

Hearing Date: April 22, 2004 at 9:45 am

Grant Thornton LLP
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Patricia A. Cummings

Accountants to Martin E. Cooperman, Examiner,
and for the Audit Committee of the Board of Directors of Global Crossing Ltd.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

GLOBAL CROSSING LTD., et al.,

Debtors.

Chapter 11 Case Nos.

02-40188(REG)

(Jointly Administered)

**COVER SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES FOR
REVIEWING APPLICATIONS FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C. § 330**

NAME OF APPLICANT	Grant Thornton LLP
TIME PERIOD:	April 1, 2003 through December 9, 2003
ROLE IN THE CASE:	Accountants to the Examiner and for the Audit Committee of Board of Directors of Global Crossing Ltd.
APPLICATION FOR COMPENSATION PERIOD:	Fees Requested: \$ 5,186,299.25 Expenses Requested: \$ 168,542.41 Existing Holdback Requested: \$ 1,442,848.90 ¹

¹ Monthly applications have been filed. Although the debtor is required to pay 80% of fees and 100% of disbursements set forth in the monthly statement, debtor has only made payments for the period through October 31, 2003. Accordingly, the actual amount of the fees paid is \$3,742,041.00 (\$5,186,299.25–\$1,444,258.25) and disbursements paid is \$169,951.76 due to adjustments in the current fee application process.

ENTIRE APPLICATION PERIOD ² :	Fees Requested:	\$ 9,014,372.50
	Expenses Requested:	\$ 366,230.29
PRIOR APPLICATIONS:	One	
	Fees Paid in the Prior Fee Application:	\$ 3,828,073.25
	Expenses Paid in the Prior Fee Application:	\$ 197,687.88

² The total requested final allowance was reduced by \$83,000 in fees and \$6,739.77 in expenses per agreement with the Court for the last fee application period.

Grant Thornton Hours Billed Summary
Period Covering April 1, 2003 through December 9, 2003

<u><i>Name of Professional</i></u>	<u><i>Employee Rate¹</i></u>	<u><i>Hours</i></u>	<u><i>Total Compensation</i></u>
<i>Partner/Principal</i>			
<i>Beaton, Neil</i>	\$625.00	3.00	\$1,875.00
<i>Archambault, John</i>	\$570.00	3.00	\$1,710.00
<i>Illiano, Gary</i>	\$570.00	39.00	\$22,230.00
<i>Moody, Lailani</i>	\$570.00	13.50	\$7,695.00
<i>Reynolds, Doug</i>	\$570.00	10.50	\$5,985.00
<i>Archambault, John</i>	\$540.00	13.00	\$7,020.00
<i>French, Karin</i>	\$540.00	2.00	\$1,080.00
<i>Illiano, Gary</i>	\$540.00	42.20	\$22,788.00
<i>Moody, Lailani</i>	\$540.00	23.70	\$12,798.00
<i>Reynolds, Doug</i>	\$540.00	2.00	\$1,080.00
<i>Scoles, Mark</i>	\$540.00	2.00	\$1,080.00
<i>Brezak, Charles</i>	\$515.00	70.20	\$36,153.00
<i>Chow, Paul</i>	\$515.00	6.40	\$3,296.00
<i>Feeney, John</i>	\$515.00	326.15	\$167,967.25
<i>Jorgensen, Dean</i>	\$515.00	4.00	\$2,060.00
<i>Beaton, Neil</i>	\$490.00	1.00	\$490.00
<i>Brezak, Charles</i>	\$490.00	67.20	\$32,928.00
<i>Feeney, John</i>	\$490.00	211.05	\$103,414.50
<i>Hartley, Frank</i>	\$490.00	2.50	\$1,225.00
<i>Jorgensen, Dean</i>	\$490.00	1.30	\$637.00
<i>Centanni, Luciano</i>	\$475.00	17.50	\$8,312.50
<i>Cummings, Patricia</i>	\$475.00	595.70	\$282,957.50

¹ The US firm rates were increased effective August 1, 2003. The UK firm rates were increased effective July 1, 2003. This was disclosed in the July 2003 monthly statement.

Grant Thornton Hours Billed Summary
Period Covering April 1, 2003 through December 9, 2003

<u><i>Name of Professional</i></u>	<u><i>Employee Rate</i></u>	<u><i>Total Hours</i></u>	<u><i>Compensation</i></u>
<i>Desmond, John</i>	\$475.00	89.00	\$42,275.00
<i>Miller, David</i>	\$475.00	1.80	\$855.00
<i>Pennett, John</i>	\$475.00	136.50	\$64,837.50
<i>Weiss, Barry</i>	\$475.00	85.00	\$40,375.00
<i>Wood, Margaret Ann</i>	\$475.00	2.90	\$1,377.50
<i>Centanni, Luciano</i>	\$450.00	142.75	\$64,237.50
<i>Cummings, Patricia</i>	\$450.00	792.00	\$356,400.00
<i>Desmond, John</i>	\$450.00	139.00	\$62,550.00
<i>Kwestel, Mendy</i>	\$450.00	8.00	\$3,600.00
<i>Miller, David</i>	\$450.00	25.60	\$11,520.00
<i>Pennett, John</i>	\$450.00	227.90	\$102,555.00
<i>Weiss, Barry</i>	\$450.00	42.80	\$19,260.00
<i>Wood, Margaret Ann</i>	\$450.00	0.50	\$225.00
<i>Murphy, Jimmy</i>	\$350.00	11.00	\$3,850.00
 <i>Senior Manager</i>			
<i>Fabian, Sheri</i>	\$485.00	3.00	\$1,455.00
<i>Edwards, Mark</i>	\$475.00	5.00	\$2,375.00
<i>Fabian, Sheri</i>	\$460.00	10.90	\$5,014.00
<i>Cordier, Darren</i>	\$425.00	1.40	\$595.00
<i>Dufendach, David</i>	\$425.00	7.30	\$3,102.50
<i>Berk, Nancy</i>	\$415.00	76.30	\$31,664.50
<i>Cordier, Darren</i>	\$415.00	1.00	\$415.00
<i>Delapenha, Dwight</i>	\$415.00	87.25	\$36,208.75
<i>Eckstein, Victor</i>	\$415.00	1.75	\$726.25

Grant Thornton Hours Billed Summary
Period Covering April 1, 2003 through December 9, 2003

<u><i>Name of Professional</i></u>	<u><i>Employee Rate</i></u>	<u><i>Hours</i></u>	<u><i>Total Compensation</i></u>
<i>Hecht, Harold</i>	\$415.00	28.50	\$11,827.50
<i>Josefowicz, Barbara</i>	\$415.00	3.50	\$1,452.50
<i>To, Michael</i>	\$415.00	16.20	\$6,723.00
<i>Hong, Patricia</i>	\$405.00	47.30	\$19,156.50
<i>Lutz, Manuel</i>	\$400.00	6.50	\$2,600.00
<i>Behan, Paddy</i>	\$395.00	3.50	\$1,382.50
<i>Berk, Nancy</i>	\$395.00	35.20	\$13,904.00
<i>Bush, Evan</i>	\$395.00	93.60	\$36,972.00
<i>Cordier, Darren</i>	\$395.00	9.60	\$3,792.00
<i>Delapenha, Dwight</i>	\$395.00	409.00	\$161,555.00
<i>Eckstein, Victor</i>	\$395.00	33.90	\$13,390.50
<i>Edwards, Mark</i>	\$395.00	26.00	\$10,270.00
<i>Hecht, Harold</i>	\$395.00	25.80	\$10,191.00
<i>Lutz, Manuel</i>	\$395.00	2.50	\$987.50
<i>Hong, Patricia</i>	\$385.00	131.40	\$50,589.00
<i>Tom, Arlene</i>	\$385.00	1.00	\$385.00
<i>Craig, Christopher¹</i>	\$380.00	679.80	\$258,324.00
<i>Legg, Stephen</i>	\$365.00	52.20	\$19,053.00
<i>Pearson, David</i>	\$320.00	53.10	\$16,992.00
<i>Pearson, David</i>	\$315.00	190.45	\$59,991.75
 <i>Manager</i>			
<i>Montante, Keith</i>	\$355.00	448.95	\$159,377.25
<i>Ruiz, Alejandro</i>	\$355.00	32.20	\$11,431.00

¹ Chris Craig, Alejandro Ruiz, Rachel Zablow, Keith Cozza, and Deborah Stiklickas were promoted effective August 1, 2003. This was disclosed in the August 2003 Monthly Statement.

Grant Thornton Hours Billed Summary
Period Covering April 1, 2003 through December 9, 2003

<u><i>Name of Professional</i></u>	<u><i>Employee Rate</i></u>	<u><i>Hours</i></u>	<u><i>Total Compensation</i></u>
<i>Craig, Christopher</i>	<i>\$340.00</i>	<i>717.00</i>	<i>\$243,780.00</i>
<i>Montante, Keith</i>	<i>\$335.00</i>	<i>409.30</i>	<i>\$137,115.50</i>
<i>Rankin, Andrew</i>	<i>\$335.00</i>	<i>581.70</i>	<i>\$194,869.50</i>
<i>Zablow, Rachel</i>	<i>\$335.00</i>	<i>150.00</i>	<i>\$50,250.00</i>
<i>Rankin, Andrew</i>	<i>\$315.00</i>	<i>473.15</i>	<i>\$149,042.25</i>
<i>Perry, John</i>	<i>\$281.00</i>	<i>43.90</i>	<i>\$12,335.90</i>
<i>Perry, John</i>	<i>\$275.00</i>	<i>179.40</i>	<i>\$49,335.00</i>
<i>Donovan, Sinead</i>	<i>\$245.00</i>	<i>703.00</i>	<i>\$172,235.00</i>
<i>Murray, Maria</i>	<i>\$185.00</i>	<i>237.10</i>	<i>\$43,863.50</i>
<i>O'Brien, Olivia</i>	<i>\$185.00</i>	<i>468.40</i>	<i>\$86,654.00</i>
<i>Quinn, Niamh</i>	<i>\$185.00</i>	<i>39.00</i>	<i>\$7,215.00</i>
 <i>Senior Associate</i>			
<i>Mineo, Jacqueline</i>	<i>\$295.00</i>	<i>433.20</i>	<i>\$127,794.00</i>
<i>Myers, Terri Lynn</i>	<i>\$280.00</i>	<i>164.60</i>	<i>\$46,088.00</i>
<i>Zablow, Rachel</i>	<i>\$280.00</i>	<i>249.00</i>	<i>\$69,720.00</i>
<i>Cawdry, Andrew</i>	<i>\$275.00</i>	<i>497.50</i>	<i>\$136,812.50</i>
<i>Ruiz, Alejandro</i>	<i>\$270.00</i>	<i>5.00</i>	<i>\$1,350.00</i>
<i>Goldenkranz, Karen</i>	<i>\$265.00</i>	<i>192.40</i>	<i>\$50,986.00</i>
<i>Guy, Gila</i>	<i>\$260.00</i>	<i>39.00</i>	<i>\$10,140.00</i>
<i>Mineo, Jacqueline</i>	<i>\$260.00</i>	<i>595.25</i>	<i>\$154,765.00</i>
<i>Goldenkranz, Karen</i>	<i>\$250.00</i>	<i>344.50</i>	<i>\$86,125.00</i>
<i>Cozza, Keith</i>	<i>\$235.00</i>	<i>567.00</i>	<i>\$133,245.00</i>
<i>Foiles, Kelli</i>	<i>\$235.00</i>	<i>188.10</i>	<i>\$44,203.50</i>

Grant Thornton Hours Billed Summary
Period Covering April 1, 2003 through December 9, 2003

