UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

| In re | | : | Chapter 11 |
|--------------------------------------|------------------|---|-------------------------|
| RCN CORPORATION, et al., | | : | Case No. 04-13638 (RDD) |
| Debte | ors. | : | (Jointly Administered) |
| STATE OF NEW YORK COUNTY OF NEW YORK |)) ss.:) | · | AFFIDAVIT OF MAILING |

TIRZAH GORDON, being duly sworn, deposes and says:

- 1. I am over the age of eighteen years and employed by Bankruptcy Services LLC, 757 Third Avenue, New York, New York and I am not a party to the above-captioned action.
- 2. On February 4, 2005, I caused to be served the following:
 - a) "Final Application of Skadden, Arps, Slate, Meagher & Flom LLP Seeking Allowance of Fees for Professional Services Rendered and Disbursements Incurred as Counsel for the Debtors for the Period from May 27, 2004 Through December 21, 2004", dated February 5, 2005, a copy of which is attached hereto as Exhibit "A", (the "Skadden Application"),
 - b) "Notice of Filing Final Report by AP Services, LLC of Compensation Earned and Expenses Incurred for the Period of September 1, 2004 Through December 31, 2004 and May 27, 2004 Through August 31, 2004 Totals Previously Submitted", dated February 4, 2005, to which is attached, "Final Report by AP Services, LLC of Compensation Earned and Expenses Incurred for the Period of September 1, 2004 Through December 31, 2004 and May 27, 2004 Through August 31, 2004 Totals Previously Submitted", dated February 4, 2005, a copy of which is attached hereto as Exhibit "B", (the "AP Notice"),
 - c) "Notice of Filing Application by AP Services, LLC for Approval and Payment of the Contingent Success Fee", dated February 4, 2005, to which is attached, "Application by AP Services, LLC for Approval and Payment of the Contingent Success Fee", dated February 4, 2005, a copy of which is attached hereto as Exhibit "C", (the "AP Application"),
 - d) "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", a copy of which is attached hereto as Exhibit "D", (the "PricewaterhouseCoopers Application"), and
 - e) "Second and Final Application of the Blackstone Group L.P. as Financial Advisor to RCN Corporation and Affiliates for Allowance of Compensation for Actual and Necessary Services Rendered and Reimbursement of All Actual and Necessary Expenses Incurred for the Period of May 27, 2004 through December 21, 2004", dated February 4, 2005, a copy of which is attached hereto as Exhibit "E", (the "Blackstone Application"),

by causing true and correct copies of the Skadden Application, AP Notice, AP Application, PricewaterhouseCoopers Application, and Blackstone Application, enclosed securely in separate postage prepaid envelopes, to be delivered by first class mail to those parties listed on the annexed Exhibit "F".

Tirzah Gordon

Sworn to before me this

14th day of February, 2005

Notary Public

MARIAH TIFFANY MARTIN Notary Public, State Of New York No. 01MA6076302 Qualified In Suffolk County Commission Expires June 24, 2006

EXHIBIT "A"

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

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP Four Times Square New York, New York 10036-6522 (212) 735-3000 D. J. Baker (DB 0085) (A Member of the Firm) Frederick D. Morris (FM 6564)

Attorneys for Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

X

In re

Chapter 11

RCN CORPORATION, et al.,

Case No. 04-13638 (RDD)

Debtors.

(Jointly Administered)

X

FINAL APPLICATION OF SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP SEEKING ALLOWANCE OF FEES FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED AS COUNSEL FOR THE DEBTORS FOR THE PERIOD FROM MAY 27, 2004 THROUGH DECEMBER 21, 2004

Name of applicant: Skadden, Arps, Slate, Meagher & Flom LLP

Authorized to provide professional services to: RCN Corporation, et al.

Date representation commenced: May 27, 2004

Date of final retention order: June 22, 2004

Period for which compensation

and reimbursement is sought: May 27, 2004 through December 21, 2004

Amount of compensation sought

as actual, reasonable and necessary: \$5,981,366.751

This amount reflects the adjustments to fees discussed in footnote 5.

Amount of expense reimbursement sought as actual, reasonable and necessary: \$205,313.81

Amount of compensation paid as actual, reasonable and necessary: \$4,830,743.80

Amount of expense reimbursement paid as actual, reasonable and necessary: \$205,313.81

Total amount of compensation and expense reimbursement sought: \$6,186,680.56

This is a(n): __ interim X final application.

CUMULATIVE SUMMARY OF ALL MONTHLY STATEMENTS² THAT WERE SUBMITTED BY SKADDEN, ARPS FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED DURING THE APPLICATION PERIOD

| | 1 | | | | | |
|----------------------------|------------------------|-------------------------|--------------------------------|---------------------------------|-------------------------|---|
| SUBMISSION/ FILING DATE | PERIOD COVERED | TOTAL FEES REQUESTED | TOTAL EXPENSES REQUESTED | AMOUNT OF FEES PAID (80%) | EXPENSES PAID (100%) | UNPAID AMOUNT (20% HOLDBACK) ³ |
| 7/20/04 | 5/27/04 - 6/30/04 | \$875,681.00 | \$39,720.56 | \$700,544.80 | \$39,720.56 | \$175,136.20 |
| 8/20/04 | 7/01/04 - 7/31/04 | 325,883.50 | 11,877.93 | 260,706.80 | 11,877.93 | 65,176.70 |
| 9/20/04 | 8/01/04 - 8/31/04 | 914,893.50 | 17,771.21 | 731,914.80 | 17,771.21 | 182,978.70 |
| 10/20/04 | 9/01/04 - 9/30/04 | 1,008,451.75 | 44,201.12 | 806,761.40 | 44,201.12 | 201,690.35 |
| 11/20/04 | 10/1/04 - 10/31/04 | 1,002,273.75 | 31,149.02 | 801,819.00 | 31,149.02 | 200,454.75 |
| 12/20/04 | 11/01/04 - 11/30/04 | 943,373.25 | 35,494.60 | 754,698.60 | 35,494.60 | 188,674.65 |
| 1/20/05 | 12/01/04 - 12/21/04 | 967,873.00 | 25,099.37 | 774,298.40 | 25,099.37 | 193,574.60 |
| ТОТА | LS | \$6,038,429.75 | \$205,313.81 | \$4,830,743.80 | \$205,313.81 | \$1,207,685.95 |
| ADJUSTN | MENT⁴ | (57,063.00) | _ | _ | _ | (\$57,063.00) |
| ADJUSTED T | OTALS | \$5,981,366.75 | \$205,313.81 | \$4,830,743.80 | \$205,313.81 | \$1,150,622.95 |

The Monthly Statements (as defined below) for September 2004, October 2004, November 2004, and the period from December 1, 2004 through December 21, 2004, are attached hereto as Exhibits B, C, D and E, respectively. The Monthly Statements for the period from May 27, 2004 through August 31, 2004 are attached as exhibits to the Interim Fee Application (as defined below).

Skadden, Arps has not yet been paid the 20% holdback on its professional fees for any month during the Application Period (as defined below). On December 21, 2004, Skadden, Arps received a deposit from the Debtors in connection with their emergence from bankruptcy. Such deposit included the entire \$1,207,685.95 holdback for the Application Period (before the additional adjustments made in this Final Fee Application), which Skadden, Arps continues to hold in trust pending the Court's final determination with respect to this Final Fee Application.

Voluntary reduction for time billed by partners, counsel, associates and paraprofessionals billing ten hours or less during the entire Application Period.

CUMULATIVE COMPENSATION SUMMARY BY PROJECT CATEGORY FOR THE PERIOD FROM MAY 27, 2004 THROUGH DECEMBER 21, 2004

| PROJECT CATEGORY | TOTAL HOURS | TOTAL FEES |
|---|----------------|--------------|
| General Corporate Advice | 233.70 | \$144,235.50 |
| Asset Dispositions (General) | 120.00 | 61,364.50 |
| Asset Dispositions (Real Property) | 152.60 | 57,767.00 |
| Automatic Stay (Relief Actions) | 209.20 | 92,397.00 |
| Business Operations/Strategic Planning | 29.40 | 18,382.00 |
| Case Administration | 1,794.40 | 589,821.50 |
| Claims Administration (General) | 922.00 | 423,331.00 |
| Creditor Meetings/Statutory Committees | 203.60 | 107,850.00 |
| Disclosure Statement/Voting Issues | 1,352.40 | 653,700.50 |
| Employee Matters (General) | 233.40 | 113,401.50 |
| ERISA Litigation | 83.10 | 28,267.00 |
| Executory Contracts (Personalty) | 222.80 | 97,050.50 |
| Financing (DIP and Emergence) | 2,025.90 | 858,566.50 |
| Insurance | 299.10 | 140,736.00 |
| Leases (Real Property) | 52.10 | 27,041.00 |
| Litigation (General) | 1,383.70 | 639,407.00 |
| Liquidation/Feasibility | 2.00 | 1,190.00 |
| Non-working Travel Time | 175.20 | 56,479.75 |
| Regulatory and SEC Matters | 718.70 | 259,039.00 |
| Reorganization Plan/Plan Sponsors | 1,854.20 | 966,678.50 |
| Reports and Schedules | 111.70 | 50,002.50 |
| Retention/Fee Matters (Skadden, Arps) | 682.90 | 267,303.00 |
| Retention/Fee Matters/Objections (Others) | 354.90 | 159,231.00 |
| Secured Claims | 11.30 | 1,603.50 |
| Tax Matters | 284.60 | 156,978.50 |

| PROJECT CATEGORY | TOTAL HOURS | TOTAL FEES |
|----------------------|----------------|----------------|
| U.S. Trustee Matters | 7.70 | 3,805.50 |
| Utilities | 0.50 | 197.50 |
| Vendor Matters | 12.20 | 5,539.50 |
| TOTAL | 13,533.30 | \$5,981,366.75 |

TIME SUMMARY TO FINAL FEE APPLICATION OF SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP FOR THE PERIOD FROM MAY 27, 2004 THROUGH DECEMBER 21, 20045

| NAME | YEAR OF ADMISSION | RATE ⁶ | HOURS ⁷ | AMOUNT |
|-----------------------------|----------------------|-------------------|---------------------------------------|----------------|
| PARTNERS | | | | |
| Lauren E. Aguiar | 1996 | \$545 | 12.00 | \$6,540.00 |
| Peter A. Atkins | 1969 | 760 | 34.00 | 25,840.00 |
| D. J. (Jan) Baker | 1973 | 760 | 603.70 | 458,812.00 |
| Anthony W. Clark | 1979 | 735 | 91.60 | 67,326.00 |
| Eric M. Davis ⁸ | 1992 | 595 | 553.35 | 324,045.00 |
| Howard L. Ellin | 1991 | 735 | 111.00 | 81,585.00 |
| Jay M. Goffman | 1984 | 760 | 143.70 | 109,212.00 |
| Paul J. Lockwood | 1995 | 545 | 47.50 | 25,887.50 |
| John K. Lyons | 1989 | 575 | 26.00 | 14,950.00 |
| Maxwell M. Miller | 1988 | 720 | 77.80 | 56,016.00 |
| Matthew A. Rosen | 1976 | 760 | 28.70 | 21,812.00 |
| J. Gregory St. Clair | 1990 | 595 | 338.20 | 201,834.50 |
| Alan G. Straus ⁸ | 1978 | 720 | 342.20 | 246,132.00 |
| | | | | |
| | TOTAL PARTN | ERS | 2,409.75 | \$1,639,992.00 |
| COUNSEL | | | · · · · · · · · · · · · · · · · · · · | |
| Berit R. Freeman | 1991 | \$495 | 10.60 | \$5,247.00 |

As an accommodation to the Debtors, Skadden, Arps has voluntarily reduced its fees by \$152,979.60, of which (i) \$95,916.60 represents time for partners, counsel, associates and paraprofessionals billing less than five hours during the period covered by any Monthly Statement, and (ii) \$57,063.00 represents time for partners, counsel, associates and paraprofessionals billing ten or less hours during the Application Period.

The rates below are the guideline hourly professional and paraprofessional fee rates used in the bundled rate structure described under "Professional Services" below.

Billing detail with descriptions of work performed by each attorney and paraprofessional during the Application Period, by project category, is attached to the Monthly Fee Statements.

Includes amounts charged to non-working travel time, which is billed at 50% of the professional's standard rate.

| Thomas J. Matz ⁸ | 1976 | 495 | 1,092.80 | 538,881.75 |
|----------------------------------|------------|-------|----------|--------------|
| Mark A. McDermott ⁸ | 1991 | 495 | 621.20 | 289,971.00 |
| Juliette W. Pryor | 1982 | 495 | 50.00 | 24,750.00 |
| | TOTAL COUN | SEL | 1,774.60 | \$858,849.75 |
| ASSOCIATES | | | | |
| Michael D. Adamski | PENDING | \$250 | 70.20 | \$17,550.00 |
| Kris Agarwal | 2003 | 395 | 485.60 | 185,108.00 |
| John E. Alessi | 2003 | 320 | 221.50 | 70,680.00 |
| A. Thompson Bayliss | 2003 | 320 | 66.00 | 21,120.00 |
| Jeremy S. Bloom | 2002 | 395 | 400.00 | 158,000.00 |
| Victor T. Clark | 2002 | 320 | 17.60 | 5,632.00 |
| Stephen D. Dargitz | 1997 | 475 | 35.10 | 16,672.50 |
| Grenville R. Day8 | 1998 | 460 | 610.10 | 273,689.00 |
| Jenelle J. DeCoteau | PENDING | 250 | 11.50 | 2,875.00 |
| Mark L. Desgrosseilliers | 1999 | 440 | 442.65 | 193,812.00 |
| Aileen A. Dowd | 1999 | 440 | 23.30 | 10,252.00 |
| Jarett Epstein | 2003 | 320 | 62.40 | 19,968.00 |
| Thomas R. Fawkes | 2002 | 355 | 91.70, | 31,160.50 |
| Loren E. Friedman | PENDING | 320 | 41.40 | 13,248.00 |
| Mordecai L. Geisler | 2003 | 355 | 179.70 | 59,457.00 |
| Michael A. Gentry | PENDING | 250 | 270.10 | 67,525.00 |
| Robert A. Greebel | 2002 | 395 | 313.80 | 121,375.00 |
| Jeffrey A. Greenblatt | 1997 | 475 | 148.40 | 69,617.00 |
| Brian P. Kelly ⁸ | 2001 | 420 | 881.90 | 359,928.00 |
| Nicholas Mancuso | 2002 | 355 | 273.00 | 99,871.00 |
| Evan A. Michael | 2003 | 355 | 277.30 | 93,503.00 |
| Frederick D. Morris ⁸ | 1995 | 490 | 855.40 | 412,491.00 |
| Samuel S. Ory | 1994 | 460 | 127.00 | 58,742.50 |
| Alberto Rodriguez | PENDING | 250 | 50.30 | 12,575.00 |
| Joseph Rotter | 2002 | 355 | 129.90 | 46,114.50 |
| Rena M. Samole | 2000 | 395 | 81.80 | 32,311.00 |

| Manan D. Shah | 2002 | 420 | 17.30 | 7,266.00 |
|------------------------------------|-------------|-----------|-----------|----------------|
| Bennett S. Silverberg ⁸ | 2001 | 420 | 534.40 | 219,193.00 |
| Venera E. Taouchanova | 2003 | 440 | 534.80 | 233,256.00 |
| Stephanie L. Teicher | 1997 | 475 | 10.50 | 4,987.50 |
| Sina Toussi ⁸ | 1995 | 475 | 860.90 | 402,765.00 |
| Jennifer Underwood | PENDING | 295 | 91.40 | 27,138.00 |
| | | | | |
| | TOTAL ASSOC | CIATES | 8,216.95 | \$3,347,882.50 |
| | TOTAL ALL A | TTORNEYS | 12,401.30 | \$5,846,724.25 |
| | BLENDED HO | URLY RATE | | \$471.46 |
| PARAPROFESSIONAL | S | | | |
| Malikah Ashby | | \$195 | 13.50 | \$2,632.50 |
| Mary Cunningham8 | | 120 | 74.50 | 8,670.00 |
| Margaret Dash | | 120 | 10.10 | 1,212.00 |
| Constance A. Kaplan | | 120 | 16.20 | 1,944.00 |
| Douglas A. Krech | | 135 | 12.00 | 1,620.00 |
| Michael L. Kreiner | | 135 | 20.60 | 2,781.00 |
| Minsoo Kwon | | 120 | 24.90 | 2,988.00 |
| Peggy J. Laurel | | 120 | 10.30 | 1,236.00 |
| Rebecca J. Levy | | 120 | 20.70 | 2,484.00 |
| Zachary D. Pfanstiel | | 120 | 45.10 | 5,062.00 |
| Nancy E. Pichardo | | 55 | 15.90 | 874.50 |
| Raymond R. Pizarro | | 135 | 14.20 | 1,917.00 |
| Joseph J. Roman | | 85 | 10.30 | 875.50 |
| William E. Ross | | 120 | 14.00 | 1,680.00 |
| Adriana G. Salazar | | 120 | 649.40 | 71,281.50 |

| Stephanie Skelly | 170 | 149.70 | 25,701.50 |
|--------------------|----------------------------|-----------|----------------|
| Jennifer M. Wilson | 55 | 30.60 | 1,683.00 |
| | TOTAL PARAPROFESSIONALS | 1,132.00 | \$134,642.50 |
| | TOTAL ALL PROFESSIONALS | 13,533.30 | \$5,981,366.75 |

DISBURSEMENT SUMMARY TO FINAL FEE APPLICATION OF SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP FOR THE PERIOD FROM MAY 27, 2004 THROUGH DECEMBER 21, 2004°

| Computer Research | \$69,694.32 |
|--|--------------|
| Telephone | 2,477.61 |
| Reproduction - In-House (@ \$.10 per page) | 23,173.54 |
| Reproduction - Color (@ \$1.00 per page) | 222.50 |
| Reproduction - Outside | 18,655.30 |
| Outside Research | 3,049.80 |
| UCC Search Costs | 27,980.00 |
| Filing/Court Fees | 5,209.00 |
| Court Reporting | 4,437.99 |
| Local Travel | 4,271.27 |
| Out-of-Town Travel | 28,276.07 |
| Business Meals ¹⁰ | 9,640.15 |
| Courier & Express Carriers (e.g., Federal Express) ¹¹ | 4,712.88 |
| Postage | 483.86 |
| Electronic Data Management | 1,500.08 |
| Professional Fees | 676.69 |
| Other | 852.75 |
| CLIENT TOTAL | \$205,313.81 |

Skadden, Arps bills clients for reasonable charges and disbursements incurred in connection with an engagement. Clients are billed for external charges at the actual cost billed by vendors or, in the case of telephone calls, at the approximate tariff rate. The disbursements and charges reflected on this Final Fee Application are only those that have been booked at the end of the Application Period. Due to normal bookkeeping procedures, many charges and disbursements are not recorded until later periods. Skadden, Arps reserves the right to amend the amounts listed herein to include such previously unbilled disbursements.

Business meals are charged to a client if an attorney is meeting with a client during breakfast, lunch or dinner.

Express carriers are used only when first class mail is impracticable and the exigencies of time require this form of delivery. Couriers are used only when time is of the essence.

INTRODUCTION

Skadden, Arps, Slate, Meagher & Flom LLP ("Skadden, Arps" or the "Firm"), counsel for RCN Corporation ("RCN") and certain of its direct and indirect subsidiaries, the former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submits this final fee application (the "Final Fee Application") seeking allowance of compensation and reimbursement of expenses under 11 U.S.C. § 330 and Fed. R. Bankr. P. 2016 for the period from May 27, 2004 through December 21, 2004 (the "Application Period"). In support of this Final Fee Application, Skadden, Arps represents as follows:

OVERVIEW

- 1. RCN was one of the largest chapter 11 cases filed and confirmed in 2004. Under the plan of reorganization confirmed by this Court, and as a result of out-of-court work-outs of various non-debtor affiliate obligations, RCN restructured approximately \$4 billion of debt. This amount was comprised of approximately \$500 million in secured debt obligations; \$1.2 billion in unsecured note obligations; \$1.6 billion in preferred stock obligations; and \$700 million in franchise build-out obligations.
- 2. Because of the significant efforts resolving claims, RCN also was able to distribute 88% of the plan consideration prior to year end 2004. Specifically, a total of 2,120 claims were filed in these cases. As discussed under "Claims Administration and Objections" below, Skadden, Arps successfully resolved more than 1,960 of such claims so that substantially all of the common stock of the reorganized enterprise could be distributed to creditors within days after the company went effective under its

plan. There now remain only a very small handful of claims that need to be resolved before the case can be closed.

3. As restructuring and bankruptcy counsel to RCN and its debtor and non-debtor affiliates, Skadden, Arps was intimately involved in almost every aspect of RCN's successful restructuring. In this Final Fee Application, Skadden, Arps seeks total fees and expenses of \$6,186,680.56 related to the Firm's work on behalf of RCN and the other debtor entities. This amount is approximately 1.5% of the face amount of all debt restructured in this matter, and less than 2% of the debt of those entities that filed chapter 11. For the reasons stated below, Skadden, Arps believes that it added significant value to the restructuring and that its requested fees and expenses are reasonable, that they are in the best interests of RCN and its stakeholders, and that they should be approved.

BACKGROUND

4. On May 27, 2004 (the "Petition Date"), RCN and certain other Debtors (collectively, the "Initial Debtors") filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). 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. On December 8, 2004, this Court confirmed the Debtors' joint plan of reorganization (the "Plan") and entered the Findings of Fact and

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 the Petition Date.

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.

Conclusions of Law Relating to and Order Under 11 U.S.C. § 1129(a) and (b) and Fed. R. Bankr. P. 3020 Confirming the Joint Plan of Reorganization of RCN Corporation and Certain Subsidiaries. The Debtors consummated the Plan and emerged from bankruptcy on December 21, 2004 (the "Effective Date").

- 5. No trustee or examiner was appointed in these chapter 11 cases. On June 10, 2004, the United States Trustee for the Southern District of New York (the "United States Trustee") appointed the Committee of Unsecured Creditors (the "Creditors' Committee"). No other official committees were appointed or designated in these chapter 11 cases.
- 6. The Court has jurisdiction over this Final Fee Application under 28 U.S.C. §§ 157 and 1334. Venue of the Debtors' chapter 11 cases and this Final Fee Application are proper under 28 U.S.C. §§ 1408 and 1409. This is a core proceeding under 28 U.S.C. § 157(b)(2).
- 7. The statutory predicates for the relief requested are section 330 of the Bankruptcy Code and Rule 2016(a) of the Federal Rules of Bankruptcy Procedure.
- 8. This Final Fee Application has been prepared in accordance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, adopted by the Court on April 19, 1995 (the "Local Guidelines") and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 dated January 30, 1996 (the "UST Guidelines"). Pursuant to the Local Guidelines, a certification regarding compliance with the Local Guidelines and the UST Guidelines is attached hereto as Exhibit A.

- 9. Annexed to the front of this Final Fee Application is:
 - a. a schedule setting forth all Skadden, Arps professionals and paraprofessionals who have performed services in these chapter 11 cases during the Application Period; the capacities in which each such individual is employed by Skadden, Arps; the hourly billing rate charged by Skadden, Arps for services performed by such individual; the aggregate number of hours expended during the engagement and fees billed therefor; and the year in which each professional was first licensed to practice law;
 - b. a schedule specifying the categories of expenses for which Skadden, Arps is seeking reimbursement and the total amount for each such expense category; and
 - c. a summary of Skadden, Arps' time records billed during the Application Period, including the utilization of project categories as hereinafter described.
- 10. Skadden, Arps seeks allowance for professional services rendered to the Debtors during the Application Period in the aggregate amount of \$5,981,366.75 and for reimbursement of expenses incurred in connection with the rendition of such services in the aggregate amount of \$205,313.81.

RETENTION OF SKADDEN, ARPS

11. Skadden, Arps has represented the Debtors on various matters since 1997. Beginning in October 2003, Skadden, Arps was retained to assist the Debtors in their present restructuring efforts by, among other things, advising the Debtors regarding restructuring matters in general and preparing for the potential commencement and prosecution of chapter 11 cases for the Debtors. On the Petition Date, the Initial Debtors filed an application with this Court (the "Retention Application") to retain Skadden, Arps as their primary bankruptcy counsel pursuant to section 327(a) of the Bankruptcy Code, to perform the following duties:

- a. advise the Debtors with respect to corporate transactions and corporate governance;
- b. advise the Debtors with respect to their powers and duties as debtors-in-possession in the continued management and operation of their businesses and properties;
- c. negotiate and review appropriate documents, and prepare any agreements with creditors, equity holders and investors;
- d. review and prepare pleadings, make court appearances and take such other actions as are deemed necessary and desirable;
- e. advise and consult on the conduct of the chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- f. initiate, prosecute and/or defend litigation that may arise during the course of the cases as to which there is no disqualifying conflict;
- g. negotiate and prepare on the Debtors' behalf a plan of reorganization, disclosure statement and all related agreements and/or documents and take any necessary action on behalf of the Debtors to obtain confirmation and consummation of such plan; and
- h. perform all other necessary legal services and provide all other necessary legal advice to the Debtors in connection with the chapter 11 cases.

On June 3, 2004, this Court entered an interim order authorizing the Initial Debtors' retention of Skadden, Arps as their bankruptcy counsel. By order dated June 22, 2004, this Court authorized, on a final basis, the Initial Debtors' retention of Skadden, Arps as their bankruptcy counsel under Bankruptcy Code section 327(a). By order dated September 29, 2004, this Court authorized, on a final basis, Skadden, Arps' retention by all of the other Debtors as their bankruptcy counsel under Bankruptcy Code section 327(a).

FEE PROCEDURE

- Under 11 U.S.C. §§ 105 and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (the "Interim Compensation Order"), which provides that professionals could file and serve monthly fee statements by the 20th day, or the following business day if such date fell on a weekend or holiday, following the month for which compensation and reimbursement of expenses was sought. If no objections to a monthly fee statement were filed, the Interim Compensation Order provided that the Debtors were authorized to pay 80% of the fees and 100% of the reimbursable disbursements set forth in such monthly fee statement. Skadden, Arps provided such monthly statements (each, a "Monthly Statement," and, collectively, the "Monthly Statements") to the Debtors and the parties specified in the Interim Compensation Order, for each monthly period during the Application Period. Skadden, Arps received no objections to the fees and expenses requested in the Monthly Statements.
- Application of Skadden, Arps, Slate, Meagher & Flom LLP Seeking Allowance of Fees for Professional Services Rendered and Disbursements Incurred as Counsel for the Debtors for the Period from May 27, 2004 through August 31, 2004 (the "Interim Fee Application"). On November 1, 2004, the United States Trustee filed a limited objection to the interim fee applications filed by the various professionals retained in these cases, including Skadden, Arps, whereby the United States Trustee requested that the 20% holdback amounts for each such professional not be paid until final resolution

of these cases.¹⁴ On November 15, 2004, the Creditors' Committee filed a response to the Interim Fee Application, whereby it (i) requested that Skadden, Arps provide certain billing information for RCN's non-Debtor affiliates, which information Skadden, Arps subsequently provided, and (ii) preserved its right to object to the Interim Fee Application.

14. On November 24, 2004 this Court entered an order (the "Interim Fee Order") whereby it granted, <u>inter alia</u>, the relief requested by Skadden, Arps in the Interim Fee Application. To date, Skadden, Arps has been paid \$5,036,057.61¹⁵ by the Debtors for fees and expenses relating to these chapter 11 cases.

RELIEF REQUESTED

allowance of reasonable compensation for professional services rendered by Skadden, Arps to the Debtors during the Application Period in the amount of \$5,981,366.75, which amount is derived solely from the applicable billing rates of the Firm's personnel who rendered such services, and (b) reimbursement of actual and necessary charges and disbursements incurred by Skadden, Arps in the rendition of required professional services on behalf of the Debtors during the Application Period in the amount of \$205,313.81.

Prior to this objection, Skadden, Arps' Monthly Statements reflected a 20% holdback, and they continued to do so throughout these chapter 11 cases.

This represents payment for 80% of the fees for services rendered (net of the 20% holdback amount held back by the Debtors) and 100% of the disbursements incurred between May 27, 2004 and December 21, 2004. On December 21, 2004, Skadden, Arps received a deposit from the Debtors in connection with their emergence from bankruptcy. Such deposit included the entire \$1,207,685.95 holdback for the Application Period (before the additional adjustments made in this Final Fee Application), which Skadden, Arps continues to hold in trust pending the Court's final determination with respect to this Final Fee Application.

- devoted a total of 13,533.30 hours to the representation of the Debtors in their chapter 11 cases. Of the aggregate time expended, 2,409.75 hours were spent by partners, 1,774.60 hours were spent by counsel, 8,216.95 hours were spent by associates, and 1,132.00 hours were spent by paraprofessionals. As summarized by a chart at the beginning of this Final Fee Application, these professionals billed their services in these cases to numerous matters covering discrete activities. The Monthly Statements contain detailed descriptions of the services rendered by Skadden, Arps professionals during the Application Period and are incorporated herein by reference.
- 17. Skadden, Arps has received \$4,830,743.80 to date in compensation for services rendered. The Interim Fee Order provides that Skadden, Arps is entitled, in connection with its final fee application, to seek payment from the Debtors for the 20% holdback on its professional fees for the entire Application Period. There is no agreement or understanding between Skadden, Arps and any other person other than members of the Firm for the sharing of compensation to be received for services rendered in these cases.

STANDING AT THE BAR AND EXPERIENCE

18. Skadden, Arps believes it assembled a highly qualified team of professionals to provide services to the Debtors throughout the course of their reorganization. As discussed in the Interim Fee Application, Jay Goffman initially had primary responsibility for this engagement but transitioned such responsibility to D.J. (Jan) Baker in August 2004. Messrs. Goffman and Baker are partners in the Firm's restructuring Group. J. Gregory St. Clair, also a partner in the Firm's restructuring group, became involved shortly after the Petition Date to oversee certain aspects of the

Debtors' cases. The qualifications and experience of Messrs. Goffman, Baker and St. Clair are set forth in the Interim Fee Application.

19. Collectively, Messrs. Goffman, Baker and St. Clair supervised and coordinated the daily activities of the Skadden, Arps professionals working on these cases, while also providing crucial advice and support to the Debtors on the matters for which the Firm was retained.

SUMMARY OF SERVICES PROVIDED

- 20. It is not possible within the confines of this Final Fee Application to describe in detail the many issues, conferences, telephone conversations, negotiations and other matters in these cases that occupied the time of Skadden, Arps professionals during the Application Period. The following description of the services provided by Skadden, Arps is, therefore, merely a summary of the matters that occupied the most substantial amounts of professional time during the Application Period. Additional matters on which Skadden, Arps professionals worked are described in the daily time details of each professional, copies of which are attached to the Monthly Statements.
- 21. **Petitions and First Day Motions.** Skadden, Arps professionals devoted significant time to preparing and filing the chapter 11 petitions and various first-day motions such as the joint administration motion, the case management motion, the cash management motion, and the cash collateral motion. Most of the work performed by Skadden, Arps professionals with respect to the Initial Debtors' petitions and first-day motions was performed prior to the Petition Date. Skadden, Arps attorneys also prepared for, and attended, the first-day hearings.
- 22. **Retention Matters and Other Pleadings.** Skadden, Arps professionals devoted significant time to preparing and filing retention applications

required by the Bankruptcy Code, not only for themselves but also for the various other professionals retained by the Debtors, including Bankruptcy Services, LLC; Innisfree M&A Incorporated; Financial Balloting Group LLC; Swidler Berlin Shereff Friedman, LLP; PricewaterhouseCoopers LLP; The Blackstone Group L.P.; AP Services, LLC; Winston & Strawn LLP; Spencer Stuart; PDA Group, LLC; Dechert LLP; and Kasowitz, Benson, Torres & Friedman LLP. Skadden, Arps attorneys spent time preparing the Interim Fee Application and the omnibus order to approve the interim fee applications filed by the other professionals retained by the Debtors in these cases.

- 23. Skadden, Arps prepared and filed disclosure updates to the affidavit in support of the Retention Application, as required by the Bankruptcy Court, the Bankruptcy Code, and the Federal Rules of Bankruptcy Procedure. Skadden, Arps attorneys also spent time responding to the United States Trustee's objection to the retention of Skadden, Arps as the Debtors' primary bankruptcy counsel.
- 24. In addition, Skadden, Arps professionals devoted significant time to preparing and filing substantially all of the other pleadings filed by the Debtors in these chapter 11 cases, including the motion to authorize the continuation of the Debtor's employee retention and severance program; the motion to impose trading restrictions on the Debtors' equity securities; motions to authorize, and then increase the amount of, the Debtors' exit financing facility; the Debtors' reply to the sole objection to the motion to authorize the Debtors' exit financing facility; and the motion to authorize the purchase of director and officer liability insurance. Skadden, Arps attorneys also spent a significant amount of time preparing for and attending the hearings on these matters.

- 25. The Plan. During the Application Period, Skadden, Arps attorneys spent considerable time assisting the Debtors in their efforts to formulate and draft the Plan. Skadden, Arps advised the Debtors with respect to the legal requirements of a reorganization plan under the Bankruptcy Code, as well as the legal and administrative ramifications of various proposed revisions to the Plan. Skadden, Arps also assisted the Debtors in securing this Court's approval of several extensions of the exclusive periods during which the Debtors could file, and solicit acceptances for, their reorganization plan.
- drafting of the Plan, Skadden, Arps attorneys spent a substantial amount of time in discussions and negotiations regarding legal, procedural and financial issues with the Debtors' management and various interested parties, including AP Services, LLC ("AP Services"), as the Debtors' crisis managers; The Blackstone Group L.P. ("Blackstone"), as the Debtors' financial advisors; Winston & Strawn LLP, as counsel to RCN's board of directors; Milbank, Tweed, Hadley & McCloy, LLP, as counsel to the Creditors' Committee; Simpson Thacher & Bartlett LLP, as counsel to the agent under the Debtors' prepetition senior credit facility; White & Case LLP, as counsel to the agent under the Exit Facility (as defined in the Plan); and Paul, Hastings, Janofsky & Walker LLP, as counsel to the lenders under the credit facility with Evergreen Investment Management Company, LLC and certain affiliates.
- 27. To facilitate this process, Skadden, Arps routinely and frequently circulated drafts of the proposed Plan and revisions thereto to various parties in interest for consideration, discussion and comment. By keeping the various parties in interest apprised of proposed changes to the Plan, and soliciting comments from such parties in

a timely manner, Skadden, Arps was able to successfully resolve, in advance, many issues that might otherwise have caused disputes at the December 8, 2004 hearing with respect to confirmation of the Plan (the "Confirmation Hearing"). These efforts were key to achieving the consensual reorganization of the Debtors in a relatively short period of time.

- 28. The Disclosure Statement. During the Application Period, Skadden, Arps attorneys spent considerable time assisting the Debtors in their efforts to formulate and draft the Disclosure Statement with Respect to the Joint Plan of Reorganization (the "Disclosure Statement"). Skadden, Arps devoted substantial amounts of time to revising and editing the Disclosure Statement to ensure that it reflected the changing circumstances of these chapter 11 cases, complied strictly with Bankruptcy Code requirements, and accurately described relevant and material events, developments, background information, agreements, and documents.
- 29. In preparing, revising and finalizing the Disclosure Statement, Skadden, Arps attorneys engaged in numerous discussions and negotiations with the Debtors' management, their professional representatives, and counsel to all parties in interest. Skadden, Arps attorneys also engaged in numerous conferences with Blackstone regarding the liquidation analysis that was included in the Disclosure Statement.
- 30. As part of the process of negotiating, drafting and revising the Disclosure Statement, Skadden, Arps devoted substantial amounts of time and resources to researching, preparing and reviewing adequate disclosure of various matters including, without limitation: (i) the Debtors' corporate structure, employment agreements and business operations, (ii) the indemnification of officers and directors; (iii)

outstanding prepetition litigation; (iv) the Chicago Litigation (as defined below); (v) executory contracts; (vi) tax issues and the tax ramification of the Plan; (vii) securities law issues; (viii) classification issues and the treatment of claims; and (ix) notice and solicitation matters.

- 31. Initial drafts of the Plan and Disclosure Statement were filed on August 20, 2004. Revised drafts of the Plan and Disclosure Statement were filed on August 31, 2004 and again on October 12, 2004. Skadden, Arps attorneys prepared for and attended the hearing on approval of the Disclosure Statement on October 12, 2004. Such preparations included addressing various inquiries from time to time regarding possible amendments to the Disclosure Statement as well as the sole objection that was filed with respect to the Disclosure Statement. The Disclosure Statement was approved by an order of this Court, dated October 13, 2004.
- 32. **Plan Solicitation**. Skadden, Arps performed substantial work on matters relating to the solicitation of votes with respect to the Plan. Skadden, Arps developed the procedural foundation for soliciting acceptances and rejections of the Plan, in concert with Bankruptcy Services, LLC, the Debtors' claims and noticing agent (the "Noticing Agent"), and Financial Balloting Group LLC, the Debtors' solicitation agent (the "Solicitation Agent"). On September 2, 2004 the Debtors prepared and filed a motion to, among other things, schedule the Confirmation Hearing and approve the solicitation procedures for the Plan.
- 33. During the Application Period, Skadden, Arps finalized and supervised the printing of all solicitation materials, including the Plan, Disclosure Statement, voting ballots and various notices, and worked closely with the Noticing Agent and the Solicitation Agent to ensure that appropriate solicitation materials were

timely delivered to all creditors and equity security holders. Skadden, Arps assisted the Debtors, the Creditors' Committee and the Solicitation Agent in marshaling Plan ballots.

