

UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:

GENUITY INC., et al.,

Debtors.

Chapter 11

Case No: 02-43558 (PCB)

Jointly Administered

FINAL STATEMENT OF ALVAREZ & MARSAL  
OF FEES FOR PROFESSIONAL SERVICES RENDERED AND  
DISBURSEMENTS INCURRED AS RESTRUCTURING CONSULTANTS FOR  
THE DEBTORS FOR  
THE PERIOD FROM NOVEMBER 27, 2002 THROUGH FEBRUARY 5, 2003

INTRODUCTION

Alvarez & Marsal (A&M), restructuring consultants for Genuity Inc. ("Genuity" or the "Company") and certain of its subsidiaries (the "Subsidiary Debtors"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submits this final statement for the final approval of fees and disbursements (the "Final Fee Statement") for the period from November 27, 2002 through February 5, 2003 (the "Final Fee Period"). No additional work was performed by Alvarez & Marsal, Inc. after what was billed and accounted for in the Interim Fee Application which was filed and consequently approved on March 25, 2003. In accordance with the Administrative Order, Pursuant to Sections 105(a) and 331 of the

Bankruptcy Code, Establishing Procedures For Interim Compensation and Reimbursement of Expenses of Professionals, approved January 7, 2003 (the "Administrative Order"), the Amended Guidelines for Fees and Disbursements of Professionals in Southern District of New York Bankruptcy Cases (the "Amended Guidelines") and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 (the "UST Guidelines"). The final statement for the Fee Period is attached hereto as Exhibit A.

### **PROFESSIONAL SERVICES**

For professional services, A&M's fees are based in part on its hourly rates, which are periodically adjusted in the normal course of the firm's business, often due to the increased experience of a particular professional. The Debtors understand that the hourly rates set forth above are A&M's standard hourly rates for work of this nature and set at a level designed to compensate A&M fairly for the work of its principals and employees and to cover fixed and routine overhead expenses.

The rates set forth below are the guideline hourly professional fee rates used in the hourly rate structure.

**TIME SUMMARY TO MONTHLY STATEMENT OF  
ALVAREZ & MARSAL FOR THE  
PERIOD FROM NOVEMBER 27, 2002 THROUGH FEBRUARY 5, 2003**

<u>NAME</u>	<u>LEVEL</u>	<u>HOURLY RATE</u>	<u>HOURS</u>	<u>AMOUNT</u>
David Walsh	Senior Managing Director	\$550	353.5	194,425.00
Tariq Sattar	Director	\$450	118.0	53,100.00
Matt Klein	Director	\$425	36.0	15,300.00
Nate Arnett	Senior Associate	\$300	276.0	82,800.00
Scott Sanders	Senior Associate	\$300	153.0	45,900.00
Mark Tomassini	Senior Associate	\$300	56.0	16,800.00

A time summary of charges attributable to aforementioned professionals for each time matter and a complete itemization of tasks performed by such professionals and during the Final Fee Period are attached hereto as Exhibits B and C, respectively.

**DISBURSEMENTS**

Consistent with its agreement with the Debtors, and firm policy with respect to its other bankruptcy clients, A&M will continue to charge the Debtors for

all other reasonable out-of-pocket expenses, including, among other things, costs for airfare, lodging, business travel, and telephone charges, pursuant to A&M's standard policies. The Engagement Agreement provides also that A&M shall be reimbursed for the reasonable and documented fees and expenses of its counsel (not to exceed \$20,000) incurred in connection with the preparation, negotiation, enforcement and approval of the Engagement Agreement.

**DISBURSEMENTS TO MONTHLY STATEMENT OF  
ALVAREZ & MARSAL FOR THE  
PERIOD FROM NOVEMBER 27, 2002 THROUGH FEBRUARY 5, 2003**

**BRIEF DESCRIPTION OF SERVICES RENDERED**

In accordance with the Order under 11 U.S.C. §§ 327(e) and 329 and Fed. R. Bankr. P. 2014 and 2016 Authorizing Employment and Retention of Alvarez & Marsal as Restructuring Consultants for the Debtors-in-Possession Effective from the Petition Date, approved on March 25, 2003, during the Final Fee Period, A&M (i) provided corporate and transactional services to the Debtors with respect to their bankruptcy, through this Final Fee Statement, A&M seeks final approval for compensation for such services and reimbursement for expenses incurred in connection with such services.

**CERTIFICATION OF APPLICANT**

The undersigned representative of A&M has read this Final Fee Statement and certifies that, to the best of the undersigned's knowledge, information and belief, formed after reasonable inquiry, and except as otherwise provided herein,

(i) the fees and disbursements sought in this Final Fee Statement fall within the Amended Guidelines and the UST Guidelines, (ii) the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by A&M and generally accepted by A&M's bankruptcy clients, and (iii) in providing a reimbursable service, A&M does not make a profit on that service, regardless of whether the service is performed by A&M in-house or through a third-party vendor. To the extent that the Final Fee Statement does not comply in all respects with the requirements of the Administrative Order, the Amended Guidelines or the UST Guidelines, A&M believes such deviations are not material and respectfully requests that any such requirement(s) be waived.

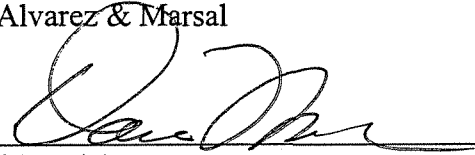
#### **CERTIFICATION OF NOTICE**

The undersigned representative of A&M hereby certifies that the undersigned caused this Final Fee Statement to be served on the following parties by first-class mail on or before the 20<sup>th</sup> business day of the month following the month(s) comprising the Final Fee Period:

- I. Steven N. Avruch, Esq., Genuity Inc., 225 Presidential Way, Woburn, Massachusetts 01801;
- II. Don S. DeAmicis, Esq., Ropes & Gray, One International Place, Boston, Massachusetts 02110-2624;
- III. Brian Masumoto, Esq., Office of the United States Trustee, 33 Whitehall Street, 21st Floor, New York, New York 10004; and
- IV. David M. Feldman, Esq., Kramer, Leven, Naftalis & Franklin LLP, 919 Third Avenue, New York, New York 10022.

Dated: New York, New York  
December 18, 2003

Alvarez & Marsal

A handwritten signature in black ink, appearing to read 'David Walsh', written over a horizontal line.

David Walsh  
101 E 52<sup>nd</sup> Street  
New York, New York 10022  
(212) 759-4433

Restructuring Consultant for Debtors and  
Debtors-in-Possession

## Exhibit A

**Genuity, Inc., Case No. 02-43558**  
**Summary Exhibit A**  
**Total Hours, Fees and Expenses**  
**For the Period of 11/22/2002 through 3/24/2003**

<i>Consultant</i>	<i>Level</i>	<i>Hours</i>	<i>Rate</i>	<i>Fees</i>	<i>Expenses</i>	<i>Total</i>
Walsh, D.	Senior Managing	353.5	\$550	194,425.00	6,438.21	200,863.21
Klein, M.	Director	36.0	\$425	15,300.00	0.00	15,300.00
Sattar, T.	Director	118.0	\$450	53,100.00	3,303.80	56,403.80
Arnett, N.	Senior Associate	276.0	\$300	82,800.00	7,634.61	90,434.61
Sanders, S.	Senior Associate	153.0	\$300	45,900.00	6,335.41	52,235.41
Tomassini, Mark	Senior Associate	56.0	\$300	16,800.00	2,109.00	18,909.00
<b>Grand Total</b>		<b>992.5</b>		<b>\$408,325.00</b>	<b>\$25,821.03</b>	<b>\$434,146.03</b>



**Exhibit B**

**Genuity, Inc., Case No. 02-43558**  
**Summary Exhibit B**  
**Time Charges Incurred by Professional by Activity Code**  
**For the Period of 11/22/2002 through 3/24/2003**

<i>Consultant</i>	<i>Hours</i>	<i>Fees</i>
<i>Chapter 11 Administration</i>		
Arnett, N.	50.7	15,210.00
Klein, M.	15.2	6,460.00
Sanders, S.	11.1	3,330.00
Sattar, T.	16.1	7,245.00
Walsh, D.	7.8	4,290.00
<i>Total for Chapter 11 Administration:</i>	<i>100.9</i>	<i>36,535.00</i>
<i>Finance</i>		
Arnett, N.	35.7	10,710.00
Sanders, S.	1.6	480.00
Walsh, D.	181.6	99,880.00
<i>Total for Finance:</i>	<i>218.9</i>	<i>111,070.00</i>
<i>Legal and Regulatory</i>		
Walsh, D.	9.4	5,170.00
<i>Total for Legal and Regulatory:</i>	<i>9.4</i>	<i>5,170.00</i>
<i>Plan Negotiations / Asset Sale</i>		
Arnett, N.	189.6	56,880.00
Klein, M.	20.8	8,840.00
Sanders, S.	140.3	42,090.00
Sattar, T.	101.9	45,855.00
Tomassini, Mark	56.0	16,800.00
Walsh, D.	154.7	85,085.00
<i>Total for Plan Negotiations / Asset Sale:</i>	<i>663.3</i>	<i>255,550.00</i>
<b><i>Grand Total</i></b>	<b><i>992.5</i></b>	<b><i>\$408,325.00</i></b>

## Exhibit C

**Genuity, Inc., Case No. 02-43558**  
**Summary Exhibit C**  
**Detailed Time Charges Incurred by Activity Code**  
**For the Period of 11/22/2002 through 3/24/2003**

