

IN THE UNITED STATES BANKRUPTCY COURT **FILED**  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA

MAR 12 2003

In re ) Chapter 11  
)  
SPECTRASITE HOLDINGS, INC. ) Case No. 02-03631-5-ATS  
)  
)  
Debtor. )

PEGGY B. DEANS, CLERK  
U.S. BANKRUPTCY COURT  
EASTERN DISTRICT OF N.C.

APPLICATION OF ERNST & YOUNG LLP  
FOR FINAL COMPENSATION AND FOR REIMBURSEMENT OF EXPENSES FOR  
November 16, 2002 – February 9, 2003

Name of Applicant: Ernst & Young LLP

Authorized to Provide Professional Services to: the above-captioned debtor and debtor-in-possession

Date of Retention: November 15, 2002

Period for which compensation and reimbursement are sought:  
November 16, 2002 – February 9, 2003.

Amount of Compensation sought as actual, reasonable, and necessary: \$ 251,062.00

Amount of Expense Reimbursement sought as actual, reasonable, and necessary: \$ 1,178.00

This is a(n): \_\_\_ monthly \_\_\_ interim X final application

Prior Applications Filed: None

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

In re ) Chapter 11  
)  
SPECTRASITE HOLDINGS, INC. ) Case No. 02-03631-5-ATS  
a North Carolina Corporation, )  
)  
Debtor. )

APPLICATION OF ERNST & YOUNG LLP  
FOR FINAL COMPENSATION AND REIMBURSEMENT OF EXPENSES  
November 16, 2002 – February 9, 2003

Pursuant to sections 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and the Court's Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Revised Procedures for Interim Compensation and Reimbursement of Professionals, dated November 15, 2002 (the "Administrative Order"), Ernst & Young LLP ("E&Y") hereby files this Application for Final Allowance of Compensation and Reimbursement of Expenses for the time period of November 16, 2002 – February 9, 2003 (the "Application"). By this Application, E&Y seeks a final allowance pursuant to the Administrative Order with respect to the sum of **\$251,062.00** of fees incurred by E&Y for the period November 16, 2002 – February 9, 2003 (the "Final Application Period"). In support of this Application, E&Y respectfully represents as follows:

### Background

1. On November 15, 2002 (the "Petition Date"), Spectrasite Holdings, Inc., as debtor and debtor in possession ("Spectrasite" or the "Debtor"), filed its voluntary petition for relief under chapter 11 of the Bankruptcy Code.

2. The Debtor's retention of E&Y as independent auditors and tax services providers for the Debtor was approved effective as of November 15, 2002 by this Court's Order dated November 15, 2002 ("Retention Order"). The Retention Order authorized E&Y to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

### Compensation Paid and Its Source

3. All services for which compensation is requested by E&Y were performed for or on behalf of the Debtor.

4. E&Y has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. There is no agreement or understanding between E&Y and any other person other than the partners of E&Y for the sharing of compensation to be received for services rendered in these cases.

### Fee Statements

5. The fee statement for the time period from November 16, 2002 – February 9, 2003 is attached hereto as Exhibit A. To the best of E&Y's knowledge, this Application complies with sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure.

### Summary of Services Rendered

6. The partners and principals of E&Y who have rendered professional services in this case are as follows: W. Kent Geer. The professionals of E&Y who have provided services to these partners in these cases are as follows: James Betts, Robert Seaman, David Hood, Bryan Petrequin, Brian Dubay, John Wiley, Jeffrey Smith, Christopher Anderson, Dan Slagle, April Sherman, Sarah McClanahan, Jonathon Jordon, Kimberly Pearce, Gary Correll, Martin Nissenbaum, Timothy Day, Kristie Lowery, Kimberly Hawkins, Sabrina Harris, Caroline Abbott, Pamela Gray, Bobbi Wilson, Minh Troung, Carolyn Maniche, Robin Reddy, Carrieann Thomas, Russell Hodge, and Rhonda Combs.

7. E&Y, by and through the above-named persons, has prepared and/or assisted in the preparation of various applications and orders submitted to the Court for consideration, advised the Debtor on a regular basis with respect to various matters in connection with this case, and has performed all necessary professional services which are described and narrated in detail hereinafter.

### Summary of Services By Project

8. The services rendered by E&Y during the First Interim Period can be grouped into the categories set forth below. These categories are generally described below, with a more detailed identification of the actual services provided set forth on the attached Exhibit A. The partners and professionals who rendered services relating to each category are identified, along with the number of hours for each individual and the total compensation sought for each category, in Exhibit A attached hereto.

A.	Audit Services:	Fees \$131,200.00	Total Hours 528.2
B.	Accounting Assistance	Fees \$ 35,546.00	Total Hours 80.7
C.	Tax Consulting Services	Fees \$ 10,935.00	Total Hours 19.0
D.	Tax Compliance Services	Fees \$ 10,508.00	Total Hours 65.1
E.	Chapter 11 Preparation	Fees: \$ 58,748.00	Total Hours: 158.0
F.	Billing Preparation	Fees \$ 4,125.00	Total Hours 25.0

In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by E&Y is fair and reasonable given (a) the complexity of these cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

WHEREFORE, E&Y respectfully requests that the Court enter an order providing that for the period November 16, 2002 – February 9, 2003, an allowance be made to E&Y pursuant to the terms of the Administrative Order, with respect to the sum of \$ 251,062.00 of fees and \$1,178.00 expenses incurred by E&Y from November 16, 2002 – February 9, 2003, as final compensation for necessary professional services rendered, and that such sum be authorized for payment, and for such other and further relief as this Court may deem just and proper.

Dated: 3-11-03

Raleigh North Carolina

Dated: 3/6/03

Raleigh North Carolina

Ernst & Young LLP  
x  
Ernst & Young LLP  
3200 Beechleaf Court, Suite 700  
Raleigh, NC 27604  
(919) 981-2800

ACCOUNTANTS FOR THE DEBTOR AND  
DEBTOR IN POSSESSION

VERIFICATION

STATE OF NORTH CAROLINA :  
:  
COUNTY OF WAKE :

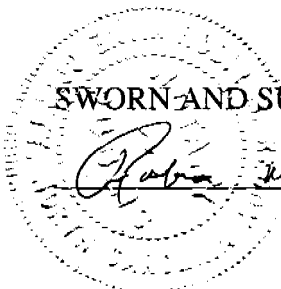
W. Kent Geer, after being duly sworn according to law, deposes and says:

a) I am an associate with the applicant firm, Ernst & Young LLP, and have been admitted to appear before this Court.

b) I have personally performed audit services rendered by Ernst & Young LLP as accountant to the Debtors and am generally familiar with the other work performed on behalf of the Debtors by the professionals in the firm.

c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief.

