

# **Exhibit I**

**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)

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

Name of applicant:	<u>Ernst &amp; Young LLP</u>
Authorized to Provide Professional Services to:	<u>Focal Communications Corp., et al.</u>
Date of Retention:	12/19/02 (Order Entered : 02/26/03)
Period for which compensation and reimbursement is sought:	<u>May 31, 2003 through June 27, 2003</u>
Amount of Compensation requested:	<u>\$105,458.00</u>
80% of fees to be paid:	<u>\$84,366.40<sup>1</sup></u>
Amount of Expense Reimbursement requested:	<u>\$149.00</u>

This is a(n): 7th monthly        interim        final application

<sup>1</sup> 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
7.31.2003	5/3/03 thru 5/30/03	\$63,245	\$93	Pending	Pending

**Focal Communications Corporation**  
**Ernst & Young LLP**  
**Summary of 2002 Audit Fees by Professional**  
**For the Period May 31, 2003 through June 27, 2003**

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL RATE</u>	<u>FEES</u>
Senior Manager	Cassin, Ellen Total	34.5	385	13,283
Manager	Hartkopf, Lisa Total	51.5	345	17,768
Partner	Kelly, Michael S Total	16.0	575	9,200
Partner	Peterson, Kenneth W Total	7.6	575	4,370
Senior Manager	Rasmussen, James C. Total	18.5	385	7,123
Senior 1 & 2	Stolze, Michael T. Total	121.0	215	26,015
Principal	Winikates, Eileen S Total	5.5	575	3,163
	<b>Grand Total</b>	<b>254.6</b>		<b>80,920</b>
			<b>Blended Bill Rate</b>	<b>318</b>

**Focal Communications Corporation**  
**Ernst & Young LLP**  
**Summary of 2002 Tax Fees by Professional**  
**For the Period May 31, 2003 through June 27, 2003**

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL RATE</u>	<u>FEES</u>
Principal	Boterenbrood,Arend W. Total	4.2	650	2,730
Senior Manager	Brady,Michelle L. Total	14.0	585	8,190
Principal	Dennis,Donald Total	2.5	650	1,625
Partner	Dubroff,Andrew J. Total	1.0	650	650
Senior Manager	Erickson,Karen M Total	0.5	585	293
Principal	Fahrenbach,Robert M Total	3.5	650	2,275
Principal	Williams,Michael K Total	<u>13.5</u>	650	<u>8,775</u>
	<b>Grand Total</b>	<b><u>39.2</u></b>		<b><u>24,538</u></b>
	Blended Bill Rate		626	

**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)

**SEVENTH 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 1<sup>st</sup>.

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.

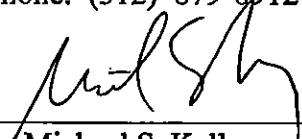
The Interim Fee Order (the "Interim Fee Order") provides that the Applicant may request 80% of its professional's fees with a 20% holdback and 100% of its reimbursable expenses on or before the 25<sup>th</sup> day of each succeeding month. All objections must be submitted within 20 days according to 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.



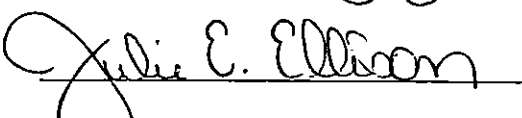
WHEREFORE the Applicant respectfully requests the payment of 80% of the total reimbursable fees for the period of May 31, 2003 through June 27, 2003 of \$105,458.00, or \$84,366.40 and \$149.00 for reimbursement for actual and necessary expenses incurred during the course of the Applicants provision of accounting services to the Company during the Application Period; authorizing and directing the Company to pay the Applicant the sum of \$84,515.40. Ernst & Young LLP will request the holdback portion of its fees, which is \$21,091.60 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  
17<sup>th</sup> Floor Sears Tower  
Chicago, Illinois 60606  
Telephone: (312) 879-6912

BY:   
Michael S. Kelly  
Partner

Subscribed and sworn before me  
This 31<sup>st</sup> day of July 2003.