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
<i>Chapter 11 Administration</i>				
12/2/2002	Arnett, N.	Conversation with S. Baglio and M. Klein in regards to preparation of Statements & Schedules	0.4	120.00
12/2/2002	Arnett, N.	Conversation with A. Boorgarel in preparation of Statements & Schedules	0.3	90.00
12/2/2002	Arnett, N.	Preparation of Statements & Schedules	1.3	390.00
12/2/2002	Klein, M.	Preparation of Statements & Schedules	1.1	467.50
12/2/2002	Klein, M.	Conversation with S. Baglio in preparation of Statements & Schedules	0.5	212.50
12/2/2002	Klein, M.	Preparation of Vendor Contract Rejection Claim Schedules	2.2	935.00
12/3/2002	Walsh, D.	Discussion with G. Milmo re: status & Projects	0.2	110.00
12/4/2002	Arnett, N.	Preparation of In-House Vendor Contract Rejection Schedules for Legal Department	4.4	1,320.00
12/4/2002	Arnett, N.	Review of open PO's and Accounts Payable to prepare In-House Vendor Contract Rejection Schedules.	2.1	630.00
12/4/2002	Klein, M.	Preparation of In-House Vendor Contract Rejection Schedules for Legal Department	3.6	1,530.00
12/4/2002	Klein, M.	Preparation of Contract rejection claim schedules	1.6	680.00
12/4/2002	Klein, M.	Review of open PO's and Accounts Payable to prepare In-House Vendor Contract Rejection Schedules.	2.3	977.50
12/5/2002	Arnett, N.	Conversation with S. Avrush and M. Klein in preparation of Statements & Schedules	3.3	990.00
12/5/2002	Arnett, N.	Preparation of Statements and Schedules	0.2	60.00
12/5/2002	Klein, M.	Meeting with N. Arnett and S. Avrush in regards to preparation of Statements & Schedules	1.3	552.50
12/5/2002	Klein, M.	Preparation of Statements & Schedules	0.8	340.00
12/5/2002	Klein, M.	Preparation of Contract rejection claim schedules	1.8	765.00
12/6/2002	Arnett, N.	Preparation of Statements & Schedules	0.3	90.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
12/19/2002	Walsh, D.	Review and preparation of materials associated with the Bankruptcy Court Statement of Affairs	2.1	1,155.00
12/20/2002	Walsh, D.	Analysis and preparation of materials associated with Statement of Affairs.	2.2	1,210.00
1/6/2003	Arnett, N.	Conversation with A. Boorgard in preparation of Statements & Schedules	0.4	120.00
1/6/2003	Arnett, N.	Conversation with P. Jalbert in Finance Department regarding statements and schedules	2.3	690.00
1/6/2003	Arnett, N.	Conversation with T. Sattar in preparation of Statements & Schedules	1.3	390.00
1/6/2003	Sattar, T.	Meeting with N. Arnett re statement and schedules	1.3	585.00
1/6/2003	Sattar, T.	Review of First Day Bankruptcy Court Motions	2.5	1,125.00
1/7/2003	Sattar, T.	Review of First Day Bankruptcy Court Motions	5.3	2,385.00
1/9/2003	Arnett, N.	Review of First Day's Bankruptcy Court Motions and preparation of summary schedule	4.7	1,410.00
1/9/2003	Arnett, N.	Conversation with A. Boorgard in review of Bankruptcy Court Motions	0.5	150.00
1/9/2003	Sattar, T.	Review of First Day Bankruptcy Court Motions	4.7	2,115.00
1/10/2003	Arnett, N.	Review of First Day Bankruptcy Court Motions and preparation of summary schedule	0.6	180.00
1/10/2003	Sattar, T.	Conversation with S. Avrush in review of Court Motions filed	2.3	1,035.00
1/13/2003	Arnett, N.	Conversation with A. Boorgard in review of Bancruptcy Court Motions	1.4	420.00
1/15/2003	Arnett, N.	Updated Objection to Sale Log	0.5	150.00
1/15/2003	Arnett, N.	Conversation with S. Baglio in review of objection to sale motions	0.9	270.00
1/15/2003	Arnett, N.	Review of Objection to sale motions	2.2	660.00
1/15/2003	Sanders, S.	Phone call with M. Spock regarding APA	0.6	180.00
1/16/2003	Arnett, N.	Review of Objection to sale motions	0.7	210.00
1/16/2003	Sanders, S.	Phone call with J. Tilles regarding cable consortium objections to sale motion; reviewed contracts for cure detail; PC with Legal and vendor management	5.7	1,710.00
1/17/2003	Arnett, N.	Conversation with A. Boorgard in review of sale objections	0.3	90.00
1/17/2003	Arnett, N.	Updated Objection to Sale Log	2.9	870.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
12/19/2002	Walsh, D.	Review and preparation of materials associated with the Bankruptcy Court Statement of Affairs	2.1	1,155.00
12/20/2002	Walsh, D.	Analysis and preparation of materials associated with Statement of Affairs.	2.2	1,210.00
1/6/2003	Arnett, N.	Conversation with A. Boorgard in preparation of Statements & Schedules	0.4	120.00
1/6/2003	Arnett, N.	Conversation with P. Jalbert in Finance Department regarding statements and schedules	2.3	690.00
1/6/2003	Arnett, N.	Conversation with T. Sattar in preparation of Statements & Schedules	1.3	390.00
1/6/2003	Sattar, T.	Meeting with N. Arnett re statement and schedules	1.3	585.00
1/6/2003	Sattar, T.	Review of First Day Bankruptcy Court Motions	2.5	1,125.00
1/7/2003	Sattar, T.	Review of First Day Bankruptcy Court Motions	5.3	2,385.00
1/9/2003	Arnett, N.	Review of First Day's Bankruptcy Court Motions and preparation of summary schedule	4.7	1,410.00
1/9/2003	Arnett, N.	Conversation with A. Boorgard in review of Bankruptcy Court Motions	0.5	150.00
1/9/2003	Sattar, T.	Review of First Day Bankruptcy Court Motions	4.7	2,115.00
1/10/2003	Arnett, N.	Review of First Day Bankruptcy Court Motions and preparation of summary schedule	0.6	180.00
1/10/2003	Sattar, T.	Conversation with S. Avrush in review of Court Motions filed	2.3	1,035.00
1/13/2003	Arnett, N.	Conversation with A. Boorgard in review of Bancruptcy Court Motions	1.4	420.00
1/15/2003	Arnett, N.	Updated Objection to Sale Log	0.5	150.00
1/15/2003	Arnett, N.	Conversation with S. Baglio in review of objection to sale motions	0.9	270.00
1/15/2003	Arnett, N.	Review of Objection to sale motions	2.2	660.00
1/15/2003	Sanders, S.	Phone call with M. Spock regarding APA	0.6	180.00
1/16/2003	Arnett, N.	Review of Objection to sale motions	0.7	210.00
1/16/2003	Sanders, S.	Phone call with J. Tilles regarding cable consortium objections to sale motion; reviewed contracts for cure detail; PC with Legal and vendor management	5.7	1,710.00
1/17/2003	Arnett, N.	Conversation with A. Boorgard in review of sale objections	0.3	90.00
1/17/2003	Arnett, N.	Updated Objection to Sale Log	2.9	870.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
1/17/2003	Arnett, N.	Conversation with M. Spock in review objection to sale motions	0.7	210.00
1/20/2003	Arnett, N.	Met with M. Monger regarding Chapter 11 Administration	1.7	510.00
1/20/2003	Arnett, N.	Met with M. Taylor regarding contract rejection analysis	1.7	510.00
1/20/2003	Arnett, N.	Phone call with J. Tilles regarding objections to sale motion	0.4	120.00
1/20/2003	Arnett, N.	Review objections to sale motions, and update objections log	1.2	360.00
1/20/2003	Sanders, S.	Met with M. Taylor regarding contract rejection analysis	0.7	210.00
1/20/2003	Sanders, S.	Met with Alix Partners regarding Chapter 11 Administration	0.5	150.00
1/20/2003	Sanders, S.	Phone call with J. Tilles regarding objections to sale motion; phone calls with legal and vendor management for contract cure amounts	0.4	120.00
1/21/2003	Arnett, N.	Continued inputting objections into log; reviewed objections, contracts and quantified cure amounts	1.8	540.00
1/22/2003	Arnett, N.	Conversation with S. Baglio in review objection to sale motions	0.8	240.00
1/22/2003	Arnett, N.	Conversation with in-house legal counsel in review objection to sale motions	1.3	390.00
1/23/2003	Arnett, N.	Review of various Bankruptcy Court Motions filed	0.8	240.00
1/23/2003	Arnett, N.	Conversation with Finance Department regarding accounts payable system	0.3	90.00
1/23/2003	Sanders, S.	Met with M. Monger regarding Schedules 1.9(a-c) from the APA and to discuss contract rejection analyses	2.1	630.00
1/24/2003	Arnett, N.	Preparation of Fee Application	0.8	240.00
1/24/2003	Arnett, N.	Conversations with M. Taylor in regards to contract rejections	1.3	390.00
1/27/2003	Arnett, N.	Reviewed settlement documents	1.9	570.00
1/29/2003	Arnett, N.	Preparation of Detail Cure Schedule	1.7	510.00
1/30/2003	Arnett, N.	Met with M. Monger regarding Schedules from the APA and to discuss contract rejection analyses	0.7	210.00
2/3/2003	Walsh, D.	Review and preparation of revisions to range of probable general unsecured claims and estate recovery analysis	3.0	1,650.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
2/4/2003	Arnett, N.	Met with M. Taylor of Deloitte & Touche and S. Saunders to transition information	1.1	330.00
2/4/2003	Sanders, S.	Met with M. Taylor and N. Arnett regarding case strategy, estate recovery, cure amounts and contract rejection analysis	1.1	330.00
2/5/2003	Arnett, N.	Conversations with J. Tilles in regards to transition of Unsecured Creditor Valuation	1.5	450.00
2/19/2003	Walsh, D.	Review affidavit, prepare revisions to same	0.3	165.00
<i>Total for Chapter 11 Administration:</i>			<i>100.9</i>	<i>36,535.00</i>
<i>Finance</i>				
11/29/2002	Walsh, D.	Review of Executory Contracts	1.5	825.00
12/2/2002	Walsh, D.	Review of Purchase Order Documentation	1.0	550.00
12/2/2002	Walsh, D.	Review of Executory Contracts to support A/P scheds.	2.5	1,375.00
12/3/2002	Walsh, D.	Review of documents not included with APA schedules or contracts	2.0	1,100.00
12/3/2002	Walsh, D.	Meeting with P. Jalbert re: purchase order and contract reviews	0.3	165.00
12/4/2002	Walsh, D.	Discussion with A. Dugan & R. Abdel regarding APA Issues	1.5	825.00
12/4/2002	Walsh, D.	Review of APA Agreement for company performance issues and discussions with financial management regarding financial controls	3.8	2,090.00
12/4/2002	Walsh, D.	Discussion with A. Boorgard and S. Avrush regarding APA Agreement and issues associated with FDM	0.7	385.00
12/4/2002	Walsh, D.	Review of contract and draft contract materials associated with non-scheduled potential contract claims	4.5	2,475.00
12/5/2002	Walsh, D.	Review and analysis of record APA for issues associated with sector covenants	2.9	1,595.00
12/5/2002	Walsh, D.	Meeting with A. Dugar & R. Abdel Regarding Royalty Issues Associated with contracts	0.3	165.00
12/5/2002	Walsh, D.	Review of purchase orders and related information associated with preparation of schedules associated with company's APA	6.8	3,740.00
12/6/2002	Walsh, D.	Review and preparation of material associated with company performance vs. covenants	0.4	220.00
12/6/2002	Walsh, D.	Preparation and review of purchase order and contract schedules and discussion with company re: same	6.3	3,465.00



