

Exhibit H

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)

**SIXTH 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: May 3, 2003 through May 30, 2003

Amount of Compensation requested: \$63,245.00

80% of fees to be paid: \$50,596.00¹

Amount of Expense Reimbursement
requested: \$93.00

This is a(n): 6th 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	\$202,093.60	\$756
6.17.2003	3/29/03 thru 5/2/03	\$123,407	\$33	Pending	Pending

Focal Communications Corporation
Ernst & Young LLP
Summary of 2002 Audit Fees by Professional
For the Period May 3, 2003 through May 30, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL RATE</u>	<u>FEES</u>
Senior Manager	Cassin, Ellen Total	17.0	385	6,545
Manager	Hartkopf, Lisa Total	21.0	345	7,245
Partner	Kelly, Michael S Total	6.0	575	3,450
Partner	Peterson, Kenneth W Total	4.0	575	2,300
Staff 1	Roesner, Carrie A Total	36.7	152	5,578
Senior 1&2	Stolze, Michael T. Total	52.5	215	11,288
Manager	Venisnik, Bradley J. Total	1.0	345	345
	Grand Total	<u>138.2</u>		<u>36,751</u>
			Blended Bill Rate	266

Focal Communications Corporation
Ernst & Young LLP
Summary of 2002 Tax Fees by Professional
For the Period May 3, 2003 through May 30, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL RATE</u>	<u>FEES</u>
Principal	Boterenbrood, Arend W. Total	1.0	650	650
Senior Manager	Brady, Michelle L. Total	16.9	585	9,887
Principal	Bruno, William D Total	0.5	650	325
Partner	Dubroff, Andrew J. Total	1.0	650	650
Senior Manager	Erickson, Karen M Total	4.5	585	2,633
Principal	Williams, Michael K Total	<u>19.0</u>	650	<u>12,350</u>
	Grand Total	<u>42.9</u>		<u>26,494</u>
			Blended Bill Rate	618

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

**SIXTH 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.

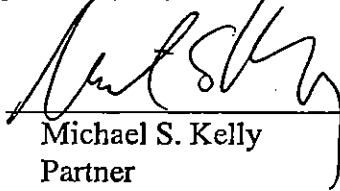
WHEREFORE the Applicant respectfully requests the payment of 80% of the total reimbursable fees for the period of May 3, 2003 through May 30, 2003 of \$63,245.00, or \$50,596.00 and \$93.00 for reimbursement for actual and necessary expenses incurred during the course of the Applicants provision of accounting services to the Company during the Application Period; authorizing and directing the Company to pay the Applicant the sum of \$50,689.00. Ernst & Young LLP will request the holdback portion of its fees, which is \$12,649.00 in a subsequent motion.

Dated: July 31, 2003

I HEREBY CERTIFY that the foregoing is true and Correct

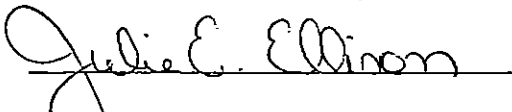
Ernst & Young LLP
Accountants for
Focal Communications Corp., et al.,
233 South Wacker Drive
17th Floor Sears Tower
Chicago, Illinois 60606
Telephone: (312) 879-6912

BY:


Michael S. Kelly
Partner

Subscribed and sworn before me

This 31st day of July 2003.


Notary Public



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

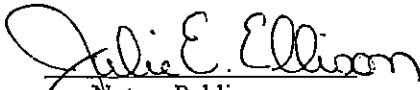
Michael S. Kelly certifies that:

- 1) I am a partner in Ernst & Young LLP ("Applicant" or "Ernst & Young"), accountants to Focal Communication Corporation., et al. (the "Debtors"). This certification is made pursuant to the United States Trustee's Guidelines for Reviewing applications for Compensation and Reimbursement of Expenses filed Under 11 U.S.C. §330 (the "Guidelines") in support of Ernst & Young's Sixth Audit and Tax Interim Fee Application for the period May 3, 2003 through May 30, 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 31st day of July 2003



