

**EXHIBIT D**

**Summary of Time Records and Time Records**

**SUMMARY OF TIME RECORDS**

<b>Project Category</b>	<b>Total Hours</b>	<b>Total Fees (\$)</b>
Resolution of IBM Claims	296.34	111,356.40
Fifth Omnibus Objection	18.90	5,258.50
Fee/Employment Applications	43.0	14,722.50
<b>Total</b>	<b>358.24</b>	<b>131,337.40</b>

**RESOLUTION OF IBM CLAIMS**

<b>Date</b>	<b>Attorney</b>	<b>Hours</b>	<b>Description</b>	<b>Total</b>
09/22/04	MJB	1.90	Analyzed objection strategy and telephone calls with RCN regarding strategy.	\$1,073.50
09/24/04	MJB	0.40	Analyzed IBM claim.	\$226.00
09/29/04	MJB	1.00	Telephone conversation with S. Meyer regarding claims, negotiation, and drafted summary of conversation.	\$565.00
09/29/04	DCM	2.20	Attention to discovery, evidentiary, 502(c), and collateral estoppel issues and research regarding same.	\$737.00
09/30/04	MJB	0.80	Call regarding strategy work.	\$452.00
09/30/04	DCM	0.50	Attention to discovery issues.	\$167.50
10/01/04	AJM	0.80	Reviewed IBM proof of claim and objection.	\$368.00
10/03/04	AJM	6.80	Reviewed IBM patents and drafted objection to IBM proof of claim.	\$3,128.00
10/04/04	AJM	0.90	Drafted objection to IBM proof of claim.	\$414.00
10/05/04	MJB	1.80	Revised objection to proof of claim.	\$1,017.00
10/05/04	DCM	8.60	Drafted objection to IBM claims.	\$2,881.00
10/05/04	TDJ	2.40	Research regarding omnibus objections to claims and discussions with D. McGrail regarding same.	\$360.00
10/06/04	MJB	2.70	Supervised strategy and revised to objection to proof of claim.	\$1,525.50
10/06/04	DCM	4.30	Drafted objection to IBM claims.	\$1,440.50
10/07/04	MJB	1.50	Revised objection to proof of claim and conferred with D. McGrail regarding objection and with J. Dubel regarding strategy.	\$847.50
10/07/04	DCM	4.60	Finalized objection and related papers and filed and served same.	\$1,541.00
10/08/04	MJB	0.70	Prepared for and attended conference call with creditors' committee on objection.	\$395.50
10/08/04	DCM	0.50	Calls with Skadden and follow-up regarding same.	\$167.50
10/11/04	MJB	0.80	Negotiated claims resolution with IBM.	\$452.00
10/11/04	MJB	0.30	Reported IBM discussions to client.	\$169.50
10/13/04	MJB	1.50	Analyzed facts relating to ISP service and infringement claim.	\$847.50
10/13/04	DCM	5.60	Researched contingent and unliquidated claims, withdrawal of the reference, and 502(c) issues.	\$1,876.00
10/14/04	DCM	5.60	Further research on claims estimation issues and drafted memo on same.	\$1,876.00