<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
12/6/2002	Walsh, D.	Meetings with P. Jalbert, financial management and operational management regarding preparation of required purchase order and contract	0.8	440.00
12/9/2002	Walsh, D.	Review of contract documentation relating to Level 3 disclosure requirements re: contract maturing date	3.4	1,870.00
12/9/2002	Walsh, D.	Review of first day pleadings re: post filing operating contracts necessary to support motions	2.3	1,265.00
12/9/2002	Walsh, D.	Preparation of materials for in house lawyer meetings associated with pre-sale and transition issues	1.8	990.00
12/10/2002	Walsh, D.	Review of court filings for estate control and purchase agreement issues and preparation of materials for meetings with in-house legal counsel	3.4	1,870.00
12/10/2002	Walsh, D.	Review of materials and meetings with A. Boorgard and P. Jalbert regarding preparation of cure schedules associated with proposed assumption and assignment of contracts	3.2	1,760.00
12/10/2002	Walsh, D.	Discussion with of G Milmo regarding issues associated with preparation of schedules on assigned contracts	0.6	330.00
12/10/2002	Walsh, D.	Review and analysis of APA schedules relating to court document preparation and schedules	1.8	990.00
12/11/2002	Walsh, D.	Review of assumed contracts and to be assumed customer contracts and associated financial documentation associated with cure schedules	4.3	2,365.00
12/11/2002	Walsh, D.	Review of A&M documentation associated with potential contract rejection claims for compliance with Article V of the APA and discussions with P. Jalbert re: same	3.4	1,870.00
12/16/2002	Walsh, D.	Review and preparation of contract restrictions and claims analysis	3.4	1,870.00
12/16/2002	Walsh, D.	Discussion with P. Jalbert regarding credit balance receivables	0.8	440.00
12/17/2002	Walsh, D.	Discussions with A. Boorgard and S. Avrush regarding contracts and renewal schedules	1.4	770.00
12/20/2002	Walsh, D.	Meetings and discussions with P. Jalbert and L. Smith regarding Accounts Receivable collection activity and transition services issues.	0.9	495.00
12/23/2002	Walsh, D.	Analysis of APA Agreement and sales motion and preparation of additional materials for management meetings	2.5	1,375.00
12/24/2002	Walsh, D.	Analysis of APA Agreement and sales motion and preparation if associated materials for management meetings	1.0	550.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
1/7/2003	Walsh, D.	Meetings and discussion with M. Taylor regarding contracts, core payments and the Level 3 Purchase agreements	2.4	1,320.00
1/13/2003	Walsh, D.	Review & preparation of balance sheet detail associated with the asset purchase agreement & preparation of financial impact materials for legal and financial management	2.7	1,485.00
1/14/2003	Walsh, D.	Review and analysis of balance sheet detail associated with cure schedules, asset purchase agreement and objections and preparation of preliminary data associated with findings	5.0	2,750.00
1/15/2003	Walsh, D.	Analysis of detail preliminary bankruptcy date balance sheet data and discussions with financial and operational management regarding issues	3.2	1,760.00
1/15/2003	Walsh, D.	Preparation and review of preliminary synopsis of values to be adjusted from the Level 3 APA	1.2	660.00
1/15/2003	Walsh, D.	Preparation of preliminary estimate of potential cures schedule.	1.7	935.00
1/16/2003	Walsh, D.	Analysis of detailed balance sheet data and discussions with financial and vendor management re: core schedules	3.1	1,705.00
1/17/2003	Walsh, D.	Review and preparation of updated preliminary core schedules.	2.2	1,210.00
1/17/2003	Walsh, D.	Analysis of detailed balance sheet and off balance sheet materials and discussion	3.1	1,705.00
1/18/2003	Walsh, D.	Review of balance sheet data associated with objections	0.3	165.00
1/18/2003	Walsh, D.	Conversation with D. DeAmicis re balance sheet	0.2	110.00
1/20/2003	Arnett, N.	Preparation of Unsecured Creditor Valuation	1.3	390.00
1/20/2003	Walsh, D.	Review of detailed balance sheet data and preparation of an updated potential cure schedule.	3.5	1,925.00
1/21/2003	Arnett, N.	Conversations with L. Smith in conjunction with preparation of Unsecured Creditor Valuation	0.7	210.00
1/21/2003	Arnett, N.	Preparation of Unsecured Creditor Valuation	4.5	1,350.00
1/23/2003	Arnett, N.	Preparation of Unsecured Creditor Valuation	1.5	450.00
1/23/2003	Walsh, D.	Review and analysis of preliminary 12/31/03 balance sheet detail and integration of various elements into APA and overall synopsis document.	2.5	1,375.00
1/23/2003	Walsh, D.	Review and analysis of the detailed preliminary bankruptcy data balance sheet and integration of various elements into APA and cure amount among draft analysis.	4.6	2,530.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
1/24/2003	Walsh, D.	Discussion with M. Taylor regarding capital lease cures and administrative cost.	0.3	165.00
1/24/2003	Walsh, D.	Review and analysis of detailed preliminary balance sheet data and integration of various items into APA and overall synopsis document.	6.5	3,575.00
1/27/2003	Arnett, N.	Conversations with P. Jalbert in conjunction with preparation of Unsecured Creditor Valuation	1.2	360.00
1/27/2003	Arnett, N.	Preparation of Unsecured Creditor Valuation	3.9	1,170.00
1/27/2003	Walsh, D.	Review and analysis of preliminary 12/31/02 balance sheet and supporting detail associated with cure schedules and the level 3 asset purchase agreement	6.9	3,795.00
1/27/2003	Walsh, D.	Review and analysis of preliminary financial analysis associated with level 3 asset purchase agreement for counsel	2.1	1,155.00
1/27/2003	Walsh, D.	Meeting and discussion with P. Jalbert and A. Boorgard regarding issues with preliminary 12/31/02 balance sheet	1.4	770.00
1/28/2003	Arnett, N.	Conversations with M. Taylor in regards to contract rejections / cure process	0.9	270.00
1/28/2003	Arnett, N.	Preparation of Detail Cure Schedule	2.4	720.00
1/28/2003	Arnett, N.	Preparation of Unsecured Creditor Valuation	1.7	510.00
1/28/2003	Walsh, D.	Review and preparation of preliminary cure analysis schedule utilizing changes in preliminary bankruptcy date balance sheet	2.3	1,265.00
1/28/2003	Walsh, D.	Review and analysis of detailed fiscal year end balance sheet and profit & loss statement detail and discussion with P. Jalbert regarding: same	7.5	4,125.00
1/28/2003	Walsh, D.	Discussion with D. Deamicis and P Jalbert regarding Qwest issues	0.2	110.00
1/29/2003	Arnett, N.	Conversations with P. Jalbert in conjunction with preparation of Unsecured Creditor Valuation	0.6	180.00
1/29/2003	Arnett, N.	Preparation of Unsecured Creditor Valuation	3.4	1,020.00
1/29/2003	Walsh, D.	Discussion with M. Taylor regarding cure and asset purchase agreement issues	0.3	165.00
1/29/2003	Walsh, D.	Analysis of detailed balance sheet materials	4.8	2,640.00
1/29/2003	Walsh, D.	Review and preparation of detailed footnotes and financial materials associated with asset purchase agreement and cure forecast materials	5.4	2,970.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
1/30/2003	Arnett, N.	Conversations with P. Jalbert and L. Smith in conjunction with preparation of Unsecured Creditor Valuation	0.8	240.00
1/30/2003	Walsh, D.	Review and analysis of personal property, sale and use and transfer tax materials	2.7	1,485.00
1/30/2003	Walsh, D.	Analysis of detailed balance sheet items and integration into preliminary revised cure schedule	4.9	2,695.00
1/30/2003	Walsh, D.	Discussion with A. Boorgard regarding taxes, capital leases, executory contracts and cure issues	1.5	825.00
1/30/2003	Walsh, D.	Review and analysis of capital lease obligation contracts as part of updating cure schedule forecast	1.4	770.00
1/31/2003	Arnett, N.	Preparation of Detail Cure Schedule	1.5	450.00
1/31/2003	Walsh, D.	Review of detailed balance sheet issues associated with taxes, capital leases, disputes with carriers, and accrued payroll and benefits and related issues	4.2	2,310.00
1/31/2003	Walsh, D.	Meeting with P. Jalbert regarding cure schedule, contract rejection and related issues	0.7	385.00
1/31/2003	Walsh, D.	Review and preparation of materials associated with cure schedule, contract rejection claims, balance sheet claims and integration into a probable recovery estimate document	2.6	1,430.00
2/3/2003	Arnett, N.	Preparation of Unsecured Creditor Valuation	4.7	1,410.00
2/3/2003	Walsh, D.	Meetings and discussions with P. Jalbert regarding changes to bankruptcy date balance sheet and issues associated with estate recovery analysis	1.3	715.00
2/3/2003	Walsh, D.	Analysis of capital lease contracts, balance sheet and related financial materials associated with cure schedule preparation and update	4.2	2,310.00
2/4/2003	Arnett, N.	Conversations with P. Jalbert and L. Smith in regards to preparation of Unsecured Creditor Valuation	0.5	150.00
2/4/2003	Arnett, N.	Meeting with S. Saunders in regards to preparation of Unsecured Creditor Valuation	1.7	510.00
2/4/2003	Arnett, N.	Reviewed Detail Cure and Contract Rejection schedules	2.7	810.00
2/4/2003	Sanders, S.	Meeting with N. Arnett re: preparation of Unsecured Creditor Valuation	1.6	480.00
2/4/2003	Walsh, D.	Meetings and discussions with P. Jalbert and A. Boorgard regarding cure amounts and process, values expected to creditors and overall chapter 11 issues	2.4	1,320.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
2/4/2003	Walsh, D.	Analysis and preparation of financial materials associated with updated cure schedule and range of recovery values to creditors	4.7	2,585.00
2/4/2003	Walsh, D.	Conversation with P. Jalbert and A. Boorgard regarding transition and related operating and financial issues	1.6	880.00
2/4/2003	Walsh, D.	Preparation of a preliminary synopsis of open balance sheet items necessary to reduce the range of estimated recoveries to creditors	1.8	990.00
2/5/2003	Amett, N.	Conversations with P. Jalbert of Finance Department in regards to transition of Unsecured Creditor Valuation	1.7	510.00
2/5/2003	Walsh, D.	Review and preparation of changes to estimated recoveries to creditors and discussion with and distribution to legal and financial management	4.0	2,200.00
2/11/2003	Walsh, D.	Reconciliation of prepetitions bill/retainer	0.4	220.00
2/12/2003	Walsh, D.	Reconciliation of prepetitions bill/retainer	0.3	165.00
<i>Total for Finance:</i>			<i>218.9</i>	<i>111,070.00</i>
<i>Legal and Regulatory</i>				
12/17/2002	Walsh, D.	Analysis and preparation of materials associated with statements of affairs requested by the court.	1.5	825.00
1/8/2003	Walsh, D.	Analysis of court orders for necessary operating controls and procedural change.	3.5	1,925.00
1/9/2003	Walsh, D.	Review and analysis of court motions for financial and operational controls necessary of the company and meetings and discussions with legal and financial management re: the same.	3.8	2,090.00
1/15/2003	Walsh, D.	Discussion with D. DeAmicis regarding Verizon and Qwest objections.	0.5	275.00
1/27/2003	Walsh, D.	Discussion with D. deAmicis re negotiating contract issues	0.1	55.00
<i>Total for Legal and Regulatory:</i>			<i>9.4</i>	<i>5,170.00</i>
<i>Plan Negotiations / Asset Sale</i>				
12/1/2002	Sattar, T.	Meeting with J. Kincaid regarding statements and schedules	1.2	540.00
12/1/2002	Sattar, T.	Preparation of Vendor Rejection Claims Analysis	4.8	2,160.00
12/2/2002	Klein, M.	Discussed with T. Sattar preparation of and issues with Asset Purchase Agreement Valuation	0.6	255.00
12/2/2002	Klein, M.	Preparation of Vendor Contract Expiration Schedules	3.6	1,530.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
12/2/2002	Sattar, T.	Review of Asset Purchase Agreement	4.5	2,025.00
12/2/2002	Sattar, T.	Preparation of Vendor Rejection Claims Analysis	6.9	3,105.00
12/2/2002	Sattar, T.	Discussed with M. Klein preparation of and issues with Asset Purchase Agreement Valuation	0.6	270.00
12/2/2002	Tomassini, Ma	Preparation of Vendor Contract Expiration Schedules	10.0	3,000.00
12/3/2002	Arnett, N.	Meeting with M. Klein regarding Real Estate issues	0.8	240.00
12/3/2002	Arnett, N.	Preparation of Vendor Contract Expiration Schedules	3.2	960.00
12/3/2002	Arnett, N.	Met with P. Jalbert, A. Boorgard and M. Klein to discuss Real Estate Contract Rejection Schedules	2.0	600.00
12/3/2002	Arnett, N.	Review of Real Estate Contract Rejection Schedules	4.0	1,200.00
12/3/2002	Klein, M.	Review of Contract rejection claim schedules with A. Boorgard	3.7	1,572.50
12/3/2002	Klein, M.	Conference with Real Estate group to discuss Real Estate Contract Rejection Schedules	1.6	680.00
12/3/2002	Klein, M.	Conference with P. Jalbert to discuss Real Estate Contract Rejection Schedules	0.8	340.00
12/3/2002	Klein, M.	Met with N. Arnett, P. Jalbert and A. Boorgard in regards to real estate contract rejection schedules	2.0	850.00
12/3/2002	Klein, M.	Conference with N. Arnett in regards to real estate contract rejection schedules	1.3	552.50
12/3/2002	Klein, M.	Telephone conference with T. Sattar regarding claims analysis	0.6	255.00
12/3/2002	Sattar, T.	Preparation of Vendor Rejection Claims Analysis	1.4	630.00
12/3/2002	Sattar, T.	Conversation with M. Klein in preparation of rejection claims analysis	0.6	270.00
12/3/2002	Tomassini, Ma	Preparation of Vendor Contract Expiration Schedules	11.5	3,450.00
12/4/2002	Arnett, N.	Met with A. Boorgard and M. Klein in regards to vendor contract rejection schedules	0.5	150.00
12/4/2002	Klein, M.	Conference with A. Boorgard and N. Arnett in regards to vendor contract rejection schedules	0.5	212.50
12/4/2002	Sattar, T.	Preparation of Vendor Rejection Claims Analysis	1.0	450.00
12/4/2002	Tomassini, Ma	Preparation of Vendor Contract Expiration Schedules	12.5	3,750.00
12/5/2002	Arnett, N.	Review of Real Estate Contract Rejection Schedules	0.8	240.00
12/5/2002	Arnett, N.	Preparation of In-House Vendor Contract Rejection Schedules for Legal Department	3.7	1,110.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
12/5/2002	Klein, M.	Review of Real Estate Contract Rejection Schedules	0.5	212.50
12/5/2002	Klein, M.	Preparation of In-House Vendor Contract Rejection Schedules for Legal Department	3.6	1,530.00
12/5/2002	Sattar, T.	Preparation of Vendor Rejection Claims Analysis	1.0	450.00
12/5/2002	Tomassini, Ma	Preparation of Vendor Contract Expiration Schedules	11.0	3,300.00
12/6/2002	Arnett, N.	Review of open PO's and Accounts Payable to prepare In-House Vendor Contract Rejection Schedules.	1.4	420.00
12/6/2002	Arnett, N.	Review of Real Estate Contract Rejection Schedules	2.6	780.00
12/6/2002	Arnett, N.	Preparation of In-House Vendor Contract Rejection Schedules for Legal Department	1.5	450.00
12/6/2002	Arnett, N.	Conversation with A. Boorgard in preparation of contract rejection schedules.	1.2	360.00
12/6/2002	Klein, M.	Review of Vendor Contract Rejection Schedules	0.4	170.00
12/6/2002	Klein, M.	Preparation of In-House Vendor Contract Rejection Schedules for Legal Department	1.6	680.00
12/6/2002	Sattar, T.	Preparation of Vendor Rejection Claims Analysis	1.0	450.00
12/6/2002	Tomassini, Ma	Preparation of Vendor Contract Expiration Schedules	11.0	3,300.00
12/10/2002	Arnett, N.	Conversations with S. Avrush in preparation of contract rejection schedules	3.1	930.00
12/10/2002	Arnett, N.	Preparation of Vendor Contract Expiration Schedules	2.9	870.00
12/10/2002	Arnett, N.	Conversations with P. Jalbert in preparation of contract schedules	0.3	90.00
12/10/2002	Arnett, N.	Conversations with G. Milmo in preparation of contract rejection schedules	1.7	510.00
12/11/2002	Arnett, N.	Continued conversations with G. Milmo in preparation of contract rejection schedules	1.1	330.00
12/11/2002	Arnett, N.	Preparation of Vendor and Customer Cure Schedules for Asset Purchase Agreement	4.6	1,380.00
12/11/2002	Arnett, N.	Conversations with P. Jalbert in preparation of cure schedules	1.7	510.00
12/11/2002	Arnett, N.	Conversations with D. Walsh in conjunction with preparation of cure schedules	0.6	180.00
12/11/2002	Walsh, D.	Meeting with N. Arnett regarding cure schedules	0.5	275.00
12/11/2002	Walsh, D.	Meeting with A. Boorgard and S. Avrish regarding Bankruptcy schedules, rights and timelines	1.8	990.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
12/12/2002	Arnett, N.	Conversations with G. Milmo in preparation of contract rejection schedules	0.3	90.00
12/12/2002	Arnett, N.	Conversations with P. Jalbert in preparation of cure schedules	0.6	180.00
12/12/2002	Arnett, N.	Preparation of Vendor and Customer Cure Schedules for Asset Purchase Agreement	5.6	1,680.00
12/12/2002	Arnett, N.	Conversation with D. Walsh in conjunction with preparation of cure schedules	1.5	450.00
12/12/2002	Walsh, D.	Preparation if assumed contract and to be assumed customer contracts schedules for sale motion	2.5	1,375.00
12/12/2002	Walsh, D.	Meetings with P. Jalbert and S. Avrush regarding presale, transition and post sale chapter 11 planning issues	2.3	1,265.00
12/12/2002	Walsh, D.	Analysis of materials and preparation of schedules necessary to support schedule 511 on the APA	3.2	1,760.00
12/12/2002	Walsh, D.	Meetings with legal and operational personnel relating to reports necessary for support requirements of APA	1.4	770.00
12/12/2002	Walsh, D.	Meeting with N. Arnett in conjunction with preparation of cure schedules	1.6	880.00
12/13/2002	Arnett, N.	Preparation of In-House Vendor Contract Rejection Schedules for Legal Department	2.5	750.00
12/13/2002	Arnett, N.	Conversations with D. Walsh in conjunction with preparation of cure schedules	0.7	210.00
12/13/2002	Arnett, N.	Conversations with M. Taylor in preparation of contract rejection schedules	1.8	540.00
12/13/2002	Walsh, D.	Conversations with N. Arnett in conjunction with preparation of cure schedules	0.7	385.00
12/13/2002	Walsh, D.	Preparation for meeting with executive management regarding estate matters that need to be in the pre sale, post sale and post plan periods	2.4	1,320.00
12/13/2002	Walsh, D.	Preparation and review of assumed vendor and customer contracts schedules for inclusion in sale motion	4.4	2,420.00
12/16/2002	Arnett, N.	Preparation of Vendor and Customer Cure Schedules for Asset Purchase Agreement	2.7	810.00
12/16/2002	Arnett, N.	Conversations with G. Milmo in preparation of cure schedules	1.7	510.00
12/16/2002	Arnett, N.	Meetings with T. Sattar regarding cure schedules and Asset Purchase Agreement Valuation	1.6	480.00
12/16/2002	Sattar, T.	Preparation of Detail Cure Schedule	5.8	2,610.00