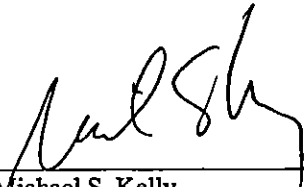
  
Notary Public



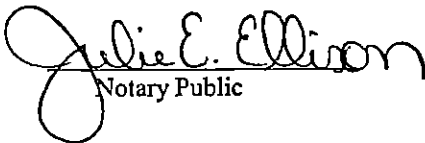
CERTIFICATION IN COMPLIANCE WITH  
GUIDELINES FOR FEES AND DISBURSEMENTS FOR  
PROFESSIONALS IN DISTRICT OF DELAWARE  
BANKRUPTCY CASES

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 Seventh Audit and Tax Interim Fee Application for the period May 31, 2003 through June 27, 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 31<sup>st</sup> day of July 2003

  
\_\_\_\_\_  
Notary Public



**Exhibit One**  
**Focal Communications Corporation**  
**Ernst & Young LLP**  
**Summary of 2002 Audit Fees by Professional**  
**For the Period May 31, 2003 through June 27, 2003**

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL</u> <u>RATE</u>	<u>FEE</u> <u>S</u>
Senior Manager	Cassin, Ellen Total	34.5	385	13,283
Manager	Hartkopf, Lisa Total	51.5	345	17,768
Partner	Kelly, Michael S Total	16.0	575	9,200
Partner	Peterson, Kenneth W Total	7.6	575	4,370
Senior Manager	Rasmussen, James C. Total	18.5	385	7,123
Senior 1 & 2	Stolze, Michael T. Total	121.0	215	26,015
Principal	Winikates, Eileen S Total	5.5	575	3,163
	<b>Grand Total</b>	<b>254.6</b>		<b>80,920</b>
			<b>Blended Bill Rate</b>	<b>318</b>

**Exhibit Two**  
**Focal Communications Corporation**  
**Ernst & Young LLP**  
**Summary of 2002 Tax Fees by Professional**  
**For the Period May 31, 2003 through June 27, 2003**

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>HOURS</u>	<u>BILL RATE</u>	<u>FEES</u>
Principal	Boterenbrood, Arend W. Total	4.2	650	2,730
Senior Manager	Brady, Michelle L. Total	14.0	585	8,190
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	<b>Grand Total</b>	<b><u>39.2</u></b>		<b><u>24,538</u></b>
			<b>626</b>	

**Exhibit Three**  
**Focal Communications Corporation**  
**Ernst & Young LLP**  
**Detail of 2002 Audit Fees by Professional**  
**For the Period May 31, 2003 through June 27, 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	02-Jun-03	1.0	Time spent discussing Fixed asset with <u>Glenn Custar, Bill Jasien and Renee Henry.</u>	385	385
Senior Manager	Cassin, Ellen	02-Jun-03	1.0	<u>Time spent talking to Deb Bennett</u>	385	385
Senior Manager	Cassin, Ellen	04-Jun-03	1.0	Discussion with Mike Stolze to get an <u>update on our progress.</u>	385	385
Senior Manager	Cassin, Ellen	04-Jun-03	1.0	Conference call with Mike Kelly and Lisa <u>Hartkopf to discuss findings.</u>	385	385
Senior Manager	Cassin, Ellen	04-Jun-03	1.5	Meeting with Deb Bennett to discuss <u>findings.</u>	385	578
Senior Manager	Cassin, Ellen	04-Jun-03	2.5	Time spent on a Conference call with Deb <u>Bennett and Mike Kelly</u>	385	963
Senior Manager	Cassin, Ellen	05-Jun-03	1.0	<u>Calls with Lisa Hartkopf to discuss findings.</u>	385	385
Senior Manager	Cassin, Ellen	05-Jun-03	1.0	Discussions with Deb Bennett regarding <u>findings.</u>	385	385
Senior Manager	Cassin, Ellen	05-Jun-03	1.0	Time spent talking to Mike Kelly to discuss <u>findings.</u>	385	385
Senior Manager	Cassin, Ellen	09-Jun-03	0.5	<u>Staffing for year end audit.</u>	385	193
Senior Manager	Cassin, Ellen	09-Jun-03	1.0	Discussions with Mike Kelly and Ken <u>Peterson regarding Focal AQR.</u>	385	385
Senior Manager	Cassin, Ellen	09-Jun-03	0.5	Discussions with Mike Kelly and Eileen Winikates regarding 2002 Focal 401k <u>procedures and manager.</u>	385	193