Kent Geer  
Kent Geer



SWORN AND SUBSCRIBED before me this 6th day of March, 2003.

Robert M. Reddy



INVOICE NUMBER: 21766543

February 28, 2003

SpectraSite Holdings, Inc.  
Ms. Gabriela Gonzalez  
400 Regency Forest Drive  
Suite 400  
Cary, NC 27511

**PLEASE REMIT TO:**

Ernst & Young-Atlanta-406725  
Bank of America  
P.O. Box 406725  
Atlanta, GA 30384-6725

**EIN: 34-6565596**

BU: US017 CLIENT NUMBER: 60054950

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For professional services rendered for the period November 15, 2002 through February 9, 2003 in connection with the following:

Audit procedures related to the financial statement audit for SpectraSite, Inc. per engagement letter Exhibit B-1 for the year ended December 31, 2002.	\$131,200.00
Accounting research and assistance provided regarding bankruptcy and "fresh start" accounting issues.	35,546.00
Tax consulting services regarding bankruptcy and related issues provided under our engagement letter Exhibit B-3.	10,935.00
Tax compliance services regarding bankruptcy and related issues provided under our engagement letter Exhibit B-2.	10,508.00
Preparation of documents related to approval as auditors in Chapter 11 proceedings, including performing connections check. (See attached memo).	58,748.00
Preparation of invoice	4,125.00
Related out-of-pocket expenses.	<u>1,178.00</u>

**Total Due \$252,240.00**

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY  
DUE UPON RECEIPT

CLIENT COPY



INVOICE NUMBER: 21766543

February 28, 2003

SpectraSite Holdings, Inc.  
Ms. Gabriela Gonzalez  
400 Regency Forest Drive  
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Related out-of-pocket expenses.	<u>1,178.00</u>

**Total Due \$252,240.00**

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DUE UPON RECEIPT

**REMITTANCE COPY**



# Spectrasite Holdings

## EXHIBIT A

<b>AUDIT:</b>						
<b>PROFESSIONAL</b>	<b>INDIVIDUAL</b>	<b>DATE</b>	<b>HOURS</b>	<b>RATE</b>	<b>FEES</b>	<b>DESCRIPTION</b>
Partner	Geer II,Wallace K	12/13/02	1.0	673	\$673	Execution of audit procedures for 2002 audit
Partner	Geer II,Wallace K	12/30/02	1.0	673	\$673	Execution of audit procedures for 2002 audit
Partner	Geer II,Wallace K	1/7/03	1.0	673	\$673	Execution of audit procedures for 2002 audit
Partner	Geer II,Wallace K	1/20/03	4.0	673	\$2,692	Execution of audit procedures for 2002 audit
Partner	Geer II,Wallace K	1/28/03	2.0	673	\$1,346	Execution of audit procedures for 2002 audit
Partner	Geer II,Wallace K	2/7/03	2.0	673	\$1,346	Execution of audit procedures for 2002 audit
Partner	Betts,James A	2/4/03	1.0	700	\$700	Execution of audit procedures for 2002 audit
Partner	Betts,James A	2/5/03	0.5	700	\$350	Execution of audit procedures for 2002 audit
Partner	Seaman,Robert M	1/15/03	1.0	784	\$784	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	12/18/02	3.5	495	\$1,733	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	12/20/02	1.0	495	\$495	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	12/24/02	1.0	495	\$495	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	1/8/03	1.0	495	\$495	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	1/9/03	1.0	495	\$495	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	1/10/03	2.5	495	\$1,238	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	1/11/03	1.0	495	\$495	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	1/13/03	2.5	495	\$1,238	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	1/14/03	1.0	495	\$495	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	1/16/03	0.5	495	\$248	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	1/20/03	0.5	495	\$248	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	1/21/03	4.0	495	\$1,980	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	1/23/03	0.5	495	\$248	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	1/24/03	1.0	495	\$495	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	1/27/03	1.0	495	\$495	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	1/28/03	2.5	495	\$1,238	Execution of audit procedures for 2002 audit

## Spectrasite Holdings

### EXHIBIT A

Senior Manager	Hood,David C	1/29/03	5.0	495	\$2,475	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	1/30/03	1.5	495	\$743	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	1/31/03	1.0	495	\$495	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	2/3/03	0.5	495	\$248	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	2/4/03	6.5	495	\$3,218	Execution of audit procedures for 2002 audit
Senior Manager	Hood,David C	2/8/03	1.0	495	\$495	Execution of audit procedures for 2002 audit
Senior Manager	Anderson,Christopher P	1/27/03	1.0	540	\$540	income tax provision questions etc.
Senior Manager	Anderson,Christopher P	2/3/03	0.5	540	\$270	provision assistance.
Senior Manager	Anderson,Christopher P	2/4/03	0.5	540	\$270	assistance with income tax provision
Senior Manager	Anderson,Christopher P	2/6/03	2.0	540	\$1,080	amortization breakout
Senior Manager	Anderson,Christopher P	2/7/03	1.0	540	\$540	provision assistance
Manager	Petrequin,Bryan J	11/20/02	4.0	318	\$1,272	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	12/16/02	1.0	318	\$318	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/2/03	1.0	318	\$318	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/3/03	0.5	318	\$159	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/7/03	0.5	318	\$159	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/13/03	2.0	318	\$636	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/14/03	1.0	318	\$318	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/15/03	0.5	318	\$159	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/16/03	0.5	318	\$159	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/17/03	1.0	318	\$318	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/18/03	0.5	318	\$159	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/20/03	5.0	318	\$1,590	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/21/03	3.0	318	\$954	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/22/03	1.0	318	\$318	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/24/03	2.5	318	\$795	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/27/03	1.0	318	\$318	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/28/03	1.5	318	\$477	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/29/03	7.0	318	\$2,226	Execution of audit procedures for 2002 audit

