

**SERVICES RENDERED BY
ROPES & GRAY LLP
DURING THE COMPENSATION PERIOD
APRIL 1, 2003 THROUGH DECEMBER 9, 2003**

<u>Name</u>	<u>Year admitted to practice in New York</u>	<u>Hourly Rate</u>	<u>Hours billed In current Application</u>	<u>Amount</u>
Partners				
Elkind, David S.	1976	\$540.00	288.30	\$154,108.50
Hirshfield, Stuart	1966	\$700.00	10.20	\$7,140.00
Hirschfield, Marc E.	1992	\$480.00	1.40	\$672.00
<i>Subtotal</i>			<i>299.90</i>	<i>\$161,920.50</i>
Associates				
Bressler, Amy	2003	\$220.00	6.10	\$1,342.00
Paralegals				
Roberts, Sarah B.		\$185.00	2.00	\$370.00
<i>Grand Total</i>			<i>308.00</i>	<i>\$163,632.50</i>

**SERVICES RENDERED BY
REBOUL, MACMURRAY, HEWITT & MAYNARD
PRE-NOVEMBER 25, 2002**

<u>Name</u>	<u>Year admitted To practice in New York</u>	<u>Hourly Rate</u>	<u>Hours billed In current Time Period</u>	<u>Amount</u>
Partners				
Elkind, David S.	1976	\$525.00	25.50	\$13,387.50
Total			25.50	\$13,387.50

**SERVICES RENDERED BY
ROPES & GRAY LLP
DURING THE COMPLETE COMPENSATION PERIOD
NOVEMBER 25, 2002 THROUGH DECEMBER 9, 2003**

<u>Name</u>	<u>Year admitted To practice in New York</u>	<u>Hourly Rate</u>	<u>Hours billed In current Application</u>	<u>Amount</u>
Partners				
Elkind, David S.	1976	\$540.00	508.60	\$269,766.00
Hewitt, William J.	1965	\$595.00	0.60	\$357.00
Hirshfield, Stuart	1966	\$700.00	10.20	\$7,140.00
Hirschfield, Marc E.	1992	\$480.00	1.40	\$672.00
<i>Subtotal</i>			<i>520.80</i>	<i>\$277,935.00</i>
Associates				
Bressler, Amy	2003	\$220.00	6.10	\$1,342.00
Brinton, Christine	2003	\$220.00	12.84	\$2,824.80
Paralegals				
Roberts, Sarah B.		\$185.00	2.00	\$370.00
Total			<i>541.74</i>	<i>\$282,471.80</i>
Less voluntary reduction of Fees on First Fee Application				(\$6,500.00)
Grand Total				<i>\$275,961.80</i>

**ACTUAL AND NECESSARY EXPENSES
INCURRED BY ROPES & GRAY LLP
DURING THE COMPENSATION PERIOD
APRIL 1, 2003 THROUGH DECEMBER 9, 2003**

<u>Disbursement</u>	<u>Totals</u>
Photocopying	\$ 911.60
Cabs and Local Travel	\$ 144.26
Telephone	\$ 230.66
Telephone and Facsimile	\$ 216.74
Lexis/Information Services	\$ 131.30
Court Records Copying	\$ 74.25
Overtime Meals	\$ 84.43
Couriers and Express	\$ 164.51
Postage and Courier	\$ 237.49
Postage	\$ 193.40
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<i>TOTAL</i>	\$2,388.64

**ACTUAL AND NECESSARY EXPENSES
INCURRED BY ROPES & GRAY LLP
DURING THE COMPLETE COMPENSATION PERIOD
NOVEMBER 25, 2002 THROUGH DECEMBER 9, 2003**