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Senior Manager	Cassin, Ellen	09-Jun-03	1.0	<u>Follow up on findings from AQR.</u>	385	385
Senior Manager	Cassin, Ellen	09-Jun-03	1.0	<u>Discussions with Lisa Hartkopf regarding EE1 and Focal AQR.</u>	385	385
Senior Manager	Cassin, Ellen	11-Jun-03	0.5	<u>Staffing for quarters and year end audit.</u>	385	193
Senior Manager	Cassin, Ellen	11-Jun-03	0.5	<u>Discussions with Lisa Hartkopf to prepare for meeting with Glenn Custar, Bill Jasien and Renee Henry.</u>	385	193
Senior Manager	Cassin, Ellen	11-Jun-03	1.0	<u>Meeting with Glenn Custar, Bill Jasien, Renee Henry and Lisa Hartkopf to discuss Q2 timing and procedures.</u>	385	385
Senior Manager	Cassin, Ellen	11-Jun-03	0.5	<u>Discussion with Ken Peterson regarding filing of 11-k.</u>	385	193
Senior Manager	Cassin, Ellen	11-Jun-03	0.5	<u>Transition to Jim Rasmussen of 2002 audit.</u>	385	193
Senior Manager	Cassin, Ellen	11-Jun-03	1.0	<u>Discussions with Eileen Winikates regarding filing of Focal 11-k.</u>	385	385
Senior Manager	Cassin, Ellen	12-Jun-03	0.5	<u>Time spent on reviewing and revising MLC's.</u>	385	193
Senior Manager	Cassin, Ellen	12-Jun-03	0.5	<u>Conference call with Lisa Hartkopf and Sharon Martin regarding Christina Smith.</u>	385	193
Senior Manager	Cassin, Ellen	12-Jun-03	0.5	<u>Discussion with Renee Henry regarding the requirement to file the 2002 11-k.</u>	385	193
Senior Manager	Cassin, Ellen	12-Jun-03	1.0	<u>Preparation for and meeting with Jim Rasmussen to transition 2002 audit.</u>	385	385

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**Focal Communications Corporation**  
**Ernst & Young LLP**  
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**For the Period May 31, 2003 through June 27, 2003**

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Senior Manager	Cassin, Ellen	23-Jun-03	1.0	Recircularization of 11-k draft to Eileen Winikates, Ken Peterson and Mike Kelly.	385	385
Senior Manager	Cassin, Ellen	23-Jun-03	1.0	Discussion with Lisa Hartkopf regarding status of AQR findings.	385	385
Senior Manager	Cassin, Ellen	25-Jun-03	0.5	Discussion with Ken Peterson regarding his comments on the 2001 11-k and S/O correspondence.	385	193
Senior Manager	Cassin, Ellen	25-Jun-03	0.5	Drafting of audit committee communication for 2001 401k 11-k filing.	385	193
Senior Manager	Cassin, Ellen	25-Jun-03	0.5	Time spent on re-tie out of 11-k.	385	193
Senior Manager	Cassin, Ellen	25-Jun-03	2.0	Discussions with Lisa Hartkopf regarding Account Receivable circularization and other AQR findings and status.	385	770
Senior Manager	Cassin, Ellen	25-Jun-03	0.5	Discussion with Mike Kelly regarding 401(k) filing decision and status.	385	193
Senior Manager	Cassin, Ellen	25-Jun-03	0.5	Discussion with Jim Rasmussen regarding 11-k filing decision.	385	193
Senior Manager	Cassin, Ellen	25-Jun-03	0.5	Discussion with Glenn Custar regarding 11-K filing decision.	385	193
Senior Manager	Cassin, Ellen	25-Jun-03	1.0	Discussions with Eileen Winikates regarding 11-k filing decision and other 401k matters.	385	385
Senior Manager	Cassin, Ellen	26-Jun-03	0.5	Time spent reviewing MLC's.	385	193
Senior Manager	Cassin, Ellen	26-Jun-03	1.0	Conference call with Mike Stolze and Lisa Hartkopf regarding fixed assets.	385	385

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**Focal Communications Corporation**  
**Ernst & Young LLP**  
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**For the Period May 31, 2003 through June 27, 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	26-Jun-03	0.5	Conference call with Lisa Hartkopf and Dave Jaras regarding Account Receivable circularization.	385	193
Senior Manager	Cassin, Ellen	26-Jun-03	0.5	Conference call with Lisa Hartkopf and Renee Henry regarding credits.	385	193
Senior Manager	Cassin, Ellen	26-Jun-03	2.5	Discussions with Lisa Hartkopf regarding Account Receivable circularization.	385	963
Senior Manager	Cassin, Ellen <b>Total</b>		<b>34.5</b>		<b>385</b>	<b>13,283</b>
Manager	Hartkopf, Lisa	03-Jun-03	1.5	Worked on Fixed asset testing	345	518
Manager	Hartkopf, Lisa	06-Jun-03	4.0	Discussion with M. Stolze, L. Zimmerman and G. Custar regarding fixed assets	345	1,380
Manager	Hartkopf, Lisa	10-Jun-03	1.5	Time spent discussing fixed asset with G. Custar and L. Zimmerman	345	518
Manager	Hartkopf, Lisa	11-Jun-03	2.0	Meeting with E. Cassin, G. Custar, B. Jasien and R. Henry regarding 2nd quarter	345	690
Manager	Hartkopf, Lisa	12-Jun-03	1.0	Time spent on discussing evaluation	345	345
Manager	Hartkopf, Lisa	18-Jun-03	1.0	Time spent on confirming Debt	345	345
Manager	Hartkopf, Lisa	18-Jun-03	5.5	Time spent on Account Receivable Confirmations	345	1,898
Manager	Hartkopf, Lisa	18-Jun-03	1.5	Worked on Management Letter Comments	345	518