<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
12/16/2002	Sattar, T.	Meetings with N. Arnett in preparation of Asset Purchase Agreement Valuation and cure schedules	1.6	720.00
12/16/2002	Sattar, T.	Preparation of Vendor Rejection Claims Analysis	4.6	2,070.00
12/16/2002	Walsh, D.	Review and preparation of vendor and customer contract schedules for inclusion in sale motion and discussion with internal and external counsel regarding same	2.3	1,265.00
12/17/2002	Arnett, N.	Preparation of Contract Expiration Schedules	2.4	720.00
12/17/2002	Arnett, N.	Conversations with A. Boorgard in preparation of contract expiration schedules	0.6	180.00
12/17/2002	Sattar, T.	Preparation of Vendor Rejection Claims Analysis	5.5	2,475.00
12/17/2002	Sattar, T.	Preparation of Detail Cure Schedule	6.2	2,790.00
12/17/2002	Sattar, T.	Conversation with P. Jalbert in conjunction with preparation of detail cure schedule	0.5	225.00
12/17/2002	Sattar, T.	Conversation with D. Walsh in preparation of Asset Purchase Agreement Valuation and Detail Cure Schedule	1.8	810.00
12/17/2002	Walsh, D.	Preparation for and meetings with financial, operational and legal management regarding issues with APA, pre and post sale activities of the estate	0.9	495.00
12/17/2002	Walsh, D.	Conversation with T. Sattar in preparation of Asset Purchase Agreement Valuation and Detail Cure Schedule	1.7	935.00
12/18/2002	Arnett, N.	Conversations with A. Boorgard in preparation of contract expiration schedules	0.4	120.00
12/18/2002	Arnett, N.	Conversations with T. Sattar in conjunction with preparation of contract expiration schedules	0.5	150.00
12/18/2002	Arnett, N.	Preparation of Contract Expiration Schedules	3.1	930.00
12/18/2002	Sattar, T.	Conversations with N. Arnett in conjunction with preparation of contract expiration schedules	0.5	225.00
12/18/2002	Sattar, T.	Preparation of Detail Cure Schedule	1.5	675.00
12/18/2002	Walsh, D.	Discussions concerning APA, pre and post sale issues and overall transitional issues	1.0	550.00
12/18/2002	Walsh, D.	Review and preparation of contract expiration materials	2.4	1,320.00
12/18/2002	Walsh, D.	Analysis and preparation of materials for strategic bankruptcy meeting with financial and legal management	3.4	1,870.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
12/18/2002	Walsh, D.	Preparation for and meeting with financial and legal management regarding trustee report, statements of affiliates and related issues	2.7	1,485.00
12/19/2002	Arnett, N.	Conversations with A. Boorgard in preparation of in-house contract rejection schedules	0.6	180.00
12/19/2002	Arnett, N.	Preparation of Contract Expiration Schedules	2.5	750.00
12/19/2002	Arnett, N.	Conversation with A. Boorgard in preparation of contract expiration schedules	0.9	270.00
12/19/2002	Walsh, D.	Discussions with operations management regarding APA and Chapter 11 issues and related financial and operational controls.	1.2	660.00
12/19/2002	Walsh, D.	Preparation of materials associated contract termination, transition and renewal issues and discussion with legal management	1.8	990.00
12/19/2002	Walsh, D.	Meetings and discussions with P. Jalbert & A. Boorgard regarding accounts receivable collateral issues, chapter 11 matters and transition services	4.4	2,420.00
12/20/2002	Arnett, N.	Conversations with D. Walsh in conjunction with preparation of contract expiration schedules	1.6	480.00
12/20/2002	Arnett, N.	Conversations with A. Boorgard in preparation of in-house contract rejection schedules	0.2	60.00
12/20/2002	Arnett, N.	Conversations with G. Milmo in preparation of contract rejection schedules	0.2	60.00
12/20/2002	Walsh, D.	Meetings and discussion with operations and financial management regarding contract renegotiation process and related personnel matters.	3.5	1,925.00
12/20/2002	Walsh, D.	Discussions with P. Aaronson regarding M&A activity	0.4	220.00
12/20/2002	Walsh, D.	Conversations with N. Arnett in conjunction with preparation of contract expiration schedules	0.6	330.00
12/20/2002	Walsh, D.	Discussions with A. Boorgard regarding contract expiration issues and rejection provisions	0.4	220.00
12/20/2002	Walsh, D.	Meetings and discussions with E. Hines regarding status of case , the current issues and contract rejection meetings	1.5	825.00
12/23/2002	Arnett, N.	Review of In-House Vendor Contract Rejection Schedules for Legal Department	1.0	300.00
12/27/2002	Arnett, N.	Preparation of contract rejection schedules	1.7	510.00
12/27/2002	Arnett, N.	Review of In-House Vendor Contract Rejection Schedules for Legal Department	0.3	90.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
12/30/2002	Arnett, N.	Conversations with D. Walsh regarding preparation of in-house contract rejection schedules and expiration schedules.	1.4	420.00
12/30/2002	Arnett, N.	Review of Contract Expiration Schedule	1.4	420.00
12/30/2002	Arnett, N.	Review of In-House Vendor Contract Rejection Schedules for Legal Department	0.2	60.00
12/30/2002	Walsh, D.	Conversations with N. Arnett in conjunction with preparation of in-house contract rejection schedules and expiration schedules	1.3	715.00
12/30/2002	Walsh, D.	Preparation of materials associated with post sale issues of the estate	0.2	110.00
12/31/2002	Arnett, N.	Review of Contract Expiration Schedule	0.7	210.00
12/31/2002	Arnett, N.	Preparation of contract rejection schedules	1.3	390.00
1/2/2003	Sattar, T.	Preparation of Asset Purchase Agreement Valuation	1.0	450.00
1/2/2003	Sattar, T.	Review of Asset Purchase Agreement	1.0	450.00
1/2/2003	Walsh, D.	Discussion with D. DeAmicis regarding sale objections in telecommunication company proceedings and claims process.	0.9	495.00
1/2/2003	Walsh, D.	Preparation of materials associated with post sale discussion of the estate and discussions with E. Hines re: the same	0.6	330.00
1/3/2003	Sattar, T.	Preparation of Asset Purchase Agreement Valuation	0.5	225.00
1/3/2003	Sattar, T.	Review of Asset Purchase Agreement	1.5	675.00
1/4/2003	Sattar, T.	Review of Asset Purchase Agreement	1.3	585.00
1/4/2003	Sattar, T.	Preparation of Asset Purchase Agreement Valuation	0.7	315.00
1/5/2003	Sattar, T.	Preparation of Asset Purchase Agreement Valuation	1.2	540.00
1/5/2003	Sattar, T.	Review of Asset Purchase Agreement	0.8	360.00
1/6/2003	Sattar, T.	Meeting with senior management regarding post bankruptcy issues and APA closing	1.5	675.00
1/6/2003	Sattar, T.	Preparation for meeting with senior management regarding post bankruptcy issues and APA closing	6.7	3,015.00
1/6/2003	Walsh, D.	Preparation of materials associated with pre-closing, post closing and post plan confirmation	4.4	2,420.00
1/6/2003	Walsh, D.	Meetings and discussions with P. Jalbert and A. Boorgard regarding accounts receivable and accounts payable contracts and procedures	2.7	1,485.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
1/6/2003	Walsh, D.	Review of APA Agreement, transition services agreement and related schedules for necessary systems and controls.	2.4	1,320.00
1/7/2003	Arnett, N.	Conversation with other T. Sattar in preparation of Asset Purchase Agreement Valuation	2.3	690.00
1/7/2003	Arnett, N.	Review of Asset Purchase Agreement	1.7	510.00
1/7/2003	Arnett, N.	Preparation of Asset Purchase Agreement Valuation	2.0	600.00
1/7/2003	Sattar, T.	Conversation with N. Arnett regarding preparation of Asset Purchase Agreement Valuation	2.3	1,035.00
1/7/2003	Sattar, T.	Conversation with P. Jalbert in preparation of Asset Purchase Agreement Valuation	1.7	765.00
1/7/2003	Sattar, T.	Preparation of Asset Purchase Agreement Valuation	3.7	1,665.00
1/7/2003	Walsh, D.	Preparation of materials associated with pre-closing, post-closing and post plan confirmation issues.	1.2	660.00
1/7/2003	Walsh, D.	Meeting with Executive Management and D. DeAmicis re: pre-closing, post closing and plan continuation issues.	1.2	660.00
1/7/2003	Walsh, D.	Review of the Level 3 asset purchase agreement and preparation of materials associated with disputes	4.2	2,310.00
1/8/2003	Arnett, N.	Conversation with P. Jalbert in preparation of Asset Purchase Agreement Valuation	1.2	360.00
1/8/2003	Arnett, N.	Preparation of Asset Purchase Agreement Valuation	6.9	2,070.00
1/8/2003	Arnett, N.	Conversation with T. Sattar regarding preparation of Asset Purchase Agreement Valuation	0.6	180.00
1/8/2003	Arnett, N.	Review of 11/27/02 Balance Sheet in conjunction with preparation of APA Valuation	1.3	390.00
1/8/2003	Sattar, T.	Meeting with N. Arnett re: Asset Purchase Agreement Valuation	0.6	270.00
1/8/2003	Sattar, T.	Preparation of detail cure schedule	11.1	4,995.00
1/8/2003	Sattar, T.	Conversation with P. Jalbert in conjunction with preparation of detail cure schedule	1.3	585.00
1/8/2003	Walsh, D.	Meetings & discussions with E. Hines regarding cure claims and contract rejection issues.	0.6	330.00
1/8/2003	Walsh, D.	Preparation of draft materials associated with statement of affairs and meeting with financial managers re: the same.	5.4	2,970.00
1/9/2003	Arnett, N.	Conversation with T. Sattar in preparation of Asset Purchase Agreement Valuation	2.1	630.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
1/9/2003	Arnett, N.	Preparation of Asset Purchase Agreement Valuation	1.7	510.00
1/9/2003	Sattar, T.	Preparation of Detail Cure Schedule	5.2	2,340.00
1/9/2003	Sattar, T.	Conversation with N. Arnett regarding preparation of APA Valuation	2.1	945.00
1/9/2003	Walsh, D.	Discussions with D. DeAmicis regarding overall APA and sale issues.	0.7	385.00
1/9/2003	Walsh, D.	Meetings with A. Boorgard & P. Jalbert regarding sale motion objections, cure schedules, rejection schedules and financial controls	1.9	1,045.00
1/9/2003	Walsh, D.	Analysis and preparation of materials associated with Level 3's initial contract rejection requests.	3.3	1,815.00
1/9/2003	Walsh, D.	Meetings and discussion with E. Hines regarding potential cure claims and, contract rejection claims and APA contract issues.	0.8	440.00
1/10/2003	Arnett, N.	Preparation of Asset Purchase Agreement Valuation	2.2	660.00
1/10/2003	Arnett, N.	Preparation of Detail Cure Schedule	4.7	1,410.00
1/10/2003	Arnett, N.	Conversation with T. Sattar in preparation of Asset Purchase Agreement Valuation and Detail Cure Schedule	1.2	360.00
1/10/2003	Arnett, N.	Conversation with P. Jalbert in conjunction with preparation of detail cure schedule	0.3	90.00
1/10/2003	Sattar, T.	Conversation with P. Jalbert in conjunction with preparation APA Valuation	1.5	675.00
1/10/2003	Sattar, T.	Preparation of Asset Purchase Agreement Valuation and meeting with N. Arnett regarding APA	4.2	1,890.00
1/10/2003	Walsh, D.	Discussion w/ E. Hines regarding contract rejection & cure schedule	0.4	220.00
1/10/2003	Walsh, D.	Review of balance sheet detail & preparation of preliminary cure schedule as of the bankrupt filing date & discussion with financial management re: same	5.7	3,135.00
1/10/2003	Walsh, D.	Review of financial information and preparation of related material associated with economic value or the Level 3 asset purchase agreement and discussions with legal and financial management re: the same.	4.9	2,695.00
1/13/2003	Arnett, N.	Preparation of Detail Cure Schedule	1.6	480.00
1/13/2003	Arnett, N.	Conversation with P. Jalbert in conjunction with preparation APA Valuation	0.4	120.00
1/13/2003	Arnett, N.	Preparation of Asset Purchase Agreement Valuation	5.7	1,710.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
1/13/2003	Arnett, N.	Conversation with S. Sanders in conjunction with preparation APA Valuation	0.9	270.00
1/13/2003	Sanders, S.	Reviewed purchase price adjustments; met with P Jalbert regarding recurring revenue adjustment for APA valuation. Met with N. Arnett re: same.	5.6	1,680.00
1/13/2003	Sanders, S.	Created contract rejection schedules; reviewed contracts to be rejected by Level 3	7.4	2,220.00
1/13/2003	Walsh, D.	Meetings w/ A. Boorgard regarding cure schedules, asset purchase agreements & contract rejection issues	1.4	770.00
1/13/2003	Walsh, D.	Review of Balance Sheet detail & preparation of preliminary cure schedule as of the bankrupt filing date & discussion with financial re: same	4.9	2,695.00
1/14/2003	Arnett, N.	Conversation with S. Saunders in conjunction with preparation APA Valuation	2.1	630.00
1/14/2003	Arnett, N.	Conversation with A. Boorgard in review of APA Valuation	0.9	270.00
1/14/2003	Arnett, N.	Conversation with P. Jalbert in conjunction with preparation APA Valuation	1.3	390.00
1/14/2003	Arnett, N.	Preparation of Asset Purchase Agreement Valuation	6.7	2,010.00
1/14/2003	Sanders, S.	Reviewed Sale Motion and created log for sale motion objections; reviewed and logged objection motions	5.3	1,590.00
1/14/2003	Sanders, S.	Met with P Jalbert regarding APA adjustments; reviewed APA schedules and updated schedules	2.4	720.00
1/14/2003	Sanders, S.	Reviewed purchase price adjustments; met with P Jalbert regarding recurring revenue adjustment for APA valuation. Met with N. Arnett re: same	3.3	990.00
1/14/2003	Walsh, D.	Meetings/Discussions with A. Boorgard and outside counsel regarding objections filed to the asset purchase agreement and quest. Notices and issues associated with Verizon objections	3.7	2,035.00
1/14/2003	Walsh, D.	Review and preparation of material associated with identified contracts to be rejected claims.	1.7	935.00
1/14/2003	Walsh, D.	Meetings/discussions with A. Boorgard regarding preliminary findings on rejection claims and asset purchase agreement issues.	0.6	330.00
1/15/2003	Arnett, N.	Preparation of Detail Cure Schedule	1.7	510.00
1/15/2003	Arnett, N.	Conversation with A. Boorgard in review of APA Valuation	1.2	360.00
1/15/2003	Arnett, N.	Preparation of Asset Purchase Agreement Valuation	3.5	1,050.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
1/15/2003	Sanders, S.	Reviewed Sale Motion and created log for sale motion objections; reviewed and logged objection motions	5.2	1,560.00
1/15/2003	Sanders, S.	Met with P Jalbert regarding APA adjustments; reviewed APA schedules and make changes	3.4	1,020.00
1/15/2003	Sanders, S.	Reviewed Qwest contract to determine support for/against \$25 million payment	1.8	540.00
1/15/2003	Walsh, D.	Analysis of detailed Verizon customer contract cure claims and internal documentation regarding to balance sheet and off balance sheet carrier claims.	4.9	2,695.00
1/16/2003	Arnett, N.	Conversation with P Jalbert in review of APA Valuation	1.7	510.00
1/16/2003	Arnett, N.	Preparation of Asset Purchase Agreement Valuation	2.7	810.00
1/16/2003	Arnett, N.	Preparation of Detail Cure Schedule	1.9	570.00
1/16/2003	Sanders, S.	Continued inputting objections into log; reviewed objections, contracts amd quantified cure amounts	4.8	1,440.00
1/16/2003	Walsh, D.	Discussions with D. DeAmicis, A. Boorgard and P. Jalbert regarding sale motion and other objections filed regarding contract and core related issues	1.0	550.00
1/16/2003	Walsh, D.	Preparation of financial materials associated with Account Payable core amounts associated with Executory Contracts	1.1	605.00
1/16/2003	Walsh, D.	Discussion with A. Boorgard, P. Jalbert and operations management regarding preliminary APA proceeds and cure schedules	1.8	990.00
1/16/2003	Walsh, D.	Review of financial documentation and preparation of preliminary net purchase price material.	4.5	2,475.00
1/16/2003	Walsh, D.	Discussion with M. Taylor regarding cure issues contract rejection and associated issues with the APA	1.0	550.00
1/17/2003	Arnett, N.	Preparation of Asset Purchase Agreement Valuation	5.1	1,530.00
1/17/2003	Sanders, S.	Met with P. Jalbert to discuss cures for objections to sale motion	3.6	1,080.00
1/17/2003	Sanders, S.	Met with K Nguyen regarding contract rejection analysis	3.1	930.00
1/17/2003	Sanders, S.	Phone call with J. Tilles to discuss cable consortium contracts	0.3	90.00
1/17/2003	Walsh, D.	Discussion with A. Boorgard regarding objections, cure amounts, contracts and related issues	2.3	1,265.00
1/17/2003	Walsh, D.	Review of selected executory contracts for relationships with bankruptcy claims	2.4	1,320.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
1/20/2003	Arnett, N.	Meeting with T. Sattar regarding preparation of APA valuation	1.0	300.00
1/20/2003	Arnett, N.	Updated Detail Cure Schedule	0.7	210.00
1/20/2003	Sanders, S.	Continued inputting objections into log; reviewed objections, contracts and quantified cure amounts	4.6	1,380.00
1/20/2003	Sanders, S.	Created detailed schedule of pre-petition payments due under cable consortium contracts for purposes of negotiating cure amounts; phone calls with vendor management	5.8	1,740.00
1/20/2003	Sattar, T.	Meeting with N. Arnett in conjunction with preparation APA Valuation	1.0	450.00
1/20/2003	Walsh, D.	Research and analysis of carrier disputes for purposes of quantifying potential cure claims	6.3	3,465.00
1/20/2003	Walsh, D.	Discussion with A. Borggaard and D. DeAmicis regarding objections and related cure and/or contract issues	0.7	385.00
1/21/2003	Sanders, S.	Continued reviewing contracts and cure amounts for objections to sale motion	1.6	480.00
1/21/2003	Sanders, S.	Continued inputting objections into log; reviewed objections, contracts and quantified cure amounts	2.2	660.00
1/21/2003	Sanders, S.	Continued quantifying pre-petition payments due under cable consortium contracts for purposes of negotiating cure amounts; phone calls with vendor management	5.2	1,560.00
1/21/2003	Walsh, D.	Discussions with A. Borggaard and P. Jalbert regarding cure issues, structure of accounting systems to support activities and related matters	2.7	1,485.00
1/21/2003	Walsh, D.	Review of documentation and preliminary discussions with outside and in house counsel regarding asset purchase agreement issues, tax issues and cure issues review of accounting procedures and policies	6.3	3,465.00
1/22/2003	Arnett, N.	Conversation with P. Jalbert regarding accounts payable system	1.3	390.00
1/22/2003	Arnett, N.	Preparation of Asset Purchase Agreement Valuation	2.3	690.00
1/22/2003	Arnett, N.	Review of Accounts Payable process for cure schedules	2.3	690.00
1/22/2003	Sanders, S.	Continued quantifying pre-petition payments due under cable consortium contracts for purposes of negotiating cure amounts; phone calls with vendor management	3.9	1,170.00
1/22/2003	Sanders, S.	Began creating detailed cure schedule by contract	4.3	1,290.00



