

Hearing Date: March 3, 2005 at 10:00 a.m.
Objections Due: February 25, 2005 at 4:00 p.m.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In Re:

Chapter 11 Case No.04-13638 (RDD)

RCN CORPORATION, et. al.,

(Jointly Administered)

Debtors.

The Honorable Robert D. Drain

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**FINAL FEE APPLICATION OF PRICEWATERHOUSECOOPERS LLP
FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES
AS ACCOUNTANTS AND FINANCIAL ADVISORS PURSUANT TO SECTIONS 327(a)
AND 328(a) OF THE BANKRUPTCY CODE FOR THE DEBTORS
FOR THE PERIOD MAY 26, 2004 THROUGH DECEMBER 21, 2004**

Name of Applicant:	PricewaterhouseCoopers LLP
Authorized to Provide Professional Services to:	RCN Corporation, et al.
Date of Retention:	June 22, 2004
Period for which compensation and reimbursement is sought:	May 26, 2004 through December 21, 2004
Amount of Compensation Sought as Actual, Reasonable and Necessary through December 21, 2004:	\$516,259.80
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary through December 21, 2004:	\$2,092.06
Amount of Compensation Previously Sought as Actual, Reasonable and Necessary (billings through December 21, 2004):	\$413,007.84
Amount of Expense Reimbursement Previously Sought as Actual, Reasonable and Necessary (billings through December 21, 2004):	\$1,673.65
Amount of Compensation Previously Allowed as Actual, Reasonable and Necessary (payments received):	\$374,421.28
Amount of Expense Reimbursement Previously Allowed as Actual, Reasonable and Necessary (payments received):	\$1,651.25
Amount of Compensation Requested (balances outstanding):	\$141,838.52
Amount of Expense Reimbursement Requested (balances outstanding):	\$440.81

**THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In RE:)	Chapter 11 Case No.
)	04-13638 (RDD)
)	
RCN CORPORATION, et al.,)	(Jointly Administered)
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Debtors.)	
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)	The Honorable Robert D. Drain

**FINAL FEE APPLICATION OF PRICEWATERHOUSECOOPERS LLP
FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES
AS ACCOUNTANTS AND FINANCIAL ADVISORS PURSUANT TO SECTIONS 327(a)
AND 328(a) OF THE BANKRUPTCY CODE FOR THE DEBTORS
FOR THE PERIOD MAY 26, 2004 THROUGH DECEMBER 21, 2004**

PricewaterhouseCoopers LLP, (hereinafter referred to as "PwC" or the "Applicant") moves pursuant to Section 330 of Title 11 of the United States Bankruptcy Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure, and the Court's Order Under Local Rule 2016-1 and 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals and Committee Members, (the "Administrative Order"), for an Order awarding reasonable final compensation for professional services rendered as Accountants and Financial Advisors Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code for RCN Corporation and its affiliated debtors, as debtors and debtors in possession herein (collectively, the "Debtors" or the "Company") in the amount of \$141,838.52 together with reimbursement for actual and necessary expenses in the amount of \$440.81 for period May 26, 2004 through December 21, 2004 (the "Final Fee Period"). To date, the Debtors have paid the Applicant \$374,421.28 for fees and \$1,651.25 for expenses related to the Application Period.

In support of this application, the Applicant represents as follows:

BACKGROUND

1. On May 27, 2004 (the "Petition Date"), RCN and certain other Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code").¹ RCN Cable TV of Chicago, Inc., an affiliate of RCN, commenced its chapter 11 case on August 5, 2004. Certain additional Debtors commenced their chapter 11 cases on August 20, 2004.²

2. No trustee or examiner has been appointed in these chapter 11 cases. On June 10, 2004, the United States Trustee for the Southern District of New York appointed the Committee of Unsecured Creditors. No other official committees have been appointed or designated in these chapter 11 cases.

3. The Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334. Venue is proper under 28 U.S.C. §§ 1408 and 1409. This is a core proceeding under 28 U.S.C. § 157(b)(2).

4. On May 26, 2004, the Debtors filed the Debtors' Application for Order Authorizing Retention of PricewaterhouseCoopers LLP as auditors for the Debtors Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code.

¹ In addition to RCN, TEC Air, Inc., RLH Property Corporation, RCN Finance, LLC and Hot Spots Productions, Inc., all affiliates of RCN, commenced their chapter 11 cases on May 27, 2004.

² RCN Telecom Services of Virginia, Inc., RCN Entertainment, Inc., 21st Century Telecom Services, Inc. and ON TV, Inc., all affiliates of RCN, commenced their chapter 11 cases on August 20, 2004.

5. On June 22, 2004, the Court entered an Order Authorizing Debtors to Retain PricewaterhouseCoopers LLP as auditors for the Debtors Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code (the "Retention Order").

6. The Retention Order authorizes the retention of PwC to render to the Debtors the following essential services, which include, but are not limited to, the following:

- a. assisting in compliance with financial reporting requirements under the operating guidelines for chapter 11 cases issued by the United States Trustee;
- b. providing ordinary and customary audit work, performing quarterly review procedures and preparing and planning for the annual audit; and,
- c. assisting with such other matters as management and counsel to the Debtors may request from time to time.

7. On December 8, 2004, the United States Bankruptcy Court for the Southern District of New York entered an order confirming the Joint Plan of Reorganization of RCN Corporation and Certain Subsidiaries, dated October 12, 2004. On December 21, 2004, RCN Corporation and its affiliated debtors emerged from Bankruptcy.

APPLICATION

1. This Application is made by PwC in accordance with the Guidelines adopted by the Executive Office for the United States Trustees, and the Administrative Order. Pursuant to this application, PwC has attached the following exhibits:

A. Exhibit A -- Retention Order dated June 22, 2004 authorizing the employment and retention of PricewaterhouseCoopers LLP to provide professional services to the Debtors in the areas of accounting, tax, and financial advisory services.

C. Exhibit B -- A summary schedule showing the professionals who performed the services, the number of hours spent, the respective professional's billing rate, and the total

fees and expenses for such services.

D. Exhibit C -- Itemized time records, in chronological order, of each specific service for which an award of compensation is sought. The itemized record includes: (1) the date each service was rendered, (2) the professional(s) who performed the service, (3) a description of the services rendered, and (4) the time spent performing the service in increments of tenths of an hour for the Final Fee Period. Plus Expense Summary and Expense Detail reports by individual and itemized total expenses for which reimbursement is sought. All expenses for which reimbursements are sought are disclosed in detail by individual. PwC has not requested reimbursement for certain out-of-pocket expenses when it would not be possible to assemble the billing details for reimbursement under the Guidelines. These unbilled out-of-pocket expenses typically include telephone charges for calls placed in its offices, postage costs including Federal Express charges and copying and facsimile charges incurred at the Applicant's offices in connection with these cases.

F. Exhibit D -- Affidavit of Robert C. Fell in accordance with the Bankruptcy Rule 2016.

COMPENSATION REQUEST

1. The Applicant requests an award of \$141,838.52 for period May 26, 2004 through December 21, 2004 for professional services and reimbursement of \$440.81 for necessary expenses incurred on behalf of the Debtors during the Final Fee Period. To date, the Debtors have paid the Applicant \$374,421.28 for fees and \$1,651.25 for expenses related to the period May 26, 2004 through December 21, 2004. The following is a summary of services provided during the period covered by this Application:

<u>CATEGORY</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION FOR SERVICES</u>
1	Quarterly Review Procedures	
	Fraud procedures and inquiries	\$ 426.00
	Intangible assets procedures	\$ 426.00
	SAB 99 research and consultation	\$ 12,710.00
	Depreciation expense analysis and procedures	\$ 3,444.00
	Financial statement analytical procedures	\$ 15,013.00
	10-Q review and consultation	\$ 168,834.10
	Working capital procedures - accrued expenses	\$ 42,186.50
	Control environment inquiries and updates	\$ 6,045.00
2	Bankruptcy review and related procedures	
	Bankruptcy reporting research and discussions with RCN management	\$ 61,485.10
	Review of Retention Affidavit	\$ 1,599.00
3	Sarbanes Oxley Section 404 procedures	
	Review of business processes and related controls	\$ 34,491.00
4	Other Procedures	
	Review of draft 8-K and discussions with RCN management and Audit Committee	\$ 51,715.10
	Engagement administration and planning	\$ 82,696.30
	Review of draft Disclosure Statement and discussions with RCN management	\$ 8,258.50
	Successor auditor work paper review procedures	\$ 26,930.20
	TOTAL	\$ 516,259.80
	Less 20% Holdback	\$ (103,251.96)
	TOTAL BILLED TO RCN CORPORATION FOR SERVICES	
	<i>(reimbursable expenses not included)</i>	\$ 413,007.84

2. The services rendered by the PwC Audit Team during the Final Fee Period relate to the reviews of RCN Corporation ("RCN"), and various other entities and joint ventures and can be grouped into the categories 1 through 4 as summarized in the chart above and described in greater detail below. A more detailed summary by task is included as Exhibit C. The professionals who rendered services relating to each category are described in Exhibit B.

Category 1 – Quarterly Review Procedures

Our quarterly review procedures consist principally of performing analytical procedures and making inquiries of persons responsible for financial and accounting matters. These procedures also include, but are not limited to (a) tests of accounting records through inspection, observation, or confirmation; (b) inquiry of controls to evaluate their effectiveness and update our understanding of the business and related control environment; (c) obtaining corroborating evidence in response to inquiries; and (d) performing certain other procedures ordinarily performed in an audit. Our procedures also include comparing the quarterly interim financial information with comparable information for the immediately preceding interim period and the quarterly and year-to-date interim financial information with the corresponding period(s) in the previous year, giving consideration to knowledge about changes in the entity's business and specific transactions; considering plausible relationships among both financial and, where relevant, nonfinancial information; review of information in a director's information package or in a senior committee's briefing materials; comparing recorded amounts, or ratios developed from recorded amounts, to expectations developed by the auditors; comparing disaggregated revenue data; and, consultation with management and the Company's Audit Committee regarding required disclosures in the interim SEC filings.

Category 2 – Bankruptcy Review and Related Procedures

PwC advised the Company on various aspects of chapter 11 bankruptcy reporting as related to Statement of Position 90-7 "Financial Reporting by Entities in Reorganization Under the Bankruptcy Code". Our procedures included but were not limited to the following: consultation and testing of bankruptcy related reorganization costs, including appropriate presentation in the Company's interim filings; review and consultation of pre and post petition debt, including reporting requirements and compliance; review and testing of bankruptcy items that were subject

to compromise and provided consultation as to the appropriate accounting treatment and financial statement presentation; review of bankruptcy related filings with the Court; meetings with management and the Company's Audit Committee to discuss bankruptcy related issues and reporting requirements; and, review of required bankruptcy related disclosures in the Company's interim filings.

Category 3 – Sarbanes Oxley Section 404 Procedures

PwC performed detailed reviews of the Company's documentation of processes and related controls for certain business cycles. These reviews, which included consultation with management, included but were not limited to the following procedures: review of narratives, flowcharts, pictorial illustrations of processes and related sub-processes; review of internal controls to assess potential design deficiencies; meetings with management to assess section 404 compliance and implementation timeline; and, preparation of remediation comments to address deficiencies identified in processes.

Category 4 – Other Procedures

PwC incurred time in the administration of tasks to coordinate the assignment of appropriate personnel to the audit, the preparation of various internally required communications to enable the audit to commence and the preparation and review of various documents to enable the engagement team to develop an understanding of the Company's accounting policies and practices. Our procedures included, but were not limited to the following: conducted various internal meetings and calls to discuss staffing needs, timing and skill requirements; reviewed and prepared documentation regarding auditor independence and other confidentiality agreements on the engagement; prepared for and participated in meetings with the Company's Audit Committee of the Board of Directors; established appropriate computer and local network set up; reviewed

various work papers and the audit engagement database; preparation of periodic billing; and other administrative tasks.