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Manager	Hartkopf,Lisa	19-Jun-03	1.0	<u>Time spent working on Fixed assets</u>	345	345
Manager	Hartkopf,Lisa	19-Jun-03	7.0	<u>Time spent worked on Account Receivable Confirmations</u>	345	2,415
Manager	Hartkopf,Lisa	20-Jun-03	1.5	<u>Time spent wokring on Debt Confirmations</u>	345	518
Manager	Hartkopf,Lisa	20-Jun-03	3.0	<u>Time spent worked on Account Receivable Confirmations</u>	345	1,035
Manager	Hartkopf,Lisa	23-Jun-03	1.0	<u>Time spent working on Debt confirmations</u>	345	345
Manager	Hartkopf,Lisa	23-Jun-03	2.0	<u>Time spent working on Account Receivable Confirmations</u>	345	690
Manager	Hartkopf,Lisa	23-Jun-03	1.0	<u>Worked on Fixed assets</u>	345	345
Manager	Hartkopf,Lisa	24-Jun-03	3.0	<u>Time spent working on Account Receivable Confirmations</u>	345	1,035
Manager	Hartkopf,Lisa	26-Jun-03	7.0	<u>Time spent working on Account Receivable Confirmations</u>	345	2,415
Manager	Hartkopf,Lisa	27-Jun-03	7.0	<u>Time spent working on Account Recievable Confirmations</u>	345	2,415
Manager	<b>Hartkopf,Lisa Total</b>		<b>51.5</b>		<b>345</b>	<b>17,768</b>
Partner	Kelly,Michael S	09-Jun-03	2.0	<u>Follow-up on status of bankruptcy process</u>	575	1,150
Partner	Kelly,Michael S	10-Jun-03	2.0	<u>Research and consultation regarding 401K plan issues</u>	575	1,150
Partner	Kelly,Michael S	16-Jun-03	1.0	<u>Determination of audit scopes for 2003 audit</u>	575	575

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Partner	Kelly,Michael S	17-Jun-03	1.0	Finalizing 2002 audit files and filing all documentation	575	575
Partner	Kelly,Michael S	18-Jun-03	3.0	2003 audit planning and analysis of audit risks	575	1,725
Partner	Kelly,Michael S	19-Jun-03	2.0	Analysis of risks, audit procedures and findings for discussion with independent review partner	575	1,150
Partner	Kelly,Michael S	23-Jun-03	1.0	Review of matters affecting audit continuance	575	575
Partner	Kelly,Michael S	24-Jun-03	1.0	Discussion of 2002 management letter comments	575	575
Partner	Kelly,Michael S	25-Jun-03	1.0	Review of 2002 management letter	575	575
Partner	Kelly,Michael S	26-Jun-03	1.0	Discussion of requirements of next audit committee meeting	575	575
Partner	Kelly,Michael S	27-Jun-03	1.0	Completion of audit continuance documentatio	575	575
Partner	<b>Kelly,Michael S Total</b>		<b>16.0</b>		<b>575</b>	<b>9,200</b>
Partner	Peterson,Kenneth W	02-Jun-03	0.5	Independent review of first quarter 2003 review	575	288
Partner	Peterson,Kenneth W	03-Jun-03	0.5	Independent review of first quarter 2003 review	575	288
Partner	Peterson,Kenneth W	04-Jun-03	2.0	Independent review of first quarter 2003 review	575	1,150
Partner	Peterson,Kenneth W	05-Jun-03	0.2	Independent review of first quarter 2003 review	575	115
Partner	Peterson,Kenneth W	09-Jun-03	1.3	Independent review of first quarter 2003 review	575	748
Partner	Peterson,Kenneth W	10-Jun-03	0.5	Independent review of first quarter 2003 review	575	288
Partner	Peterson,Kenneth W	11-Jun-03	1.3	Independent review of first quarter 2003 review	575	748