Notary Public



Exhibit One
Focal Communications Corporation
Ernst & Young LLP
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For the Period May 3, 2003 through May 30, 2003

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Senior Manager	Cassin, Ellen Total	17.0	385	6,545
Manager	Hartkopf, Lisa Total	21.0	345	7,245
Partner	Kelly, Michael S Total	6.0	575	3,450
Partner	Peterson, Kenneth W Total	4.0	575	2,300
Staff 1	Roesner, Carrie A Total	36.7	152	5,578
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	Grand Total	<u>138.2</u>		<u>36,751</u>
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Exhibit Two
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<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL RATE</u>	<u>FEES</u>
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Principal	Bruno, William D Total	0.5	650	325
Partner	Dubroff, Andrew J. Total	1.0	650	650
Senior Manager	Erickson, Karen M Total	4.5	585	2,633
Principal	Williams, Michael K Total	19.0	650	12,350
	Grand Total	<u>42.9</u>		<u>26,494</u>
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Exhibit Three
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Audit Fees by Professional
For the Period May 3, 2003 through May 30, 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	7-May-03	0.5	Time spent on preparation of legal letter request for Q1.	385	193
Senior Manager	Cassin, Ellen	7-May-03	0.5	Worked on reviewing credits.	385	193
Senior Manager	Cassin, Ellen	7-May-03	2.0	Discussion with Mike Stolze regarding the Q1 credits analysis.	385	770
Senior Manager	Cassin, Ellen	7-May-03	1.0	Time spent on preparation of legal letter request for Q1.	385	385
Senior Manager	Cassin, Ellen	8-May-03	0.5	Time spent on analysis of line/usage accrual	385	193
Senior Manager	Cassin, Ellen	8-May-03	0.5	Time spent on analysis of line/usage accrual	385	193
Senior Manager	Cassin, Ellen	8-May-03	1.0	Worked on preparation of quarterly review checklist.	385	385
Senior Manager	Cassin, Ellen	8-May-03	1.5	Time spent on the review of 10-Q and discussions with Renee Henry regarding comments.	385	578
Senior Manager	Cassin, Ellen	12-May-03	0.5	Discussion with Mike Stolze regarding first quarter open items.	385	193
Senior Manager	Cassin, Ellen	12-May-03	0.5	Discussion with Bill Jasien and Renee Henry regarding the timing of the first quarter Q.	385	193
Senior Manager	Cassin, Ellen	12-May-03	0.5	Discussion with Renee Henry regarding Ken Peterson's comments on the 10-Q.	385	193
Senior Manager	Cassin, Ellen	12-May-03	1.0	Worked on the review for tie-out of 10-Q.	385	385
Senior Manager	Cassin, Ellen	12-May-03	1.0	Discussion with Ken Peterson regarding his comments on the first quarter 10-Q.	385	385
Senior Manager	Cassin, Ellen	13-May-03	0.5	Discussion with Lisa Hartkopf regarding independent review package for first quarter review.	385	193
Senior Manager	Cassin, Ellen	14-May-03	1.0	Discussions with Renee Henry regarding the usage/line accrual.	385	385
Senior Manager	Cassin, Ellen	15-May-03	0.5	Discussions with Renee Henry regarding procedures to complete audit.	385	193
Senior Manager	Cassin, Ellen	26-May-03	1.0	Time spent on coordinating the file between Christina Smith and Deb Bennett.	385	385

