senior Manager	Brady,Michelle L.	10-Apr-03	0.5	Spoke to Karen Erickson re: 382(I)(5) position.	585	293
Senior Manager	Brady,Michelle L.	21-Apr-03	0.5	Discussion with Mike Williams and Mary Tennant regarding separate entity analysis for tax attribute reduction.	585	293
Senior Manager	Brady,Michelle L.	18-Apr-03	0.5	Made additional changes to power point presentation for meeting today at Focal.	585	293
Senior Manager	Brady,Michelle L.	22-Apr-03	0.6	Met with Jeff Smith to walk him through 4-18 presentation to Mary Tennant and Mia Barnes.	585	351
Senior Manager	Brady,Michelle L.	08-Apr-03	0.6	Reviewed model calculations for (I)(5), stock basis, 382 limits and attribute reduction.	585	351
Senior Manager	Brady,Michelle L.	07-Apr-03	0.6	Reviewed presentation on 382(I)(5) and (I)(6). Provided comments on the presentation.	585	351
Senior Manager	Brady,Michelle L.	17-Apr-03	0.6	Completed agenda for tomorrow's meeting with Mary Tennant and Mia Barnes.	585	351
Senior Manager	Brady,Michelle L.	11-Apr-03	0.6	Met with Mike to discuss next steps for wrapping up calculations.	585	351

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Senior Manager	Brady,Michelle L.	07-Apr-03	0.7	Reviewed model calculations for (l)(5) test, (l)(5) interest "haircut" and separate v. single entity calculations.	585	410
Senior Manager	Brady,Michelle L.	09-Apr-03	0.9	Met with Mike Williams to discuss next steps and our communication to Greg Gallagher and Mary Tennant.	585	527
Senior Manager	Brady,Michelle L.	10-Apr-03	0.9	Reviewed draft disclosure plan and called Greg Gallagher re: issues.	585	527
Senior Manager	Brady,Michelle L.	10-Apr-03	0.9	Met with Mike Williams to discuss the stock option plans and whether there was anything missing from a tax perspective.	585	527
Senior Manager	Brady,Michelle L.	18-Apr-03	1.0	Met with Karen Erickson and Paul Bagratuni to discuss presentation for later this morning with Focal.	585	585
Senior Manager	Brady,Michelle L.	29-Apr-03	1.1	Making changes to power point presentation to illustrate the difference between singel v. separate entity approach.	585	644
Senior Manager	Brady,Michelle L.	10-Apr-03	1.1	Reviewed model calculations on 382(l)(5) and separate v. single calculations.	585	644
Senior Manager	Brady,Michelle L.	01-May-03	1.2	Met with Mike Williams and Karen Erickson to discuss the changes with the power point presentation on separate v. single approach.	585	702

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Senior Manager	Brady,Michelle L.	07-Apr-03	1.2	Met with Karen Erickson to discuss 382 open items and whether Focal qualifies for 382(l)(5).	585	702
Senior Manager	Brady,Michelle L.	18-Apr-03	1.3	Discussed Focal meeting with Mike Williams. Put together a list of items that were follow up points. Emailed documents to Jeff Smith and Mike Kelly for their review.	585	761
Senior Manager	Brady,Michelle L.	08-Apr-03	1.4	Spoke with Mary Tennant for an update on the tax work. Also discussed setting up a meeting to discuss 382 and a work plan for calculating the tax consequences related to the bankruptcy. Also spoke with Karen Erickson and Mike Williams regarding the	585	819
Senior Manager	Brady,Michelle L.	28-Apr-03	1.6	Working on slides for separate v. single entity approach.	585	936
Senior Manager	Brady,Michelle L.	11-Apr-03	1.7	Met with Karen Erickson to discuss 382(l)(5) election out and separate v. single calculations and how to proceed from a quantitative analysis perspective.	585	995
Senior Manager	Brady,Michelle L.	17-Apr-03	1.7	Review of intercompany debt forgiveness for 2001 Reorganization. Received journal entry from Mia Barnes and analyzed.	585	995
Senior Manager	Brady,Michelle L.	17-Apr-03	1.8	Review of power point presentation for tomorrow's meeting with Mary Tennant and Mia Barnes. Made various changes to the wording and calculations.	585	1,053