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Partner	Peterson,Kenneth W	23-Jun-03	1.0	Time spent on audit of Focals employee benefit plans and 11K filings	575	575
Partner	Peterson,Kenneth W	25-Jun-03	0.3	Time spent on audit of Focals employee benefit plans and 11K filings	575	173
Partner	Peterson,Kenneth W Total		7.6		575	4,370
Senior Manager	Rasmussen,James C.	11-Jun-03	0.5	Review of various workpapers relating to the 2002 401k audit as well as assisting of senior in planning of various open procedures	385	193
Senior Manager	Rasmussen,James C.	12-Jun-03	0.5	Review of various workpapers relating to the 2002 401k audit as well as assisting of senior in planning of various open procedures	385	193
Senior Manager	Rasmussen,James C.	16-Jun-03	6.0	Review of various workpapers relating to the 2002 401k audit as well as assisting of senior in planning of various open procedures	385	2,310
Senior Manager	Rasmussen,James C.	17-Jun-03	0.5	Discussions with senior in finalizing a test on the 2001 audit as well as providing direction on the 2002 audit	385	193
Senior Manager	Rasmussen,James C.	20-Jun-03	0.5	Time spent assisting senior with yield testing	385	193
Senior Manager	Rasmussen,James C.	20-Jun-03	5.0	Time spent performing various workpapers	385	1,925
Senior Manager	Rasmussen,James C.	24-Jun-03	5.0	Review of workpapers and discussions with clients regarding the 2002 401k audit	385	1,925
Senior Manager	Rasmussen,James C.	25-Jun-03	0.5	Conference with senior manager on 2001 BP audit as well as with Principal performing review on 2002 audit	385	193
Senior Manager	Rasmussen,James C. Total		18.5		385	7,123
Senior 1 & 2	Stolze,Michael T.	02-Jun-03	1.0	Time spent on the 2002 401(k) audit.	215	215

**Exhibit Three**  
**Focal Communications Corporation**  
**Ernst & Young LLP**  
**Detail of 2002 Audit Fees by Professional**  
**For the Period May 31, 2003 through June 27, 2003**

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Senior 1 & 2	Stolze,Michael T.	02-Jun-03	4.0	Meeting with Ellen Cassin to discuss fixed asset impairment adjustment and 401(k) audit.	215	860
Senior 1 & 2	Stolze,Michael T.	02-Jun-03	4.0	Time spent on Fixed asset impairment adjustment for 2002 / Q1 2003.	215	860
Senior 1 & 2	Stolze,Michael T.	03-Jun-03	1.0	Time spent with Lisa Hartkopf discussing fixed asset impairment adjustment for 2002/2003.	215	215
Senior 1 & 2	Stolze,Michael T.	03-Jun-03	8.0	Time spent working on Fixed asset impairment for 2002/2003.	215	1,720
Senior 1 & 2	Stolze,Michael T.	04-Jun-03	2.0	Time spent working on 401(k) for 2002.	215	430
Senior 1 & 2	Stolze,Michael T.	04-Jun-03	6.0	Time spent working on Fixed asset impairment for 2002/2003.	215	1,290
Senior 1 & 2	Stolze,Michael T.	05-Jun-03	1.0	Time spent working on Fixed asset impairment for 2002/2003.	215	215
Senior 1 & 2	Stolze,Michael T.	05-Jun-03	1.0	Time spent working on 401(k) plan for 2001.	215	215
Senior 1 & 2	Stolze,Michael T.	05-Jun-03	6.0	Time spent working on 401(k) plan for 2002.	215	1,290
Senior 1 & 2	Stolze,Michael T.	06-Jun-03	8.0	Time spent working on Fixed asset impairment for 2002/2003.	215	1,720
Senior 1 & 2	Stolze,Michael T.	16-Jun-03	8.0	Worked on audit of the 2002 Focal Communications 401(k) Plan	215	1,720
Senior 1 & 2	Stolze,Michael T.	17-Jun-03	9.0	Worked on audit of the 2002 Focal Communications 401(k) Plan	215	1,935
Senior 1 & 2	Stolze,Michael T.	18-Jun-03	7.0	Worked on audit of the 2002 Focal Communications 401(k) Plan	215	1,505
Senior 1 & 2	Stolze,Michael T.	19-Jun-03	6.0	Worked on audit of the 2002 Focal Communications 401(k) Plan	215	1,290
Senior 1 & 2	Stolze,Michael T.	23-Jun-03	2.0	Worked on Yield testing for 2001 401(k) plan.	215	430
Senior 1 & 2	Stolze,Michael T.	23-Jun-03	6.0	Time spent working on 2002 401(k) audit hours. for 6/23/03.	215	1,290