- 34. Plan Confirmation. Skadden, Arps attorneys spent a significant amount of time preparing for the Confirmation Hearing. As part of this preparation, Skadden, Arps professionals drafted notices for distribution and publication with respect to the Confirmation Hearing and assisted with the drafting and filing of: (i) the Declaration of John S. Dubel in Support of Confirmation of the Joint Plan of Reorganization of RCN Corporation and Certain Subsidiaries, filed on December 6, 2004; (ii) the Declaration of Timothy Coleman in Support of Confirmation of the Joint Plan of Reorganization of RCN Corporation and Certain Subsidiaries, filed on December 6, 2004; and (iii) the Declaration of Jane Sullivan Certifying (A) Voting on and Tabulation of Ballots Accepting and Rejecting the Joint Plan of Reorganization of RCN Corporation and Certain Subsidiaries and (B) Election by Holders of Class 5 RCN General Unsecured Claims, filed on December 3, 2004. Skadden, Arps professionals also researched, drafted and filed the Memorandum of Law in Support of Confirmation of the Joint Plan of Reorganization of RCN Corporation and Certain Subsidiaries, filed on December 6, 2004.
- 35. As part of the Confirmation Hearing process, Skadden, Arps also negotiated resolutions of all objections that were filed with respect to the Plan, including those filed by Debra K. Craig; Edward T. Joyce; E! Entertainment Television, Inc.; Scripps Networks, Inc.; and National Cable Television Cooperative. As a consequence of these objections being successfully resolved, the Debtors and Skadden, Arps were able to request confirmation of the Plan at an uncontested hearing, and the Court

entered the Findings of Fact and Conclusions of Law Relating to and Order Confirming the Joint Plan of Reorganization of RCN Corporation and Certain Subsidiaries on the same day as the Confirmation Hearing.

- amount of time and effort helping the Debtors to satisfy the various conditions precedent to consummation of the Plan, including the execution and delivery of all documents necessary to implement the exit financing as described in the Plan. Such efforts involved Skadden, Arps' devoting considerable time and resources to negotiating, preparing and finalizing the various documents underlying the first-lien and second-lien credit facilities that comprise the \$480 million Exit Facility, and a third-lien credit agreement with Evergreen Investment Management Company, LLC and certain of its affiliates. Skadden, Arps professionals also orchestrated the complex closings of all three credit facilities, which resulted in the Debtors' emergence from chapter 11 on December 21, 2004, the Effective Date of the Plan.
- During the Application Period, Skadden, Arps professionals spent a significant amount of time on matters relating to case administration, and worked extensively with the Debtors' other professionals on various matters including, among other things, the preparation of the Debtors' schedules and statements and monthly operating reports, as well as various regulatory, claims reconciliation, and noticing matters.
- 38. Skadden, Arps attorneys also conferred with the Debtors' management on an almost daily basis during the Application Period to formulate strategy for resolving issues as they arose in connection with operating as chapter 11 debtors-in-possession, such as the treatment of executory contracts and unexpired leases

of nonresidential real property, the removal of actions against the Debtors, and the preparation and filing of a motion to extend the removal period under 28 U.S.C. §1452.

- 39. Skadden, Arps spent time responding to the motions that were filed to request relief from the automatic stay, including those filed on behalf of Jennifer Shuman, Barbara Redmond, Debra Craig and Marie DeWees. With respect to these lift stay motions, Skadden, Arps professionals negotiated, prepared and filed: (i) an order granting Ms. Shuman limited relief from the stay to collect a settlement from RCN's insurer and (ii) a stipulation and order granting Ms. DeWees limited relief from the stay to proceed with her lawsuit against RCN in the Superior Court of New Jersey Appellate Division. The lift stay motions that were filed on behalf of Ms. Redmond and Ms. Craig were ultimately withdrawn.
- 40. Skadden, Arps attorneys conferred extensively with the Debtors and prepared and filed a motion requesting authorization for the Debtors to renew certain insurance policies and to assume certain executory contracts relating to their insurance policies and their television production business. In connection with this motion, Skadden, Arps spent a considerable amount of time addressing issues raised by Travelers/St. Paul, Royal & SunAlliance, American International Group, Inc. ("AIG"), and Liberty Mutual Insurance Company, and ultimately negotiated, prepared and filed stipulations between the Debtors and each of AIG and Liberty Mutual Insurance Company.
- 41. Skadden, Arps was also responsible for reviewing and, as necessary, filing responsive pleadings to objections and other pleadings filed by parties in interest, including the Creditors' Committee's motion to establish certain procedures with respect to RCN's non-debtor affiliates, and requests by certain stockholders and the

United States Trustee to form an equity committee. Skadden, Arps professionals also spent a significant amount of time responding to various inquiries by stockholders, bondholders and other parties in interest.

- 42. Claims Administration and Objections. During the Application Period, Skadden, Arps spent a significant amount of time assisting the Debtors and AP Services in reviewing and analyzing the various proofs of claim that were filed in these cases. In that regard, Skadden, Arps performed a crucial role in the preparation and filing of (i) the Debtors' Objection Under 11 U.S.C. §§ 105(a), 502(b), 503 and 507, Fed. R. Bankr. P. 3007 and the Bar Date Order to Proofs of Claim Filed by Kemper Insurance Companies (the "Kemper Objection"); (ii) the Debtors' First Omnibus Objection Pursuant to 11 U.S.C. §§ 502(b) and 510(b), and Fed. R. Bankr. P. 3007, to (I) Equity Interests, (II) Securities Claims, (III) Redundant Public Debt Claims, and (IV) Insufficient Documentation Claims (the "First Omnibus Claims Objection"); (iii) the Debtors' Second Omnibus Objection Pursuant to 11 U.S.C. §§ 502(b) and 510(b) and Fed. R. Bankr. P. 3003 and 3007 to Claims (the "Second Omnibus Claims Objection"); and (iv) the Debtors' Fourth Omnibus Objection Pursuant to 11 U.S.C. §§ 502(b) and 510(b) and Fed. R. Bankr. P. 3003 and 3007 to Claims (the "Fourth Omnibus Claims Objection").16
- 43. In the First Omnibus Objection, the Debtors objected to 1,888 proofs of claim that were filed against the Debtors, all of which were resolved in the

The Debtors' Third Omnibus Objection to Claims Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 was prepared and filed by Kasowitz, Benson, Torres & Friedman LLP, as conflicts counsel to the Debtors. The Debtors' Fifth Omnibus Objection to Claims Pursuant to 11 U.S.C. §§ 105(a) and 502 and Fed. R. Bankr. P. 3001 and 3007 was prepared and filed by Dechert LLP, as conflicts counsel to the Debtors.

manner requested: 1,395 were disallowed and expunged and 493 were subordinated as securities claims.

- 44. In the Second Omnibus Objection, the Debtors objected to 57 proofs of claim. Three of these claims were subordinated as securities claims, five were reclassified as claims against a Debtor other than the Debtor with respect to which the proofs of claim were filed, and 45 claims were disallowed and expunged. Only four of these claims remain unresolved as of the date hereof.
- 45. In the Fourth Omnibus Objection, the Debtors objected to 19 proofs of claim, all of which were resolved. Fifteen of these claims were disallowed and expunged, with the remaining four claims disallowed and expunged to the extent they represented equity interests and subordinated to the extent they represented securities claims.
- 46. The Kemper Insurance Companies ("Kemper") filed a response to the Kemper Objection and Skadden, Arps attorneys spent a significant amount of time resolving Kemper's claim, ultimately negotiating the terms of a resolution between the Debtors and Kemper. Favorable resolutions of the Kemper matter and the claims resolved pursuant to the First, Second and Fourth Omnibus Claim Objections were essential to the Debtors' achieving a rapid confirmation of the Plan.
- 47. **Financing Matters.** During the Application Period, Skadden, Arps devoted a significant amount of time and resources to advising the Debtors with respect to financing matters. Such efforts included Skadden, Arps attorneys' negotiating and drafting the documents relating to the Debtors' use of cash collateral, and preparing for and attending hearings on these matters.

- 48. In addition, as discussed above, Skadden, Arps professionals negotiated and drafted the documents relating to the first-lien and second-lien credit facilities that comprise the Exit Facility, and a third-lien credit agreement with Evergreen. Skadden, Arps attorneys also drafted and filed motions relating to the Exit Facility, including (i) the motion to authorize the Debtors' entering into commitments with D.E. Shaw and certain members of the Creditors' Committee regarding the Convertible Second-Lien Notes (as defined in the Plan); (ii) the motion to authorize the Debtors' payment of certain diligence costs incurred by Tejas Securities, Inc. in connection with the Convertible Second-Lien Notes; and (iii) the motion to amend the commitments relating to the Exit Facility to provide an additional \$25 million to finance the acquisition of Pepco Communications LLC's 50% joint venture interest in Starpower Communications, LLC. Skadden, Arps attorneys also spent a significant amount of time preparing for and attending the hearings on these matters.
- 49. Litigation. During the Application Period, Skadden, Arps' professionals devoted significant time to representing the Debtors in connection with corporate litigation matters, including an adversary proceeding commenced by RCN Cable TV of Chicago, Inc. ("RCN-Chicago") against the City of Chicago with respect to complex disputes regarding certain franchise agreements between RCN-Chicago and the City of Chicago (the "Chicago Litigation"). Skadden, Arps' attorneys devoted considerable time and resources to assisting the Debtors with various matters relating to the Chicago Litigation, such as conducting discovery, responding to interrogatories, and developing a litigation strategy. The Chicago Litigation was eventually settled and Skadden, Arps attorneys spent a significant amount of time negotiating and drafting documents relating to such settlement. During the Application Period, Skadden, Arps

frequently was called upon in its capacity as counsel for the Debtors in these cases when issues arose regarding document requests, discovery and other proceedings.

- 50. **Employee Matters.** During the Application Period, Skadden, Arps' professionals devoted significant time to researching, analyzing, responding to inquiries regarding, and advising the Debtors' representatives concerning various employee matters associated with filing for relief under chapter 11 of the Bankruptcy Code. Skadden, Arps attorneys also advised the Debtors with respect to issues related to the continuation of their preexisting employee retention and severance program and, as mentioned above, preparing the pleadings whereby the Debtors amended and restated such program.
- 51. **General Corporate Matters.** Skadden, Arps was the Debtors' general corporate counsel during the Application Period. Skadden, Arps' professionals attended board meetings and meetings of senior management and advised the Debtors on day-to-day general corporate matters. Skadden, Arps also assisted the Debtors with their public disclosure obligations under applicable securities laws.
- 52. **Tax Matters.** Skadden, Arps attorneys advised the Debtors with respect to various tax matters in connection with the proposed restrictions on trading in the Debtors' debt and equity securities. Skadden, Arps attorneys also advised the Debtors with respect to the tax implications of the Plan and drafted appropriate tax disclosure for inclusion in the Disclosure Statement.

PROFESSIONAL SERVICES

53. For professional services, Skadden, Arps' fees are based in part on its guideline hourly rates, which are periodically adjusted in the normal course of the Firm's business, often due to the increased experience of a particular professional.

Skadden, Arps and the Debtors have agreed, as indicated in the Retention Application, that Skadden, Arps' bundled rate structure will apply to these cases and so Skadden, Arps has not sought separate compensation for certain staff, clerical and resource expenses for which it normally charges. The bundled rate structure is described in Skadden, Arps' Policy Statement Concerning Charges and Disbursements Under Standard Bundled Rate Structure (the "Bundled Rate Policy"), a copy of which is attached to RCN's engagement agreement with Skadden, Arps, dated as of October 7, 2003 (the "Engagement Letter"), previously submitted with the revised affidavit of Jay M. Goffman, filed on June 4, 2004, in support of the Retention Application.

DISBURSEMENTS

54. Consistent with its agreement with the Debtors, and firm policy with respect to its other bankruptcy clients, Skadden, Arps charged the Debtors for all other services provided, and for other charges, expenses and disbursements incurred, in the rendition of professional services. These charges, expenses and disbursements include, among other things, costs for telephone charges, photocopying, travel, business meals, computerized research, messengers, couriers, postage, witness fees and other fees related to trials and hearings.¹⁷

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

55. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . [and] reimbursement for

Charges and disbursements are invoiced in accordance with the Bundled Rate Policy.

actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including —

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) whether the compensation is reasonable, based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

- 56. In the instant case, Skadden, Arps respectfully submits that the services for which it seeks compensation in this Final Fee Application were, at the time rendered, necessary for, and beneficial to, the Debtors' rehabilitation and reorganization efforts. Such services and expenditures were necessary to and in the best interests of the Debtors' estates. Skadden, Arps further submits that the compensation requested herein is reasonable in light of the nature, extent and value of such services to the Debtors, their estates and all parties in interest.
- 57. The services rendered by Skadden, Arps were consistently performed in a timely manner commensurate with the complexity, importance and

nature of the issues involved. Therefore, the Court's approval of the compensation sought herein is warranted.

- 58. Skadden, Arps submits that no new or novel issue of law is presented with respect to the matters contained herein. Because the relevant authorities in support of the requested relief are cited in this application, Skadden, Arps requests that the requirement of the service and filing of a separate memorandum of law under Local Bankr. R. 9013-1(b) be deemed satisfied.
- 59. Notice of this Final Fee Application has been provided to the Master Service List, as defined in, and in accordance with, the Order Under 11 U.S.C. §§ 102 and 105 and Fed. R. Bankr. P. 2002, 9006 and 9007 Establishing Certain Notice, Case Management and Administrative Procedures, entered by this Court on June 2, 2004. Skadden, Arps submits that no other or further notice need be provided.

CONCLUSION

WHEREFORE, Skadden, Arps respectfully requests that the Court enter an order (i) allowing compensation for the professional services rendered during the Application Period in the amount of \$5,981,366.75 and reimbursement for actual and necessary expenses of Skadden, Arps incurred during the Application Period in the amount of \$205,313.81; (ii) allowing such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred without prejudice to Skadden, Arps' right to seek additional compensation for services performed and expenses incurred during the Application Period, which were not processed at the time of this Final Fee Application; and (iii) granting such other and further relief as is just and proper.

Dated: New York, New York February 5, 2005

> SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

/s/ D. J. Baker

D. J. Baker (DB 0085) (A Member of the Firm) Frederick Morris (FM 6564) Four Times Square New York, New York 10036-6522 (212) 735-3000

Attorneys for Debtors and Debtors-in-Possession

EXHIBIT A

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP Four Times Square New York, New York 10036-6522 (212) 735-3000 D. J. Baker (DB 0085) (A Member of the Firm) Frederick D. Morris (FM 6564)

Attorneys for Debtors and Debtors-in-Possession

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CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF FINAL APPLICATION OF SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP SEEKING ALLOWANCE OF FEES FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS INCURRED AS COUNSEL FOR THE DEBTORS FOR THE PERIOD FROM MAY 27, 2004 THROUGH DECEMBER 21, 2004

I, D. J. Baker, hereby certify that:

1. I am a member of the firm of Skadden, Arps, Slate, Meagher & Flom LLP ("Skadden, Arps"), which maintains offices for the practice of law at, among other places, Four Times Square, New York, New York 10036. I am admit-

ted, practicing and a member in good standing of the bar of the State of New York and the United States District Court for the Southern District of New York.

- 2. I am one of the partners primarily responsible for this engagement and compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines") and the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals (the "Administrative Order" and, collectively with the Local Guidelines and UST Guidelines, the "Guidelines"). I am authorized to make this certification on behalf of Skadden, Arps.
- 3. This certification is made in respect of the application of Skadden, Arps, dated February 4, 2005 (the "Application"), for final compensation and reimbursement of expenses for the period commencing May 27, 2004 through and including December 21, 2004 (the "Compensation Period") in accordance with the Guidelines.
 - 3. In respect of section B.1 of the Local Guidelines, I certify that:
 - a. I have reviewed the Application;

- b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines;
- c. the fees and disbursements sought are billed at rates in accordance with practices customarily employed by Skadden, Arps and generally accepted by Skadden, Arps' clients; and
- d. in providing a reimbursable service, Skadden, Arps does not make a profit on that service, whether the service is performed by Skadden, Arps in-house or through a third party.
- 4. In respect of section B.2 of the Local Guidelines and as required by the Administrative Order, I hereby certify that Skadden, Arps has complied with the provisions requiring that it provide counsel for the Official Committee of Unsecured Creditors appointed in these cases (the "Creditors' Committee") and the United States Trustee for the Southern District of New York (the "United States Trustee"), on a monthly basis, with a statement of Skadden, Arps' fees and disbursements accrued during the previous month.
- 5. In respect of section B.3 of the Local Guidelines, I certify that counsel for the Creditors' Committee and the United States Trustee are each being provided with a copy of the Application.

Dated: New York, New York February 4, 2005

| /s/ D. J. Ba | ker | |
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| D. J. Baker | | |

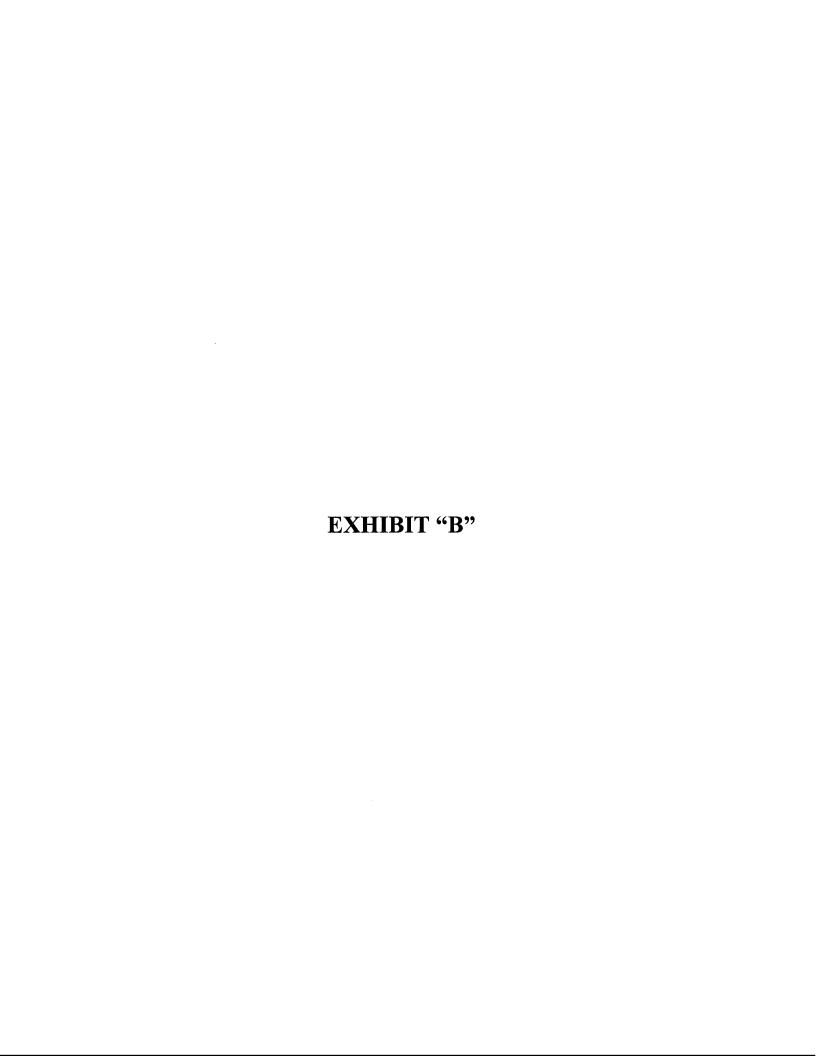
EXHIBIT "B"[Intentionally omitted - please refer to docket for exhibit]

EXHIBIT "C"

[Intentionally omitted - please refer to docket for exhibit]

EXHIBIT "D"[Intentionally omitted - please refer to docket for exhibit]

EXHIBIT "E"[Intentionally omitted - please refer to docket for exhibit]



IN THE UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

| In re: |) | Chapter 11 – (Jointly Administered) |
|--------------------------|---|--------------------------------------|
| |) | Case No. 04-13638 (RDD) |
| RCN CORPORATION, et al., |) | |
| |) | Objections due by: February 25, 2005 |
| |) | By 4:00 PM Eastern Time |
| Debtors |) | · |
| |) | Hearing Date: March 3, 2005 at 10:00 |
| | | AM Eastern Time |

NOTICE OF FILING FINAL REPORT BY AP SERVICES, LLC OF COMPENSATION EARNED AND EXPENSES INCURRED FOR THE PERIOD OF SEPTEMBER 1, 2004 THROUGH DECEMBER 31, 2004 AND MAY 27, 2004 THROUGH AUGUST 31, 2004 TOTALS PREVIOUSLY SUBMITTED

Notice is hereby given that AP Services, LLC ("APS"), by and through its attorneys, Sheldon S. Toll PLLC, has filed a report of compensation earned and expenses incurred for the period of September 1, through December 31, 2004 and May 27, 2004 through August 31, 2004 totals previously submitted.

You are required to file an objection, if any, on or before 4:00 p.m. on February 25, 2005. At the same time, you must also serve a copy of the response on APS's undersigned counsel.

A HEARING WILL BE HELD on March 3, 2005 at 10:00 AM Eastern Time before the Honorable Robert D. Drain, U.S. Bankruptcy Judge, Alexander Hamilton Custom House, One Bowling Green, New York, NY 10004.

Dated: February 4, 2005 SHELDON S. TOLL PLLC Attorneys for AP Services, LLC

By: /s/ Sheldon S. Toll
Sheldon S. Toll (P-21490)
2000 Town Center, Suite 2550
Southfield, MI 48075
(248) 358-2460

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¹ Please e-mail Kevin L. Larin at <u>klarin@alixpartners.com</u> if you desire a copy of the detail.

IN THE UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

| In re: |) | Chapter 11 |
|--------------------------|---|----------------------|
| RCN CORPORATION, et al., |) | 04-13638 (RDD) |
| Debtors |) | Jointly Administered |

FINAL REPORT BY AP SERVICES, LLC OF COMPENSATION EARNED AND EXPENSES INCURRED FOR THE PERIOD OF SEPTEMBER 1, 2004 THROUGH DECEMBER 31, 2004 AND MAY 27, 2004 THROUGH AUGUST 31, 2004 TOTALS PREVIOUSLY SUBMITTED

Exhibit A – Summary of Compensation and Expenses

Exhibit B – Summary of Professionals and Fees

Exhibit C – Summary of Expenses

Exhibit D – Summary of Services

Exhibit E - Detailed Time Entries for the period of September 1, 2004 through December 31, 2004 (served upon the Office of the U.S. Trustee. Available for review upon request by other parties.)

Dated: February 4, 2005

SHELDON S. TOLL PLLC
Attorneys for AP Services, LLC

By: /s/ Sheldon S. Toll
Sheldon S. Toll (P-21490)
2000 Town Center, Suite 2550
Southfield, MI 48075
(248) 358-2460

AP Services, LLC

Summary of Compensation and Expenses – RCN Corporation, et al. September 1, 2004 through December 31, 2004 And May 27, 2004 through August 31, 2004 totals previously submitted

| Period | Fees | Expenses | TOTAL |
|---|--------------------|------------------|-----------------|
| September 1, 2004 to September 30, 2004 | \$ 515,045.00 | \$ 35,853.91 \$ | \$ 550,898.91 |
| October 1, 2004 to October 31, 2004 | 454,434.00 | 53,634.24 | 508,068.24 |
| November 1, 2004 to November 30, 2004 | 384,459.00 | 56,640.75 | 441,099.75 |
| December 1, 2004 to December 31, 2004 | 367,185.50 | 34,450.64 | 401,636.14 |
| Total Accrued | \$ 1,721,123.50 | \$ 180,579.54 \$ | \$ 1,901,703.04 |
| Less 50% Travel Time | (119,192.25) | • | (119,192.25) |
| TOTAL 4th QUARTER INVOICED | \$ 1,601,931.25 \$ | \$ 180,579.54 \$ | \$ 1,782,510.79 |
| | | | |
| May 27, 2004 to August 31, 2004 | \$ 2,106,973.50 \$ | \$ 174,009.75 | \$ 2,280,983.25 |
| Less 50% Travel Time | \$ (142,571.75) \$ | · | (142,571.75) |
| Total 3rd Quarter Invoiced | \$ 1,964,401.75 \$ | \$ 174,009.75 \$ | \$ 2,138,411.50 |
| | | | |
| GRAND TOTAL INVOICED \$ | \$ 3,566,333.00 \$ | \$ 354,589.29 \$ | \$ 3,920,922.29 |
| | | | |

AP Services, LLC

Summary of Professionals and Fees - RCN Corporation, et al.

September 1, 2004 through December 31, 2004 And May 27, 2004 through August 31, 2004 totals previously submitted

| Name of | Description Hourly Hours Billed | Hourly | | H | Hours Billed | | | L | Total |
|-------------------|-------------------------------------|-----------|---|--------|--------------|---------------------------------|---------|-------|------------|
| Professional | of Function | Rate | Sep-04 | Oct-04 | Nov-04 | Dec-04 | Total | Comp | ensation |
| John S. Dubel | President / Chief Operating Officer | \$ 630.00 | \$ 630.00 218.7 212.4 187.1 171.0 789.2 \$ 497,196.00 | 212.4 | 187.1 | 171.0 | 789.2 | \$ 49 | 7,196.00 |
| Anthony M. Horvat | Chief Restructuring Officer | 495.00 | 241.1 | 9.661 | 235.9 | 220.3 | 6.968 | 44 | 443,965.50 |
| | | | | | | Sub Total 1,686.1 \$ 941,161.50 | 1,686.1 | \$ 94 | 11,161.50 |

| | Additional Temporary Staff Employees - Full Time | nporary Sta | off Employe | ees - Full T | ime | | | | |
|--------------------|--|-------------|-------------|--------------|--------------|--------------------------|----------|--------------------|-----|
| Name of | Description | Hourly | | H | Hours Billed | 9 | | Total | |
| Professional | of Function | Rate | Sep-04 | Oct-04 | Nov-04 | Oct-04 Nov-04 Dec-04 | Total | Total Compensation | ion |
| Jeremy Wright | SOFAs and Schedule Preparation | \$ 190.00 | 228.0 | 212.4 | 185.8 | 189.3 | 815.5 \$ | \$ 154,945.00 | 8 |
| Robb C. McWilliams | Claims Management / Contract Review | 265.00 | 230.5 | 222.1 | 170.1 | 202.4 | 825.1 | . 1 | .50 |
| Charles N. Braley | Cash Management & Real Estate | 320.00 | 203.9 | 223.0 | 212.8 | 186.4 | 826.1 | 264,336.00 | 00. |
| | | | | | | Sub Total | 2,466.7 | \$ 637,932.50 | .50 |

| | Additional Temporary Staff Employees - Part Time | mporary Sta | off Employe | ees - Part T | ime | | | |
|--------------|--|-------------|-------------|--------------|--------------|-----------------------------------|-------|---------------------|
| Name of | Description | Hourly | | | Hours Billed | Ţ | | Total |
| Professional | of Function | Rate | Sep-04 | Oct-04 | Nov-04 | Sep-04 Oct-04 Nov-04 Dec-04 | Total | Compensation |
| Henry Colvin | Claims Management Team Leader | \$ 340.00 | 56.0 | 61.5 | j 1 | 3.4 | 120.9 | \$ 41,106.00 |
| Ryan J. Esko | Operations - Cost Reductions Efforts | 450.00 | 63.2 | • | ı | 1 | 63.2 | 28,440.00 |
| Gary Shafer | Finance - Bankruptcy Analysis | 495.00 | 76.8 | 59.5 | Ī | 1 | 136.3 | 67,468.50 |
| Meade Monger | Claims Management Administration | 590.00 | 4.7 | 1.5 | 2.3 | | 8.5 | 5,015.00 |
| | | | | | | Sub Total = | | 328.9 \$ 142,029.50 |

4th QUARTER PROFESSIONAL FEES 4,481.7 \$ 1,721,123.50

3rd Quarter Professional Fees Previously Submitted 5,097.1 \$ 2,106,973.50

GRAND TOTAL PROFESSIONAL FEES 9,578.8 \$ 3,828,097.00

AP Services, LLC

Summary of Expenses – RCN Corporation, et al.
September 1, 2004 through December 31, 2004
And May 27, 2004 through August 31, 2004 totals previously submitted

| Expense Catagories | Sep-04 | L | Oct-04 | Nov-04 | 10 | Dec-04 | TOTAL |
|--|--------------|---------------|-----------|---------|-----------|---|---------------|
| Airfare | \$ 19,927.40 | \$ | 22,725.10 | \$ 14,3 | 35.93 | \$ 19,927.40 \$ 22,725.10 \$ 14,335.93 \$ 13,405.21 | \$ 70,393.64 |
| Cab Fare / Ground Transportation | 2,065.42 | ~ | 2,430.92 | 2,8 | 2,848.28 | 2,674.55 | 10,019.17 |
| Computer Supplies / Support | ı | | 1 | | ı | 29.99 | 29.99 |
| Computerized Research | ı | | 30.73 | | 1 | 1 | 30.73 |
| Lodging | 10,124.59 | • | 15,254.12 | 23,8 | 23,850.47 | 11,612.70 | 60,841.88 |
| Long Distance Calls | | | 29.90 | | ı | • | 29.90 |
| Meals & Tips | 781.24 | - | 2,371.56 | 2,5 | 2,524.05 | 1,507.16 | 7,184.01 |
| Meeting Expenses | , | | 1 | | ı | 125.34 | 125.34 |
| Mileage | 172.50 | | 1,503.08 | 1,4 | 1,414.50 | 559.11 | 3,649.19 |
| Other | l | | 82.49 | • | 29.99 | • | 112.48 |
| Overnight Mail Charges | 1 | | 8.19 | 7, | 53.47 | 125.43 | 187.09 |
| Parking & Tolls | 225.00 | | 1,129.00 | 1,5 | 1,512.00 | 696.50 | 3,562.50 |
| Postage | ı | | 22.10 | | ı | | 22.10 |
| Rental Car | 2,557.76 | ΄. | 8,015.03 | 10,0 | 10,031.21 | 3,714.65 | 24,318.65 |
| Supplies | ' | | 32.02 | 7 | 40.85 | - | 72.87 |
| 4th Quarter Expenses \$ 35,853.91 \$ 53,634.24 \$ 56,640.75 \$ 34,450.64 | \$ 35,853.91 | \$ | 53,634.24 | \$ 56,6 | 10.75 | \$ 34,450.64 | \$ 180,579.54 |

\$ 354,589.29 \$ 174,009.75 3rd Quarter Expenses Previously Submitted GRAND TOTAL EXPENSES

AP Services, LLC Summary of Services – RCN Corporation, et al.

September 1, 2004 through December 31, 2004

Chief Operating Officer

- Served as Chief Operating Officer for Debtor and Non-Debtor entities and managed interaction and oversight of senior management regarding operations, financing and litigation
- Reviewed financial information and provided guidance to management on reporting issues to Creditors, SEC and marketplace constituents
- Led senior management on Chapter 11 issues including determination of which entities to file, negotiations with existing lender group and the negotiation of the exit facility
- Prepared and managed information released to the press and the marketplace through press releases and interviews
- Coordinated and managed exit lender negotiations, presentations, due diligence; managed senior management in addressing potential lender data requests including preparation of a comprehensive budget for the Company to facilitate projected cash use and the structuring of exit financing
- Arranged and led periodic Creditor Committee, Board of Directors and other meetings and conference calls to address all matters of Company's operational, financial and bankruptcy related affairs

Chief Restructuring Officer

- Served as Chief Restructuring Officer for Debtor entities and participated in court hearings in connection with the Debtors' filings, litigation and financing
- Provided guidance to senior management and entire corporate staff on restructuring and Chapter 11 process and met with and advised the Board of Directors
- Led senior management on Chapter 11 issues including determination of which entities to file, negotiations with existing lender group and the negotiation of the exit facility
- Managed Debtors' and Non-Debtors' negotiations and communications with creditors and their advisors through multiple meetings and daily communications
- Organized and managed advisor professionals for maximum assistance to the Debtors and Non-Debtors on matters including general operations, financing, financial reporting and press communications

- Arranged and led periodic Creditor Committee, Board of Directors and other meetings and conference calls to address all matters of Company's operational, financial and bankruptcy related affairs
- Led and managed negotiations, documentation and correspondence with existing Senior Secured Facility lenders to complete amendments to the facility as part of the Cash Collateral Order
- Reviewed and negotiated Debtors' and Non Debtors' budget and operating capital requirements under the existing Senior Secured Facility and Cash Collateral Order
- Led efforts and analysis by RCN to acquire the remaining 50% ownership of the StarPower subsidiary. Negotiated with secured lenders to obtain additional funding required for the acquisition.

Operating Administration and Cost Reductions

- Prepared and managed Company's workforce terminations; developed key employee retention programs; coordinated staffing and resource plans to address decreasing staff levels
- Analyzed and reviewed Real Estate contracts for rejection or renegotiation to create cost savings; such activities included analyzing and reviewing all of the Company's Real Estate needs, by market, and ability to eliminate facilities through space realignment; participated in direct negotiations with landlords to negotiate lease terminations and term changes in order to achieve desired cost reductions
- Assisted in coordinating office closings, moves and consolidations
- Assisted Company in developing and preparing operating metrics and other evaluation tools for various operations; led effort to consolidate customer support and various shared services for better management and costs savings; prepared multiple documents and analyses to address all inquiries and requests regarding cost reduction efforts

Treasury Management and Cash Forecasting

- Managed 13-week cash forecast model for Debtors and Non-Debtors to assist with management of assets, meeting credit facility requirements and to respond to creditor inquiries into the financial status including analysis to reconcile actual results to forecast cash results for operations
- Prepared and conducted multiple presentations of cash forecast and treasury management tools to senior management and creditors

- Managed the collection and disbursement of cash activity in the Company's network of restricted and unrestricted cash accounts and assisted in incorporating revised cash management procedures and activities to better monitor cash activities and compliance with Cash Collateral Order
- Assisted in coordinating borrowings under the senior secured facility and managed documentation for cash activities

Substantive Consolidation Analysis

- Supported and conducted various recovery and substantive consolidation analyses requested by internal management and Creditor Committee constituents
- Led preparation of information and documents in response to creditors due diligence requests as well as assisted Company in managing activity and correspondence related to substantive consolidation assessment
- Created and executed multiple presentations for meetings with internal management, Board of Directors and Creditors Committee representatives and advisors regarding the substantive consolidation analysis
- Managed accumulation of data and analyses for intercompany creditor activity and balances

Business Plan Development

- Led preparation of strategic framework for Chapter 11 process and Company's emergence; managed and coordinated valuation discussions with advisors and Creditor constituents
- Led preparation and review of Plan of Reorganization and Disclosure Statements with internal team; prepared and assisted with various presentations to internal management, Board of Directors, Creditor Committee members and exit financing constituents
- Led preparation and review of plan vs. actual comparisons for review by internal management, Board of Directors, Creditor Committee members and advisor groups
- Coordinated the distribution of plan related financial data and documents to constituent parties; led Company's responses to data requests related to plan

Asset Sales

- Organized and managed review of excess and saleable inventory and coordinated initial review with valuation and liquidation firms
- Worked with internal management and liquidation vendors to prepare an asset sale assessment and outline of liquidation of various owned assets such as excess inventory, non-core telecommunication assets

Financial Reporting

- Assisted with preparing multiple responses to information requests from creditors and advisor groups as well as developed team and process for accumulating due diligence data; organized information and assisted Creditor Committee advisors in obtaining significant amounts of data in support of their various requests and analytical efforts; also assisted the Company with multiple presentations, communications and talking points for responses to inquiries by creditors
- Managed and coordinated discussions with ratings agencies regarding exit financing and other postpetition developments

Case Management Services

- Led and coordinated the accumulation of financial information and prepared the Statement of Financial Affairs and Bankruptcy Schedules for all of the Debtors
- Led and coordinated the Debtors' storage and management of executory contracts for analysis of assumption and rejection by maintaining a database and document storage system designed specifically for contract management
- Led and coordinated the process of preparing the creditor matrix and noticing database for all of the Debtors
- Performed analysis of claim amounts based on the schedule amounts and proof of claims for all of the Debtors
- Reviewed and analyzed all claims filed against the Debtors and coordinated the preparation of the omnibus objections
- Assisted the company with postpetition financial reporting, including identification and presentation of liabilities subject to compromise.

AP Services, LLC Detailed Time Entries – RCN Corporation, et al. September 1, 2004 through December 31, 2004

Detailed time entries for the period of September 1, 2004 through December 31, 2004. Served upon the Office of the U.S. Trustee. Available for review upon request by other parties.