<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
1/22/2003	Sanders, S.	Met with P. Jalbert to discuss cures for objections to sale motion	0.8	240.00
1/22/2003	Walsh, D.	Discussions with A. Borgaard and Operations management regarding objection and related cure issues	0.4	220.00
1/22/2003	Walsh, D.	Review and preparation re: disputes filed by various carriers and integration of associated elements into summary documentation.	2.2	1,210.00
1/22/2003	Walsh, D.	Review and preparation of financial materials relating to the asset purchase agreement and discussion with legal and financial management regarding related issues	3.7	2,035.00
1/22/2003	Walsh, D.	Review and preparation of cure analysis associated with contracts and meetings with financial and system management re: the same	3.2	1,760.00
1/23/2003	Arnett, N.	Conversation with S. Sanders re and preparation of APA Valuation	2.5	750.00
1/23/2003	Arnett, N.	Met with P. Jalbert regarding APA valuation; explained expected valuations and discussed outstanding issues	1.2	360.00
1/23/2003	Arnett, N.	Met with B. Folse of Alix Partners regarding Schedules 1.9(a-c) from the APA and to discuss contract rejection analyses	1.7	510.00
1/23/2003	Sanders, S.	Met with A. Borgaard regarding APA valuation; explained expected valuations and discussed outstanding issues	2.1	630.00
1/23/2003	Sanders, S.	Discussed with N. Arnett and began creating detailed cure schedule by contract; matched pre-petition A/P to contract; APA status	7.8	2,340.00
1/23/2003	Walsh, D.	Meeting with B. Folse regarding contract documentation prepared by A&M for the same purchase agreement to be utilized as part of the statement and schedules.	0.7	385.00
1/23/2003	Walsh, D.	Preparation for and meeting with P. Jalbert, L. Smith, A. Boorgard and operational staff regarding cure process, contract rejection issues and related matters	3.7	2,035.00
1/24/2003	Arnett, N.	Conversations with A. Borgaard in regards to APA valuaition and transition	0.6	180.00
1/24/2003	Arnett, N.	Preparation of APA Valuation	5.3	1,590.00
1/24/2003	Sanders, S.	Continued creating detailed cure schedule by contract; matched pre-petition A/P to contract	4.0	1,200.00
1/24/2003	Walsh, D.	Analysis and discussion with P. Jalbert, L. Smith and A. Borgaard regarding disputes and litigation matters	1.7	935.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
1/27/2003	Sanders, S.	Reviewed sale motion and Verizon settlement	3.1	930.00
1/27/2003	Sanders, S.	Continued creating detailed cure schedule by contract; matched pre-petition A/P to contract	2.9	870.00
1/28/2003	Arnett, N.	Reviewed Detail Contract Rejection Schedules	1.9	570.00
1/28/2003	Arnett, N.	Preparation of APA Valuation	2.1	630.00
1/28/2003	Sanders, S.	Met with P. Jalbert regarding balance sheet items from December 02 Balance Sheet	0.4	120.00
1/28/2003	Sanders, S.	Met with P. Jalbert regarding capital lease cure amounts	0.7	210.00
1/28/2003	Sanders, S.	Continued creating detailed cure schedule by contract; matched pre-petition A/P to contract	4.6	1,380.00
1/28/2003	Sanders, S.	Began reviewing capital lease contracts for updated cure amounts	4.3	1,290.00
1/29/2003	Arnett, N.	Reviewed APA Schedules	1.6	480.00
1/29/2003	Arnett, N.	Conversation with A. Borggaard in regards to APA schedules	0.7	210.00
1/29/2003	Sanders, S.	Began reviewing off-balance sheet disputes and litigation	1.1	330.00
1/29/2003	Sanders, S.	Met with tax department regarding APA tax issues (property, sales/use and transfer)	0.4	120.00
1/29/2003	Sanders, S.	Reviewed APA for discussion of \$25 million payment under the Qwest contract	0.7	210.00
1/29/2003	Sanders, S.	Quantified capital lease A/P for purposes of determining cure amounts	2.9	870.00
1/29/2003	Sanders, S.	Continued creating detailed cure schedule by contract; matched pre-petition Accruals to contract	3.4	1,020.00
1/30/2003	Arnett, N.	Preparation of Unsecured Creditor Valuation	4.5	1,350.00
1/30/2003	Sanders, S.	Quantified capital lease accrued interest and reviewed amortization schedules for purposes of determining cure amounts	2.9	870.00
1/30/2003	Sanders, S.	Quantified capital lease A/P and amortization schedules for purposes of determining cure amounts	4.2	1,260.00
1/30/2003	Sanders, S.	Meetings with vendor management regarding capital lease schedules	0.9	270.00
1/31/2003	Arnett, N.	Conversation with P. Jalbert in regards to APA valuation	0.9	270.00
1/31/2003	Arnett, N.	Conversation with S. Saunders in conjunction with preparation APA Valuation	0.9	270.00