## Spectrasite Holdings

### EXHIBIT A

Manager	Petrequin,Bryan J	1/30/03	3.0	318	\$954	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	1/31/03	6.0	318	\$1,908	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	2/1/03	1.0	318	\$318	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	2/3/03	6.0	318	\$1,908	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	2/4/03	9.0	318	\$2,862	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	2/5/03	0.5	318	\$159	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	2/6/03	7.5	318	\$2,385	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	2/7/03	5.0	318	\$1,590	Execution of audit procedures for 2002 audit
Manager	Petrequin,Bryan J	2/8/03	4.0	318	\$1,272	Execution of audit procedures for 2002 audit
Senior 3	Dubay,Brian R	2/4/03	3.0	280	\$246	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	12/19/02	3.0	228	\$684	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	12/19/02	3.0	228	\$684	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	1/6/03	0.5	228	\$114	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	1/20/03	10.0	228	\$2,280	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	1/21/03	10.0	228	\$2,280	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	1/22/03	10.5	228	\$2,394	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	1/23/03	5.0	228	\$1,140	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	1/24/03	8.0	228	\$1,824	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	1/25/03	2.0	228	\$456	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	1/27/03	9.5	228	\$2,166	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	1/28/03	9.5	228	\$2,166	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	1/29/03	10.5	228	\$2,394	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	1/30/03	8.0	228	\$1,824	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	1/31/03	7.5	228	\$1,710	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	2/1/03	5.5	228	\$1,254	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	2/3/03	11.0	228	\$2,508	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	2/4/03	11.0	228	\$2,508	Execution of audit procedures for 2002 audit

## Spectrasite Holdings

### EXHIBIT A

Senior 1&2	McClanahan,Sarah J	2/5/03	10.5	228	\$2,394	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	2/6/03	11.0	228	\$2,508	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	2/7/03	9.5	228	\$2,166	Execution of audit procedures for 2002 audit
Senior 1&2	McClanahan,Sarah J	2/8/03	4.0	228	\$912	Execution of audit procedures for 2002 audit
Staff 2	Sherman,April S	1/27/03	11.0	182	\$2,002	Execution of audit procedures for 2002 audit
Staff 2	Sherman,April S	1/28/03	10.5	182	\$1,911	Execution of audit procedures for 2002 audit
Staff 2	Sherman,April S	1/29/03	9.5	182	\$1,729	Execution of audit procedures for 2002 audit
Staff 2	Sherman,April S	1/30/03	10.0	182	\$1,820	Execution of audit procedures for 2002 audit
Staff 2	Sherman,April S	1/31/03	8.0	182	\$1,456	Execution of audit procedures for 2002 audit
Staff 2	Sherman,April S	2/1/03	6.0	182	\$1,092	Execution of audit procedures for 2002 audit
Staff 2	Sherman,April S	2/3/03	11.0	182	\$2,002	Execution of audit procedures for 2002 audit
Staff 2	Sherman,April S	2/4/03	11.0	182	\$2,002	Execution of audit procedures for 2002 audit
Staff 2	Sherman,April S	2/5/03	11.0	182	\$2,002	Execution of audit procedures for 2002 audit
Staff 2	Sherman,April S	2/6/03	6.2	182	\$1,128	Execution of audit procedures for 2002 audit
Staff 2	Sherman,April S	2/7/03	8.5	182	\$1,547	Execution of audit procedures for 2002 audit
Staff 2	Sherman,April S	2/8/03	3.5	182	\$637	Execution of audit procedures for 2002 audit
Staff 1	Pearce,Kimberly D	11/25/02	3.0	156	\$468	Execution of audit procedures for 2002 audit
Staff 1	Pearce,Kimberly D	12/9/02	0.5	156	\$78	Execution of audit procedures for 2002 audit
Staff 1	Pearce,Kimberly D	12/26/02	8.0	156	\$1,248	Execution of audit procedures for 2002 audit
Staff 1	Pearce,Kimberly D	1/20/03	9.5	156	\$1,482	Execution of audit procedures for 2002 audit
Staff 1	Pearce,Kimberly D	1/21/03	10.5	156	\$1,638	Execution of audit procedures for 2002 audit
Staff 1	Pearce,Kimberly D	1/22/03	10.5	156	\$1,638	Execution of audit procedures for 2002 audit
Staff 1	Pearce,Kimberly D	1/23/03	7.5	156	\$1,170	Execution of audit procedures for 2002 audit
Staff 1	Pearce,Kimberly D	1/24/03	8.0	156	\$1,248	Execution of audit procedures for 2002 audit
Staff 1	Pearce,Kimberly D	1/25/03	3.5	156	\$546	Execution of audit procedures for 2002 audit
Staff 1	Pearce,Kimberly D	1/27/03	11.5	156	\$1,794	Execution of audit procedures for 2002 audit
Staff 1	Pearce,Kimberly D	1/28/03	10.5	156	\$1,638	Execution of audit procedures for 2002 audit

## Spectrasite Holdings

### EXHIBIT A

Staff 1	Pearce, Kimberly D	1/29/03	9.5	156	\$1,482	Execution of audit procedures for 2002 audit
Staff 1	Pearce, Kimberly D	1/30/03	11.0	156	\$1,716	Execution of audit procedures for 2002 audit
Staff 1	Pearce, Kimberly D	1/31/03	9.0	156	\$1,404	Execution of audit procedures for 2002 audit
Staff 1	Pearce, Kimberly D	2/1/03	5.0	156	\$780	Execution of audit procedures for 2002 audit
Intern	Jordan, Jonathan A	2/7/03	8.0	148	\$1,184	Execution of audit procedures for 2002 audit
			<b>528.2</b>		<b>\$131,200</b>	

