

EXHIBIT B

RCN Corporation

Chanin Capital Partners

Summary of Expenses for the Period September 1, 2004 through December 21, 2004

	Sept	Oct	Nov	Dec	Total
Airfare	\$2,573.40	\$1,286.70	\$0.00	\$1,658.90	\$5,519.00
Hotel	619.38	307.65	0.00	1,577.87	\$2,504.90
Meals	444.16	187.56	201.88	773.41	\$1,607.01
Messenger/Delivery	236.71	16.10	81.60	0.00	\$334.41
Parking/Transportation	543.08	0.00	0.00	351.48	\$894.56
Professional Services	2,095.97	357.50	335.50	319.00	\$3,107.97
Reproduction/Faxes	290.55	69.30	31.50	22.95	\$414.30
Research	698.48	780.49	196.88	0.00	\$1,675.85
Telephone	429.34	447.38	252.43	325.77	\$1,454.92
	\$7,931.07	\$3,452.68	\$1,099.79	\$5,029.38	\$17,512.92

Chanin & Company LLC

Expense Detail RCN II

Period from September 1, 2004 through September 30, 2004

Category	September 2004	Amount
Airfare		2,573.40
Hotel		619.38
Meals		444.16
Messenger & Delivery		236.71
Parking/Transportation		543.08
Professional Services		2,095.97
Reproduction & Faxes		290.55
Research		698.48
Telephone		429.34
Totals		\$ 7,931.07

Chanin & Company LLC

Expense Detail RCN II
 Period from September 1, 2004 through September 30, 2004

Airfare Detail

Professional	Date	Destination	Amount
Anurag Kapur	09/07/04	Los Angeles - New York	1,236.70
Anurag Kapur	09/07/04	Travel Agent Fee	50.00
John Garcia	09/03/04	Los Angeles - New York	1,236.70
John Garcia	09/03/04	Travel Agent Fee	50.00
			\$ 2,573.40

Hotel Detail

Professional	Date	Location	Nights	Amount
Anurag Kapur	09/08/04	Essex House - NY	1	330.38
John Garcia	09/09/04	Essex House - NY	1	289.00
				\$ 619.38

Meals Detail

Professional	Date	Company	Amount
Anurag Kapur	09/07/04	Working Dinner - Three Professionals	37.85
Anurag Kapur	09/08/04	Working Lunch	2.25
Anurag Kapur	09/08/04	Working Dinner - Out of Town	24.93
Anurag Kapur	09/13/04	Working Dinner	18.00
John Garcia	09/29/04	Working Lunch	4.80
Brian Cullen	09/30/04	Working Lunch	3.60
Peter Kim	09/04/04	Working Dinner	15.78
Various	09/30/04	Signature Café 09/04 Meals ¹	38.13
Brian Cullen	09/13/04	Working Lunch	7.96
John Garcia	08/04/04	Working Lunch	8.15
John Garcia	08/04/04	Working Dinner	5.78
John Garcia	08/16/04	Working Dinner - Three Professionals	60.00
John Garcia	08/24/04	Working Dinner - Two Professionals	27.28
John Garcia	09/07/04	Working Lunch	8.61
John Garcia	09/08/04	Working Lunch - Two Prof - Out of Town	50.00
John Garcia	09/09/04	Working Lunch	6.98
John Garcia	09/09/04	Working Dinner	10.00
John Garcia	09/15/04	Working Lunch	9.85
John Garcia	09/21/04	Working Lunch	8.21
John Garcia	09/22/04	Working Lunch	2.70
John Garcia	09/28/04	Working Lunch	3.30
Sanjay Jindal	09/20/04	Working Lunch - Two Professionals	20.00
Sanjay Jindal	08/30/04	Working Lunch - Three Professionals	30.00
Sanjay Jindal	09/17/04	Working Lunch - Two Professionals	20.00
Sanjay Jindal	09/14/04	Working Lunch - Two Professionals	20.00
			\$ 444.16

¹ Café Meals consist of multiple lunches incurred by professionals through out the month. No single meal exceeds \$10.