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Senior Manager	Cassin, Ellen	28-May-03	1.0	Time spent planning meeting with client (Glenn Custar, Renee Henry and Cindy Kujawa) and Mike Stolze for 2002 401K audit.	385	385
Senior Manager	Cassin, Ellen	28-May-03	1.0	Discussions with Mike Stolze regarding 401k audit procedures.	385	385
Senior Manager	Cassin, Ellen	29-May-03	1.0	Discussions with Jim Rasmussen regarding questions from 401k planning meeting.	385	385
Senior Manager	Cassin, Ellen Total		17.0		385	6,545
Manager	Hartkopf, Lisa	5-May-03	1.0	Time spent meeting with C. Roesner to cover points.	345	345
Manager	Hartkopf, Lisa	5-May-03	1.0	Time spent on reviewing the analytical procedures	345	345
Manager	Hartkopf, Lisa	5-May-03	1.0	Time spent meeting with E. Cassin and M. Kelly to discuss quarter update	345	345
Manager	Hartkopf, Lisa	5-May-03	1.5	Time spent meeting with M. Stolze to discuss network costs	345	518
Manager	Hartkopf, Lisa	8-May-03	0.5	Discussion with R. Henry regarding non-standard journal entries	345	173
Manager	Hartkopf, Lisa	8-May-03	1.0	Time spent on call with Focal and M. Stolze to discuss network cost disputes	345	345
Manager	Hartkopf, Lisa	8-May-03	1.0	Time spent reading 10-Q	345	345
Manager	Hartkopf, Lisa	8-May-03	1.0	Worked on the preparation of allowance memo	345	345
Manager	Hartkopf, Lisa	8-May-03	1.0	Time spent on the review of SRM and network costs memo	345	345
Manager	Hartkopf, Lisa	9-May-03	1.0	Time spent on the Audit committee call to discuss 10-Q	345	345
Manager	Hartkopf, Lisa	12-May-03	0.5	Worked on the review of quarter adjustments	345	173
Manager	Hartkopf, Lisa	12-May-03	1.5	Worked on the review of quarter adjustments	345	518
Manager	Hartkopf, Lisa	12-May-03	2.0	Worked on the review and support of press release	345	690
Manager	Hartkopf, Lisa	13-May-03	1.5	Reviewed the 10-Q and tie out of numbers	345	518
Manager	Hartkopf, Lisa	16-May-03	1.0	Time spent on completing the evaluation for M. Stolze	345	345

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Manager	Hartkopf,Lisa	16-May-03	1.5	Time spent on completing the evaluation for C. Smith	345	518
Manager	Hartkopf,Lisa	29-May-03	3.0	Time spent discussing the evaluation with E. Cassin and C. Smith	345	1,035
Manager	Hartkopf,Lisa Total		21.0		345	7,245
Partner	Kelly,Michael S	12-May-03	1.0	Time spent on the Review of 10Q	575	575
Partner	Kelly,Michael S	13-May-03	2.0	Time spent on quarterly review of working papers	575	1,150
Partner	Kelly,Michael S	15-May-03	2.0	Time spent on review of 10Q and working papers	575	1,150
Partner	Kelly,Michael S	16-May-03	1.0	Worked on finalizing quarterly review documents	575	575
Partner	Kelly,Michael S Total		6.0		575	3,450
Partner	Peterson,Kenneth W	7-May-03	0.3	Independent review of first quarter 2003 review	575	173
Partner	Peterson,Kenneth W	9-May-03	1.0	Independent review of first quarter 2003 review	575	575
Partner	Peterson,Kenneth W	12-May-03	1.0	Independent review of first quarter 2003 review	575	575
Partner	Peterson,Kenneth W	14-May-03	0.5	Independent review of first quarter 2003 review	575	288
Partner	Peterson,Kenneth W	16-May-03	0.2	Independent review of first quarter 2003 review	575	115
Partner	Peterson,Kenneth W	30-May-03	1.0	Independent review of first quarter 2003 review	575	575
Partner	Peterson,Kenneth W Total		4.0		575	2,300
Staff I	Roesner,Carrie A	5-May-03	0.2	Time spent on the phone with LaSalle bank to confirm balances	152	30
Staff I	Roesner,Carrie A	5-May-03	0.5	Time spent with Renee Henry to discuss 10Q schedules	152	76
Staff I	Roesner,Carrie A	5-May-03	1.1	Time spent meeting with the manager, Lisa Hartkopf, to discuss review notes for variance explanations and determine agenda for the week	152	167