IN THE UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

| In re: |) | Chapter 11 – (Jointly Administered) |
|--------------------------|---|--------------------------------------|
| |) | Case No. 04-13638 (RDD) |
| RCN CORPORATION, et al., |) | |
| |) | Objections due by: February 25, 2005 |
| |) | By 4:00 PM Eastern Time |
| Debtors |) | |
| |) | Hearing Date: March 3, 2005 at 10:00 |
| | | AM Eastern Time |

NOTICE OF FILING APPLICATION BY AP SERVICES, LLC FOR APPROVAL AND PAYMENT OF THE CONTINGENT SUCCESS FEE

Notice is hereby given that AP Services, LLC ("APS"), by and through its attorneys, has filed an application (the "Application") by APS for approval and payment of a contingent success fee (the "Contingent Success Fee").

You are required to file an objection, if any, on or before 4:00 p.m. on February 25, 2005. At the same time, you must also serve a copy of the response on APS' undersigned counsel.

A HEARING WILL BE HELD on March 3, 2005 at 10:00 AM Eastern Time before the Honorable Robert D. Drain, U.S. Bankruptcy Judge, Alexander Hamilton Custom House, One Bowling Green, New York, NY 10004.

Dated: February 4, 2005 SHELDON S. TOLL PLLC
Attorneys for AP Services, LLC

By: /s/ Sheldon S. Toll
Sheldon S. Toll (P-21490)
2000 Town Center, Suite 2550
Southfield, MI 48075
(248) 358-2460

IN THE UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

| In re: |) | Chapter 11 |
|--------------------------|---|----------------------|
| RCN CORPORATION, et al., |) | 04-13638 (RDD) |
| Debtors |) | Jointly Administered |

APPLICATION BY AP SERVICES, LLC FOR APPROVAL AND PAYMENT OF THE CONTINGENT SUCCESS FEE

AP Services, LLC ("APS"), crisis managers to the debtors and debtors-in-possession in the above referenced chapter 11 cases (the "Debtors" or "RCN"), make this application for approval and payment of a contingent success fee (the "Contingent Success Fee"). APS states as follows:

SUMMARY OF CONTINGENT SUCCESS FEE REQUEST

- 1. On May 27, 2004 (the "Petition Date"), the Debtors filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). APS has served as crisis managers to the Debtors pursuant to an Order entered by this Court on June 30, 2004 at docket item number 131 (the "Retention Order"), a copy of which is attached hereto as Exhibit B.
- 2. The Retention Order approved the engagement letter entered into between APS and the Debtors on February 11, 2004 (the "Engagement Letter"), as amended on March 12, 2004 (the "Amended Engagement Letter"). Copies of the Engagement Letter and Amended Engagement Letter are attached hereto as Exhibit C. According to paragraph 2 of Schedule 2 the Amended Engagement Letter, the Debtors agreed that, in addition to hourly fees, APS will be

compensated for its efforts by payment of a Contingent Success Fee whose terms are further described in the Amended Engagement Letter.

- 3. Throughout the case, APS has been paid hourly fees and reimbursed for expenses for each monthly period and has filed all quarterly fee statements relating to these fees and expenses as outlined in the Retention Order.
- 4. APS acknowledges that, consistent with the terms of the Retention Order, APS must seek Court approval of the Contingent Success Fee after notice to all parties in interest, and upon hearing from the Court. Additionally, the Contingent Success Fee shall not be deemed earned until the occurrence of the substantial consummation of a plan of organization (a "Plan of Reorganization") for the Debtors. By this Application, APS seeks approval of the Performance Fee of \$4,000,000 as calculated below.

Calculation of The Contingent Success Fee

- 5. Under the terms of the Amended Engagement Letter, the Debtors agreed to pay APS a Contingent Success Fee based upon the following two components:
 - a. \$5,000,000 upon completion of an out-of-court restructuring, the sale of a majority of the assets of the company or upon confirmation of a Plan of Reorganization that occurs prior to September 15, 2004;
 - \$4,000,000 upon completion of an out-of-court restructuring, the sale of a majority of the assets of the company or upon confirmation of a Plan of Reorganization that occurs after September 15, 2004 but prior to February 15, 2005; or

- c. \$3,000,000 upon completion of an out-of-court restructuring, the sale of a majority of the assets of the company or upon confirmation of a Plan of Reorganization that occurs after February 15, 2005.
- 6. On December 8, 2004, this Court confirmed the Plan of Reorganization (the "Confirmation Date"), which became effective on December 21, 2004. The Confirmation Date occurred after September 15, 2004 but prior to February 15, 2005.
- 7. The services of APS were important to the effective administration of the estate and recovery of value to certain parties in interest. APS' services included not only interim management of the Debtors business in these cases, but were essential in preparing, negotiating and receiving confirmation of the Plan of Reorganization. The confirmation of the Plan of Reorganization is the basis for the Contingent Success Fee sought herein. As such, and consistent with the terms of the Amended Engagement Letter, APS in entitled to a Contingent Success Fee of \$4,000,000.

Fee Enhancements Often Required by Restructuring Firms

- 8. Fee Enhancements for lawyers and accountants are rarely sought and rarely granted. However, APS is neither a law firm nor an accounting firm. On the contrary, APS is, among other things, a firm that specializes in supplying senior executives on an interim basis to financially troubled companies. Unlike law firms and accounting firms, performance fees are normal parts of compensation for firms such as turnaround firms, management restructure consulting firms, and investment banking firms.
- 9. As the Bankruptcy Court for the Southern District of Ohio held, *In re Cardinal Indus.*, *Inc.*, 151 B.R. 843 (Bankr. S.D. Ohio 1993) (Chapter 11 operating trustee awarded a fee of \$2.1 million plus a success fee of 50,000 shares of stock):

[P]erformance-based or success-factor bonuses are a normal part of compensation arrangements for management restructure consultants and ... such bonuses generally far exceed the time value of the consultant's services on a lodestar basis. Indeed, the time value component is referred to as the base salary, apparently payable to the consultant even if success is not achieved.

In re Cardinal Indus., Inc., 151 B.R. at 847

- 10. Attached hereto as Exhibit A is the Declaration of John S. Dubel (the "Dubel Declaration") in support of this Application. The Dubel Declaration shows that APS, as well as other turnaround firms, regularly receive performance fees from both inside and outside of bankruptcy cases. When Congress passed the Bankruptcy Reform Act of 1978, it decided to remove the "spirit of frugality" as a factor in bankruptcy professional fees. The standard is now the cost of comparable services in a non-bankruptcy setting.
- 11. Other reported decisions awarding performance fees to firms that were not law firms or accounting firms include *Kaufman v. S and C Corp.*, 171 B.R. 38 (S.D. Texas 1994) (management company that operated hotel entitled to a success fee of \$212,417 for fiscal year 1992); *In re Intelogic Trace, Inc.*, 188 B.R. 557 (Bankr. W.D. Texas 1995) (awarding consultant a success fee of \$77,500 based on a percentage of the sale price of Debtors' assets plus hourly fees of \$24,880 based on a rate of \$200 per hour); *In the matter of Chicago, Milwaukee, St. Paul and Pacific Railroad Co.*, 841 F.2d 789 (7th Cir. 1988) (investment banking firm awarded \$1 million success fee).
- 12. Performance fees are a normal part of compensation for firms such as turnaround firms, management restructure consulting firms, and investment banking firms. Therefore, this court should approve APS' request for payment of the Contingent Success Fee in the amount of \$4,000,000. This fee falls within the range of success fees awarded to APS and affiliates in larger cases and is consistent with the average for large cases.

13. APS seeks approval of the Court for the allowance and payment of the Contingent

Success Fee of \$4,000,000, which is applied for under the terms of the Amended Engagement

Letter and the Retention Order in a manner consistent with the proposed form of the order (the

"Proposed Order") filed concurrently with this Application and attached hereto as Exhibit D.

NO PRIOR REQUEST

14. No prior Motion for the relief requested herein has been made to this or any other

Court.

NOTICE

15. Notice of this Application has been provided to the Master Service List, as

defined in, and in accordance with, the Order Under 11 U.S.C. §§ 102 and 105 and Fed. R.

Bankr. P. 2002, 9006 and 9007 Establishing Certain Notice, Case Management and

Administrative Procedures, entered by this Court on June 2, 2004. APS submits that no other or

further notice need be provided.

WHEREFORE, APS seeks an order consistent with the attached Proposed Order granting

the relief requested herein.

Dated: February 4, 2005

SHELDON S. TOLL PLLC

Attorneys for AP Services, LLC

By: /s/ Sheldon S. Toll

Sheldon S. Toll (P-21490) 2000 Town Center, Suite 2550

Southfield, MI 48075

(248) 358-2460

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EXHIBIT A

(Declaration of John S. Dubel)

IN THE UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

| In re: |) | Chapter 11 |
|--------------------------|---|----------------------|
| RCN CORPORATION, et al., |) | 04-13638 (RDD) |
| Debtors |) | Jointly Administered |

DECLARATION OF JOHN S. DUBEL IN SUPPORT OF THE APPLICATION BY AP SERVICES, LLC FOR APPROVAL AND PAYMENT OF THE CONTINGENT SUCCESS FEE

JOHN S. DUBEL makes this declaration pursuant to 28 U.S.C. sec. 1746, and states:

- 1. I am associated with AP Services, LLC ("APS"), which has as its principal place of business 2000 Town Center, Suite 2400, Southfield, MI 48075. APS specializes in, among other things, supplying senior executives on an interim basis to financially troubled companies. APS is an affiliate of AlixPartners, LLC, AlixPartners Ltd., AlixPartners GmbH and AlixPartners S.r.l., (herein collectively "AlixPartners") internationally recognized restructuring and turnaround advisory and consulting firms; The System Advisory Group, an information technology consulting firm; Partnership Services, LLC, a company that provides temporary employees; and the Questor entities, which are private equity funds. I am a Managing Director of AlixPartners, LLC.
- 2. I submit this Declaration in support of the application (the "Application") by APS for approval and payment of the Contingent Success Fee¹. I have personal knowledge of the facts recited herein, and, if called as a witness, I am competent to testify thereto.
- 3. On June 30, 2004, this Court entered an order authorizing the Debtors to employ and retain APS as crisis managers to the Debtors under the terms of the Engagement Letter and

the Amended Engagement Letter between APS and the Debtors. I was a member of the engagement team that worked on the Debtors' case.

- 4. The services of APS were important to the effective administration of the estate and recovery of value to certain parties in interest. APS' services included not only interim management of the Debtors business in these cases, but were essential in preparing, negotiating and receiving confirmation of the Plan of Reorganization. The confirmation of the Plan of Reorganization is the basis for the Contingent Success Fee sought herein
- 5. In addition to time charges, success fees are a normal part of compensation for firms such as turnaround firms and management restructure consulting firms. Prior to accepting the engagement with the Debtors, APS priced the engagement, negotiated the Contingent Success Fee as part of its total compensation package, and took the Contingent Success Fee into account in accepting the work from the Debtors in a busy market.
- 6. In 58 engagements of APS and affiliates between 1995 and 2004, both bankruptcy and non-bankruptcy, success fees paid have ranged from \$50,000 to \$11,908,000.
- 7. The \$4,000,000 Contingent Success Fee in this case falls within the range of success fees awarded to APS and affiliates in larger cases and is consistent with the average for large cases.

¹ Certain capitalized terms are defined in the Application and incorporated by reference herein.

| I declare under penalty of perjury under t | the laws of the United States of America that, to |
|--|---|
| the best of my knowledge and after reasonable in | equiry, the foregoing is true and correct. |
| Dated: February 4, 2005 | /s/John S. Dubel John S. Dubel |

EXHIBIT B

(Signed Retention Order)

| SOUTHERN DISTRICT OF NEW YORK | |
|-------------------------------|--------------------------|
| | X |
| In re | : Chapter 11 |
| RCN CORPORATION | : Case No. 04-13638 |
| Debtors. | : (Jointly Administered) |
| | : X |

LINITED STATES DANIEDLIDTON COLDT

FINAL ORDER UNDER 11 U.S.C. § 363 AUTHORIZING RETENTION OF AP SERVICES, LLC AS CRISIS MANAGERS FOR THE DEBTORS

Upon the Application¹ of the Debtors for entry of an order, pursuant to § 363 of title 11 of the United States Code (the 'Bankruptcy Code''), authorizing the retention of AP Services, LLC ("APS") as crisis managers to the Debtors; and the Court having reviewed the Application, the Horvat Affidavit and the Dubel Declaration, and the Court having determined that the relief requested in the Application is necessary and in the best interests of the Debtors, their estates, creditors, and other 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 Wells Fargo & Company having informed the Court that it declined to prosecute its objection to the Motion; and there being no other objection; and upon the record herein; and after due deliberation thereon; and good and sufficient cause appearing therefore, it is hereby

ORDERED, ADJUDGED AND DECREED that.

- 1. The Application, as modified herein, is GRANTED on a final basis.
- 2. Pursuant to Bankruptcy Code section 363, the Debtors, as debtors-in-possession, are hereby authorized to retain APS as their crisis managers, effective as of the

Capitalized terms not otherwise defined shall have the meanings ascribed to them in the Application.

Petition Date, in accordance with the Application as modified herein and this final order, and APS is authorized to perform the services described therein.

- a. APS shall be compensated in accordance with the Application, except that all references to the "Contingent Success Fee" in the engagement letter and the Application shall be deemed stricken without prejudice to APS's right request a success or similar fee as contemplated in paragraph 4 below and subject to the terms of this order. APS's compensation shall be subject to 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, except that APS will not be required to file time records in accordance with the United States Trustee Guidelines. APS shall comply with the Administrative Order under 11 U.S.C. Sections 105 and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals dated June 22, 2004 (the "Fee Order") provided, however, that in its monthly fee statements and interim and final fee applications filed with this Court, APS shall present descriptions of those services provided on behalf of the Debtors, the approximate time expended in providing those services and the individuals who provided professional services on behalf of the Debtors.
- 4. Subject to the terms of this order, APS shall have the right to request a success or similar fee in its final fee application after notice to all the parties in interest and upon hearing before this Court. There shall be no presumptions created by this order to either grant or deny such request, and all objections of the United States Trustee and all parties in interest are preserved until such time.

- 5. APS shall not be entitled to seek or receive a success or similar fee to the extent it is terminated for actions constituting gross negligence or willful misconduct.
- 6. A success or similar fee, if awarded, shall not be deemed earned until the occurrence of the substantial consummation of a plan or plans of reorganization, as the case may be, for each of the Debtors.
- 7. APS shall not be entitled to seek or receive a success or similar fee in the event (i) any entity or entities individually or collectively constituting 50% or more of the subscribers of the United States businesses of RCN Corporation and its direct and indirect subsidiaries (including for this purpose, its joint venture affiliates) shall be liquidated, other than in a sale or sales as a going concern, (ii) the voluntary chapter 11 case or cases of any entity or entities individually or collectively constituting 50% or more of the subscribers of the United States businesses of RCN Corporation and its direct and indirect subsidiaries (including for this purpose, its joint venture affiliates) shall be dismissed without the consent of the Committee, (iii) a chapter 11 trustee with plenary powers, a responsible officer or an examiner with enlarged powers relating to the operation of the businesses of the Debtors (powers beyond those set forth in Sections 1106(a)(3) and (4) of the Bankruptcy Code) shall be appointed, or (iv) the chapter 11 case of any entity or entities individually or collectively constituting 50% or more of the subscribers of the United States businesses of RCN Corporation and its direct and indirect subsidiaries (including for this purpose, its joint venture affiliates) shall be converted to a case or cases under chapter 7 of the Bankruptcy Code.
- 8. All requests of Mr. Dubel for payment of indemnity pursuant to any indemnification agreement provided by the Debtors shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure that

payment of such indemnity conforms to the terms of the such indemnification agreement and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought; provided, however, that in no event shall Mr. Dubel be indemnified in the case of his own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct.

- 9. In no event shall Mr. Dubel be indemnified if the Debtors or a representative of the Debtors' estates, asserts a claim for, and a court determines by final order that such claim arose out of, Mr. Dubel's own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct.
- Debtors pursuant to such indemnification agreement, the invoices and supporting time records from such attorneys shall be included in Mr. Dubel's own applications (both interim and final) and such invoices and time records shall be subject to the United States Trustee's guidelines for compensation and reimbursement of expenses and the approval of this Court under the standards of Bankruptcy Code sections 330 and 331 without regard to whether such attorney has been retained under Bankruptcy Code section 327 and without regard to whether such attorneys' services satisfy Bankruptcy Code section 330(a)(3)(C).

11. 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 July 30, 2004

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT C (Engagement Letter and Amended Engagement Letter)

AP SERVICES, LLC

2000 Town Center, Suite 2400 Southfield, Michigan 48075 (248) 358-4420

February 11, 2004

Mr. David C. McCourt Chairman and Chief Executive Officer RCN Corporation 105 Carnegie Center Princeton, NJ 08540

Re: Interim Management and Restructuring Services

Dear David:

This letter outlines the understanding ("Agreement") between AP Services, LLC, a Michigan limited liability company, ("APS") and RCN Corporation, on behalf of itself and its subsidiaries listed on Exhibit B (collectively the "Company"), for the engagement of APS to provide certain temporary employees to the Company to assist it in its restructuring as described below.

All defined terms shall, unless the context otherwise requires, have the meanings ascribed to them in Schedule 1 ("Definitions and Interpretation").

Generally, the engagement of APS, including any APS employees who serve in Executive Officer positions, shall be under the approval of the Board of Directors of the Company and the direct supervision of you as Chairman and Chief Executive Officer.

OBJECTIVE AND TASKS

APS will provide John S. Dubel to serve as the Company's President and Chief Operating Officer ("COO"), reporting to the Company's Chief Executive Officer and the Board of Directors. Working collaboratively with the senior management team, the Board of Directors and other Company professionals, Mr. Dubel will, in addition to his ordinary course duties as President and COO, assist the Company in evaluating and implementing strategic, tactical and operational options through the restructuring process. Mr. Dubel will attend all Board meetings except as may be otherwise determined by the Board in appropriate circumstances. In addition to the ordinary course duties of President and COO, the Temporary Staff roles will include working with you and your team to do the following:

 Assist management with the development of an operational plan to restructure the Company and to maintaining it as a viable entity and drive the performance of this plan. Mr. David C. McCourt February 11, 2004 Page 2

- Drive the completion of the disposition of the Company's non-core businesses/assets in a timely manner.
- Assist in overseeing and driving financial performance in conformity with the Company's business plan.
- Assist management with the development of the Company's revised business plan, and such other related forecasts as may be required by the bank lenders and noteholders in connection with negotiations or by the Company for other corporate purposes.
- Coordinate and ensure effective communications among the "working group" professionals who are assisting the Company in the reorganization process, or who are working for the Company's various stakeholders, to improve the effectiveness of their efforts consistent with the Company's overall restructuring goals.
- Manage the Company's financial and treasury functions.
- Provide leadership to the financial function including, without limitation, assisting the Company in strengthening the core competencies in the finance organization, particularly cash management, planning, general accounting and financial reporting information management.
- Develop and implement cash management strategies, tactics and processes, including the identification and implementation of both short-term as well as long-term liquidity generating initiatives.
- Develop and implement a communication strategy and process with respect to the Company's stakeholders.
- Report to the Board of Directors with respect to a key employee retention program.
- Manage the Company's preparations for a potential Chapter 11 bankruptcy filing. Provide testimony, as may be necessary, in any bankruptcy proceeding.
- Assist with such other matters as may be requested that fall within our expertise, including crisis management activities as are customarily provided by APS, and that are mutually agreeable.

Mr. David C. McCourt February 11, 2004 Page 3

STAFFING

APS will provide the individuals set forth on Exhibit A, herein referred to as the temporary employees ("Temporary Staff"), subject to the terms and conditions of this Agreement, with the titles, pay rates, and other descriptions set forth therein.

We will keep you informed as to our staffing and will not add additional Temporary Staff to the assignment without first consulting with you to obtain your concurrence that such additional resources are required and do not duplicate the activities of other employees or professionals. The Temporary Staff may be assisted by other professionals at various levels, as the tasks require, who would also become Temporary Staff.

FEES AND RETAINER

APS shall be compensated for its Services under this Agreement at the rates set forth on Schedule 2.

We will commence this engagement immediately upon receipt of a signed engagement letter and retainer. We will require a retainer of \$750,000 to be applied against the time charges and expenses specific to the engagement and in accordance with Section 2 of the attached General Terms and Conditions.

* * *

In the event the Company seeks protection under the U.S. Bankruptcy Code, the Company agrees that it will promptly apply to the Bankruptcy Court to obtain approval of our retention and retainer nunc pro tunc to the date of the filing.

The terms and conditions set out in the attached Schedules and the General Terms and Conditions form part of and are incorporated by reference herein to this Agreement.

If these terms meet with your approval, please sign and return the enclosed copy of this Agreement and wire transfer the amount to establish the retainer.

Mr. David C. McCourt February 11, 2004 Page 4

We look forward to working with you.

Sincerely yours,

AP SERVICES, LLC

John S. Dubel
Principal

Acknowledged and Agreed to:

RCN CORPORATION

By:

David C. McCourt

Chairman and Chief Executive Officer

Dated: February 11, 2004

AP Services LLC Employment by RCN Corporation

Exhibit A

Temporary Employees Individuals With Executive Officer Positions

| Name | Description | Hourly Rate | Commitment Full or Part Time |
|----------------|--|----------------|------------------------------|
| John S. Dubel | President & Chief Operating Officer | \$630 | Full Time |
| Anthony Horvat | Assistant Treasurer | \$495 | Full Time |

Additional Temporary Employees

| Name | Description | Hourly Rate | Commitment Full ¹ or Part ² Time |
|------------------|-------------|----------------|---|
| To be determined | | | |

The parties agree that Exhibit A can be amended from time to time to add or delete staff, and the Monthly Staffing Reports shall be treated by the parties as such amendments.

¹ Full time is defined as substantially full time.

² Part Time is defined as approximately 2-3 days per week, with some weeks more or less depending on the needs and issues facing the Company at that time.

AP Services LLC Employment by RCN Corporation

Exhibit B

RCN Corporation Subsidiaries

TEC Air, Inc.

RCN Financial Management, Inc.

RCN Internet Services, Inc.

UNET Holding, Inc.

RLH Property Corporation

RCN Entertainment, Inc.

ON TV, Inc.

Hot Spots Productions, Inc.

RCN Telecom Services of Illinois, LLC

21st Century Telecom Services, Inc.

RCN Cable TV of Chicago, Inc.

RCN Finance, LLC

RFM 2, LLC

Brainstorm Networks, Inc.

RCN Telecom Services, Inc.

RCN International Holdings, Inc.

RCN Telecom Services of Massachusetts, Inc.

RCN Telecom Services of Philadelphia, Inc.

RCN Telecom Services of Virginia, Inc.

RCN Telecom Services of Washington, D.C., Inc.

RCN-BecoCom, LLC

Starpower Communications, LLC

RCN Charitable Foundation, Inc.

SCHEDULE 1

DEFINITIONS AND INTERPRETATION

| | ~~ | • • | |
|------------------------|-----|-----|-----|
| Δ | ffi | l۱ | ata |
| $\boldsymbol{\Lambda}$ | | | au |

Affiliates of APS include AlixPartners, LLC, AlixPartners Ltd., AlixPartners GmbH and AlixPartners S.r.l., which are financial advisory and consulting firms, The System Advisory Group, providing information technology services, Partnership Services, LLC, a company that provides temporary employees, and the Questor funds, which are private equity funds that invest in special situations and under-performing companies;

Agreement

the terms and conditions set out in this letter;

Break Fee

the break fee (if any) payable by the Company in accordance with Schedule 2:

Confidential Information

all written information and materials which are marked confidential or which are by their nature clearly confidential obtained under or in connection with this Agreement other than:

- any information which is already in the public domain otherwise than as a result of a breach of this Agreement;
- any information which was rightfully in the possession of a Party prior to the disclosure by the other Party and acquired from sources other than the other Party; or
- any information obtained from a third party who is free to divulge such information;

Contingent Success Fee

the success fee payable by the Company to APS, as more particularly described in Schedule 2; and

Expenses

costs and expenses which are incurred by APS, its affiliates and their respective personnel in the performance of the Services, as more particularly described in Schedule 2;

Fees

the fees payable by the Company to APS in accordance with Schedule 2 which, where the context requires, shall include the Break Fee and/or the Success Fee, as the case may be;

General Terms and Conditions

the terms and conditions attached to and forming part of this Agreement;

Party or Parties

a party or the parties to this Agreement (as the case may be);

Personnel

directors, officers, employees, agents, contractors and sub-

contractors;

Retainer

such advance payment on account of Fees and Expenses as APS

shall request from the Company from time to time;

Schedules

the schedules attached to and forming part of this Agreement, as

such schedules may be amended from time to time in accordance

with this Agreement;

Services

the services to be provided by APS under this Agreement; and

Termination Date

the date on which this Agreement shall terminate.

SCHEDULE 2

FEES AND EXPENSES

1. Hourly Fees

Our fees will be based on the hours charged at our hourly rates, which are:

| Principals | \$540 - \$690 |
|-----------------------------|---------------|
| Senior Associates | \$430 - \$520 |
| Associates | \$300 - \$400 |
| Accountants and Consultants | \$225 - \$280 |
| Analysts | \$150 - \$190 |

2. Contingent Success Fee

In addition to hourly fees, APS will be compensated for its efforts by the payment of a Contingent Success Fee ("Success Fee"). The Company understands and acknowledges that the Success Fee is an integral part of APS' compensation for the engagement.

Because of the nature of this engagement, it is unclear at this time precisely how to define important elements of the Success Fee criteria. Therefore, not later than six weeks following the beginning of the engagement, the Company and APS will make a reasonable effort to determine an incentive bonus or Success Fee based upon the value that APS is able to provide to the Company. APS and the Company mutually agree to develop a definition of success and agreed-upon success fee criteria at within that time. It is anticipated that the level of the Success Fee would not exceed \$5,000,000.

3. Expenses

In addition to the fees set forth above, the Company shall pay directly or reimburse APS upon receipt of periodic billings, for all reasonable out-of-pocket expenses incurred in connection with this assignment such as travel, lodging, postage, and actual telephone and facsimile charges.

4. Break Fee

APS does not seek a Break Fee on this engagement.

SCHEDULE 3

DISCLOSURES

To the best of our knowledge, we believe that APS, its employees, and its affiliates do not have any financial interest or business connection with the Company other than as contemplated by this agreement, and we know of no fact or situation that would represent a conflict of interest for us with regard to the Company. However, we have not completed a thorough check of the parties in interest with regard to the Company. Upon receiving the information from the Company with respect to the parties in interest, APS will promptly complete a search of its relationships and will notify you of any connections APS may have with such parties in interest.

The Parties agree that this Schedule 3 may be updated from time to time to disclose additional connections or relationships between APS and the interested parties.

AP SERVICES, LLC GENERAL TERMS AND CONDITIONS

These General Terms and Conditions ("Terms") shall govern the services provided by AP Services, LLC ("APS") as set forth in the letter agreement executed by the Company and APS to which these Terms are attached.

Section 1. Company Responsibilities

Company will undertake responsibilities as set forth below:

- Provide reliable and accurate detailed information, materials, documentation, and
- Make decisions and take future actions, as the Company determines in its sole discretion, on any recommendations made by APS in connection with the tasks or work product under this Agreement.

APS' delivery of the services and the fees charged are dependent on (i) Company's timely and effective completion of its responsibilities; and (ii) timely decisions and approvals made by the Company's management. Company shall be responsible for any delays, additional costs, or other deficiencies caused by not completing its responsibilities.

Section 2. Timing, Fees, and Expenses.

The engagement will commence immediately upon receipt of a signed engagement letter and a retainer.

Hourly Fees. For purposes of semi-monthly billings, our fees will be based on the hours charged at our hourly rates as set forth in the letter agreement. We review and revise our hourly billing rates effective January I of each year.

Contingent Success Fees. As described in the attached agreement.

Out-of-Pocket Expenses. In addition to hourly fees as defined in the letter agreement, the Company shall pay directly or reimburse APS upon receipt of periodic billings for all reasonable out-ofpocket expenses incurred in connection with this assignment.

Retainer. We require a retainer to be applied against the time charges and expenses specific to the engagement. We will submit semi-monthly invoices for services rendered and expenses incurred as described above, and will offset such invoices against the retainer. Payment will be due upon receipt of the invoices to replenish the retainer to the agreed-upon amount. Any unearned portion of the retainer will be returned to you at the termination of the engagement.

Section 3. Relationship of the Parties.

The parties intend that an independent contractor relationship will be created by this Agreement. As an independent contractor, APS will have complete and exclusive charge of the management and operation of its business, including hiring and paying the wages and other compensation of all its employees and agents, and paying all bills, expenses and other charges incurred or payable with respect to the operation of its business. Of course, as an independent contractor, neither the Temporary Staff nor APS will be entitled to receive from the Company any vacation pay, sick leave, retirement, pension, or social security benefits, workers' compensation, disability, unemployment insurance benefits, or any other employee benefits. APS will be responsible for all employment, withholding, income and other taxes incurred in connection with the operation and conduct of its business. Temporary Staff will not be considered employees of the Company except for purposes of this agreement.

The Company agrees to promptly notify APS if it extends (or solicits the possible interest in receiving) an offer of employment to an employee of APS and agrees that it will pay APS a cash fee, upon hiring, equal to 150% of the aggregate first year's annualized compensation, including any other compensation, to be paid to any person working for the Company on behalf of APS that the Company or any of its subsidiaries or affiliates hires at any time up to two years subsequent to the date of the final invoice rendered by APS with respect to this engagement. This agreement does not prohibit the Company from making general solicitations for employment or from soliciting for employment any individuals who have ceased to be employees or agents of APS prior to such solicitation.

Section 4. Confidentiality.

APS agrees to keep confidential all Information obtained from the Company, and neither APS nor the Temporary Staff will disclose to any other person or entity, or use for any purpose other than specified herein, any information pertaining to the Company or any affiliate thereof, which is either non-public, confidential, or proprietary in nature ("Information") that it obtains or is given access to during the performance of the services provided hereunder. The foregoing is not intended to nor shall be construed as prohibiting APS or the Temporary Staff from disclosure pursuant to a valid subpoena or court order, but neither APS nor such Temporary Staff shall encourage, suggest, invite or request, or assist in securing, any such subpoena or court order, and the Temporary Staff shall immediately give notice of any such subpoena or court order by fax transmission to the Company. Furthermore, APS and the Temporary Staff may make reasonable disclosures of Information to third parties in connection with their performance of their obligations and assignments hereunder. In addition, APS will have the right to disclose to others in the normal course of business its involvement with the Company.

Information includes data, plans, reports, schedules, drawings, accounts, records, calculations, specifications, flow sheets, computer programs, source or object codes, results, models, or any work product relating to the business of the Company, its subsidiaries, distributors, affiliates, vendors, customers, employees, contractors and

The Company acknowledges that all information (written or oral) generated by the Temporary Staff in connection with their engagement is intended solely for the benefit and use of the Company (limited to its management and its Board of Directors) in considering the transactions to which it relates. The Company agrees that no such information shall be used for any other purpose or reproduced, disseminated, quoted or referred to with attribution to APS at any time in any manner or for any purpose other than accomplishing the tasks referred to herein, without APS' prior approval (which shall not be unreasonably withheld) except as required by law.

Section 5. Intellectual Property.

Except for those methodologies, processes techniques, ideas, concepts and know-how developed independently by APS or supplied in connection with this agreement and prior to this agreement (collectively known as "APS' Work Product"), Company shall retain all right, title, and interest in and to: (i) the work product, including but not limited to, all patent, copyright, trademark, and other intellectual property rights therein; and (ii) all methodologies, processes, techniques, ideas, concepts, and know-how embodied in the work product, (together "the Work Product").

AP SERVICES, LLC GENERAL TERMS AND CONDITIONS

APS hereby transfers and assigns to Company all right, title, and interest that APS may have in the Work Product and all intellectual property rights therein. Company may, solely for its internal business purposes, use, copy, distribute internally, and modify the Work Product described under the letter agreement. The Company shall not, without APS' prior written consent (which shall not be unreasonably withheld), disclose to a third party, publicly quote, or make reference to the Work Product. Subject to the confidentiality restrictions contained in Section 4, APS may use the Work Product for any purpose.

Section 6. Framework of the Engagement.

The Company acknowledges that it is hiring the Temporary Staff purely to assist the Company and its Board of Directors in the management and restructuring of the Company. This engagement shall not constitute an audit, review or compilation, or any other type of financial statement reporting or consulting engagement that is subject to the rules of the AICPA, the SSCS, or other such state and national professional bodies.

Section 7. Indemnification

In bankruptcy engagements, neither APS nor its employees not serving as officers of the Company will be entitled to indemnification provided by the Company. However, APS employees serving as officers of the Company will be entitled to the benefit of the most favorable indemnities provided by the Company to its officers and directors, whether under the Company's by-laws, certificates of incorporation, by contract or otherwise. The Company agrees that it will use its best efforts to specifically include and cover APS employees serving as officers of the Company under the Company's policy for directors' and officers' ("D&O") insurance.

In non-bankruptcy engagements, it is our practice to receive indemnification. Accordingly, in consideration of our agreement to act on your behalf in connection with this engagement, you agree to indemnify, hold harmless, and defend us (including our principals, employees, Temporary Staff and agents) from and against all claims, liabilities, losses, damages and reasonable expenses as they are incurred, including reasonable legal fees and disbursements of counsel, and the costs of our professional time (our professional time will be reimbursed at our rates in effect when such future time is required), relating to or arising out of the engagement, including any legal proceeding in which we may be required or agree to participate but in which we are not a party. We, our principals, employees, Temporary Staff and agents may, but are not required to, engage a single firm of separate counsel of our choice in connection with any of the matters to which this indemnification agreement relates. This indemnification agreement does not apply to actions taken or omitted to be taken by us in bad faith.

In addition to the above indemnification, APS employees serving as officers of the Company will be entitled to the benefit of the most favorable indemnities provided by the Company to its officers and directors, whether under the Company's by-laws, certificates of incorporation, by contract or otherwise. In the event that other APS employees become officers of the Company, such individuals will be entitled to the same benefit.

The Company agrees that it will use its best efforts to specifically include and cover APS employees serving as officers of the Company under the Company's policy for directors' and officers' ("D&O") insurance. In the event that the Company is unable to include APS appointees under the Company's policy or does not have first dollar coverage as outlined in the preceding paragraph in effect for at least \$10 million, (e.g., such policy is not reserved based on

actions that have been or are expected to be filed against officers and directors alleging prior acts that may give rise to a claim), it is agreed that APS will attempt to purchase a separate D&O policy that will cover its employees and agents only and that the cost of same shall be invoiced to the Company as an out of pocket cash expense. If APS is unable to purchase such D&O insurance, then we reserve the right to terminate this agreement. In the event that other Temporary Staff become officers of the Company, such individuals will be entitled to the same benefit. The obligations of the parties as reflected herein shall survive the termination of the engagement.

Section 8. Disclosures.

We know of no fact or situation, other than those disclosed in Schedule 3, which would represent a conflict of interest for us with regard to the Company.

While we are not aware of any relationships, other than those disclosed in Schedule 3, that connect us to any party in interest, because APS is a consulting firm that serves clients on a national basis in numerous cases, it is possible that APS may have rendered services to or have business associations with other entities which had or have relationships with the Company. APS has not and will not represent the interests of any of these aforementioned entities in this case, involving the Company.

Section 9. Governing Law

This letter agreement is governed by and construed in accordance with the laws of the State of Michigan with respect to contracts made and to be performed entirely therein and without regard to choice of law or principles thereof.

Any controversy or claim arising out of or relating to this contract, or the breach thereof, shall be settled by arbitration. Each party shall appoint one non-neutral arbitrator. The two party arbitrators shall select a third arbitrator. However, if within thirty days after their appointment the two party arbitrators do not select a third arbitrator, the third arbitrator shall be selected by the American Arbitration Association (AAA). The arbitration shall be conducted under the AAA's Commercial Arbitration Rules, and the arbitrators shall issue a reasoned award. The arbitrators may award costs and attorneys' fees to the prevailing party. Judgment on the award rendered by the arbitrators may be entered in any court having jurisdiction thereof. However, APS agrees that the arbitration provisions shall apply only to the extent that the Bankruptcy Court, or the U.S. District Court if the reference is withdrawn, does not retain jurisdiction over a controversy or claim.

Section 10. Termination and Survival.

This Agreement to provide Temporary Staff hereunder may be terminated at any time by written notice by one party to the other; provided, however, that notwithstanding such termination APS will be entitled to any fees and expenses due under the provisions of the agreement, including Contingent Success Fee and Break Fee in accordance with Schedule 2. The Break Fee is due and payable at the Termination Date. Such payment obligation shall inure to the benefit of any successor or assignee of APS.