# Spectrasite Holdings

## EXHIBIT A

<b>ACCOUNTING ASSISTANCE:</b>						
<b>PROFESSIONAL</b>	<b>INDIVIDUAL</b>	<b>DATE</b>	<b>HOURS</b>	<b>RATE</b>	<b>FEES</b>	<b>DESCRIPTION</b>
Partner	Geer II,Wallace K	1/8/03	3.0	673	\$2,019	Stock options coming out of Chapter 11.
Partner	Geer II,Wallace K	1/21/03	2.0	673	\$1,346	Fresh-start accounting issues.
Partner	Geer II,Wallace K	1/29/03	3.0	673	\$2,019	Fresh-start accounting issues.
Senior Manager	Hodge,Russell P	11/25/02	0.4	530	\$212	Review of going concern language in 10-Q.
Senior Manager	Hodge,Russell P	1/8/03	0.5	530	\$265	Bankruptcy stock option issue.
Senior Manager	Hodge,Russell P	1/9/03	1.4	530	\$742	Bankruptcy stock option issue. Includes reading pre-clearance memo.
Senior Manager	Hodge,Russell P	1/10/03	0.3	530	\$159	Following up with Kent on stock option issue.
Senior Manager	Hodge,Russell P	2/6/03	1.0	530	\$530	Fresh start accounting
Senior Manager	Hood,David C	11/22/02	1.0	495	\$495	Fair value of tower asset research 90-7
Senior Manager	Hood,David C	11/25/02	0.5	495	\$248	Accounting research into "fresh-start" accounting for towers under SOP 90-7
Senior Manager	Hood,David C	11/26/02	1.5	495	\$743	Fresh-start accounting research in relation to tower value and allocation
Senior Manager	Hood,David C	1/7/03	1.0	495	\$495	Research regarding acceptable term length for TARSAPs.
Senior Manager	Hood,David C	1/13/03	1.0	495	\$495	Research into Fresh Start accounting issues.
Senior Manager	Hood,David C	1/14/03	1.0	495	\$495	Preparation for meeting with Examiner.
Senior Manager	Hood,David C	1/15/03	4.5	495	\$2,228	Preparation for, attendance at and documentation of meeting with David Boone, Examiner.
Senior Manager	Hood,David C	1/17/03	1.5	495	\$743	Research into fresh-start accounting issues.
Senior Manager	Hood,David C	1/18/03	1.5	495	\$743	Research into fresh-start accounting under SOP 90-7 including review of other public companies.
Senior Manager	Hood,David C	1/20/03	1.5	495	\$743	Review of SOP 90-7 in relation to year end reporting.
Senior Manager	Hood,David C	1/23/03	1.0	495	\$495	Meeting to discuss fresh-start issues.
Senior Manager	Hood,David C	1/23/03	3.0	495	\$1,485	Research related to fresh-start accounting issues.
Senior Manager	Hood,David C	1/27/03	2.5	495	\$1,238	Fresh start accounting review and research
Senior Manager	Hood,David C	1/28/03	1.5	495	\$743	Sarbanes-Oxley discussion preparation
Senior Manager	Hood,David C	1/29/03	4.0	0	\$2	Fresh start accounting research
Senior Manager	Hood,David C	1/29/03	1.0	495	\$495	Sarbanes Oxley discussion 404

## Spectrasite Holdings

### EXHIBIT A

Senior Manager	Hood,David C	1/30/03	5.0	495	\$2,475	Documentation on valuation performed in relation to Fresh Start accounting
Senior Manager	Hood,David C	1/31/03	2.5	495	\$1,238	Research related to FAS 141 application in Fresh Start accounting
Senior Manager	Hood,David C	2/1/03	3.5	495	\$1,733	Preparation of Fresh start valuation memo to assess need for valuation of individual assets and liabilities
Senior Manager	Hood,David C	2/4/03	2.0	495	\$990	Fresh start valuation memo
Senior Manager	Hood,David C	2/4/03	1.0	495	\$495	Intangible asset recognition as it applies to leases in real estate acquisitions
Senior Manager	Hood,David C	2/5/03	2.0	495	\$990	Fresh start accounting related to purchase of towers and recognition of above/below market asset/liability
Senior Manager	Hood,David C	2/7/03	1.5	495	\$743	Fresh start accounting research
Senior Manager	Hood,David C	2/8/03	2.5	495	\$1,238	Fresh start accounting research
Senior Manager	Smith, Jeffrey B	1/8/03	1.0	424	\$424	Stock compensation - bankruptcy.
Senior Manager	Smith, Jeffrey B	1/9/03	1.0	424	\$424	Stock compensation - TARSAP.
Senior Manager	Anderson,Christopher P	12/10/02	0.3	540	\$162	TSC communications and review of timetable etc.
Manager	Petrequin,Bryan J	1/18/03	3.0	318	\$954	Fresh-start accounting research.
Manager	Petrequin,Bryan J	1/20/03	1.0	318	\$318	Fresh-start accounting research.
Manager	Petrequin,Bryan J	1/21/03	4.0	318	\$1,272	Fresh-start accounting research.
Manager	Petrequin,Bryan J	1/22/03	1.0	318	\$318	Fresh-start accounting research.
Manager	Petrequin,Bryan J	1/23/03	3.5	318	\$1,113	Fresh-start and 143.
Manager	Petrequin,Bryan J	1/24/03	2.0	318	\$636	Fresh-start and discussions of 143.
Manager	Petrequin,Bryan J	2/4/03	0.5	318	\$159	fresh start
Staff 2	Sherman,April S	2/6/03	3.8	182	\$692	11K Audit
			<b>80.7</b>		<b>\$35,546</b>	

**Spectrasite Holdings**

**EXHIBIT A**

<b>TAX CONSULTING:</b>						
<b>PROFESSIONAL</b>	<b>INDIVIDUAL</b>	<b>DATE</b>	<b>HOURS</b>	<b>RATE</b>	<b>FEES</b>	<b>DESCRIPTION</b>
Partner	Slagle,Dan E	11/18/02	1.0	750	\$750	Ch 11 tax issues
Partner	Slagle,Dan E	11/19/02	1.0	750	\$750	STOCK ABANDONMENT DEDUCTION; CONFERENCE CALL WITH NUSSENBAUM
Partner	Slagle,Dan E	11/21/02	2.0	750	\$750	TRANSFER PRICING ISSUES; CONF CALLS; CANADIAN ISSUES
Partner	Slagle,Dan E	2/4/03	1.0	750	\$750	NOL and Ch 11 tax issues
Partner	Correll,Gary R.	11/21/02	1.0	750	\$750	Email re tower lease acquisition costs
Partner	Nissenbaum,Martin	11/19/02	1.0	750	\$750	abandonment conference call w/ chris anderson
Senior Manager	Anderson,Christopher P	11/19/02	1.0	585	\$585	worthless stock issues
Senior Manager	Anderson,Christopher P	12/2/02	1.0	585	\$585	bankruptcy issues
Senior Manager	Anderson,Christopher P	12/11/02	0.5	585	\$585	billing bankruptcy issues etc.
Senior Manager	Anderson,Christopher P	11/18/02	1.5	585	\$585	meeting
Senior Manager	Anderson,Christopher P	11/25/02	1.0	585	\$585	ye wrap up etc.
Senior Manager	Anderson,Christopher P	11/26/02	1.0	585	\$585	review bna projection etc.
Senior Manager	Anderson,Christopher P	1/30/03	1.0	585	\$585	Meeting regarding sale of network svcs
Senior Manager	Day, Timothy L	11/23/02	2.0	585	\$1,170	Cleaning up Canadian issues.
Manager	Lowery,Kristie L	11/18/02	1.0	390	\$390	Responses to questions from Van Towle on successorship
Manager	Hawkins, Kimberly	11/18/02	1.0	390	\$390	Review of refund information to finalize spreadhseets to prepare ETVA finding documents and presentatin materials for client.
Manager	Hawkins, Kimberly	11/19/02	1.0	390	\$390	Preparation of final spreadhseets and ideas for client related to refunds.
			<b>19.0</b>		<b>\$10,935</b>	