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Staff 1	Roesner, Carrie A	5-May-03	1.5	Documented discussions with client regarding review notes, followed up on missing explanations/documentation for Accounts Payable, Accounts Receivable variances with Chris Karch and Renee Henry	152	228
Staff 1	Roesner, Carrie A	5-May-03	1.6	Met with various client personnel to clarify variance explanations in Accounts Payable, Accounts Receivable, and Income Statement accounts	152	243
Staff 1	Roesner, Carrie A	5-May-03	3.1	Tied out client prepared support for 10Q to EY workpapers, reviewed supporting schedules	152	471
Staff 1	Roesner, Carrie A	6-May-03	0.4	Time spent with Renee Henry to walkthrough 10Q tie out	152	61
Staff 1	Roesner, Carrie A	6-May-03	1.7	Time spent on tying out 10Q to EY workpapers and PY balances	152	258
Staff 1	Roesner, Carrie A	6-May-03	5.9	Photocopied network dispute workpapers, stapled, organized binders for Lisa Hartkopf	152	897
Staff 1	Roesner, Carrie A	7-May-03	0.5	Phone conversation with Mike Stolze, faxed him invoice and payment report relating to a network dispute	152	76
Staff 1	Roesner, Carrie A	7-May-03	0.7	Time spent with Renee Henry and Cruz Alba discussing about post-close adjustments	152	106
Staff 1	Roesner, Carrie A	7-May-03	1.0	Prepared adjusted trial balance, as adjustments have been made since it was last tied out	152	152
Staff 1	Roesner, Carrie A	7-May-03	5.8	Tied out 10Q to PY and current year workpapers	152	882
Staff 1	Roesner, Carrie A	8-May-03	0.2	Phone discussion with Mike Stolze regarding network disputes, gathered and faxed applicable invoice/schedule	152	30

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Staff 1	Roesner, Carrie A	8-May-03	0.7	Worked on Depreciation Expense - tested sample of 5 additions and reviewed depreciation expense for reasonableness	152	106
Staff 1	Roesner, Carrie A	8-May-03	1.0	Organized and prepared workpapers for manager's review.	152	152
Staff 1	Roesner, Carrie A	8-May-03	6.1	Time spent tying out revised 10Q	152	927
Staff 1	Roesner, Carrie A	10-May-03	2.3	Time spent tying out 10Q	152	350
Staff 1	Roesner, Carrie A	12-May-03	2.4	Clearing review notes on workpapers, making adjustments for final numbers, organizing workpapers for final review	152	365
Staff 1	Roesner, Carrie A		36.7	Total	152	5,578
Senior 1&2	Stolze, Michael T.	5-May-03	1.0	Time spent meeting with Lisa Hartkopf to discuss network costs for Q1 2003.	215	215
Senior 1&2	Stolze, Michael T.	5-May-03	1.0	Worked on the network costs for Q1 2003.	215	215
Senior 1&2	Stolze, Michael T.	6-May-03	4.0	Worked on network costs for Q1 2003.	215	860
Senior 1&2	Stolze, Michael T.	7-May-03	1.0	Time spent meeting with Ellen Cassin to discuss credit reserve for Q1 2003.	215	215
Senior 1&2	Stolze, Michael T.	7-May-03	1.0	Worked on the SRM for Q1 2003.	215	215
Senior 1&2	Stolze, Michael T.	7-May-03	1.5	Worked on the credit reserves for Q1 2003.	215	323
Senior 1&2	Stolze, Michael T.	8-May-03	0.5	Worked on representation letter for Q1 2003.	215	108
Senior 1&2	Stolze, Michael T.	8-May-03	1.0	Conference call with Lisa Hartkopf and Ken Veltri to discuss Network Disputes for Q1 2003.	215	215