<u>Disbursement</u>	<u>Totals</u>
Photocopying	\$2,115.30
Lexis/Information Services	\$ 484.65
Court Records Copying	\$ 104.25
Document Retrieval Service Fees	\$ 443.39
Telephone	\$ 303.67
Telephone and Facsimile	\$ 216.74
Couriers and Express Mail	\$ 698.85
Outside Messenger Service	\$ 57.38
Postage and Courier	\$ 237.19
Postage	\$ 361.83
Overtime Meals	\$ 84.43
Cabs and Local Travel	\$ 144.26
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<i>TOTAL</i>	\$5,251.94
Less voluntary reduction of Expenses on First Fee Application	(\$ 601.85)
<i>GRAND TOTAL</i>	\$4,650.09

**ACTUAL AND NECESSARY EXPENSES
INCURRED BY REBOUL, MACMURRAY, HEWITT & MAYNARD
NOVEMBER 8, 2002 THROUGH NOVEMBER 24, 2002**

<u>Disbursement</u>	<u>Totals</u>
Couriers and Express Mail	\$ 13.83
Photocopying	\$103.60
Postage	\$ 21.94
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<i>TOTAL</i>	<i>\$139.37</i>

**SUMMARY OF SERVICES BY CATEGORY
 RENDERED BY ROPES & GRAY LLP
 DURING COMPENSATION PERIOD
APRIL 1, 2003 THROUGH DECEMBER 9, 2003**

<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Audit Matters	103.70	\$55,491.00
Examiner Reports	43.70	\$22,953.00
Advice to Examiner and Grant Thornton on Compliance with Orders and Guidelines; Grant Thornton and Examiner Fee Applications; Grant Thornton and Examiner Monthly Statements	92.00	\$47,024.50
Ropes & Gray LLP as Counsel to the Examiner and Grant Thornton; Substitution of Ropes & Gray for Reboul, MacMurray, Hewitt & Maynard; Ropes Monthly Statements	84.70	\$19,810.00
Supplemental Conflicts Disclosure and Substitution of Ropes & Gray	11.20	\$5,880.00
Representation of Examiner and Grant Thornton in the Asia Global Crossing Audit	16.60	\$8,964.00
Supplemental Engagement of Grant Thornton	3.80	\$2,052.00
Response to Requests of the Fee Committee	2.70	\$1,458.00

**SUMMARY OF SERVICES BY CATEGORY
FOR SERVICES RENDERED BY ROPES & GRAY LLP
DURING THE COMPLETE COMPENSATION PERIOD
NOVEMBER 25, 2002 THROUGH DECEMBER 9, 2003**

<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Audit Matters	168.93	\$94,886.10
Examiner Reports, including First Interim Report of the Examiner, Application to Modify the Examiner Order and Related Matters	128.11	\$63,494.70
Advice to Examiner and Grant Thornton on Appointment of Examiner and Grant Thornton, on Compliance with Orders and Guidelines; Grant Thornton and Examiner Fee Applications; Grant Thornton and Examiner Monthly Statements)	132.20	\$68,129.50
Application of Examiner for Retention of Counsel	16.50	\$8,662.50
Ropes & Gray LLP as Counsel to the Examiner and Grant Thornton; Substitution of Ropes & Gray for Reboul, MacMurray, Hewitt & Maynard; Ropes Monthly Statements	102.20	\$28,945.00
Supplemental Conflicts Disclosure and Substitution of Ropes & Gray	11.20	\$5,880.00
Representation of Examiner and Grant Thornton in the Asia Global Crossing Audit	16.60	\$8,964.00
Supplemental Engagement of Grant Thornton	3.80	\$2,052.00
Response to Requests of the Fee Committee	2.70	\$1,458.00

**SUMMARY OF SERVICES BY CATEGORY
FOR SERVICES RENDERED BY
ROPES & GRAY LLP
PRE-NOVEMBER 25, 2002**

<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Appointment of Examiner, Retention of Grant Thornton as Auditors, Advice Relating to Compliance with U.S. Trustee Guidelines, Orders and Billing Bankruptcy Court	25.50	\$13,387.50