<u><i>Name of Professional</i></u>	<u><i>Employee Rate</i></u>	<u><i>Hours</i></u>	<u><i>Total Compensation</i></u>
<i>Fugario, Jennifer</i>	\$235.00	87.65	\$20,597.75
<i>Stiklickas, Deborah</i>	\$235.00	416.70	\$97,924.50
<i>Cawdry, Andrew</i>	\$220.00	128.00	\$28,160.00
<i>Taylor, Arlene</i>	\$220.00	34.20	\$7,524.00
<i>Szafran, Daniel</i>	\$190.00	159.50	\$30,305.00
<i>Hung, Cecilia</i>	\$163.00	20.20	\$3,292.60
<i>McSweeney, Ed</i>	\$160.00	186.50	\$29,840.00
<i>Harvey, Kathryn</i>	\$150.00	1.80	\$270.00
 <i>Associate</i>			
<i>Causon, Sharon</i>	\$190.00	75.75	\$14,392.50
<i>Leak, John</i>	\$165.00	7.00	\$1,155.00
<i>Bondin, Malcolm</i>	\$160.00	74.75	\$11,960.00
<i>Camilleri, Joseph</i>	\$160.00	74.00	\$11,840.00
<i>Ferrante, Brian</i>	\$160.00	58.50	\$9,360.00
<i>Bekele, Micheal</i>	\$150.00	44.50	\$6,675.00
<i>Bell, Sean</i>	\$150.00	4.00	\$600.00
<i>Dawkes, Matthew</i>	\$150.00	68.50	\$10,275.00
<i>Faraday, David</i>	\$150.00	36.75	\$5,512.50
<i>Gellman, Jeffery</i>	\$150.00	167.40	\$25,110.00
<i>Michelson, Jeffrey</i>	\$150.00	274.10	\$41,115.00
<i>Radeva, Maria</i>	\$150.00	1.70	\$255.00
<i>Cozza, Keith</i>	\$140.00	550.00	\$77,000.00
<i>Rosenfeld, Tova</i>	\$140.00	23.00	\$3,220.00
<i>Stiklickas, Deborah</i>	\$140.00	461.60	\$64,624.00

Grant Thornton Hours Billed Summary
Period Covering April 1, 2003 through December 9, 2003

<u><i>Name of Professional</i></u>	<u><i>Employee Rate</i></u>	<u><i>Hours</i></u>	<u><i>Total Compensation</i></u>
<i>Beaton, Ed</i>	<i>\$130.00</i>	<i>10.50</i>	<i>\$1,365.00</i>
<i>Bickel, David</i>	<i>\$130.00</i>	<i>11.80</i>	<i>\$1,534.00</i>
<i>Orlova, Alena</i>	<i>\$130.00</i>	<i>4.00</i>	<i>\$520.00</i>
<i>Tumur, Daria</i>	<i>\$130.00</i>	<i>31.50</i>	<i>\$4,095.00</i>
<i>Michelson, Jeffrey</i>	<i>\$120.00</i>	<i>385.00</i>	<i>\$46,200.00</i>
<i>Molina, Duvys</i>	<i>\$120.00</i>	<i>147.90</i>	<i>\$17,748.00</i>
<i>Ratner, Kristen</i>	<i>\$120.00</i>	<i>191.20</i>	<i>\$22,944.00</i>
<i>Tan, Irene</i>	<i>\$110.00</i>	<i>102.50</i>	<i>\$11,275.00</i>
<i>Connolly, Ross</i>	<i>\$100.00</i>	<i>325.10</i>	<i>\$32,510.00</i>
<i>Coogan, Sinead</i>	<i>\$100.00</i>	<i>400.70</i>	<i>\$40,070.00</i>
<i>Foley, Kevin</i>	<i>\$100.00</i>	<i>180.85</i>	<i>\$18,085.00</i>
<i>Harroway, James</i>	<i>\$75.00</i>	<i>25.10</i>	<i>\$1,882.50</i>
 <i>Para Professional</i>			
<i>Bradley, James</i>	<i>\$85.00</i>	<i>36.10</i>	<i>\$3,068.50</i>
<i>Gurevich, Janet</i>	<i>\$85.00</i>	<i>32.50</i>	<i>\$2,762.50</i>
<i>Purpura, Gina</i>	<i>\$85.00</i>	<i>57.00</i>	<i>\$4,845.00</i>
<i>Ta, Anna</i>	<i>\$85.00</i>	<i>4.00</i>	<i>\$340.00</i>
<i>Kamaruddin, Adzlina</i>	<i>\$60.00</i>	<i>13.30</i>	<i>\$798.00</i>
<i>Starrs, Eileen</i>	<i>\$60.00</i>	<i>50.00</i>	<i>\$3,000.00</i>
<i>Vaughan, Niall</i>	<i>\$60.00</i>	<i>228.70</i>	<i>\$13,722.00</i>
 Grand Total		18,157.10	\$5,186,299.25

Travel charged at 50% of actual time expended. Resulting calculation may be less than 0.1 increment. The blended hourly rate is \$285.64.

Hearing Date: April 22, 2004 at 9:45 am

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Patricia A. Cummings

Accountants to Martin E. Cooperman, Examiner,
and for the Audit Committee of the Board of Directors
of Global Crossing Ltd.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

GLOBAL CROSSING LTD., et al.,

Debtors.

Chapter 11 Case Nos.

02-40188(REG)

(Jointly Administered)

**SECOND APPLICATION OF GRANT THORNTON LLP, AS ACCOUNTANTS
TO THE EXAMINER AND FOR THE AUDIT COMMITTEE OF THE BOARD
OF DIRECTORS OF GLOBAL CROSSING LTD., FOR INTERIM
ALLOWANCE OF COMPENSATION FOR PROFESSIONAL SERVICES
RENDERED AND FOR REIMBURSEMENT OF ACTUAL AND NECESSARY
EXPENSES INCURRED FROM APRIL 1, 2003 THROUGH DECEMBER 9, 2003**

TO THE HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE:

Grant Thornton LLP ("Grant Thornton"), Accountants to the Examiner and for the Audit Committee of Board of Directors of Global Crossing Ltd. ("Audit Committee"), as debtors in possession in the above-captioned cases (the "Debtors"), submits its second and final application (the "Application"), pursuant to sections 330(a) and 331 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), for (i) allowance of

compensation for professional services performed by Grant Thornton for the period from April 1, 2003 through December 9, 2003 (the "Fourth Compensation Period"), (ii) reimbursement of its actual and necessary expenses incurred during the Fourth Compensation Period, (iii) payment of the holdback for the period from April 1, 2003 through December 9, 2003, and (iv) final allowance of compensation for professional services performed by Grant Thornton and reimbursement of actual and necessary expenses incurred for the period from November 25, 2002 through December 9, 2003 (the "Complete Compensation Period"), and respectfully represents:

**SUMMARY OF PROFESSIONAL COMPENSATION
AND REIMBURSEMENT OF EXPENSES REQUESTED**

1. Grant Thornton prepared this application in accordance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines") and the Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals (the "Administrative Order," and collectively with the Local Guidelines and UST Guidelines, the "Guidelines"). Pursuant to the Local Guidelines, a certification regarding compliance with same is attached hereto as Exhibit A.

2. Grant Thornton seeks allowance of the interim compensation for professional services rendered during the Compensation Period, in the aggregate amount of \$5,186,299.25, and for reimbursement of expenses incurred in connection with the rendition of such services in the aggregate amount of \$168,542.41. During the Compensation Period, Grant Thornton accountants and professionals expended a total of 18,157.10 hours for which compensation is requested.

3. By this Application, Grant Thornton also requests final allowance of \$9,380,602.70 for the Complete Compensation Period, representing \$9,014,372.50 as compensation for professional services rendered and \$366,230.29 as reimbursement for actual and necessary expenses Grant Thornton incurred. In accordance with Grant Thornton's prior fee applications in these chapter 11 cases that have been approved by the Court, Grant Thornton has received \$4,025,761.13 for fees and disbursements.

4. There is no agreement or understanding between Grant Thornton and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases.¹

5. Grant Thornton's fees in these cases are billed in accordance with its existing billing rates and procedures in effect during the Compensation Period. The rates Grant Thornton charges for the services rendered by its professionals in these chapter 11 cases are the same rates Grant Thornton charges for professional services rendered in comparable nonbankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable nonbankruptcy cases in a competitive national accounting market.

6. Pursuant to the UST Guidelines, annexed hereto as Exhibit B is a schedule setting forth all Grant Thornton accountants and professionals who have performed services in these chapter 11 cases during the Compensation Period, the capacities in which each individual is employed by Grant Thornton, the department in which each individual practices, the hourly billing rate charged by Grant Thornton for services performed by such individual, the aggregate number of hours expended in this matter and fees billed therefor. In the monthly statements that have been provided to the

¹ Grant Thornton has utilized the services of Mr. Evan Bush, a retired partner in the firm. Mr. Bush is a former Grant Thornton Quality Assurance Partner, who, since his retirement regularly works for Grant Thornton on a part-time basis on a variety of matters. Mr. Bush continues to enter his time into Grant Thornton's time and expense system. Therefore, Mr. Bush is not an unrelated contractor. In addition, Grant Thornton has utilized the services of employees of other affiliates of Grant Thornton in Great Britain, Ireland, Hong Kong and Argentina. Grant Thornton has compensated such employees for services rendered and their time has been recorded on the monthly statements provided.

US Trustee, Fee Committee, Debtors, Creditors Committee, and other parties involved, Grant Thornton has set forth the credentials of each accountant and professional.

7. Annexed hereto as Exhibit C is a schedule setting forth all Grant Thornton accountants and professionals who have performed services in these chapter 11 cases during the Entire Compensation Period, the capacities in which each individual is employed by Grant Thornton, the department in which each individual practices, the hourly billing rate charged by Grant Thornton for services performed by such individual, the aggregate number of hours expended in this matter and fees billed therefor. In the monthly statements that have been provided to the US Trustee, Fee Committee, Debtors, Creditors Committee, and other parties involved, Grant Thornton has set forth the credentials of each accountant and professional.

8. Annexed hereto as Exhibit D is a schedule specifying the categories of expenses for which Grant Thornton is seeking reimbursement and the total amount for each such expense category.

9. Annexed hereto as Exhibit E is a schedule specifying the categories of expenses for which Grant Thornton is seeking reimbursement and the total amount for each such expense category for the Entire Compensation Period.

10. Pursuant to Section II.F of the UST Guidelines, annexed hereto as Exhibit F is a summary by project categories of the services performed by Grant Thornton during the Compensation Period.

11. Annexed hereto as Exhibit G is a summary by project categories of the services performed by Grant Thornton during the Entire Compensation Period.

12. Grant Thornton maintains computerized records of the time spent by all Grant Thornton accountants and professionals in connection with the prosecution of the Debtors' chapter 11 cases. Subject to redaction for any applicable privilege where appropriate, copies of these computerized records will be furnished to the Court, and

have previously been furnished to the United States Trustee for the Southern District of New York (the “U.S. Trustee”), the attorneys for the statutory committee of unsecured creditors appointed in these chapter 11 cases (the “Committee”), Joint Provisional Liquidators and their attorneys (“JPLs”), the attorneys for the Debtors’ prepetition lenders (the “Banks”), and representatives of the Fee Committee in connection with Grant Thornton’s monthly fee statements.

13. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, Grant Thornton reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

BACKGROUND

14. On January 28, 2002, Global Crossing and certain of its debtor subsidiaries filed petitions for reorganization in the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) pursuant to chapter 11 of the Bankruptcy Code, 11 U.S.C. §§101 et seq. On April 24, August 4, and August 24, 2002, respectively, certain additional affiliates of Global Crossing filed Chapter 11 petitions. In all, Global Crossing and seventy-nine of its subsidiaries are currently in proceedings pursuant to Chapter 11 in the Bankruptcy Court. The Chapter 11 cases are being jointly administered. The Debtors continue to manage and operate their businesses and manage their properties as debtors-in-possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.

15. Simultaneously with the commencement of these Chapter 11 cases, Global Crossing and fifteen of its Debtor subsidiaries incorporated in Bermuda (the “Bermuda Debtors”) commenced coordinated proceedings in the Supreme Court of Bermuda. The Supreme Court of Bermuda issued an order appointing certain principals of KPMG, Malcolm Butterfield, Jane Moriarty and Philip Wallace, as Joint Provisional Liquidators (“JPLs”) in respect of the Bermuda Debtors.

16. In June 2002, two motions were filed by shareholders of Global Crossing seeking various forms of relief, including the appointment of a shareholders' committee, the appointment of a Trustee, or the appointment of an Examiner. By Orders dated September 5, and September 25, 2002, the Bankruptcy Court denied most of the relief sought in the foregoing motions, but, upon the agreement reached between the Debtors, the U.S. Trustee, and the Creditors Committee for the appointment of an Examiner, granted the request for appointment of an Examiner.