**Exhibit Three**  
**Focal Communications Corporation**  
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**For the Period May 31, 2003 through June 27, 2003**

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Senior 1 & 2	Stolze,Michael T.	23-Jun-03	8.0	Time spent Correcting 2002 401(k) hours on 5/28/03.	215	1,720
Senior 1 & 2	Stolze,Michael T.	24-Jun-03	4.0	Time spent clearing 2002 AQR items.	215	860
Senior 1 & 2	Stolze,Michael T.	24-Jun-03	4.0	Time spent working on 2002 401(k) audit hours on 6/24/03.	215	860
Senior 1 & 2	Stolze,Michael T.	25-Jun-03	3.0	Time spent clearing 2002 AQR items.	215	645
Senior 1 & 2	Stolze,Michael T.	25-Jun-03	5.0	Time spent working on Fixed asset impairment testing for 2002/2003.	215	1,075
Senior 1 & 2	Stolze,Michael T.	26-Jun-03	1.0	Time spent clearing 2002 AQR items.	215	215
Senior 1 & 2	Stolze,Michael T.	26-Jun-03	8.0	Time spent working on Fixed asset impairment for 2002/2003.	215	1,720
Senior 1 & 2	Stolze,Michael T.	27-Jun-03	0.5	Time spent on 2002 AQR items.	215	108
Senior 1 & 2	Stolze,Michael T.	27-Jun-03	7.5	Time spent working on Fixed asset impairment for 2002/2003.	215	1,613
Senior 1 & 2	Stolze,Michael T. Total		121.0		215	26,015
Principal	Winikates,Eileen S	11-Jun-03	1.0	Discussing on whether or not the 2002 plan was required to file a Form 11k and suggestions as to what the company could do	575	575
Principal	Winikates,Eileen S	11-Jun-03	1.5	Discussing on whether or not the 2002 plan was required to file a Form 11k and suggestions as to what the company could do	575	863
Principal	Winikates,Eileen S	24-Jun-03	1.0	Review of the 2002 financial statements of the Focal benefit plan	575	575
Principal	Winikates,Eileen S	27-Jun-03	2.0	Review of the 2002 financial statements of the Focal benefit plan	575	1,150
Principal	Winikates,Eileen S Total		5.5		575	3,163
	Grand Total		254.6			80,920

**Exhibit Four**  
**Focal Communications Corporation**  
**Ernst & Young LLP**  
**Detail of 2002 Tax Fees by Professional**  
**For the Period May 31, 2003 through June 27, 2003**

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL</u> <u>RATE</u>	<u>FEES</u>
Principal	Boterenbrood,Arend W.	13-Jun-03	0.2	Review of SALT NOL information for meeting	650	130
Principal	Boterenbrood,Arend W.	16-Jun-03	0.7	Review of NOL/Projection information for meeting	650	455
Principal	Boterenbrood,Arend W.	17-Jun-03	2.3	Meeting with Mary Tennant and Mia Barnes to review SALT NOLs and other related matters, including related preparation	650	1,495
Principal	Boterenbrood,Arend W.	18-Jun-03	0.5	Follow-up to NOL discussion, send NJ information, etc.	650	325
Principal	Boterenbrood,Arend W.	23-Jun-03	0.3	Reviewing SALT follow-up matters with Michelle Brady	650	195
Principal	Boterenbrood,Arend W.	25-Jun-03	0.2	Worked on reviewing NOL information/approach with Bob	650	130
Principal	<b>Boterenbrood,Arend W. Total</b>		<b>4.2</b>		<b>650</b>	<b>2,730</b>
Senior Manager	Brady,Michelle L.	09-Jun-03	0.3	Time spent reviewing billing allocation.	585	176
Senior Manager	Brady,Michelle L.	09-Jun-03	0.3	Setting up meeting for Wednesday with Mary Tennant and Mia Barnes regarding tax compliance work.	585	176
Senior Manager	Brady,Michelle L.	10-Jun-03	0.7	Preparing for tomorrow's meeting with Mary Tennant, Mia Barnes, Glen Custar, Teg Allen and Jeff Smith.	585	410

**Exhibit Four**  
**Focal Communications Corporation**  
**Ernst & Young LLP**  
**Detail of 2002 Tax Fees by Professional**  
**For the Period May 31, 2003 through June 27, 2003**

