

EXHIBIT B

**METROMEDIA FIBER NETWORK, INC., ET AL.
SUMMARY OF HOURS AND FEES BY PROFESSIONAL
OCTOBER 1, 2002 THROUGH JANUARY 31, 2003**

<u>Name</u>	<u>Position</u>	<u>Billing Rate</u>	<u>October 1, 2002 to October 31, 2002</u>		<u>November 1, 2002 to November 30, 2002</u>		<u>December 1, 2002 to December 31, 2002</u>		<u>January 1, 2003 to January 31, 2003</u>		<u>Grand Total</u>	
			<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>
Blackley, Scott	Partner	\$ 600	-	\$ -	-	\$ -	2.1	\$ 1,260	-	\$ -	2.1	\$ 1,260
Dell'Aera, Mario	Partner	600	5.8	3,480	20.0	12,000	39.9	23,940	9.0	5,400	74.7	44,820
Dolan, Melanie	Partner	600	-	-	-	-	2.1	1,260	-	-	2.1	1,260
Jones, Jeffrey	Partner	600	-	-	-	-	4.2	2,520	-	-	4.2	2,520
Jones, Paul	Partner	600	-	-	-	-	2.1	1,260	-	-	2.1	1,260
Pane, Michael	Director	510	-	-	-	-	4.9	2,499	2.0	1,020	6.9	3,519
Becker, Carolyn	Senior Manager	500	12.4	6,200	-	-	25.7	12,850	44.0	22,000	82.1	41,050
Christie, Elizabeth	Manager	* 425/450	6.7	2,848	-	-	21.1	9,495	1.4	630	29.2	12,973
Burke, Amy	Manager	360	-	-	-	-	-	-	9.0	3,240	9.0	3,240
Villani, Michael	Senior Associate	325	-	-	-	-	-	-	8.1	2,633	8.1	2,633
Cohen, Diane	Associate	200	-	-	-	-	3.0	600	-	-	3.0	600
Murad, Albert	Financial Analyst	120	18.2	2,184	4.1	492	-	-	6.2	744	28.5	3,420
Total Gross			43.1	\$ 14,712	24.1	\$ 12,492	105.1	\$ 55,684	79.7	\$ 35,667	252.0	\$ 118,554
Less: 15% Discount on Auditing and Accounting				\$ (1,879)		\$ (1,800)		\$ (7,978)		\$ (4,599)		\$ (16,256)
Net Total Fees				\$ 12,832		\$ 10,692		\$ 47,706		\$ 31,067		\$ 102,298

* Reflects Annual Rate Increase