Additionally, unless APS is terminated by the Company for Cause (as defined below) or due to circumstances described in the Contingent Success Fee provision in the Agreement, APS shall remain entitled to the Contingent Success Fee(s) that otherwise would be payable for the greater of 12 months from the date of termination or the period of time that that has elapsed from the date of this letter to the date of termination. Cause shall mean:

AP SERVICES, LLC GENERAL TERMS AND CONDITIONS

- (a) an APS representative acting on behalf of the Company is convicted of a felony, or
- (b) it is determined in good faith by the Board of Directors of the Company, and after thirty (30) days notice and opportunity to cure, either (i) an APS representative engages in misconduct injurious to the Company, or (ii) an APS representative breaches any of his or its material obligations under this Agreement; or (iii) an APS representative willfully disobeys a lawful direction of the Board of Directors or senior management of the Company.

Sections 2, 4, 5, 7, 9, 10, and 11 shall survive the expiration or termination of the Agreement.

Section 11. General.

Severability. If any portion of the letter agreement shall be determined to be invalid or unenforceable, we each agree that the remainder shall be valid and enforceable to the maximum extent possible.

Entire Agreement. The Terms and the attached letter agreement contain the entire understanding of the parties relating to the services to be rendered by APS and may not be amended or modified in any respect except in writing signed by the parties. APS will not be responsible for performing any services not specifically described in this letter or in a subsequent writing signed by the parties. If there is a conflict between these Terms and the letter agreement, these Terms shall govern.

Notices. All notices required or permitted to be delivered under this letter agreement shall be sent, if to APS, to the address set forth in the letter agreement, to the attention of Mr. Melvin R. Christiansen, and if to Company, to the address set forth in the letter agreement, to the attention of your General Counsel, or to such other name or address as may be given in writing to the other party. All notices under the letter agreement shall be sufficient if delivered by facsimile or overnight mail. Any notice shall be deemed to be given only upon actual receipt.

APServices u.c.

March 12, 2004

Mr. David C. McCourt Chairman and Chief Executive Officer RCN Corporation 105 Carnegie Center Princeton, NJ 08540

Re: Interim Management and Restructuring Services - First Amendment

Dear David:

This letter represents the first amendment ("First Amendment") to the agreement between AP Services, LLC, a Michigan limited liability company ("APS") and RCN Corporation (the "Company") dated February 11, 2004 (the "Agreement").

Exhibit A of the Agreement is hereby replaced in its entirety by the attached Exhibit A that identifies Temporary Employees. Schedule 2 of the Agreement is hereby replaced in its entirety by the attached Schedule 2 that includes the criteria for a contingent success fee.

Except as specifically modified by the terms specified in this letter, all of the terms and conditions of the Agreement are incorporated herein without modification. Please acknowledge your agreement by signing and returning the enclosed copy of this First Amendment.

Sincerely,

AP SERVICES, LLC

John S. Dubel Principal

Attachment

H:\Private\Christiansen\Clients\RCN Corporation\Engagement Letters\RCN First Amendment 031204.doc

Acknowledged and Agreed to:

RON CORPORATION

By:\ Its:

Dated

2000 Twir Center | Suite 2400 | Southfield, MI | 48075 | 248.358.4420 | 248.358.1969 fax | www.alixpartners.com



AP Services, LLC Employment by RCN Corporation

Exhibit A

Temporary Employees Individuals With Executive Officer Positions

| Name | Description | Hourly Rate | Commitment Full ¹ or Part Time |
|----------------|--|----------------|---|
| John S. Dubel | President & Chief Operating Officer | \$630 | Full Time |
| Anthony Horvat | Treasurer | \$495 | Full Time |
| Gary Schafer | Vice President – Finance | \$495 | Full Time |

Additional Temporary Employees

| Name | Description | Hourly Rate | Commitment Full ¹ or Part ² Time |
|----------------|-------------------|----------------|--|
| Ryan Esko | Contracts Manager | \$450 | Full Time |
| Charles Braley | Cash Manager | \$320 | Full Time |
| Henry Colvin | Claims Management | \$340 | Part Time |
| Colin Roberts | Claims Management | \$190 | Part Time |

The parties agree that Exhibit A can be amended from time to time to add or delete staff, and the Monthly Staffing Reports shall be treated by the parties as such amendments.

¹ Full time is defined as substantially full time.

² Part Time is defined as approximately 2-3 days per week, with some weeks more or less depending on the needs and issues facing the Company at that time.



SCHEDULE 2

FEES AND EXPENSES

1. Hourly Fees

Our fees will be based on the hours charged at our hourly rates, which are:

| Principals | \$540 - \$690 |
|-----------------------------|---------------|
| Senior Associates | \$430 - \$520 |
| Associates | \$300 - \$400 |
| Accountants and Consultants | \$225 - \$280 |
| Analysts | \$150 - \$190 |

2. Contingent Success Fee

In addition to hourly fees, APS will be compensated for its efforts by the payment of a Contingent Success Fee ("Success Fee"). The Company understands and acknowledges that the Success Fee is an integral part of APS' compensation for the engagement.

The Company agrees to pay APS a Success Fee of: (i) \$5,000,000 upon completion of an out-of-court restructuring, the sale of a majority of the assets of the company or upon confirmation of a Plan of Reorganization that occurs prior to September 15, 2004; (ii) \$4,000,000 upon completion of an out-of-court restructuring, the sale of a majority of the assets of the company or upon confirmation of a Plan of Reorganization that occurs after September 15, 2004 but prior to February 15, 2005; or (iii) \$3,000,000 upon completion of an out-of-court restructuring, the sale of a majority of the assets of the company or upon confirmation of a Plan of Reorganization that occurs after February 15, 2005.

3. Expenses

In addition to the fees set forth above, the Company shall pay directly or reimburse APS upon receipt of periodic billings, for all reasonable out-of-pocket expenses incurred in connection with this assignment such as travel, lodging, and postage, and actual telephone and facsimile charges.

4. Break Fee

APS does not seek a Break Fee on this engagement.

EXHIBIT D (Proposed Form of the Order)

IN THE UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

| In re: |) | Chapter 11 |
|--------------------------|---|----------------------|
| RCN CORPORATION, et al., |) | 04 12629 (DDD) |
| RCN CORFORATION, et al., |) | 04-13638 (RDD) |
| Debtors |) | Jointly Administered |
| |) | |

ORDER GRANTING THE DEBTORS THE APPROVAL TO PAY AP SERVICES, LLC THE CONTINGENT SUCCESS FEE

This matter came on to be heard on the application (the "Application") of AP Services, LLC ("APS") for approval and payment of the Contingent Success Fee¹; and the Court having reviewed the Application, the Engagement Letter, the Amended Engagement Letter, the Retention Order, and the Declaration of John S. Dubel; and the Court having determined that the relief requested in the Application is in the best interests of the Debtors, its estates, its creditors and other parties-in-interest; and the Court having jurisdiction to consider the Application and the relief sought; and upon the record herein; and after due deliberation thereon; and good and sufficient cause appearing therefore, the Court finds that proper reasons have been asserted to grant the Application. Therefore, it is hereby;

ORDERED that the Application is granted; and it is further

ORDERED that the Debtors are hereby authorized to pay APS \$4,000,000

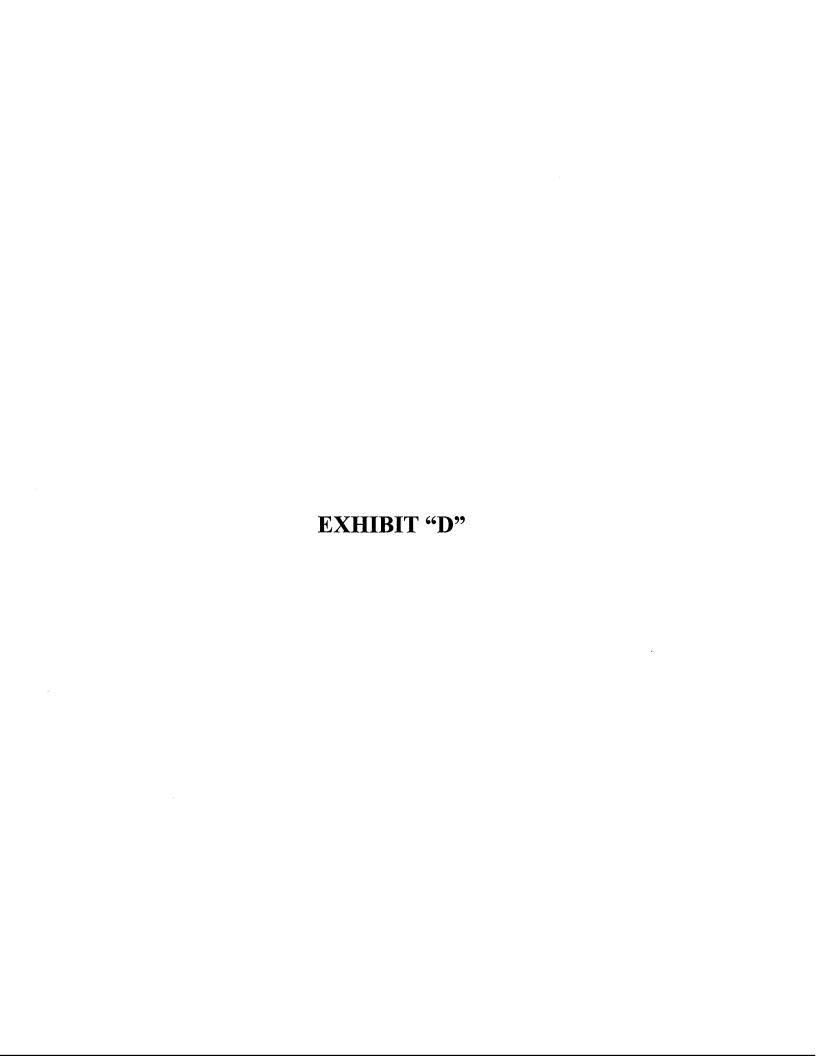
representing the total Contingent Success Fee which is earned and applied for under the

¹ Certain capitalized terms are defined in the Application and incorporated by reference herein.

terms of the Engagement Letter, the Amended Engagement Letter and the Retention Order; and it is further

ORDERED that the total amounts paid to APS by the Debtors including those contemplated and requested in the Application are hereby final.

| Dated: | |
|--------|--------------------------------|
| | United States Bankruptcy Court |



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 |
| | |

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) |
| |) |
| Debtors. |) |
| |) |
| |) |
| |) 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"). 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. 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.

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.

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.

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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:

| CATEGORY | DESCRIPTION OF SERVICES | C | OMPENSATION FOR SERVICES |
|----------|---|----------------------|-----------------------------|
| 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 | | 0.050.50 |
| | 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 | | |
| | (reimbursable expenses not included) | \$ | 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.

r**.

Respectfully submitted,

, h.,

Kenneth I Sherkey

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

EXHIBIT A

SOUTHERN DISTRICT OF NEW YORK In re In re Chapter 11 Case No. 04-13638 Debtors. Jointly Administered X

UNITED STATES BANKRUPTCY COURT

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") 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

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

| | | | | <u> </u> | T T |
|----------------------|-----------------------|----------------|--------------|---------------|--------------------|
| | Position of the | Hourly Billing | Total Billed | Total | Total Reimbursable |
| Name of Professional | Professional | Rate | Hours | | |
| 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 | <i>i</i> ≏ \$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

| Service Description | <u>Fees</u> | Expenses | <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

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

| RCN Corporation | ation | | | | | | |
|------------------------|---|--------|---------|------------------|-------|--------------|--------------|
| Compensat | Compensation by Project Category | | | | | | |
| May 26 - June 30, 2004 | ne 30, 2004 | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | Robert | Albert | Vicent | | | |
| | | Fell | Piscopo | Piscopo D'Angelo | Total | _ | Total |
| | Service Description: | \$ 802 | \$ 615 | \$ 825 | Hours | <u>.</u> | Fees |
| | Review of draft 8-K | 3.1 | | 0.5 | 3.6 | 8 | 2,898.70 |
| | Review of draft 8-K and discussions with RCN management | 1.2 | 1.0 | 1 | 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 | S | 5,026.40 |
| | Client continuance work | 9.0 | 4.7 | • | 5.3 | \$ 3 | 3,371.70 |
| | Bankruptcy reporting research | 0.8 | • | • | 8.0 | ₩ | 641.60 |
| | Bankruptcy reporting research and conference call with Blair Worrall | 4.8 | - | - | 4.8 | \$ 3 | 3,849.60 |
| | Review of Retention Affidavit | - | 2.6 | - | 2.6 | l | 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 | 2 \$ | 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 | \$ 28,083.90 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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| RCM Corporation | - Allon | L | [| L | - | - | L | - | _ | - | _ | - | - | _ | _ | _ | - | _ | - | | _ | _ | _ | _ | _ | _ | _ | _ | | _ | | _ | |
|-----------------|--|--------|-------|-------|-------|--------|---------|-------|------------------|-------|-------|------|----------|---------|----------|--------|-------|---------|-------|-------|---------|--------|---------|---------|---------|---------|---------|---------|---------|--------------------|-------|-------|-----------------|
| Compensal | Compensation by Services | L | L | İ | - | 1 | L | r | + | L | | T | - | - | L | L | | | - | - | L | L | L | L | Ĺ | | | - | - | | | | |
| | | | | | H | L | | H | H | L | | - | - | L | L | L | | | H | L | | | | | | | | H | H | Ц | | | |
| Plame: | Attent Piscopo | | | | ۱ | - | | | F | L | | T | - | - | L | L | | | _ | H | _ | | L | L | | | | | | | | | |
| 130m | Series Manager | L | L | | - | L | | - | - | L | L | | - | L | L | L | | | - | H | L | | | L | | | | Н | Н | Ц | | | |
| Carry Rate. | Carry Parts: \$615 | L | | | - | _ | | - | L | L | | | _ | _ | L | L | | | - | L | _ | | Ц | Ц | | | H | Н | | Ц | | | |
| | | L | F | ľ | - | - | F | | H | L | | r | - | L | L | L | | - | - | H | | | L | L | | | | | Ц | | | | |
| | | PD02/2 | POCKA | hoert | 10020 | ווצפסי | \$00Z/2 | POOZA | \$0021 \$0021 | ושמים | POOL. | HOEN | 12021 | POOKIO! | P002/2 | 3005/E | 2005/ | P002/5/ | *0020 | 1005B | *002/01 | POOLOZ | 1002/13 | 13/2004 | 1005/27 | 100 Car | 1005/27 | ימיבטני | 1005/20 | *002 ₀₀ | POOLO | | |
| | Service Description: | | 7 | | | | 20 | | | | () | | | | | | 'n | | | *** | • | | | | | 'n | | | | | | Hours | Total Fer |
| | Norters of deal G-K | _ | | | - | F | F | F | - | _ | | r | L | L | _ | L | | | - | H | Ц | | Ц | | | | - | Н | | Щ | | · | \$ |
| | Review of chall B-K and discussions with Patrick Hogan & Bob Fell | L | Ĺ | | - | = | Į | 1 | H | L | | 1 | - | L | _ | L | | | - | H | - | L | L | L | | | | L | L | L | | 10 | \$ 615.0 |
| | Review of dreit 6-K and preparation and participation in conference call with | _ | | | - | L | L | H | H | _ | | | H | - | L | L | | | - | L | - | _ | L | L | | | r | - | <u></u> | _ | Ĺ | | |
| | Audi Committee | | _ | _ | | _ | _ | | _ | _ | 77 | 2 | - | | | | | | | _ | _ | _ | _ | | | | - | | _ | _ | | 4.0 | \$ 2,450 00 |
| | Clent continuence work | | | | H | L | | - | H | _ | | | Ľ | 17 | L | L | | | - | L | L | L | L | | | | | | | Ц | | 4.7 | \$ 2,030.50 |
| | Bordupicy reporting research | L | | | - | _ | | - | - | L | | T | \vdash | | L | L | | | H | H | H | | Ц | | | | | | Ц | Н | Ĺ | • | 3 |
| | Bankuchicy reporting research and conference coff with (5 at Worrd | L | | | - | L | | | - | L | | | H | L | Ļ | L | | | | L | | | | | | | | Н | | | | • | s |
| | • | 26 | L | | H | L | | | H | Ļ | | | H | L | L | | | | | Ц | Ц | | | | | | | | Н | Н | | 26 | \$ 1,52500 |
| | Discussion with RCN about preparation of City Cove-Out Floandal Statements 1.4 | - 3 | | _ | | | | - | _ | | | | - | | <u> </u> | | | | ! | _ | _ | _ | | | | | | | | | | 3 | \$ 651.00 |
| | Review of draft Disclottee Statement | L | F | | - | L | | - | L | L | | r | \vdash | L | L | L | | | _ | H | L | | | | | | - | _ | L | 7 | - | 7 | 43 \$ 2644 50 |
| | Confinence cal and review of that! Discheure Statement and further bankruphay research | _ | | | | _ | | - | - | | | | - | - | | _ | | | | - | _ | | | | | | | - | - | | | , | s |
| | | L | | | - | | | - | L | L | | | L | L | _ | L | | | - | _ | Ц | | | | | | | | Ц | | | | |
| | Total Hours | - 0.7 | | • | | Ŀ | | | • | ŀ | 1 | H | Ė | • | Ŀ | Ŀ | | | | | - | Ŀ | | _ | | - | | - | | 63 | | 18.0 | \$11,070 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

RCH Corporation by Services
Corporation by Services
Idena: Vacant A. D'Argelo
Rite: Partner
Biling Flair: \$125

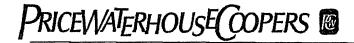
Discussion with PCH about preparation of CHJ Carry-Oal Faunciel Statements Review of days Discharte Statement and benkungsgy reporting present Conference and and review of chair Discharte Statement and better benkungsgy reporting research Audi Committee
Clant continuous work
Bestructiv processy present
Bestructiv processy present et conference off with Blair Worast
Bestructiv processy present et conference off with Blair Worast
Raviers of Referbon Alfident \$7547004 5/27/2004 5787004 572/7004 \$7077004 5/31/7004 e1/2004 ¢.5/2004 43/5004 e/4/5004 0.2\500A 0.45204 67/2004 0.5/30⁰⁴ e#5004 a.ta/2001 W11/2004 @12/2₀₀₄ 413/2004 EV142004 615/2024 671672004 6/17/2004 etezou 6/16/2004 e\30\3004 e/31/3004 0.55/5004 **6**575001 4245001 @557004 £26/2004 6/27/2004 0.51\5001 4585001 e\16\5001



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 Accounting Fees by Service For the Period July 1, 2004 through July 31, 2004

| Service Description | <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 |



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 July 1, 2004 through July 31, 2004

| <u>Name</u> | Position | Hours | Rate | Amount |
|---------------------|---------------------|------------|---------|-------------------|
| 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 | \$2912.50 |
| Dimitri Drone | Sr. Manager | 0.5 | \$775 | \$387 <i>.</i> 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 | <u>1.0</u> | \$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> | Expenses |
|-----------------------|---------------------|---------------|
| 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 | <u>\$ -0-</u> |
| Total Expenses Billed | | \$603.60 |

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

| | Dora | Paul | Dimitri | Robert | Albert | t Robert | | Ryan | Andrew | Linda | | |
|---|--------------------|-------------------------|-----------------|-------------|------------------|------------------------|---------------|----------------|-----------------|---------------------|----------------|-----------------|
| Hourly Rate: | Cheung \$ 1,165 | Purfield \$ 1,310 | Drone \$ 775 | Fell \$ 802 | Pisce | opo Young 615 \$ 41 | Ing 410 \$ | Leib 410 \$ | Smith 213 | Moore \$ 119 | | |
| SERVICE DESCRIPTION: | | | | | | | | | | · | Total Hours | Total Fees |
| Quarterly Review Procedures Einancial etatement analytical analysis | , | 1 | • | • | • | | 5. | 6.3 | 1 | • | 7.8 \$ | 3,198.00 |
| Depreciation expense analysis and procedures | ŧ | • | • | • | • | | | 8.4 | • | , | | |
| SAB 99 research and consultation | , | 1 | • | , | • | | 1.0 | 4.0 | • | 1 | | 2,050.00 |
| 10-O review and consultation | 1 | 3.0 | • | 17.9 | | 3.8 | 5.4 | 8.6 | 12.5 | • | | 29,025.30 |
| Working capital procedures - accrued expenses | • | • | 1 | • | • | | | • | 45.0 | • | | 9,585.00 |
| Intancible assets procedures | • | ٠ | , | • | • | | • | | 2.0 | , | 2.0 \$ | 426.00 |
| Control environment inquiries and updates | • | • | • | • | | | | , | 3.0 | • | 3.0 \$ | 639.00 |
| Fraud procedures | • | • | 1 | • | • | | • | • | 2.0 | ı | 2.0 \$ | 426.00 |
| Bankruptcy Procedures Bankruptcy reporting research and consultation | 2.5 | • | 0.5 | 10.2 | | 1.3 | 27.5 | 2.0 | • | • | 42.7 \$ | 23,841.90 |
| Other Engagement administration | 1 | • | • | 1 | · | | 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 | 4.0 | 179.8 \$ | 76,664.70 |
| Expenses: Mileage to/from client Business Meals | , , ӨӨ | , , сь сь | , , es es | \$ 15.75 | 65 65 | ea ea — | 119.25 \$ | 121.90 8 | \$ 324.00 \$ | , , 6 | ↔ ↔ | 580.90 22.70 |
| Total Expenses | - & | 449 | • | \$ 15.75 | 44 | - \$ 11 | \$ 119.25 \$ | 144.60 | \$ 324.00 | - +\$ | ₩ | 603.60 |

RCN Corporation
Compensation by Services
Name: Dora Cheurg
Titte: Stablor Manager
Billing Rate: \$1,165

| SERVICE DESCRIPTION: | \$00Z/1/Z | \$002/2// | 7/4/2004 | \$12/5/004 \$1004 | \$00Z/9/2 | 1/1/2004 | \$00Z/8/2 | \$00Z/B/2 | 7710/2004 | 7711/2004 | 7112/2004 | 7/13/2004 | MAZOO | 100Z/S1/Z | 7/18/2004 | \$00Z/Z\$/Z | 7/18/2004 | 100Z/61/Z | 100Z/0Z/2 | 1002/12/2 | KOOZIZZIZ | KOOZ/EZ/Z | POOZNZIL | \$00Z/\$Z/Z | 1728/2004 | 1002/22/2 | \$128/2004 | 1002/62/2 | \$00Z/0E/Z | \$00Z/1E/Z | Total | Total Fees |
|--|-----------|-----------|----------|----------------------|-----------|--------------|-----------|--------------|-----------|-----------|-----------|-----------|---------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-----------|-----------|------------|-----------|------------|------------|-------|-------------|
| | - | L | H | Ц | H | \sqcup | Н | Ц | Ц | Ц | | | | | П | Н | | H | H | | H | H | H | H | | | | | | | | |
| Quarterly Review Procedures | H | _ | | Н | | Ц | | Ц | | | | | | | 1 | | | 1 | 1 | | \forall | 1 | - | - | 1 | 1 | | | | - | | |
| Financial statement analytical analysis | H | L | L | | Ц | | | | Ц | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | - | - | 4 | 1 | | | | | - | • | , |
| Deoreciation expense analysis and procedures | | L | H | | L | | | Ц | | | | | | | | 7 | ٦ | | 1 | | | 4 | - | - | | | | | | 4 | • | Š |
| SAB 99 research and consultation | F | L | L | L | L | H | L | Ц | | Ц | | | | | | | | ۲ | | | ٦ | | 4 | 4 | | | | | | - | · | , |
| 10-Q review and consultation | - | H | H | | | Ц | Н | | Ц | Ц | | | | | | | 1 | | + | | | + | - | - | 1 | | | | | 4 | | , |
| Working capital procedures - accounts receivable | L | L | Ц | H | | _ | | | _ | | | | | | | 1 | - | 1 | - | | - | 1 | 4 | - | - | | ٦ | | | - | • | S |
| Working capital procedures - accused expenses | - | - | - | L | L | L | _ | | | | | | | | | - | | - | | | | | Н | | | | | | | | | |
| intanoibio assets procedures | - | L | - | \vdash | L | L | L | L | | | L | | Ĺ | | | | - | | Н | - | | _ | | | - | | | | | | - | |
| Control environment frontifies and updates | - | - | \vdash | - | L | L | L | L | L | | L | | | | - | H | - | | - | _ | H | - | H | Н | П | | | | | Ц | ٠ | |
| Fraud procedures | L | L | L | L | L | L | L | L | _ | L | | | | | | H | ۲ | H | Н | - | Н | Н | Н | | H | | | | | | • | |
| | - | ŀ | - | - | L | L | | _ | | _ | L | | | | | | H | - | - | - | ш | | _ | _ | | | | | | | | |
| Bankruptcy Procedures | | H | Н | Н | Н | \mathbb{H} | H | | Ц | | | | | | | | | 1 | 7 | | 1 | \forall | - | 1 | 7 | | 1 | | | - | | |
| Bankruptcy reporting research and consultation | | H | H | Н | Н | Ц | Ц | | | | | | | | | | 1 | | 1 | | | - | - | 1 | | | | | 25 | - | 52 | \$ 2912.50 |
| | H | Н | Н | H | | 4 | | | | | | | | | | 1 | 1 | 7 | 1 | 1 | 7 | 1 | + | 1 | 1 | 1 | | | | - | | |
| Other | Н | L | L | Н | H | Ц | Н | | | | | | | | | | | + | | | 1 | - | - | - | 1 | | | | | - | | |
| Engagement odministration | | L | H | Ц | | | | | | | | | | | 1 | | ٦ | - | | | 1 | - | - | 1 | - | | | | | - | • | , |
| | | L | L | L | L | L | | | | | | | | | | 1 | _ | 1 | 1 | | ٦ | - | 4 | | 1 | | | | | - | | |
| Total Hours | • | <u>'</u> | • | • | • | ŀ | · | · | · | Ŀ | · | | \cdot | · | • | • | • | + | - | | , | + | | + | • | • | 1 | - | 52 | • | 225 | \$ 2,912.50 |
| | 1 | + | + | + | + | + | + | + | 1 | 1 | | | | | † | + | \dagger | \dagger | † | † | † | + | + | \dagger | † | 1 | 1 | | | + | 1 | 1 |
| | | + | + | + | + | + | + | \downarrow | 1 | 1 | | | | | † | t | 1 | † | † | † | \dagger | t | t | + | t | T | 1 | T | | + | 1 | Tata |
| | ······· | | | | | | | | | | | | | | | | - | | | | _ | | | | | • | | | | | | Expense |
| Mileage toffrom client | | H | H | H | H | | Ц | H | Ц | Ц | | | | | | | | H | | | | Н | \forall | + | | | | | | | ' | |
| Business Meals | Н | | _ | | 4 | | 4 | | | | | | | | 1 | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | - | • | |
| | L | _ | | - | | | _ | _ | _ | | | _ | | | _ | | 7 | | - | 1 | ٦ | ٦ | - | 7 | | | | | | 4 | | |
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RCN Corporation Compensation by Services Name: Pour Purited

| Partner | \$1,310 |
|---------|----------|
| 14 | ng Rate: |

| | \$002/i | 15004 | 10021 | \$00ZA | \$5000 \$5000 | \$500Z | \$000E | וסצססי | ווצססא | 13×200+ | +002pp | 15/2004 | 16/2004 | 17/2004 | 18/2004 | 002/61 | 5002/00 | | 222004 | 23/2004 | 5002/52 | P00Z/9Z | 5002/12 | 28/2004 | \$00Z/6Z | 30/2004 | 31/2004 | Total | |
|--|---------|-------|-------|-----------|------------------|--------|--------|--------|----------|----------|-------------|---------|---------|---------|----------|----------|-------------|----------|----------|----------|---------|---------|----------------|---------|----------|---------|---------|-------|-------------------|
| SERVICE DESCRIPTION: | | 4 | 72 | | | | 72 | | | | | | | 4 | | | | 7 | | ~ | | ~⊢ | ~- | ~- | + | ~- | ~- | l | Total Fees |
| Quarterly Review Procedures | + | | | \dagger | 1 | ļ | | t | - | \vdash | | - | | | | - | \vdash | - | \vdash | \vdash | | _ | L | L | L | _ | L | | |
| Financial statement analytical analysis | _ | | | - | - | | | | \vdash | L | L | L | | | Н | H | H | | | _ | _ | | L | | | | | • | |
| Depreciation expense analysis and procedures | | | | - | L | L | | | H | Н | H | H | Ц | | H | H | Н | L | | Н | | | Ц | Ц | | | | • | |
| SAB 99 research and consultation | L | | | L | H | L | | Н | Н | Н | H | Ц | | | Н | Н | H | | - | Н | | | | | | | | , | s |
| 10-O review and consultation | L | | | - | L | L | | - | H | H | Н | L | | | | H | L | H | - | | | | | _ | L | 3.0 | 0 | 3.0 | 8 3,930.0 |
| Working capital procedures - accounts receivable | | L | | L | H | L | | - | - | - | Н | Ц | H | | Н | Н | _ | Ц | | Ц | | | Ц | | | L | | • | • |
| Working capital procedures - accrued expenses | _ | | | - | H | L | _ | - | - | L | | - | L | | H | L | L | L | L | | L | L | _ | L | L | L | | • | \$ |
| Internative assets expositures | | | | \vdash | H | L | | - | - | L | - | _ | | | \vdash | - | H | L | H | L | | | L | | | | | | 2 |
| Control environment includes and updates | L | | | - | - | L | | - | _ | L | L | L | | | \vdash | | L | _ | Ш | | | _ | L | L | | | | | |
| | - | | | L | - | L | _ | | \vdash | L | \vdash | _ | | | - | - | F | ┝ | L | H | _ | L | L | L | L | | | • | \$ |
| | | Ĺ | | - | - | L | | - | - | L | _ | L | L | | - | - | \vdash | \vdash | - | L | - | - | L | L | L | L | | | 2 |
| Bankruptey Procedures | | | | ┞ | F | L | | - | \vdash | L | L | L | | | - | - | H | - | - | L | _ | L | | | L | | | | |
| Bankmotov reporting research and consultation | _ | Ĺ | | - | H | L | | H | - | Н | H | Ц | | | Н | - | H | L | | | | | L | _ | | | | • | \$ |
| | | | | - | H | L | | H | - | L | | L | | | | - | L | L | L | L | L | | L | L | L | | | | |
| | - | Ĺ | | - | H | L | | | _ | Н | Н | L | | | H | - | Н | - | Н | | | | | | _ | | | | |
| Engagement administration | - | | | - | L | L | | - | _ | | Ц | _ | | | _ | - | _ | _ | _ | | | | _ | | | | | • | • \$ |
| | L | Ĺ | | \mid | \vdash | L | | | - | H | | | L | | - | - | - | L | _ | - | | | | L | | | _ | | |
| | | · | · | • | • | ŀ | · | | | - | Ŀ | · | - | ŀ | | - | | ŀ | | | Ŀ | ٠ | • | • | ŀ | 3.0 | 0 | 3.0 | \$ 3,930.00 |
| | H | | | H | Н | | | - | H | - | 4 | 4 | | | 1 | \dashv | \parallel | - | | 4 | 4 | _ | | | | _ | | | |
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| | | | | | H | | | | | | | | | | | | | | | | | | | | | | | | Total Expenses |
| Mileage to/from client | L | | | - | L | Ц | | Н | Н | Н | \parallel | | Ц | | | H | Н | Н | | Н | Ц | | _ | | | | | • | |
| | | | | | | Ц | | | - | + | \Box | _ | | | - | ٦ | | | - | - | 4 | | | | | | | , | |
| | | | | | | | | | ٦ | _ | - | 4 | | | ٦ | 1 | _ | - | 4 | - | - | _ | 4 | | _ | _ | _ | | |
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RCN Corporation
Compensation by Services
Name: Dimits Drone
Title: Servic Manager
Billing Rate: \$775

| CEDUICE DECEMBATON. | | Quarterly Review Procedures | Financial statement analytical analysis | Depreciation expense analysis and procedures | SAB 99 research and consultation | 19-C review and consultation. | Working capital procedures - accounts receivable | Working capital procedures - accrued expenses | Intancible assets procedures | Control environment inquiries and updates | Fraud procedures | | Bankruptcy Procedures | Bankrudicy reporting research and consultation | | Other | Encodement administration | | Total Hours | | | Town and the | Mileaco toffeet clent | Distinct United | Danies Micas | |
|--------------------------|----------|-----------------------------|---|--|----------------------------------|-------------------------------|--|---|------------------------------|---|------------------|---|-----------------------|--|---|----------|---------------------------|---|-------------|----------|---|--|-----------------------|-----------------|--------------|---|
| 1002/1/2 | | | | | | | | Ľ | | | | _ | | Ľ | | | | | | | L | | T | | 1 | 1 |
| 112/2004 | | | H | | | - | - | ۲ | _ | Н | | | | - | T | | T | | | | r | T | t | T | t | 4 |
| 1772004 | | ۲ | H | Н | r | ۲ | ۲ | Н | | Н | | | Н | - | - | Γ | | ľ | , | r | | Γ | T | T | t | 1 |
| 400Z/V/Z | _ | | H | _ | | | | ٦ | | | | | П | | | Г | Γ | | | Γ | | Γ | T | T | T | 1 |
| POOZE | | H | H | | Π | П | H | H | | | | | H | | H | Н | r | - | | ľ | r | | T | T | T | 1 |
| 1/6/2004 | | Н | H | | Н | H | H | | | ۲ | + | - | | | | | | - | | | | \vdash | T | r | T | 1 |
| \$00Z/J/ | - | Н | | | Н | ٦ | Н | | 7 | | 1 | | - | | | | - | | | H | - | | r | r | t | - |
| 7/8/2004 | H | Н | | | Н | | | | - | 1 | 1 | - | | | _ | H | - | - | | ٦ | ۲ | | T | r | T | 1 |
| 1/3/2004 | - | | 1 | 1 | Н | + | | + | 1 | + | 1 | 1 | | - | H | | | - | - | Н | - | _ | ۲ | H | t | 1 |
| \$00Z/01/Z | ۲ | | - | - | + | - | + | - | - | - | + | 1 | | ٦ | H | Н | щ | - | • | Н | - | \vdash | H | - | H | 1 |
| \$00Z/11/2 | Н | | 1 | - | H | + | 1 | + | + | + | + | + | - | 1 | H | Н | | _ | - | Н | _ | | \vdash | - | H | - |
| 7112/2004 | Н | - | 1 | + | - | + | - | 1 | 1 | + | + | - | - | + | - | Н | Ч | | _ | Н | _ | - | ۲ | - | - | 1 |
| 7113/2004 | Н | - | + | + | \dashv | - | + | 1 | - | + | + | 1 | + | - | - | - | | 4 | ١ | - | | - | \vdash | - | H | 1 |
| 4005/41/7 | Н | - | + | 4 | - | - | - | 4 | 4 | + | - | - | - | 4 | - | Н | - | - | • | H | | - | - | - | \vdash | - |
| 005/21/7 | Н | - | - | \dashv | \dashv | - | + | + | + | + | + | - | \dashv | 4 | - | \dashv | 4 | 1 | • | 4 | | | H | H | H | 1 |
| \$005/81/7 \$005/71/7 | Н | - | + | 4 | - | 4 | 4 | + | - | - | + | + | - | - | - | \dashv | ٦ | 4 | • | 4 | _ | | Н | L | \vdash | - |
| | | 4 | + | \dashv | - | + | 1 | 4 | - | + | + | 1 | + | 4 | - | - | 4 | - | • | | | | Ш | _ | _ | |
| \$002/81/Z | Н | - | + | 4 | 4 | 4 | 4 | - | - | 4 | + | 4 | 4 | 4 | - | 4 | - | - | • | \dashv | | | Н | Н | H | 1 |
| 120/2004 | | 4 | + | 4 | - | 4 | 4 | 4 | 4 | + | + | + | 4 | 4 | - | 4 | 4 | 4 | • | \dashv | _ | | Н | L | F | 1 |
| 1/21/2004 | \sqcup | 4 | - | - | - | 4 | 4 | 4 | 4 | 4 | 4 | - | 4 | 4 | - | | - | 4 | • | - | _ | | Ц | Ŀ | L | 1 |
| 1002/2004 | 4 | 4 | + | + | 4 | - | - | + | 4 | + | + | + | 4 | 4 | - | 4 | + | 4 | • | - | - | | Н | Н | <u> </u> - | 1 |
| 7/23/2004 | | 4 | + | + | 4 | + | 4 | + | + | + | + | + | + | 4 | 4 | 4 | 4 | - | • | - | _ | | H | L | L | - |
| 7/24/2004 | | 4 | + | - | - | - | 4 | + | + | + | + | 4 | - | 4 | - | + | 4 | 4 | - | 4 | - | | Н | | _ | 1 |
| \$002/ <u>\$</u> 2/2 | - | - | + | + | - | + | 4 | + | - | 4 | + | + | - | 4 | 4 | + | - | 4 | - | 4 | _ | | \parallel | H | H | 1 |
| | | 1 | $\frac{1}{1}$ | + | + | + | + | + | + | + | + | + | + | - | 1 | + | - | 4 | | + | _ | _ | H | | L | l |
| \$00Z/8Z/Z | 1 | 1 | + | + | 1 | + | + | + | 1 | + | + | + | 1 | 0.5 | 1 | + | 1 | + | 5.0 | 1 | _ | | | | L | l |
| \$00Z/ZZ/Z | + | 1 | + | 1 | 1 | 1 | † | 1 | + | + | + | 1 | 1 | 1 | 1 | 1 | 1 | 1 | - | 1 | - | | | _ | | ŀ |
| 1728/2004 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | † | 1 | 1 | 1 | 1 | 1 | 7 | 1 | + | 1 | 1 | • | 7 | | | | | | Ì |
| 1729/2004 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | † | 1 | 1 | 1 | 1 | 1 | 7 | 7 | 1 | | | П | | | |
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Total