3. Such services were reasonable and necessary in order for PwC to Discharge its duties and obligations to the Debtors and this Court, applying the Applicant's usual and customary billing rates for the types of services performed to the hours incurred. In rendering the services described herein, PwC expended a total of 1,050.80 hours during the Final Fee Period.

4. In rendering these services, PwC made every effort to maximize the benefit to the Estate and to work with other professionals employed in the case to avoid duplication of effort. The level of services rendered by PwC to achieve the results obtained for the benefit of the Estate was reasonable in light of the number and complexity of the issues involved in this case. PwC judiciously allocated responsibilities to minimize possible duplication of effort.

5. Other than as provided in Section 504(b) of the Bankruptcy Code, PwC has not shared, or agreed to share, any compensation received as a result of this case with any person, firm or entity. No promises concerning compensation have been made to PwC by any firm, person or entity. The sole and exclusive source of compensation shall be funds of the Estate.

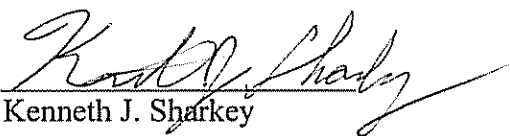
6. Certain of the Applicant's time records and expenses for the Final Fee Period may not have been scheduled because they had not been tabulated or fully vouched at the time this application was prepared. The Applicant reserves the right to seek compensation for the time reflected in these records and reimbursement for expenses in a subsequent application, if necessary.

7. PwC asserts that compensation requested above is reasonable compensation for the actual and necessary services rendered based upon the time, nature and value of such services. The Applicant further asserts that the cost of services rendered is comparable to the cost of similar services in matters other than under the Bankruptcy Code. PwC adjusts billing rates every year on September 1 and upon the promotions of our staff.

CONCLUSION

In summary, PricewaterhouseCoopers LLP respectfully requests compensation and reimbursement of expenses for professional services rendered by PwC to the Debtors during the period May 26, 2004 through December 21, 2004 in the amount of \$141,838.52 for the Final Fee Period May 26, 2004 through December 21, 2004 and reimbursement of necessary and reasonable out-of-pocket expenses in the amount of \$440.81, deeming all such compensation and reimbursement of expenses as final for the Final Fee Period.

Respectfully submitted,

By: 
Kenneth J. Sharkey

PricewaterhouseCoopers LLP
1177 Avenue of the Americas
New York, NY 10036

EXHIBIT A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
RCN CORPORATION, <u>et al.</u> ,	:	Case No. 04-13638
	:	
Debtors.	:	Jointly Administered
	:	
-----	x	

**FINAL ORDER UNDER 11 U.S.C. §§ 327(a) AND 328(a)
AND FED. R. BANKR. P. 2014 AND 2016 AUTHORIZING
RETENTION OF PRICEWATERHOUSECOOPERS LLP
AS AUDITORS FOR THE DEBTORS**

Upon the application (the "Application")¹ of the Debtors for entry of an order under 11 U.S.C. §§ 327(a) and 328(a) and Fed. R. Bankr. P. 2014 and 2016 authorizing the retention of PricewaterhouseCoopers LLP as auditors for the Debtors, effective as of the Petition Date; and the Court having reviewed the Application and the Fell Affidavit, and the Court being satisfied with the representations therein that PwC represents no interest adverse to the Debtors' estates, that it is a "disinterested person" as that term is defined in Bankruptcy Code section 101(14), as modified by Bankruptcy Code section 1107(b), and that its retention is necessary and in the best

¹ Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to them in the Application.

interests of the Debtors, their estates, their creditors, and parties in interest; and it appearing that notice of the Application was good and sufficient under the particular circumstances and that no other or further notice need be given and there being no objection to the Application; and upon the record herein; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED and DECREED that:

1. The Application is GRANTED on a final basis.
2. Pursuant to Bankruptcy Code sections 327(a) and 328(a), the Debtors, as debtors and debtors-in-possession, are authorized to retain PwC as their auditors, effective as of the Petition Date, in accordance with the Application and this final order, and PwC is authorized to perform the services described therein.
3. PwC shall be compensated in accordance with the terms outlined in the Application, subject to sections 330 and 331 of the Bankruptcy Code and other applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules for the Southern District of New York, guidelines established by this Court, the United States Trustee Fee Guidelines, and the orders of this Court governing professional compensation in these cases.
4. The requirement of Local Bankr. R. 9013-1(b) that any motion filed shall be accompanied by a separate memorandum of law is satisfied by the Application.

Dated: New York, New York
June 22, 2004

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

EXHIBIT B
TO FEE APPLICATION
FOR RCN CORPORATION, et al (Case No.04-13638 (RDD))
For the Period Covering May 26, 2004 through December 31, 2004

Name of Professional	Position of the Professional	Hourly Billing Rate	Total Billed Hours	Total Compensation	Total Reimbursable Expenses
Albert Piscopo	Senior Manager	\$615	35.3	\$21,709.50	\$28.00
Andrew Smith	Associate	\$213	145.0	\$30,885.00	\$1,044.00
Andrew Smith *	Experienced Associate	\$251	127.5	\$32,002.50	\$0.00
Bruce Goldberg	Partner	\$802	2.0	\$1,604.00	\$0.00
Dimitri Drone	Senior Manager	\$775	0.5	\$387.50	\$0.00
Dora Cheung	Senior Manager	\$1,165	17.7	\$20,620.50	\$0.00
Ed Lovelidge	Partner	\$802	5.0	\$4,010.00	\$0.00
Harry Santiago-Perez	Associate	\$213	11.0	\$2,343.00	\$0.00
James Griggs	Senior Manager	\$1,165	7.5	\$8,737.50	\$0.00
Joanne Palmer	Executive Assistant	\$119	1.5	\$178.50	\$0.00
Joseph Ragg	Partner	\$802	10.0	\$8,020.00	\$0.00
Kenneth Sharkey	Partner	\$802	82.8	\$66,405.60	\$0.00
Linda Moore	Executive Assistant	\$119	13.5	\$1,606.50	\$0.00
Nadine Gravinese	Executive Assistant	\$119	2.1	\$249.90	\$0.00
Paul Purfield	Partner	\$1,310	23.0	\$30,130.00	\$0.00
Robert Fell	Partner	\$802	109.0	\$87,418.00	\$92.00
Robert Young *	Manager	\$526	125.3	\$65,907.80	\$318.00
Robert Young	Senior Associate	\$410	91.6	\$37,556.00	\$0.00
Ryan Leib	Senior Associate	\$410	219.5	\$89,995.00	\$610.06
Steven Hamilton	Partner	\$802	2.0	\$1,604.00	\$0.00
Ted Volz	Associate	\$213	18.0	\$3,834.00	\$0.00
Timothy Scott	Partner	\$1,285	0.5	\$642.50	\$0.00
Vincent D'Angelo	Partner	\$825	0.5	\$412.50	\$0.00
TOTAL			1,050.8	\$ 516,259.80	\$ 2,092.06

* Represents an individual who was promoted and/or whose billing rate was adjusted on September 1, 2004.

EXHIBIT C

RCN Corporation
Summary of Accounting Fees and Expenses
For the Period May 26, 2004 through June 30, 2004

<u>Service Description</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total</u>
Review of draft 8-K and discussions with RCN management and Audit Committee	\$9,502.50	\$-0-	\$9,502.50
Client continuance work	\$3,371.70	\$-0-	\$3,371.70
Bankruptcy reporting research and discussions with RCN management	\$4,491.20	\$-0-	\$4,491.20
Review of Retention Affidavit	\$1,599.00	\$-0-	\$1,599.00
Discussion with RCN about preparation of CNJ Carve-Out Financial Statements	\$861.00	\$-0-	\$861.00
Review of draft Disclosure Statement and discussions with RCN management	<u>\$8,258.50</u>	<u>\$-0-</u>	<u>\$8,258.50</u>
Total	\$28,083.90	\$-0-	\$28,083.90

RCN Corporation
Summary of Hours Billed by Person
For the Period May 26, 2004 through June 30, 2004

<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robert C. Fell	Partner	20.7	\$802	\$16,601.40
Vincent A. D'Angelo	Partner	0.5	\$825	\$412.50
Albert Piscopo	Sr. Manager	<u>18.0</u>	\$615	<u>\$11,070.00</u>
Total Hours and Fee Amount Billed		39.2		\$28,083.90

RCN Corporation					
Compensation by Project Category					
May 26 - June 30, 2004					
		Robert	Albert	Vicent	
		Fell	Piscopo	D'Angelo	Total
		\$ 802	\$ 615	\$ 825	Total
	Service Description:				Hours Fees
	Review of draft 8-K	3.1	-	0.5	3.6 \$ 2,898.70
	Review of draft 8-K and discussions with RCN management	1.2	1.0	-	2.2 \$ 1,577.40
	Review of draft 8-K and preparation and participation in conference call with Audit Committee	3.2	4.0	-	7.2 \$ 5,026.40
	Client continuance work	0.6	4.7	-	5.3 \$ 3,371.70
	Bankruptcy reporting research	0.8	-	-	0.8 \$ 641.60
	Bankruptcy reporting research and conference call with Blair Worrall	4.8	-	-	4.8 \$ 3,849.60
	Review of Retention Affidavit	-	2.6	-	2.6 \$ 1,599.00
	Discussion with RCN about preparation of CNJ Carve-Out Financial Statements	-	1.4	-	1.4 \$ 861.00
	Review of draft Disclosure Statement and bankruptcy reporting research	5.7	4.3	-	10.0 \$ 7,215.90
	Conference call and review of draft Disclosure Statement and further bankruptcy reporting research	1.3	-	-	1.3 \$ 1,042.60
	Total Hours	20.7	18.0	0.5	39.2 \$ 28,083.90

[illegible]

[illegible]

RCI Corporation
Compensation by Services

Name:	Vincent A. D'Angelo
Title:	Partner
Entry Rate:	\$625

	Total Hours	Total Fee
Service Description:		
Review of draft S-K	0.5	\$ 412.50
Review of draft S-K and discussion with Emily Hagan & AJ Pappas	-	-
Review of draft S-K and preparation and participation in conference call with Audi Committee	-	-
Audi Committee	-	-
Credit continuance work	-	-
Bankruptcy reporting research	-	-
Conference call and review of draft Disclosure Statement and further bankruptcy reporting research	-	-
Review of Retention Affidavit	-	-
Discussion with RCH about preparation of C-14 Dave-Oak Financial Statements	-	-
Review of draft Disclosure Statement and bankruptcy reporting research	-	-
Conference call and review of draft Disclosure Statement and further bankruptcy reporting research	-	-
Total hours	0.5	\$ 412.50

RCN Corporation
Summary of Accounting Fees by Service
For the Period July 1, 2004 through July 31, 2004

<u>Service Description</u>	<u>Total</u>
Quarterly Review Procedures	
Financial statement analytical analysis	\$3,198.00
Depreciation expense analysis and procedures	\$3,444.00
SAB 99 research and consultation	\$2,050.00
10-Q review and consultation	\$29,025.30
Working capital procedures - accrued expenses	\$9,585.00
Intangible assets procedures	\$426.00
Control environment inquiries and updates	\$639.00
Fraud procedures	\$426.00
Bankruptcy Procedures	
Bankruptcy reporting research and consultation	\$23,841.90
Other	
Engagement administration	<u>\$4,029.50</u>
Total	\$76,664.70

