

**Focal Communications Corporation
Valuation Research Corporation Customer No: 50001154
Analysis of Time:**

EXHIBIT A

<u>Employee Name</u>	<u>Location</u>	<u>Description of Work</u>	<u>Date</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Amount</u>
Hartford, G.	N. Andover, MA (office)	Workpaper organization, review and meetings.	5/20/2003	4.00	250.00	1,000.00
Hartford, G.	N. Andover, MA (office)	Report Review and internal discussions	5/21/2003	1.00	250.00	250.00
Hartford, G.	N. Andover, MA (office)	Report Review and internal discussions	6/18/2003	3.00	250.00	750.00
Hartford, G.	Philadelphia, PA	Confirmation Hearing and Travel Time	6/19/2003	13.00	250.00	3,250.00
Hartford, G.	N. Andover, MA (office)	Discussion, file clean up, final documentation	6/24/2003	2.00	250.00	500.00
J Mickle	Princeton, NJ (office)	Conference Calls, internal meetings	5/20/2003	1.00	325.00	325.00
Kelly, N.	Princeton, NJ (office)	Conference Calls client/attorney, internal meetings	5/20/2003	1.00	325.00	325.00
Kelly, N.	Princeton, NJ (office)	Conference Calls client/attorney, internal meetings	5/21/2003	1.00	325.00	325.00
		Total Fees				6,725.00
		Total Expense				1,029.70
		Total hours		26.00		
		Total				\$ 7,754.70

Docket #: 1039