<i>Date</i>	<i>Consultant</i>	<i>Description</i>	<i>Hours</i>	<i>Fees</i>
1/31/2003	Arnett, N.	Review of APA contract rejection schedules	2.1	630.00
1/31/2003	Arnett, N.	Conversation with in-house counsel in regards to APA schedules	0.6	180.00
1/31/2003	Arnett, N.	Met with S. Saunders re: APA status	1.0	300.00
1/31/2003	Sanders, S.	Continued creating detailed cure schedule by contract; revised pre-petition off balance sheet disputes and A/R credits to match to contract	4.3	1,290.00
1/31/2003	Sanders, S.	Met with P. Jalbert to discuss accrued interest entries for pre-petition capital lease payables. Met with N. Arnett regarding APA status	1.7	510.00
2/3/2003	Arnett, N.	Preparation of Detailed Cure Schedules	3.1	930.00
2/3/2003	Arnett, N.	Conversations with Finance Department in regards to preparation of Unsecured Creditor Valuation	1.2	360.00
2/3/2003	Sanders, S.	Continued updating capital lease cure amounts for estate recovery analysis	5.1	1,530.00
2/4/2003	Arnett, N.	Preparation of Unsecured Creditor Valuation	4.0	1,200.00
2/4/2003	Sanders, S.	Continued working on summary cure schedule	1.9	570.00
2/4/2003	Sanders, S.	Continued updating capital lease cure amounts for estate recovery analysis; met with R Dye	2.5	750.00
2/4/2003	Sanders, S.	Continued updating capital lease schedule; PPA schedule and estate recovery analysis	3.8	1,140.00
2/5/2003	Arnett, N.	Review and Transition of Detail Cure and Contract Rejection schedules to Alix Partners	0.7	210.00
2/5/2003	Arnett, N.	Review and Transition of Detail Cure and Contract Rejection schedules to Internal Legal Department	1.2	360.00
2/5/2003	Arnett, N.	Preparation of Unsecured Creditor Valuation	0.9	270.00
<i>Total for Plan Negotiations / Asset Sale:</i>			<i>663.3</i>	<i>255,550.00</i>
<b><i>Grand Total</i></b>			<b><i>992.5</i></b>	<b><i>\$408,325.00</i></b>