# Spectrasite Holdings

## EXHIBIT A

<b>TAX COMPLIANCE:</b>						
<b>PROFESSIONAL</b>	<b>INDIVIDUAL</b>	<b>DATE</b>	<b>HOURS</b>	<b>RATE</b>	<b>FEES</b>	<b>DESCRIPTION</b>
Senior Eng Coord	Abbott, Caroline	11/18/02	3.0	350	\$1,050	Planning/wrap-up meeting.
Senior Eng Coord	Abbott, Caroline	12/12/02	1.0	350	\$350	4th quarter estimates for Southern Towers
Senior Eng Coord	Abbott, Caroline	01/07/03	2.0	350	\$700	Perf review.
Senior Eng Coord	Abbott, Caroline	01/14/03	0.5	350	\$175	Engagement letter questions.
Senior Eng Coord	Abbott, Caroline	01/20/03	0.5	350	\$175	NJ estimates, calculations-dec
Senior Eng Coord	Abbott, Caroline	01/21/03	1.0	350	\$350	perf reviews
Senior Eng Coord	Abbott, Caroline	01/17/03	0.5	350	\$175	budget
Senior Eng Coord	Abbott, Caroline	01/24/03	0.5	350	\$175	ohio extension
Senior Eng Coord	Abbott, Caroline	01/24/03	0.5	350	\$175	scheduling
Specialist	Gray, Pamela	11/18/02	3.0	175	\$525	Planning/wrap-up meeting.
Specialist	Gray, Pamela	11/25/02	1.0	175	\$175	Prepared return
Specialist	Gray, Pamela	11/25/02	0.5	175	\$88	Clean up WPs.
Specialist	Gray, Pamela	12/02/02	0.4	175	\$70	Clean up WPs.
Specialist	Gray, Pamela	12/04/02	1.0	175	\$175	Estimates for Southern Towers.
Specialist	Gray, Pamela	12/04/02	0.5	175	\$88	Westover Leasing notice for 99 NY return.
Specialist	Gray, Pamela	01/16/03	0.3	175	\$53	Westover Leasing notice for 99 NY return.
Specialist	Gray, Pamela	01/29/03	0.5	175	\$88	Westover Leasing notice for 99 NY return.
Specialist	Gray, Pamela	01/29/03	1.7	175	\$298	Westover Leasing notice for 99 NY return.
Specialist	Gray, Pamela	02/03/03	0.5	175	\$88	Westover Leasing notice for 99 NY return.
Specialist	Gray, Pamela	02/06/03	0.5	175	\$88	Westover Leasing notice for 99 NY return.
Specialist	Wilson, Bobbi	11/01/02	3.0	175	\$525	Planning/wrap-up meeting.
Specialist	Wilson, Bobbi	11/25/02	7.0	175	\$1,225	Prepare attachment to engagement letter; get returns ready to be stored.
Specialist	Wilson, Bobbi	11/26/02	0.5	175	\$88	Clean up WPs.
Specialist	Wilson, Bobbi	11/26/02	2.0	175	\$350	Prepare engagement letter.
Specialist	Wilson, Bobbi	12/12/02	4.5	175	\$788	4th quarter estimates for Southern Towers
Specialist	Wilson, Bobbi	12/13/02	1.0	175	\$175	Print vouchers, prepare T-letter, coordinate delivery.
Specialist	Wilson, Bobbi	12/16/02	3.0	175	\$525	store tax returns.
Specialist	Wilson, Bobbi	01/07/03	1.2	175	\$210	store tax returns.
Specialist	Wilson, Bobbi	01/16/03	2.1	175	\$368	Prepare OH estimates
Specialist	Wilson, Bobbi	01/24/03	0.3	175	\$53	Review TAS NY 2001 notice of overpayment.
Specialist	Wilson, Bobbi	01/27/03	0.5	175	\$88	Prepare OH estimates
Specialist	Wilson, Bobbi	01/28/03	0.6	175	\$105	Prepare OH estimates
Specialist	Wilson, Bobbi	01/29/03	0.5	175	\$88	Prepare OH estimates
Staff	Truong, Minh	01/07/03	2.0	140	\$280	Prep 12/31/99 NY return for Westover Leasing due to notice received.
Admin Support	Maniche, Carolyn	12/16/02	2.0	35	\$70	Prepare tax files.
Admin Support	Maniche, Carolyn	1/31/02	7.0	35	\$245	Prepare tax files.

# Spectrasite Holdings

## EXHIBIT A

Admin Support	Reddy, Robin	12/26/02	5.5	30	\$165	Prepare tax files.
Admin Support	Thomas, Carrieann	12/12/02	1.0	35	\$35	Prepare 4th quarter estimates for Southern Towers.
Admin Support	Thomas, Carrieann	12/17/02	1.0	35	\$35	Prepare tax files.
Admin Support	Thomas, Carrieann	1/1/03	1.0	35	\$35	Prepare tax files.
			<b>65.1</b>		<b>\$10,508</b>	