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Senior 1&2	Stolze,Michael T.	8-May-03	1.0	<u>Worked on the SRM for Q1 2003.</u>	215	215
Senior 1&2	Stolze,Michael T.	8-May-03	1.0	<u>Worked on credit reserves for Q1 2003.</u>	215	215
Senior 1&2	Stolze,Michael T.	9-May-03	2.0	<u>Work on network costs for Q1 2003.</u>	215	430
Senior 1&2	Stolze,Michael T.	10-May-03	2.0	<u>Time spent meeting with Lisa Hartkopf to discuss network costs for Q1 2003.</u>	215	430
Senior 1&2	Stolze,Michael T.	12-May-03	1.0	<u>Worked on tie out for 10-Q for the Q1 2003.</u>	215	215
Senior 1&2	Stolze,Michael T.	12-May-03	2.0	<u>Worked on press release for Q1 2003.</u>	215	430
Senior 1&2	Stolze,Michael T.	12-May-03	2.5	<u>Worked on Balance Sheet Overall Analytical for Q1 2003.</u>	215	538
Senior 1&2	Stolze,Michael T.	12-May-03	3.5	<u>Time spent on post close adjustments for Q1 2003.</u>	215	753
Senior 1&2	Stolze,Michael T.	13-May-03	1.5	<u>Worked on network costs for Q1 2003.</u>	215	323
Senior 1&2	Stolze,Michael T.	13-May-03	7.0	<u>Time spent on tie-out of 10-Q for Q1 2003.</u>	215	1,505
Senior 1&2	Stolze,Michael T.	14-May-03	1.0	<u>Worked on credit reserves for Q1 2003.</u>	215	215
Senior 1&2	Stolze,Michael T.	14-May-03	1.0	<u>Worked on audit adjustments for Q1 2003.</u>	215	215
Senior 1&2	Stolze,Michael T.	28-May-03	8.0	<u>Worked on the 2002 401(k) plan audit.</u>	215	1,720
Senior 1&2	Stolze,Michael T.	29-May-03	8.0	<u>Worked on the 2002 401(k) plan audit.</u>	215	1,720
Senior 1&2	Stolze,Michael T. Total		52.5		215	11,288

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Manager	Venisnik,Bradley J.	14-May-03	0.5	Responding to questions related to SAS 73 work regarding fixed assets	345	173
Manager	Venisnik,Bradley J.	22-May-03	0.5	Responding to questions related to SAS 73 work regarding fixed assets	345	173
Manager	Venisnik,Bradley J. Total		<u>1.0</u>		345	<u>345</u>
	Grand Total		<u>138.2</u>			<u>36,751</u>

Exhibit Four
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 Tax Fees by Professional
For the Period May 3, 2003 through May 30, 2003

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL</u>	<u>RATE FEES</u>
Principal	Boterenbrood, Arend W.	19-May-03	1	<u>NOLs and SALT matters with Michelle Brady</u>	650	650
Principal	Boterenbrood, Arend W. Total		1.0		650	650
Senior Manager	Brady, Michelle L.	05-May-03	0.6	<u>Updating and modifying separate versus single entity analysis.</u>	585	351
Senior Manager	Brady, Michelle L.	06-May-03	0.5	<u>Modifications to the separate versus single calculations including discussion on NUBIL.</u>	585	293
Senior Manager	Brady, Michelle L.	06-May-03	1.5	<u>Met with Mike Williams to discuss the power point presentation and his questions on the additional slides.</u>	585	878
Senior Manager	Brady, Michelle L.	07-May-03	0.5	<u>Discussion with Karen Erickson regarding the NUBIL analysis on the separate company basis.</u>	585	293
Senior Manager	Brady, Michelle L.	07-May-03	1.1	<u>Additional analysis completed for NUBIL and the potential reduction of it in the separate company analysis.</u>	585	644
Senior Manager	Brady, Michelle L.	07-May-03	1.9	<u>Discussions with Mike Williams regarding the additional analysis on the separate versus single document.</u>	585	1,112
Senior Manager	Brady, Michelle L.	08-May-03	1.5	<u>Modifications and further analysis on the separate versus single entity approach document.</u>	585	878
Senior Manager	Brady, Michelle L.	12-May-03	1.1	<u>Met with Karen Erickson to discuss Andy Dubroff's email comments.</u>	585	644
Senior Manager	Brady, Michelle L.	14-May-03	1.6	<u>Modifications to presentation to describe the attributes that are lost in the single versus separate analysis.</u>	585	936
Senior Manager	Brady, Michelle L.	15-May-03	0.3	<u>Reviewed audit steps for tax provision and signed off on workpapers.</u>	585	176
Senior Manager	Brady, Michelle L.	15-May-03	0.5	<u>Sent tax provision workpapers to Lisa Hartkopf to include in audit workpapers.</u>	585	293
Senior Manager	Brady, Michelle L.	15-May-03	0.9	<u>Additional modification to presentation and sent email to Andy Dubroff, Karen Erickson and Mike Williams to review.</u>	585	527
Senior Manager	Brady, Michelle L.	16-May-03	1.5	<u>Met with Mike Stolze regarding audit tie out of tax provision workpapers.</u>	585	878