RCN Corporation
Summary of Hours Billed by Person
For the Period July 1, 2004 through July 31, 2004

<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robert C. Fell	Partner	28.1	\$802	\$22,536.20
Paul Purfield	Partner	3.0	\$1,310	\$3,930.00
Albert M. Piscopo	Sr. Manager	5.1	\$615	\$3,136.50
Dora Cheung	Sr. Manager	2.5	\$1,165	\$2,912.50
Dimitri Drone	Sr. Manager	0.5	\$775	\$387.50
Robert K. Young	Sr. Associate	39.6	\$410	\$16,236.00
Ryan Leib	Sr. Associate	31.0	\$410	\$12,710.00
Andrew O. Smith	Associate	69.0	\$213	\$14,697.00
Linda Moore	Executive Assistant	1.0	\$119	\$119.00
Total Hours and Fee Amount Billed		179.8		\$76,664.70

RCN Corporation
Summary of Expenses by Person
For the Period July 1, 2004 through July 31, 2004

<u>Name</u>	<u>Position</u>	<u>Expenses</u>
Robert C. Fell	Partner	\$ 15.75
Paul Purfield	Partner	\$ -0-
Albert M. Piscopo	Sr. Manager	\$ -0-
Dora Cheung	Sr. Manager	\$ -0-
Dimitri Drone	Sr. Manager	\$ -0-
Robert K. Young	Sr. Associate	\$ 119.25
Ryan Leib	Sr. Associate	\$ 144.60
Andrew O. Smith	Associate	\$ 324.00
Linda Moore	Executive Assistant	\$ -0-
Total Expenses Billed		\$603.60

RCN Corporation
Compensation by Project Category
July 1 - 31, 2004

	Dora Cheung	Paul Purfield	Dimitri Drone	Robert Fell	Albert Piscopo	Robert Young	Ryan Leib	Andrew Smith	Linda Moore		
Hourly Rate:	\$ 1,165	\$ 1,310	\$ 775	\$ 802	\$ 615	\$ 410	\$ 410	\$ 213	\$ 119		
SERVICE DESCRIPTION:										Total Hours	Total Fees
Quarterly Review Procedures											
Financial statement analytical analysis	-	-	-	-	-	1.5	6.3	-	-	7.8	\$ 3,198.00
Depreciation expense analysis and procedures	-	-	-	-	-	-	8.4	-	-	8.4	\$ 3,444.00
SAB 99 research and consultation	-	-	-	-	-	1.0	4.0	-	-	5.0	\$ 2,050.00
10-Q review and consultation	-	3.0	-	17.9	3.8	5.4	8.6	12.5	-	51.2	\$ 29,025.30
Working capital procedures - accrued expenses	-	-	-	-	-	-	-	45.0	-	45.0	\$ 9,585.00
Intangible assets procedures	-	-	-	-	-	-	-	2.0	-	2.0	\$ 426.00
Control environment inquiries and updates	-	-	-	-	-	-	-	3.0	-	3.0	\$ 639.00
Fraud procedures	-	-	-	-	-	-	-	2.0	-	2.0	\$ 426.00
Bankruptcy Procedures											
Bankruptcy reporting research and consultation	2.5	-	0.5	10.2	1.3	27.5	0.7	-	-	42.7	\$ 23,841.90
Other											
Engagement administration	-	-	-	-	-	4.2	3.0	4.5	1.0	12.7	\$ 4,029.50
Total Hours	2.5	3.0	0.5	28.1	5.1	39.6	31.0	69.0	1.0	179.8	\$ 76,664.70
Expenses:											
Mileage to/from client	\$ -	\$ -	\$ -	\$ 15.75	\$ -	\$ 119.25	\$ 121.90	\$ 324.00	\$ -		\$ 580.90
Business Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22.70	\$ -	\$ -		\$ 22.70
Total Expenses	\$ -	\$ -	\$ -	\$ 15.75	\$ -	\$ 119.25	\$ 144.60	\$ 324.00	\$ -		\$ 603.60

Name: Dora Cheung
Title: Senior Manager
Billing Rate: \$1,165

[illegible]

Name: Paul Purfield
Title: Partner
Billing Rate: \$1,310

[illegible]

Name: Dimitri Drone
Title: Senior Manager
Billing Rate: \$775

[illegible]

RCN Corporation
Compensation by Services

Name: Robert Fell
Title: Partner
Billing Rate: \$802

SERVICE DESCRIPTION:	7/1/2004	7/2/2004	7/3/2004	7/4/2004	7/5/2004	7/6/2004	7/7/2004	7/8/2004	7/9/2004	7/10/2004	7/11/2004	7/12/2004	7/13/2004	7/14/2004	7/15/2004	7/16/2004	7/17/2004	7/18/2004	7/19/2004	7/20/2004	7/21/2004	7/22/2004	7/23/2004	7/24/2004	7/25/2004	7/26/2004	7/27/2004	7/28/2004	7/29/2004	7/30/2004	7/31/2004	Total Hours	Total Fees	
Quarterly Review Procedures																																-	\$ -	
Financial statement analytical analysis																																-	\$ -	
Depreciation expense analysis and procedures																																-	\$ -	
SAB 99 research and consultation																																-	\$ -	
10-Q review and consultation																	0.7			0.4							10.2	2.7	2.2		1.7	17.9	\$ 14,355.80	
Working capital procedures - accounts receivable																																-	\$ -	
Working capital procedures - accrued expenses																																-	\$ -	
Intangible assets procedures																																-	\$ -	
Control environment inquiries and updates																																-	\$ -	
Fraud procedures																																-	\$ -	
Bankruptcy Procedures																																		
Bankruptcy reporting research and consultation						3.7							0.5	0.5		2.3	3.2															10.2	\$ 8,180.40	
Other																																-	\$ -	
Engagement administration																																		
Total Hours	-	-	-	-	-	3.7	-	-	-	-	-	-	0.5	0.5	-	2.3	3.9	-	-	0.4	-	-	-	-	-	-	10.2	2.7	2.2	-	1.7	-	28.1	\$ 22,536.20
Expenses:																																		Total Expenses
Mileage to/from client																											15.75							15.75
Business Meals																																		-
Total Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15.75	-	-	-	-	-	-	\$ 15.75

Name: Albert Pliscopo
Title: Senior Manager
Billing Rate: \$615

[illegible]

RCH Corporation
 Compensation by Services

Name: Robert Young
 Title: Senior Associate
 Billing Rate: \$410

SERVICE DESCRIPTION:	7/1/2004	7/2/2004	7/3/2004	7/4/2004	7/5/2004	7/6/2004	7/7/2004	7/8/2004	7/9/2004	7/10/2004	7/11/2004	7/12/2004	7/13/2004	7/14/2004	7/15/2004	7/16/2004	7/17/2004	7/18/2004	7/19/2004	7/20/2004	7/21/2004	7/22/2004	7/23/2004	7/24/2004	7/25/2004	7/26/2004	7/27/2004	7/28/2004	7/29/2004	7/30/2004	7/31/2004	Total Hours	Total Fees		
Quarterly Review Procedures																										1.0		0.5					1.5	\$ 615.00	
Financial statement analytical analysis																																	-	\$ -	
Depreciation expense analysis and procedures																												1.0					1.0	\$ 410.00	
SAB 99 research and consultation																												1.0		1.0	4.4	5.4	\$ 2,214.00		
10-Q review and consultation																																	-	\$ -	
Working capital procedures - accounts receivable																																	-	\$ -	
Working capital procedures - accrued expenses																																	-	\$ -	
Intangible assets procedures																																	-	\$ -	
Control environment inquiries and updates																																	-	\$ -	
Fraud procedures																																	-	\$ -	
Bankruptcy Procedures																																			
Bankruptcy reporting research and consultation																										4.0	9.0	9.0	5.5					27.5	\$ 11,275.00
Other																												0.2	1.0	3.0				4.2	\$ 1,722.00
Engagement administration																																			
Total Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.0	10.2	10.0	10.0	-	1.0	4.4	39.6	\$ 16,236.00	
Expenses:																																			Total Expenses
Mileage to/from client																												39.75	39.75	39.75					119.25
Business Meals																																			-
Total Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39.75	39.75	39.75	-	-	-		\$ 119.25	

[illegible]

RCN Corporation
Compensation by Services

Name: Andrew O. Smith
Title: Associate
Billing Rate: \$213

SERVICE DESCRIPTION:	7/1/2004	7/2/2004	7/3/2004	7/4/2004	7/5/2004	7/6/2004	7/7/2004	7/8/2004	7/9/2004	7/10/2004	7/11/2004	7/12/2004	7/13/2004	7/14/2004	7/15/2004	7/16/2004	7/17/2004	7/18/2004	7/19/2004	7/20/2004	7/21/2004	7/22/2004	7/23/2004	7/24/2004	7/25/2004	7/26/2004	7/27/2004	7/28/2004	7/29/2004	7/30/2004	7/31/2004	Total Hours	Total Fees	
Quarterly Review Procedures																																	-	\$ -
Financial statement analytical analysis																																	-	\$ -
Depreciation expense analysis and procedures																																	-	\$ -
SAB 99 research and consultation																																	-	\$ -
10-Q review and consultation																														4.5	8.0	12.5	\$ 2,662.50	
Working capital procedures - accounts receivable																																	-	\$ -
Working capital procedures - accrued expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6.5	8.0	6.0	-	-	9.0	5.5	8.0	2.0	-	-	45.0	\$ 9,585.00	
Intangible assets procedures																												2.0					2.0	\$ 426.00
Control environment inquiries and updates																							2.0				1.0						3.0	\$ 639.00
Fraud procedures																													2.0			2.0	\$ 426.00	
																																		\$ -
Bankruptcy Procedures																																		
Bankruptcy reporting research and consultation																																	-	\$ -
Other																																		
Engagement administration																					3.0	1.5											4.5	\$ 958.50
Total Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.0	8.0	8.0	8.0	-	-	9.0	8.5	8.0	8.5	8.0	-	69.0	\$ 14,697.00	
Expenses:																																		Total
Mileage to/from client																					36.00	36.00	36.00	36.00			36.00	36.00	36.00	36.00	36.00			324.00
Business Meals																																		-
Total Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36.0	36.0	36.0	36.0	-	-	36.0	36.0	36.0	36.0	36.0	-		\$ 324.00	

Name: Linda Moore
Title: Executive Assistant
Billing Rate: \$119

[illegible]

RCN Corporation
Summary of Accounting Fees by Service
For the Period August 1, 2004 through August 31, 2004

<u>Service Description</u>	<u>Total</u>
Quarterly Review Procedures	
Financial statement analytical analysis	\$1,845.00
SAB 99 research and consultation	\$10,660.00
10-Q review and consultation	\$79,701.30
Sarbanes Oxley Section 404 procedures	\$19,827.00
Bankruptcy Procedures	
Bankruptcy reporting research and consultation	\$32,569.50
Other	
Engagement administration	<u>\$14,581.00</u>
Total	\$159,183.80

RCN Corporation
Summary of Hours Billed by Person
For the Period August 1, 2004 through August 31, 2004

<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robert C. Fell	Partner	57.9	\$802	\$46,435.80
Edward Lovelidge	Partner	3.0	\$802	\$2,406.00
Timothy Scott	Partner	0.5	\$1,285	\$642.50
Paul Purfield	Partner	9.0	\$1,310	\$11,790.00
Albert M. Piscopo	Sr. Manager	3.2	\$615	\$1,968.00
Dora Cheung	Sr. Manager	13.5	\$1,165	\$15,727.50
Robert K. Young	Sr. Associate	52.0	\$410	\$21,320.00
Ryan Leib	Sr. Associate	103.0	\$410	\$42,230.00
Andrew O. Smith	Associate	76.0	\$213	\$16,188.00
Linda Moore	Executive Assistant	4.0	\$119	\$476.00
Total Hours and Fee Amount Billed		322.1		\$159,183.80