<b>Date</b>	<b>Attorney</b>	<b>Hours</b>	<b>Description</b>	<b>Total</b>
10/15/04	MJB	0.80	Reviewed proposed estimation motion.	\$452.00
10/15/04	DCM	7.00	Research regarding claims estimation and drafted motion regarding same and discussions with D. Lebersfeld regarding evidentiary issues.	\$2,345.00
10/15/04	JRH	3.20	Research regarding 35 U.S. § 287 issues.	\$976.00
10/15/04	DAL	0.25	Met with David McGrail to discuss evidentiary issues.	\$52.50
10/15/04	DAL	0.50	Met with David McGrail to discuss findings from research.	\$105.00
10/15/04	DAL	2.48	Researched evidentiary issues.	\$520.80
10/17/04	DCM	5.50	Drafted estimation motion.	\$1,842.50
10/17/04	JRH	4.80	Completed research regarding 35 U.S.C. § 287 and drafted memo documenting research.	\$1,464.00
10/18/04	MJB	0.90	Call with team and creditors' committee.	\$508.50
10/18/04	DCM	4.60	Drafted memo and estimation motion and multiple calls regarding same.	\$1,541.00
10/18/04	JRH	8.10	Completed memo documenting research concerning 35 U.S.C. § 287 issues, attended conference call with M. Black and other counsel regarding strategy on defending patent claims in bankruptcy court, and attention to evidentiary issues and drafted memo regarding same.	\$2,470.50
10/18/04	DAL	0.18	Discussed evidentiary issues with D. McGrail and J. Heffern.	\$37.80
10/19/04	MJB	1.20	Attention to estimation strategy and met with D. McGrail regarding same.	\$678.00
10/19/04	DCM	8.10	Finalized claims estimation memo.	\$2,713.50
10/19/04	JRH	5.60	Conducted additional research regarding evidentiary issues and completed memo documenting research.	\$1,708.00
10/19/04	DCM	3.10	Finalized estimation memo.	\$1,038.50
10/21/04	MJB	0.50	Revised memo on estimation motion strategy.	\$282.50
10/22/04	MJB	3.40	Revised memo on estimation motion strategy and discussed issues with RCN.	\$1,921.00
10/22/04	DCM	0.40	Strategy discussions.	\$134.00
10/25/04	MJB	0.50	Discussed strategy with D. McGrail.	\$282.50
10/25/04	DCM	8.40	Reviewed plan and disclosure statement, procedures order, case law, and discussions with D. Lebersfeld regarding same, and drafted estimation motion.	\$2,814.00
10/25/04	TDJ	1.80	Researched Mirant docket and discussions	\$270.00

<b>Date</b>	<b>Attorney</b>	<b>Hours</b>	<b>Description</b>	<b>Total</b>
			with D. McGrail.	
10/25/04	DAL	1.93	Researched and discussed with David McGrail the requirements for claim to be unliquidated and noncontingent under 502(c).	\$405.30
10/26/04	DCM	5.40	Drafted estimation motion and reviewed disclosure statement and calls with counsel and with clerk.	\$1,809.00
10/26/04	TDJ	0.20	Attention to opinion issued in Mirant case and discussions with D. McGrail regarding same.	\$30.00
10/27/04	JHL	2.00	Attention to IBM claims issues and discussions with D. McGrail regarding same.	\$1,300.00
10/27/04	MJB	0.60	Reviewed estimation motion and conferred with D. McGrail regarding motion.	\$339.00
10/27/04	DCM	4.60	Drafted estimation motion and discussions with J. Levitin regarding same.	\$1,541.00
10/28/04	JHL	2.00	Reviewed and revised IBM claims estimation motion and discussions with D. McGrail regarding same.	\$1,300.00
10/28/04	DCM	6.00	Attention to estimation motion and pro hac vice motion.	\$2,010.00
10/28/04	JRH	1.10	Reviewed cases and responded to question sent by D. McGrail pertaining to 35 U.S.C. § 287.	\$335.50
10/28/04	DAL	1.50	Met with D. McGrail to discuss the meaning of a "liquidated" claim as per section 502(c) of the Bankruptcy Code and researched same.	\$315.00
10/29/04	JHL	2.00	Reviewed IBM claim objection response and revisions to estimation motion and discussions with D. McGrail and M. Black regarding same and discussions with committee counsel.	\$1,300.00
10/29/04	MJB	0.80	Telephone calls with J. Dubel and creditors' committee regarding strategy.	\$452.00
10/29/04	MJB	2.00	Revised estimation motion and attention to strategy.	\$1,130.00
10/29/04	DCM	5.50	Finalized estimation motion.	\$1,842.50
10/29/04	TDJ	4.70	Attention to IBM estimation motion, edited and finalized and prepared motion for filing, filed and sent copies to Judge, and discussions and e-mails with D. McGrail and M. Black and service	\$705.00

