

EXHIBIT B

**METROMEDIA FIBER NETWORK, INC., ET AL.
SUMMARY OF HOURS AND FEES BY PROFESSIONAL
FEBRUARY 1, 2003 THROUGH JUNE 30, 2003**

	<u>Name</u>	<u>Position</u>	<u>Billing Rate</u>	<u>February 1, 2003 Through February 28, 2003</u>		<u>March 1, 2003 Through March 31, 2003</u>		<u>April 1, 2003 Through April 30, 2003</u>		<u>May 1, 2003 Through May 31, 2003</u>		<u>June 1, 2003 Through June 30, 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>	<u>Hours</u>	<u>Fees</u>
1	Blackley, Scott	Partner	\$ 600	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
2	Breslow, Rick	Partner	600	1.0	600	-	-	-	-	-	-	-	-	1.0	600
3	Dayrit, Manolet	Partner	600	-	-	-	-	-	-	-	-	-	-	-	-
4	Dell'Aera, Mario	Partner	600	11.0	6,600	8.0	4,800	28.0	16,800	8.0	4,800	48.0	28,800	103.0	61,800
5	Donnelly, William	Partner	600	-	-	-	-	-	-	-	-	-	-	-	-
6	Jones, Jeffrey	Partner	600	1.0	600	-	-	1.2	720	-	-	1.5	900	3.7	2,220
7	Jones, Paul	Partner	600	-	-	-	-	-	-	-	-	-	-	-	-
8	Darr, Stephen	Partner	570	-	-	-	-	1.0	570	-	-	-	-	1.0	570
9	Adlam, Mark	Partner	550	-	-	2.0	1,100	-	-	-	-	2.0	1,100	4.0	2,200
10	Norton, Virginia	Partner	550	-	-	-	-	-	-	-	-	-	-	-	-
11	Pane, Michael	Director	510	5.7	2,907	9.3	4,743	7.9	4,029	2.5	1,275	4.5	2,295	29.9	15,249
12	Becker, Carolyn	Senior Manager	500	100.0	50,000	163.0	81,500	132.5	66,250	45.3	22,650	35.2	17,600	476.0	238,000
13	Theodoropoulos, Tom	Senior Manager	500	-	-	-	-	-	-	-	-	-	-	-	-
14	Gavzy-Christie, Elizabeth	Manager	450	15.4	6,930	101.9	45,855	129.0	58,050	90.8	40,860	119.8	53,910	456.9	205,605
15	Lee, Edna	Manager	420	-	-	-	-	4.8	2,016	-	-	-	-	4.8	2,016
16	Burke, Amy	Manager	360	18.7	6,732	-	-	-	-	-	-	-	-	18.7	6,732
17	Weaver, James	Manager	325	-	-	-	-	-	-	-	-	-	-	-	-
18	Villani, Michael	Senior Associate	325	10.0	3,250	116.0	37,700	164.0	53,300	168.0	54,600	111.0	36,075	569.0	184,925
19	Bisgna, Giulio	Senior Associate	300	-	-	106.0	31,803	192.7	57,810	120.7	36,210	186.0	55,800	605.4	181,623
20	Short, James	Senior Associate	300	141.4	42,420	110.2	33,060	41.5	12,450	-	-	-	-	293.1	87,930
21	Alouisa, John	Senior Associate	275	107.7	29,618	234.5	64,488	210.9	57,998	180.5	49,638	154.1	42,378	887.7	244,118
22	Desai, Rajarshi	Senior Associate	275	-	-	-	-	-	-	-	-	41.8	11,495	41.8	11,495
23	Kim, Teck Heng	Associate	200	39.3	7,860	169.9	33,980	139.3	27,860	136.1	27,220	70.4	14,080	555.0	111,000
24	Lee, Sang-Ho	Associate	200	50.0	10,000	211.7	42,340	205.1	41,020	179.6	35,920	151.1	30,220	797.5	159,500
25	Marutollo, Stacey	Associate	200	145.3	29,060	230.0	46,000	204.9	40,980	129.8	25,960	144.5	28,900	854.5	170,900
26	Napolitano, Danielle	Associate	200	8.7	1,740	-	-	-	-	-	-	-	-	8.7	1,740
27	Kranz, Heather	Staff	125	-	-	-	-	-	-	-	-	72.0	9,000	72.0	9,000
28	Murad, Albert	Financial Analyst	120	12.7	1,524	20.1	2,412	19.6	2,352	9.5	1,140	16.0	1,920	77.9	9,348
Total Gross				667.9	\$ 199,841	1,482.6	\$ 429,781	1,482.4	\$ 442,205	1,070.8	\$ 300,273	1,157.9	\$ 334,473	5,861.6	\$ 1,706,571
Less: 15% Discount on Auditing and Accounting Services					\$ (27,444)		\$ (63,349)		\$ (64,311)		\$ (43,921)		\$ (48,834)		\$ (247,858)
Net Total Fees					\$ 172,397		\$ 366,432		\$ 377,894		\$ 256,351		\$ 285,639		\$ 1,458,713