RCN Corporation
Summary of Expenses by Person
For the Period August 1, 2004 through August 31, 2004

<u>Name</u>	<u>Position</u>	<u>Expenses</u>
Robert C. Fell	Partner	\$ 76.25
Edward Lovelidge	Partner	\$ -0-
Timothy Scott	Partner	\$ -0-
Paul Purfield	Partner	\$ -0-
Albert M. Piscopo	Sr. Manager	\$ -0-
Dora Cheung	Sr. Manager	\$ -0-
Robert K. Young	Sr. Associate	\$ 119.25
Ryan Leib	Sr. Associate	\$ 319.18
Andrew O. Smith	Associate	\$ 288.00
Linda Moore	Executive Assistant	\$ -0-
Total Expenses Billed		\$802.68

RCN Corporation
Compensation by Project Category
August 1 - 31, 2004

Hourly Rate:	Tim Scott	Dora Cheung	Paul Purfield	Edward Lovellidge	Robert Fell	Albert Piscopo	Robert Young	Ryan Leib	Andrew Smith	Linda Moore		
	\$ 1,285	\$ 1,165	\$ 1,310	\$ 802	\$ 802	\$ 615	\$ 410	\$ 410	\$ 213	\$ 119		
SERVICE DESCRIPTION:											Total Hours	Total Fees
Quarterly Review Procedures												
Financial statement analytical analysis	-	-	-	-	-	-	-	4.5	-	-	4.5	\$ 1,845.00
Depreciation expense analysis and procedures	-	-	-	-	-	-	-	-	-	-	-	\$ -
SAB 99 research and consultation	-	-	-	-	-	-	-	26.0	-	-	26.0	\$ 10,660.00
10-Q review and consultation	0.5	-	9.0	3.0	32.4	3.2	52.0	21.4	32.0	-	153.5	\$ 79,701.30
Working capital procedures - accounts receivable	-	-	-	-	-	-	-	-	-	-	-	\$ -
Working capital procedures - accrued expenses	-	-	-	-	-	-	-	-	-	-	-	\$ -
Intangible assets procedures	-	-	-	-	-	-	-	-	-	-	-	\$ -
Control environment inquiries and updates	-	-	-	-	-	-	-	-	-	-	-	\$ -
Sarbanes Oxley Section 404 procedures	-	-	-	-	-	-	-	25.5	44.0	-	69.5	\$ 19,827.00
Bankruptcy Procedures												
Bankruptcy reporting research and consultation	-	13.5	-	-	21.0	-	-	-	-	-	34.5	\$ 32,569.50
Other												
Engagement administration	-	-	-	-	4.5	-	-	25.6	-	4.0	34.1	\$ 14,581.00
Total Hours	0.5	13.5	9.0	3.0	57.9	3.2	52.0	103.0	76.0	4.0	322.1	\$ 159,183.80
Expenses:												
Mileage to/from client	\$ -	\$ -	\$ -	\$ -	\$ 76.25	\$ -	\$ 119.25	\$ 319.18	\$ 288.00	\$ -		\$ 802.68
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ 76.25	\$ -	\$ 119.25	\$ 319.18	\$ 288.00	\$ -		\$ 802.68

Name: Timothy Scott
Title: Partner
Billing Rate: \$1,285

[illegible]

RCN Corporation Compensation by Services

Name: Dora Cheung
Title: Senior Manager
Billing Rate: \$1,165

[illegible]

Name: Paul Purfield
Title: Partner
Billing Rate: \$1,310

[illegible]

Name: Edward Lovelidge
Title: Partner
Billing Rate: \$802

[illegible]

Name: Robert Fell
Title: Partner
Billing Rate: \$802

SERVICE DESCRIPTION:	8/1/2004	8/2/2004	8/3/2004	8/4/2004	8/5/2004	8/6/2004	8/7/2004	8/8/2004	8/9/2004	8/10/2004	8/11/2004	8/12/2004	8/13/2004	8/14/2004	8/15/2004	8/16/2004	8/17/2004	8/18/2004	8/19/2004	8/20/2004	8/21/2004	8/22/2004	8/23/2004	8/24/2004	8/25/2004	8/26/2004	8/27/2004	8/28/2004	8/29/2004	8/30/2004	8/31/2004	Total Hours	Total Fees	
Quarterly Review Procedures																																-	\$ -	
Financial statement analytical analysis																																-	\$ -	
Depreciation expense analysis and procedures																																-	\$ -	
SAB 99 research and consultation																																-	\$ -	
10-Q review and consultation		2.4			2.0				6.8		4.0	4.5	7.0		5.7																	32.4	\$25,984.80	
Working capital procedures - accounts receivable																																-	\$ -	
Working capital procedures - accrued expenses																																-	\$ -	
Intangible assets procedures																																-	\$ -	
Control environment inquiries and updates																																-	\$ -	
Sarbanes Oxley Section 404 procedures																																-	\$ -	
																																\$ -	\$ -	
Bankruptcy Procedures																																		
Bankruptcy reporting research and consultation			2.8	4.4	3.2	6.8					3.8																					21.0	\$ 16,842.00	
Other																																		
Engagement administration										0.6										0.8										1.7	1.4	4.5	\$ 3,609.00	
Total Hours	-	2.4	2.8	4.4	5.2	6.8	-	-	6.8	0.6	7.8	4.5	7.0	-	-	5.7	-	-	-	0.8	-	-	-	-	-	-	-	-	-	-	1.7	1.4	57.9	\$46,435.80
Expenses:																																	Total Expenses	
Mileage to/from client					15.3				15.3		15.3	15.3	15.3																				76.25	
Total Expenses	-	-	-	-	15.3	-	-	-	15.3	-	15.3	15.3	15.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 76.25		

Name: Albert Piscopo
Title: Senior Manager
Billing Rate: \$615

[illegible]

Name: Robert Young
Title: Senior Associate
Billing Rate: \$410

Name:	Ryan Leib
Title:	Senior Associate
Billing Rate:	\$410

	8/1/2004	8/2/2004	8/3/2004	8/4/2004	8/5/2004	8/6/2004	8/7/2004	8/8/2004	8/9/2004	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####
SERVICE DESCRIPTION:																																		
Quarterly Review Procedures																																		
Financial statement analytical analysis									3.5	1.0																								
Depreciation expense analysis and procedures																																		
SAB 99 research and consultation		2.0	4.5	1.5	9.0				4.0	5.0																								
10-Q review and consultation				5.6	0.5				1.5	1.0	6.8	6.0																						
Working capital procedures - accounts receivable																																		
Working capital procedures - accrued expenses																																		
Intangible assets procedures																																		
Control environment inquiries and updates																																		
Sarbanes Oxley Section 404 procedures		2.0							1.0			2.2	4.2	2.0		6.4											3.5	4.2						
Bankruptcy Procedures																																		
Bankruptcy reporting research and consultation																																		
Other																																		
Engagement administration		6.0	5.5	3.4						2.5	2.2	1.3	0.8			0.6											1.5	1.8						
Total Hours	-	10.0	10.0	10.5	9.5	-	-	-	10.0	9.5	9.0	9.5	5.0	2.0	-	7.0	-	-	-	-	-	-	-	-	-	-	5.0	6.0	-	-	-	-	-	-
Expenses:																																		
Mileage to/from client		24.4	24.4	24.4	24.4				24.4	24.4	24.4	24.4	51.0			24.4											24.4	24.4						
Total Expenses	-	24.4	24.4	24.4	24.4	-	-	-	24.4	24.4	24.4	24.4	51.0	-	-	24.4	-	-	-	-	-	-	-	-	-	-	24.4	24.4	-	-	-	-	-	-

RCN Corporation
Compensation by Services

Name: Andrew O. Smith
Title: Associate
Billing Rate: \$213

SERVICE DESCRIPTION:	8/1/2004	8/2/2004	8/3/2004	8/4/2004	8/5/2004	8/6/2004	8/7/2004	8/8/2004	8/9/2004	8/10/2004	8/11/2004	8/12/2004	8/13/2004	8/14/2004	8/15/2004	8/16/2004	8/17/2004	8/18/2004	8/19/2004	8/20/2004	8/21/2004	8/22/2004	8/23/2004	8/24/2004	8/25/2004	8/26/2004	8/27/2004	8/28/2004	8/29/2004	8/30/2004	8/31/2004	Total Hours	Total Fees
Quarterly Review Procedures																																	
Financial statement analytical analysis																																-	\$ -
Depreciation expense analysis and procedures																																-	\$ -
SAB 99 research and consultation																																-	\$ -
10-Q review and consultation		9.0	8.0	11.0	4.0																											32.0	\$ 6,816.00
Working capital procedures - accounts receivable																																-	\$ -
Working capital procedures - accrued expenses																																-	\$ -
Intangible assets procedures																																-	\$ -
Control environment inquiries and updates																																-	\$ -
Sarbanes Oxley Section 404 procedures					4.0																		8.0	8.0	8.0	8.0	8.0					44.0	\$ 9,372.00
																																	\$ -
Bankruptcy Procedures																																	
Bankruptcy reporting research and consultation																																-	\$ -
Other																																	
Engagement administration																																-	\$ -
Total Hours	-	9.0	8.0	11.0	8.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8.0	8.0	8.0	8.0	8.0	-	-	-	-	76.0	\$16,188.00
Expenses:																																	Total
Mileage to/from client		36.0	36.0	36.0	36.0																		36	36	36	36							Expenses
																																	288.00
Total Expenses	-	36.0	36.0	36.0	36.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36.0	36.0	36.0	36.0	-	-	-	-	-		\$ 288.00

Name: Linda Moore
Title: Executive Assistant
Billing Rate: \$119

[illegible]

RCN Corporation
Summary of Accounting Fees by Service
For the Period September 1, 2004 through September 30, 2004

<u>Service Description</u>	<u>Total</u>
Sarbanes Oxley Section 404 procedures	
Review of business processes documentation	\$14,664.00
Bankruptcy Procedures	
Bankruptcy reporting research and consultation	\$582.50
Other	
Annual audit planning/meeting	\$28,258.60
Engagement administration	<u>\$4,144.20</u>
Total	\$47,649.30

RCN Corporation
Summary of Hours Billed by Person
For the Period September 1, 2004 through September 30, 2004

<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robert C. Fell	Partner	1.3	\$802	\$1,042.60
Joseph Ragg	Partner	7.0	\$802	\$5,614.00
Stephen Hamilton	Partner	2.0	\$802	\$1,604.00
Kenneth Sharkey	Partner	21.0	\$802	\$16,842.00
Dora Cheung	Sr. Manager	0.5	\$1,165	\$582.50
Robert K. Young	Manager	25.2	\$526	\$13,255.20
Theodore Volz	Associate	18.0	\$213	\$3,834.00
Andrew O. Smith	Associate	18.0	\$251	\$4,518.00
Linda Moore	Executive Assistant	2.0	\$119	\$238.00
Joanne Palmer	Executive Assistant	1.0	\$119	\$119.00
Total Hours and Fee Amount Billed		96.0		\$47,649.30

RCN Corporation
Compensation by Project Category
September 1 - 30, 2004

[illegible]

Name: Kenneth Sharkey
Title: Partner
Billing Rate: \$802

[illegible][illegible]

Name: Dora Cheung
Title: Senior Manager
Billing Rate: \$1,165

[illegible]