# Spectrasite Holdings

## EXHIBIT A

<b>Summary of procedures undertaken by Ernst &amp; Young to complete required connections check and related documentation including:</b>						
* Comparison of parties-in-interest listing to Ernst & Young client database. Comparison yielded 180 parties-in-interest for further follow-up						
* Send correspondence to the co-ordinating partner of each of the 180 parties-in-interest to determine timing and nature of services provided by E&Y to that party. These procedures yielded 72 US and Canadian parties-in-interest for which Ernst & Young had provided services in the last 2 years.						
* For each of the 72 identified parties, contact all relevant parties worldwide (290 partners contacted) to determine if any of the services provided were for work performed in connection with the debtor or with the Chapter 11 filing.						
* Send listing of identified parties-in-interest to E&Y General Counsel's office in NY to identify any litigation that E&Y is involved with that also involved any party-in-interest. This procedure resulted in the identification of 40 cases.						
* Contact the E&Y attorneys (20 attorneys identified and contacted) working with these cases to determine if any of the cases related to the debtor or the Chapter 11 filing.						
* Send correspondence to E&Y administrative offices to identify any parties-in-interest that are E&Y lenders or employee benefit service providers.						
<b>PROFESSIONAL</b>	<b>INDIVIDUAL</b>	<b>DATE</b>	<b>HOURS</b>	<b>RATE</b>	<b>FEES</b>	<b>DESCRIPTION</b>
Partner	Geer II,Wallace K	11/22/02	2.0	673	\$1,346	Review parties-in-interest, engagement letters and affidavit in order to be retained as auditor.
Partner	Geer II,Wallace K	12/4/02	2.0	673	\$1,346	Review parties-in-interest, engagement letters and affidavit in order to be retained as auditor.
Partner	Geer II,Wallace K	12/9/02	3.0	673	\$2,019	Review parties-in-interest, engagement letters and affidavit in order to be retained as auditor.
Partner	Geer II,Wallace K	12/20/02	2.0	673	\$1,346	Review parties-in-interest, engagement letters and affidavit in order to be retained as auditor.
Senior Manager	Hood,David C	11/8/02	3.0	495	\$1,485	Working with attorneys to be named as professionals
Senior Manager	Hood,David C	11/11/02	1.0	495	\$495	Review progress of Parties-in-interest checking
Senior Manager	Hood,David C	11/12/02	1.0	495	\$495	Parties-in-interest review
Senior Manager	Hood,David C	11/13/02	1.0	495	\$495	Parties-in-interest revisions
Senior Manager	Hood,David C	11/14/02	0.5	495	\$248	Parties-in-interest revisions
Senior Manager	Hood,David C	11/15/02	1.0	495	\$495	Parties-in-interest
Senior Manager	Hood,David C	11/18/02	4.5	495	\$2,228	Preparation of Affidavit of Disinterestedness
Senior Manager	Hood,David C	11/19/02	5.0	495	\$2,475	Affidavit of disinterestedness
Senior Manager	Hood,David C	11/20/02	1.0	495	\$495	Affidavit of disinterestedness
Senior Manager	Hood,David C	11/25/02	4.0	495	\$1,980	Review Connection check
Senior Manager	Hood,David C	11/26/02	3.5	495	\$1,733	Review of connection check documentation and preparation of affidavit
Senior Manager	Hood,David C	12/3/02	1.0	495	\$495	Review of connections check

## Spectrasite Holdings

### EXHIBIT A

Senior Manager	Hood,David C	12/5/02	2.5	495	\$1,238	Engagement letter review
Senior Manager	Hood,David C	12/6/02	3.5	495	\$1,733	Affidavit and engagement letter review-send to attorneys for review.
Senior Manager	Hood,David C	12/9/02	3.5	495	\$1,733	Review of Connection Check summary and revision of engagement letters
Senior Manager	Hood,David C	12/10/02	4.5	495	\$2,228	Review of affidavit and engagement letters
Senior Manager	Hood,David C	12/12/02	1.0	495	\$495	Affidavit review
Senior Manager	Hood,David C	12/16/02	1.0	495	\$495	Finalize documents to send to attorney
Senior Manager	Hood,David C	12/17/02	0.5	495	\$248	Revision of engagement letters
Senior Manager	Hood,David C	12/18/02	0.5	495	\$248	Engagement letter finalization
Senior Manager	Hood,David C	12/20/02	1.0	495	\$495	Finalize documents to attorneys
Manager	Petrequin,Bryan J	11/9/02	4.0	318	\$1,272	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin,Bryan J	11/10/02	2.0	318	\$636	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin,Bryan J	11/11/02	5.0	318	\$1,590	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin,Bryan J	11/12/02	4.0	318	\$1,272	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin,Bryan J	11/18/02	5.0	318	\$1,590	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin,Bryan J	11/19/02	8.0	318	\$2,544	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin,Bryan J	11/20/02	4.0	318	\$1,272	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin,Bryan J	11/21/02	8.0	318	\$2,544	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin,Bryan J	11/27/02	6.0	318	\$1,908	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin,Bryan J	12/2/02	6.0	318	\$1,908	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin,Bryan J	12/3/02	3.0	318	\$954	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin,Bryan J	12/4/02	4.0	318	\$1,272	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin,Bryan J	12/6/02	4.0	318	\$1,272	Preparation of connection check and confirming disinterestedness of parties-in-interest.

## Spectrasite Holdings

### EXHIBIT A

Manager	Petrequin, Bryan J	12/9/02	2.0	318	\$636	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin, Bryan J	12/10/02	3.0	318	\$954	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin, Bryan J	12/11/02	2.0	318	\$636	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin, Bryan J	12/12/02	4.0	318	\$1,272	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin, Bryan J	12/16/02	2.0	318	\$636	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin, Bryan J	12/17/02	3.0	318	\$954	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin, Bryan J	12/18/02	0.5	318	\$159	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Manager	Petrequin, Bryan J	12/19/02	1.0	318	\$318	Preparation of connection check and confirming disinterestedness of parties-in-interest.
Senior 1&2	Wiley Jr, John Randolph	11/12/02	7.0	211	\$1,477	Interested party list verification of BERT codes
Senior 1&2	Wiley Jr, John Randolph	11/13/02	3.0	211	\$633	Updating of interested party list
Senior 1&2	Wiley Jr, John Randolph	11/14/02	2.0	211	\$422	Updating interested parties listing
Senior 1&2	Wiley Jr, John Randolph	11/15/02	8.0	211	\$1,688	Updating interested parties listing
Senior 1&2	Wiley Jr, John Randolph	11/18/02	4.0	211	\$844	Interested parties listing work
			<b>158.0</b>		<b>\$58,748</b>	

# Spectrasite Holdings

## EXHIBIT A

Senior Manager	Hood, David C	2/7/03	3.0	495	\$1,485	Billing preparation
Practice sUpport	Combs, Rhonda		22.0	120	\$2,640	Billing preparation
			<b>25.0</b>		<b>\$4,125</b>	