17. By Order dated November 20, 2002 authorizing the appointment of an Examiner (the "Examiner Order"), entered upon the agreement of the U.S Trustee, the Debtors and the Creditors Committee, the Court set forth the responsibilities and duties of the Examiner. The Examiner Order provided, among other things:

"2. The Examiner's investigation shall be limited to reviewing the financial and accounting records of the Debtors and their wholly-owned subsidiaries for the fiscal years ended December 31, 2001, December 31, 2002 and earlier periods if any restatement of those periods is necessary (the financial statements applicable to such periods being referred to, collectively, as the 'Financial Statements'), including (i) to audit revised financial statements prepared by the Debtors' management if restatements or adjustments to the Financial Statements are required, (ii) to prepare a report to the Court specifying the Examiner's findings or determinations with respect to the Financial Statements (the 'Examiner's Report'), and (iii) to cause an audit report to be issued with respect to the Financial Statements or the revised financial statements, as appropriate, in accordance with generally accepted auditing standards (the 'Audit Report'). The Examiner may seek to retain the licensed and independent accounting firm with whom it is affiliated (the 'Audit Firm'), on terms and conditions consistent with the provisions hereof, including paragraph 5, to assist it with the discharge of the Examiner's obligations hereunder and such other professionals as the Examiner may need to discharge such obligations. The Audit Firm shall be retained jointly by the Audit Committee on behalf of the Company and by the Examiner with respect to clauses (i) and (iii)...." (Examiner Order, paragraph 2)

18. By Order dated November 25, 2002 Mr. Cooperman was appointed as the Examiner.

19. By Order dated December 11, 2002, the Bankruptcy Court authorized the Examiner and the Audit Committee of the Board of Directors of Global Crossing (the “Audit Committee”) to jointly retain the accounting firm, Grant Thornton, of which the Examiner is a partner, nunc pro tunc to November 25, 2002, as auditors to assist the Examiner in performing the duties set forth in the Examiner Order and to perform the audits of Global Crossing’s consolidated financial statements as of and for the years ended December 31, 2002 and 2001.

SUMMARY OF SERVICES

20. These chapter 11 cases are extraordinarily large and complex. Grant Thornton has devoted enormous time and resources to this engagement. At times Grant Thornton has had up to sixty-nine professionals conducting audit activities in the United States, United Kingdom, Ireland, Hong Kong and Argentina. The Company has requested that Grant Thornton perform a variety of tasks beyond the scope of the original engagement and the audit has turned out to be considerably more complex than originally expected. Grant Thornton has dedicated substantial resources to provide the Examiner and Audit Committee with professional advisory services including the following:

- (A.) Audits of the Debtors’ consolidated financial statements as of and for the years ended December 31, 2002 and 2001 and earlier periods if any of those periods are necessary. The audits include:
 - i. The examination, on a test basis, of evidence supporting the amounts and disclosures in the financial statements;
 - ii. Assessing the accounting principles used and significant estimates made by management;
 - iii. Evaluating the overall financial statement presentation;
 - iv. Obtaining an understanding of internal control sufficient to plan the audit; and
 - v. Determining the nature, timing and extent of audit procedures to be performed.

- vi. An audit report was issued by Grant Thornton with respect to Global Crossing's financial statements which was included in Global Crossing's comprehensive Form 10-K, as filed with the Securities and Exchange Commission on December 8, 2003.
- (B.) Assist the Examiner in carrying out his responsibilities with respect to:
 - i. The audits of the consolidated financial statements prepared by the Debtors' management for the years ended December 31, 2001, December 31, 2002, and earlier periods if any restatement of those periods is necessary (the financial statement applicable to such periods being referred to, collectively, as the "Financial Statements"); and
 - ii. An audit report to be issued with respect to the Financial Statements or the revised financial statements, as appropriate, in accordance with auditing standards generally accepted in the United States of America.
 - (C.) Assist with such other matters as the Examiner and the Audit Committee may request from time to time including, but not limited to, international and domestic tax compliance; statutory audit work for Global Crossing's international subsidiaries.
 - (D.) Review and provide comments on Global Crossing's monthly operating reports prepared for the US Bankruptcy Court.
 - (E.) Review information systems and processes for the purposes of developing a baseline understanding of general and application areas and supporting processes and internal controls.
 - (F.) Assist with the preparation and filing of the Examiner's monthly statements, Interim Reports, and Final Report. In addition, assist the Examiner with his communications to various constituents including the US Trustee, Creditors' Committee, etc.
 - (G.) Assist Global Crossing and the Audit Committee in connection with the resolution of issues surrounding the Company's majority-owned subsidiary, Asia Global Crossing Ltd.
 - (H.) Substantial additional services were performed at the request of the debtors including but not limited to:
 - i. Audit procedures relating to Asia Global Crossing;

- ii. Audits of the Debtors Balance sheet upon Emergence from Chapter 11; and
- iii. Required review of the Debtors 2003 quarterly financial information.

21. The professional services performed by Grant Thornton were necessary and appropriate to the administration of the Debtors' chapter 11 cases and were in the best interests of the Debtors and other parties in interest. Compensation for the services described above is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved.

22. The professional services performed by Grant Thornton on behalf of the Examiner and for the Audit Committee of Global Crossing, Ltd. during the Compensation Period required an aggregate expenditure of 18,157.10 recorded hours by Grant Thornton's accountants and professionals. Of the aggregate time expended, 3,161.65 recorded hours were expended by partners/principals of Grant Thornton and 14,995.45 recorded hours were expended by non-partner accountants and professionals of Grant Thornton. The professional services were performed with expedience and in an efficient manner.

23. During the Compensation Period, Grant Thornton's hourly billing rates for accountants ranged from \$60 to \$625 per hour. Allowance of compensation in the amount requested would result in a blended hourly billing rate for accountants and professionals of approximately \$285.64 (based on 18,157.10 recorded hours at Grant Thornton's regular billing rates in effect at the time of the performance of services). During the Entire Compensation Period, Grant Thornton's hourly billing rates for accountants ranged from \$30² to \$625 per hour. Allowance of compensation in the amount requested would result in a blended hourly billing rates for accountants and professionals of approximately \$269.12 (based on 33,495.95 recorded hours at Grant Thornton's regular billing rates in effect at the time of the performance of services). Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy cases in a competitive national accounting

² \$30 represents the rate for a Tax Junior from GTI Argentina.

market. As noted, attached hereto as Exhibit B is a schedule listing each Grant Thornton professional who performed services in these cases during the Compensation Period, the hourly rate charged by Grant Thornton for services performed by each such individual, and the aggregate number of hours and charges by each such individual.

ACTUAL AND NECESSARY DISBURSEMENTS OF GRANT THORNTON

24. As set forth in Exhibit C hereto, Grant Thornton has incurred \$168,542.41 of expenses in providing professional services during the Compensation Period. These expenses, on an absolute basis, are reasonable and necessary, especially in light of the size and complexity of the Debtors' cases.

25. The time constraints facing the Debtors have required Grant Thornton's accountants and other employees to devote significant time outside of normal business hours to perform advisory services on behalf of the Debtors. Such services were essential to satisfy the demands of the Debtors' businesses.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

26. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered... and reimbursement for actual, necessary expenses." Id. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement: In determining the amount of reasonable compensation to be awarded, the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A.) The time spent on such services;
- (B.) The rates charged for such services;

- (C.) Whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
 - (D.) Whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
 - (E.) Whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.
- Id. § 330(a)(3).

27. In the instant case, Grant Thornton respectfully submits that the services for which it seeks compensation in this Application were, at the time rendered, perceived as necessary for and beneficial to the Debtors' rehabilitation and reorganization efforts and services performed by the Examiner. The services rendered by Grant Thornton were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. Accordingly, approval of the compensation sought herein is warranted.

28. Pursuant to Local Bankruptcy Rule for the Southern District of New York 9013-1(b), because there are no novel issues of law presented herein, the Debtors respectfully request that the Court waive the requirement that the Debtors file a memorandum of law in support of this motion.

29. No previous motion for the relief sought herein has been made to this or any other court.

WHEREFORE Grant Thornton respectfully requests (i) compensation for professional services rendered during the Compensation Period in the amount of \$5,186,299.25 and reimbursement for actual and necessary expenses Grant Thornton incurred during the Compensation Period in the amount of \$168,542.41; (ii) that the allowance of such compensation for professional services rendered and reimbursement of

actual and necessary expenses incurred be without prejudice to Grant Thornton's right to seek additional compensation for services performed and expenses incurred during the Compensation Period which were not processed at the time of this Application; and (iii) the Court grant Grant Thornton such other and further relief as is just.

Dated: Melville, New York
February 9, 2004

/s/ Patricia A Cummings
Patricia A. Cummings
Grant Thornton LLP
445 Broad Hollow Road, Suite 300
Melville, New York 11747
Telephone: (631) 577-1842
Facsimile: (631) 249-6144

Accountants to Martin E.
Cooperman, Examiner, and for the
Audit Committee of the Board of
Directors of Global Crossing Ltd.

Exhibit A

Hearing Date: April 22, 2004 at 9:45 am

Grant Thornton LLP
445 Broad Hollow Road, Suite 300
Melville, New York 11747
Telephone: (631) 577-1842
Facsimile: (631) 249-6144
Patricia A. Cummings

Accountants to Martin E. Cooperman, Examiner,
and for the Audit Committee of the Board of Directors
of Global Crossing Ltd.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

GLOBAL CROSSING LTD., et al.,

Debtors.

Chapter 11 Case Nos.

02-40188(REG)

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF
SECOND APPLICATION OF GRANT THORNTON LLP FOR
INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, Patricia A. Cummings, hereby certify that:

1. I am a partner with the applicant firm, Grant Thornton LLP (“Grant Thornton”), accountants to the Examiner and for the Audit Committee of Board of Directors of Global Crossing Ltd., in respect of compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “Local Guidelines”), the

United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”), and the Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals (the “Administrative Order,” and collectively with the Local Guidelines and UST Guidelines, the “Guidelines”).

2. This certification is made in respect of Grant Thornton’s application, dated February 9, 2004 (the “Application”), for interim compensation and reimbursement of expenses for the period commencing April 1, 2003 through December 9, 2003 (the “Compensation Period”) and the Entire Period commencing November 25, 2002 (nunc pro tunc) through December 9, 2003 in accordance with the Guidelines.

3. In respect of Section B.1 of the Local Guidelines, I certify that:
- a. I have read the Application;
 - b. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines;
 - c. The fees and disbursements sought are billed at rates in accordance with practices customarily employed by Grant Thornton and generally accepted by Grant Thornton’s clients; and
 - d. In providing a reimbursable service, Grant Thornton does not make a profit on that service, whether the service is performed by Grant Thornton in-house or through a third party.

4. In respect of section B.2 of the Local Guidelines and as required by the Administrative Order, I certify that Grant Thornton has complied with the provision requiring it to provide the Debtors, the Creditors Committee and the Fee Committee, and all other appropriate persons within twenty days of the close of each month, with a

statement of Grant Thornton's fees and disbursements accrued during the previous month.

5. In respect of Section B.3 of the Local Guidelines, I certify that the United States Trustee for the Southern District of New York, the Creditors Committee and the Fee Committee, and all other appropriate persons, are being provided with a copy of the Application more than ten days before the hearing date on this application.

Dated: Melville, New York

February 9, 2004

/s/ Patricia A Cummings
Patricia A. Cummings

Exhibit B

Services Rendered by Grant Thornton LLP Commencing April 1, 2003 through December 9, 2003