RCN Corporation
Compensation by Services

Name: Joseph Ragg
Title: Partner
Billing Rate: \$802

SERVICE DESCRIPTION:	7/1/2004	7/11/2004	7/21/2004	7/31/2004	8/10/2004	8/20/2004	8/30/2004	9/9/2004	9/19/2004	9/29/2004	10/9/2004	10/19/2004	10/29/2004	11/8/2004	11/18/2004	11/28/2004	12/8/2004	12/18/2004	12/28/2004	1/7/2005	1/17/2005	1/27/2005	2/6/2005	2/16/2005	2/26/2005	3/6/2005	3/16/2005	3/26/2005	4/5/2005	4/15/2005	4/25/2005	5/5/2005	5/15/2005	5/25/2005	6/4/2005	6/14/2005	6/24/2005	7/4/2005	7/14/2005	7/24/2005	8/3/2005	8/13/2005	8/23/2005	9/2/2005	9/12/2005	9/22/2005	10/2/2005	10/12/2005	10/22/2005	11/1/2005	11/11/2005	11/21/2005	12/1/2005	12/11/2005	12/21/2005	1/10/2006	1/20/2006	1/30/2006	2/9/2006	2/19/2006	2/28/2006	3/10/2006	3/20/2006	3/30/2006	4/9/2006	4/19/2006	4/29/2006	5/9/2006	5/19/2006	5/29/2006	6/8/2006	6/18/2006	6/28/2006	7/8/2006	7/18/2006	7/28/2006	8/7/2006	8/17/2006	8/27/2006	9/6/2006	9/16/2006	9/26/2006	10/6/2006	10/16/2006	10/26/2006	11/5/2006	11/15/2006	11/25/2006	12/5/2006	12/15/2006	12/25/2006	1/4/2007	1/14/2007	1/24/2007	2/3/2007	2/13/2007	2/23/2007	3/5/2007	3/15/2007	3/25/2007	4/4/2007	4/14/2007	4/24/2007	5/4/2007	5/14/2007	5/24/2007	6/3/2007	6/13/2007	6/23/2007	7/3/2007	7/13/2007	7/23/2007	8/2/2007	8/12/2007	8/22/2007	9/1/2007	9/11/2007	9/21/2007	10/1/2007	10/11/2007	10/21/2007	10/31/2007	11/10/2007	11/20/2007	11/30/2007	12/10/2007	12/20/2007	12/30/2007	1/9/2008	1/19/2008	1/29/2008	2/8/2008	2/18/2008	2/28/2008	3/9/2008	3/19/2008	3/29/2008	4/8/2008	4/18/2008	4/28/2008	5/8/2008	5/18/2008	5/28/2008	6/7/2008	6/17/2008	6/27/2008	7/7/2008	7/17/2008	7/27/2008	8/6/2008	8/16/2008	8/26/2008	9/5/2008	9/15/2008	9/25/2008	10/5/2008	10/15/2008	10/25/2008	11/4/2008	11/14/2008	11/24/2008	12/4/2008	12/14/2008	12/24/2008	1/3/2009	1/13/2009	1/23/2009	2/2/2009	2/12/2009	2/22/2009	3/3/2009	3/13/2009	3/23/2009	4/2/2009	4/12/2009	4/22/2009	5/2/2009	5/12/2009	5/22/2009	6/1/2009	6/11/2009	6/21/2009	7/1/2009	7/11/2009	7/21/2009	8/10/2009	8/20/2009	8/30/2009	9/9/2009	9/19/2009	9/29/2009	10/9/2009	10/19/2009	10/29/2009	11/8/2009	11/18/2009	11/28/2009	12/8/2009	12/18/2009	12/28/2009	1/7/2010	1/17/2010	1/27/2010	2/6/2010	2/16/2010	2/26/2010	3/6/2010	3/16/2010	3/26/2010	4/5/2010	4/15/2010	4/25/2010	5/5/2010	5/15/2010	5/25/2010	6/4/2010	6/14/2010	6/24/2010	7/4/2010	7/14/2010	7/24/2010	8/3/2010	8/13/2010	8/23/2010	9/2/2010	9/12/2010	9/22/2010	10/2/2010	10/12/2010	10/22/2010	11/1/2010	11/11/2010	11/21/2010	12/1/2010	12/11/2010	12/21/2010	1/10/2011	1/20/2011	1/30/2011	2/9/2011	2/19/2011	2/28/2011	3/9/2011	3/19/2011	3/29/2011	4/8/2011	4/18/2011	4/28/2011	5/8/2011	5/18/2011	5/28/2011	6/7/2011	6/17/2011	6/27/2011	7/7/2011	7/17/2011	7/27/2011	8/6/2011	8/16/2011	8/26/2011	9/5/2011	9/15/2011	9/25/2011	10/5/2011	10/15/2011	10/25/2011	11/4/2011	11/14/2011	11/24/2011	12/4/2011	12/14/2011	12/24/2011	1/3/2012	1/13/2012	1/23/2012	2/2/2012	2/12/2012	2/22/2012	3/3/2012	3/13/2012	3/23/2012	4/2/2012	4/12/2012	4/22/2012	5/2/2012	5/12/2012	5/22/2012	6/1/2012	6/11/2012	6/21/2012	7/1/2012	7/11/2012	7/21/2012	8/10/2012	8/20/2012	8/30/2012	9/9/2012	9/19/2012	9/29/2012	10/9/2012	10/19/2012	10/29/2012	11/8/2012	11/18/2012	11/28/2012	12/8/2012	12/18/2012	12/28/2012	1/7/2013	1/17/2013	1/27/2013	2/6/2013	2/16/2013	2/26/2013	3/6/2013	3/16/2013	3/26/2013	4/5/2013	4/15/2013	4/25/2013	5/5/2013	5/15/2013	5/25/2013	6/4/2013	6/14/2013	6/24/2013	7/4/2013	7/14/2013	7/24/2013	8/3/2013	8/13/2013	8/23/2013	9/2/2013	9/12/2013	9/22/2013	10/2/2013	10/12/2013	10/22/2013	11/1/2013	11/11/2013	11/21/2013	12/1/2013	12/11/2013	12/21/2013	1/10/2014	1/20/2014	1/30/2014	2/9/2014	2/19/2014	2/28/2014	3/9/2014	3/19/2014	3/29/2014	4/8/2014	4/18/2014	4/28/2014	5/8/2014	5/18/2014	5/28/2014	6/7/2014	6/17/2014	6/27/2014	7/7/2014	7/17/2014	7/27/2014	8/6/2014	8/16/2014	8/26/2014	9/5/2014	9/15/2014	9/25/2014	10/5/2014	10/15/2014	10/25/2014	11/4/2014	11/14/2014	11/24/2014	12/4/2014	12/14/2014	12/24/2014	1/3/2015	1/13/2015	1/23/2015	2/2/2015	2/12/2015	2/22/2015	3/3/2015	3/13/2015	3/23/2015	4/2/2015	4/12/2015	4/22/2015	5/2/2015	5/12/2015	5/22/2015	6/1/2015	6/11/2015	6/21/2015	7/1/2015	7/11/2015	7/21/2015	8/10/2015	8/20/2015	8/30/2015	9/9/2015	9/19/2015	9/29/2015	10/9/2015	10/19/2015	10/29/2015	11/8/2015	11/18/2015	11/28/2015	12/8/2015	12/18/2015	12/28/2015	1/7/2016	1/17/2016	1/27/2016	2/6/2016	2/16/2016	2/26/2016	3/6/2016	3/16/2016	3/26/2016	4/5/2016	4/15/2016	4/25/2016	5/5/2016	5/15/2016	5/25/2016	6/4/2016	6/14/2016	6/24/2016	7/4/2016	7/14/2016	7/24/2016	8/3/2016	8/13/2016	8/23/2016	9/2/2016	9/12/2016	9/22/2016	10/2/2016	10/12/2016	10/22/2016	11/1/2016	11/11/2016	11/21/2016	12/1/2016	12/11/2016	12/21/2016	1/10/2017	1/20/2017	1/30/2017	2/9/2017	2/19/2017	2/28/2017	3/9/2017	3/19/2017	3/29/2017	4/8/2017	4/18/2017	4/28/2017	5/8/2017	5/18/2017	5/28/2017	6/7/2017	6/17/2017	6/27/2017	7/7/2017	7/17/2017	7/27/2017	8/6/2017	8/16/2017	8/26/2017	9/5/2017	9/15/2017	9/25/2017	10/5/2017	10/15/2017	10/25/2017	11/4/2017	11/14/2017	11/24/2017	12/4/2017	12/14/2017	12/24/2017	1/3/2018	1/13/2018	1/23/2018	2/2/2018	2/12/2018	2/22/2018	3/3/2018	3/13/2018	3/23/2018	4/2/2018	4/12/2018	4/22/2018	5/2/2018	5/12/2018	5/22/2018	6/1/2018	6/11/2018	6/21/2018	7/1/2018	7/11/2018	7/21/2018	8/10/2018	8/20/2018	8/30/2018	9/9/2018	9/19/2018	9/29/2018	10/9/2018	10/19/2018	10/29/2018	11/8/2018	11/18/2018	11/28/2018	12/8/2018	12/18/2018	12/28/2018	1/7/2019	1/17/2019	1/27/2019	2/6/2019	2/16/2019	2/26/2019	3/6/2019	3/16/2019	3/26/2019	4/5/2019	4/15/2019	4/25/2019	5/5/2019	5/15/2019	5/25/2019	6/4/2019	6/14/2019	6/24/2019	7/4/2019	7/14/2019	7/24/2019	8/3/2019	8/13/2019	8/23/2019	9/2/2019	9/12/2019	9/22/2019	10/2/2019	10/12/2019	10/22/2019	11/1/2019	11/11/2019	11/21/2019	12/1/2019	12/11/2019	12/21/2019	1/10/2020	1/20/2020	1/30/2020	2/9/2020	2/19/2020	2/28/2020	3/9/2020	3/19/2020	3/29/2020	4/8/2020	4/18/2020	4/28/2020	5/8/2020	5/18/2020	5/28/2020	6/7/2020	6/17/2020	6/27/2020	7/7/2020	7/17/2020	7/27/2020	8/6/2020	8/16/2020	8/26/2020	9/5/2020	9/15/2020	9/25/2020	10/5/2020	10/15/2020	10/25/2020	11/4/2020	11/14/2020	11/24/2020	12/4/2020	12/14/2020	12/24/2020	1/3/2021	1/13/2021	1/23/2021	2/2/2021	2/12/2021	2/22/2021	3/3/2021	3/13/2021	3/23/2021	4/2/2021	4/12/2021	4/22/2021	5/2/2021	5/12/2021	5/22/2021	6/1/2021	6/11/2021	6/21/2021	7/1/2021	7/11/2021	7/21/2021	8/10/2021	8/20/2021	8/30/2021	9/9/2021	9/19/2021	9/29/2021	10/9/2021	10/19/2021	10/29/2021	11/8/2021	11/18/2021	11/28/2021	12/8/2021	12/18/2021	12/28/2021	1/7/2022	1/17/2022	1/27/2022	2/6/2022	2/16/2022	2/26/2022	3/6/2022	3/16/2022	3/26/2022	4/5/2022	4/15/2022	4/25/2022	5/5/2022	5/15/2022	5/25/2022	6/4/2022	6/14/2022	6/24/2022	7/4/2022	7/14/2022	7/24/2022	8/3/2022	8/13/2022	8/23/2022	9/2/2022	9/12/2022	9/22/2022	10/2/2022	10/12/2022	10/22/2022	11/1/2022	11/11/2022	11/21/2022	12/1/2022	12/11/2022	12/21/2022	1/10/2023	1/20/2023	1/30/2023	2/9/2023	2/19/2023	2/28/2023	3/9/2023	3/19/2023	3/29/2023	4/8/2023	4/18/2023	4/28/2023	5/8/2023	5/18/2023	5/28/2023	6/7/2023	6/17/2023	6/27/2023	7/7/2023	7/17/2023	7/27/2023	8/6/2023	8/16/2023	8/26/2023	9/5/2023	9/15/2023	9/25/2023	10/5/2023	10/15/2023	10/25/2023	11/4/2023	11/14/2023	11/24/2023	12/4/2023	12/14/2023	12/24/2023	1/3/2024	1/13/2024	1/23/2024	2/2/2024	2/12/2024	2/22/2024	3/3/2024	3/13/2024	3/23/2024	4/2/2024	4/12/2024	4/22/2024	5/2/2024	5/12/2024	5/22/2024	6/1/2024	6/11/2024	6/21/2024	7/1/2024	7/11/2024	7/21/2024	8/10/2024	8/20/2024	8/30/2024	9/9/2024	9/19/2024	9/29/2024	10/9/2024	10/19/2024	10/29/2024	11/8/2024	11/18/2024	11/28/2024	12/8/2024	12/18/2024	12/28/2024	1/7/2025	1/17/2025	1/27/2025	2/6/2025	2/16/2025	2/26/2025	3/6/2025	3/16/2025	3/26/2025	4/5/2025	4/15/2025	4/25/2025	5/5/2025	5/15/2025	5/25/2025	6/4/2025	6/14/2025	6/24/2025	7/4/2025	7/14/2025	7/24/2025	8/3/2025	8/13/2025	8/23/2025	9/2/2025	9/12/2025	9/22/2025	10/2/2025	10/12/2025	10/22/2025	11/1/2025	11/11/2025	11/21/2025	12/1/2025	12/11/2025	12/21/2025	1/10/2026	1/20/2026	1/30/2026	2/9/2026	2/19/2026	2/28/2026	3/9/2026	3/19/2026	3/29/2026	4/8/2026	4/18/2026	4/28/2026	5/8/2026	5/18/2026	5/28/2026	6/7/2026	6/17/2026	6/27/2026	7/7/2026	7/17/2026	7/27/2026	8/6/2026	8/16/2026	8/26/2026	9/5/2026	9/15/2026	9/25/2026	10/5/2026	10/15/2026	10/25/2026	11/4/2026	11/14/2026	11/24/2026	12/4/2026	12/14/2026	12/24/2026	1/3/2027	1/13/2027	1/23/2027	2/2/2027	2/12/2027	2/22/2027	3/3/2027	3/13/2027	3/23/2027	4/2/2027	4/12/2027	4/22/2027	5/2/2027	5/12/2027	5/22/2027	6/1/2027	6/11/2027	6/21/2027	7/1/2027	7/11/2027	7/21/2027	8/10/2027	8/20/2027	8/30/2027	9/9/2027	9/19/2027	9/29/2027	10/9/2027	10/19/2027	10/29/2027	11/8/2027	11/18/2027	11/28/2027	12/8/2027	12/18/2027	12/28/2027	1/7/2028	1/17/2028	1/27/2028	2/6/2028	2/16/2028	2/26/2028	3/6/2028	3/16/2028	3/26/2028	4/5/2028	4/15/2028	4/25/2028	5/5/2028	5/15/2028	5/25/2028	6/4/2028	6/14/2028	6/24/2028	7/4/2028	7/14/2028	7/24/2028	8/3/2028	8/13/2028	8/23/2028	9/2/2028	9/12/2028	9/22/2028	10/2/2028	10/12/2028	10/22/2028	11/1/2028	11/
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Name: Stephen Hamillon
Title: Partner
Billing Rate: \$802