0.5 \$ 387,50

Total Fees

Total

1/31/2004

27 1727/2004 102 10.2 7726/2004 \$00Z/\$Z/ POOZNEI 12372004 122/2004 1721/2004 \$002/02/2 0.4 \$00Z/G1/L MAZOON 2.3 3.9 POOZILIVE 118/2004 \$00Z/\$1/Z P00271/1 0.5 0.5 2005/ET/7 7712/2004 7711/2004 7110/2004 1/3/2004 \$100Z/8/2 1002U 3.7 1002/9/ 12/2004 MZOON 1/3/2004 172/2004 14/2004 Quarterly Review Procedures
Financial statement analytical analytical
Logerability expense analysis and procedures
SAB 99 research and consultation
II-O Teview and consultation
Working capital procedures - accounts receivable
Working capital procedures - accounts receivable
Working capital procedures accounts receivable
Working capital procedures
Connect environment inquiries and updates
Fraud procedures Bankrupicy Procedures Bankrupicy reporting research and coraulation Other Engagement edministration SERVICE DESCRIPTION: Total Hours

\$ 9,180.40

28.1 \$22,536.20

7

77

Total Fees

Total Hours

7/31/2004

2002/0E/T

1728/2004

\$ 15.75

15.75

15.75

Expenses:
Mileago tofrom clent
Business Meals
Total Expenses

RCN Corporation Compensation by Services

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

RCN Corporation
Compensation by Services
Name: Albert Piscopo
Title: Serior Manager
Billing Rain: \$615

| A Hours | H | | S | ., | | \$ 2337. | s | S | Š | ا | ۱ | , | | \$ 799.50 | | | 2 | | \$ 3,136.50 | | ľ | Total Expenses | | | | ١ |
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| 7/28/2004 | | | | | | 7 | | | | 7 | 1 | 1 | 1 | | | | 1 | | - | † | 1 | | _ | _ | | 7 |
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| SERVICE DESCRIPTION: | | Quarterly Review Procedures | Financial statement analytical analysis | Depredation expense analysis and procedures | SAB 99 research and consultation | 18-0 review and consultation | Working capital procedures - accounts receivable | Working capital procedures - accruind expenses | ntangible assets procedures | Control environment inquiries and updates | Fraud procedures | | Bankruptcy Procedutes | Bankmotey reporting research and consultation | | Other | Encodement administration | | Total Hours | | | Expenses | Alleage toffrom client | Business Meals | | Total Expenses |

RCN Corporation
Compensation by Services
Name: Robert Young
Title: Senior Associate
Billing Rate: \$410

| | 1.0 0.5 1 1.5 \$ | | 1.0 1.0 1.0 1.0 2 | 10 44 54 5 | \$ - | \$ - | \$ - 1 | - 15 | \$] - | | _ | 77.5 \$11, | | | 42 | 4.4 39.6 \$ 16,236.00 | | | | | | | |
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| | Financial statement unalytical analysis | aciation expense (stalysis and procedures | 99 research and consultation | review and consultation | ing capital procedures - accounts receivable | ing capital procedures - accrued expenses | nible assets procedures | tol environment Inquiries and updates | 1 procedures | | ouptcy Procedures | rupicy reporting research and consultation | | | genest odministration | Hours | | | :593: | ige taffrom client | ness Meals | | Total Expenses |
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| Name: | Ryan Leib | | | _ | - | | - | | 4 | | | | 1 | - | - | - | 4 | 4 | | _ | | | | | 1 | 1 | - | 1 | 1 | ٦ |
| Γ | Senior Associate | | H | Н | Н | | | | | | | | 7 | 1 | - | - | 4 | - | | | | | | | 1 | 1 | 1 | - | 1 | 1 |
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Working capital procedures - accounts receivable
Control consultation and updates
Fraud procedures
Fraud procedures Bankruptcy Procedures Bankruptcy reporting research and consultation Other Engagement administration SERVICE DESCRIPTION:

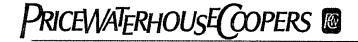
Name: Androw O, Smith Title: Associate Billing Rate: \$213

RCN Corporation Compensation by Services

\$ 958.50 69.0 \$14,697.00 \$ 324.00 12.5 \$ 2,662.50 Total Fea Total Hours 7/31/2004 6.0 36.00 36.00 36.00 36.00 36.00 - 3E.0 3E.0 36.0 36.0 3E.0 8.5 B.0 23 6 36.0 36.0 36.0 . 36.00 38.00 36.00 36.0 Expenses: Mileage toffrom client Business Meals Total Expenses Total Hours

RCN Corporation
Compensation by Services
Name: Linds Moore
Tille: Executive Assistant
Billing Raio: \$119

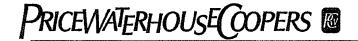
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| 700Z/6Z/Z | | | | | _ | 4 | 4 | 4 | _ | 4 | - | | | 4 | | | 4 | 4 | 1 | 1 | 1 | | L | 1 | 1 | ļ. | |
| 7/28/2004 | Ц | | | | | | 1 | | | | | | | | | | | 1 | <u>.</u> | | | | | 1 | 1 | ŀ | |
| 1002/12/2 | | | | | | | | | | | | | | | | | | | | | | | L | | | ŀ | |
| 120/2004 | | | | | | İ | | | | ŀ | | | | | | | | | | | | | ĺ | ļ | | . | |
| P002/52/2 | | 1 | | 1 | 1 | | | 1 | | | | | | | | | | Ī | · | Ī | | | Ī | | Ī | ŀ | |
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| PODZ/EZ/2 | П | | 1 | | | | | | | | | | | | | | | | <u>.</u> | I | | | Ī | | | | |
| 1005/55/7 | | | | | | | | | | | | | | | | | | | · | | | | | | | | |
| 121/2004 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7/20/2004 | П | 1 | | | | | 1 | 1 | | 1 | | | | | | | | 1 | • | 1 | | | Ī | Ī | Ī | • | |
| \$002/61/2 | | | | | | | | | | | | | | | | | | | · | | | | | | | ŀ | |
| \$118/200¢ | | | | | | | | | | | | | | | | | | | · | | | | | | | ŀ | |
| \$117/2004 | | | | | | | | | | | | | | | | | | _ | · | | | | | 1 | 1 | ŀ | |
| 1/16/2004 | | | | | | | | | | | | | | | | | | 1 | ا. | 1 | | | ļ | 1 | 1 | ŀ | , |
| 500Z/S1/Z | | Ц | | | | | | | | | | | | | _ | | | 1 | -1 | 1 | _ | | ļ | 1 | 1 | ŀ | , |
| 10024112 | | | | | | | | | | | | | L | _ | | | | | • | 4 | | L | 1 | 1 | 1 | ŀ | , |
| 7113/2004 | | | | | | | 4 | | | | _ | | L | | L | L | | 4 | 4 | 4 | _ | | 1 | 1 | 1 | ŀ | |
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| 1415004 | | | | | Н | | _ | 4 | | 4 | L | _ | L | | _ | | _ | - | - | + | _ | | 1 | + | + | 1 | - |
| 140/2004 | | | | | | Н | 4 | | Н | | | | L | | H | L | Ц | Н | 4 | + | - | | + | + | + | + | - |
| 7/3/2004 | | Н | | | | _ | | | Н | | Ц | _ | L | _ | - | | L | Н | - | 4 | | - | + | + | + | + | _ |
| \$002/8/2 | _ | Ц | | Н | L | Ц | Н | | H | - | L | _ | H | L | H | - | H | Н | - | + | - | _ | + | + | + | + | - |
| \$002/1/2 | | L | _ | Н | H | | Н | | Н | | L | _ | - | | H | - | H | Н | • | 1 | - | \vdash | + | + | + | + | • |
| F002/5/2 | _ | H | | _ | _ | L | Н | H | Ц | | H | _ | H | F | _ | L | - | Н | 4 | + | _ | | + | 1 | + | \dagger | - |
| \$002M | - | _ | | Н | H | H | Ц | H | - | - | H | L | ┞ | ļ | H | ┝ | ┝ | H | • | 1 | _ | - | \dagger | 1 | \dagger | + | • |
| 1372004 | | L | H | \vdash | L | - | _ | ┝ | H | Н | - | - | - | - | - | H | H | Н | - | + | | - | † | + | + | \dagger | |
| 12/2004 | | | - | - | H | H | - | - | H | - | - | ┞ | H | - | ŀ | - | - | Н | | | - | - | \dagger | + | † | + | |
| 100211 | | | ┢ | | 1 | - | - | | | r | H | - | + | H | | T | | П | | | - | | † | † | 1 | † | |
| | T | | r | r | - | - | 9 | - | | l | r | r | T | r | T | T | T | П | 1 | | _ | Γ | † | 1 | 1 | 1 | |
| SECTION OF SECTIONS | HOE BESCHE HOUSE | Quarterly Review Procedures | Financial statement analytical tunalysis | Decreciation expense analysis and procedures | SAB 99 research and consultation | 18-C review and consultation | Working capital procedures - accounts receivable | Working capital procedures - accrued experts es | intanolible assets procedures | Control environment froutries and updates | Francisco dures | | Bankmatev Procedures | Rankmotor mounting research and consultation | | 200 | Engeneent administration | | Total Hours | | | | Expenses: | Mileage to/from effent | Business Meals | | Total fixtheness |
| | 5 | 0 | 1 | Dep | SAB | ę | × 4 | × 6 | ğ | 8 | Į. | | Bank | 200 | | O. Parker | Į, | | Tota | | L | L | Š | Š | 120 | 1 | |



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 Accounting Fees by Service For the Period August 1, 2004 through August 31, 2004

| Service Description | <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 |



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 August 1, 2004 through August 31, 2004

| <u>Name</u> | Position Position | Hours | Rate | Amount |
|----------------------------|---------------------|--------------|---------|-----------------|
| 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 | <u>4.0</u> | \$119 | <u>\$476.00</u> |
| 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> | Position Position | Expenses |
|-----------------------|---------------------|-----------------|
| 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

| | Scott | Dora | | Edwa | & P | | [| Robert Young | Rya Lei | Andr | - = = | | | |
|--|---------|--------------------|---------|--------------------|----------|--------|---------------|-----------------|------------|-----------|---------|----------------|----------------|---------------|
| nouny Kate: | 4 1,285 | 4 1,165 | ± 1,310 | ж ж | R ≉ 708 | \$ 708 | e13 | 410 | 410 | \$ 213 | \$ 119 | | | |
| SERVICE DESCRIPTION: | | | | | | | | | | | | Total Hours | | Total Fees |
| Quarterly Review Procedures | | | | | | | | | | | • | , | ٠ | 20 13 0 7 |
| Tinancial statement analytical analysis Depreciation expense analysis and procedures | • 1 | • ; | • | • | • | | | • | t.5 | • | ı | 4. U | <i>#</i> > 6 | 1,845.00 |
| SAB 99 research and consultation | , , | | , , | , , | | | | | 26.0 | , , | | 26.0 | A 64 | 10.660.00 |
| 10-Q review and consultation | 0.5 | • | 9.0 | 6.7 | .0 3 | 32.4 | 3.2 | 52.0 | 21.4 | 32.0 | • | 153.5 | (/) | 79,701.30 |
| Working capital procedures - accounts receivable | , | • | ٠ | • | • | | | • | ı | • | • | • | 63 | • |
| Working capital procedures - accrued expenses | • | • | • | • | • | | ı | ı | ı | • | • | • | 63 | • |
| Infangible assets procedures | • | • | • | • | • | | , | 1 | • | • | , | • | ₩ | • |
| Control environment inquiries and updates | • | • | , | • | • | | , | • | • | • | , | • | 43 | • |
| Sarbanes Oxley Section 404 procedures | • | • | • | • | • | | • | • | 25.5 | 44.0 | • | 69.5 | 43 | 19,827.00 |
| Bankruptcy Procedures Bankruptcy reporting research and consultation | • | 13.5 | • | ı | 7 | 21.0 | • | 1 | • | | • | 34.5 | 69 | 32,569.50 |
| Other Engagement administration | ı | 1 | ٠ | , | , | 4.5 | • | • | 25.6 | i | 4,0 | 34.1 | ↔ | 14,581.00 |
| Total Hours | 0.5 | 13.5 | 9.0 | | 3.0 5 | 67.9 | 3.2 | 52.0 | 103.0 | 76.0 | 4.0 | 322.1 | 6 | 159,183.80 |
| Expenses: Mileage to/from client | и 69 | і Уэ | , Ф | ا ده | \$ 76.25 | 25 \$ | 67 | \$ 119.25 | \$ 319.18 | \$ 288.00 | , | | ь | 802.68 |
| Total Expenses | | | | · | \$ 76.25 | 25 \$ | 8 | \$ 119.25 | \$ 319.18 | \$ 288.00 | , ss | | us. | 802.68 |

RCN Corporation Compensation by Services Name: Timothy Scott Title: Partner Billing Rate: \$1,285

| SEGNIFE DESCRIPTION. | 11/2004 | 12/2004 |)3\500¢ | 14/2004 | \$00Z/S/ | 1002/9/ | 1712004 | \$00Z/8/ | \$00Z/6/ | 110/2004 | \$00Z/11/ | 112/2004 | 113/2004 | \$002/51/ \$002/\$1/ | \$002/91/ | \$002m | 118/2004 112/2004 | P00>1- | \$002/61/ | 120/2004 | 121/2004 | 155/5004 | 153/5004 | 124/2004 | 126/2004 | \$00Z/9Z/ | \$00Z/ZZ | /28/200¢ | /30/500¢ | Total | | 1 |
|--|---------|---------|---------|---------|----------|----------|---------------|----------|--------------|----------|-----------|----------|----------|-------------------------|-----------|--------|----------------------|----------|-----------|----------|----------|----------|----------|----------|----------|-----------|----------|----------|----------|--------|--------------|------------|
| | 1 | | 7 | , | 7 | | | | | - | + | - | 4 | 8 | 4 | 8 | | 4 | | 8 | 8 | | B | | | + | | 4 | 4 | S LOOR | I | loiai rees |
| Quarterly Review Procedures | | | | Γ | T | ľ | - | \vdash | H | H | \vdash | - | \vdash | - | L | - | - | \vdash | ┞ | - | F | 1 | H | \vdash | ┞ | \vdash | ┞ | H | ŀ | L | igert | |
| Financial statement analytical analysis | | | | | | T | - | - | + | \vdash | \vdash | H | Ŀ | L | | _ | - | H | L | L | - | - | L | - | L | - | H | - | ┞ | Ŀ | 8 | ŀ |
| Depreciation expense analysis and procedures | | | | | | T | H | - | H | - | \vdash | \vdash | H | H | L | - | - | - | \vdash | \vdash | \vdash | \vdash | \vdash | ┞ | \vdash | H | ┞ | ┞ | - | ŀ | 5 | ١. |
| SAB 99 research and consultation | | | | | | T | | - | - | - | - | - | - | \vdash | L | - | L | - | H | L | - | \vdash | 1 | ┞ | \vdash | ŀ | H | ┞ | \vdash | Ľ | 5 | |
| 10-Q review and consultation | | | | | | T | H | \vdash | o | 5. | \vdash | \vdash | - | L | - | - | \vdash | \vdash | \vdash | \vdash | \vdash | ╀ | \vdash | \vdash | \vdash | ┞ | L | - | - | 0.5 | | 642.50 |
| Working capital procedures - accounts receivable | | | | | | T | \vdash | - | ┝ | - | - | - | - | L | L | L | - | L | L | \vdash | - | H | <u> </u> | - | - | ŀ | ┞ | _ | L | ŀ | ٠. | |
| Working capital procedures - accrued expenses | | | | | Γ | r | | \vdash | \vdash | - | H | H | - | \vdash | L | L | H | L | L | L | L | - | L | - | - | H | ┞ | L | H | | S | ١. |
| Intangible assets procedures | | | | | | | | - | - | - | - | \vdash | H | L | L | - | H | \vdash | \vdash | H | L | \vdash | L | 1 | H | \vdash | - | - | L | ŀ | s | ١. |
| Control environment inquiries and updates | L | | | | Γ | T | | \vdash | | - | - | \vdash | - | \vdash | L | L | L | L | L | - | - | \vdash | - | - | L | ┞ | ┞ | ┝ | L | Ľ | s | ١. |
| Sarbanes Oxley Section 404 procedures | | | | | - | r | H | H | \vdash | + | + | - | - | - | L | H | 1 | \vdash | ŀ | - | - | - | H | - | ┞ | H | \vdash | H | L | | v | ١. |
| | | | | | | | H | \vdash | - | - | - | \vdash | \vdash | L | L | - | - | L | L | \vdash | - | - | - | - | L | L | L | L | L | | s | ١, |
| Bankruptcy Procedures | Ĺ | | | | | | - | - | - | - | H | - | - | _ | L | - | - | L | L | L | L | L | L | H | L | - | L | L | - | L | L | |
| Bankrupicy reporting research and consultation | | | | | Γ | Γ | | - | - | - | H | \vdash | L | - | - | - | \vdash | - | \vdash | - | - | - | L | \vdash | H | \vdash | H | H | ŀ | ŀ | s | |
| | | | | | | - | - | - | - | - | \vdash | \vdash | - | - | L | L | L | \vdash | - | H | \vdash | L | - | - | H | L | H | L | L | L | L | |
| Other | | | | | Γ | \vdash | - | ┝ | \vdash | \vdash | - | H | H | - | L | L | L | - | H | \vdash | L | \vdash | - | - | - | ┞ | ┞ | - | ŀ | L | L | |
| Engagement administration | | | | | П | П | Н | H | H | H | - | H | \vdash | H | H | H | - | L | H | - | H | H | L | - | - | \vdash | H | ┞ | L | Ļ | s | ١. |
| | | | | | | | - | - | _ | _ | H | _ | \vdash | _ | L | L | L | L | L | L | L | - | - | H | - | - | - | H | L | L | L | |
| Total Hours | | - | • | - | - | | • | <u>:</u> | 2 | 0.5 | Ŀ | Ŀ | ŀ | ŀ | Ŀ | Ŀ | Ŀ | Ŀ | Ŀ | Ŀ | • | Ŀ | ŀ | Ŀ | ŀ | ŀ | Ŀ | Ŀ | Ŀ | 0.5 | 2 | 642.50 |
| | | | | | | | _ | | \vdash | H | H | \vdash | L | - | \vdash | L | L | \vdash | _ | L | L | \vdash | - | \vdash | H | H | - | - | _ | L | L | |
| | | | | | | - | - | - | - | H | H | - | H | _ | L | L | L | - | _ | L | L | - | - | \vdash | - | - | L | H | L | L | L | |
| | | | | | | - | - | | _ | | - | - | | | _ | _ | _ | _ | L | - | _ | \vdash | - | <u> </u> | - | - | L | - | _ | _ | L | Total |
| Expenses: | | | | | | | _ | | - | _ | 4 | - | _ | _ | _ | _ | | | | | _ | _ | | _ | | _ | | | | | <u>@</u> | Expenses |
| Mileage toffrom client | | | | | | | | Н | Н | Н | Н | _ | H | L | L | _ | L | L | L | H | L | H | L | H | L | H | L | L | _ | ŀ | L | |
| | | | | | | | | \dashv | \dashv | Н | \dashv | Н | Н | Н | Н | Н | Н | Н | Н | Н | Н | Н | Н | Н | Н | Н | | Н | | | L | |
| Total Expenses | • | | • | | • | ٠. | <u>.</u> | <u>.</u> | - | - | | • | • | • | • | • | • | - | • | | • | • | • | - | - | - | - | | Ŀ | - | | |

RCN Corporation Compensation by Services

\$ 15,727.50 13.5 \$ 15,727.50 **Total Fee** Total Hours \$002/15/00¢ 8/30/5004 P002/62/8 \$158/2⁰⁰⁴ \$00Z/1Z/0 8/28/2004 1002/5Z/8 81241200¢ 8/23/2004 8/22/2004 8/21/2004 002/02/8 8/18/2004 \$18/2004 \$00Z/21/8 8/18/2004 P00Z/51/8 8/14/2004 3.0 P00Z/E1/B 4.0 3.0 30 8/12/200 8/11/2004 3.5 3.5 8/10/2004 F00Z/8/E \$00Z/B/8 1002/L/B \$10\Z\004 100Z/5/8 \$00Z/\$/8 \$00Z/E/B 812/2004 8/1/2004 Quarterly Review Procedums
Financial statement analysis
Financial statement analysis and procedures
SAB 99 research and constultation
10-0 roview and constultation
10-0 roview and constultation
10-0 roview and constultation
10-0 roview and constultation
10-0 roview and constultation
10-0 roview and constultation
10-0 roview and constitution
10-0 roview and const Bankruptcy Procedures Bankruptcy reporting rosearch and consultation Other Engagement administration SERVICE DESCRIPTION: Expensos: Miteage luffom client Name: Dora Cheung Title: Senior Manager Billing Rate: \$1,165 Total Expenses

<u>,-</u>-

RGN Corporation
Compensation by Services
Name: Paul Purfeld
Title: Parner
Billing Rate: \$1,310

| SERVICE DESCRIPTION: | 111/2004 | \$002/1/8 | \$12\Z004 | \$002/5/8 | \$19/2/004 | F00Z/9/8 | \$00Z/L/8 | \$00Z/8/8 | \$00Z/8/8 | B/10/2004 | 8/11/2004 | 8/12/200 | 8/13/2004 | \$00Z/\$1/8 | 8/18/2004 | \$00Z/91/9 | \$00Z/11/8 | 9/18/2004 | \$00Z/61/8 | \$002/02/8 | P00Z/1Z/8 | P00Z/ZZ/8 | POOZ/EZ/E | 1002/15001 | 700Z/9Z/E | 400Z/9Z/6 | \$152/1200¢ | 3/28/2004 | P00Z/6Z/6 | \$130\2004 | Total | Total Fees |
|--|----------|-----------|-----------|-----------|------------|----------|-----------|-----------|-----------|--|-----------|----------|-----------|-------------|-----------|------------|------------|-----------|------------|------------|-----------|-----------|--------------|------------|-----------|-----------|-------------|-----------|-----------|------------|-------|--------------|
| | | H | - | - | | - | | | | <u>. </u> | | | | _ | _ | _ | _ | | 1 | ┰ | 1 | _ | _ | + | ┿ | ┿ | | | L | | | |
| Quarterly Review Procedures | | F | - | - | _ | \vdash | - | - | L | L | L | L | L | Ĺ | | | T | T | | T | | T | + | \vdash | T | | Ī | | L | ļ | | L |
| Financial statement analytical analysis | | \vdash | \vdash | \vdash | _ | \vdash | - | L | L | L | L | L | L | Ĺ | | | - | r | H | T | T | \dagger | + | - | T | T | ľ | | L | L | ŀ | |
| Depreciation expense analysis and procedures | L | - | - | - | H | \vdash | H | L | L | L | L | L | L | Ĺ | | T | T | ľ | | ľ | T | - | \vdash | f | T | T | Ī | | L | | | |
| SAB 99 resparch and consultation | | \vdash | - | \vdash | \vdash | H | H | - | - | _ | L | L | L | | | Ī | T | 1 | - | Ī | T | t | + | | | | Ī | | L | | | |
| 10-O review and consultation | | H | 20 | 2.0 | - | - | \vdash | H | L | L | L | 2.0 | 30 | | | Ī | T | T | t | T | T | \dagger | + | + | T | T | Ī | | L | | 6 | 5 11 790 00 |
| Working capital procedures - accounts receivable | - | - | - | - | - | L | - | L | L | _ | | L | L | Ĺ | | T | T | T | t | T | T | \vdash | - | + | T | | | | L | I | | ., |
| Working capital procedures - accrued expenses | | - | - | - | - | - | - | L | L | L | _ | L | L | Ĺ | | | T | T | t | T | T | T | H | + | T | 1 | Γ | | L | ľ | ŀ | ļ |
| inlangible assels procedures | - | ┝ | \vdash | ļ. | - | L | L | L | L | _ | L | L | L | Ĺ | | Γ | T | ľ | | T | | | F | 1 | T | | | | L | ľ | | |
| Control environment inquiries and updates | F | 1 | \vdash | - | \vdash | - | - | F | L | L | L | L | L | Ĺ | | | T | T | t | T | T | <u> </u> | \vdash | + | T | T | Γ | | | | | |
| Sarbanes Oxley Section 404 procedures | | - | H | - | H | L | - | L | _ | L | | L | L | | | T | T | T | T | T | T | T | + | - | T | T | | | L | I | | 2 |
| | F | H | H | - | \vdash | L | L | L | L | L | L | L | L | Ĺ | | T | T | T | İ | ľ | T | - | - | f | T | T | | | L | | | s |
| Bankrupicy Procedures | | - | H | _ | H | - | L | L | _ | - | | L | L | Ĺ | | ľ | T | T | - | T | T | 1 | - | t | İ | İ | Ī | | | | | |
| Bankrupicy reporting research and consultation | | H | \vdash | \vdash | H | - | H | L | L | L | L | L | L | Ĺ | | | r | r | - | T | | r | \vdash | | T | | | | | | | |
| | L | H | - | L | - | - | L | L | L | L | L | L | L | | | | 1 | T | - | l | T | | - | H | T | T | | | L | | | L |
| Other | - | - | <u> </u> | - | ŀ | - | H | L | L | L | L | | L | Ĺ | | ľ | T | | H | T | T | | | \vdash | T | | Ī | | L | | | L |
| Engagement administration | | H | - | - | - | - | - | H | L | L | L | L | L | Ĺ | | | T | T | \vdash | İ | T | H | \vdash | \mid | T | | | | L | I | ٠ | × |
| | | H | L | L | L | L | L | L | L | L | | L | L | Ĺ | | Γ | r | T | H | T | T | r | - | - | T | T | | | | | | |
| Fotal Hours | • | | 2.0 | 20 | ŀ | • | • | Ŀ | · | ٠ | · | 2.0 | 3.0 | · | · | • | • | • | | | | | ļ. | - | ŀ | | | | ŀ | | 9.0 | \$ 11,790.00 |
| | 1 | 1 | 1 | - | 4 | - | - | _ | _ | | | | | | | | ٦ | | ۱ | Н | Н | H | H | - | Г | | | | | | | |
| | - | + | \dashv | - | 4 | - | + | _ | _ | | | | | | | | | | | | | - | | _ | r | | | | | | | |
| Expenses: | | | | | | | | | | | | | | | | | | | | | | - | <u> </u> | H | | | | | | | | Tota |
| Mileage toffrom client | | Н | Н | Н | Н | L | H | | L | L | L | | | Ĺ | | T | | r | | | | | - | \vdash | l | T | | | L | | ŀ | L |
| | | Н | ۲ | ٦ | H | Н | Н | Н | Ļ | L | Ц | Ц | | | | | T | | | | | H | - | H | T | T | | | L | | | |
| Total Expenses | • | , | | • | • | • | ٠ | • | • | • | Ŀ | ŀ | · | Ŀ | · | | - | | - | ŀ | ١. | , | | - | | ŀ | | , | ŀ | Ŀ | ١. | _ |
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RCN Cerperation Compensation by Services Name: Edward Lovelidge Title: Partner Billing Rato: \$802

| SERVICE DESCRIPTION: | 8/1/2084 | P00Z/Z/8 | P00Z/E/B | \$00Z/\$/B | 1002/5/8 | ₩ 00Z/9/8 | \$17/2004 | \$18/2004 \$18/2004 | 8/10/2004 | 8/11/2004 | 8/12/2004 | 8/13/2004 | 8/14/2004 | 8/12/2004 | \$00Z/91/8 | \$00Z/Z\$/8 | \$002/81/8 | \$105/81/B | \$120/2004 8/20/2004 | 8/21/2004 | 8/22/2004 | 1005/ES/8 | \$002/\$2/8 | \$002/\$Z/8 | 8/28/2004 | \$002\72\0 | \$00Z/8Z/8 | \$00Z/6Z/B | \$00 <u>2/0c/</u> g | \$131/2004 | Total | Total Foes |
|--|----------|----------|----------|------------|----------|-----------|-----------|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-------------|------------|------------|-------------------------|-----------|-----------|-----------|--------------|-------------|-----------|------------|--------------|------------|---------------------|------------|-------|---------------------------------------|
| | _ | - | - | _ | - | | _ | | _ | _ | L | L | | | | - | - | - | \vdash | H | H | _ | | ┝ | 1- | t | ┿ | ┿ | ╁╴ | - | | |
| Quarterly Review Procedures | | - | - | - | ۲ | - | - | F | L | L | | L | Ĺ | | | - | - | - | H | - | - | \dagger | L | f | t | - | \dagger | t | T | \dagger | | |
| Financial statement analytical analysis | | 1 | l | - | \vdash | \vdash | \vdash | L | L | L | L | L | Ĺ | | | l | H | \vdash | \vdash | \dagger | + | + | ł | + | \dagger | t | t | t | T | + | 1 | |
| Depreciation expense analysis and procedures | | r | l | - | H | - | H | L | L | L | L | L | L | | | l | H | + | + | + | t | \dagger | 1 | + | t | † | † | t | Ţ | | Ì | |
| SAB 99 research and consultation | | 1 | 1 | - | H | - | + | L | - | L | L | L | Ĺ | | | t | + | + | + | + | t | \dagger | + | + | \dagger | + | + | † | T | \dagger | 1 | |
| 10-O review and consultation | | 1.5 | | - | L | + | - | \vdash | L | L | - | - | Ĺ | | | t | \dagger | + | H | + | + | + | + | - | t | \dagger | + | \dagger | T | t | . 5 | C 7 40K Pa |
| Working capital procedures - accounts receivable | | | | ┝ | - | - | - | L | L | _ | | L | Ĺ | | | - | \vdash | + | ŀ | + | + | + | H | + | \dagger | \dagger | \dagger | 1 | | t | • | |
| Working capital procedures - accrued exponses | | H | ۲ | H | H | \vdash | H | L | _ | L | L | L | Ĺ | | | f | - | - | H | H | \vdash | \dagger | + | H | H | + | \dagger | t | Ī | t | 1 | |
| Inlangible assets procedures | | _ | \vdash | - | \vdash | - | F | L | L | L | L | L | Ĺ | | T | \vdash | \vdash | - | \vdash | + | f | H | + | ł | t | + | + | T | T | t | | |
| Control environment inquities and updates | | - | - | - | L | - | - | L | L | L | L | L | Ĺ | | | H | H | - | l | t | + | + | + | + | \dagger | + | \dagger | T | | t | 1 | |
| Sarbanes Oxley Section 404 proceduros | | | ۲ | H | H | - | \vdash | | _ | _ | L | L | | | | - | \dagger | + | \vdash | \dagger | f | \dagger | ╁ | ŀ | \dagger | + | \dagger | - | Ť | t | Ţ. | ֓֡֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓ |
| | | ۲ | - | H | H | _ | H | <u> </u> | - | L | L | L | Ĺ | | T | _ | \vdash | + | - | - | + | + | - | - | \dagger | t | \dagger | | T | t | | |
| Bankruptcy Procedures | | - | - | _ | - | <u> </u> | - | L | L | L | L | L | | | | - | - | H | - | | + | \vdash | - | - | t | + | | t | T | t | T | |
| Bankruptcy reporting research and consultation | | H | Н | Н | Н | H | Н | Н | L | Ц | | L | Ĺ | | | - | \vdash | - | - | H | + | H | F | - | \vdash | H | H | T | T | l | | Ĭ., |
| | | ٦ | + | Н | _ | | _ | _ | L | L | | L | | | ľ | - | - | H | | \vdash | \vdash | \vdash | - | H | H | - | - | T | T | \mid | Ī | |
| Other | | _ | | _ | - | _ | H | L | | L | L | L | | | l | | \vdash | H | H | H | + | - | 1 | \vdash | t | l | H | t | T | t | | |
| Engagement administration | | | | Н | Н | Н | Н | L | L | L | L | L | | | ľ | + | - | + | - | H | + | ┝ | - | \vdash | H | H | T | T | T | \dagger | | , |
| | | + | Н | Н | Н | Н | Н | L | Ц | L | | | | | | - | - | \vdash | \vdash | \vdash | - | + | - | \vdash | - | H | - | - | T | H | Ī | |
| Total Hours | - | 1.5 | ٠, | | , | • | • | ٠ | - | · | ٠ | 1.5 | | · | • | | - | • | <u> </u> | ŀ | | | | | | - - | | | | | 3.0 | \$ 2.406.00 |
| | 1 | 7 | + | + | + | + | \dashv | - | | | | | | | | | L | H | L | H | - | - | ┝ | - | \vdash | + | t | <u> </u> | | F | | |
| | 1 | 1 | 1 | 1 | 1 | - | + | 4 | 4 | | | | | | | Ч | Н | H | Н | H | H | H | H | - | - | - | | - | Γ | - | | |
| Expenses: | | | _ | | | | | | | | | | | | | | | - | | | | _ | | - | | H | | <u> </u> | | _ | | Total |
| Mileago toffrom client | | | | H | \vdash | - | H | L | L | L | L | L | | | | + | + | H | Ļ | t | + | + | + | + | l | + | + | T | T | t | Ī | 5 |
| | | H | H | Н | H | H | Н | _ | L | L | L | | | | ľ | \vdash | H | H | H | H | \vdash | + | - | H | t | - | \dagger | t | T | ł | T | |
| Total Expenses | • | • | , | | | • | • | • | Ŀ | Ŀ | | • | Ŀ | · | ŀ | | ļ., | ľ | Ĺ. | ŀ, | Ľ, | ŀ. | - | ١. | ١. | ۱, | | t. | T | | Ī | |
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RCN Corporation
Compensation by Services
Name: Robert Foil
Title: Partner
Billing Rate: \$802

| SERVICE DESCRIPTION: | 8/1/200 | P00Z/Z/8 | \$00Z/E/8 | \$00Z/\$/B | 1005/5/B | \$005/8/8 | \$002/E/8 | B/O/Z/O/B | 8/10/200 | 002/11/8 | 8/12/200 | 8/13/200 | 8/14/200 | 002/51/8 | 002/91/8 | 8/17/200. | 8/18/200 | 1002/61/B | 002/12/8 | 8/22/2004 | 8/23/2004 | 8/24/2004 | \$125/200¢ | \$00Z/9Z/8 | A005/15/8 | _ | 002/82/8 | P00Z/6Z/8 | 002/00/8 | 元 元 第/31/2004 | Total Hours | Total Foes |
|--|---------|----------|-----------|------------|----------|-----------|-----------|-----------|----------|----------|----------|----------|----------|----------|----------|-----------|----------|-----------|----------|-----------|-----------|-----------|------------|------------|-----------|----------|----------|-----------|----------|------------------|----------------|--------------|
| | | - | - | - | _ | H | H | L | L | L | L | | | | | ┝ | - | H | H | \vdash | ٠., | _ | ь. | ┢ | ┥ | ┿ | ╁~ | 1- | ۰ | t. | ŀ | |
| Quarterly Review Procedures | | r | H | - | H | - | L | | L | L | L | Ĺ | | | l | H | - | _ | F | H | Ļ | + | L | - | - | - | - | - | H | l | t | |
| Financial statement analytical analysis | | - | H | H | Н | H | H | L | L | | L | | | | l | - | - | - | L | - | H | - | L | L | - | \vdash | H | - | ŀ | - | | |
| Depreciation expense analysis and procedures | - | - | | | l | - | \vdash | L | L | L | L | Ĺ | | | r | - | - | - | H | H | H | - | L | Ļ | - | - | H | \vdash | H | - | | • |
| SAB 99 research and consultation | | r | | | ┝ | - | \vdash | L | - | L | L | | | | r | - | + | - | L | - | ╀ | - | L | L | - | - | \vdash | ┝ | + | ┞ | | 1 |
| 10-Q review and consultation | | 2.4 | r | | 2.0 | - | L | 9.9 | - | 5 | 4.5 | 7.0 | | | 5.7 | - | H | F | - | - | F | - | Ļ | - | - | H | \vdash | \vdash | + | - | 14 | S 25 984 P |
| Working capital proceduros - accounts receivable | | Г | H | - | - | - | \vdash | L | L | L | L | Ĺ | | | \vdash | - | _ | - | L | + | H | L | L | L | | - | - | + | + | l | +- | ľ |
| Working capital procedures - accrued expenses | - | | r | - | H | - | - | L | L | L | L | | | ľ | r | - | H | - | L | - | Ļ | - | ļ | L | L | H | \vdash | H | - | ļ | , | ļ. |
| Intangible assets procedures | | | | - | - | - | \vdash | L | L | L | L | Ĺ | | | + | + | - | L | ŀ | 1 | + | - | L | - | \vdash | - | ┞ | H | ┝ | - | | 1 |
| Control environment inquiries and updates | | | r | ۲ | H | - | \vdash | L | L | L | L | | | ľ | + | ┝ | - | | H | H | Ļ | L | L | - | \perp | - | ł | H | + | - | | |
| Sarbanes Oxley Section 404 procedures | | H | H | Н | Н | H | H | L | L | | L | | | Ī | H | - | + | H | - | H | L | - | L | H | - | - | - | - | - | - | | ľ |
| | _ | | H | Н | Н | _ | | | _ | | Ц | | | | F | - | H | \vdash | L | H | H | _ | L | L | \vdash | - | L | \vdash | | L | | ľ |
| Bankruptcy Procedures | _ | - | - | ۲ | ۲ | <u> </u> | L | - | L | L | L | | | ľ | F | + | + | L | L | H | - | L | L | L | - | - | - | - | - | ŀ | 1 | |
| Bankrupicy reporting research and consultation | | | 2.8 | 4.4 | 32 | 6.8 | Н | L | L | 3.8 | L | | | | - | - | \vdash | H | L | F | L | Ļ | L | ļ | - | - | ┞ | \vdash | \mid | - | 21.0 \$ | 16.842.0 |
| | _ | | _ | H | Н | _ | H | L | L | L | L | | | | F | - | - | | L | H | L | L | L | L | \vdash | F | - | - | ┝ | L | H | |
| Other | _ | - | _ | - | - | L | L | L | L | L | L | | | | H | H | \vdash | - | L | - | L | - | L | L | H | H | ŀ | - | - | _ | - | |
| Engagement administration | H | H | H | H | Н | H | Н | Н | 9.0 | | | | | | l | H | \vdash | ľ | 80 | - | L | | _ | ļ | L | + | ŀ | ╀ | 17 | 4 | 4.5 | 3,609.00 |
| | | | | 4 | Ш | Н | Н | Н | Ц | Ц | Ц | | | | | - | - | H | L | L | L | L | L | L | - | \vdash | L | ┞ | H | - | l | |
| Total Hours | • | 77 | 2 | 3 | 5.2 | 99 | • | 6.8 | 8 0.6 | 3 7.8 | 4.5 | 7.0 | ٠ | • | 5.7 | • | • | . 0 | 0.8 | • | Ŀ | Ŀ | Ŀ | Ľ. | H | ľ | , | <u>_</u> | 1.7 | * | 57.9 | \$ 46,435.80 |
| | _ | 1 | 1 | 1 | + | - | + | - | | | | | | | Н | _ | | | | Н | _ | | L | L | | H | L | _ | _ | _ | - | |
| | | | | 1 | 1 | + | - | | 4 | _ | | | | | Н | _ | _ | L | L | H | L | L | L | L | L | L | L | - | ┞ | L | \vdash | |
| Expenses: | | | | | | • | | | | | | | | | | | | | | | | | | | | _ | - | | | _ | | Tota |
| Mileage toffrom cleat | H | H | | F | 15.3 | - | ┝ | 15.3 | - | 15.3 | 15.3 | 153 | | | t | \vdash | - | H | - | \vdash | - | H | ļ | L | H | H | H | ŀ | t | - | l | 76.25 |
| | | ۳ | Н | | | _ | L | L | L | L | L | | | ľ | - | + | - | ŀ | - | - | F | Ł | - | - | ┞ | - | H | \vdash | ł | l | | |
| Total Expenses | Ŀ | , | ŀ | - | 15.3 | <u> </u> | Ľ | 15.3 | | 5 | 15.3 | 3 | | | - | - | - | | - | 1 | | - | - | - | 1 | | 1 | 1 | 1 | | ľ | 1 |