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Senior Manager	Brady,Michelle L.	19-May-03	0.2	Reviewed workpapers on SAB 101 regarding Phase 2 line item.	585		117
Senior Manager	Brady,Michelle L.	19-May-03	0.2	Spoke to Teg Allen regarding completing tax returns and the timing of them.	585		117
Senior Manager	Brady,Michelle L.	19-May-03	0.5	Discussion with Karen Erickson regarding Andy Dubroff's comments on the separate versus single entity approach.	585		293
Senior Manager	Brady,Michelle L.	19-May-03	1.1	Discussed state tax issues with Mike Williams regarding the bankruptcy. Had call with Aart Boterenbrood and Bob Fahrenbach to discuss various state tax issues related to ownership change and NOL limitation.	585		644
Senior Manager	Brady,Michelle L.	21-May-03	0.6	Spoke to Mike Williams regarding his comments on the single versus separate entity approach.	585		351
Senior Manager	Brady,Michelle L.	22-May-03	0.4	Spoke to Karen Erickson regarding various issues related to 382 analysis.	585		234
Senior Manager	Brady,Michelle L.	27-May-03	0.2	Reviewed January through March budget/forecast by company, briefly.	585		117
Senior Manager	Brady,Michelle L.	29-May-03	0.2	Followed up with Karen Erickson on her changes to the 382 analysis.	585		117
Senior Manager	Brady,Michelle L. Total		16.9		585		9,887
Principal	Bruno,William D	14-May-03	0.5	Following-up on franchise tax matter.	650		325
Principal	Bruno,William D Total		0.5		650		325
Partner	Dubroff,Andrew J.	09-May-03	1.0	Review slides on 382/108 in consolidation	650		650
Partner	Dubroff,Andrew J. Total		1.0		650		650
Senior Manager	Erickson,Karen M	01-May-03	1.0	Discussion with M. Williams and M. Brady regarding the presentation of the attribute reduction scenarios and issues for Debtor and changes to be made thereto.	585		585
Senior Manager	Erickson,Karen M	02-May-03	0.5	Discussion with M. Brady regarding changes to presentation and tax issues related to handling of attribute reduction for COD income and the presentation of the issues.	585		293