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Senior Manager	Brady,Michelle L.	11-Jun-03	0.8	Discussion with Mike Williams regarding meeting with Mary Tennant.	585	468
Senior Manager	Brady,Michelle L.	11-Jun-03	2.0	Meeting with Mary Tennant, Mia Barnes, Glen Custar, Jeff Smith and Teg Allen to discuss tax return preparation. Also, discussed NUBIL and State and Local issues.	585	1,170
Senior Manager	Brady,Michelle L.	12-Jun-03	2.0	Review of information that Mia Barnes sent regarding state and local information. Email to Bob Fahrenbach and Aart Boterenbrood regarding meeting next week. Reviewed fee quote for compliance work.	585	1,170
Senior Manager	Brady,Michelle L.	13-Jun-03	0.5	Spoke with Mike Williams regarding NUBIL calculation. Sent out final fee quote for compliance.	585	293
Senior Manager	Brady,Michelle L.	16-Jun-03	0.3	Setting up meeting with Mary Tennant, Bob Fahrenbach, Aart Boterenbrood and Mia Barnes to discuss state and local tax issues.	585	176
Senior Manager	Brady,Michelle L.	17-Jun-03	0.5	Preparing for meeting with Mary Tennant and Mia Barnes with Aart Boterenbrood and Bob Fahrenbach.	585	293
Senior Manager	Brady,Michelle L.	17-Jun-03	2.3	Meeting with Mary Tennant, Mia Barnes, Aart Boterenbrood and Bob Fahrenbach to discuss state and local issues related to bankruptcy and section 382.	585	1,346
Senior Manager	Brady,Michelle L.	23-Jun-03	0.6	Spoke with Aart Boterenbrood regarding state and local follow up issues.	585	351

**Exhibit Four**  
**Focal Communications Corporation**  
**Ernst & Young LLP**  
**Detail of 2002 Tax Fees by Professional**  
**For the Period May 31, 2003 through June 27, 2003**

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Senior Manager	Brady,Michelle L.	23-Jun-03	1.1	Met with Karen Erickson to discuss net unrealized built-in loss calculations.	585	644
Senior Manager	Brady,Michelle L.	23-Jun-03	2.3	Met with Mary Tennant and Mia Barnes to discuss net unrealized built-in loss calculation. Worked through their questions regarding the calculation.	585	1,346
Senior Manager	Brady,Michelle L.	24-Jun-03	0.3	Sent email to Mary Tennant and Mia Barnes regarding the new long-term tax exempt rate for July 2003 related to their 382 limitation upon emergence from bankruptcy.	585	176
Senior Manager	<b>Brady,Michelle L. Total</b>		<b>14.0</b>		<b>585</b>	<b>8,190</b>
Principal	Dennis,Donald	03-Jun-03	1.5	Discussions with client and Mike Kelly and review of statute concerning re-instated paid in capital	650	975
Principal	Dennis,Donald	17-Jun-03	1.0	Internal status discussions and e-mail correspondence on franchise tax matters	650	650
Principal	<b>Dennis,Donald Total</b>		<b>2.5</b>		<b>650</b>	<b>1,625</b>
Partner	Dubroff,Andrew J.	02-Jun-03	1.0	Reviewing revised slides regarding section 382 implications.	650	650
Partner	<b>Dubroff,Andrew J. Total</b>		<b>1.0</b>		<b>650</b>	<b>650</b>
Senior Manager	Erickson,Karen M	23-Jun-03	0.5	Discussion with M. Brady regarding Section 382 issues with respect to net unrealized built-in losses.	585	293
Senior Manager	<b>Erickson,Karen M Total</b>		<b>0.5</b>	Follow-up response with Debtor personnel and M. Brady regarding practical treatment of assets with respect to unrealized built-in losses	<b>585</b>	<b>293</b>
Principal	Fahrenbach,Robert M	17-Jun-03	1.0	Review of NOL & tax projection sheets, cash flow with A Boterenbrood & M Brady	650	650



**Exhibit Four**  
**Focal Communications Corporation**  
**Ernst & Young LLP**  
**Detail of 2002 Tax Fees by Professional**  
**For the Period May 31, 2003 through June 27, 2003**