RCN Corporation
Compensation by Services
Name: Athert Piscopo
Tife: Sentor Manager
Billing Rate: \$615

| PODZ/BZ/8 PODZ/BZ/8 PODZ/BZ/8 PODZ/BZ/8 PODZ/BZ/8 PODZ/BZ/8 PODZ/BZ/8 PODZ/BZ/8 PODZ/BZ/8 PODZ/BZ/8 PODZ/BZ/8 PODZ/BZ/8 PODZ/BZ/8 PODZ/BZ/9 | | | | | ۲ | ┢ | | T | | T | T | | | | | | 12 \$ 158800 | L | 101 | | |
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| 1002/5/8 1002/7/8 1002/2/8 1002/2/8 | | | | | | 3.2 | _ | | _ | | | - | | | | | - 3.2 - - - | | | | |
| SERVICE DESCRIPTION: | | Quarterly Review Procedures | Financial statement analytical analysis | Depreciation expense analysis and procedures | SAB 99 research and consultation | 10-C) review and consultation | Working capital procedures - accounts receivable | Working capital procedures - accrued expenses | intangible assets procedures | Control environment inquiries and updates | Sarbanes Oxley Section 404 procedures | | Bankrupicy Procedures | Bankrupicy reporting research and consultation | Other | Engagement administration | Total Hours | | Expenses: | Mileage to/from client | |

RCN Corporation
Compensation by Services
Name: Robert Young
Title: Senior Associate
Billing Rate: \$410

| PODZ/SI/8 PODZ | POOZISZ/8 . POOZIYZ/0 . POOZIYZ/0 . POOZIZZ/8 . POOZIZZ/9 . POOZIZZ/0 . POOZ/0Z/8 . | POOZIZIR . POOZIZIR . POOZIZIR . POOZIZIR . POOZIZIR . POOZIZIR . POOZIZIR . POOZIZIR . POOZIZIR . POOZIZIR . POOZIZIR . POOZIZIR . POOZIZIR . POOZIZIR . POOZIZIR . | POOZ/ZZ/B . POOZ/BZ/B . |
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| | P00Z/5Z/8 P00Z/5Z/9 P00Z/5Z/9 | POOZIZZB . POOZIZZB . POOZIZZB . POOZIZZB . POOZIZZB . POOZIZZB . POOZIZZB . | C. 3. PODZICZB |

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|-----------------|--|--------|-----------|-----------|---------------------|-----------|--------------|----------|----------|-----------|-----------|-----------|----------|--------------|--------------|---------|--------|-----------|-----------|-----------|----------|----------|----------|--------------|--------------|--------|---------|-------|--|--------|
| RCN Corporation | allon | | - | | - | ļ | 1 | | | + | - | | - | - | | L | | - | _ | | | | | _ | _ | | | | | |
| Compensati | Services | | - | - | - | - | - | | | + | + | - | - | - | - | | | - | L | L | - | _ | _ | | | _ | | | | |
| | | _ | | | | - | - | |] | + | + | 1 | 1 | - | - | | - | - | - | | L | _ | <u> </u> | _ | - | | | | | |
| Mamai | Nome: Rvan Leib | | | _ | | - | | - | | - - | - | + | + | - | - | | 1 | - | 1 | - | - | - | - | - | | _ | | | | |
| Table: | Chaire Seconds | | | | | | | _ | | - | - | - | - | 4 | - | | + | 1 | 1 | 1 | - | 1 | - | - | | | | | | |
| 100 | Control Contro | - | - | - | _ | _ | _ | _ | | | | | | | | _ | + | - | - | + | | - | 1 | - - | - | | | | | |
| Cilling Kate | 2156 | - | 1 | L | _ | | | L | | - | | | | | | _ | - | - | - | - | - | - | - | ŀ | Γ | ۲ | ۲ | ۲ | Г | |
| | | 1/5004 | \$00Z/Z | \$15004 | \$002/5, | \$00Z/B | 17/2004 | \$00Z/B/ | \$00Z/6/ | ###### | ###### | ###### | ##### | *** | ###### | ###### | ###### | ###### | ****** | ******** | ###### | ****** | ******* | | | ****** | ####### | ***** | ###################################### | |
| | SERVICE DESCRIPTION: | _ | ~ | ~ | | | - | + | , | † | 1 | 1 | 1 | 1 | ı | 1 | | 1 | - | - | H | Н | Н | | | | | | | |
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| | Quarterly Review Procedures | 1 | + | + | + | + | 1 | 1 | ľ | ţ | \dagger | - | - | L | L | | | | - | H | H | | _ | 4 | - | | | | | |
| | Financial statement analytical analysis | 1 | † | + | + | + | 1 | 1 | ; | † | + | + | + | - | | | | l | - | <u> </u> | _ | | _ | _ | _ | | | | | |
| | Depreciation expense analysis and procedures | | _1 | _ | _ | - | + | | ! | 1 | + | + | + | 1 | 1 | | | | H | - | - | L | L | _ | _ | L | | | | |
| | SAB 99 research and consultation | | 2 | 5 | | 9.0 | - | | 9.0 | 3 | + | 1 | + | 1 | 1 | I | T | T | H | \dagger | - | H | - | L | _ | | | | | _ |
| | 10-Q review and consultation | | | - | 2.6 | 0.5 | 4 | | 2 | | 9.0 | 20 | + | | 1 | | Ī | t | + | + | + | ŀ | - | L | - | L | | | | _ |
| | Working capital procedures - accounts receivable | | - | 4 | - | - | - | | | † | + | + | + | 4 | - | \prod | | t | + | + | - | - | - | L | L | L | L | | | _ |
| | Working capital procedures - accrued expenses | | | | - | - | 4 | _ | | 1 | + | + | + | 1 | 1 | \int | Ī | \dagger | + | + | + | + | - | L | - | L | | | L | _ |
| | Intancible assets procedures | | - | - | - | 4 | - | 1 | | 1 | \dagger | + | + | 1 | \downarrow | \int | | † | + | + | H | - | L | L | L | L | L | L | L | _ |
| | Control environment inquities and updates | | | - | + | + | + | | | 1 | + | 4 | 4 | 1, | 1 | | | t | + | - | ľ | 35 4 | 4.2 | L | L | | L | | | _ |
| | Serbanes Oxley Section 404 procedures | | 20 | 1 | + | + | 4 | 1 | 20 | 1 | \dagger | 777 | 77 | + | 5 | | | T | + | H | - | ╁ | - | L | L | | | | | _ |
| | | | | - | - | 4 | 4 | _ | | 1 | + | + | + | 1 | 1 | | I | † | + | + | H | + | \vdash | L | L | L | L | _ | | _ |
| | Bankruptcy Procedures | | | - | + | + | + | 1 | \int | | + | + | + | + | - | | | † | + | + | + | ╀ | L | L | | L | L | L | | _ |
| | Bankruptcy reporting research and consultation | | 1 | \dagger | + | + | 4 | 1 | \int | 1 | \dagger | \dagger | + | + | 1 | | | | \dagger | + | \vdash | \vdash | | | | | | | | |
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| | Other | | | _ | + | + | + | 1 | | ן י | 1 | - | 100 | + | 90 | | | | + | \vdash | F | 1.5 | 1.8 | H | L | | | | | |
| | Engagement administration | 1 | 8 | 5.5 | 8 | + | + | 1 | | | * | 4 | 1 | + | 1 | L | | | + | + | - | H | H | Н | | | | | _ | |
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| | Total Hours | - | 10.0 10.0 | | 200 | 2 | + | 1 | | | 1 | L | ┸ | Ļ | 1 | L | | | - | - | \vdash | - | L | | | | | | 4 | *** |
| | | 1 | † | \dagger | \dagger | + | \downarrow | 1 | | | \dagger | \dagger | + | - | - | L | | | - | | H | Н | H | Ц | Н | | | | _ | |
| | | 1 | + | \dagger | \dagger | + | - | Ļ | L | | T | T | \vdash | - | L | L | | | - | - | | | | | | | | | | ****** |
| | Expenses: | | 7 | | | - | - | 4 | | | ٠, | ٦, | - | + | 176 | 1 | \int | | \dagger | \dagger | 24 | 4.4 24 | 4.4 | \downarrow | \downarrow | | | | | _ |
| | Mileage toffrom client | 1 | 24.4 24.4 | | 24.4 24.4 | 44 | + | 1 | 24.4 | 50.5 | 24.4 | 24.9 | 210 | \downarrow | 1 | | | | t | + | - | | - | H | Н | | | | Ц | |
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RCN Carporation Compensation by Services Name: Andrew O. Smith Title: Associate Balling Rate: \$213

| Andrew C. Smith | Associate | 503 |
|-----------------|-----------|------|
| | iri | 1000 |

| | 2002 | 5000¢ | 15005 | \$00Z/ | 1002/ | 1002/ | roozi | 1002/ | 0/2004 | 3\5004 1\5004 | 70020 | \$002/\$/ | 12/2004 | IEVZODA | 1002/21 | 18/2004 | 18/2004 | 100Z/02 | 21/2004 | 100Z/ZZ | 23/2004 | 242004 | \$00Z/SZ | ZE/2004 | \$002/12 | 128/2004 | 120/200 | 130/2004 | 131/200 | Total | | Total Face |
|--|------|----------|------------|---------------------|-------|-------|-------|-------|-----------|------------------|-----------|-----------|---------|---------|---------|--------------|---------|---------|---------|--------------|--------------|--------------|--------------|---------|-----------------|----------|---------|----------|---------|-------|-----------|--------------|
| SERVICE DESCRIPTION: | - | ~ | ~ | - | - | | • | - | • | - | - | - | | ~ | - | ~ + | ~ | 18 | /8 | 78 | 78 | 2 | - | 9 | 8 | 8 | 9 | 4- | 8 | - | Н | |
| | | - | 4 | | | | † | † | + | + | + | + | 1 | 1 | 1 | I | | | | | | | | | | L | L | L | | | | |
| Quarterly Review Procedures | | 4 | - | | | | 7 | + | + | + | 1 | + | + | 1 | 1 | I | | T | | L | | 1 | | | L | L | L | L | | ľ | s | ŀ |
| Financial statement analytical analysis | | | 4 | | | | 1 | 1 | + | + | 1 | + | 4 | 4 | 1 | I | 1 | T | | | | 1 | | | | | L | L | | | 5 | ١ |
| Depreciation expense analysis and procedures | | Н | Ц | Ц | | | 1 | 1 | 1 | + | + | 4 | 4 | 1 | 1 | Ĭ | | T | | 1 | | 1 | \int | | | | L | L | L | ľ | 5 | |
| SAB 99 research and consultation | | _ | | | | | | - | - | 1 | - | 4 | 1 | 4 | 1 | Ī | | Ţ | | 1 | | 1 | | | | L | | L | L | 12 | 2 | 8 816 00 |
| 10-O mysew and consultation | 8 | 9.0 8.0 | 0.11.0 | 0.4.0 | | | | 1 | + | + | + | 4 | - | 4 | 1 | Ţ | | | | | | 1 | | | | | 1 | - | | | 5 | |
| Werking capital procedures - accounts receivable | - | | Ц | Ц | | | 1 | 1 | + | 1 | - | 4 | - | 1 | 1 | Ī | | T | | | \downarrow | 1 | | | | L | - | - | I | | 5 | ١. |
| Working capital procedures - accrued expenses | | L | L | Ц | | | | - | - | - | - | - | 4 | - | 1 | I | | T | | 1 | 1 | \downarrow | \prod | | | ļ | 1 | - | | | 5 | ŀ |
| intancible assets encedures | | H | Ш | Ц | | | | - | + | - | - | 4 | 4 | 1 | 1 | Ţ | | | | _ | 1 | \downarrow | | | | | ļ | 1 | L | | 5 | ١. |
| Control environment inquities and updates | - | H | | Ц | | | 1 | + | + | + | - | - | + | 1 | _ | Ţ | | | | | 9 | 9 | 08 | E | 1 | | ļ | Ļ | | 4 | 44.0 S B. | 9.372.00 |
| Sarbanes Oxley Section 404 procedures | | | | 4.0 | | | 1 | - | + | + | + | + | + | 4 | 1 | Ţ | | | | | 1 | 1 | 1 | 1 | L | L | L | L | L | | 9 | ١. |
| | | Н | Ц | | | | 1 | + | + | + | + | + | 4 | 1 | 1 | | | | | 1 | | 1 | | | L | | _ | - | | | - | |
| Bankrupley Procedures | H | Н | Н | | | | 1 | + | \dashv | + | + | + | + | 1 | 4 | \int | | | | | 1 | 1 | 1 | | | ļ | ļ | L | L | ľ | 5 | ŀ |
| Bankrupicy reporting research and consultation | | Н | | | | | 1 | 1 | + | + | + | + | + | - | 1 | \int | | | | 1 | 1 | 1 | Ţ | | | L | L | Ļ | L | | L | |
| | | | - | | | | 1 | + | + | + | + | + | + | + | 1 | | \prod | | | 1 | 1 | - | 1 | L | L | L | L | L | L | | L | |
| Other | | Н | Н | | | | | + | + | + | + | + | 4 | 1 | 4 | | I | | | 1 | 1 | 1 | \downarrow | | | | Ļ | ļ | | | 5 | ŀ |
| Engagement administration | | Н | | | | | 1 | 1 | 1 | + | + | + | 4 | 4 | 1 | | I | | | 1 | 1 | 1 | 1 | | | Ļ | _ | - | L | L | - | |
| | | | 4 | | _ | | 1 | + | + | + | + | + | + | + | 1 | | I | | | 1 | 5 | 9 | 6 | 8 | ٤ | ŀ | Ŀ | ŀ | ŀ | _ | 76.0 516 | \$ 16,188.00 |
| Total Hours | | 9.0 | 8.0 11.0 | 80 | ٠ | • | 1 | - | | } | <u>: </u> | 1 | + | • | • | · | - | · | · | 1 | ا | ٦. | L. | | L | | ļ | L | L | | L | |
| | _ | | _ | - | _ | | | 1 | 4 | 1 | - | + | + | | 4 | ļ | | | | 1 | 1 | 1 | 1 | | | 1 | - | - | L | | - | |
| | | \vdash | L | - | L | L | | | _ | | - | - | - | _ | _ | | | | | _ | 1 | | 1 | | 1 | 1 | 1 | 1 | 1 | | + | Total |
| | - | - | - | L | L | | | H | H | - | \vdash | H | _ | L | | | | | | | | | _ | | | | | | | | ű. | Frontses |
| Expenses: | _ | | - | 4 | | | | - | 1 | + | 4 | + | - | 4 | - | \downarrow | \int | | | 1 | ٦ | 92 | ų, | å | | 1 | - | ļ | ļ | L | - | 288.00 |
| Mileage to/from client | 36 | 36.0 36 | 36.0 36.0 | 0 36.0 | | | | 1 | \forall | + | + | + | + | 4 | 1 | 1 | | | | \downarrow | 5 | 1 | 4 | 1 | 1 | - | - | - | 1 | | ŀ | |
| | | | | | | |] | + | + | + | + | + | + | + | - | | I | | 1 | 1 | ş | 2,4 | 46.0 | 760 | ŀ | ŀ | ļ. | ١. | ļ. | | 5 | 266.00 |
| Total Evonoses | - 36 | 6.0 36 | .0 36. | 36.0 36.0 36.0 36.0 | · | _ | • | - | - | - | 4 | - | - | 4 | - | | - | · | • | | 4 | 4 | ┥. | 1 | | | | | | | | |

RCN Corporation
Compensation by Services
Name: Linds Moore
Title: Executive Assistant
Billing Rate: 5119

| SERVICE DESCRIPTION: | 8/1/2004 8/1/2004 | 8/3/2004 | 8/4/2004 | 8/8/2004 | P00Z/9/8 | 1002/1/8 | P002/8/6 | \$100Z/8/5 | 002/11/E | 1/12/2004 | 113/2004 | 1002/11/2004 | 1/15/2004 | 1/16/2004 | P002/11/1 | 1/18/2004 | 1/18/2004 | 1002/02/1 | 121/2004 | 122/2004 | 153/5004 | 1002/12001 | 158/500d | 100Z/8Z/ | 127/2004 | 1002/82/ | 129/2004 | \$00Z/0C/ | 131/2004 | Total | , |
|--|----------------------|----------|----------|----------|----------|----------|----------|------------|----------|-----------|----------|--------------|-----------|-----------|--------------|-----------|-----------|-----------|----------|----------|----------|------------|----------|----------|--------------|--------------|----------|-----------|----------|-------|----------|
| | _ | Ĺ | | | | - | ٠ | _ | _ | 1 | _ | _ | _ | _ | _ | _ | _ | ٠. | J | +- | - | _ | | B | | + | + | + | ╁ | Ŀ | rom rec |
| Quarterly Review Procedures | _ | | | | | T | t | H | + | - | - | - | 1 | - | 1 | 1 | 1 | \int | | | | I | | | | 1 | + | 1 | + | | |
| Francial statement analytical analysis | L | Ĺ | | | Ī | | - | + | - | - | - | - | | L | 1 | 1 | | | | | | | T | | \rfloor | 1 | 1 | + | + | | |
| Depreciation expense analysis and procedures | L | Ĺ | | | | ľ | H | - | H | H | L | 1 | L | ļ | 1 | 1 | | Ĺ | L | ļ | 1 | I | Ī | | 1 | 1 | 1 | - | + | 1 | 2 |
| SAB 99 research and consultation | L | Ĺ | | | | T | H | t | - | 1 | 1 | L | 1 | 1 | 1 | 1 | 1 | | | 1 | | I | T | | \downarrow | 1 | 1 | 1 | + | · | 2 |
| 10-Q review and consultation | L | Ĺ | | | Ī | | - | H | - | - | | L | _ | 1 | _ | | ļ | | | | | I | T | | | 1 | 1 | + | + | · | |
| Working capital procedures - accounts receivable | L | | | | | T | \vdash | - | - | H | - | - | - | Ļ | 1 | | 1 | | | 1 | | | Ī | | | \downarrow | 1 | + | + | 1 | 2 |
| Working capital procedures - accrued expenses | L | | | | Ī | 1 | t | \vdash | - | | ļ | L | 1 | L | 1 | | | Ĺ | | 1 | | I | T | | | 1 | 1 | + | + | 1 | |
| ntangible assets procedures | - | | | | Ī | T | | - | \vdash | + | L | L | L | ļ | ļ | 1 | 1 | Ĺ | | ļ | | I | Ī | | 1 | 1 | 1 | + | + | | 2 |
| Control environment inquiries and updates | L | | | | Ī | | + | + | + | - | L | 1 | 1 | 1 | _ | 1 | 1 | | | | | | T | | | 1 | 1 | + | + | ' | |
| Sarbanes Oxloy Section 404 procedures | L | | | | | T | t | H | + | - | - | 1 | L | 1 | \downarrow | L | | | | | | | T | | | 1 | - | 1 | + | • | ۸. |
| | - | | | | Г | | - | H | \vdash | H | | - | L | L | L | L | L | Ĺ | L | | | | Γ | | | | - | 1 | - | | , . |
| Bankruptcy Procedures | _ | | | | | - | | ┝ | L | L | L | L | L | L | L | L | L | Ĺ | | L | L | | | | | 1 | ļ | - | ļ | | |
| Bankrupicy reporting research and consultation | | | | | Γ | r | H | H | - | - | L | _ | L | L | | | L | Ĺ | | | | | Γ | | | \downarrow | 1 | ļ | - | | |
| | L | | | | | r | | - | H | L | L | L | L | L | L | L | | | | | L | | T | | | | 1 | 1 | + | • | , |
| Other | _ | | | | Ī | ľ | H | + | + | 1 | - | 1 | ļ | 1 | 1 | 1 | 1 | | | ļ | 1 | I | T | | | 1 | 1 | 1 | 1 | | |
| Engagement administration | - | Ĺ | | | T | T | - | H | + | - | ļ | 1 | 1 | ļ | 1 | | 1 | | | | | | Ī | | , | 1 | 1 | 1 | + | | 44.0 |
| | | | | | | | - | H | - | - | _ | L | L | L | L | | L | | | Ĺ | L | | Γ | ſ | | 1 | - | ļ | + | | ı |
| Total Hours | • | • | • | · | • | | • | • | Ŀ | Ŀ | ŀ | ŀ | ŀ | ŀ | Ŀ | Ŀ | Ŀ | Ŀ | Ŀ | Ŀ | ŀ | Ŀ | | ŀ | 3 | • | ľ | ľ | ļ. | 40 | C 478 00 |
| | | | | | | | - | L | L | L | L | L | L | L | L | L | L | | | Ĺ | Ĺ | | | ĺ | | L | | 1 | t | | |
| | - | | | | _ | | | Н | Н | H | | L | L | L | L | | L | Ĺ | | Ĺ | | | | | | L | - | ļ | _ | L | |
| | _ | | | | | | | _ | L | _ | _ | _ | L | L | L | L | | | | Ĺ | Ĺ | | | | | L | L | L | - | L | Tota |
| LANCINGS. | | 1 | | 1 | 1 | | + | + | 1 | 4 | 4 | 4 | _ | | | | | | | Į | | _ | | | | | | | | | Expenses |
| micego (Diron Cich) | + |] | | | 1 | 1 | 1 | - | - | 4 | 4 | _ | _ | | | | | | | | | | | | L | L | L | _ | _ | | |
| | + | 1 | | | † | 1 | + | + | 1 | 1 | 4 | 4 | | | | | | | | | | | | | | | L | L | | L | |
| roral Expenses | | | · | <u>.</u> | • | • | - | • | ٠ | ٠ | ٠ | • | | • | | , | | | | • | • | · | | | ŀ | ŀ | Ĺ | ŀ | ŀ | | ŀ |



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 Accounting Fees by Service For the Period September 1, 2004 through September 30, 2004

| Service Description | <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 Engagement administration | \$28,258.60 <u>\$4,144.20</u> |
| Total | \$47,649.30 |



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 September 1, 2004 through September 30, 2004

| Name | Position | Hours | <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 | <u>1.0</u> | \$119 | <u>\$119.00</u> |
| Total Hours and Fee | Amount Billed | 96.0 | | \$47,649.30 |

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

| | Kenneth | Dora | Joseph | Stephen | | ert 1 | Robert Theodore | Robert | | Joanne Palmer | Andrew | Linda Moore | | |
|---|--------------------|---------------------|---------|---------|----|--------|-----------------|--------|------|------------------|--------|---------------------|----------------|---------------|
| Hourly Rate: | \$ 802 | \$ 802 \$ 1,165 | \$ 802 | \$ 802 | 40 | 802 \$ | 1 | \$ | \$ | 119 | 251 | \$ 119 | | |
| SERVICE DESCRIPTION: | | | | | | | | | | | | · | Total Hours | Total Fees |
| Sarbanes Oxley Section 404 procedures Review of business processes documentation | , | ı | 1 | 1 | | | 18.0 | + | 12.0 | , | 18.0 | • | 48.0 \$ | 14,664.00 |
| Bankruptcy Procedures Bankruptcy reporting research and consultation | ŀ | 0.5 | • | • | | 1 | • | · | | • | 1 | ŧ | 0.5 | 582.50 |
| Other Annual audit planning/meeting Engagement administration | 21.0 | 1 1 | 7.0 | 2.0 | 0 | 1.3 | | | 6.0 | 1.0 | | 2.0 | 37.3 10.2 | 28,258.60 |
| Total Hours | 21.0 | 0.5 | 7.0 | 2.0 | | 1.3 | 18.0 | 2 | 25.2 | 1.0 | 18.0 | 2.0 | \$ 0.96 | 47,649.30 |
| Expenses: Mileage to/from client | , () | , € 9 | t €9 | + ₩ | 69 | 1 | . , | €9 | ₩. | , | , | ' € 5 | " | , |
| Total Expenses | | | , so | · · | s | \$ | | 43 | 5 | | | ss | \$ | |

RCN Corporation Compensation by Services

Name: Kenneth Sharkey Tille: Partner Billeng Rate: \$802

\$002/12/6 \$00Z/EZ/6 \$00Z/ZZ/8 \$151/5004 P00Z/0Z/6 9/18/2004 \$00Z/81/6 400Z/11/8 9/10/S004 8/12/2004 P002/P1/8 \$002/21/8 814515004 \$00Z/LL/8 9/10/2004 100Z/6/6 100Z/B/B 1002/46 1002/9/6 1002/5/8 9/4/2004 9/3/5004 012/2004 P002/1/5 Bankruptcy Procedures Bankruptcy reporting research and consultation Sarbanes Oxley Section 404 procedures Review of business processes documentali Other Arnual audit planning/moeling Engagement administration SERVICE DESCRIPTION: Name: Dora Cheung Trile: Senior Manager Bilking Rete: \$1,165 Total Hours

Total Expenses

Total Fees

Total Hours

0.5 \$ 582,50

RCN Corporation Compensation by Services 1

RCN Corporation
Compensation by Services
Name: Joseph Ragy
Täle: Pariner
Billing Raler: \$802

| Total Fees | | | | | | | \$ 5,614,00 | | | \$ 5,614.00 | | | Total | Expenses | | | | |
|----------------------|---------------------------------------|--|---|-----------------------|--|-----------|--------------|-------------------------------|---------------------------|--------------|-------------|-----------|-------|----------|---------------|------------------------|---------------|---|
| Total Hours | | | | • | | | 7.0 | , | | 7.0 | | | | | • | | | |
| \$00Z/0E/6 | t | | _ | _ | Н | | | _ | | | | _ | | | | - | | |
| 7002/52/6 | Γ | | | | | | | | | • | | | | | | | | |
| P002/82/6 | T | | Γ | Γ | | | | | | , | | Γ | | | | Ī | ŀ | |
| 400Z/ZZ/B | T | | | | | | Γ | | | | | Ī | Ī | | | | | • |
| 700Z/9Z/6 | T | Γ | | Ī | | | | | | ŀ | | | Ī | | Ī | | ŀ | • |
| 100Z/5Z/G | T | Ī | | | | | | | | | | | | | Γ | Ī | 1 | |
| PIZAIZOO4 | Ť | T | T | T | | Ī | Ī | Ī | Ī | | Ī | T | | | | T | 1 | • |
| 8/53/5004 | \dagger | T | | T | T | l | 3.0 | l | Ì | 5 | | T | T | | T | | 1 | |
| P00Z/ZZ/6 | | | | | | | 20 | | | Š | | | Ī | | | I | | |
| 1002/12/6 | | | | | | | | | | ŀ | | ļ | 1 | | ļ | 1 | 1 | • |
| 8/20/2004 | | | | | | | | | | ŀ | | | ļ | | 1 | 1 | 1 | • |
| \$002/81/B | 1 | | ļ | ļ | | L | | L | l | ŀ | 1 | - | 1 | | 1 | 1 | 1 | • |
| 700Z/B1/G | _ | - | ļ | 1 | 1 | ļ | | ļ | - | 1 | 1 | 1 | - | | 1 | 1 | 1 | • |
| \$113/5004 | 1 | 1 | ļ | + | 1 | - | 1 | 1 | 1 | 1 | 1 | + | 1 | _ | + | + | + | • |
| 9/16/2004 | + | \downarrow | + | + | \downarrow | ļ | \downarrow | ļ | + | + | + | + | + | _ | + | + | 1 | • |
| 100Z/51/6 | + | + | + | + | + | + | + | + | $\frac{1}{1}$ | + | + | + | + | | + | + | + | - |
| P002/E1/6 | + | + | + | + | + | ł | + | + | + | + | <u>:</u> | \dagger | + | | † | + | + | _ |
| \$00Z/Z1/6 | + | \dagger | + | + | \dagger | + | \dagger | \dagger | \dagger | + | + | 1 | + | | + | † | 1 | - |
| 9/11/5004 | 1 | † | † | † | t | \dagger | † | 1 | † | 1 | † | † | 1 | | 1 | † | 1 | |
| F00Z/01/6 | 1 | † | † | † | † | † | : | 1 | 1 | † | 1 | 1 | | | 1 | 1 | 1 | |
| \$1002/6/6 | | Ī | Ť | 1 | 1 | 1 | | 1 | | ŀ | 2. | | | | | | | |
| \$18/500¢ | | | I | | I | | | | | | · | | | | | | | L |
| 9777004 | | | 1 | | \downarrow | | | | | 1 | · | | 4 | | 1 | | | L |
| \$00Z/9/6 | | 1 | 1 | | 1 | 1 | 1 | 4 | 1 | \downarrow | 4 | 4 | _ | | 4 | 4 | 4 | _ |
| \$00Z/S/6 | | 4 | 4 | 4 | 4 | 4 | + | 4 | 4 | 4 | 4 | 4 | 4 | | 4 | 4 | | - |
| *00Z/*/G | Н | + | 4 | $\frac{1}{2}$ | + | + | + | + | + | - | 4 | 4 | _ | _ | $\frac{1}{2}$ | - | $\frac{1}{2}$ | |
| \$13\500¢ | Н | + | + | + | + | - | + | - | + | + | - | + | 4 | | 4 | - | _ | |
| \$00Z/\$/6 | H | + | 1 | + | + | 1 | + | 1 | + | + | <u>:</u> | 1 | _ | H | - | - | | |
| \$00Z/\$/Z | Н | 1 | 1 | 7 | + | 1 | 1 | 1 | 1 | 1 | , | 1 | _ | _ | - | - | Н | - |
| | П | 1 | | | 1 | 1 | 1 | - | | 1 | 1 | | | - | | | | ŀ |
| SERVICE DESCRIPTION: | Sarbanes Oxley Section 404 procedures | Review of business processes documentation | | Bankrupicy Procedures | Bankrupicy reporting research and consultation | | Other | Annual audit planning/meeting | Engagement administration | | Total Hours | | | | Expenses: | Mideago to/from client | | |

RCN Corporation
Compensation by Services
Name: Stephen Hamilton
Title: Partner
Bäting Rate: \$802

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | ı | | |
|---|---------|----------|--------------|-------------|--------------|----------|---------|----------|-----------|----------|----------------------|-------------|-----------|------------|-----------|----------|-----------|----------|-----------|-------------|-----------|-----------|-----------|------------|----------|----------|----------|------------|------------|-------|-------------|
| | 11/2004 | ובובספים | 100Z/E/ | 1002/11 | \$00Z/S/ | 1002/9/ | P082/1/ | \$002/8/ | 1002/6/ | 110/2004 | 112/2004 111/2004 | \$002/E1/ | \$000ZP1/ | \$002/51/A | \$00Z/91/ | POOZILIA | 118/2004 | P002/61/ | 1/20/2004 | P002/12/004 | 1722/2004 | \$00Z/EZ/ | \$00Z/VZ/ | \$00Z/\$Z/ | 15015004 | *00ZIZZI | F00Z/8Z/ | \$00Z/GZ/(| \$130\S00¢ | Total | Total Fees |
| SERVICE DESCRIPTION: | | _ | - | | | 4- | - | 4- | + | - | | | _ | - | - | _ | - | , | _ | | - | - | - | 1 | | | | Ц | 17 | | |
| Sarbanes Oxley Section 404 procedures | | r | - | H | \vdash | H | | H | - | L | - | L | L | L | Ц | | | | | | П | | H | | | | | | _ | | |
| Review of business processes documentation | | | - | H | - | | - | H | H | - | _ | L | H | Ц | Ц | | | | | | | | - | | | | | _ | _ | · | S |
| | | - | | r | - | - | - | - | H | L | L | | | | _ | | | | | | | ٦ | - | | 1 | | | _ | 4 | | |
| Bankruptey Procedures | | - | - | - | H | \vdash | H | - | \vdash | H | Н | Н | Н | Ц | Ц | | | | | | | | | | | | | \rfloor | _ | | |
| Bankuptcy reporting research and consultation | | - | H | - | H | - | - | - | - | L | H | H | H | | Ц | Ц | | | | | | | 1 | | | | | \rfloor | _ | • | 2 |
| | | - | H | F | H | H | - | - | _ | | Ц | _ | Н | | | | | | | | | 7 | 1 | | Ī | | | | | | |
| Other | | - | H | H | ┝ | \vdash | - | - | - | H | L | | H | | Ц | | | | | | | | | | | | | | | | |
| Annual audit planning/meeling | | | - | - | - | \vdash | - | - | 0, | 1.0 | L | L | L | | Ļ | | | | | | | | | | 1 | | | _ | | 2.0 | _ |
| Encadement administration | | t | ┢ | - | | \vdash | 1 | \vdash | - | - | - | L | L | | L | L | | | | | | | | | | | | | _ | • | 2 |
| | | t | H | H | H | f | - | - | H | - | - | L | - | _ | L | L | | | | | | | | | | | | | Ц | | |
| Total Hours | Ŀ | - | | | | - | - | - | 1.0 | 1.0 | • | Ŀ | · | · | • | · | · | · | · | · | | • | | | ٠ | | | | - | 2 | \$ 1,604.00 |
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| | | - | - | ۲ | | _ | | | _ | _ | | _ | 4 | _ | _ | _ | | | | | | | 1 | | | | | | | | اً |
| Fronte | | | - | | - | - | _ | - | | | | - | | <u> </u> | | | | | | | | | | | | | | | | | Total |
| Misage Io/from clent | | 1 | | H | - | H | H | - | - | F | _ | L | L | L | | | | | | | | | | | | | | | 4 | | |
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RCN Corporation
Componsation by Services
Name: Robert Fell
Tille: Partner
Baling Rate: \$802

| | | | | | | | (3 | | | 13 | | | | | | | |
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| + | \downarrow | + | 4 | | H | L | <u></u> | - | - | 1.3 | H | \vdash | - | - | _ | | - |
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| + | \dagger | 1 | _ | H | \dagger | - | t | t | t | | t | t | \vdash | | - | H | |
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| banes Oxley Section 404 procedures | iew of business processes documentation | | kruptcy Procedures | knintcy reporting research and consultation | 8 | | and most education/monline | accepted administration | | Harita | 10000 | | | venses: | and tofficen client | | Total Expenses |
| | arbanes Oxley Section 404 procedures | rrbanes Oxley Section 404 procedures wiew of business processes documentation | nhanns Oxley Scutlon 404 procedures eview of business processes documentalion | rbanes Oxley Setilon 404 procedures wiew of business processes documentation | triante Oxfey Setilon 404 procedures niew of business processes documentation the publicity Procedures when they remain and consultation | banes Oxley Section 494 procedures new of business processes documentation Neruptey Procedures Neruptey Procedures Neruptey reporting research and consultation | banes Oxley Section 404 procedures riew of business processes documentation hiruptey Procedures hiruptey repording research and consultation | agree Oxfey Section 494 procedures ew of business processes documentation repricy reporting research and consultation and extending research and consultation | Intes Oxfey Section 404 procedures w of business processes documentation Tuptoy Procedures Uploy reporting research and consultation at activities are activities and consultation | anea Oxfey Section 404 procedures ew of business processes documentation rupticy Procedures rupticy reporting research and consultation rial audit planning/inceling sperment administration | | | | | | ion 404 procedures rocesses documentation rrss research and consultation restracts and consultation retiren | |