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Senior Manager	Erickson, Karen M	07-May-03	1.0	Walk through presentation of coordination of separate company attribute reduction and related analysis with M. Brady.	585	585
Senior Manager	Erickson, Karen M	09-May-03	0.5	Research rulings regarding attribute reduction and timing of net unrealized built-in gain(loss) computation.	585	293
Senior Manager	Erickson, Karen M	09-May-03	0.5	Respond to follow-up items provided by A. Dubroff upon consideration of presentation slides.	585	293
Senior Manager	Erickson, Karen M	12-May-03	0.5	Follow up on issue for discussion of separate company attribute reduction. Prepare comments for discussion with M. Brady.	585	293
Senior Manager	Erickson, Karen M	22-May-03	0.5	Discussion with A. Dubroff with respect to tax return position for treatment of section 382 component issue. Clarification in slides provided.	585	293
Senior Manager	Erickson, Karen M Total		4.5		585	2,633
Principal	Williams, Michael K	05-May-03	2.0	Reviewing 382 summary analysis prepared by Michelle Brady	650	1,300
Principal	Williams, Michael K	06-May-03	2.0	Revisions to 382 summary analysis - separate company approach to consolidated group	650	1,300
Principal	Williams, Michael K	06-May-03	2.0	Time spent in meeting with Michelle Brady to discuss 382 analysis summary revisions	650	1,300
Principal	Williams, Michael K	07-May-03	2.0	Meeting with Michelle Brady regarding follow-up analysis related to 382 summary analysis and NOL preservation and utilization	650	1,300
Principal	Williams, Michael K	08-May-03	1.0	Discussion with Michelle Brady regarding comments and revisions to the NOL analysis	650	650

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Principal	Williams,Michael K	08-May-03	2.5	Time spent reviewing and revising the NOL summary analysis	650	1,625
Principal	Williams,Michael K	09-May-03	1.5	Forward NOL summary to Kim Golightly and Andy Dubroff for review and comments - communications with Andy Dubroff regarding his comments - follow-up with Karen Erickson and with Kim	650	975
Principal	Williams,Michael K	12-May-03	2.0	Comments with Karen Erickson in response to Andy Dubroff questions - follow-up with Karen Andy and Michelle Brady	650	1,300
Principal	Williams,Michael K	13-May-03	1.0	Communications with Michelle Brady and discuss with Karen Erickson regarding 382 analysis revisions and status	650	650
Principal	Williams,Michael K	15-May-03	1.0	Review revised slides - forwarded to Andy Dubroff for review - comments with Michelle Brady and Karen Erickson	650	650
Principal	Williams,Michael K	19-May-03	1.5	Review new slides from Michelle Brady and discuss comments with Michelle	650	975
Principal	Williams,Michael K	22-May-03	0.5	NOL analysis follow-up with Karen Erickson and Michelle Brady	650	325
Principal	Williams,Michael K		<u>19.0</u>	Total	650	<u>12,350</u>
	Grand Total		<u>42.9</u>			<u>26,494</u>

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.				<u>21</u>		<u>21</u>
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>33</u>	<u>0</u>	<u>33</u>

Exhibit Six
Focal Communications Corporation
Ernst & Young LLP
Detail of 2002 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>
					Lunch: Working lunch for M. Stolze
Meals	Manager	Hartkopf,Lisa	05-May-03	15	and L. Hartkopf
		Hartkopf,Lisa Total		15	
Meals Total				15	
Transportation	Senior Manager	Cassin,Ellen	22-May-03	17	Parking
		Cassin,Ellen Total		17	
Transportation	Manager	Hartkopf,Lisa	10-May-03	12	Parking: Parking
		Hartkopf,Lisa Total		12	
Transportation	Staff 1	Roesner,Carrie A	05-May-03	5	Taxi: Cab from office for meeting
				5	with Lisa Hartkopf to Focal
Transportation	Staff 1	Roesner,Carrie A	08-May-03	5	Taxi: Cab to office to transport
		Roesner,Carrie A Total		10	workpapers
Transportation	Senior 1&2	Smith,Christina M.	29-May-03	12	Parking
		Smith,Christina M. Total		12	
Transportation	Senior 1&2	Stolze,Michael T.	06-May-03	15	Taxi: Taxi ride home from office.
Transportation	Senior 1&2	Stolze,Michael T.	10-May-03	12	Parking: Parking downtown.
		Stolze,Michael T. Total		27	
Transportation Total				78	
		Grand Total		93	