## Exhibit D

**Genuity, Inc., Case No. 02-43558**  
**Summary Exhibit D**  
**Professional Expenses Incurred by Category**  
**For the Period of 11/22/2002 through 3/24/2003**

<i>Consultant</i>	<i>Date Incurred</i>	<i>Description of Expense</i>	<i>Amount</i>
<i>1</i>			
Tomassini, Mark	12/2/2002	Airfare	1,462.50
Sattar, T.	12/2/2002	Airfare	216.00
Arnett, N.	12/6/2002	Airfare	400.00
Sattar, T.	12/15/2002	Airfare	474.20
Sattar, T.	1/2/2003	Airfare	375.00
Arnett, N.	1/6/2003	Airfare	492.50
Sattar, T.	1/10/2003	Airfare	375.00
Sanders, S.	1/12/2003	Airfare	437.50
Arnett, N.	1/13/2003	Airfare	662.50
Sanders, S.	1/17/2003	Airfare	437.50
Arnett, N.	1/20/2003	Airfare	662.50
Sanders, S.	1/23/2003	Airfare	950.50
Arnett, N.	1/27/2003	Airfare	662.50
Sanders, S.	1/31/2003	Airfare	906.50
Sanders, S.	2/3/2003	Airfare	916.50
Arnett, N.	2/3/2003	Airfare	662.50
<i>Total for 1:</i>			<i>10,093.70</i>
<i>2</i>			
Walsh, D.	11/22/2002	Mileage & Tolls CT/MA	71.28
Walsh, D.	11/24/2002	Mileage & Tolls CT/MA	71.28
Walsh, D.	11/25/2002	Mileage	2.92
Walsh, D.	11/26/2002	Mileage	2.50
Walsh, D.	11/27/2002	Mileage & Tolls CT/MA	71.28
Sattar, T.	12/2/2002	Taxi Woburn-Logan	50.00
Tomassini, Mark	12/2/2002	Taxi to airport (CHI) & to Genuity	99.00
Walsh, D.	12/3/2002	Train from CT- MA	55.00

<i>Consultant</i>	<i>Date Incurred</i>	<i>Description of Expense</i>	<i>Amount</i>
Walsh, D.	12/3/2002	Taxi to Woburn	51.00
Tomassini, Mark	12/5/2002	Taxis to airport from Genuity & to home(CHI)	102.00
Arnett, N.	12/6/2002	Rental car in MA	328.92
Walsh, D.	12/6/2002	Train from MA-CT	118.00
Arnett, N.	12/6/2002	Taxi from airport (CHI) -home (CHI)	50.00
Walsh, D.	12/9/2002	Mileage & Tolls CT/MA	71.28
Walsh, D.	12/10/2002	Mileage	3.65
Walsh, D.	12/11/2002	Mileage	3.65
Walsh, D.	12/12/2002	Mileage	3.65
Walsh, D.	12/13/2002	Mileage & Tolls CT/MA	71.28
Sattar, T.	12/16/2002	Toll	3.00
Walsh, D.	12/18/2002	Mileage & Tolls CT/MA	71.27
Walsh, D.	12/19/2002	Mileage	9.64
Sattar, T.	12/19/2002	Rental car in MA (12/16-12/19)	284.40
Walsh, D.	12/20/2002	Mileage & Tolls CT/MA	71.27
Sattar, T.	1/5/2003	Taxi Logan-Woburn	50.00
Walsh, D.	1/6/2003	Mileage & Tolls CT/MA	71.79
Arnett, N.	1/6/2003	Toll	3.00
Arnett, N.	1/6/2003	Taxi from Home (CHI) to Airport (CHI)	40.00
Walsh, D.	1/8/2003	Mileage	8.64
Sattar, T.	1/9/2003	Taxi Logan-Woburn	63.00
Sattar, T.	1/10/2003	Train from Home NJ-Airport NJ	13.40
Arnett, N.	1/10/2003	Taxi from airport (CHI) -home (CHI)	40.00
Walsh, D.	1/10/2003	Mileage & Tolls CT/MA	71.79
Sanders, S.	1/12/2003	Taxi from Home Phoenix to Airport Phoenix	25.00
Sanders, S.	1/12/2003	Taxi from Airport to Genuity	55.00
Arnett, N.	1/13/2003	Taxi from Home (CHI) to Airport (CHI)	40.00
Arnett, N.	1/13/2003	Toll	3.00
Walsh, D.	1/13/2003	Mileage & Tolls CT/MA	71.79
Walsh, D.	1/14/2003	Mileage	1.87
Walsh, D.	1/15/2003	Mileage	3.74

<i>Consultant</i>	<i>Date Incurred</i>	<i>Description of Expense</i>	<i>Amount</i>
Arnett, N.	1/16/2003	Taxi from airport (CHI) -home (CHI)	40.00
Sanders, S.	1/17/2003	Taxi from Genuity to Airport	53.00
Walsh, D.	1/17/2003	Mileage & Tolls CT/MA	72.01
Sanders, S.	1/17/2003	Taxi from Home Phoenix to Airport Phoenix	25.00
Sanders, S.	1/19/2003	Taxi from Airport to Genuity	56.00
Sanders, S.	1/19/2003	Taxi from Home Phoenix to Airport Phoenix	25.00
Arnett, N.	1/20/2003	Toll	3.00
Arnett, N.	1/20/2003	Taxi from Home (CHI) to Airport (CHI)	40.00
Walsh, D.	1/20/2003	Mileage & Tolls CT/MA	72.01
Walsh, D.	1/21/2003	Mileage	3.65
Sanders, S.	1/23/2003	Taxi from Genuity to Airport	55.00
Walsh, D.	1/23/2003	Mileage	4.38
Sanders, S.	1/23/2003	Taxi from Airport Phoenix to Home Phoenix	25.00
Walsh, D.	1/24/2003	Mileage	3.26
Arnett, N.	1/24/2003	Taxi from airport (CHI) -home (CHI)	40.00
Arnett, N.	1/24/2003	Toll	3.00
Sanders, S.	1/27/2003	Taxi from Airport to Genuity	60.00
Arnett, N.	1/27/2003	Taxi from Home (CHI) to Airport (CHI)	40.00
Sanders, S.	1/27/2003	Taxi from Home Phoenix to Airport Phoenix	25.00
Arnett, N.	1/27/2003	Toll	3.00
Walsh, D.	1/27/2003	Mileage & Tolls CT/MA	72.01
Arnett, N.	1/30/2003	Taxi from Airport(CHI) to Home (CHI)	40.00
Sanders, S.	1/31/2003	Taxi from Airport Phoenix to Home Phoenix	25.00
Sanders, S.	1/31/2003	Taxi from Genuity to Airport	55.00
Walsh, D.	1/31/2003	Mileage & Tolls CT/MA	72.01
Walsh, D.	2/3/2003	Mileage & Tolls CT/MA	72.01
Arnett, N.	2/3/2003	Toll	3.00
Arnett, N.	2/3/2003	Taxi from Home (CHI) to Airport (CHI)	40.00
Sanders, S.	2/3/2003	Taxi from Home Phoenix to Airport Phoenix	25.00
Walsh, D.	2/5/2003	Mileage & Tolls CT/MA	72.01
Sanders, S.	2/6/2003	Taxi from Genuity to Airport	63.00