[illegible]

Name: Robert Feil
Title: Partner
Billing Rate: \$802

[illegible]

RCN Corporation Compensation by Services

Name: Theodore Voiz
Title: Associate
Billing Rate: \$213

[illegible]

Name: Robert Young
Title: Manager
Billing Rate: \$526

[illegible]

Name: Joanne Palmer
Title: Executive Assistant
Billing Rate: \$119

[illegible]

Name: Andrew O. Smith
Title: Associate
Billing Rate: \$251

[illegible]

Name: Linda Moore
Title: Executive Assistant
Billing Rate: \$119

[illegible]

RCN Corporation
Summary of Accounting Fees by Service
For the Period October 1, 2004 through October 31, 2004

<u>Service Description</u>	<u>Total</u>
Quarterly Review Procedures	
Financial statement analytical procedures	\$ 7,893.00
10-Q review and consultation	\$ 7,246.00
Working capital procedures - accrued expenses	\$ 25,945.50
Control environment inquiries and updates	\$ 3,674.00
Other	
Engagement administration/planning	\$ 15,393.50
Total	\$ 60,152.00

RCN Corporation
Summary of Hours Billed by Person
For the Period October 1, 2004 through October 31, 2004

<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robert C. Fell	Partner	1.0	\$802	\$ 802.00
Joseph Ragg	Partner	3.0	\$802	\$ 2,406.00
Bruce Goldberg	Partner	2.0	\$802	\$ 1,604.00
Kenneth Sharkey	Partner	10.0	\$802	\$ 8,020.00
Robert K. Young	Manager	32.0	\$526	\$ 16,832.00
Ryan Leib	Sr. Associate	37.5	\$410	\$ 15,375.00
Andrew O. Smith	Associate	59.5	\$251	\$ 14,934.50
Linda Moore	Executive Assistant	0.5	\$119	\$ 119.00
Joanne Palmer	Executive Assistant	1.0	\$119	\$ 59.50
Total Hours and Fee Amount Billed		146.5		\$ 60,152.00

RCN Corporation
 Compensation by Project Category
 October 1 - 31, 2004

	Kenneth Sharkey	Joseph Ragg	Bruce Goldberg	Robert Fell	Ryan Leib	Robert Young	Joanne Palmer	Andrew Smith	Linda Moore		
Hourly Rate:	\$ 802	\$ 802	\$ 802	\$ 802	\$ 410	\$ 526	\$ 119	\$ 251	\$ 119		
SERVICE DESCRIPTION:										Total Hours	Total Fees
Quarterly Review Procedures											
Financial statement analytical procedure:	2.0	-	-	-	7.0	6.5	-	-	-	15.5	\$ 7,893.00
10-Q review and consultation	3.0	-	-	-	3.0	4.0	-	6.0	-	16.0	\$ 7,246.00
Working capital procedures - accrued expense:	-	-	-	-	17.0	11.5	-	51.5	-	80.0	\$ 25,945.50
Control environment inquiries and updates:	-	-	-	-	4.5	3.0	-	1.0	-	8.5	\$ 3,674.00
Other											
Engagement administration/planning	5.0	3.0	2.0	1.0	6.0	7.0	0.5	1.0	1.0	26.5	\$ 15,393.50
Total Hours	10.0	3.0	2.0	1.0	37.5	32.0	0.5	59.5	1.0	146.5	\$ 60,152.00
Expenses:											
Mileage to/from client	\$ -	\$ -	\$ -	\$ -	\$ 97.52	\$ 79.50	\$ -	\$ 252.00	\$ -		\$ 429.02
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ 97.52	\$ 79.50	\$ -	\$ 252.00	\$ -		\$ 429.02

Name: Kenneth Sharkey
Title: Partner
Billing Rate: \$802

[illegible]

Name: Joseph Ragg
Title: Partner
Billing Rate: \$802

[illegible]

Name: Bruce Goldberg
Title: Partner
Billing Rate: \$802

[illegible]

[illegible]

Name: Ryan Leib
Title: Senior Associate
Billing Rate: \$410

SERVICE DESCRIPTION:	10/1/2004	10/2/2004	10/3/2004	10/4/2004	10/5/2004	10/6/2004	10/7/2004	10/8/2004	10/9/2004	10/10/2004	10/11/2004	10/12/2004	10/13/2004	10/14/2004	10/15/2004	10/16/2004	10/17/2004	10/18/2004	10/19/2004	10/20/2004	10/21/2004	10/22/2004	10/23/2004	10/24/2004	10/25/2004	10/26/2004	10/27/2004	10/28/2004	10/29/2004	10/30/2004	10/31/2004	Total Hours	Total Fees
Quarterly Review Procedures																										3.0	2.0	2.0				7.0	\$ 2,870.00
Financial statement analytical procedures																													3.0			3.0	\$ 1,230.00
10-Q review and consultation																											8.0	6.5	2.5			17.0	\$ 6,970.00
Working capital procedures - accrued expenses																										2.0		1.0	1.5			4.5	\$ 1,845.00
Control environment inquiries and updates																																	
Other																										2.5	1.0	1.0	1.5			6.0	\$ 2,460.00
Engagement administration/planning																																	
Total Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.5	11.0	10.5	8.5	-	-	37.5	\$ 15,375.00
Expenses:																																	Total Expenses
Mileage to/from client																										24.38	24.38	24.38	24.38				97.52
Total Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24.38	24.38	24.38	24.38	-	-		\$ 97.52

RCN Corporation
Compensation by Services

Name: Robert Young
Title: Manager
Billing Rate: \$526

SERVICE DESCRIPTION:	10/1/2004	10/2/2004	10/3/2004	10/4/2004	10/5/2004	10/6/2004	10/7/2004	10/8/2004	10/9/2004	10/10/2004	10/11/2004	10/12/2004	10/13/2004	10/14/2004	10/15/2004	10/16/2004	10/17/2004	10/18/2004	10/19/2004	10/20/2004	10/21/2004	10/22/2004	10/23/2004	10/24/2004	10/25/2004	10/26/2004	10/27/2004	10/28/2004	10/29/2004	10/30/2004	10/31/2004	Total Hours	Total Fees		
Quarterly Review Procedures																																			
Financial statement analytical procedures																										3.5	3.0						6.5	\$ 3,419.00	
10-Q review and consultation																											4.0						4.0	\$ 2,104.00	
Working capital procedures - accrued expenses																									2.0	3.0	2.5	4.0					11.5	\$ 6,049.00	
Control environment inquiries and updates																											3.0						3.0	\$ 1,578.00	
Other																																			
Engagement administration/planning																									1.0	3.0	2.0	1.0						7.0	\$ 3,682.00
Total Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.0	5.0	5.0	10.0	11.0	-	-		32.0	\$16,832.00	
Expenses:																																		Total Expenses	
Mileage to/from client																												39.75	39.75					79.50	
Total Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39.75	39.75	-	-	-		\$ 79.50		

[illegible]

RCN Corporation
Compensation by Services

Name: Andrew O. Smith
Title: Associate
Billing Rate: \$251

SERVICE DESCRIPTION:	10/1/2004	10/2/2004	10/3/2004	10/4/2004	10/5/2004	10/6/2004	10/7/2004	10/8/2004	10/9/2004	10/10/2004	10/11/2004	10/12/2004	10/13/2004	10/14/2004	10/15/2004	10/16/2004	10/17/2004	10/18/2004	10/19/2004	10/20/2004	10/21/2004	10/22/2004	10/23/2004	10/24/2004	10/25/2004	10/26/2004	10/27/2004	10/28/2004	10/29/2004	10/30/2004	10/31/2004	Total Hours	Total Fees
Quarterly Review Procedures																																-	\$ -
Financial statement analytical procedures																																6.0	\$ 1,506.00
10-Q review and consultation																																51.5	\$ 12,926.50
Working capital procedures - accrued expenses																																1.0	\$ 251.00
Control environment inquiries and updates																																	
Other																																-	
Engagement administration/planning																																1.0	\$ 251.00
Total Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8.0	8.0	-	-	8.0	9.0	8.0	10.5	8.0	-	-	59.5	\$ 14,934.50
Expenses:																																	Total Expenses
Mileage to/from client																					36.00	36.00			36.00	36.00	36.00	36.00	36.00			252.00	
Total Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36.0	36.0	-	-	36.0	36.0	36.0	36.0	36.0	-	-		\$ 252.00