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Senior Manager	Brady,Michelle L.	17-Apr-03	1.9	Review and Analysis of Separate Entity NOL calculation for both regular tax and AMT. Discussing set up of spreadsheet for stock basis calculation of subsidiaries.	585	1,112
Senior Manager	Brady,Michelle L.	02-May-03	2.4	Modifications and enhancements to slides for single v. separate comparison.	585	1,404
Senior Manager	Brady,Michelle L.	18-Apr-03	2.5	Met with Mia Barnes and Mary Tennant to discuss the implications of Section 382, whether Focal qualified for Section 382(l)(5), what the consequences of Section 382(l)(6) were and what were the opportunities and next steps.	585	1,463
Senior Manager	Brady,Michelle L. Total		32.9		585	19,247
Staff 2 / Consultant	Brennan,Sean M.	17-Apr-03	0.1	TCA brady re: computation of 2002 info for the income of members of a consolidated group	190	19
Staff 2 / Consultant	Brennan,Sean M.	08-Apr-03	0.2	382(l)(5) re: follow up meeting with Bagratuni	190	38
Staff 2 / Consultant	Brennan,Sean M.	08-Apr-03	0.2	Research and analysis re: 382(l)(5)	190	38
Staff 2 / Consultant	Brennan,Sean M.	08-Apr-03	0.4	382(l)(5) re: Meeting with Bagratuni to discuss research issue	190	76
Staff 2 / Consultant	Brennan,Sean M.	17-Apr-03	0.4	Discussion with Brady re: computation of Taxable Income for members	190	76

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Staff 2 / Consultant	Brennan,Sean M.	08-Apr-03	1.2	<u>Research and analysis re: 383(I)(5)</u>	190	228
Staff 2 / Consultant	Brennan,Sean M.	17-Apr-03	2.3	<u>Modified Consolidated Income computation for the member of this consolidated group</u>	190	437
Staff 2 / Consultant	Brennan,Sean M.	17-Apr-03	2.4	<u>Updated Basis computation of 2002 info for the income of members of a consolidated group</u>	190	456
Staff 2 / Consultant	Brennan,Sean M. Total		7.2		190	1,368
Partner	Buchbinder,Elizabeth N	16-Apr-03	1.0	<u>162(m) application to NSO plan established before company becomes public (Mike Williams)</u>	650	650
Partner	Buchbinder,Elizabeth N Total		1.0		650	650
Partner	Mason,Robert J	11-Apr-03	1.0	<u>Call with Paul Bagratuni</u>	650	650
Partner	Mason,Robert J	08-Apr-03	1.0	<u>Call with Karen Erickson and Paul Bagratuni</u>	650	650
Partner	Mason,Robert J	10-Apr-03	2.5	<u>Discussion with Karen Erickson and Paul Bagratuni; review of proxy materials.</u>	650	1,625
Partner	Mason,Robert J Total		4.5		650	2,925
Partner	Smith,Jeff E	22-Apr-03	0.5	<u>Review 382 study results with Michelle and discuss various other issues to do top level review</u>	650	325
Partner	Smith,Jeff E Total		0.5		650	325
Principal	Williams,Michael K	10-Apr-03	0.5	<u>Discuss comments regarding reading of the executive equity plan and option agreement with Michelle Brady - research related to 1.83-6(d) regarding interaction with affiliates -with Michelle - share comments first with Jeff Smith and then with Mike Ke</u>	650	325

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Principal	Williams,Michael K	25-Apr-03	0.5	382 ownership change slide from Paul Bagratuni - disc with Michelle Brady	650	325
Principal	Williams,Michael K	11-Apr-03	0.5	Discussion with Karen Erickson regarding the 382 analysis and approach to meeting with Jay Sinder	650	325
Principal	Williams,Michael K	10-Apr-03	0.5	Disc separate vs single entity approach with Michelle Brady and possibility of NOL preservation under 382(l)(6) closing of books coupled with a separate entity approach	650	325
Principal	Williams,Michael K	22-Apr-03	0.5	Revisions to summary slide deck and matrix - communications with Michelle Brady	650	325
Principal	Williams,Michael K	10-Apr-03	1.0	Disc comments regarding reading of Amended Reorganization Plan and Disclosure statement with Michelle Brady in prep for discussion of comments with Greg Gallagher of K&E	650	650
Principal	Williams,Michael K	11-Apr-03	1.0	Meeting and analysis with Karen Erickson and Michelle Brady regarding separate vs single entity consolidated return attribute reduction and approach to prep of schedules for meeting with Mary Tennant	650	650
Principal	Williams,Michael K	11-Apr-03	1.0	Meeting and analysis with Karen Erickson and Paul Bagratuni regarding whether Section 382(l)(5) potentially was applicable to the bankruptcy reorganization plan and discuss update to matrix	650	650