<u>Name of Professional</u>	<u>Practice</u>	<i>Employee</i>		<i>Total</i>
		<i>Rate</i>	<i>Hours</i>	<i>Compensation</i>
Partner				
Beaton, Neil	Valuation Services	\$625.00	3.00	\$1,875.00
Archambault, John	Professional Standards	\$570.00	3.00	\$1,710.00
Illiano, Gary	Professional Standards	\$570.00	39.00	\$22,230.00
Moody, Lailani	Professional Standards	\$570.00	13.50	\$7,695.00
Reynolds, Doug	Professional Standards	\$570.00	10.50	\$5,985.00
Archambault, John	Professional Standards	\$540.00	13.00	\$7,020.00
French, Karin	Professional Standards	\$540.00	2.00	\$1,080.00
Illiano, Gary	Professional Standards	\$540.00	42.20	\$22,788.00
Moody, Lailani	Professional Standards	\$540.00	23.70	\$12,798.00
Reynolds, Doug	Professional Standards	\$540.00	2.00	\$1,080.00
Scoles, Mark	Professional Standards	\$540.00	2.00	\$1,080.00
Brezak, Charles	Tax	\$515.00	70.20	\$36,153.00
Chow, Paul	Tax	\$515.00	6.40	\$3,296.00
Feeney, John	Tax	\$515.00	326.15	\$167,967.25
Jorgensen, Dean	Tax	\$515.00	4.00	\$2,060.00
Beaton, Neil	Valuation Services	\$490.00	1.00	\$490.00
Brezak, Charles	Tax	\$490.00	67.20	\$32,928.00
Feeney, John	Tax	\$490.00	211.05	\$103,414.50
Hartley, Frank	Tax	\$490.00	2.50	\$1,225.00
Jorgensen, Dean	Tax	\$490.00	1.30	\$637.00
Centanni, Luciano	Assurance	\$475.00	17.50	\$8,312.50
Cummings, Patricia	Assurance	\$475.00	595.70	\$282,957.50
Desmond, John	Assurance	\$475.00	89.00	\$42,275.00
Miller, David	Assurance	\$475.00	1.80	\$855.00
Pennett, John	Assurance	\$475.00	136.50	\$64,837.50
Weiss, Barry	Assurance	\$475.00	85.00	\$40,375.00
Wood, Margaret Ann	Professional Standards	\$475.00	2.90	\$1,377.50
Centanni, Luciano	Assurance	\$450.00	142.75	\$64,237.50
Cummings, Patricia	Assurance	\$450.00	792.00	\$356,400.00
Desmond, John	Assurance	\$450.00	139.00	\$62,550.00
Kwestel, Mendy	Assurance	\$450.00	8.00	\$3,600.00
Miller, David	Assurance	\$450.00	25.60	\$11,520.00
Pennett, John	Assurance	\$450.00	227.90	\$102,555.00
Weiss, Barry	Assurance	\$450.00	42.80	\$19,260.00
Wood, Margaret Ann	Professional Standards	\$450.00	0.50	\$225.00
Murphy, Jimmy	Assurance	\$350.00	11.00	\$3,850.00
Senior Manager				
Fabian, Sheri	Professional Standards	\$485.00	3.00	\$1,455.00
Edwards, Mark	Valuation Services	\$475.00	5.00	\$2,375.00
Fabian, Sheri	Professional Standards	\$460.00	10.90	\$5,014.00
Cordier, Darren	Valuation Services	\$425.00	1.40	\$595.00
Dufendach, David	Valuation Services	\$425.00	7.30	\$3,102.50
Berk, Nancy	Tax	\$415.00	76.30	\$31,664.50

Exhibit B

Services Rendered by Grant Thornton LLP Commencing April 1, 2003 through December 9, 2003

<u>Name of Professional</u>	<u>Practice</u>	<u>Employee Rate</u>	<u>Hours</u>	<u>Total Compensation</u>
<i>Cordier, Darren</i>	<i>Valuation Services</i>	\$415.00	1.00	\$415.00
<i>Delapenha, Dwight</i>	<i>Assurance</i>	\$415.00	87.25	\$36,208.75
<i>Eckstein, Victor</i>	<i>Business Risk Services</i>	\$415.00	1.75	\$726.25
<i>Hecht, Harold</i>	<i>Tax</i>	\$415.00	28.50	\$11,827.50
<i>Josefowicz, Barbara</i>	<i>Tax</i>	\$415.00	3.50	\$1,452.50
<i>To, Michael</i>	<i>Tax</i>	\$415.00	16.20	\$6,723.00
<i>Hong, Patricia</i>	<i>Management Advisory Services</i>	\$405.00	47.30	\$19,156.50
<i>Lutz, Manuel</i>	<i>Tax</i>	\$400.00	6.50	\$2,600.00
<i>Behan, Paddy</i>	<i>Tax</i>	\$395.00	3.50	\$1,382.50
<i>Berk, Nancy</i>	<i>Tax</i>	\$395.00	35.20	\$13,904.00
<i>Bush, Evan</i>	<i>Assurance</i>	\$395.00	93.60	\$36,972.00
<i>Cordier, Darren</i>	<i>Valuation Services</i>	\$395.00	9.60	\$3,792.00
<i>Delapenha, Dwight</i>	<i>Assurance</i>	\$395.00	409.00	\$161,555.00
<i>Eckstein, Victor</i>	<i>Business Risk Services</i>	\$395.00	33.90	\$13,390.50
<i>Edwards, Mark</i>	<i>Valuation Services</i>	\$395.00	26.00	\$10,270.00
<i>Hecht, Harold</i>	<i>Tax</i>	\$395.00	25.80	\$10,191.00
<i>Lutz, Manuel</i>	<i>Tax</i>	\$395.00	2.50	\$987.50
<i>Hong, Patricia</i>	<i>Management Advisory Services</i>	\$385.00	131.40	\$50,589.00
<i>Tom, Arlene</i>	<i>Management Advisory Services</i>	\$385.00	1.00	\$385.00
<i>Craig, Christopher</i>	<i>Assurance</i>	\$380.00	679.80	\$258,324.00
<i>Legg, Stephen</i>	<i>Assurance</i>	\$365.00	52.20	\$19,053.00
<i>Pearson, David</i>	<i>Assurance</i>	\$320.00	53.10	\$16,992.00
<i>Pearson, David</i>	<i>Assurance</i>	\$315.00	190.45	\$59,991.75
Manager				
<i>Montante, Keith</i>	<i>Tax</i>	\$355.00	448.95	\$159,377.25
<i>Ruiz, Alejandro</i>	<i>Tax</i>	\$355.00	32.20	\$11,431.00
<i>Craig, Christopher</i>	<i>Assurance</i>	\$340.00	717.00	\$243,780.00
<i>Montante, Keith</i>	<i>Tax</i>	\$335.00	409.30	\$137,115.50
<i>Rankin, Andrew</i>	<i>Assurance</i>	\$335.00	581.70	\$194,869.50
<i>Zablow, Rachel</i>	<i>Assurance</i>	\$335.00	150.00	\$50,250.00
<i>Rankin, Andrew</i>	<i>Assurance</i>	\$315.00	473.15	\$149,042.25
<i>Perry, John</i>	<i>Assurance</i>	\$281.00	43.90	\$12,335.90
<i>Perry, John</i>	<i>Assurance</i>	\$275.00	179.40	\$49,335.00
<i>Donovan, Sinead</i>	<i>Assurance</i>	\$245.00	703.00	\$172,235.00
<i>Murray, Maria</i>	<i>Assurance</i>	\$185.00	237.10	\$43,863.50
<i>O'Brien, Olivia</i>	<i>Assurance</i>	\$185.00	468.40	\$86,654.00
<i>Quinn, Niamh</i>	<i>Assurance</i>	\$185.00	39.00	\$7,215.00
Senior Associate				
<i>Mineo, Jacqueline</i>	<i>Assurance</i>	\$295.00	433.20	\$127,794.00
<i>Myers, Terri Lynn</i>	<i>Assurance</i>	\$280.00	164.60	\$46,088.00
<i>Zablow, Rachel</i>	<i>Assurance</i>	\$280.00	249.00	\$69,720.00
<i>Cawdry, Andrew</i>	<i>Assurance</i>	\$275.00	497.50	\$136,812.50
<i>Ruiz, Alejandro</i>	<i>Tax</i>	\$270.00	5.00	\$1,350.00
<i>Goldenkranz, Karen</i>	<i>Management Advisory Services</i>	\$265.00	192.40	\$50,986.00

Exhibit B

Services Rendered by Grant Thornton LLP Commencing April 1, 2003 through December 9, 2003

<u>Name of Professional</u>	<u>Practice</u>	<u>Employee Rate</u>	<u>Hours</u>	<u>Total Compensation</u>
<i>Guy, Gila</i>	<i>Assurance</i>	\$260.00	39.00	\$10,140.00
<i>Mineo, Jacqueline</i>	<i>Assurance</i>	\$260.00	595.25	\$154,765.00
<i>Goldenkranz, Karen</i>	<i>Management Advisory Services</i>	\$250.00	344.50	\$86,125.00
<i>Cozza, Keith</i>	<i>Assurance</i>	\$235.00	567.00	\$133,245.00
<i>Foiles, Kelli</i>	<i>Assurance</i>	\$235.00	188.10	\$44,203.50
<i>Fugario, Jennifer</i>	<i>Assurance</i>	\$235.00	87.65	\$20,597.75
<i>Stiklickas, Deborah</i>	<i>Assurance</i>	\$235.00	416.70	\$97,924.50
<i>Cawdry, Andrew</i>	<i>Assurance</i>	\$220.00	128.00	\$28,160.00
<i>Taylor, Arlene</i>	<i>Assurance</i>	\$220.00	34.20	\$7,524.00
<i>Szafran, Daniel</i>	<i>Assurance</i>	\$190.00	159.50	\$30,305.00
<i>Hung, Cecilia</i>	<i>Tax</i>	\$163.00	20.20	\$3,292.60
<i>McSweeney, Ed</i>	<i>Assurance</i>	\$160.00	186.50	\$29,840.00
<i>Harvey, Kathryn</i>	<i>Assurance</i>	\$150.00	1.80	\$270.00
<i>Associate</i>				
<i>Causon, Sharon</i>	<i>Assurance</i>	\$190.00	75.75	\$14,392.50
<i>Leak, John</i>	<i>Tax</i>	\$165.00	7.00	\$1,155.00
<i>Bondin, Malcolm</i>	<i>Assurance</i>	\$160.00	74.75	\$11,960.00
<i>Camilleri, Joseph</i>	<i>Assurance</i>	\$160.00	74.00	\$11,840.00
<i>Ferrante, Brian</i>	<i>Assurance</i>	\$160.00	58.50	\$9,360.00
<i>Bekele, Micheal</i>	<i>Assurance</i>	\$150.00	44.50	\$6,675.00
<i>Bell, Sean</i>	<i>Assurance</i>	\$150.00	4.00	\$600.00
<i>Dawkes, Matthew</i>	<i>Assurance</i>	\$150.00	68.50	\$10,275.00
<i>Faraday, David</i>	<i>Assurance</i>	\$150.00	36.75	\$5,512.50
<i>Gellman, Jeffery</i>	<i>Assurance</i>	\$150.00	167.40	\$25,110.00
<i>Michelson, Jeffrey</i>	<i>Assurance</i>	\$150.00	274.10	\$41,115.00
<i>Radeva, Maria</i>	<i>Assurance</i>	\$150.00	1.70	\$255.00
<i>Cozza, Keith</i>	<i>Assurance</i>	\$140.00	550.00	\$77,000.00
<i>Rosenfeld, Tova</i>	<i>Assurance</i>	\$140.00	23.00	\$3,220.00
<i>Stiklickas, Deborah</i>	<i>Assurance</i>	\$140.00	461.60	\$64,624.00
<i>Beaton, Ed</i>	<i>Assurance</i>	\$130.00	10.50	\$1,365.00
<i>Bickel, David</i>	<i>Assurance</i>	\$130.00	11.80	\$1,534.00
<i>Orlova, Alena</i>	<i>Assurance</i>	\$130.00	4.00	\$520.00
<i>Tumur, Daria</i>	<i>Assurance</i>	\$130.00	31.50	\$4,095.00
<i>Michelson, Jeffrey</i>	<i>Assurance</i>	\$120.00	385.00	\$46,200.00
<i>Molina, Duvys</i>	<i>Assurance</i>	\$120.00	147.90	\$17,748.00
<i>Ratner, Kristen</i>	<i>Assurance</i>	\$120.00	191.20	\$22,944.00
<i>Tan, Irene</i>	<i>Assurance</i>	\$110.00	102.50	\$11,275.00
<i>Connolly, Ross</i>	<i>Assurance</i>	\$100.00	325.10	\$32,510.00
<i>Coogan, Sinead</i>	<i>Assurance</i>	\$100.00	400.70	\$40,070.00
<i>Foley, Kevin</i>	<i>Assurance</i>	\$100.00	180.85	\$18,085.00
<i>Harraway, James</i>	<i>Assurance</i>	\$75.00	25.10	\$1,882.50

Exhibit B

Services Rendered by Grant Thornton LLP Commencing April 1, 2003 through December 9, 2003

<i>Name of Professional</i>	<i>Practice</i>	<i>Employee Rate</i>	<i>Hours</i>	<i>Total Compensation</i>
<i>Para Professional</i>				
<i>Bradley, James</i>	<i>Assurance</i>	<i>\$85.00</i>	<i>36.10</i>	<i>\$3,068.50</i>
<i>Gurevich, Janet</i>	<i>Assurance</i>	<i>\$85.00</i>	<i>32.50</i>	<i>\$2,762.50</i>
<i>Purpura, Gina</i>	<i>Assurance</i>	<i>\$85.00</i>	<i>57.00</i>	<i>\$4,845.00</i>
<i>Ta, Anna</i>	<i>Assurance</i>	<i>\$85.00</i>	<i>4.00</i>	<i>\$340.00</i>
<i>Kamaruddin, Adzlina</i>	<i>Assurance</i>	<i>\$60.00</i>	<i>13.30</i>	<i>\$798.00</i>
<i>Starrs, Eileen</i>	<i>Assurance</i>	<i>\$60.00</i>	<i>50.00</i>	<i>\$3,000.00</i>
<i>Vaughan, Niall</i>	<i>Assurance</i>	<i>\$60.00</i>	<i>228.70</i>	<i>\$13,722.00</i>
<i>Grand Total</i>			<i>18,157.10</i>	<i>\$5,186,299.25</i>