Messenger/Delivery Detail

Date	Company	Amount
09/30/04	Federal Express	236.71
		\$ 236.71

Parking/Transportation Detail

Professional	Date	Company	Amount
Anurag Kapur	09/08/04	Airport Parking	60.00
Anurag Kapur	09/07/04	Taxi	75.00
Anurag Kapur	09/08/04	Taxi	7.00
John Garcia	09/08/04	Elite Car Service	89.76
John Garcia	08/16/04	Davel Car Service	125.66
John Garcia	09/08/04	Airport Parking	60.00
John Garcia	09/07/04	Davel Car Service	125.66
			\$ 543.08

Professional Services

Date	Company	Amount
09/03/04	Independent Counsel to Process Fee Application	77.00
09/10/04	Independent Counsel to Process Fee Application	165.00
09/17/04	Independent Counsel to Process Fee Application	429.00
09/24/04	Independent Counsel to Process Fee Application	440.00
09/09/04	Outside Advisor - Robert Taylor	562.45
09/09/04	Outside Advisor - Robert Taylor	396.52
09/09/04	Outside Advisor - Robert Taylor	26.00
		\$ 2,095.97

Chanin & Company LLC

Expense Detail RCN II

Period from September 1, 2004 through September 30, 2004

Reproduction & Faxes

Location	Date	Transaction Type	# of Copies	Total Amount
NY/ LA	September 2004	Reproduction	1737	260.55
NY/ LA	September 2004	Facsimiles	30	30.00
				<u>\$ 290.55</u>

Note: All reproduction is at a rate of \$.15 per page while facsimiles are charged at a rate of \$1.00 per page.

Research Detail

Date	Company	Amount
09/01/04	Capital IQ - August 2004	445.68
09/01/04	2nd Quarter 04 Pacer Research	57.96
09/30/04	3rd Quarter 04 Pacer Research	40.88
09/30/04	Capital IQ - September 2004	153.96
		<u>\$ 698.48</u>

Telephone Detail

Date	Company	Amount
09/30/04	Paetec Communication LA	115.22
09/30/04	Paetec Communication NY	10.14
09/16/04	Verizon Wireless	32.63
09/31/04	AT&T Wireless	184.99
09/06/04	AT&T Wireless	86.36
		<u>\$ 429.34</u>

Chanin & Company LLC

Expense Detail RCN II
Period from October 1, 2004 through October 31, 2004

Category	October 2004	Amount
Airfare		1,286.70
Hotel		307.65
Meals		187.56
Messenger & Delivery		16.10
Professional Services		357.50
Reproduction & Faxes		69.30
Research		780.49
Telephone		447.38
Totals		\$ 3,452.68

Chanin & Company LLC

Expense Detail RCN II

Period from October 1, 2004 through October 31, 2004

Airfare Detail

Professional	Date	Destination	Amount
Brian Cullen	09/07/04	LAX - New York - LAX	1,236.70
Brian Cullen	09/07/04	Travel Agent Fee	50.00
			<u>\$ 1,286.70</u>

Hotel Detail

Professional	Date	Location	Nights	Amount
Brian Cullen	09/07/04	Essex House - NY	1	307.65
				<u>\$ 307.65</u>

Meals Detail

Professional	Date	Company	Amount
Mark Schelbert	10/21/04	Working Dinner	20.00
Anurag Kapur	10/11/04	Working Dinner	19.62
Anurag Kapur	10/25/04	Working Dinner	19.82
Brian Cullen	09/08/04	Working Lunch - Out of Town	17.21
Mike Sullivan	10/11/04	Working Dinner	12.31
Various	10/31/04	Signature Café 10/04 Meals ¹	39.44
John Garcia	10/11/04	Working Lunch	5.15
John Garcia	10/14/04	Working Lunch	8.96
John Garcia	10/18/04	Working Lunch	7.57
John Garcia	10/21/04	Working Lunch - Two Professionals	17.48
Sanjay Jindal	10/12/04	Working Lunch - Two Professionals	20.00
			<u>\$ 187.56</u>

¹ Café Meals consist of multiple lunches incurred by professionals through out the month. No single meal exceeds \$10.