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Principal	Williams,Michael K	17-Apr-03	1.0	Discussions with Michelle Brady regarding topics and content for meeting at Focal	650	650
Principal	Williams,Michael K	17-Apr-03	1.0	Communications and discussions with Karen Erickson and Paul Bagratuni re 382 analysis	650	650
Principal	Williams,Michael K	15-Apr-03	1.0	Communications with Liz Buchbinder re management equity comp plan particularly compensation deduction limitation provisions	650	650
Principal	Williams,Michael K	15-Apr-03	1.0	Disc with Michelle Brady regarding comments regarding management equity compensation plan - conference call with Jay Sinder and Michelle	650	650
Principal	Williams,Michael K	15-Apr-03	1.0	Research related to Section 162m and 280G in connection with analysis regarding the management equity compensation plan	650	650
Principal	Williams,Michael K	10-Apr-03	1.0	Meeting and discussion with Paul Bagratuni to discuss 38215 analysis and its potential applicability	650	650
Principal	Williams,Michael K	09-Apr-03	1.0	Meeting with Michelle Brady to discuss communications with Mary Tennant and approach to the analysis of separate vs single entity attribute reduction in consolidated return context - next steps	650	650
Principal	Williams,Michael K	08-Apr-03	1.0	Disc with Michelle Brady regarding communications with Mary Tennant re 382/108 analysis	650	650

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Principal	Williams,Michael K	07-Apr-03	1.0	Inquiry from Greg Gallagher of Kirlkand and Ellis regarding 382 analysis and separate v single entity approach in consolidated group - follow-up disc w Michelle Brady	650	650
Principal	Williams,Michael K	04-Apr-03	1.0	Read information from Mary Tennant regarding stock ownership - analysis and communications with Paul Bagratuni and Karen Erickson - disc 382(1)(5) approach with Michelle Brady	650	650
Principal	Williams,Michael K	04-Apr-03	1.0	Review Matrix presentation prepared by Paul Bagratuni and discussed comments with him	650	650
Principal	Williams,Michael K	03-Apr-03	1.0	382 matrix from Paul Bagratuni - disc review with Paul - communication from Mary Tennabt regarding status of taxable income projection request and 382 related information - disc w/ Michelle Brady and communications with Michelle regarding follow-up	650	650
Principal	Williams,Michael K	10-Apr-03	1.0	Conf call with Greg Gallagher of K&E regarding comments with respect to the Plan and Disclosure statement primarily for the tax disclosure - other call with Greg and prep for the call with Michelle Brady regarding the separate vs single entity conso	650	650
Principal	Williams,Michael K	11-Apr-03	1.5	Disc with Mike Kelly regarding the tax considerations related to the new management equity compensation plan and stock option plan - call with Mike to Jay Sinder - disc with Michelle Brady and update Jeff Smith - call with Michelle to Jay Sinder	650	975

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Principal	Williams, Michael K	18-Apr-03	2.0	Prep and coordination for meeting at Focal with Mary Tennant with Michelle Brady and Karen Andersen - 382 anti-stuffing matter	650	1,300
Principal	Williams, Michael K	16-Apr-03	2.0	Research related to 162m and 280g - application to Management Equity Compensation Plan - effect of modification to plan and grandfathering - disc deductibility limits and disclosure and shareholder approval process with Liz Buchbinder - follow-up ma	650	1,300
Principal	Williams, Michael K	30-Apr-03	2.0	Review summary slides of 382/separate company consolidated attribute reduction approach from Michelle Brady - comments - coordinate meeting with Michelle and Karen Erickson to discuss	650	1,300
Principal	Williams, Michael K	01-May-03	2.0	Meeting with Michelle Brady to discuss comments related to review of summary slides - conf call with Karen Erickson with Michelle	650	1,300
Principal	Williams, Michael K	18-Apr-03	2.0	382 meeting - follow-up analysis with tax team members	650	1,300
Principal	Williams, Michael K	17-Apr-03	2.0	Analysis regarding separate vs single entity and 382 change for year closing of books vs prorate method - acceleration of income into prechange period in context of NUBIL- and AMT consequences	650	1,300