<i>Consultant</i>	<i>Date Incurred</i>	<i>Description of Expense</i>	<i>Amount</i>
Sanders, S.	2/6/2003	Taxi from Airport Phoenix to Home Phoenix	25.00
<i>Total for 2:</i>			<i>3,440.64</i>
3			
Walsh, D.	11/26/2002	Lodging (11/24-11/26)	119.57
Sattar, T.	12/2/2002	Lodging (12/2/02)	125.82
Tomassini, Mark	12/5/2002	Lodging (12/2-12/5)	410.37
Walsh, D.	12/6/2002	Lodging (12/3-12/5)	358.71
Arnett, N.	12/6/2002	Lodging (12/02/02 - 12/05/02)	667.96
Arnett, N.	12/10/2002	Lodging (12/09/02)	156.30
Sattar, T.	12/10/2002	Lodging (12/10/02)	163.45
Walsh, D.	12/12/2002	Lodging (12/9-12/12)	478.28
Arnett, N.	12/12/2002	Lodging (12/10/02 - 12/11/02)	311.02
Sattar, T.	12/19/2002	Lodging (12/16/02 - 12/18/02)	358.71
Walsh, D.	12/20/2002	Lodging (12/18-12/20)	239.14
Walsh, D.	1/9/2003	Lodging (1/6-1/9)	478.28
Sattar, T.	1/9/2003	Lodging (1/5/03-1/8/03)	528.91
Arnett, N.	1/10/2003	Lodging (01/06/03 - 01/09/02)	597.85
Sattar, T.	1/10/2003	Lodging (1/9/03)	100.00
Arnett, N.	1/16/2003	Lodging (01/13/03 - 01/15/03)	493.35
Sanders, S.	1/17/2003	Lodging (1/12-1/16)	597.85
Walsh, D.	1/17/2003	Lodging (1/13-1/16)	478.28
Sanders, S.	1/23/2003	Lodging (1/19-1/22)	478.28
Walsh, D.	1/24/2003	Lodging (1/20-1/23)	478.28
Arnett, N.	1/24/2003	Lodging (01/20/03 - 01/23/03)	496.86
Arnett, N.	1/30/2003	Lodging (01/27/03 - 01/29/03)	363.21
Walsh, D.	1/31/2003	Lodging (1/27-1/30)	478.28
Sanders, S.	1/31/2003	Lodging (1/27-1/30)	478.28
Walsh, D.	2/5/2003	Lodging (2/3-2/5)	358.71
Sanders, S.	2/5/2003	Lodging (2/3 - 2/5)	358.71
<i>Total for 3:</i>			<i>10,154.46</i>



<i>Consultant</i>	<i>Date Incurred</i>	<i>Description of Expense</i>	<i>Amount</i>
4			
Walsh, D.	11/22/2002	Lunch	5.46
Walsh, D.	11/24/2002	Dinner-Walsh, Sattar, Arnett	42.78
Walsh, D.	11/25/2002	Lunch	5.25
Walsh, D.	11/25/2002	Dinner	39.02
Walsh, D.	11/26/2002	Lunch	5.46
Walsh, D.	11/26/2002	Dinner	12.29
Walsh, D.	11/27/2002	Lunch	5.57
Sattar, T.	12/2/2002	Dinner	20.78
Arnett, N.	12/2/2002	Dinner	25.64
Tomassini, Mark	12/2/2002	Lunch	5.00
Tomassini, Mark	12/2/2002	Dinner	13.13
Tomassini, Mark	12/3/2002	Lunch	6.00
Walsh, D.	12/3/2002	Dinner Walsh, Tomassini, Arnett	69.99
Walsh, D.	12/4/2002	Lunch	6.04
Arnett, N.	12/4/2002	Dinner with Tomassini & Walsh	90.00
Tomassini, Mark	12/4/2002	Lunch	5.00
Walsh, D.	12/5/2002	Dinner-Walsh, Arnett	39.58
Walsh, D.	12/5/2002	Lunch	4.46
Tomassini, Mark	12/5/2002	Lunch	6.00
Arnett, N.	12/6/2002	Dinner Arnett, Walsh	30.00
Walsh, D.	12/6/2002	Lunch	5.46
Walsh, D.	12/9/2002	Dinner	15.24
Walsh, D.	12/9/2002	Lunch	7.09
Walsh, D.	12/10/2002	Lunch	5.46
Walsh, D.	12/10/2002	Dinner-Walsh, Arnett	49.02
Walsh, D.	12/11/2002	Lunch	5.46
Arnett, N.	12/11/2002	Dinner Walsh, Arnett	60.00
Walsh, D.	12/12/2002	Dinner	16.75
Walsh, D.	12/12/2002	Lunch	5.72
Walsh, D.	12/13/2002	Lunch	6.51

<i>Consultant</i>	<i>Date Incurred</i>	<i>Description of Expense</i>	<i>Amount</i>
Sattar, T.	12/16/2002	Dinner	21.28
Sattar, T.	12/17/2002	Lunch	11.12
Sattar, T.	12/18/2002	Dinner	17.08
Walsh, D.	12/18/2002	Lunch	5.46
Walsh, D.	12/18/2002	Dinner Walsh, Sattar	50.30
Walsh, D.	12/19/2002	Lunch	5.25
Sattar, T.	12/19/2002	Dinner	28.59
Walsh, D.	12/19/2002	Dinner	20.02
Walsh, D.	12/20/2002	Lunch	5.46
Walsh, D.	1/6/2003	Lunch	5.46
Walsh, D.	1/6/2003	Dinner-Walsh, Sattar, Arnett	56.23
Sattar, T.	1/6/2003	Lunch	6.25
Sattar, T.	1/7/2003	Lunch	6.46
Walsh, D.	1/7/2003	Dinner-Walsh, Sattar, Arnett	43.06
Walsh, D.	1/7/2003	Lunch	5.46
Walsh, D.	1/8/2003	Dinner-Walsh, Sattar, Arnett	82.76
Walsh, D.	1/8/2003	Lunch	5.46
Sattar, T.	1/8/2003	Lunch	5.57
Sattar, T.	1/9/2003	Lunch	5.78
Walsh, D.	1/9/2003	Dinner-Walsh, Arnett	37.74
Arnett, N.	1/9/2003	Lunch	5.00
Walsh, D.	1/10/2003	Lunch	6.51
Arnett, N.	1/10/2003	Lunch	6.00
Walsh, D.	1/13/2003	Dinner-Walsh, Arnett, Sanders	61.46
Sanders, S.	1/13/2003	Lunch	5.54
Walsh, D.	1/13/2003	Lunch	5.09
Arnett, N.	1/13/2003	Lunch	7.00
Sanders, S.	1/14/2003	Lunch	16.83
Walsh, D.	1/14/2003	Lunch	3.36
Sanders, S.	1/14/2003	Lunch	4.82
Arnett, N.	1/14/2003	Lunch	10.00

<i>Consultant</i>	<i>Date Incurred</i>	<i>Description of Expense</i>	<i>Amount</i>
Walsh, D.	1/14/2003	Dinner-Walsh, Arnett	50.19
Sanders, S.	1/15/2003	Lunch	4.94
Walsh, D.	1/15/2003	Lunch	7.09
Walsh, D.	1/15/2003	Dinner-Walsh, Sanders, Arnett	72.12
Arnett, N.	1/15/2003	Lunch	5.00
Arnett, N.	1/16/2003	Lunch	10.00
Walsh, D.	1/16/2003	Lunch	5.78
Sanders, S.	1/16/2003	Lunch	5.91
Walsh, D.	1/16/2003	Dinner-Walsh, Sattar, Arnett	37.53
Walsh, D.	1/17/2003	Lunch	5.46
Sanders, S.	1/17/2003	Dinner	3.75
Sanders, S.	1/19/2003	Lunch	7.04
Sanders, S.	1/20/2003	Lunch	5.60
Walsh, D.	1/20/2003	Dinner-Walsh, Sattar, Arnett	67.40
Walsh, D.	1/20/2003	Lunch	5.46
Sanders, S.	1/21/2003	Lunch	1.25
Sanders, S.	1/21/2003	Lunch	6.25
Walsh, D.	1/21/2003	Dinner-Walsh, Sattar, Arnett	65.42
Walsh, D.	1/21/2003	Lunch	6.51
Walsh, D.	1/22/2003	Dinner-Walsh, Sattar, Arnett	71.52
Sanders, S.	1/22/2003	Lunch	1.25
Sanders, S.	1/22/2003	Lunch	4.31
Walsh, D.	1/22/2003	Lunch	5.46
Walsh, D.	1/23/2003	Dinner-Walsh, Arnett	35.95
Sanders, S.	1/23/2003	Lunch	5.23
Sanders, S.	1/23/2003	Dinner	25.11
Walsh, D.	1/23/2003	Lunch	5.46
Walsh, D.	1/24/2003	Lunch	3.36
Sanders, S.	1/27/2003	Dinner	3.75
Walsh, D.	1/27/2003	Dinner-Walsh, Sattar, Arnett	53.09
Walsh, D.	1/27/2003	Lunch	5.46

<i>Consultant</i>	<i>Date Incurred</i>	<i>Description of Expense</i>	<i>Amount</i>
Sanders, S.	1/28/2003	Lunch	6.25
Walsh, D.	1/28/2003	Dinner Walsh, Arnett, Sanders	60.87
Walsh, D.	1/28/2003	Lunch	5.46
Walsh, D.	1/29/2003	Dinner-Walsh, Sattar, Arnett	73.10
Sanders, S.	1/29/2003	Lunch	5.73
Walsh, D.	1/29/2003	Lunch	5.20
Sanders, S.	1/30/2003	Lunch	7.65
Sanders, S.	1/30/2003	Dinner with D Walsh	40.63
Walsh, D.	1/30/2003	Lunch	2.89
Sanders, S.	1/31/2003	Lunch	4.15
Walsh, D.	1/31/2003	Lunch	5.46
Walsh, D.	2/3/2003	Lunch	6.51
Walsh, D.	2/3/2003	Dinner-Walsh, Sattar, Arnett	53.85
Sanders, S.	2/4/2003	Lunch	5.55
Walsh, D.	2/4/2003	Dinner-Walsh, Sattar, Arnett	72.58
Walsh, D.	2/4/2003	Lunch	4.39
Sanders, S.	2/5/2003	Dinner	5.25
Walsh, D.	2/5/2003	Lunch	3.50
<i>Total for 4:</i>			2,132.23
<b><i>Grand Total</i></b>			<b>\$25,821.03</b>