Messenger/Delivery Detail

Date	Company	Amount
10/31/04	Federal Express	16.10
		<u>\$ 16.10</u>

Professional Services

Date	Company	Amount
10/08/04	Independent Counsel to Process Fee Application	121.00
10/15/04	Independent Counsel to Process Fee Application	126.50
10/22/04	Independent Counsel to Process Fee Application	71.50
10/29/04	Independent Counsel to Process Fee Application	38.50
		<u>\$ 357.50</u>

Reproduction & Faxes

Location	Date	Transaction Type	# of Copies	Total Amount
NY/ LA	October 2004	Reproduction	162	24.30
NY/ LA	October 2004	Facsimiles	45	45.00
				<u>\$ 69.30</u>

Note: All reproduction is at a rate of \$.15 per page while facsimiles are charged at a rate of \$1.00 per page.

Research Detail

Date	Company	Amount
10/31/04	10/04 Capital IQ	780.49
		<u>\$ 780.49</u>

Telephone Detail

Date	Company	Amount
08/16/04	Verizon Wireless	9.21
09/18/04	Verizon Wireless	52.66
09/12/04	Verizon Wireless	48.02
10/22/04	Paetec Communication LA	141.34
10/22/04	Paetec Communication NY	9.10
10/31/04	Intercall Conferencing	29.94
10/31/04	AT&T Wireless	92.19
10/16/04	Verizon Wireless	64.92
		<u>\$ 447.38</u>

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Expense Detail RCN II

Period from November 1, 2004 through November 30, 2004

November 2004	
Category	Amount
Meals	201.88
Messenger & Delivery	81.60
Professional Services	335.50
Reproduction & Faxes	31.50
Research	196.88
Telephone	252.43
Totals	<u>\$ 1,099.79</u>

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Expense Detail RCN II

Period from November 1, 2004 through November 30, 2004

Meals Detail

Professional	Date	Company	Amount
Mark Schelbert	11/02/04	Working Dinner	14.07
Mark Schelbert	11/03/04	Working Dinner	20.00
Mark Schelbert	11/05/04	Working Dinner	20.00
Sanjay Jindal	10/19/04	Working Lunch - Three Professionals	29.00
Sanjay Jindal	10/25/04	Working Lunch - Four Professionals	40.00
Mark Schelbert	11/16/04	Working Dinner	20.00
Mark Schelbert	11/22/04	Working Dinner	20.00
John Garcia	10/31/04	Working Lunch	4.38
John Garcia	11/18/04	Working Lunch	8.22
John Garcia	11/05/04	Working Lunch	4.59
John Garcia	11/11/04	Working Lunch	4.37
John Garcia	11/02/04	Working Lunch	4.59
John Garcia	11/10/04	Working Lunch	5.00
John Garcia	11/03/04	Working Lunch	3.29
John Garcia	11/17/04	Working Lunch	4.37
			<u>\$ 201.88</u>

Messenger/Delivery Detail

Date	Company	Amount
11/30/04	Federal Express	32.64
11/30/04	Federal Express	48.96
		<u>\$ 81.60</u>

Professional Services

Date	Company	Amount
11/05/04	Independent Counsel to Process Fee Application	126.50
11/12/04	Independent Counsel to Process Fee Application	126.50
11/26/04	Independent Counsel to Process Fee Application	82.50
		<u>\$ 335.50</u>

Reproduction & Faxes

Location	Date	Transaction Type	# of Copies	Total Amount
NY/ LA	November 2004	Reproduction	210	31.50
				<u>\$ 31.50</u>

Note: All reproduction is at a rate of \$.15 per page while facsimiles are charged at a rate of \$1.00 per page.