Exhibit C

Services Rendered by Grant Thornton LLP Commencing November 25, 2002 (nunc pro tunc) through December 9, 2003

<u>Name of Professional</u>	<u>Practice</u>	<u>Employee Rate</u>	<u>Hours</u>	<u>Total Compensation</u>
Partner¹				
Beaton, Neil	Valuation Services	\$625.00	3.00	\$1,875.00
Archambault, John	Professional Standards	\$570.00	3.00	\$1,710.00
Illiano, Gary	Professional Standards	\$570.00	39.00	\$22,230.00
Moody, Lailani	Professional Standards	\$570.00	13.50	\$7,695.00
Reynolds, Doug	Professional Standards	\$570.00	10.50	\$5,985.00
Archambault, John	Professional Standards	\$540.00	13.00	\$7,020.00
French, Karin	Professional Standards	\$540.00	2.00	\$1,080.00
Illiano, Gary	Professional Standards	\$540.00	97.50	\$52,650.00
Moody, Lailani	Professional Standards	\$540.00	32.10	\$17,334.00
Reynolds, Doug	Professional Standards	\$540.00	2.00	\$1,080.00
Riehl, Carol	Professional Standards	\$540.00	3.00	\$1,620.00
Scoles, Mark	Professional Standards	\$540.00	6.00	\$3,240.00
Brezak, Charles	Tax	\$515.00	70.20	\$36,153.00
Chow, Paul	Tax	\$515.00	6.40	\$3,296.00
Feeney, John	Tax	\$515.00	326.15	\$167,967.25
Jorgensen, Dean	Tax	\$515.00	4.00	\$2,060.00
Beaton, Neil	Valuation Services	\$490.00	1.00	\$490.00
Brezak, Charles	Tax	\$490.00	215.90	\$105,791.00
Feeney, John	Tax	\$490.00	404.20	\$198,058.00
Hartley, Frank	Tax	\$490.00	27.00	\$13,230.00
Hume, Anton	Tax	\$490.00	31.50	\$15,435.00
Jorgensen, Dean	Tax	\$490.00	1.30	\$637.00
Centanni, Luciano	Assurance	\$475.00	17.50	\$8,312.50
Cummings, Patricia	Assurance	\$475.00	595.70	\$282,957.50
Desmond, John	Assurance	\$475.00	89.00	\$42,275.00
Miller, David	Assurance	\$475.00	1.80	\$855.00
Pennett, John	Assurance	\$475.00	136.50	\$64,837.50
Weiss, Barry	Assurance	\$475.00	85.00	\$40,375.00
Wood, Margaret Ann	Professional Standards	\$475.00	2.90	\$1,377.50
Baye, Lawrence	Management Advisory Services	\$450.00	203.70	\$91,665.00
Centanni, Luciano	Assurance	\$450.00	304.95	\$137,227.50
Chande, Aunj	Assurance	\$450.00	6.00	\$2,700.00
Cummings, Patricia	Assurance	\$450.00	1,680.55	\$756,247.50
Desmond, John	Assurance	\$450.00	277.00	\$124,650.00
Kwestel, Mendy	Assurance	\$450.00	8.00	\$3,600.00
Miller, David	Assurance	\$450.00	76.60	\$34,470.00
Pennett, John	Assurance	\$450.00	265.20	\$119,340.00
Sykes, Gerard	Assurance	\$450.00	7.10	\$3,195.00
Weiss, Barry	Assurance	\$450.00	71.05	\$31,972.50
Wood, Margaret Ann	Professional Standards	\$450.00	0.50	\$225.00
Murphy, Jimmy	Assurance	\$350.00	27.20	\$9,520.00

¹ The fees represented in this exhibit is before the agreed upon reduction of \$83,000 in General Duties & Administration from the prior fee application.

Exhibit C

Services Rendered by Grant Thornton LLP Commencing November 25, 2002 (nunc pro tunc) through December 9, 2003

<u>Name of Professional</u>	<u>Practice</u>	<u>Employee Rate</u>	<u>Hours</u>	<u>Total Compensation</u>
O'Carroll, Tony	Assurance	\$350.00	6.50	\$2,275.00
Fucci, Fernando	Tax	150.00	35.50	\$5,325.00
Senior Manager				
Fabian, Sheri	Professional Standards	\$485.00	3.00	\$1,455.00
Edwards, Mark	Valuation Services	\$475.00	5.00	\$2,375.00
Fabian, Sheri	Professional Standards	\$460.00	40.80	\$18,768.00
Cordier, Darren	Valuation Services	\$425.00	1.40	\$595.00
Dufendach, David	Valuation Services	\$425.00	7.30	\$3,102.50
Berk, Nancy	Tax	\$415.00	76.30	\$31,664.50
Cordier, Darren	Valuation Services	\$415.00	1.00	\$415.00
Delapenha, Dwight	Assurance	\$415.00	87.25	\$36,208.75
Eckstein, Victor	Business Risk Services	\$415.00	1.75	\$726.25
Hecht, Harold	Tax	\$415.00	28.50	\$11,827.50
Josefowicz, Barbara	Tax	\$415.00	3.50	\$1,452.50
To, Michael	Tax	\$415.00	16.20	\$6,723.00
Hong, Patricia	Management Advisory Services	\$405.00	47.30	\$19,156.50
Lutz, Manuel	Tax	\$400.00	6.50	\$2,600.00
Behan, Paddy	Tax	\$395.00	19.30	\$7,623.50
Berk, Nancy	Tax	\$395.00	57.70	\$22,791.50
Braverman, Micheal	Assurance	\$395.00	148.55	\$58,677.25
Bush, Evan	Assurance	\$395.00	274.20	\$108,309.00
Cordier, Darren	Valuation Services	\$395.00	9.60	\$3,792.00
Delapenha, Dwight	Assurance	\$395.00	420.00	\$165,900.00
Eckstein, Victor	Business Risk Services	\$395.00	277.50	\$109,612.50
Edwards, Mark	Valuation Services	\$395.00	26.00	\$10,270.00
Hecht, Harold	Tax	\$395.00	64.15	\$25,339.25
Josefowicz, Barbara	Tax	\$395.00	1.00	\$395.00
Kalb, Michael	Assurance	\$395.00	21.00	\$8,295.00
Lutz, Manuel	Tax	\$395.00	106.00	\$41,870.00
Nobre, Lionel	Tax	\$395.00	21.00	\$8,295.00
Runnegar, Tony	Tax	\$395.00	10.10	\$3,989.50
Hong, Patricia	Management Advisory Services	\$385.00	356.60	\$137,291.00
Tom, Arlene	Management Advisory Services	\$385.00	36.30	\$13,975.50
Craig, Christopher	Assurance	\$380.00	679.80	\$258,324.00
Legg, Stephen	Assurance	\$365.00	184.80	\$67,452.00
Pearson, David	Assurance	\$320.00	53.10	\$16,992.00
Pearson, David	Assurance	\$315.00	556.65	\$175,344.75
Manager				
Human, Tifaine	Tax	\$360.00	29.20	\$10,512.00
Mulcahy, Karen	Tax	\$360.00	45.00	\$16,200.00
Villegas, Jose	Tax	\$360.00	2.00	\$720.00
Montante, Keith	Tax	\$355.00	448.95	\$159,377.25
Ruiz, Alejandro	Tax	\$355.00	32.20	\$11,431.00

Exhibit C

Services Rendered by Grant Thornton LLP Commencing November 25, 2002 (nunc pro tunc) through December 9, 2003

<u>Name of Professional</u>	<u>Practice</u>	<u>Employee Rate</u>	<u>Hours</u>	<u>Total Compensation</u>
<i>Craig, Christopher</i>	<i>Assurance</i>	\$340.00	1,647.55	\$560,167.00
<i>Donnelly, Duff</i>	<i>Management Advisory Services</i>	\$340.00	132.50	\$45,050.00
<i>Sabatini, Michael</i>	<i>Assurance</i>	\$340.00	1.00	\$340.00
<i>Montante, Keith</i>	<i>Tax</i>	\$335.00	668.20	\$223,847.00
<i>Rankin, Andrew</i>	<i>Assurance</i>	\$335.00	581.70	\$194,869.50
<i>Speer, Andrew</i>	<i>Tax</i>	\$335.00	14.00	\$4,690.00
<i>Zablow, Rachel</i>	<i>Assurance</i>	\$335.00	150.00	\$50,250.00
<i>Benharush, Jacob</i>	<i>Assurance</i>	\$315.00	66.10	\$20,821.50
<i>Rankin, Andrew</i>	<i>Assurance</i>	\$315.00	1,159.30	\$365,179.50
<i>Perry, John</i>	<i>Assurance</i>	\$281.00	43.90	\$12,335.90
<i>Perry, John</i>	<i>Assurance</i>	\$275.00	364.70	\$100,292.50
<i>Donovan, Sinead</i>	<i>Assurance</i>	\$245.00	933.60	\$228,732.00
<i>O'Connor, Niall</i>	<i>Tax</i>	\$245.00	14.05	\$3,442.25
<i>Murray, Maria</i>	<i>Assurance</i>	\$185.00	677.70	\$125,374.50
<i>O'Brien, Olivia</i>	<i>Assurance</i>	\$185.00	468.40	\$86,654.00
<i>Quinn, Niamh</i>	<i>Assurance</i>	\$185.00	39.00	\$7,215.00
Senior Associate				
<i>Mineo, Jacqueline</i>	<i>Assurance</i>	\$295.00	433.20	\$127,794.00
<i>Baker, Brian</i>	<i>Assurance</i>	\$280.00	158.90	\$44,492.00
<i>Myers, Terri Lynn</i>	<i>Assurance</i>	\$280.00	789.75	\$221,130.00
<i>Zablow, Rachel</i>	<i>Assurance</i>	\$280.00	249.00	\$69,720.00
<i>Cawdry, Andrew</i>	<i>Assurance</i>	\$275.00	497.50	\$136,812.50
<i>Ruiz, Alejandro</i>	<i>Tax</i>	\$270.00	123.90	\$33,453.00
<i>Goldenkranz, Karen</i>	<i>Management Advisory Services</i>	\$265.00	192.40	\$50,986.00
<i>Guy, Gila</i>	<i>Assurance</i>	\$260.00	39.00	\$10,140.00
<i>Mineo, Jacqueline</i>	<i>Assurance</i>	\$260.00	1,371.90	\$356,694.00
<i>Goldenkranz, Karen</i>	<i>Management Advisory Services</i>	\$250.00	631.80	\$157,950.00
<i>Cozza, Keith</i>	<i>Assurance</i>	\$235.00	567.00	\$133,245.00
<i>Foiles, Kelli</i>	<i>Assurance</i>	\$235.00	188.10	\$44,203.50
<i>Fugaro, Jennifer</i>	<i>Assurance</i>	\$235.00	87.65	\$20,597.75
<i>Stiklickas, Deborah</i>	<i>Assurance</i>	\$235.00	416.70	\$97,924.50
<i>Cawdry, Andrew</i>	<i>Assurance</i>	\$220.00	712.10	\$156,662.00
<i>Taylor, Arlene</i>	<i>Assurance</i>	\$220.00	204.50	\$44,990.00
<i>Martin, Cristina</i>	<i>Management Advisory Services</i>	\$200.00	8.00	\$1,600.00
<i>Szafran, Daniel</i>	<i>Assurance</i>	\$190.00	159.50	\$30,305.00
<i>Hung, Cecilia</i>	<i>Tax</i>	\$163.00	20.20	\$3,292.60
<i>McSweeney, Ed</i>	<i>Assurance</i>	\$160.00	186.50	\$29,840.00
<i>Harvey, Kathryn</i>	<i>Assurance</i>	\$150.00	1.80	\$270.00
<i>Patel, Pinkesh</i>	<i>Assurance</i>	\$150.00	40.80	\$6,120.00
Associate				
<i>Causon, Sharon</i>	<i>Assurance</i>	\$190.00	525.50	\$99,845.00
<i>Li, Susan</i>	<i>Tax</i>	\$175.00	18.05	\$3,158.75
<i>Reiter, Timothy</i>	<i>Tax</i>	\$175.00	21.00	\$3,675.00
<i>Wu, Jian</i>	<i>Tax</i>	\$175.00	29.60	\$5,180.00