<b>Date</b>	<b>Attorney</b>	<b>Hours</b>	<b>Description</b>	<b>Total</b>
			company regarding same.	
10/29/04	DAL	1.80	Researched requirements for a claim to be unliquidated under 502(c) of the Bankruptcy Code and burden of proof for estimation of claims under 502(c).	\$378.00
11/01/04	JHL	0.80	Discussions with M. Black regarding strategy and follow-up.	\$520.00
11/01/04	TDJ	1.20	Filed affidavit and discussions with S. Shamoto and pulled objections and response from docket for her as per M. Black.	\$180.00
11/01/04	SS	2.00	Reviewed motion to estimate, objection to claims, and response to objection.	\$770.00
11/02/04	MJB	1.50	Reviewed IBM claim and devised estimation hearing strategy.	\$847.50
11/02/04	TDJ	0.20	Attention to docket for D. McGrail.	\$30.00
11/02/04	DCM	1.70	Attention to strategy and discussions with M. Black and S. Shamoto regarding same and attention to related issues.	\$569.50
11/02/04	SS	3.30	Reviewed motion to estimate, objection to claims, response to objection and drafted timeline of events.	\$1,270.50
11/03/04	MJB	0.90	Telephone call with S. Meyer regarding settlement and estimation procedures and reported to team on same.	\$508.50
11/03/04	TDJ	0.60	Filed motion for admission pro hac vice for M. Black and discussions with D. McGrail regarding same and served same.	\$90.00
11/03/04	MJB	0.80	Prepared for estimation hearing.	\$452.00
11/03/04	DCM	2.20	Attention to procedural and strategic issues.	\$737.00
11/03/04	SS	4.90	Reviewed motion to estimate and patents and drafted first request for production of documents and research regarding same.	\$1,886.50
11/04/04	MJB	0.30	Call with S. Meyer regarding settlement.	\$169.50
11/04/04	SS	1.80	Drafted protective order and research regarding same.	\$693.00
11/04/04	SS	2.10	Drafted first request for production of documents.	\$808.50
11/05/04	MJB	0.50	Estimation hearing preparation.	\$282.50
11/05/04	MJB	0.30	Reviewed discovery request.	\$169.50
11/05/04	DCM	2.50	Attention to discovery and related issues and discussions with IBM's counsel, M. Black, and S. Shamoto, and multiple e-mails regarding same and revised	\$837.50

<b>Date</b>	<b>Attorney</b>	<b>Hours</b>	<b>Description</b>	<b>Total</b>
			discovery related documents.	
11/05/04	SS	0.50	Drafted first request for production of documents.	\$192.50
11/05/04	SS	4.10	Drafted protective order and letter to Glaesman requesting discovery.	\$1,578.50
11/05/04	SS	0.20	Participated in conference call with IBM attorneys regarding procedures at estimation hearing, discovery.	\$77.00
11/07/04	MJB	0.20	Negotiations regarding settlement.	\$113.00
11/08/04	MJB	1.10	Negotiations regarding settlement.	\$621.50
11/08/04	DCM	2.40	Attention to settlement issues.	\$804.00
11/08/05	SS	1.90	Participate in conference calls with RCN, IBM and team concerning potential settlement, review patents.	\$731.50
11/09/04	MJB	0.50	Conference with team and negotiation with IBM.	\$282.50
11/09/04	DCM	3.40	Drafted motion to compel document production and attention to related issues.	\$1,139.00
11/09/04	SS	0.10	Reviewed Meyer letter and discussed response.	\$38.50
11/10/04	MJB	1.10	Settlement negotiations.	\$621.50
11/10/04	DCM	1.00	Internal strategy call and calls with IBM.	\$335.00
11/10/04	DCM	2.60	Finalized motion to expedite discovery.	\$871.00
11/10/04	SS	0.30	Reviewed motion for expedited discovery regarding document requests.	\$115.50
11/10/04	SS	0.80	Participated in conference call with team members, RCN, and IBM concerning potential settlement.	\$308.00
11/11/04	DCM	1.50	Call with John Dubel and drafted stipulation and order.	\$502.50
11/12/04	MJB	1.00	Telephone calls with IBM and J. Dubel to negotiate settlement.	\$565.00
11/12/04	MJB	1.30	Revised settlement papers.	\$734.50
11/12/04	DCM	7.20	Drafted stipulation and internal calls and multiple calls with counsel for IBM and calls with clerk.	\$2,412.00
11/12/04	SS	3.30	Drafted portions of proposed stipulation concerning settlement of IBM's claims, discussion regarding same, and research concerning agreement language.	\$1,270.50
11/14/04	MJB	1.80	Negotiated agreement.	\$1,017.00
11/15/04	MJB	2.60	Reviewed and negotiated IBM agreement.	\$1,469.00