# Spectrasite Holdings

## EXHIBIT A

						<b>EXPENSES</b>	
Manager	Petrequin,Bryan J	11/12/02				\$24	working lunch with client to discuss ch 11 proceedings
Manager	Petrequin,Bryan J	11/21/02				\$18	working lunch for SpectraSite Ch 11 update
Manager	Petrequin,Bryan J	12/10/02				\$11	working lunch
Partner	Geer II,Wallace K	1/22/03				\$36	Lunch with Sarah McClanahan, Kim Pierce and myself (Audit team) to discuss audit program
Partner	Geer II,Wallace K	1/28/03				\$12	Travel to meet with the client regarding this years audit.
Senior Manager	Hood,David C	1/13/03				\$11	Travel to and from Spectrasite.
Senior Manager	Hood,David C	1/21/03				\$42	Lunch Bryan Petrequin, Sarah McClanahan, Kim Pearce to discuss issues with SpectraSite audit
Senior Manager	Hood,David C	1/29/03				\$9	Travel to and from Spectrasite
Senior Manager	Hood,David C	1/29/03				\$66	Lunch with audit team to discuss accounting issues at SpectraSite: Kent Geer, Bryan Petrequin, Sarah McClanahan, Kim Pierce, April Sherman.
Senior Manager	Hood,David C	1/30/03				\$9	Travel to and from SpectraSite.
Senior Manager	Hood,David C	2/4/03				\$11	Travel to and from SpectraSite.
Senior Manager	Hood,David C	2/4/03				\$38	Lunch with Bryan Petrequin, April Sherman to discuss status of audit and outstanding issues.
Senior Eng Coord	Abbott, Caroline	12/12/02				\$87	Planning lunch session to discuss changes to 02 tax compliance.
Manager	Petrequin,Bryan J	1/14/03				\$11	Travel to and from SpectraSite.
Manager	Petrequin,Bryan J	1/20/03				\$31	working lunch for Bryan Petrequin, Sarah McClanahan and Kim Pearce to discuss audit strategy
Manager	Petrequin,Bryan J	1/21/03				\$7	Travel to and from SpectraSite.
Manager	Petrequin,Bryan J	1/29/03				\$11	Travel to and from SpectraSite.
Manager	Petrequin,Bryan J	1/31/03				\$5	Travel to and from SpectraSite.
Manager	Petrequin,Bryan J	2/3/03				\$9	Travel to and from SpectraSite.
Manager	Petrequin,Bryan J	2/3/03				\$54	Lunch with client to discuss fresh start accounting: Bryan Petrequin, Sarah McClanahan, April Sherman, client (2).
Manager	Petrequin,Bryan J	2/4/03				\$9	Travel to and from SpectraSite.
Manager	Petrequin,Bryan J	2/7/03				\$9	Travel to and from SpectraSite.
Manager	Petrequin,Bryan J	2/7/03				\$26	Lunch with client to discuss status of audit: Bryan Petrequin, Sarah McClanahan, client.
Manager	Petrequin,Bryan J	2/8/03				\$9	Travel to and from SpectraSite.
Senior 1&2	McClanahan,Sarah J	1/20/03				\$9	Travel to and from SpectraSite.
Senior 1&2	McClanahan,Sarah J	1/21/03				\$17	\$9- Travel to and from Spectrasite, \$8- overtime meal.
Senior 1&2	McClanahan,Sarah J	1/22/03				\$9	Travel to and from Spectrasite.
Senior 1&2	McClanahan,Sarah J	1/23/03				\$9	Travel to and from Spectrasite.
Senior 1&2	McClanahan,Sarah J	1/24/03				\$9	Travel to and from Spectrasite.

## Spectrasite Holdings

### EXHIBIT A

Senior 1&2	McClanahan,Sarah J	1/25/03			\$22	\$16- Travel to and from Spectrasite, \$6- overtime meal.
Senior 1&2	McClanahan,Sarah J	1/27/03			\$9	Travel to and from Spectrasite.
Senior 1&2	McClanahan,Sarah J	1/28/03			\$9	Travel to and from Spectrasite.
Senior 1&2	McClanahan,Sarah J	1/28/03			\$29	Dinner with client and team to discuss progress of audit
Senior 1&2	McClanahan,Sarah J	1/29/03			\$14	\$9- Travel to and from Spectrasite, \$5- overtime meal.
Senior 1&2	McClanahan,Sarah J	1/30/03			\$24	\$9- Travel to and from Spectrasite, \$15- overtime meal.
Senior 1&2	McClanahan,Sarah J	1/31/03			\$9	Travel to and from Spectrasite.
Senior 1&2	McClanahan,Sarah J	2/6/03			\$17	\$10- Travel to and from Spectrasite, \$7- overtime meal.
Senior 1&2	McClanahan,Sarah J	2/7/03			\$10	Travel to and from Spectrasite.
Staff 2	Sherman,April S	1/27/03			\$11	Travel to and from Spectrasite.
Senior 1&2	McClanahan,Sarah J	2/1/03			\$17	\$10- Travel to and from Spectrasite, \$7- overtime meal.
Senior 1&2	McClanahan,Sarah J	2/3/03			\$23	\$10- Travel to and from Spectrasite, \$13- overtime meal.
Senior 1&2	McClanahan,Sarah J	2/4/03			\$15	Travel to and from Spectrasite.
Senior 1&2	McClanahan,Sarah J	2/5/03			\$27	\$17- Travel to and from Spectrasite, \$10- overtime meal.
Senior 1&2	McClanahan,Sarah J	2/8/03			\$9	Travel to and from Spectrasite.
Staff 2	Sherman,April S	1/28/03			\$11	Travel to and from Spectrasite.
Staff 2	Sherman,April S	1/29/03			\$11	Travel to and from Spectrasite.
Staff 2	Sherman,April S	1/30/03			\$11	Travel to and from Spectrasite.
Staff 2	Sherman,April S	1/31/03			\$11	Travel to and from Spectrasite.
Staff 2	Sherman,April S	2/1/03			\$11	Travel to and from Spectrasite.
Staff 2	Sherman,April S	2/3/03			\$11	Travel to and from Spectrasite.
Staff 2	Sherman,April S	2/4/03			\$11	Travel to and from Spectrasite.
Staff 2	Sherman,April S	2/5/03			\$11	Travel to and from Spectrasite.
Staff 2	Sherman,April S	2/6/03			\$11	Travel to and from Spectrasite.
Staff 2	Sherman,April S	2/7/03			\$11	Travel to and from Spectrasite.
Staff 2	Sherman,April S	2/8/03			\$11	Travel to and from Spectrasite.
Staff 1	Pearce,Kimberly D	12/26/02			\$9	Travel to and from Spectrasite.
Staff 1	Pearce,Kimberly D	1/20/03			\$9	Travel to and from Spectrasite.
Staff 1	Pearce,Kimberly D	1/21/03			\$9	Travel to and from Spectrasite.
Staff 1	Pearce,Kimberly D	1/22/03			\$9	Travel to and from Spectrasite.
Staff 1	Pearce,Kimberly D	1/23/03			\$9	Travel to and from Spectrasite.
Staff 1	Pearce,Kimberly D	1/24/03			\$9	Travel to and from Spectrasite.
Staff 1	Pearce,Kimberly D	1/25/03			\$9	Travel to and from Spectrasite.
Staff 1	Pearce,Kimberly D	1/27/03			\$9	Travel to and from Spectrasite.
Staff 1	Pearce,Kimberly D	1/28/03			\$9	Travel to and from Spectrasite.
Staff 1	Pearce,Kimberly D	1/29/03			\$9	Travel to and from Spectrasite.
Staff 1	Pearce,Kimberly D	1/30/03			\$9	Travel to and from Spectrasite.
Staff 1	Pearce,Kimberly D	1/31/03			\$9	Travel to and from Spectrasite.
Staff 1	Pearce,Kimberly D	2/1/03			\$9	Travel to and from Spectrasite.
Staff 1	Pearce,Kimberly D	2/5/03			\$87	Lunch with the Spectrasite team of Sarah McClanahan, April Sherman, David Hood, and Kimberly Pearce to discuss audit status.
					<b>\$1,178</b>	