Name: Linda Moore
Title: Executive Assistant
Billing Rate: \$119

SERVICE DESCRIPTION:	10/1/2004	10/2/2004	10/3/2004	10/4/2004	10/5/2004	10/6/2004	10/7/2004	10/8/2004	10/9/2004	10/10/2004	10/11/2004	10/12/2004	10/13/2004	10/14/2004	10/15/2004	10/16/2004	10/17/2004	10/18/2004	10/19/2004	10/20/2004	10/21/2004	10/22/2004	10/23/2004	10/24/2004	10/25/2004	10/26/2004	10/27/2004	10/28/2004	10/29/2004	10/30/2004	10/31/2004	Total Hours	Total Fees
Quarterly Review Procedures																																	
Financial statement analytical procedures																																-	\$ -
10-Q review and consultation																																-	\$ -
Working capital procedures - accrued expenses																																-	\$ -
Control environment inquiries and updates																																-	\$ -
Other																																	
Engagement administration/planning																											1.0					1.0	\$ 119.00
Total Hours	-	-	-	-	-	-	-	-	-	-	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	1.0	-	-	-	-	1.0	\$ 119.00
Expenses:																																	Total Expenses
Mileage to/from client																																-	
Total Expenses	-	-	-	-	-	-	-	-	-	-	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	-	-	-	-	-	-	\$ -

RCN Corporation
Summary of Accounting Fees by Service
For the Period November 1, 2004 through November 30, 2004

<u>Service Description</u>	<u>Total</u>
Quarterly Review Procedures	
Financial statement analytical procedures	\$ 2,077.00
10-Q review and consultation	\$ 52,861.50
Working capital procedures - accrued expenses	\$ 6,656.00
Control environment inquiries and updates	\$ 1,732.00
8-K review and consultation	\$ 25,481.00
Other	
Engagement administration/planning	\$ 7,485.40
Total	\$ 96,292.90

RCN Corporation
Summary of Hours Billed by Person
For the Period November 1, 2004 through November 30, 2004

<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Paul Purfield	Partner	7.0	\$1,130	\$ 9,170.00
Ed Lovelidge	Partner	2.0	\$802	\$ 1,604.00
Kenneth Sharkey	Partner	34.0	\$802	\$27,268.00
Dora Cheung	Sr. Manager	1.2	\$1,165	\$ 1,398.00
Albert Piscopo	Sr. Manager	1.0	\$615	\$ 615.00
James Griggs	Sr. Manager	7.5	\$1,165	\$ 8,737.50
Robert K. Young	Manager	34.0	\$526	\$17,884.00
Ryan Leib	Sr. Associate	40.0	\$410	\$16,400.00
Andrew O. Smith	Associate	50.0	\$251	\$12,550.00
Linda Moore	Executive Assistant	3.5	\$119	\$ 416.50
Nadine Gravinese	Executive Assistant	<u>2.1</u>	\$119	<u>\$ 249.90</u>
Total Hours and Fee Amount Billed		182.3		\$ 96,292.90

RCN Corporation
 Compensation by Project Category
 November 1 - 30, 2004

	Kenneth Sharkey	Paul Purfield	Ed Lovelidge	James Griggs	Dora Cheung	Ryan Leib	Albert Piscopo	Robert Young	Nadine Gravinese	Andrew Smith	Linda Moore		
Hourly Rate:	\$ 802	\$ 1,310	\$ 802	\$ 1,165	\$ 1,165	\$ 410	\$ 615	\$ 526	\$ 119	\$ 251	\$ 119		
SERVICE DESCRIPTION:												Total Hours	Total Fees
Quarterly Review Procedures													
Financial statement analytical procedures	-	-	-	-	-	2.5	-	2.0	-	-	-	4.5	\$ 2,077.00
10-Q review and consultation	20.0	2.0	2.0	4.5	1.2	13.5	1.0	20.0	-	37.0	-	101.2	\$ 52,861.50
Working capital procedures - accrued expenses	-	-	-	-	-	9.5	-	-	-	11.0	-	20.5	\$ 6,656.00
Control environment inquiries and updates	-	-	-	-	-	3.0	-	-	-	2.0	-	5.0	\$ 1,732.00
8-K Review and consultation	14.0	5.0	-	3.0	-	-	-	8.0	-	-	-	30.0	\$ 25,481.00
Other													
Engagement administration/planning	-	-	-	-	-	11.5	-	4.0	2.1	-	3.5	21.1	\$ 7,485.40
Total Hours	34.0	7.0	2.0	7.5	1.2	40.0	1.0	34.0	2.1	50.0	3.5	182.3	\$ 96,292.90
Expenses:													
Mileage to/from client	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48.76	\$ -	\$ -	\$ -	\$ 180.00	\$ -		\$ 228.76
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48.76	\$ -	\$ -	\$ -	\$ 180.00	\$ -		\$ 228.76

Name: Kenneth Sharkey
Title: Partner
Billing Rate: \$802

[illegible]

Name: Paul Purfield
Title: Partner
Billing Rate: \$1,310

[illegible]

Name: Ed Lovelidge
Title: Partner
Billing Rate: \$802

[illegible]

Name: James Griggs
Title: Senior Manager
Billing Rate: \$1,165

[illegible]

Name: Dora Cheung
Title: Senior Manager
Billing Rate: \$1,165

[illegible]

Name: Ryan Lelt
Title: Senior Associate
Billing Rate: \$410

[illegible]

RCN Corporation
Compensation by Services

Name: Albert Piscopo
Title: Senior Manager
Billing Rate: \$615

	11/1/2004	11/2/2004	11/3/2004	11/4/2004	11/5/2004	11/6/2004	11/7/2004	11/8/2004	11/9/2004	11/10/2004	11/11/2004	11/12/2004	11/13/2004	11/14/2004	11/15/2004	11/16/2004	11/17/2004	11/18/2004	11/19/2004	11/20/2004	11/21/2004	11/22/2004	11/23/2004	11/24/2004	11/25/2004	11/26/2004	11/27/2004	11/28/2004	11/29/2004	11/30/2004	Total Hours	Total Fees		
SERVICE DESCRIPTION:																																		
Quarterly Review Procedures																																-	\$ -	
Financial statement analytical procedures																																-	\$ -	
10-Q review and consultation									1.0																						1.0	\$ 615.00		
Working capital procedures - accrued expenses																																-	\$ -	
Control environment inquiries and updates																																-	\$ -	
B-K Review and consultation																																-	\$ -	
Other																																-	\$ -	
Engagement administration/planning																																-	\$ -	
Total Hours	-	-	-	-	-	-	-	-	1.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.0	\$ 615.00		
Expenses:																																	Total	
Mileage to/from client																												39.75	39.75				79.50	Expenses
Total Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39.75	39.75	-	-		\$ 79.50		

Name: Robert Young
Title: Manager
Billing Rate: \$526

[illegible]

Name: Nadine Graviness
Title: Executive Assistant
Billing Rate: \$119

[illegible]

Billing Rate: \$251

Title: Associate

Name: Andrew O. Smith

[illegible]

Name: Linda Moore
Title: Executive Assistant
Billing Rate: \$119

[illegible]

RCN Corporation
Summary of Accounting Fees by Service
For the Period December 1, 2004 through December 31, 2004

<u>Service Description</u>	<u>Total</u>
Successor auditor workpaper review procedures	\$ 26,930.20
8-K review and consultation	\$ 16,731.60
Other	
Engagement administration/planning	\$ 4,571.40
Total	\$ 48,233.20

PricewaterhouseCoopers LLP
Two Commerce Square, Suite 1700
2001 Market Street
Philadelphia PA 19103-7042
Telephone (267) 330 3000
Facsimile (267) 330 3300

RCN Corporation
Summary of Hours Billed by Person
For the Period December 1, 2004 through December 31, 2004

<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Paul Purfield	Partner	4.0	\$1,310	\$ 5,240.00
Kenneth Sharkey	Partner	17.8	\$802	\$14,275.60
Albert Piscopo	Sr. Manager	8.0	\$615	\$ 4,920.00
Robert K. Young	Manager	34.1	\$526	\$17,936.60
Ryan Leib	Sr. Associate	8.0	\$410	\$ 3,280.00
Harry Santiago-Perez	Associate	11.0	\$213	\$ 2,343.00
Linda Moore	Executive Assistant	2.0	\$119	\$ 238.00
Total Hours and Fee Amount Billed		84.9		\$48,233.20

RCN Corporation
 Compensation by Project Category
 December 1 -31, 2004

	KennethS harkey	Paul Purfield	Ryan Leib	Albert Piscopo	Robert Young	Harry Santiago- Perez	Linda Moore		
Hourly Rate:	\$ 802	\$ 1,310	\$ 410	\$ 615	\$ 526	\$ 213	\$ 119		
SERVICE DESCRIPTION:								Total Hours	Total Fees
Successor auditor workpaper review procedures	7.8	-	5.0	8.0	21.6	11.0	-	53.4	\$ 26,930.20
8-K Review and consultation	10.0	4.0	-	-	6.6	-	-	20.6	\$ 16,731.60
Other									
Engagement administration/planning	-	-	3.0	-	5.9	-	2.0	10.9	\$ 4,571.40
Total Hours	17.8	4.0	8.0	8.0	34.1	11.0	2.0	84.9	\$ 48,233.20
Expenses:									
Mileage to/from client	\$ -	\$ -	\$ -	\$ 28.00	\$ -	\$ -	\$ -		\$ 28.00
Total Expenses	\$ -	\$ -	\$ -	\$ 28.00	\$ -	\$ -	\$ -		\$ 28.00

Name: Kenneth Sharkey
Title: Partner
Billing Rate: \$802

[illegible]

RCN Corporation
Compensation by Services

Name: Paul Purfield
Title: Partner
Billing Rate: \$1,310

SERVICE DESCRIPTION:	12/1/2004	12/2/2004	12/3/2004	12/4/2004	12/5/2004	12/6/2004	12/7/2004	12/8/2004	12/9/2004	12/10/2004	12/11/2004	12/12/2004	12/13/2004	12/14/2004	12/15/2004	12/16/2004	12/17/2004	12/18/2004	12/19/2004	12/20/2004	12/21/2004	12/22/2004	12/23/2004	12/24/2004	12/25/2004	12/26/2004	12/27/2004	12/28/2004	12/29/2004	12/30/2004	12/31/2004	Total Hours	Total Fees
Successor auditor workpaper review procedures																															-	\$ -	
8-K Review and consultation		1.2	1.4						1.4																						4.0	\$ 5,240.00	
Other																																	
Engagement administration/planning																															-	\$ -	
Total Hours	-	1.2	1.4	-	-	-	-	-	1.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.0	\$ 5,240.00	
Expenses:																																Total	
Mileage to/from client																															-	Expenses	
Total Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	

Name: Ryan Leib
Title: Senior Associate
Billing Rate: \$410

[illegible]

Name: Albert Piscopo
Title: Senior Manager
Billing Rate: \$615

[illegible]

Name: Robert Young
Title: Manager
Billing Rate: \$526

[illegible]

Name: Harry Santiago-Perez
Title: Associate
Billing Rate: \$213

[illegible]

Name: Linda Moore
Title: Executive Assistant
Billing Rate: \$119

[illegible]

EXHIBIT D

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
HOT SPOTS PRODUCTIONS, INC., <u>et al.</u> ,	:	Case No. 04-13637
	:	
Debtors.	:	Jointly Administered
	:	
-----	x	

**AFFIDAVIT OF ROBERT C. FELL IN SUPPORT
OF DEBTORS' APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(a)
AND 328(a) AND FED. R. BANKR. P. 2014 AND 2016 AUTHORIZING
RETENTION OF PRICEWATERHOUSECOOPERS LLP
AS AUDITORS FOR THE DEBTORS**

STATE OF NEW YORK)
) ss:
COUNTY OF NEW YORK)

Robert C. Fell, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and a partner of PricewaterhouseCoopers LLP ("PwC"), an accounting and financial services firm with offices at numerous locations around the world, including an office located at 2001 Market Street, Philadelphia, Pennsylvania 19103, and am authorized to execute this affidavit on behalf of PwC.