Exhibit C

Services Rendered by Grant Thornton LLP Commencing November 25, 2002 (nunc pro tunc) through December 9, 2003

<u>Name of Professional</u>	<u>Practice</u>	<u>Employee Rate</u>	<u>Hours</u>	<u>Total Compensation</u>
<i>Leak, John</i>	<i>Tax</i>	\$165.00	7.00	\$1,155.00
<i>Bondin, Malcolm</i>	<i>Assurance</i>	\$160.00	542.75	\$86,840.00
<i>Camilleri, Joseph</i>	<i>Assurance</i>	\$160.00	488.75	\$78,200.00
<i>Ferrante, Brian</i>	<i>Assurance</i>	\$160.00	383.80	\$61,408.00
<i>Patel, Archana</i>	<i>Assurance</i>	\$160.00	39.40	\$6,304.00
<i>Story, Rebecca</i>	<i>Assurance</i>	\$160.00	33.10	\$5,296.00
<i>Bekele, Micheal</i>	<i>Assurance</i>	\$150.00	44.50	\$6,675.00
<i>Bell, Sean</i>	<i>Assurance</i>	\$150.00	4.00	\$600.00
<i>Dawkes, Matthew</i>	<i>Assurance</i>	\$150.00	68.50	\$10,275.00
<i>Faraday, David</i>	<i>Assurance</i>	\$150.00	36.75	\$5,512.50
<i>Gellman, Jeffery</i>	<i>Assurance</i>	\$150.00	167.40	\$25,110.00
<i>Michelson, Jeffrey</i>	<i>Assurance</i>	\$150.00	274.10	\$41,115.00
<i>Radeva, Maria</i>	<i>Assurance</i>	\$150.00	1.70	\$255.00
<i>Cozza, Keith</i>	<i>Assurance</i>	\$140.00	1,390.10	\$194,614.00
<i>Faraday, David</i>	<i>Assurance</i>	\$140.00	32.60	\$4,564.00
<i>Rosenfeld, Tova</i>	<i>Assurance</i>	\$140.00	89.25	\$12,495.00
<i>Stiklickas, Deborah</i>	<i>Assurance</i>	\$140.00	1,209.40	\$169,316.00
<i>Beaton, Ed</i>	<i>Assurance</i>	\$130.00	10.50	\$1,365.00
<i>Bickel, David</i>	<i>Assurance</i>	\$130.00	11.80	\$1,534.00
<i>Orlova, Alena</i>	<i>Assurance</i>	\$130.00	4.00	\$520.00
<i>Tumur, Daria</i>	<i>Assurance</i>	\$130.00	31.50	\$4,095.00
<i>Abbasava, Delara</i>	<i>Assurance</i>	\$120.00	4.00	\$480.00
<i>Michelson, Jeffrey</i>	<i>Assurance</i>	\$120.00	1,157.80	\$138,936.00
<i>Molina, Duvys</i>	<i>Assurance</i>	\$120.00	602.55	\$72,306.00
<i>Radeva, Maria</i>	<i>Assurance</i>	\$120.00	5.50	\$660.00
<i>Ratner, Kristen</i>	<i>Assurance</i>	\$120.00	191.20	\$22,944.00
<i>Templo, Noel</i>	<i>Assurance</i>	\$120.00	21.50	\$2,580.00
<i>Tan, Irene</i>	<i>Assurance</i>	\$110.00	102.50	\$11,275.00
<i>Connolly, Ross</i>	<i>Assurance</i>	\$100.00	475.20	\$47,520.00
<i>Coogan, Sinead</i>	<i>Assurance</i>	\$100.00	541.00	\$54,100.00
<i>Foley, Kevin</i>	<i>Assurance</i>	\$100.00	180.85	\$18,085.00
<i>Tan, Irene</i>	<i>Assurance</i>	\$95.00	41.40	\$3,933.00
<i>Harraway, James</i>	<i>Assurance</i>	\$75.00	25.10	\$1,882.50
<i>Heis, Gimena</i>	<i>Tax</i>	\$30.00	15.00	\$450.00
<i>Para Professional</i>				
<i>Bradley, James</i>	<i>Assurance</i>	\$85.00	36.10	\$3,068.50
<i>Gurevich, Janet</i>	<i>Assurance</i>	\$85.00	32.50	\$2,762.50
<i>Purpura, Gina</i>	<i>Assurance</i>	\$85.00	57.00	\$4,845.00
<i>Ta, Anna</i>	<i>Assurance</i>	\$85.00	4.00	\$340.00
<i>Connolly, Ross</i>	<i>Assurance</i>	\$60.00	246.40	\$14,784.00
<i>Coogan, Sinead</i>	<i>Assurance</i>	\$60.00	156.40	\$9,384.00
<i>Kamaruddin, Adzlina</i>	<i>Assurance</i>	\$60.00	13.30	\$798.00
<i>Starrs, Eileen</i>	<i>Assurance</i>	\$60.00	54.50	\$3,270.00
<i>Vaughan, Niall</i>	<i>Assurance</i>	\$60.00	608.20	\$36,492.00
<i>Grand Total</i>		33,495.95		\$9,097,372.50

Exhibit D

Actual and Necessary Disbursements Incurred by Grant Thornton LLP Commencing April 1, 2003 through December 9, 2003

<u>Type</u>	<u>Expenses</u>	
<i>Global Crossing</i>		
<i>Airfare</i>	\$9,345.26	
<i>Communication</i>	\$263.46	
<i>Express Mail & Delivery</i>	\$3,043.83	
<i>Library & Research Fees</i>	\$2,290.00	
<i>Lodging</i>	\$30,047.75	
<i>Meals</i>	\$4,496.67	
<i>Other</i>	\$28.60	
<i>Supplies</i>	\$1,097.86	
<i>Transportation</i>	\$16,993.29	
<i>Global Crossing</i>	<i>Sub-Total</i>	\$67,606.72

All expenses billed at actual charge by third party without markup.

Meals are billed at actual charge by third party without markup. Meals are charged when they occur during business meetings, when traveling away from home, or when working beyond normal business hours.

Expenses incurred in Ireland, Hong Kong or Great Britain are converted from the local currency to US Dollar based on the currency exchange rate in effect at the close of the billing period.

Some expenses were incurred in prior month billing cycles. This information was not available to bill previously.

Exhibit D

Actual and Necessary Disbursements Incurred by Grant Thornton LLP Commencing April 1, 2003 through December 9, 2003

<i>Type</i>	<i>Expenses</i>	
<i>Emergence Balance Sheet</i>		
<i>Emergence- Airfare</i>	\$15,197.58	
<i>Emergence- Communication</i>	\$59.35	
<i>Emergence- Express Mail & Delivery</i>	\$231.91	
<i>Emergence- Lodging</i>	\$26,835.02	
<i>Emergence- Meals</i>	\$3,619.25	
<i>Emergence- Supplies</i>	\$44.58	
<i>Emergence- Transportation</i>	\$14,986.67	
<i>Emergence Balance Sheet</i>	<i>Sub-Total</i>	\$60,963.22
<i>Asia Global Crossing</i>		
<i>Asia GC- Airfare</i>	\$15,878.20	
<i>Asia GC- Communication</i>	\$2,013.40	
<i>Asia GC- Express Mail & Delivery</i>	\$909.95	
<i>Asia GC- Lodging</i>	\$13,798.12	
<i>Asia GC- Meals</i>	\$1,177.27	
<i>Asia GC- Supplies</i>	\$245.31	
<i>Asia GC- Transportation</i>	\$3,380.51	
<i>Asia Global Crossing</i>	<i>Sub-Total</i>	\$39,014.72

Exhibit D

Actual and Necessary Disbursements Incurred by Grant Thornton LLP Commencing April 1, 2003 through December 9, 2003

<i>Type</i>	<i>Expenses</i>	
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits</i>		
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits- Airfare</i>	\$212.00	
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits- Lodging</i>	\$399.35	
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits- Meals</i>	\$71.81	
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits- Transportation</i>	\$274.67	
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits</i>	<i>Sub-Total</i>	<i>\$957.83</i>
<i>Quarterly Reviews</i>		
<i>Quarterly Reviews- Lodging</i>	\$562.02	
<i>Quarterly Reviews- Meals</i>	\$41.28	
<i>Quarterly Reviews- Transportation</i>	\$1,008.58	
<i>Quarterly Reviews</i>	<i>Sub-Total</i>	<i>\$1,611.88</i>
<i>Grand Total</i>		<i>\$168,542.41</i>

Exhibit E

Actual and Necessary Disbursements Incurred by Grant Thornton LLP Commencing November 25, 2002 (nunc pro tunc) through December 9, 2003

<i>Type</i>	<i>Expenses</i>	
<i>Global Crossing</i>		
<i>Airfare</i>	\$51,705.78	
<i>Communication</i>	\$ 1171.94	
<i>Express Mail & Delivery</i>	\$ 3545.97	
<i>Library & Research Fees</i>	\$ 2,677.17	
<i>Lodging</i>	\$ 123,824.14	
<i>Meals¹</i>	\$ 18,590.42	
<i>Other</i>	\$28.60	
<i>Supplies</i>	\$1,355.45	
<i>Transportation</i>	\$62,395.13	
<i>Global Crossing</i>	<i>Sub-Total</i>	\$265,294.60

All expenses billed at actual charge by third party without markup.

Meals are billed at actual charge by third party without markup. Meals are charged when they occur during business meetings, when traveling away from home, or when working beyond normal business hours.

Expenses incurred in Ireland, Hong Kong or Great Britain are converted from the local currency to US Dollar based on the currency exchange rate in effect at the close of the billing period.

Some expenses were incurred in prior month billing cycles. This information was not available to bill previously.

¹ Meal expenses were reduced by \$6,739.77 per agreement with the court during the previous fee application.

Exhibit E

**Actual and Necessary Disbursements
Incurred by Grant Thornton LLP Commencing
November 25, 2002 (nunc pro tunc) through December 9, 2003**

<u>Type</u>	<u>Expenses</u>
<i>Emergence Balance Sheet</i>	
<i>Emergence- Airfare</i>	\$15,197.58
<i>Emergence- Communication</i>	\$59.35
<i>Emergence- Express Mail & Delivery</i>	\$231.91
<i>Emergence- Lodging</i>	\$26,835.02
<i>Emergence- Meals</i>	\$3,619.25
<i>Emergence- Supplies</i>	\$44.58
<i>Emergence- Transportation</i>	\$14,986.67
<i>Emergence Balance Sheet</i>	<i>Sub-Total</i>
	\$60,963.22
<i>Asia Global Crossing</i>	
<i>Asia GC- Airfare</i>	\$15,878.20
<i>Asia GC- Communication</i>	\$2,013.40
<i>Asia GC- Express Mail & Delivery</i>	\$909.95
<i>Asia GC- Lodging</i>	\$13,798.12
<i>Asia GC- Meals</i>	\$1,177.27
<i>Asia GC- Supplies</i>	\$245.31
<i>Asia GC- Transportation</i>	\$3,380.51
<i>Asia Global Crossing</i>	<i>Sub-Total</i>
	\$39,014.72

Exhibit E

**Actual and Necessary Disbursements
Incurred by Grant Thornton LLP Commencing
November 25, 2002 (nunc pro tunc) through December 9, 2003**

<i>Type</i>	<i>Expenses</i>
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits</i>	
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits- Airfare</i>	\$212.00
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits- Lodging</i>	\$399.35
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits- Meals</i>	\$71.81
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits- Transportation</i>	\$274.67
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits</i>	<i>Sub-Total</i> \$957.83
<i>Quarterly Reviews</i>	
<i>Quarterly Reviews- Lodging</i>	\$562.02
<i>Quarterly Reviews- Meals</i>	\$41.28
<i>Quarterly Reviews- Transportation</i>	\$1,008.58
<i>Quarterly Reviews</i>	<i>Sub-Total</i> \$1,611.88
<i>Grand Total</i>	\$366,230.29

Exhibit F

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP Commencing April 1, 2003 through December 9, 2003