<b>Date</b>	<b>Attorney</b>	<b>Hours</b>	<b>Description</b>	<b>Total</b>
11/15/04	DCM	7.00	Attention to stipulation and revised same and multiple calls regarding same and prepared for hearing regarding same and internal strategy discussions.	\$2,345.00
11/16/04	MJB	1.30	Negotiated and revised settlement agreement.	\$734.50
11/16/04	DCM	4.00	Prepare for, participate in, and follow-up regarding hearing and reviewed IBM's proposed agreement.	\$1,340.00
11/16/04	SS	2.10	Reviewed new IBM draft of agreement.	\$808.50
11/17/04	MJB	2.40	Reviewed and revised agreement.	\$1,356.00
11/17/04	DCM	4.10	Revised stipulations and agreement and internal discussions regarding same and reviewed corporate structure and attention to procedure issues.	\$1,373.50
11/17/04	SS	7.50	Drafted revisions to IBM agreement, including edits to new IBM form and discussions with client regarding same.	\$2,887.50
11/18/04	MJB	1.20	Negotiated and revised settlement agreement.	\$678.00
11/18/04	DCM	4.60	Revised stipulation and agreement and multiple internal calls and calls with opposing counsel.	\$1,541.00
11/18/04	SS	4.50	Prepared and drafted IBM agreement and participated in telephone conference calls with opposing counsel and clients regarding same.	\$1,732.50
11/19/04	MJB	1.80	Negotiated settlement and reviewed agreement.	\$1017.00
11/19/04	DCM	3.30	Attention to settlement and multiple calls regarding same	\$1,105.50
11/19/04	SS	5.30	Reviewed and revised IBM agreement and participated in telephone conferences with opposing counsel regarding same.	\$2,040.50
11/20/04	SS	0.20	Reviewed new draft of IBM agreement.	\$77.00
11/21/04	SS	0.20	Reviewed new draft of IBM agreement with final changes.	\$77.00
11/22/04	MJB	0.80	Negotiated agreement.	\$452.00
11/22/04	TDJ	3.60	Attention to exhibit to be filed under seal and traveled to and from Bankruptcy Court and hand-delivered to chambers.	\$540.00
11/22/04	DCM	4.50	Coordinated signatures, filing, and service of pleadings and reviewed IBM's pleadings and preparation for hearing.	\$1,507.50



<b>Date</b>	<b>Attorney</b>	<b>Hours</b>	<b>Description</b>	<b>Total</b>
11/22/04	SS	0.10	Reviewed signed IBM agreement.	\$38.50
11/23/04	DCM	3.30	Prepared for and participated in hearing and follow-up regarding same.	\$1,105.50
11/24/04	DCM	0.30	Follow-up regarding agreement issues.	\$100.50
		296.24	<b>Subtotal:</b>	<b>\$111,356.40</b>