2. I submit this affidavit in support of the Debtors' Application for Order Under 11 U.S.C. §§ 327(a) and 328(a) and Fed. R. Bankr. P. 2014 and 2016 Authorizing Retention of PricewaterhouseCoopers LLP as Auditors for the Debtors

(the "Application"),¹ filed contemporaneously herewith by the Debtors. Except as otherwise indicated herein, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.²

3. PwC is a firm of independent public accountants, as defined under the Code of Professional Conduct of the American Institute of Certified Public Accountants, operating throughout the United States. PwC is one of the largest accounting and auditing, financial consulting and tax consulting firms in the world and has significant experience serving as accountants, auditors, tax advisors and financial advisors to various troubled companies.

A. Debtors' Selection of PwC and Entry into the Engagement Letter

4. In connection with its services for the Debtors, PwC entered into an engagement letter, dated May 6, 2004, to audit the consolidated financial statements of RCN at December 31, 2003 and for the year then ending, and to perform reviews of RCN's unaudited consolidated quarterly financial information for each of the first three quarters of the year ending December 31, 2003 ("Engagement

¹ Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to them in the Application.

² Certain of the disclosures herein relate to matters within the knowledge of other professionals and paraprofessionals at PwC and are based on information provided by them.

Letter A").³ PwC also entered into an engagement letter, dated April 15, 2004, to perform an interim quarterly review of RCN's unaudited consolidated quarterly financial information for the first quarter of the year ending December 31, 2004 ("Engagement Letter B" and, together with Engagement Letter A, the "Engagement Letters").⁴

5. PwC fulfilled its obligations under the Engagement Letters prior to the commencement of these cases. Over the past seven years, the Debtors and PwC have worked closely to develop a comprehensive auditing strategy and have invested significant time and resources toward that goal. PwC has become familiar with the Debtors' business and financial affairs. Accordingly, PwC will have the necessary background and capability to deal effectively with the known and potential audit issues and related problems that may arise in these cases.

³ PwC has performed accounting and auditing services for the Debtors during the past seven years. The Debtors and PwC historically have renewed the terms of PwC's engagement on an annual basis, but PwC has yet to enter a written agreement with respect to services provided subsequent to its audit of RCN's consolidated financial statements for the year ending December 31, 2003, except for the agreement to perform an interim quarterly review for the quarter ending March 31, 2004.

⁴ PwC also entered into an engagement letter, dated May 5, 2004, to perform an employee benefit plan audit of the RCN Savings and Stock Ownership Plan for the year ending December 31, 2003. This engagement is still in the process of being completed. All amounts under this engagement have been billed and collected by PwC.

6. PwC understands that the Debtors originally selected PwC as their auditors because of PwC's experience and knowledge in this field and because of PwC's relationship with the Debtors over the past seven years providing auditing services in the ordinary course of the Debtors' businesses. PwC believes that it has assembled a highly qualified team of professionals and paraprofessionals to provide services to the Debtors during these cases and that it is well qualified and uniquely able to act on the Debtors' behalf. Accordingly, subject to this Court's approval of the Application, PwC is willing to perform the services requested by the Debtors.

B. Compensation

7. At this time, PwC is unable to estimate the total cost of continuing to provide the auditing and quarterly review services described herein. PwC's standard hourly rates for professional services are as follows:

Partners	\$743 to \$900
Managers	\$517 to \$662
Senior Associates	\$319 to \$389
Associates	\$187 to \$273

The Debtors and PwC have agreed that for auditing and quarterly review services to be provided pursuant to this Application, PwC will charge 80% of the scheduled rates listed above, based on actual hours incurred, exclusive of out-of-pocket expenses. To the extent that the Debtors request PwC to perform professional services in addition to auditing and quarterly review services, PwC will calculate its

fees for such additional services at 80% of the scheduled hourly rates listed above.

8. The extent and scope of services that PwC will provide will be determined on the basis of the size and the benefit derived by the Debtors' estates. Personnel with lower billing rates will be used to the extent practicable.

9. In addition to compensation for professional services rendered, PwC will seek reimbursement for reasonable and necessary out-of-pocket expenses incurred in connection with these cases, including but not limited to transportation, lodging, food, telephone, copying, messenger, etc., in accordance with its customary reimbursement policies.

10. This compensation arrangement is consistent with and typical of arrangements entered into by PwC and other preeminent accounting firms with respect to the rendition of similar services for clients such as the Debtors.

11. According to PwC's books and records, during the ninety-day period prior to the Debtors' petition date, PwC received \$267,500 from the Debtors for professional services performed and expenses incurred.

12. Other than as set forth herein, no arrangement is proposed between the Debtors and PwC for compensation to be paid in these cases.

13. PwC has no agreement with any other entity to share any compensation received, nor will PwC make any such agreement, except as permitted under Bankruptcy Code section 504(b)(1).

C. Monthly Billing Statements

14. During the course of these cases, PwC will maintain detailed records of the time spent and costs and expenses incurred in connection with the engagement. PwC will apply to the Court for allowance of compensation for professional services rendered and reimbursement of expenses incurred in these cases in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules for the Southern District of New York, the United States Trustee Fee Guidelines and the orders of this Court. The applications will set forth in reasonable detail the services performed, the professional persons providing such services and the time spent. Such applications will constitute a request for interim payment against PwC's reasonable fees and expenses to be determined at the conclusion of these cases.

15. PwC will accept as compensation such sums as the Court may allow on the basis of the professional time spent, the rates charged for such services, the necessity of such services to the administration of the estates, the reasonableness of the time within which PwC performed the services in relation to the results

achieved and the complexity, importance and nature of the problems, issues or tasks addressed in these cases.

DISINTERESTEDNESS OF PROFESSIONALS

D. Relationships

16. To the best of my knowledge, information and belief, neither I nor any other partner, principal, associate or staff person of PwC has any connection with or holds any interest adverse to the Debtors, their estates, their creditors, their shareholders or any other party in interest herein or their respective attorneys and accountants in the matters for which PwC is proposed to be retained, except that: (i) prior to the commencement of these cases, PwC rendered services to the Debtors for which it was compensated, and (ii) PwC has provided accounting and auditing services, and may continue to provide such services, to certain of the Debtors' creditors or other parties in interest in matters unrelated to these chapter 11 cases. Similarly, PwC's many partners, principals and associates may have business associations with certain of the Debtors' creditors, their shareholders or other parties in interest herein, or interests adverse to such creditors, shareholders or parties in interest herein, which associations have no connection with these chapter 11 cases.

17. A summary of the parties in interest is attached hereto as Exhibit A. To the best of my knowledge, information and belief, PwC currently is performing services for certain creditors, shareholders or other parties in interest. A

summary of such representation that PwC was able to locate using its reasonable efforts includes the following entities: JPMorgan Chase Bank, Fleet National Bank, Goldman Sachs Credit Partners L.P., IBM Credit LLC, The Chase Manhattan Bank, Fortis Investment Services, BNP Paribas, Vertex, Inc., Commonwealth Telephone Company of Pennsylvania, Peco Energy Company, Boston Edison Company, NSTAR Communications, Potomac Electric Power Company, Commonwealth Telephone Enterprises, Inc., AT&T Corp., CIGNA, Disney Channel, ESPN, ESPN 2, ESPN Affiliates, MTV Networks and Pepco Communications, Inc. PwC's review of its relationships is continuing, and PwC will file a supplemental affidavit disclosing the relationships with all of the entities listed in Exhibit D in an expedient manner.

18. PwC has provided and likely will continue to provide services unrelated to the Debtors' cases for the various entities listed above. Our assistance to these parties has been primarily related to accounting, auditing, tax consulting and/or other consulting services. To the best of my knowledge, no services have been provided to these creditors or other parties in interest that could impact their rights in the Debtors' cases, nor does PwC's involvement in these cases compromise its ability to continue such accounting, auditing, tax consulting and/or other consulting services. With respect to those potential parties in interest listed above who are PwC clients, none of those clients accounted for more than 1% of PwC revenues for the fiscal year ended June 30, 2003.

19. To the best of my knowledge, PwC has not been retained to assist any entity or person other than the Debtors on matters relating to, or in connection with, these chapter 11 cases. If this Court approves the proposed employment of PwC by the Debtors, PwC will not accept any engagement or perform any service in these cases for any entity or person other than the Debtors. PwC may, however, continue to provide professional services to, and engage in commercial or professional relationships with, entities or persons that may be creditors of the Debtors or parties in interest in these chapter 11 cases; provided, however, that such services do not and will not relate to, or have any direct connection with, these chapter 11 cases.

20. I am not related or connected to and, to the best of my knowledge, no other partner, principal, associate or staff person of PwC is related or connected to any United States Bankruptcy Judge or District Judge for the Southern District of New York or the United States Trustee for the Southern District of New York or to any employee in the offices thereof. Because PwC employs approximately 122,000 individuals worldwide, it is not feasible for us to screen all of those employees for relationships with the United States Trustee and persons employed by the United States Trustee. We have confirmed, however, that no one involved in these cases has any such relationship.

21. To the best of my knowledge, information and belief, PwC does not have or represent any interest materially adverse to the interests of the Debtors, or of any class of creditors or equity security holders of the Debtors, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors or any investment banker for any securities of the Debtors, or for any reason except as noted above.

22. It is PwC's policy and intent to update and expand its ongoing relationship search for additional parties in interest in an expedient manner. To the extent that any information disclosed herein requires amendment or modification upon PwC's completion of further analysis, or as additional information becomes available to it, a supplemental affidavit will promptly be submitted to the Court.

23. Except as otherwise set forth herein:

(a) Neither PwC nor any partner, officer, director, employee or agent holds or represents an interest adverse to the Debtors' estates.

(b) Neither PwC nor any partner, officer, director, employee or agent is or was a creditor, equity security holder or an insider of the Debtors, except that PwC previously has performed auditing services for the Debtors for which it has been compensated as disclosed below.

(c) Neither PwC nor any partner, officer, director, employee or agent is or was an investment banker for any outstanding security of the Debtors.

(d) Neither PwC nor any partner, officer, director, employee or agent is or was, within three years before the Petition Date, an investment banker for a security of the Debtors, or an attorney for an investment banker in connection with the offer, sale or issuance of any security of the Debtors.

(e) Neither PwC nor any partner, officer, director, employee or agent is or was, within two years before the Petition Date, a director, officer or employee of the Debtors or of an investment banker of the Debtors.

24. PwC does not have an interest materially adverse to the interest of the estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with or interest in the Debtors or an investment banker specified in the foregoing paragraphs, or for any other reason.

25. For all of the foregoing reasons, I believe that PwC is a "disinterested person," as that term is defined in Bankruptcy code section 101(14), as modified by Bankruptcy Code section 1107(b).

Dated: New York, New York
May 26, 2004

/s/ Robert C. Fell
Name: Robert C. Fell
Title: Partner

Sworn to and subscribed
before me this 26th day
of May, 2004

/s/ Sandra Vanderslice
Notary Public