<u><i>Activity</i></u>	<u><i>Hours</i></u>	<u><i>Total Billed</i></u>
<i>Global Crossing</i>		
<i>Accounts Payable & Accruals</i>	1,105.10	\$232,187.50
<i>Audit Committee Meetings</i>	68.10	\$32,492.00
<i>Audit Planning and Management</i>	359.15	\$126,367.75
<i>Audit Related Meetings</i>	31.10	\$9,831.10
<i>Capital Assets</i>	612.30	\$128,504.00
<i>Cash</i>	190.00	\$29,052.00
<i>Communications with the Audit Committee</i>	66.50	\$30,511.50
<i>Concluding Procedures</i>	1,059.95	\$316,685.05
<i>Consideration of Asia Global Crossing</i>	51.00	\$22,212.50
<i>Consolidation</i>	401.50	\$116,246.50
<i>Debt</i>	140.10	\$26,414.50
<i>Employee Compensation</i>	29.30	\$11,401.00
<i>Examiner Report Preparation</i>	35.40	\$16,198.50
<i>Financial Instruments</i>	21.90	\$9,285.00
<i>Financial Statement Drafts</i>	201.40	\$88,026.00
<i>Financial Statement Restatement</i>	243.50	\$104,980.00
<i>Financial Statement Support</i>	401.00	\$108,649.00
<i>General Computer Controls Assessments</i>	8.25	\$3,671.25
<i>General Duties & Administration</i>	193.40	\$55,568.50

Exhibit F

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP Commencing April 1, 2003 through December 9, 2003

<u><i>Activity</i></u>	<u><i>Hours</i></u>	<u><i>Total Billed</i></u>
<i>Impairment of Long-Lived Assets</i>	149.50	\$47,094.00
<i>Income Taxes</i>	1,229.10	\$487,779.00
<i>Indirect Taxes</i>	30.10	\$9,808.00
<i>Intangible Assets</i>	8.00	\$3,111.00
<i>Intercompany Investments</i>	129.10	\$51,477.00
<i>Inventory</i>	5.40	\$924.00
<i>Meetings with Client Personnel</i>	45.50	\$14,222.50
<i>Monthly Compensation / Fee Statement Preparation</i>	122.00	\$38,850.00
<i>Operating Expenses</i>	87.20	\$22,267.50
<i>Other</i>	9.90	\$4,171.00
<i>Other Assets</i>	158.30	\$42,071.00
<i>Other Auditors</i>	30.40	\$12,913.00
<i>Portfolio and Temporary Investments</i>	10.70	\$3,598.00
<i>Preparation of Communications to Management Regarding Substantive Audit Procedures</i>	127.80	\$42,632.00
<i>Preparation of Legal Confirms</i>	12.60	\$2,226.00
<i>Proposed Adjusting Journal Entries</i>	65.20	\$14,991.00
<i>Revenues & Accounts Receivable</i>	1,446.50	\$306,458.00
<i>Review and Request of Audit Materials</i>	83.40	\$20,770.20
<i>Stockholder's Equity</i>	97.30	\$14,543.50
<i>Travel *</i>	162.55	\$41,816.00

Exhibit F

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP Commencing April 1, 2003 through December 9, 2003

<i>Activity</i>	<i>Hours</i>	<i>Total Billed</i>
<i>Workpaper Organization</i>	88.50	\$12,346.50
<i>Workpaper Review</i>	324.90	\$123,589.30
<i>Global Crossing</i>	<i>Sub-Total</i>	<i>\$2,785,942.15</i>
 <i>Emergence Balance Sheet</i>		
<i>Emergence- Accounts Payable & Accruals</i>	1,020.40	\$271,224.50
<i>Emergence- Audit Committee Meetings</i>	1.80	\$807.00
<i>Emergence- Audit Planning and Management</i>	525.40	\$165,075.00
<i>Emergence- Audit Related Meetings</i>	24.80	\$5,630.00
<i>Emergence- Capital Assets</i>	411.60	\$82,648.50
<i>Emergence- Cash</i>	267.60	\$42,810.50
<i>Emergence- Communications with the Audit Committee</i>	42.70	\$15,707.50
<i>Emergence- Concluding Procedures</i>	212.00	\$70,595.00
<i>Emergence- Consolidation</i>	273.90	\$74,854.00
<i>Emergence- Debt</i>	26.10	\$6,705.00
<i>Emergence- Employee Compensation</i>	28.20	\$10,354.00
<i>Emergence- Financial Instruments</i>	0.90	\$135.00
<i>Emergence- Financial Statement Drafts</i>	47.70	\$19,921.50
<i>Emergence- Financial Statement Restatement</i>	25.00	\$6,160.00
<i>Emergence- Financial Statement Support</i>	87.70	\$21,402.50
<i>Emergence- General Duties & Administration</i>	34.70	\$11,490.50

Exhibit F

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP Commencing April 1, 2003 through December 9, 2003

<i>Activity</i>	<i>Hours</i>	<i>Total Billed</i>
<i>Emergence- Impairment of Long-Lived Assets</i>	16.00	\$5,200.00
<i>Emergence- Income Taxes</i>	180.00	\$78,716.50
<i>Emergence- Indirect Taxes</i>	5.60	\$2,384.00
<i>Emergence- Intangible Assets</i>	3.00	\$888.00
<i>Emergence- Intercompany Investments</i>	79.10	\$10,399.50
<i>Emergence- Meetings with Client Personnel</i>	18.60	\$5,227.00
<i>Emergence- Monthly Compensation / Fee Statement Preparation</i>	16.00	\$4,800.00
<i>Emergence- Operating Expenses</i>	26.10	\$7,499.00
<i>Emergence- Other Assets</i>	185.30	\$37,170.00
<i>Emergence- Other Auditors</i>	10.30	\$2,677.00
<i>Emergence- Portfolio and Temporary Investments</i>	29.80	\$10,515.50
<i>Emergence- Preparation of Communications to Management regarding Substantive Audit Procedures</i>	89.80	\$21,345.00
<i>Emergence- Preparation of Legal Confirms</i>	1.40	\$210.00
<i>Emergence- Proposed Adjusting Journal Entries</i>	20.10	\$5,276.50
<i>Emergence- Revenues & Accounts Receivable</i>	937.90	\$216,283.50
<i>Emergence- Review and Request of Audit Materials</i>	32.50	\$8,554.00
<i>Emergence- Stockholder's Equity</i>	3.90	\$897.00
<i>Emergence- Travel*</i>	132.45	\$29,139.50
<i>Emergence- Work Related to Monthly Statements of Examiner & Grant Thornton</i>	62.00	\$17,830.00

Exhibit F

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP Commencing April 1, 2003 through December 9, 2003

<u>Activity</u>	<u>Hours</u>	<u>Total Billed</u>
<i>Emergence- Workpaper Organization</i>	21.70	\$4,395.50
<i>Emergence- Workpaper Review</i>	110.70	\$44,252.00
<i>Emergence Balance Sheet</i>	<i>Sub-Total</i>	<i>\$1,319,180.00</i>
 <i>Asia Global Crossing</i>		
<i>Asia GC- Accounts Payable & Accruals</i>	204.70	\$71,550.00
<i>Asia GC- Audit Committee Meetings</i>	7.50	\$3,327.50
<i>Asia GC- Audit Planning and Management</i>	427.80	\$155,914.50
<i>Asia GC- Audit Related Meetings</i>	10.10	\$3,966.50
<i>Asia GC- Capital Assets</i>	371.10	\$76,887.00
<i>Asia GC- Cash</i>	59.00	\$8,612.50
<i>Asia GC- Communications with the Audit Committee</i>	17.00	\$7,580.00
<i>Asia GC- Concluding Procedures</i>	195.40	\$70,866.50
<i>Asia GC- Consideration of Asia Global Crossing</i>	17.10	\$7,357.00
<i>Asia GC- Consolidation</i>	103.30	\$41,432.00
<i>Asia GC- Debt</i>	49.90	\$11,692.50
<i>Asia GC- Employee Compensation</i>	30.70	\$6,378.00
<i>Asia GC- Financial Statement Drafts</i>	43.60	\$17,633.00
<i>Asia GC- Financial Statement Restatement</i>	15.10	\$5,134.00
<i>Asia GC- Financial Statement Support</i>	63.40	\$11,698.00
<i>Asia GC- General Duties & Administration</i>	47.30	\$13,992.00
<i>Asia GC- Impairment of Long-Lived Assets</i>	6.90	\$3,192.00

Exhibit F

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP Commencing April 1, 2003 through December 9, 2003

<i>Activity</i>	<i>Hours</i>	<i>Total Billed</i>
<i>Asia GC- Income Taxes</i>	142.60	\$59,340.10
<i>Asia GC- Indirect Taxes</i>	31.50	\$11,796.50
<i>Asia GC- Intercompany Investments</i>	5.00	\$1,675.00
<i>Asia GC- Meetings with Client Personnel</i>	7.90	\$2,574.50
<i>Asia GC- Operating Expenses</i>	18.20	\$3,314.50
<i>Asia GC- Other Assets</i>	15.00	\$4,985.00
<i>Asia GC- Other Auditors</i>	216.20	\$42,767.50
<i>Asia GC- Portfolio and Temporary Investments</i>	62.70	\$24,646.00
<i>Asia GC- Preparation of Communications to Management Regarding Substantive Audit Procedures</i>	69.00	\$24,275.00
<i>Asia GC- Preparation of Legal Confirms</i>	6.70	\$1,719.00
<i>Asia GC- Revenues & Accounts Receivable</i>	222.50	\$62,308.00
<i>Asia GC- Review and Request of Audit Materials</i>	51.60	\$15,733.50
<i>Asia GC- Stockholder's Equity</i>	9.00	\$3,375.00
<i>Asia GC- Travel*</i>	40.00	\$12,566.25
<i>Asia GC- Work Related to Monthly Statements of Examiner & Grant Thornton</i>	111.80	\$32,056.50
<i>Asia GC- Workpaper Organization</i>	35.00	\$4,730.50
<i>Asia GC- Workpaper Review</i>	113.10	\$48,828.00
<i>Asia Global Crossing</i>	2,827.70	\$873,903.85
<i>Sub-Total</i>		

Exhibit F

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP Commencing April 1, 2003 through December 9, 2003

<u>Activity</u>	<u>Hours</u>	<u>Total Billed</u>
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits</i>		
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits</i>	28.60	\$10,153.00
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits- Travel*</i>	3.50	\$1,242.50
<i>Additional Client Requested Tax Project Sub-Total Relating to 2001 & 2002 Audits</i>	32.10	\$11,395.50
 <i>Quarterly Reviews</i>		
<i>Quarterly Reviews- Accounts Payable & Accruals</i>	59.80	\$16,293.00
<i>Quarterly Reviews- Audit Planning and Management</i>	96.20	\$32,096.00
<i>Quarterly Reviews- Capital Assets</i>	4.50	\$2,137.50
<i>Quarterly Reviews- Concluding Procedures</i>	84.00	\$28,140.00
<i>Quarterly Reviews- Consolidation</i>	99.40	\$24,475.00
<i>Quarterly Reviews- Financial Statement Support</i>	50.70	\$12,134.50
<i>Quarterly Reviews- Impairment of Long-Lived Assets</i>	3.50	\$1,330.00
<i>Quarterly Reviews- Income Taxes</i>	17.70	\$7,579.50
<i>Quarterly Reviews- Indirect Taxes</i>	4.80	\$1,848.00
<i>Quarterly Reviews- Operating Expenses</i>	84.30	\$24,007.00
<i>Quarterly Reviews- Other Assets</i>	3.00	\$1,005.00
<i>Quarterly Reviews- Revenues & Accounts Receivable</i>	31.90	\$11,245.00
<i>Quarterly Reviews- Stockholder's Equity</i>	2.00	\$470.00
<i>Quarterly Reviews- Travel*</i>	9.95	\$3,103.25

Exhibit F

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP Commencing April 1, 2003 through December 9, 2003

<i>Activity</i>	<i>Hours</i>	<i>Total Billed</i>	
<i>Quarterly Reviews- Work Related to Monthly Statements of Examiner & Grant Thornton</i>	<i>36.00</i>	<i>\$10,100.00</i>	
<i>Quarterly Reviews- Workpaper Review</i>	<i>53.90</i>	<i>\$19,914.00</i>	
<i>Quarterly Reviews</i>	<i>Sub-Total</i>	<i>641.65</i>	<i>\$195,877.75</i>
<i>Grand Total</i>	<i>18,157.10</i>	<i>\$5,186,299.25</i>	

Exhibit G

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP November 25, 2002 (nunc pro tunc) through December 9, 2003