**Spectrasite Holdings**

**EXHIBIT A**

						<b>\$251,062</b>	<b>Total Fees</b>
						<b>\$1,178</b>	<b>Total Expenses</b>
				<b>Total Hours:</b>	<b>876.0</b>	<b>\$252,240</b>	<b>Total Bankruptcy Billing</b>

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

In re: ) Chapter 11  
)  
SPECTRASITE HOLDINGS, INC., ) Case No. 02-03631-5-ATS  
)  
)  
Debtor. )

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies under penalty of perjury that she is over eighteen (18) years of age and the

Application of Ernst & Young LLP for Final Compensation and for Reimbursement of Expenses for November 16, 2002 through February 9, 2003

was this day served upon the below named persons, parties and/or counsel by mailing, postage prepaid, first class mail, a copy of such instruments to such persons, parties and/or counsel at the address shown below:

Bankruptcy Administrator  
P. O. Drawer 3039  
Raleigh, NC 27602

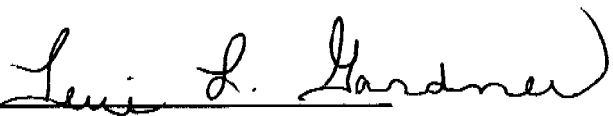
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101 Park Ave.  
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Stephen H. Clark, President  
SpectraSite Holdings, Inc.  
100 Regency Forest Dr., Suite 400  
Cary, NC 27511

Dated: 3/12/03

  
\_\_\_\_\_  
Terri L. Gardner  
State Bar No. 9809  
POYNER & SPRUILL LLP  
P. O. Drawer 10096  
Raleigh, North Carolina 27605  
(919) 783-6400

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

In re: ) Chapter 11  
)  
SPECTRASITE HOLDINGS, INC., ) Case No. 02-03631-5-ATS  
)  
)  
Debtor. )

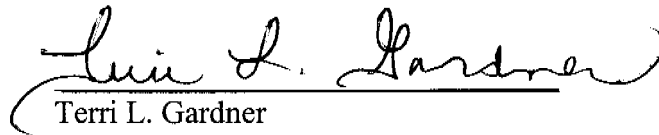
**NOTICE OF APPLICATION OF ERNST & YOUNG LLP  
FOR FINAL COMPENSATION AND FOR REIMBURSEMENT  
OF EXPENSES FOR NOVEMBER 16, 2002 THROUGH FEBRUARY 9, 2003**

NOTICE IS HEREBY GIVEN of the Application of Ernst & Young LLP for Final Compensation and for Reimbursement of Expenses for the period November 16, 2002 through February 9, 2003 for fees in the amount of \$251,062.00 and reimbursement of expenses in the amount of \$1,178.00.

FURTHER NOTICE IS HEREBY GIVEN that the Application may be allowed, providing no objections or requests for hearing are made by parties in interest within twenty (20) days of the date of this Notice. Objections or requests for hearing must be filed in writing with the Clerk, U.S. Bankruptcy Court, Eastern District of North Carolina, P. O. Drawer 4114, Raleigh, North Carolina 27602, with a copy to the undersigned counsel as shown below.

FURTHER NOTICE IS HEREBY GIVEN that if objections are filed by a party in interest and a hearing is requested, the hearing will be held on said objection on a date, at a time and place to be set by the court, and the attorney and the objecting parties will be notified accordingly. Any party filing an objection or requesting a hearing will be expected to appear, or they may be taxed with the costs of scheduling a hearing. If no request for a hearing is made within the same time indicated above, the objection may be approved by this court, without any further notice.

Dated: 3/12/03



Terri L. Gardner  
State Bar No. 9809  
POYNER & SPRUILL LLP  
P. O. Drawer 10096  
Raleigh, North Carolina 27605  
(919) 783-6400

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

In re: ) Chapter 11  
 )  
SPECTRASITE HOLDINGS, INC., ) Case No. 02-03631-5-ATS  
 )  
 )  
Debtor. )

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies under penalty of perjury that she is over eighteen (18) years of age and the

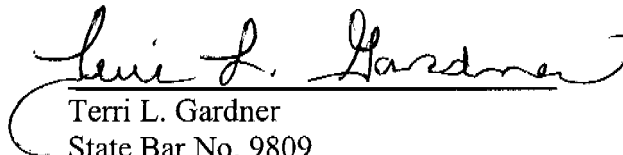
Notice of Application of Ernst & Young LLP for Final Compensation and for Reimbursement of Expenses for November 16, 2002 through February 9, 2003

was served on this date upon the below named persons, parties and/or counsel by mailing, postage prepaid, first class mail, a copy of such instruments to such persons, parties and/or counsel at the address shown below:

Bankruptcy Administrator  
P. O. Drawer 3039  
Raleigh, NC 27602

And see attached mailing matrix

Dated: 3/11/03



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