Exhibit Four
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Tax Fees by Professional
For the Period March 29, 2003 through May 2, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Principal	Williams,Michael K	15-Apr-03	2.0	Research related to incentive stock options for preparation for discussion with Jay Sinder related to the <u>management equity compensation plan</u>	650	1,300
Principal	Williams,Michael K	10-Apr-03	2.0	Read Amended Disclosure Statement <u>from Greg Gallagher of K&E</u>	650	1,300
Principal	Williams,Michael K	10-Apr-03	2.0	Read the Focal equity compensation plan and option agreement as requested <u>by Jay Sinder and Mike Kelly</u>	650	1,300
Principal	Williams,Michael K	10-Apr-03	2.0	Read Amended Plan of Reorganization from Greg Gallagher of Kirkland and <u>Ellis</u>	650	1,300
Principal	Williams,Michael K	17-Apr-03	2.0	Prep and revise presentation for meeting <u>at vFocal</u>	650	1,300
Principal	Williams,Michael K	31-Mar-03	2.0	Review fee application - communications with Michelle Brady <u>and Julie Ellison</u>	650	1,300
Principal	Williams,Michael K Total		44.0		650	28,600
Senior Manager	Erickson,Karen M	15-Apr-03	0.5	Look over slides for presentation and pursue consideration of relevant tax <u>impact of analysis.</u>	585	293
Senior Manager	Erickson,Karen M	25-Apr-03	0.5	Follow up discussion with P. Bagratuni regarding presentation of ownership prior to plan and relevance under section <u>382.</u>	585	293

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Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Tax Fees by Professional
For the Period March 29, 2003 through May 2, 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	Erickson, Karen M	18-Apr-03	0.5	Meet with Michele Brady and Paul Bagratuni to address presentation of ownership analysis and tax consequences to FCC tax department.	585	293
Senior Manager	Erickson, Karen M	10-Apr-03	1.0	Address with National Tax professionals - Robert J. Mason and Jake Blank - potential treatment of convertible notes pursuant to plan and Section 382 rules.	585	585
Senior Manager	Erickson, Karen M	08-Apr-03	1.0	Discuss traits of qualified indebtedness with P. Bagratuni and M. Brady relative to federal income tax treatment of exchanges pursuant to the plan of reorganization.	585	585
Senior Manager	Erickson, Karen M	01-Apr-03	1.0	Read through and provide comments as to slide pack and presentation of cross ownership to P. Bagratuni.	585	585
Senior Manager	Erickson, Karen M	18-Apr-03	1.5	Attendance at meeting with Mary Tennant and Mia with Michele Brady and Paul Bagratuni to address results of ownership analysis and next steps.	585	878
Senior Manager	Erickson, Karen M	11-Apr-03	1.5	Evaluate and discuss with M. Williams, M. Brady, P. Bagratuni Focal's ability to qualify for Section 382(l)(5) and implications of not so qualifying. Address presentation of issues and necessary information to Debtor personnel.	585	878
Senior Manager	Erickson, Karen M		7.5		585	4,388
Senior Manager	Erickson, Karen M					
	Grand Total		128.4			73,445

Exhibit Five
Focal Communications Corporation
Ernst & Young LLP
Summary of 2002 Audit Expenses by Professional
For the Period March 29, 2003 through May 2, 2003

<u>PROFESSIONAL</u>	<u>AIR FARE</u>	<u>LODGING</u>	<u>MEALS</u>	<u>TRANSPORTATION</u>	<u>OTHER</u>	<u>TOTAL</u>
Smith,Christina M.				12		12
Stolze, Michael T.				21		21
Total	0	0	0	33	0	33

Exhibit Six
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Expenses by Professional
For the Period March 29, 2003 through May 2, 2003

<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	Stolze,Michael T.	28-Apr-03	6	Taxi: Cab ride to bring workpapers to Focal's office.
Transportation	Senior 1 & 2	Stolze,Michael T. Stolze,Michael T. Total	01-May-03	15 21	Taxi: Cab ride home from client location.
Transportation	Senior 1 & 2	Smith,Christina M. Smith,Christina M. Total	24-Apr-03	12 12	Parking: Parking in office for meeting with Ellen Cassin
Transportation Total				<u>33</u>	
		Grand Total		33	