9/30/5004 9/58/5001 F00Z/BZ/6 **1002/22/8** \$00Z/9Z/6 P00Z/SZ/0 BIZ4/2004 3/53/5004 002/22/0 8121/2004 \$00Z/0Z/8 P002/81/6 9\18\2004 \$00Z/Z1/6 9116/2004 \$00Z/\$1/6 \$14\Z004 \$00Z/E1/6 0112/2004 \$111/5004 1002/01/6 P00Z/8/8 9/8/2004 \$00Z/L/8 \$00Z/B/E P002/\$/G \$00Z/\$/6 3 \$00Z/E/8 4.0 8.0 6.0 8.0 912/2004 211/2004 \$ Bankruptcy Procedures Bankruptcy reporting research and consultation Other Annal audit planning/meeting Engagement administration SERVICE DESCRIPTION: Expenses: Mileage folfrom client

Total Fee

Total Hours 18,0

RCN Corporation Compensation by Services

Name: Theodore Volz Tille: Associate Billing Rate: \$213

RCN Corporation
Compensation by Services
Name: Robert Young
Title: Manager
Billing Rale: \$526

| 9/2/8/2004 9/2/9/2004 9/3/0/2/004 Hours Total Fees | 4.0 8.0 12.0 \$ 6.312.00 | - | | | 0 5 3 | 7.2 5 3,787.20 | - 4.0 8.0 25.2 \$13,255.20 | | Total | | | |
|---|--|--|---|-------|------------------------------|---------------------------|----------------------------|---|-----------|------------------------|---|--|
| \$002/2/6 \$002/92/6 | | | + | | | | - - | | | | | |
| \$127/2004 \$127/2004 | | | | | | 20 20 | 20 20 | Ц | | | | |
| >002/12/6 >002/02/6 | | | | | | | - - | | | | | |
| 1002/91/6 1002/21/6 | | | 1 | | | 3.2 | 32 | | | | | |
| \$002/91/6 \$002/\$1/6 | | | + | | | | - - | | | _ | _ | |
| \$002/21/6 \$10/2004 | | | + | | 2.0 | | 20 | | | | | |
| >00Z/6/6 >00Z/8/6 >00Z/2/6 | | | + | | 4.0 | | . 4.0 | | | | | |
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| \$15/2004 \$15/2004 | | | | | | | | | | | | |
| \$00Z/1/8 | res | | - Galion | | | | | | | | | |
| SERVICE DESCRIPTION: | Sarbanes Oxiey Section 404 procedures Review of business uncesses documentation | A Part of the Control | Bankruptey Procedures Bankruptey Procedures | Other | Amual audit planning/meeling | Engagement administration | Total Hours | | Expenses: | Mileage toffrom client | | |

RCN Corporation
Compensation by Services
Name: Joanne Palmer
Trile: Executive Assistant
Billing Rate: \$119

| | | | | | | | | | - | | | | | - | | | | - | - | | | | - | | | | | - | |
|--|-----------|-----------|-----------|------------|--------------|-----------|-------------|-------------|----------------|------------|------------|---------------|-------------|------------|------------|------------|------------|-----------|------------|-----------|-------------|------------|-----------|-------------|------------|--------------------------------|-------------|------------|-----------|
| SERVICE DESCRIPTION: | \$00Z/1/6 | \$00Z/Z/6 | \$13/5004 | \$00Z/\$/6 | \$00Z/S/6 | \$00Z/9/6 | \$00Z/L/6 | \$00Z/8/6 | \$00Z/6/6 | \$00Z/01/6 | \$002/21/8 | 9/13/2004 | 9/14/2004 | \$118/S00¢ | \$00Z/B1/6 | \$00Z/L1/6 | \$00Z/B1/6 | 9/19/2004 | \$002/02/6 | 9/51/5004 | \$002/22/6 | \$00Z/EZ/8 | 400Z/4Z/6 | \$00Z/SZ/6 | \$00Z/9Z/6 | \$002/12/00 | \$128/2004 | \$002/62/6 | 9/30/5004 |
| Sarbanes Oxiey Section 404 procedures | | | | T | \dagger | \dagger | \parallel | \parallel | + | + | H | ${\mathbb H}$ | \parallel | 4 | | | | | | | \parallel | | | \parallel | \prod | $\parallel \uparrow \parallel$ | \parallel | | |
| Review of business processes documentation | | | | | 1 | T | H | H | - | - | - | L | L | L | L | | | | | | | T | T | T | T | - | | T | ı |
| | | | | Г | H | | H | | H | L | - | L | L | L | | | | | | | | | T | - | | H | H | | 1 : |
| Bankruptcy Procedures | | | ľ | _ | - | | - | - | - | L | L | L | L | L | | | | Γ | | | | | | H | | - | - | | 1 |
| Bankrupicy reporting research and consultation | | | Γ | | r | T | \vdash | \vdash | - | L | H | - | | L | | | | | T | Γ | 1 | T | T | - | T | f | ŀ | | |
| | | | | Г | | F | \vdash | \vdash | - | L | _ | L | | L | L | | | Γ | | | ľ | r | T | | Ī | - | | Γ | ł |
| Other | | | | | | r | - | - | \vdash | _ | - | \vdash | L | L | | | | Γ | T | Γ | T | l | | - | | - | - | T | F |
| Annual audit plaming/meeting | | | | T | l | r | H | \vdash | - | L | - | 1 | L | L | | | | T | T | | | Γ | l | - | T | ŀ | l | Ī | |
| Engagement administration | | | | | r | T | - | \vdash | - | - | - | _ | L | L | | 10. | | Γ | | ľ | T | T | | - | | | H | T | |
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| Total Hours | • | · | · | , | | , | - | | <u> </u> | <u> </u> | Ŀ | Ŀ | ŀ | ŀ | ŀ | 1.0 | · | • | | ŀ | | | | - | | | , | | |
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| Expenses: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | ŧ |
| Mileage to/from client | | | | | | | - | - | _ | - | L | L | _ | L | L | | | | Γ | | 1 | | T | - | | \vdash | H | Γ | ł |
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| Total Expenses | - | • | , | ŀ | - | , | - | <u> </u> | <u>.</u> . | Ľ | · | · | <u>.</u> | ŀ | | Ŀ | | | <u> </u> | | ļ. | | - | | l. | , | | | ı |
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RCN Corporation
Compensation by Services
Name: Andrew C. Smith
Title: Associate
Blifing Rate: \$251

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|--|----------|---------|---------|--------------|--------------|---------|---------|---------|-----------|-----------|---------------|-----------------------|----------|----------|----------|----------|--------------|----------|--------------|----------|----------|--------------|--------------|--------------|-------------|-------------------|--------------|---------------|-------|-------------|
| SERVICE DESCRIPTION: | 002/1/6 | 00Z/Z/6 | 002/1/8 | 00Z/S/G | 002/9/6 | 002/200 | 00Z/B/6 | 0/3/500 | 8/10/20 | 102/11/8 | 9/13/20 | 02/\$1/5 002/\$1/5 | 3/12/500 | 9/16/200 | 005/11/6 | 9/18/20g | 002/81/6 | 002/02/6 | 9/21/200 | 8/25/200 | 002/52/8 | 002/1/2/6 | 002/\$2/6 | 002/92/6 | 002/12/6 | 8/28/200 | 002/62/6 | 002/02/0 | Total | Total Fees |
| Sarbanes Oxley Section 404 procedures | \perp | ╁ | + | \downarrow | \downarrow | 1 | I |] | 十 | \dagger | + | + | + | + | 1 | 1 | \downarrow | | | | Ц. | \perp | | Ц | \parallel | $oxed{\parallel}$ | 4 | \parallel | | |
| Review of business processes documentation | 4.0 | 8.0 6.0 | 0 | L | L | L | | T | t | + | + | + | + | + | 1 | 1 | 1 | 1 | 1 | | 1 | + | 1 | | 1 | 1 | + | 1 | - | ŀ |
| | L | L | - | L | L | L | | T | t | + | ł | 1 | + | + | 1 | 1 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | - | 1 | | | _ |
| Bankruolcy Procedures | - | + | 1 | - | 1 | 1 | I | T | + | \dagger | + | + | + | 1 | + | 1 | 1 | | _ | 1 | 1 | 4 | \downarrow | 1 | - | - | 1 | - | | S |
| Bankruptcy reporting research and consultation | \vdash | + | 1 | 1 | _ | | | Ť | + | \dagger | + | + | + | + | + | 1 | 1 | 1 | 1 | \perp | 1 | 4 | \rfloor | 1 | 1 | \downarrow | \downarrow | 1 | _ | ļ |
| | _ | H | L | L | L | L | I | T | - | t | ł | + | + | + | + | 1 | 1 | | | | 1 | \downarrow | | 1 | 1 | 1 | + | $\frac{1}{1}$ | • | 4 |
| Other | _ | + | Ļ | 1 | \downarrow | | | T | + | \dagger | + | - | + | + | 1 | _ | 1 | | \downarrow | | 1 | \downarrow | | \downarrow | + | + | + | + | | |
| Annual audit planning/meeting | - | L | L | L | L | L | | | t | \dagger | $\frac{1}{1}$ | | + | + | 1 | _ | | | | | | 1 | ļ | 1 | 1 | + | + | + | - | |
| Engagement administration | _ | L | L | L | L | L | | T | t | + | + | ļ | + | + | - | 1 | 1 | | 1 | | | \downarrow | 1 | \downarrow | 1 | + | + | + | • | ١. |
| | L | + | L | - | | L | L | T | 1 | + | + | + | + | + | + | - | 1 | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 4 | • | 2 |
| Total Hours | 0.7 | 20 80 | - | ŀ | ŀ | | I | T | \dagger | ╁ | + | + | + | + | 1 | 1 | 1 | | 1 | | 1 | 4 | | _ | - | + | 1 | 4 | | _ |
| | 1 | 4 | 4 | + | 1 | 1 | 1 | 1 | + | + | <u>: </u> | + | + | - | 4 | | · | ٠ | • | | - | - | · | 1 | - | _ | _ | - | 18.0 | \$ 4,518,00 |
| | 1 | 1 | - | - | 1 | | 1 | | + | 1 | - | 1 | - | - | 4 | 4 | | | 1 | - | _ | _ | _ | | | _ | | _ | _ | |
| | _ | 7 | - | 4 | _ | | | | - | 4 | _ | _ | - | _ | | | | | | | L | L | L | L | L | L | L | L | | |
| Expenses: | | | | | | | | | | | | | | | | | | | | _ | _ | _ | L | L | L | _ | _ | _ | L | Total |
| Wileage to/from client | - | - | | L | L | L | | T | H | + | L | + | 1 | + | 1 | - | | | | | 1 | 1 | | \downarrow | 1 | + | \downarrow | + | 1 | |
| | | L | L | L | _ | Ĺ | | | - | - | - | - | - | - | L | L | L | | | L | L | 1 | | L | 1 | + | + | + | - | 1 |
| Total Expenses | • | Ŀ | ŀ | ŀ | ŀ | | Ŀ | | 1 | Ľ | Ľ | ľ | Ľ | ŀ | ŀ | ŀ | ŀ | l | L | | 1 | ļ | 1 | | 1 | 1 | + | - | | |

14212004 P002/91/8 P00Z/S1/6 P002/F1/6 \$1312004 9/12/2004 9111/2004 \$00≥/01/6 \$18\500t 100Z/B/G 017/2004 \$00Z/9/G 700Z/S/8 \$00Z/\$/G \$00Z/E/0 902/2/0 901/5004 Bankruptcy Procedures Bankruplcy reporting research and consultation Sarbanes Oxley Section 404 procedures Review of business processes documentation Other Annual audi planniny/meeting Engagement administration SERVICE DESCRIPTION: Name; Linda Moore Tille: Executive Assistant Biling Rate: \$118 Total Hours

Total Exponses

2.0 \$ 238.00 20 \$ 238.00

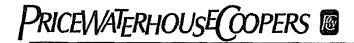
Total Form

Total

\$130\Z004 \$00Z/6Z/6 \$128/500¢ 8127/2004 915072004 9\Z2\Z004 124/2004 \$153/5004 F002/22/8 \$00Z/1Z/6 \$150\Z002 P002/61/8 8/18/2004

Expenses

| RCM Corporation | Companiation by Sarvices |
|-----------------|--------------------------|



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 Accounting Fees by Service For the Period October 1, 2004 through October 31, 2004

| Service Description | To | tal |
|---|-----|-----------|
| 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 |



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 October 1, 2004 through October 31, 2004

| <u>Name</u> | Position | Hours | Rate | Amount |
|---------------------|---------------------|------------|-------|--------------|
| 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 | <u>1.0</u> | \$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 | eth kev | Joseph Ragg | | Bruce Goldbera | Robert | Έ = | Ryan Leib | ž × | Robert | Joanne Palmer | Andrew | | Linda | | |
|---|--------------------|------------|----------------|----|-------------------|--------|--------|--------------|-----|----------|------------------|-----------|----------|-------|----------------|-----------|
| Hourly Rate: | S | \$ 208 | \$ 802 | ~ | 802 | 65 | 802 \$ | 1 | 45 | _ | \$ 119 | ₩ | 100 | 119 | | |
| SERVICE DESCRIPTION: | | | | | | | | | | | | | | | Total | Total |
| Quarterly Review Procedures | | | | | | | | | | | | | | i | nours | rees |
| Financial statement analytical procedure: | | 2.0 | • | | • | | , | 7.0 | | 6.5 | ٠ | • | | | 15.5 | 7,893.00 |
| 10-Q review and consultatior | | 3.0 | 1 | | ı | | , | 3.0 | | 4.0 | • | 6.0 | 0 | | 16.0 | 7,246.00 |
| Working capital procedures - accrued expense: | | , | • | | • | | , | 17.0 | | 11.5 | • | 51.5 | 2 | | 80.0 | 25,945.50 |
| Control environment Inquiries and update: | | | • | | • | | , | 4.5 | | 3.0 | • | 1.0 | 0 | | 8.5 | 3,674.00 |
| Other Engagement administration/planning | | 5.0 | 3.0 | 0 | 2.0 | | 1.0 | 6.0 | | 7.0 | 0.5 | 1.0 | 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 | 15 | 1.0 | 146.5 \$ | 60,152.00 |
| Expenses: Mileage to/from client | € | • | , ↔ | €9 | 1 | ₩. | €7 | 97.52 \$ | ↔ | 79.50 \$ | ا ب | \$ 252.00 | ↔ | , | (1) | 429.02 |
| Total Expenses | \$ | | \$ | \$ | | 40 | 49 | 97.52 | 49 | 79.50 | - \$ | \$ 252.00 | \$ | | \$ | 429.02 |

3CN Corporation
Compensation by Services
Jame: Kenneth Sharkey
file: Partner
Jilling Rate: \$802

| Total Fees | | 1,604.00 | 2,406.00 | ŀ | , | | | 4.010.00 | | 8,020,00 | | | Total | Expenses | Γ | | Ţ. | |
|----------------------|-----------------|-----------------------------|--|------------------------------|---|---|-----------|----------|------------------------------------|----------|-------------|---|-------|----------|-----------|------------------------|----|------------------|
| Total Hours T | + | 20 5 | 3.0 | 8 | 2 | - | ┞ | 50 5 | - | 0.0 | L | ŀ | - | | ١, | - | | |
| \$002/1E/01 | + | F | F | ļ. | ŀ. | \vdash | ╀ | - | + | F | - | - | ŀ | | Ľ | - | F | $\left \right $ |
| 10/30/2004 | + | ╁ | 0: | - | \vdash | ╀ | + | ╀ | ╀ | - | H | ┝ | + | | ┞ | | ľ | 1 |
| 10/29/2004 | + | ╀ | 20 1 | ╄ | + | ╀ | ╀ | ╁ | ╁ | - | \vdash | ╁ | ł | | ┞ | - | ť | 1 |
| 10/28/2004 | + | | ┺ | - | ┞ | + | + | ╀ | t | 0 | - | t | + | | - | H | ť | 1 |
| 10/27/2004 | + | 0 | L | ╁ | t | ╀ | \dagger | 30 | + | 4.0 | - | t | + | | ┝ | t | + | 1 |
| 10/26/2004 | + | ╀ | ╁ | ╁ | ╁ | \dagger | \dagger | 90 | | 20 4 | ╄ | t | t | | H | ╁ | t | |
| \$00Z/SZ/01 | + | ╁ | t | t | ŀ | \dagger | t | f | + | Ť. | T | t | † | | t | t | † | |
| 10/24/2004 | \dagger | \dagger | t | t | t | \dagger | t | t | \dagger | Ϊ, | t | t | t | | t | + | t | |
| 10/23/2004 | \dagger | \dagger | t | t | t | \dagger | t | t | t | Ť. | t | t | t | | t | t | † | |
| 10/22/2004 | † | \dagger | t | t | t | † | t | t | † | 1 | t | t | t | | t | T | † | 1 |
| 10/21/2004 | † | \dagger | t | \dagger | t | t | \dagger | t | t | 1 | t | t | † | | t | † | † | - |
| 10/20/2004 | + | † | \dagger | † | † | † | \dagger | † | † | Ť, | t | † | † | | t | T | † | |
| \$002/61/01 | + | † | t | † | † | † | † | † | † | 1 | t | † | † | | T | 1 | † | , |
| 10/18/2004 | 1 | \dagger | † | † | † | † | † | Ť | † | † | † | † | † | | T | T | 1 | |
| 10/17/2004 | 1 | \dagger | t | † | † | † | † | t | † | T | † | † | 1 | | t | T | † | |
| 10/16/2004 | | + | t | t | † | † | † | † | † | † | 1 | † | † | | T | † | † | |
| 10/12/2004 | | + | T | † | † | † | † | † | † | † | † | † | † | | † | 1 | † | |
| 10/14/2004 | Н | + | † | t | † | 1 | Ť | 1 | † | 1 | .† | † | 1 | | † | 1 | 1 | |
| 10/13/2004 | H | † | T | T | † | 1 | 1 | † | † | † | | 1 | 7 | | T | 1 | 1 | |
| 10/12/2004 | H | 1 | T | † | 1 | 1 | 7 | † | 1 | 1 | | 1 | 1 | | 1 | 1 | 7 | |
| 10/11/5004 | H | † | Ť | 1 | 1 | 1 | 1 | 1 | 1 | 1 | , | 7 | 1 | | | 1 | | |
| 10/10/2004 | П | 1 | † | 1 | 1 | 1 | 1 | 1 | 1 | 1 | , | 1 | 1 | | 1 | 1 | 1 | , |
| 10/3/5004 | Ħ | 1 | † | 1 | 1 | 1 | 1 | 1 | 1 | 1 | , | 1 | 1 | | 1 | 1 | | , |
| 10/8/2004 | П | 1 | † | 1 | 1 | 1 | 7 | 1 | 1 | 1 | , | 1 | ٦ | | 1 | | ٦ | • |
| 1007/7004 | | 1 | 1 | 1 | 1 | 7 | | 1 | 1 | 1 | | 1 | | | 1 | | 7 | |
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10-0. To review and consultation.
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Control environment tropales and updates SERVICE DESCRIPTION:

Total Expenses

3.0 \$ 2,406.00

Total

ICN Corporation Compensation by Services

tamo: Joseph Rogg rido: Partnor jilling Rate: \$802

tCN Corporation

Jompensation by Services

James Bruce Geldberg

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Silling Rate: \$802

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RCM Corporation
Compensation by Services
Narne: Ryan Leb
Title: Senior Associate
Billing Rate: \$410

| 1070000 | | 7.0 \$ 2,870.0 | 3.0 | 9 \$ 0'21 | 4.5 \$ 1,845.00 | | | 6.0 \$ 2,460.00 | | 37.5 5.15,375.0 | | | | 97.52 | | 17.17 |
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RCN Corporation Compensation by Servicer Name: Robert Young Title: Manager Billing Rale: \$526

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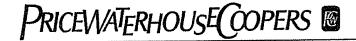
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| | Total Expenses | | • | | , | - | | <u>.</u> | - | | • | 1 | | | , | • | , | | • | _ | Ĺ. | Ľ | Ľ | Ľ | Ľ | <u> </u> | ' | Ľ | - | Τ |

RCN Corporation
Compensation by Services
Name: Andrew C. Smith
Title: Associate
Billing Rate: \$251

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| SERVICE DESCRIPTION: | 10/1/2001 | 10/2/2004 | 10/2/2/01 | 1002/2001 | 10/3/2001 | 10/6/2004 | POOZIZOOI | 10/8/2004 | 10/10/2001 | 002/11/01 | 10/12/2001 | 10/13/200 | 10/14/200 | 10/15/200 | 10/16/200 | 005/17/200 | 10/18/2004 | 10/19/200 | 10202001 | 1021200 | 1002/2004 | 1002/22/01 | 10/24/2004 | 10/25/2004 | 10/26/2004 | 1002/2001 | 10/28/2004 | 1005/e5/01 | 10/30/2004 | 100212004 | Total | Total Free |
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| | L | | r | | - | H | \vdash | - | H | L | L | | - | Ĺ | | | I | t | t | \dagger | † | t | t | t | † | 1 | T | I | | | | |
| Engagement administration/planning | L | | T | r | + | 1 | \vdash | - | ŀ | L | L | L | L | Ĺ | | | 1 | † | t | 5 | + | t | t | \dagger | t | † | T | Ī | | | | |
| | | | l | r | + | - | + | + | ŀ | H | ļ | ļ | | Ĺ | I | | 1 | \dagger | 1 | + | † | Ì | + | \dagger | † | + | 1 | | | | 0. | \$ 251.00 |
| | · | · | | • | | | | | Ļ | ŀ | | ŀ | | ŀ | ŀ | ŀ | Ţ. | ţ. | † | 8.0 | 8.0 | 1. | †. | 80 | 9 | Ė | \$ 0.5 | 5 |], | Ī | 8 | 644.034.60 |
| | | | | | Н | Н | Н | Н | H | L | L | L | L | Ĺ | | | | - | | - | l | t | ŀ | + | t | t | | | | | | - |
| | | | 1 | Н | Н | | Н | Н | H | Ц | Ц | Ц | L | | | | Ī | | | - | H | ŀ | \vdash | t | t | T | T | Ī | | | | |
| | | | | | | | | | | _ | | | | | | | | | \vdash | - | | l | _ | \vdash | ┢ | _ | | | | | | Total |
| | \downarrow | 1 | † | † | + | † | \dagger | + | + | + | + | 1 | 1 | \int | | 1 | 1 | † | Ť | - | + | 1 | 1 | -4 | | | | | | | | Expen |
| | 1 |] | † | + | 1 | + | + | + | + | + | 4 | 1 | 1 | Ţ | | | 1 | + | 1 | 98.98 | 38.00 | 1 | | 36.00 | 36.00 | 36.00 | B 8 | 36.00 | | | | 252 |
| | \downarrow | 1 | † | † | ╁ | + | + | + | + | + | 1 | + | | 1 | | | 1 | + | + | 4 | + | 1 | + | 1 | 1 | | | | | | | |
| | , | , | | | | • | | · - | | • | • | • | • | | • | | • | | | - | ç | - | | 45.0 | 2 | | 70.0 | 14.04 | | | | |

RCN Corporation
Compensation by Services
Name
Title: Local Moore
Billing Rale: \$119

| | | | | | | | | | | - | *************************************** | - | | | | | | | - | - | Taxable Control | - | - | | | | | | | | | | - |
|---|-----------|-----------|-----------|-----------|-----------|-----------|---------------|-----------|------------|-------------|---|------------|--------------|------------|------------|------------|------------|------------|------------|----------|-----------------|------------|----------|-----------|------------|------------|------------|------------|----|------------|-------------|----------------|-------------------|
| SERVICE DESCRIPTION: | 10/1/2009 | 10/2/2004 | 10/3/2004 | 10/4/2004 | 10/5/2004 | 10/6/2004 | 1005/701 | 10/8/2004 | 10/10/2004 | 10/11/2004 | 10/12/2004 | 10/13/2004 | 10/14/2004 | 10072/2004 | 10/16/2004 | 10/17/2004 | 10/18/2004 | 10/13/2004 | 10/20/2004 | 10212004 | 102222004 | 10/23/2004 | 10242004 | 1025/2004 | 10/28/2004 | 10/27/2004 | 10/28/2004 | 10/29/2004 | | 10/31/2004 | | Total | Total Fee: |
| | | H | Н | H | H | Н | Н | H | H | \parallel | Ц | Ц | Ц | Ц | | | | | | | Ц | | | | Ц | • | - | Н | H | H | Н | П | |
| Quarterly Review Procedures | | _ | _ | _ | 4 | | - | - | 4 | _ | _ | | _ | _ | | | | | | | | | | | | | | _ | _ | | | - | |
| Financial statement analytical procedures | | _ | | | | | | H | | | | | | | | | | | | | | | | | | Ш | _ | _ | | L | L | • | 47 |
| 10-Q review and consultation | | | | | Н | | _ | _ | | _ | _ | | | | | | | | | | | | | | | L | _ | L | L | - | _ | Ī | 5 |
| Working capital procedures - accrued expenses | | _ | | | _ | - | | | | _ | | _ | | | | | | | | | | | | | | _ | _ | _ | - | <u>_</u> | L | | - \$ |
| Control environment Inquiries and updates | | | - | - | | L | - | H | L | _ | | | | | | | | Ĺ | | | Ĺ | | | | L | L | L | Ļ | _ | L | L | ŀ | ١ |
| | | | | - | L | H | - | L | | L | L | L | L | L | | | | | | | | | | | | L | _ | L | L | _ | _ | Ī | |
| Other | | | - | - | - | - | \vdash | \vdash | L | L | | | Ц | | | | | Ĺ | | | | | | | | L | _ | | _ | _ | - | l | |
| Engagement administration/planning | | | H | H | Н | Н | Н | - | _ | L | | Ц | Ц | Ц | | | | | | | Ĺ | | | | | 1.0 | | | H | | L | 1.0 | \$ 119. |
| | | | Н | H | H | Н | Н | Н | 4 | Ц | Ц | Ц | Ц | Ц | | | | | | | | | | | | Ц | L | H | L | H | H | H | |
| Total Hours | • | • | | | | ٠ . | | _ | ٠ | ٠ | • | ٠ | · | , | ٠ | • | • | • | | ٠ | • | | • | • | • | 1.0 | . 0 | • | _ | • | • | 1.0 | \$ 119.00 |
| | | | + | + | + | | + | + | + | 4 | Ц | 1 | \downarrow | 1 | | | | | | | | | | | | | | Ц | | 4 | \parallel | $ \uparrow $ | |
| | | | 1 | 1 | - | + | $\frac{1}{2}$ | 4 | - | 4 | _ | 4 | 4 | _ | | | | | \int | | | | | | | | 4 | 4 | - | 4 | _ | 1 | |
| Expenses: | | | | | | | _ | | | | | | | | | | | | | | | | | | | | | | | | | | Total Expenses |
| Wileage toffrom client | | | | | _ | _ | | _ | _ | | | | | | | | | | | | | | | | | | | | | | | • | |
| | | | ۲ | - | _ | _ | | ۰ | | _ | _ | _ | | | | | | | | | | | | | L | L | L | L | _ | <u> </u> | L | | |
| Total Property | Ŀ | | ١. | | Ľ, | ļ., | Ľ | Ľ. | Ŀ | Ŀ | ŀ | Ŀ | | ļ | Ļ | Ŀ | Ŀ | Ŀ | Ŀ | | Ŀ | ١ | ŀ | | Ŀ | Ŀ | Ŀ | Ļ, | Ľ. | Ļ | <u> </u> | | , |



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 Accounting Fees by Service For the Period November 1, 2004 through November 30, 2004

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



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 November 1, 2004 through November 30, 2004

| Name | Position | Hours | Rate | <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 | 2.1 | \$119 | <u>\$ 249.90</u> |
| Total Hours and Fee | | 182.3 | | \$ 96,292.90 |

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

| | Kenneth | Paul | | Ed | James | | E . | Ryan | Albert | ב מ | Robert | Nadine | | Andrew | Linda | | |
|--|--------------------|--------|-----|--------|--------|---------------|------------|-------|--------|--------|--------|----------|-----|-----------|--------|----------------|---------------|
| Hourly Rate: | \$ 802 \$ 1,310 | 2 \$ 1 | 1 | \$ 802 | 1 | 5 \$ 1,165 | 165 \$ | | \$ | 615 \$ | 526 | \$ 4 | * | 251 | \$ 119 | | |
| SERVICE DESCRIPTION: | | | | | | | | | | | | | | | | Total Hours | Total Fees |
| Quarterly Review Procedures Financial statement analytical procedures | • | | | • | • | | | 2.5 | | , | 2.0 | ' | | 1 | ı | 4.5 \$ | 2,077.00 |
| 10-O review and consultation | 20.0 | 0 | 2.0 | 2.0 | 4.5 | ហ | 1.2 | 13.5 | | 1.0 | 20.0 | • | | 37.0 | , | 101.2 | 52,861.50 |
| Working canital procedures - accrued expenses | • | | , | ٠ | • | | | 9.5 | | | , | , | | 11.0 | t | 20.5 | 6,656.00 |
| Control environment inquiries and updates | • | | ı | 1 | , | | , | 3.0 | | , | 1 | • | | 2.0 | 1 | 5.0 \$ | 1,732.00 |
| 8-K Review and consultation | 14.0 | | 5.0 | • | 3.0 | 0 | | ı | | , | 8.0 | • | | 1 | | 30.0 | 25,481.00 |
| Other Engagement administration/planning | • | | | • | • | | | 11.5 | | • | 4.0 | 81 | 2.1 | 1 | 3.5 | 21.1 \$ | 7,485.40 |
| Total Hours | 34.0 | | 7.0 | 2.0 | 7.5 | 5 | 1.2 | 40.0 | | 0.1 | 34.0 | 2 | 2.1 | 50.0 | 3.5 | 182.3 \$ | 96,292.90 |
| Expenses: Mileage to/from client | ا ده | 69 | ı | 1 | , G | 69 | <i>υ</i> τ | 48.76 | vs | 1 | , | 1 69- | G | 180.00 | , Ф | <i>⊌</i> | 228.76 |
| Total Expenses | \$ | s | | ٠ | \$ | s | S | 48.76 | w | | | .s | 4 | 180.00 \$ | - | <i>S</i> | 228.76 |

RCN Corporation
Componsation by Services
Name: Kenneth Sharkey
Title: Partner
Billing Rate: \$502

| numer proposition. | \$00Z/L/L | 1/2/2004 | 1/3/5004 | 1/4/2004 | \$002/5/11 | \$00Z/9/LI | \$00Z/ <u>Z/</u> LI | \$002/8/11 | 11/9/2004 | \$00Z/01/LI | 11/11/2004 | 11/12/2004 | 11/13/2004 | \$00Z/\$1/11 | \$00Z/SL/LL | 11/16/2004 | \$00≥/81/11 | \$002/61/11 | 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 | 11/29/200 | 2 9 11/30/2007 | Fotal Hours To | Total Fees |
|--|-----------|----------|-----------|-----------|------------|------------|---------------------|------------|-----------|-------------|------------|------------|------------|--------------|-------------|--------------|--------------|-------------|------------|--------------|------------|------------|------------|------------|------------|---------------|------------|-----------|-------------------|-------------------|------------|
| SERVICE DESCRIPTION. | | 1 | + | + | + | 1 | + | - | - | _ | - | _ | \vdash | \vdash | L | L | - | _ | L | | | | | | Н | Н | Н | Н | - | | |
| Quarterly Review Procedures | | T | | H | Н | Н | Н | H | H | H | H | Н | H | Н | H | \mathbb{H} | Н | Ц | | | | | | T | † | + | + | + | + | + | |
| Financial statement analytical procedures | | | | | - | | | _ | 4 | - | - | - | - | - | - | 4 | 4 | _ | _ | 4 | \int | | 1 | † | † | \dagger | + | + | 1 | 2 | , |
| 10-O review and consultation | | | - | - | - | Н | Н | 1. | 12.0 | 4 | 9 | 6.0 | - | 2.0 | 0 | 4 | 4 | 4 | _ | | \prod | | | 1 | + | + | + | + | * | 20.0 | 040.00 |
| Working capital procedures - accrued expenses | | | | Н | Н | - | 4 | \dashv | ┪ | + | - | \dashv | + | 4 | + | - | 4 | 4 | | 1 | | | 1 | 1 | † | + | + | + | <u>'</u> | 4 | • |
| Control environment inquiries and updates | | | | | | _ | | 4 | - | 4 | - | - | - | 4 | 4 | 4 | 4 | 4 | 4 | | | | 1 | † | 1 | + | + | ľ | 4 | - | , |
| 8-K Review and consultation | | | H | Н | Н | Н | | \dashv | + | - | - | + | - | 4 | - | + | - | 3.0 | _ | | | | 8.0 | 1 | † | + | \dagger | - | , , | 14.0 | 307 |
| Other | | | | | | | - | - | + | + | + | + | + | + | + | + | 4 | 4 | 4 | 1 | _ | | 1 | † | † | † | t | + | + | ٠ | |
| Engagement administration/planning | | | _ | 7 | 1 | - | - | - | + | + | + | + | + | + | - | + | - | + | 4 | 1 | | | 1 | † | † | \dagger | \dagger | + | + | † | • |
| | | | | | _ | _ | - | 4 | - | - | 4 | + | + | - | + | + | 4 | - | _ | _ | | |] | 1 | † | \dagger | \dagger | ╬ | + | ۲, | 0000 |
| Total Hours | · | , | | • | - | - | • | = | 12.0 | \dashv | 7 | 6.0 | ╣ | 2 | · | 4 | ٠ | 3.0 | - | | | | 8.0 | , | , | : | + | † | 3.0 | 377 | 7208,410 |
| | | 1 | \forall | 1 | + | + | + | + | + | + | + | + | + | + | + | + | + | 4 | 4 | 1 | | | J | 1 | + | \dagger | + | + | + | + | |
| | | 7 | 1 | 1 | 1 | 1 | + | + | + | + | + | + | + | + | + | + | \downarrow | + | 1 | ļ | | I | | † | \dagger | t | + | + | <u> </u> | + | Total |
| | | | •— | - | | | | | | | | | | | | | | | | | | | | | | | | _ | | W | Expenses |
| Expenses: | | † | + | \dagger | + | \dagger | + | + | \dagger | + | + | + | 1 | + | 1 | - | - | 1 | L | Ļ | L | | | T | r | - | \vdash | H | Ľ | - | |
| Illeage to/from client | | | 7 | 1 | + | + | + | + | + | + | + | + | + | + | + | + | + | 1 | 1 | \downarrow | 1 | | Ī | † | t | \dagger | \dagger | t | + | - | - |
| | | | - | - | - | - | 1 | + | + | \dashv | + | + | + | + | + | + | + | 4 | 4 | 1 | 1 | I | | 1 | † | \dagger | † | † | + | ١, | |
| The state of the s | _ | | - | | - | - | | - | | | | _ | _ | _ | • | | | | | • | | _ | • | • | • | : | • | | | - | • |