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL RATE</u>	<u>FEES</u>
Principal	Fahrenbach, Robert M	17-Jun-03	2.0	Meeting with Mary Tennant and Mia Barnes regarding State issues	650	1,300
Principal	Fahrenbach, Robert M	26-Jun-03	0.5	Follow up regarding next steps on state and local tax issues.	650	325
Principal	Fahrenbach, Robert M Total		3.5		650	2,275
Principal	Williams, Michael K	02-Jun-03	2.0	Reviewing fee applications and other related matters	650	1,300
Principal	Williams, Michael K	02-Jun-03	2.0	Final review of 382 analysis	650	1,300
Principal	Williams, Michael K	02-Jun-03	2.0	Review of memo to Mary Tennant of Focal and changes to and delivery of NOL carryover summary report	650	1,300
Principal	Williams, Michael K	03-Jun-03	2.0	Discussion of matters related to engagement economics with Mike Kelly, Julie Ellison, Michelle Brady, Paul Bagratuni and Tyson Hurst.	650	1,300
Principal	Williams, Michael K	04-Jun-03	2.0	Review of fee application and follow-up on various matters	650	1,300
Principal	Williams, Michael K	09-Jun-03	0.5	Time spent working on engagement economics follow-up matters with Julie Ellison and others	650	325
Principal	Williams, Michael K	09-Jun-03	1.0	Time spent reviewing NOL analysis for meeting with Mary Tennant regarding tax return preparation process - state and local tax matters	650	650

**Exhibit Four**  
**Focal Communications Corporation**  
**Ernst & Young LLP**  
**Detail of 2002 Tax Fees by Professional**  
**For the Period May 31, 2003 through June 27, 2003**

<u>PROFESSIONAL RANK</u>	<u>PROFESSIONAL</u>	<u>DATE</u>	<u>HOURS</u>	<u>DESCRIPTIONS</u>	<u>BILL</u> <u>RATE</u>	<u>FEES</u>
Principal	Williams, Michael K	10-Jun-03	1.0	Time spent with Michelle Brady and preparing for meeting with Mary Tennant, Jeff Smith and Teg Allen	650	650
Principal	Williams, Michael K	13-Jun-03	1.0	Time spent working on Built-in loss calculation Qs from Mary Tennant	650	650
Principal	Williams, Michael K Total		<u>13.5</u>		650	<u>8,775</u>
	Grand Total		<u>39.2</u>			<u>24,538</u>

**Exhibit Five**  
**Focal Communications Corporation**  
**Ernst & Young LLP**  
**Summary of 2002 Expenses by Professional**  
**For the Period May 31, 2003 through June 27, 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. Total				9		<u>9</u>
Fahrenbach,Robert M Total				100		<u>100</u>
Hartkopf,Lisa Total			<u>12</u>	<u>28</u>		<u>40</u>
Totals	<u>0</u>	<u>0</u>	<u>12</u>	<u>137</u>	<u>0</u>	<u>149</u>

**Exhibit Six**  
**Focal Communications Corporation**  
**Ernst & Young LLP**  
**Detail of 2002 Expenses by Professional**  
**For the Period May 31, 2003 through June 27, 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	06-Jun-03	12	and L. Hartkopf
		Hartkopf,Lisa Total		12	
<b>Meals Total</b>				<b>12</b>	
Transportation	Senior Manager	Brady,Michelle L.	11-Jun-03	4	Taxi: Cab back from Focal's offices.
					Taxi: Cab from Focal's offices to
Transportation	Senior Manager	Brady,Michelle L.	23-Jun-03	5	Sears Tower for 6/17.
		Brady,Michelle L. Total		9	
					Parking: meeting at client re: NOLs,
Transportation	Principal	Fahrenbach,Robert M	17-Jun-03	1	COD issues & state taxes
					Tolls: meeting at client re: NOLs,
Transportation	Principal	Fahrenbach,Robert M	17-Jun-03	4	COD issues & state taxes
					Mass Trans: meeting at client re:
Transportation	Principal	Fahrenbach,Robert M	17-Jun-03	11	NOLs, COD issues & state taxes
					Mileage: meeting at client re: NOLs,
Transportation	Principal	Fahrenbach,Robert M	17-Jun-03	84	COD issues & state taxes
		Fahrenbach,Robert M		100	
Transportation	Manager	Hartkopf,Lisa	06-Jun-03	5	Taxi: Taxi from Focal to office
Transportation	Manager	Hartkopf,Lisa	10-Jun-03	10	Taxi: Taxi to/from Focal for meeting
					Taxi: Taxi from Focal to office after
Transportation	Manager	Hartkopf,Lisa	11-Jun-03	5	meeting
Transportation	Manager	Hartkopf,Lisa	18-Jun-03	8	Taxi: Taxi
		Hartkopf,Lisa Total		28	
<b>Transportation Total</b>				<b>137</b>	
		<b>Grand Total</b>		<b>149</b>	