

EXHIBIT B

**METROMEDIA FIBER NETWORK, INC., ET AL.
SUMMARY OF HOURS AND FEES BY PROFESSIONAL
MAY 20, 2002 THROUGH SEPTEMBER 30, 2002**

Name	Position	Billing Rate	May 20, 2002 to May 31, 2002		June 1, 2002 to June 30, 2002		July 1, 2002 to July 31, 2002		August 1, 2002 to August 31, 2002		September 1, 2002 to September 30, 2002		Grand Total	
			Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees
Blackely, Richard	Partner	\$ 600	-	\$ -	-	\$ -	-	\$ -	-	\$ -	2.0	\$ 1,200	2.0	\$ 1,200
Dell'Aera, Mario	Partner	600	56.1	33,660	17.2	10,320	6.0	3,600	1.9	1,140	8.4	5,040	89.6	53,760
Trovato, Michael	Partner	600	-	-	1.0	600	-	-	-	-	-	-	1.0	600
Jones, Jeffrey	Partner	600	-	-	-	-	-	-	1.0	600	0.9	540	1.9	1,140
Atkinson, James	Partner	540	-	-	2.3	1,242	15.7	8,478	6.0	3,240	-	-	24.0	12,960
Darr, Stephen	Partner	540	-	-	1.5	810	-	-	-	-	-	-	1.5	810
Becker, Carolyn	Senior Manager	500	70.1	35,050	19.0	9,500	3.0	1,500	7.8	3,900	0.5	250	100.4	50,200
Croucher, Jeremy	Senior Manager	500	1.0	500	-	-	-	-	-	-	-	-	1.0	500
Pane, Michael	Director	480	-	-	17.1	8,208	35.4	16,992	21.2	10,176	9.2	4,416	82.9	39,792
Christie, Elizabeth	Manager	425	72.8	30,940	20.4	8,670	-	-	2.8	1,190	0.5	213	96.5	41,013
Lee, Edna	Manager	360	-	-	24.9	8,964	205.2	73,872	44.4	15,984	2.4	864	276.9	99,684
Ng, Shuk	Senior Associate	300	-	-	-	-	1.3	390	-	-	-	-	1.3	390
Villani, Michael	Senior Associate	300	58.2	17,460	39.8	11,940	-	-	3.0	900	-	-	101.0	30,300
Weaver, James	Senior Associate	300	-	-	4.0	1,200	-	-	-	-	-	-	4.0	1,200
Liapakis, Michael	Senior Associate	275	79.6	21,890	87.4	24,035	-	-	2.0	550	-	-	169.0	46,475
Burke, Amy	Senior Associate	270	-	-	30.3	8,181	237.8	64,206	37.1	10,017	-	-	305.2	82,404
Modi, Sonal	Senior Associate	270	-	-	-	-	119.8	32,346	25.9	6,993	-	-	145.7	39,339
Ibrahim, Mohamed	Associate	220	32.0	7,040	-	-	-	-	-	-	-	-	32.0	7,040
Ho, Ling Wai	Associate	220	49.0	10,780	-	-	-	-	-	-	-	-	49.0	10,780
Lau, Jim	Associate	210	-	-	-	-	150.0	31,500	61.9	12,999	8.1	1,701	220.0	46,200
Alouisa, John	Associate	200	46.5	9,300	-	-	-	-	-	-	-	-	46.5	9,300
McGlynn, Kathryn	Associate	150	-	-	-	-	11.2	1,680	-	-	-	-	11.2	1,680
Mitchell, Nicola	Associate	150	-	-	-	-	171.7	25,755	6.6	990	-	-	178.3	26,745
Total Gross			465.3	\$ 166,620	264.9	\$ 93,670	957.1	\$ 260,319	221.6	\$ 68,679	32.0	\$ 14,224	1,940.9	\$ 603,512
Less: 15% Discount on Auditing and Accounting				\$ (11,798)		\$ (6,244)		\$ (143)		\$ (329)		\$ (1,005)		\$ (19,518)
Less: 50% Voluntary reduction for Travel Time				\$ -		\$ (564)		\$ (18,903)		\$ (2,595)		\$ -		\$ (22,062)
Net Total Fees				\$ 154,822		\$ 86,862		\$ 241,274		\$ 65,756		\$ 13,218		\$ 561,931