Research Detail

Date	Company	Amount
11/30/04	9/1/04 - 11/30/04 Factiva Research	41.16
11/30/04	11/04 Capital IQ	155.72
		<u>\$ 196.88</u>

Telephone Detail

Date	Company	Amount
11/11/04	T- Mobile	41.34
10/08/04	AT&T Wireless	61.11
11/08/04	AT&T Wireless	61.07
11/22/04	Paetec Communication	88.91
		<u>\$ 252.43</u>

ChanIn & Company LLC

Expense Detail RCN II

Period from December 1, 2004 through December 21, 2004

Category	December 2004	Amount
Airfare		1,658.90
Hotel		1,577.87
Meals		773.41
Parking/Transportation		351.48
Professional Services		319.00
Reproduction & Faxes		22.95
Telephone		325.77
Totals		\$ 5,029.38

Chanin & Company LLC

Expense Detail RCN II

Period from December 1, 2004 through December 21, 2004

Airfare Detail

Professional	Date	Destination	Amount
Anurag Kapur	12/06/04	Washington D.C. - New York - LAX	318.10
Anurag Kapur	12/06/04	Travel Agent Fee	38.00
Sanjay Jindal	12/04/04	Los Angeles - New York	1,252.80
Sanjay Jindal	12/04/04	Travel Agent Fee	50.00
			<u>\$ 1,658.90</u>

Hotel Detail

Professional	Date	Location	Nights	Amount
Anurag Kapur	12/06/04	The Plaza Hotel - NY	3	676.23
Sanjay Jindal	12/04/04	The Plaza Hotel - NY	2	901.64
				<u>\$ 1,577.87</u>

Meals Detail

Professional	Date	Company	Amount
John Garcia	12/13/04	Working Lunch	4.13
John Garcia	12/01/04	Working Lunch - Three Professionals	30.00
Anurag Kapur	11/05/04	Working Dinner	20.00
Anurag Kapur	11/09/04	Working Dinner	20.00
Anurag Kapur	12/07/04	Working Dinner - Out of Town	28.98
Anurag Kapur	12/03/04	Working Lunch - Out of Town	20.00
Mark Scheibert	12/05/04	Working Lunch	19.10
Mark Scheibert	12/06/04	Working Lunch	20.00
Sanjay Jindal	12/07/04	Working Dinner - Out of Town - Two Prof.	70.00
Sanjay Jindal	12/10/04	Working Lunch - Three Professionals	30.00
Sanjay Jindal	12/07/04	Working Lunch - Out of Town - Two Prof.	33.31
Sanjay Jindal	12/13/04	Working Lunch - Two Professionals	20.00
Mark Scheibert	12/10/04	Working Dinner	20.00
Mark Scheibert	12/17/04	Working Dinner	20.00
Mark Scheibert	12/18/04	Working Lunch	10.00
Mark Scheibert	12/21/04	Working Lunch	10.00
Mark Scheibert	12/21/04	Working Dinner	17.32
Brian Cullen	10/02/04	Working Dinner - Two Professionals	40.00
Brian Cullen	10/06/04	Working Lunch	8.19
Brian Cullen	10/06/04	Working Lunch	8.19
Brian Cullen	10/11/04	Working Dinner - Four Professionals	80.00
Brian Cullen	10/12/04	Working Lunch	9.83
Brian Cullen	10/14/04	Working Lunch	8.75
Brian Cullen	10/14/04	Working Lunch	7.66
Brian Cullen	10/15/04	Working Lunch	7.34
Brian Cullen	10/18/04	Working Lunch	7.57
Brian Cullen	10/21/04	Working Lunch	9.46
Brian Cullen	10/23/04	Working Lunch - Two Professionals	15.12
Brian Cullen	10/28/04	Working Lunch - Two Professionals	20.00
Brian Cullen	10/31/04	Working Lunch	7.66
Brian Cullen	11/02/04	Working Lunch	6.47
Brian Cullen	11/02/04	Working Dinner	7.98
Brian Cullen	11/04/04	Working Lunch - Three Professionals	30.00
Brian Cullen	11/08/04	Working Lunch - Two Professionals	18.19
Brian Cullen	11/08/04	Working Lunch	8.28
Brian Cullen	11/10/04	Working Lunch - Two Professionals	18.41
Brian Cullen	11/12/04	Working Lunch	9.17
Brian Cullen	11/13/04	Working Lunch	7.68
Brian Cullen	11/16/04	Working Dinner - Two Professionals	40.00
Brian Cullen	11/01/04	Working Lunch	8.88
			<u>\$ 773.41</u>