<i>Activity</i>	<i>Hours</i>	<i>Total Billed</i>
<i>Global Crossing</i>		
<i>Accounts Payable & Accruals</i>	2,540.00	\$518,794.50
<i>Audit Committee Meetings</i>	133.10	\$59,313.00
<i>Audit Planning and Management</i>	1,206.85	\$387,370.25
<i>Audit Related Meetings</i>	31.10	\$9,831.10
<i>Capital Assets</i>	2,250.55	\$490,361.25
<i>Cash</i>	1,028.90	\$150,710.00
<i>Communications with the Audit Committee</i>	127.50	\$55,459.50
<i>Concluding Procedures</i>	1,080.05	\$321,234.05
<i>Consideration of Asia Global Crossing</i>	51.00	\$22,212.50
<i>Consolidation</i>	744.85	\$219,101.25
<i>Debt</i>	322.50	\$61,209.00
<i>Developing the Audit Plan</i>	916.10	\$308,565.00
<i>Employee Compensation</i>	193.80	\$44,071.00
<i>Examiner Report Preparation</i>	100.80	\$45,700.00

** Travel charged at 50% of actual time expended. Resulting calculation may be less than 0.1 increment.*

Exhibit G

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP November 25, 2002 (nunc pro tunc) through December 9, 2003

<i>Activity</i>	<i>Hours</i>	<i>Total Billed</i>
<i>Financial Instruments</i>	84.70	\$35,072.50
<i>Financial Statement Drafts</i>	222.40	\$96,440.00
<i>Financial Statement Restatement</i>	307.00	\$128,186.00
<i>Financial Statement Support</i>	483.50	\$129,444.50
<i>General Computer Controls Assessments</i>	121.45	\$43,649.25
<i>General Duties & Administration</i>	1,218.80	\$284,512.00 ¹
<i>Impairment of Long-Lived Assets</i>	185.60	\$61,592.00
<i>Income Taxes</i>	2,254.30	\$882,662.50
<i>Indirect Taxes</i>	103.90	\$38,434.00
<i>Intangible Assets</i>	8.70	\$3,255.50
<i>Intercompany Investments</i>	255.10	\$81,729.50
<i>Inventory</i>	104.40	\$18,476.00
<i>Meetings with Client Personnel</i>	45.50	\$14,222.50
<i>Monthly Compensation / Fee Statement Preparation</i>	126.50	\$40,745.00
<i>Operating Expenses</i>	532.50	\$122,833.50
<i>Other</i>	120.90	\$47,483.50
<i>Other Assets</i>	467.20	\$111,939.50
<i>Other Audit Activities</i>	309.10	\$91,657.00
<i>Other Auditors</i>	233.80	\$78,817.50

¹ The fees represented in this exhibit represent the agreed upon reduction of \$83,000 in General Duties & Administration from the prior fee application. The hours incurred was not changed.

Exhibit G

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP November 25, 2002 (nunc pro tunc) through December 9, 2003

<i>Activity</i>	<i>Hours</i>	<i>Total Billed</i>
<i>Portfolio and Temporary Investments</i>	20.60	\$6,096.00
<i>Preparation of Communications to Management Regarding Substantive Audit Procedures</i>	127.80	\$42,632.00
<i>Preparation of Legal Confirms</i>	12.60	\$2,226.00
<i>Proposed Adjusting Journal Entries</i>	65.20	\$14,991.00
<i>Revenues & Accounts Receivable</i>	4,984.80	\$1,022,540.50
<i>Review and Request of Audit Materials</i>	83.40	\$20,770.20
<i>Stockholder's Equity</i>	134.60	\$20,723.50
<i>Travel *</i>	843.30	\$207,101.25
<i>Work Related to Monthly Statements of Examiner & Grant Thornton</i>	107.70	\$38,919.50
<i>Workpaper Organization</i>	88.50	\$12,346.50
<i>Workpaper Review</i>	600.80	\$220,584.30
<i>Global Crossing</i>	<i>Sub-Total</i>	<i>24,981.75</i>
		<i>\$6,697,015.40</i>
 <i>Emergence Balance Sheet</i>		
<i>Emergence- Accounts Payable & Accruals</i>	1,020.40	\$271,224.50
<i>Emergence- Audit Committee Meetings</i>	1.80	\$807.00
<i>Emergence- Audit Planning and Management</i>	525.40	\$165,075.00
<i>Emergence- Audit Related Meetings</i>	24.80	\$5,630.00
<i>Emergence- Capital Assets</i>	411.60	\$82,648.50
<i>Emergence- Cash</i>	267.60	\$42,810.50

Exhibit G

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP November 25, 2002 (nunc pro tunc) through December 9, 2003

<i>Activity</i>	<i>Hours</i>	<i>Total Billed</i>
<i>Emergence- Communications with the Audit Committee</i>	42.70	\$15,707.50
<i>Emergence- Concluding Procedures</i>	212.00	\$70,595.00
<i>Emergence- Consolidation</i>	273.90	\$74,854.00
<i>Emergence- Debt</i>	26.10	\$6,705.00
<i>Emergence- Employee Compensation</i>	28.20	\$10,354.00
<i>Emergence- Financial Instruments</i>	0.90	\$135.00
<i>Emergence- Financial Statement Drafts</i>	47.70	\$19,921.50
<i>Emergence- Financial Statement Restatement</i>	25.00	\$6,160.00
<i>Emergence- Financial Statement Support</i>	87.70	\$21,402.50
<i>Emergence- General Duties & Administration</i>	34.70	\$11,490.50
<i>Emergence- Impairment of Long-Lived Assets</i>	16.00	\$5,200.00
<i>Emergence- Income Taxes</i>	180.00	\$78,716.50
<i>Emergence- Indirect Taxes</i>	5.60	\$2,384.00
<i>Emergence- Intangible Assets</i>	3.00	\$888.00
<i>Emergence- Intercompany Investments</i>	79.10	\$10,399.50
<i>Emergence- Meetings with Client Personnel</i>	18.60	\$5,227.00
<i>Emergence- Monthly Compensation / Fee Statement Preparation</i>	16.00	\$4,800.00
<i>Emergence- Operating Expenses</i>	26.10	\$7,499.00
<i>Emergence- Other Assets</i>	185.30	\$37,170.00

Exhibit G

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP November 25, 2002 (nunc pro tunc) through December 9, 2003

<i>Activity</i>	<i>Hours</i>	<i>Total Billed</i>
<i>Emergence- Other Auditors</i>	10.30	\$2,677.00
<i>Emergence- Portfolio and Temporary Investments</i>	29.80	\$10,515.50
<i>Emergence- Preparation of Communications to Management regarding Substantive Audit Procedures</i>	89.80	\$21,345.00
<i>Emergence- Preparation of Legal Confirms</i>	1.40	\$210.00
<i>Emergence- Proposed Adjusting Journal Entries</i>	20.10	\$5,276.50
<i>Emergence- Revenues & Accounts Receivable</i>	937.90	\$216,283.50
<i>Emergence- Review and Request of Audit Materials</i>	32.50	\$8,554.00
<i>Emergence- Stockholder's Equity</i>	3.90	\$897.00
<i>Emergence- Travel*</i>	132.45	\$29,139.50
<i>Emergence- Work Related to Monthly Statements of Examiner & Grant Thornton</i>	62.00	\$17,830.00
<i>Emergence- Workpaper Organization</i>	21.70	\$4,395.50
<i>Emergence- Workpaper Review</i>	110.70	\$44,252.00
<i>Emergence Balance Sheet</i>	<i>Sub-Total</i>	<i>5,012.75</i>
		<i>\$1,319,180.00</i>
 <i>Asia Global Crossing</i>		
<i>Asia GC- Accounts Payable & Accruals</i>	204.70	\$71,550.00
<i>Asia GC- Audit Committee Meetings</i>	7.50	\$3,327.50
<i>Asia GC- Audit Planning and Management</i>	427.80	\$155,914.50
<i>Asia GC- Audit Related Meetings</i>	10.10	\$3,966.50

Exhibit G

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP November 25, 2002 (nunc pro tunc) through December 9, 2003

<i>Activity</i>	<i>Hours</i>	<i>Total Billed</i>
<i>Asia GC- Capital Assets</i>	371.10	\$76,887.00
<i>Asia GC- Cash</i>	59.00	\$8,612.50
<i>Asia GC- Communications with the Audit Committee</i>	17.00	\$7,580.00
<i>Asia GC- Concluding Procedures</i>	195.40	\$70,866.50
<i>Asia GC- Consideration of Asia Global Crossing</i>	17.10	\$7,357.00
<i>Asia GC- Consolidation</i>	103.30	\$41,432.00
<i>Asia GC- Debt</i>	49.90	\$11,692.50
<i>Asia GC- Employee Compensation</i>	30.70	\$6,378.00
<i>Asia GC- Financial Statement Drafts</i>	43.60	\$17,633.00
<i>Asia GC- Financial Statement Restatement</i>	15.10	\$5,134.00
<i>Asia GC- Financial Statement Support</i>	63.40	\$11,698.00
<i>Asia GC- General Duties & Administration</i>	47.30	\$13,992.00
<i>Asia GC- Impairment of Long-Lived Assets</i>	6.90	\$3,192.00
<i>Asia GC- Income Taxes</i>	142.60	\$59,340.10
<i>Asia GC- Indirect Taxes</i>	31.50	\$11,796.50
<i>Asia GC- Intercompany Investments</i>	5.00	\$1,675.00
<i>Asia GC- Meetings with Client Personnel</i>	7.90	\$2,574.50
<i>Asia GC- Operating Expenses</i>	18.20	\$3,314.50
<i>Asia GC- Other Assets</i>	15.00	\$4,985.00

Exhibit G

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP November 25, 2002 (nunc pro tunc) through December 9, 2003

<u>Activity</u>	<u>Hours</u>	<u>Total Billed</u>
<i>Asia GC- Other Auditors</i>	216.20	\$42,767.50
<i>Asia GC- Portfolio and Temporary Investments</i>	62.70	\$24,646.00
<i>Asia GC- Preparation of Communications to Management regarding Substantive Audit Procedures</i>	69.00	\$24,275.00
<i>Asia GC- Preparation of Legal Confirms</i>	6.70	\$1,719.00
<i>Asia GC- Revenues & Accounts Receivable</i>	222.50	\$62,308.00
<i>Asia GC- Review and Request of Audit Materials</i>	51.60	\$15,733.50
<i>Asia GC- Stockholder's Equity</i>	9.00	\$3,375.00
<i>Asia GC- Travel*</i>	40.00	\$12,566.25
<i>Asia GC- Work Related to Monthly Statements of Examiner & Grant Thornton</i>	111.80	\$32,056.50
<i>Asia GC- Workpaper Organization</i>	35.00	\$4,730.50
<i>Asia GC- Workpaper Review</i>	113.10	\$48,828.00
<i>Asia Global Crossing</i>	2,827.70	\$873,903.85
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits</i>		
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits</i>	28.60	\$10,153.00
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits- Travel*</i>	3.50	\$1,242.50
<i>Additional Client Requested Tax Project Relating to 2001 & 2002 Audits</i>	32.10	\$11,395.50
<i>Quarterly Reviews</i>		
<i>Quarterly Reviews- Accounts Payable & Accruals</i>	59.80	\$16,293.00

Exhibit G

Summary of Services By Task Code for Services Rendered by Grant Thornton LLP November 25, 2002 (nunc pro tunc) through December 9, 2003

<i>Activity</i>	<i>Hours</i>	<i>Total Billed</i>
<i>Quarterly Reviews- Audit Planning and Management</i>	96.20	\$32,096.00
<i>Quarterly Reviews- Capital Assets</i>	4.50	\$2,137.50
<i>Quarterly Reviews- Concluding Procedures</i>	84.00	\$28,140.00
<i>Quarterly Reviews- Consolidation</i>	99.40	\$24,475.00
<i>Quarterly Reviews- Financial Statement Support</i>	50.70	\$12,134.50
<i>Quarterly Reviews- Impairment of Long-Lived Assets</i>	3.50	\$1,330.00
<i>Quarterly Reviews- Income Taxes</i>	17.70	\$7,579.50
<i>Quarterly Reviews- Indirect Taxes</i>	4.80	\$1,848.00
<i>Quarterly Reviews- Operating Expenses</i>	84.30	\$24,007.00
<i>Quarterly Reviews- Other Assets</i>	3.00	\$1,005.00
<i>Quarterly Reviews- Revenues & Accounts Receivable</i>	31.90	\$11,245.00
<i>Quarterly Reviews- Stockholder's Equity</i>	2.00	\$470.00
<i>Quarterly Reviews- Travel*</i>	9.95	\$3,103.25
<i>Quarterly Reviews- Work Related to Monthly Statements of Examiner & Grant Thornton</i>	36.00	\$10,100.00
<i>Quarterly Reviews- Workpaper Review</i>	53.90	\$19,914.00
<i>Quarterly Reviews</i>	<i>Sub-Total</i>	<i>641.65</i>
<i>Grand Total</i>	<i>33,495.95</i>	<i>\$9,014,372.50</i>