**FIFTH OMNIBUS OBJECTION**

<b>Date</b>	<b>Attorney</b>	<b>Hours</b>	<b>Description</b>	<b>Total</b>
10/20/04	DCM	4.00	Drafted fifth objection to claims and related pleadings and discussions regarding same.	\$1,340.00
10/21/04	TDJ	4.10	Prepared debtors' fifth omnibus objection with exhibits for filing and filed the same and attention to service of same and discussions with D. McGrail regarding same.	\$615.00
10/21/04	DCM	4.60	Attention to fifth omnibus objection and coordinated filing of same.	\$1,541.00
11/29/04	DCM	0.20	Attention to fifth objection.	\$67.00
11/30/04	TDJ	1.70	Discussions and e-mails with Skadden regarding order for fifth omnibus objection of debtors, sent via courier to Skadden, and prepared and filed affidavit of service for Bankruptcy Services, LLC.	\$255.00
11/30/04	DCM	1.10	Attention to claims issues.	\$368.50
12/01/04	DCM	1.20	Preparation for hearing.	\$402.00
12/02/04	DCM	2.00	Hearing regarding fifth omnibus objection and follow-up regarding same.	\$670.00
		18.90	<b>Subtotal:</b>	<b>\$5,258.50</b>

**FEE/EMPLOYMENT APPLICATIONS**

<b>Date</b>	<b>Attorney</b>	<b>Hours</b>	<b>Description</b>	<b>Total</b>
09/17/04	DCM	2.70	Reviewed court pleadings and began revising retention application and other relevant documents	\$904.50
09/20/04	MJB	2.20	Reviewed and revised retention pleadings and telephone calls with D. McGrail and company regarding retention.	\$1,243.00
09/20/04	DCM	7.50	Reviewed plan, docket, and other pleadings in case, internal discussions and discussions with debtors' counsel, and drafted all relevant documents, including application, affidavit, and engagement letter, and attention to Bankruptcy Rule 327(e) and related disclosure requirements.	\$2,512.50
09/21/04	MJB	0.50	Conference calls with RCN personnel to discuss retention.	\$282.50
09/21/04	MJB	0.60	Conference calls with D. McGrail to discuss retention.	\$339.00
09/21/04	MJB	1.30	Revised retention papers.	\$734.50
09/21/04	DCM	3.90	Attention to all retention papers and to other pleadings in case and internal discussions and discussions with debtors' counsel regarding same.	\$1,306.50
09/22/04	DCM	4.10	Attention to retention and related issues.	\$1,373.50
09/23/04	MJB	1.20	Revised affidavit.	\$678.00
09/23/04	DCM	1.10	Finalized order, application, affidavit, and engagement letter revisions and discussions with M. Black and debtors' counsel regarding same.	\$368.50
09/24/04	DCM	0.10	Follow-up regarding pleadings.	\$33.50
10/08/04	TDJ	0.10	Discussion with D. McGrail regarding certificate of service.	\$15.00
12/01/04	DCM	1.50	Drafted final fee application.	\$502.50
12/02/04	DCM	1.20	Drafted final fee application.	\$402.00
12/06/04	TDJ	2.50	Attention to final fee application.	\$375.00
12/06/04	DCM	0.90	Drafted fee application.	\$301.50
12/07/04	TDJ	0.50	Attention to final fee application.	\$75.00
12/07/04	DCM	0.80	Drafted final fee application.	\$268.00
12/08/04	DCM	0.10	Attention to fee application issues.	\$33.50
12/09/04	DCM	0.60	Drafted fee application.	\$201.00
12/10/04	MJB	0.80	Reviewed and Revised fee petition.	\$452.00

<b>Date</b>	<b>Attorney</b>	<b>Hours</b>	<b>Description</b>	<b>Total</b>
12/10/04	TDJ	1.00	Attention to review of final fee application; emails from D. McGrail and M. Black.	\$150.00
12/13/04	MJB	1.40	Reviewed and revised fee petition.	\$791.00
12/13/04	TDJ	1.60	Attention to fee application.	\$240.00
12/21/04	MJB	0.50	Attention to fee petition.	\$282.50
12/21/04	DCM	0.50	Attention to fee application and payment issues and reviewed spreadsheet and interim comp. orders and calls regarding counsel for debtors.	\$167.50
01/06/05	TDJ	0.20	Attention to emails from D. McGrail regarding final fee application.	\$30.00
01/12/05	DCM	0.60	Revised fee application.	\$210.00
01/25/05	TDJ	3.00	Additional review and revision to fee application; finalized for filing.	\$450.00
		43.00	<b>Subtotal:</b>	<b>\$14,722.50</b>