¹ Cafe Meals consist of multiple lunches incurred by professionals through out the month. No single meal exceeds \$10.

Parking/Transportation Detail

Professional	Date	Company	Amount
Anurag Kapur	12/05/04	Taxi	26.00
Anurag Kapur	12/08/04	Taxi	45.00
Anurag Kapur	12/06/04	Subway	2.00
Anurag Kapur	12/08/04	Taxi	15.00
Sanjay Jindal	12/09/04	Davel Car Service	144.92
Sanjay Jindal	12/07/04	Taxi	25.00
Sanjay Jindal	12/04/05	Davel Car Service	65.00
Sanjay Jindal	12/06/05	Taxi	28.56
			<u>\$ 351.48</u>

Professional Services

Date	Company	Amount
12/03/04	Independent Counsel to Process Fee Application	62.50
12/10/04	Independent Counsel to Process Fee Application	60.50
12/17/04	Independent Counsel to Process Fee Application	176.00
		<u>\$ 319.00</u>

Reproduction & Faxes

Location	Date	Transaction Type	# of Copies	Total Amount
NY/LA	December 2004	Reproduction	153	22.95
				<u>\$ 22.95</u>

Note: All reproduction is at a rate of \$.15 per page while facsimiles are charged at a rate of \$1.00 per page.

Telephone Detail

Date	Company	Amount
11/16/04	T- Mobile	16.05
12/04/05	Hotel Phone Usage	1.00
12/16/04	T- Mobile	21.42
11/01/04	Verizon Wireless	52.73
12/01/04	Verizon Wireless	53.15
10/01/04	Verizon Wireless	51.63
09/01/04	Verizon Wireless	95.04
12/16/04	Verizon Wireless	34.75
		<u>\$ 325.77</u>

RCN Corporation

Chanin Capital Partners
 Summary of Expenses for the Period June 14, 2004 through December 21, 2004

	June	July	Aug	Sept	Oct	Nov	Dec	Total
Airfare	\$2,213.40	\$5,899.60	\$0.00	\$2,573.40	\$1,286.70	\$0.00	\$1,658.90	\$13,632.00
Copy & Fax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Hotel	421.28	5,479.39	0.00	619.38	307.65	0.00	1,577.87	\$8,405.57
Meals	260.78	584.70	707.99	444.16	187.56	201.88	773.41	\$3,160.48
Messenger/Delivery	0.00	0.00	78.65	236.71	16.10	81.60	0.00	\$413.06
Parking/Transportation	95.00	604.26	0.00	543.08	0.00	0.00	351.48	\$1,593.82
Professional Services	220.00	319.00	429.00	2,095.97	357.50	335.50	319.00	\$4,075.97
Reproduction/Faxes	56.25	18.15	394.35	290.55	69.30	31.50	22.95	\$883.05
Research	51.03	1,248.75	1,878.96	698.48	780.49	196.88	0.00	\$4,854.59
Telephone	729.93	534.93	508.17	429.34	447.38	252.43	325.77	\$3,227.95
	\$4,047.67	\$14,688.78	\$3,997.12	\$7,931.07	\$3,452.68	\$1,099.79	\$5,029.38	\$40,246.49