RCN Corporation
Compensation by Service:
Name: Paul Purfield
Title: Partnet

Total Expenses **Total Fees** 2.0 \$ 1,604.00 Total Hours 11/30/2004 \$002/6Z/11 11/28/2004 11/27/2004 11/28/2004 11/25/2004 11/24/2004 11/23/2004 11/22/2004 11/21/2004 11/20/2004 \$005/6L/1 11/18/2004 11/17/2004 11/18/2004 11/12/2004 11/14/2004 11/13/2004 11/12/2004 11/11/2004 11/10/2004 11/2/2004 \$005/B/11 11112004 11/6/2004 P002/5/11 11/4/2004 \$002/E/1 11/2/2004 11/1/2004 Quarterly Review Procedure:
Financial statement analytical procedure:
110.0 review and consultation
Working capital procedures: accrued expense
Control environment finquities: accrued expense
Ext Review and consultation
Other SERVICE DESCRIPTION

RCN Corporation Compensation by Service:

Name: Ed Loveildge Tilie: Partner Billing Rate: \$802

Total Hours 11/30/2004 11/29/2004 11/28/2004 1727/2004 11/28/2004 11/25/2004 11/24/2004 2.0 11/23/2004 5 11/22/2004 1727/2004 11/20/2004 11/18/2004 11/18/5004 P00Z/21/11 11/16/2004 P00Z/51/11 11/14/2004 11/13/2004 11/12/2004 11/11/2004 11/10/2004 11/8/2004 11/8/2004 11772004 11/6/2004 11/5/2004 11/4/5004 11/3/2004 11/2/2004 11/1/2004 Quarterly Review Procedure:
Financial siglement analytical procedure
11-0 Treview and consultation
Working capital procedures, accrued expense
Convoi environment Inquifies and update
84 Review and consultation
Other
Control admiristration/planning SERVICE DESCRIPTION Total Expenses Name: James Griggs Tille: Senior Manager Billing Rate: \$1,165 Total Hours

RCN Corporation Componsation by Sorvice:

RCN Corporation
Compensation by Sorvice:
Name: Dora Cheung
Title: Senior Manages
Billing Rate: \$1,165

| Total Feus | | . 4 200 00 | - | | | | | | \$ 1,398.00 | | | Total | Expenses | • | | |
|---------------------|--------------|--|------------------------------|--|--|-----------------------------|-------|------------------------------------|-------------|-------------|---|-------|----------|----------|------------------------|-------------------------|
| Total Hours | | | 7 | 1 | T | 1 | 1 | | 2 | | | | | | | |
| 11/30/5004 | | | T | | | Ī | T | Ī | | Γ | | | | | | \cdot |
| 11/29/2004 | | | T | T | Ī | Ī | T | Ī | ŀ | | | | | | | · |
| 11/28/2004 | | | T | Ī | Ī | T | T | Ī | 1 | | | | | | | • |
| 17/27/2004 | | | T | T | Ī | Ī | Ī | Ī | ŀ | Ī | | | | | | |
| \$002/82/LL | П | | 1 | Ì | Ī | T | T | T | ŀ | | Γ | | | | | ŀ |
| 11/25/2004 | | | 1 | Ţ | T | T | T | Ī | ١, | T | Ī | | | | _ | $\left[\cdot \right]$ |
| 11/24/2004 | | | | | | | | | 1 | | | | | | | |
| 11/23/2004 | | | | I | | | | | ŀ | | | | | | | Ŀ |
| 11/22/2004 | | | | | | | | | ŀ | | | | | | L | $\lfloor \cdot \rfloor$ |
| 11/21/2004 | | | | | | | | | 1 | | | | | | | ŀ |
| 11/20/2004 | | | 1 | † | 1 | Ì | 1 | 1 | T. | T | T | | | | | ŀ |
| \$002/61/LL | T | | 1 | 1 | 1 | | T | T | Ī | · | T | | | | | \cdot |
| P005/81/11 | | | | | | | | I | | Ī | | | | | | |
| 11/17/2004 | | | | | | | | | | | | | | L | | ŀ |
| 11/16/2004 | | | | | | | | | | 1 | | | | | | Ŀ |
| P005/21/11 | | | | | | | | | | 1 | | | | | L | Ŀ |
| 11/14/2004 | L | | | | | | | | 1 | <u>.</u> | | | | L | L | Ŀ |
| 11/13/2004 | | | | | | | | | | | 1 | | | | L | |
| 11/12/2004 | L | | | | | | | | 1 | • | ļ | ļ | | L | L | Ŀ |
| \$00Z/11/L1 | | | | 1 | | | | 1 | 1 | 1 | 1 | 1 | _ | L | L | Ŀ |
| 11/10/2004 | _ | Ц | | 4 | 1 | | 4 | | 1 | 1 | 1 | 1 | | L | ļ | ŀ |
| 11/8/2004 | \downarrow | Ц | | 4 | _ | _ | 1 | 1 | 1 | 1 | 1 | 1 | | Ļ | 1 | Ŀ |
| 11/8/2004 | _ | | | 4 | 4 | | 4 | 1 | 4 | | 1 | - | | ļ. | - | <u> </u> |
| 11/7/2004 | 1 | $oxed{oxed}$ | | | 4 | _ | 4 | 4 | _ | : | 1 | 1 | | 1 | ļ | ŀ |
| 11/6/2004 | 1 | | | | 4 | _ | _ | 4 | 4 | 4 | 1 | 1 | | - | 1 | 1. |
| P002/5/11 | 1 | | | 4 | 4 | | 4 | 4 | 1 | 4 | + | + | _ | + | 1 | ŀ |
| 11/4/2004 | + | ļ | | Ц | | | _ | 4 | 4 | 4 | 1 | 4 | | + | + | 1 |
| 11/3/2004 | + | \downarrow | 1.2 | | _ | | 4 | - | - | 177 | + | + | | + | + | ŀ |
| 11/1/2004 | + | + | - | | Ц | | | | 4 | + | + | + | | + | + | + |
| 1001/11 | + | + | _ | Н | | Ц | _ | _ | \dashv | + | + | + | | + | + | + |
| SERVICE DESCRIPTION | | Quarterly Review Procedure: Financial statement analytical procedure: | 10-O raview and consultation | Working capital procedures - accrued expense | Control environment Inquiries and update | 8-K Review and consultation | | Engagement administration/planning | | urs | | | | :81 | Alteage (o/irom clear) | 100000 |
| SERVICE | | Floantial | 10-0 | Working | Control | 8-K Reve | Other | Engagem | | Total Hours | | | | Expenses | Mileage | Total Geograph |

RCN Corporation Compensation by Service: Name: Ryan Let: Title: Senior Associate Biting Rale: \$410

| | 1/1/2004 | 1/3/2004 | 114/2004 | 1/2/2004 | P002/9/1 | 117/2004 | 1/8/2004 | 1/9/2004 | 11/10/2004 | 11/11/2004 | 11/12/2004 | 11/13/2004 | 11/14/2004 | \$00Z/SL/11 | 11/16/2004 | \$00Z/LI/1 | 11/18/2004 | 11/19/2004 | POOZOZII | 11/21/2004 | 11/22/2004 | 11/23/2004 | 11/24/2004 | 11/25/2004 | 11/28/2004 | \$00Z/ZZ/1 | 11/28/2004 | 11/29/2004 | 11/30/2004 | Total | | Total Fees |
|--|-----------|----------|----------|----------|----------|----------|----------|----------|------------|------------|------------|------------|------------|--------------|--------------|------------|--------------|------------|----------|------------|------------|------------|------------|------------|--------------------|------------|------------|------------|------------|-------|----------|-------------------|
| SERVICE DESCRIPTION | | _ | _ | - | | _ | _ | | | | | | | | | | _ | | _ | ++ | | _ | | ┉ | • | П | \prod | | 1 | H | Н | |
| Quarterly Review Procedure: | L | - | H | | Ц | Ц | Ш | | | | | | + | + | \dashv | 1 | + | \dashv | 1 | + | 7 | + | 1 | + | 1 | 1 | | | 1 | | - | |
| Financial statement analytical procedure | 2.5 | | Ц | Ц | Ц | Ц | | | | 1 | 1 | 1 | _ [| + | + | 1 | + | + | 1 | 1 | + | + | + | + | 1 | T | | | 1 | | 9 | D.C.27. |
| 10-O review and consultation | 3 | 3.0 | 1.5 1.0 | 0 | | Ц | | | | 4.5 | -2 | 9 | 5: | 25 | - | + | 1 | 1 | + | 1 | + | + | + | 1 | 1 | Ī | | | 1 | | 2 | D.C.C.C |
| Working capital procedures - accrued expense | 2.5 7 | 7.0 | Ц | Ц | | | Ц | | | 7 | 1 | + | + | \dashv | + | \dashv | + | + | + | 1 | + | + | + | 1 | † | T | | _ | 1 | | <u> </u> | 3,695.0 |
| Control environment Inquiries and update | 3.0 | _ | | | | | | | | | | 1 | 4 | \dashv | - | + | 1 | 1 | 1 | + | 1 | - | + | 1 | 1 | 1 | | 1 | 4 | 1 | | 1,230,0 |
| 8-K Review and consultation | _ | _ | L | L | Ц | | | | | ١ | 7 | 1 | + | - | 1 | - | 1 | 1 | 1 | 1 | 1 | + | + | 1 | 1 | | | | + | | 2 | 1 |
| Other | | L | | _ | | Ц | | | | | - | 1 | + | - | | 1 | 1 | + | 1 | 1 | 1 | 1 | 1 | 1 | 1 | T | | | _ | | Ŀ | |
| Forsoement administration/plannin | 2.5 2 | 2.5 | L | _ | L | | | | | | 2.0 | _ | | 1.0 | 4 | - | 0. | 1 | - | | - | 5.5 | + | 1 | 1 | 1 | | _ | - | | 11.5 | 4,715.0 |
| | | - | L | L | L | L | L | | | | - | Н | | - | Н | | Н | _ | - | 1 | 1 | - | + | 1 | 1 | | | | _ | | - | |
| Total Hours | 10.5 12 | 12.5 1.5 | 5.1.0 | ٠ | ŀ | ŀ | ŀ | ŀ | , | 1.5 | 3.5 | 1.0 | 1.5 | 3.5 | - | | 1.0 | - | - | | , | 2.5 | | • | $\overline{\cdot}$ | - | · | <u>.</u> | • | ٧ | 40.0 | \$16,400.00 |
| | - | - | L | L | L | L | L | | Ī | - | | | _ | _ | | | | | _ | - | | _ | - | - | - | 1 | | | 4 | | | |
| | - | - | ļ | L | L | L | | | T | T | | - | - | \vdash | - | - | H | - | \vdash | - | | _ | - | | | | | _ | _ | | _ | |
| | \vdash | + | \vdash | - | L | | | | | | <u> </u> | | | - | \vdash | | - | _ | | | | - | - | | | | | | | | | Total Expenses |
| Expenses: | 1 4 2 4 4 | | + | ļ | 1 | 1 | 1 | | T | T | t | t | t | \dagger | t | + | - | ╁ | - | T | l | \vdash | - | r | T | ſ | L | L | L | L | - | 48.76 |
| Naicoge Contour Casta | 5 | 1 | - | + | 1 | ļ | 1 | | T | T | T | \dagger | \dagger | t | H | H | \dagger | l | | T | H | + | - | | | Ī | L | L | L | | L | |
| | 1 | | | • | ŀ | ŀ | ŀ | ŀ | ١, | Ţ, | ļ- | ١, | - | | | - | | | ١, | ļ. | - | - | - | , | | , | ŀ | | ļ. | L | - | 48.76 |

RCN Corporation
Compensation by Services
Name: Albert Piscopo
Titic: Serior Manager
Billing Rate: \$615

| | | 1 | | 1 | 4 | | | | N5004 | \$000Z/ | 2002/ | 200ZA | 15000 | 15000 | N5004 | 2002/ | 15005 | P002/ | POOZA | P002/ | \$00Z/2 | \$000 | \$00Z | \$00Z/S | \$00ZZ | \$1500d | P002/8 | P002/6 | NS004 | | | |
|--|----------|---------------|-----------|----------|----------|----------|----------|--------------|-------|---------|-------|-------|----------|-------|-------|-------|-------|-------|-------|-------|---------|-------|-------|---------|--------|---------|--------|--------|-------|-------|----------|------------|
| SERVICE DESCRIPTION: | 2411 | PULL | VENT. | WILL. | TE/LI | 18/11 | WII. | NENT NENT | | | | | | | 11/11 | 11/11 | | | | 211 | _ | | | ~~ | ווצו | 27.1 | 211 | en, | | Hours | Total | Total Fees |
| | | - | H | H | H | Н | H | Н | | Ц | Ц | | | | | | 1 | 1 | 1 | 1 | 7 | 7 | 1 | 1 | 1 | | | | | | | 1 |
| Quarterly Review Procedures | - | - | - | H | H | H | | | _ | | Ц | Ц | | | | | 1 | 1 | 1 | | | | 1 | | 1 | | | | | | | Ī |
| Financial statement analytical procedures | | - | \vdash | L | L | L | L | _ | | | | | | | | | | 1 | 7 | | | | | | | | | | | ١ | 5 | |
| 40.0 moles and consultation | | - | - | - | \vdash | - | \vdash | Ľ | 9. | L | L | L | | | | | | | | | | | _ | | | | | | | 1.0 | \$ 615.1 | 2.8 |
| Worklos cardal emcediane a primed expenses | | f | - | - | L | - | H | L | L | L | L | L | L | | | | | - | - | | | | | | | | | | | | s | |
| Control and drawnood to the and and and also | | l | H | ł | \vdash | - | H | L | - | _ | _ | L | L | | | | Γ | | r | | Ī | Ī | r | | | | | L | L | | S | |
| a V Device and controllarion | <u> </u> | \dagger | + | + | L | + | - | - | L | - | L | | L | | | | Γ | 1 | T | Γ | Γ | T | T | | | | L | L | L | | 8 | , |
| Chicken on which was | İ | t | \dagger | 1 | + | - | - | - | L | - | L | L | L | | | | | T | | | | Γ | - | | | | L | | | | | |
| Engogeneral administration/planning | | 1 | \vdash | H | + | \vdash | - | - | L | L | L | L | _ | | | | Γ | | ۲ | | Γ | Ħ | - | | | | | | | ٠ | S | , |
| | | ┢ | \vdash | - | - | - | - | F | - | L | L | L | L | | | | | | | | | - | | | | | | | | | | |
| Yotal Rours | • | - | ľ | · - | Ľ I. | ŀ | <u> </u> | - | | ŀ | Ŀ | | <u>.</u> | Ŀ | ŀ | | - | - | • | | ŀ | | | | • | • | - | | | 1.0 | \$ 615.0 | 8,0 |
| | | - | \vdash | \vdash | L | L | - | L | - | L | L | L | L | | | | | | - | | | | | | | | | | | | | |
| | | t | - | - | H | - | - | - | L | L | L | L | L | | | | | ľ | r | | | | | | | | | | | | | |
| | | - | - | \vdash | H | - | H | _ | L | _ | L | _ | _ | | | | | Г | | | Г | | | | | | _ | | | - | , | Fotal |
| Transment | | | | | | | _ | _ | | | | | | | | | | | | | | | _ | | | | | | | | Expenses | 2 |
| Mileson toffrom client | | H | - | - | H | H | L | H | H | Ц | Ц | Ц | Ц | | | | | H | | | | | 1 | | | 39,75 | 39.75 | | | | _ | B 25 |
| | | | H | Н | Н | H | Н | Н | | _ | | | | | | | | | 1 | | 1 | 1 | 1 | 1 | | | 4 | _ | 1 | | | |
| | - | - | ŀ | ŀ | ľ | L | - | | f | - | _ | L | | _ | | _ | | - | - | | | - | _ | , | | 20 75 | 24 | • | | _ | _ | 70.50 |

8.0 \$ 4,208.00 Total Fees 4.0 \$ 2,104.00 34.0 \$17,804.00 Total Hours 11/28/2004 11/27/2004 11/26/2004 11/25/2004 11/24/2004 11/23/2004 17222004 11/21/2004 11/20/2004 11/19/2004 11/18/2004 11/17/2004 11/18/2004 \$002/SI/II 11/14/2004 11/13/2004 11/12/2004 3.0 3.5 11/11/2004 11/10/2004 11/9/2004 11/8/2004 11772004 11/6/2004 1.5 11/2/2004 11/4/2004 11/3/2004 11/2/2004 11/1/2004 Quarterly Review Procedure:
Financial stalement analytical procedure:
10-0 Treview and consultation:
10-0 Treview and consultation:
Ext Review and consultation:
Ext Review and consultation:
Cutter Control environment inquiries and update
Ext Review and consultation
Other
Engagement administration/plannin SERVICE DESCRIPTION Expenses: Mileage toffrom client Total Expenses

RCN Corporation Compensation by Service

Name: Robert Young Tille: Manager Billing Rale: \$526

RCN Corporation
Compensation by Services
Name: Nadine Gravinese
Title: Executive Assistant
Billing Rate: \$119

| | V2004 | \$00Z/ | \$00Z/ | 7002A | ₹500₹ | 1 - | \$000Z/ | \$000Z/ | \$00Z/0 | 1/2004 | 15/2004 | 3/2004 | \$000V | 2002/5/ | P002/9/ | 17/2004 | \$1002/8 | \$00Z/B | \$00Z/02 | ≠000 /13 | 55/2004 | P002/52 | P002/P3 | \$00Z/50 | PODZIBE | P002/2 | ≯00 2/83 | \$000 2/60 | \$00Z/0E | Total | |
|--|---------|----------|----------|----------|----------|-------------|----------|--------------|-------------|--------|---------|--------|--------|---------|---------|---------|----------|---------|----------|-----------------|---------|---------|---------|----------|---------|--------|-----------------|-------------------|----------|-------|----------------|
| SERVICE DESCRIPTION | | | | _ | | | | | _ | | | | | | | 111 | | | | 211 | 71.1 | 111 | | | 71.1 | 711 | | 711 | 7 | Hours | Total Fees |
| Quarterly Review Procedure: | \perp | + | + | - | + | + | + | ļ | - | L | | 1 | | | | \prod | \prod | | | | | | Γ | | | | | | | | |
| Financial statement analytical procedure | | H | - | _ | H | L | H | L | L | L | L | L | | | | | | | | | | | | П | | | | | | | \$ |
| 10-Q review and consultation | | H | - | - | H | F | L | L | L | _ | | | | | | | | | | | | | | _ | | | | | | | |
| Working capital procedures - accrued expense | | - | - | H | L | L | | _ | L | L | Ц | | Ц | | | | | | | | | | | | | | | | | • | |
| Control environment inquiries and update | L | - | - | | L | L | L | | L | Ц | | | L | | | | | | | | | | | | | | | | | • | . \$ |
| 8-K Review and consultation | | - | L | L | L | L | Ц | H | Ц | | | | | | | | | | | | | | | | | | | | | , | \$ |
| Other | | - | H | L | L | | L | | | Ц | Ц | | | | | | | | | | | | | | | | | | | | |
| Engagement administration/planning | | _ | H | _ | H | L | L | L | _ | L | | L | | | 1.0 | 1.1 | | | | | | | | | | | | | | 2.1 | \$ 249.90 |
| | | Н | H | H | H | H | \vdash | \mathbb{H} | | Ц | | | | | | | | | | | | | | | | | | | | | |
| Total Hours | • | | • | • | • | | - | ٠ | • | - | ٠ | نـ | ٠ | | 1.0 | 1.1 | · | • | · | • | - | • | • | • | • | • | • | | - | 2.1 | \$ 249.9 |
| | | Н | Н | H | Н | \parallel | Н | \mathbb{H} | \parallel | Ц | | | Ц | | | | | | | | | | | | | | | | | | |
| | - | _ | - | | _ | _ | | _ | | | | | | | | | | | | | | | | | | | | | | | |
| Expenses | | - | | - | | | - | | | | | | | | | | | | | | | | | | | | | | | | Tot Exponse |
| Mileage to Trom Clery | | - | - | H | L | L | L | L | H | | Ц | | Ц | | | | | | | | | | | П | | | | | | | |
| | | \vdash | | L | _ | | _ | | | | | | | | | | | | | | | | | | | | | _ | | | |
| Total Expenses | • | - - | <u>'</u> | <u> </u> | <u>:</u> | Ŀ | ŀ | ŀ | ļ. | Ŀ | | | | ŀ | Ŀ | Ŀ | Ŀ | ŀ | | | | • | • | | | · | • | · | | | |

RCN Corporation
Compensation by Services
Compensation by Services
Riame: Avdraw O. Smith
Title: Associate
Buing Role: \$251

| Total Expenses | | Mileage to/from client | Expenses: | | Total Hours | | Engagement administration/planning | Other | 8-K Review and consultation | Control environment inquiries and updates | Working capital procedures - accrued expenses | 10-Q review and consultation | Financial statement analytical procedures | Quarterly Review Procedures | | SERVICE DESCRIPTION: |
|----------------|----|------------------------|-----------|-----------|--------------|----|------------------------------------|--------------|-----------------------------|---|---|------------------------------|---|-----------------------------|---|----------------------|
| 36.0 | | 36.0 | | \dagger | 10.5 | | | | - | | 6.0 | 4.5 | - | _ | l | 11/1/2004 |
| 36.0 | | 36.0 | | | 10.0 | | | | | Γ | 5.0 | 5.0 | ľ | Γ | _ | 11/2/2004 |
| 36.0 | | 36.0 | | | 5.5 | | | | | | | 8.5 | | | | 11/3/2004 |
| \mathbf{E} | | | | | 4.0 | | | | | | | 4.0 | | | | 11/4/2004 |
| 36.0 | | 36.0 | | | 8.0 | | | | | | | 8.0 | | | | 11/5/2004 |
| ٠ | | | | | ŀ | | | | | | | L | | | | 11/6/2004 |
| Ŀ | | L | | | ŀ | | | | | L | L | | | | | 11/7/2004 |
| | | Ĺ | | \prod | ŀ | | Ĺ | Ĺ | Ĺ | Ĺ | | | Ĺ | | Ĺ | 11/8/2004 |
| | | | | | ŀ | | | | | | | | | L | | 11/9/2004 |
| | | | | | ŀ | Ĺ | L | L | | | | L | L | | | 11/10/2004 |
| 36.0 | | 36.0 | | | 8.0 | | | | | 20 | | 6,0 | | | | 11/11/2004 |
| • | | | | | 7 | | | | | | | 1.0 | | | | 11/12/2004 |
| · | | | | | ŀ | | | L | | | | | | | | 11/13/2004 |
| [| | | | | | | | | | | | | | | | 11/14/2004 |
| | | | | | , | | | | | | | | | | | 11/15/2004 |
| | | | | | | | | | | | | | | | | 11/16/2004 |
| F | | | | | 1 | | | | | Γ | | | | Γ | Γ | 11/17/2004 |
| ŀ | | | | П | 1 | | | | | | | | | | | 11/18/2004 |
| | | Γ | | П | 1 | | | | | | | | | | | 11/19/2004 |
| | | | | | | | | | | Ī | | l | | | | 11/20/2004 |
| - | - | | | П | 1. | 1 | T | ľ | Ī | - | r | _ | | r | l | 11/21/2004 |
| - | ١. | | - | H | †. | H | H | H | H | H | - | - | - | - | | 11/22/2004 |
| F | _ | _ | _ | H | + | ŀ | ŀ | L | ŀ | ┞ | L | L | L | L | ŀ | _ 1 |
| Ŀ | L | L | _ | \sqcup | 1. | L | L | | L | L | L | L | _ | L | L | 11/23/2004 |
| Ŀ | L | L | <u> </u> | | ╀ | Ļ | L | L | _ | L | L | L | L | L | L | 11/24/2004 |
| Ŀ | | L | | Ц | ŀ | | | L | L | L | | | L | | L | 11/25/2004 |
| | | | | | - | l | l | | | | | | | Ì | | 11/28/2004 |
| | | Γ | | П | 1. | Ī | | | Γ | Γ | Γ | | Ī | Γ | | 11/27/2004 |
| | H | | | H | 1. | + | - | | T | - | r | r | T | T | | 11/28/2004 |
| | - | - | - | H | ╁ | - | - | - | \vdash | - | + | \vdash | - | H | ┝ | 11/29/2004 |
| - | L | - | <u> </u> | H | ╀ | ļ. | H | - | H | - | - | H | + | - | Ļ | L i |
| Ŀ | L | L | | \coprod | 1 | Ļ | L | L | - | _ | _ | L | L | - | L | 11/30/2004 |
| | | | | | 0.00 | | | | , | 20 | 11.0 | 37.0 | | | | Total Hours |
| 2 180.00 | | 180.00 | Expenses | | \$ 12,050,00 | | | | | \$ 502.00 | \$ 2,761.00 | 37.0 \$ 9,287.00 | | | | Total Fees |

a ser la empresa de la compansión de la estada de la compansión de entre de la compansión de la compansión de

RCN Corporation
Componsation by Service:
Name: Linda Moore
Tille: Executive Assistant

| | 5004 | 5000 | 5000 | 5004 | 2004 | \$80Z | 2004 | \$002 | \$000 | 1/2004 0/2004 | \$000ZZ | \$15004 | \$1500d | \$002/S | \$000Z/S | F00Z/2 | P002/8 | \$15004 | \$00Z/ | 15004 | \$000Z/2 | \$15004 | 1002/ | \$00Z/S | \$00Z/S | 15000 | 1/2004 | 1/2004 | >0002/ | | | |
|--|------|------|----------|------|-------|----------|------|-------|---------|------------------|---------|---------|---------|---------|----------|--------|--------|---------|--------|-------|----------|---------|-------|---------|---------|-------|--------|--------|--------|-------|------|------------|
| SERVICE DESCRIPTION | | | | _ | · - I | _ | _ | _ | _ | | | | _ | | | | | | | | 2/1/ | | _ | ट्या | 11/2 | 12/1 | _ | _ | _ | Hours | Tota | Total Fees |
| Quarterly Review Procedures | | T | + | + | + | + | - | - | \perp | + | - | + | Ļ | - | 1 | L | L | | | | Ĺ | I | | | | | ļ | ļ | ļ | | ļ | T |
| Financial statement analytical procedure | | | H | H | - | - | H | H | H | L | L | L | L | _ | L | L | | | | | Ĺ | | | | | | | L | L | ŀ | S | Γ. |
| 10-Q review and consultation | | H | - | H | H | - | _ | L | L | L | L | L | L | L | L | L | L | Ĺ | | | Ĺ | | Γ | | | L | | L | L | ŀ | 2 | Γ. |
| Working capital procedures - accrued expense | | H | \vdash | Н | Н | Н | Н | _ | H | | | L | L | L | | | L | | | | | | Γ | | | | | L | L | ŀ | 2 | |
| Control environment inquiries and update | L | | L | H | H | - | H | L | | L | L | L | L | _ | L | L | L | Ĺ | | | Ĺ | | | | L | | L | L | L | | s | Γ, |
| 8-K Review and consultation | | - | - | H | H | - | H | L | H | L | L | L | _ | L | L | L | L | Ĺ | | | Ĺ | | Γ | | | | L | L | | ŀ | 5 | Γ. |
| Other | | H | ۱ | ۲ | H | H | | L | L | | L | L | L | L | L | | L | Ĺ | | | Ĺ | | | | | L | L | L | | | L | |
| Engagement administration/planning | | Н | Н | Н | H | Н | Н | Н | Н | Ц | Ц | Ц | | Ц | 1.0 | 2.5 | | | | | | | | | | L | _ | L | L | 3.5 | بد | 416.50 |
| | | _ | | | Ц | | | | _ | _ | | | | _ | L | | | | | | Ĺ | | | | | | _ | L | L | | L | Γ |
| Total Hours | • | • | | ŀ | • | | • | • | - | ŀ | ŀ | ŀ | _ | Ŀ | 1.0 | 2.5 | ٠ | · | · | | | | | , | ŀ | ŀ | - | ŀ | ŀ | 3.5 | 2 | 416.50 |
| | _ | | _ | _ | | _ | _ | | Ш | _ | _ | | _ | | L | L | | Ĺ | | | | Γ | | | | | L | L | L | | L | |
| | | | | Н | H | \dashv | Н | Н | Ц | | Ц | Ц | Ц | Ц | | | | | | | | | | | | L | | | L | | L | Γ |
| | | | | | | | | | | | _ | | | | | | | | | | | | | _ | | | _ | L | L | | | Total |
| Expenses: | | - | | - | - | 4 | - | - | - | 4 | 4 | _ | _ | _ | _ | _ | | | | | · | | | | | | | | | | 2 | Exponses |
| Mileage toffom clieni | | | | _ | | Ц | Н | | | _ | _ | | | _ | | | | | | | | Γ | | ſ | L | L | L | L | L | | L | Γ |
| | | - | Н | | Н | - | | _ | _ | _ | Ц | Ц | | L | | | | | | | | | | ſ | | | | | | | L | Γ |
| Total Expunses | | ٠ | • | | • | · | • | | ٠ | • | ٠ | ٠ | • | | • | Ŀ | ŀ | ٠ | · | ١. | Ŀ | ŀ | , | | | ŀ | ŀ | Ŀ | Ŀ | ŀ | 5 | |
| | | | | | | | | | | | ĺ | | | | | | I | ĺ | ĺ | | | ĺ | | | | | | | | | | |



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 Accounting Fees by Service For the Period December 1, 2004 through December 31, 2004

| Service Description | <u>Total</u> |
|---|------------------------------|
| Successor auditor workpaper review procedures 8-K review and consultation Other | \$ 26,930.20 \$ 16,731.60 |
| 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

| Name | Position | <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

| | Kenr | KennethS harkey | Paul Purfiel | iui Teld | /an | Leib | Albo | ŀ | Rob You | i | | 를 Ë: | e a | | | |
|---|-----------------|--------------------|-----------------|-------------|---------------|------|----------|----------|------------|---------------|------|--------------|----------|----------------|---------------|---------------|
| Hourly Rate: | ↔ | 807 | ~ | 1,310 | €> | 410 | ⊕ | 615 \$ | 526 | () | 213 | ~ | 119 | | | |
| SERVICE DESCRIPTION: | | | | | | | | | | | | | مك "" | Total Hours | | Total Fees |
| Successor auditor workpaper review procedures | | 7.8 | | , | | 5.0 | w | 8.0 | 21.6 | , | 11.0 | · | <u> </u> | 53.4 | ક્ર | 26,930.20 |
| 8-K Review and consultation Other | | 10.0 | | 4.0 | | 1 | , | | 6.6 | 6 | i | • | | 20.6 | ₩ | 16,731.60 |
| Engagement administration/planning | | ı | | | | 3.0 | 1 | | 5.9 | • | ı | • • | 2.0 | 10.9 | 63 | 4,571.40 |
| Total Hours | | 17.8 | | 4.0 | | 8.0 | | 8.0 | 34.1 | | 11.0 | | 2.0 | 84.9 | U) | 48,233.20 |
| Expenses: Mileage to/from client | €9 - | • | ₩ | 1 | €? | 1 | \$ 28. | 28.00 \$ | • | ↔ | • | У | | | ₩ | 28.00 |
| Total Expenses | s | . | 63 | . | s | | \$ 28. | 28.00 \$ | , | 8 | 1 | 63 | | | ₩. | 28.00 |

Name: Kennolh Sharkey Tilie: Partner Billing Rate: \$802

| | ļ | | | | | - | | | | | | | | | | | | | - | | | | | - | | | | - | *************************************** | | |
|---|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|------------|------------|------------|------------|------------|------------|---|----------------|-------------|
| SERVICE DESCRIPTION: | 12/1/2004 | 12/2/2004 | 12/3/2004 | 12/4/2004 | \$00Z/S/Z1 | 12/6/2004 | 12/7/2004 | 12/8/2004 | 15/8/2004 | 12/11/2004 | 12/12/2004 | 12/13/2004 | 12/14/2004 | 12/15/2004 | 12/16/2004 | 12/17/2004 | 12/18/2004 | 12/18/2004 | 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 | 12/31/2004 | Total Hours | Total Fees |
| | _ | - | _ | - | - | H | - | \vdash | - | L | _ | L | L | | Γ | Γ | | | ┝ | \vdash | \vdash | - | \vdash | - | L | L | L | L | L | | |
| Successor auditor workpaper review procedures | | | | _ | - | - | - | L | - | L | - | L | | | | T | r | | F | 7.8 | \vdash | \vdash | - | H | - | - | - | L | | 7.8 | \$ 6,255.60 |
| 8-K Review and consultation | | 4.2 | r | | \vdash | ۲ | 2.5 | 6 | 3.3 | _ | L | L | | | Γ | T | T | r | - | \vdash | \vdash | - | \vdash | H | \vdash | L | H | L | | 5 | \$ B,020. |
| Other | | | - | H | - | H | H | \vdash | _ | - | L | L | Ĺ | | | T | T | H | H | H | \vdash | ├ | \vdash | \vdash | \vdash | _ | - | Ļ | | | |
| Engagement administration/planning | | | Г | | | | - | - | L | L | | L | | | | l | T | T | \vdash | \vdash | + | \vdash | - | \vdash | ┞ | \vdash | \vdash | - | | . | 5 |
| | | | H | Н | \vdash | Н | Н | \vdash | L | L | L | | L | | | | T | | - | Н | \vdash | - | H | H | - | H | L | - | F | | |
| Total Hours | · | 4.2 | | - | - | - 12 | 2.5 | T | 3.3 | ŀ | ٠ | · | • | | | | | ŀ | <u>-</u> | 7.8 | Ŀ | Ŀ | ŀ | Ŀ | ŀ | ŀ | Ŀ | Ŀ | | 17.8 | \$14,275.60 |
| | | | | | | _ | - | H | | L | L | L | | | | | | | \vdash | - | H | \vdash | \vdash | \vdash | L | L | - | L | | | |
| | | П | | ٦ | - | - | Н | Н | Ц | Ц | | | | | | Γ | | | - | | H | F | H | L | \vdash | L | H | L | | | |
| 77 2012 2012 2012 | | | | | | | | _ | | | | | | | | | | | - | _ | - | ļ | <u> </u> | - | _ | - | | | | | Total |
| Mileage to/from client | I | T | t | T | \dagger | \dagger | + | + | + | - | 1 | _ | | | T | T | † | \dagger | \dagger | \dagger | + | + | + | + | + | + | + | + | Ţ | , | CApulled |
| | | T | H | T | \vdash | \vdash | - | \vdash | F | Ļ | - | | | | Γ | T | T | | \dagger | t | \vdash | | - | \vdash | H | ŀ | \vdash | H | L | | |
| Total Evanear | | | - | | - | - | - | L | - | L | L | - | | | | t | t | | + | + | 1 | ŀ | 1 | - | | 1 | - | 1 | ľ | | |

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

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| \$002/1/21 \$002/2/21 \$002/2/21 \$002/2/21 \$002/3/21 \$002/3/21 |
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| 1.2 1.4 |
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Name: Ryan Leib Title: Senior Associate Biting Rate: \$410

| SERVICE DESCRIPTION: | 12/1/2004 | 12/2/2004 | 12/3/2004 | 12/4/2004 | \$002/9/21 | 12/7/2004 | 12/8/2004 | 12/9/2004 | 12/10/2004 | 12/11/2004 | 12/12/2004 | 12/13/2004 | 12/14/2004 | \$00Z/SL/ZL | 12/16/2004 | 12/17/2004 | 12/18/2004 | 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 | 12/28/2004 | 12/30/2004 | 12/31/2004 | rotal Hours | Total Fee |
|--|-----------|-----------|------------|---------------|--------------|--------------|-----------|-----------|------------|------------|------------|------------|------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|------------|
| C. recently the second second | | \forall | H | ${\mathbb H}$ | \mathbb{H} | \mathbb{H} | Ц | Ц | | Ħ | H | H | H | , , | H | H | Н | H | - | Ц | Ш | | | | | П | Ц | П | H | | |
| Successor angier workpaper review procedures | 1 | 1 | + | + | + | 4 | 4 | | | | 1 | | 5. | ei - | 9: | - | 4 | 0.5 | 0.5 | | | | | | | | | | - | 5.0 \$ | \$2,050.00 |
| 8-K Review and consultation | | | _ | - | | _ | _ | | | | | - | _ | _ | | | _ | | _ | | Ĺ | | | | | | | | H | S - | . 8 |
| Other | _ | | _ | _ | _ | L | L | | | | \mid | - | H | \vdash | L | - | - | L | L | L | | | | | | | L | | H | H | |
| Engagement administration/planning | | - | \vdash | L | = | F | L | | | | | H | - | F | 9. | \vdash | 1 | 0.5 | 0.5 | L | | Ĺ | | | | | L | | + | 3.0 | \$1,230,00 |
| | | H | - | - | L | L | L | Ĺ | | | l | \vdash | ┝ | + | \vdash | _ | - | L | ╄ | L | | | | | | | | | \vdash | - | |
| Total Hours | , | • | <u> •</u> | - | 1.0 | | | | · | | - | - | 1.5 | 1.5 2 | 2.0 | ŀ | ŀ | 2 | = | Ŀ | ŀ | | | Į. | | | | Ŀ | H | 8.0 S | 3 280.00 |
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| | | Н | H | Н | H | Н | | | | | - | - | \vdash | - | L | - | - | L | L | L | | | | Ĺ | Ĺ | | L | | - | H | |
| i | | | | | | | _ | | | | - | - | H | - | \vdash | - | _ | L | L | L | | | | | | | | | \vdash | \vdash | Total |
| Expenses: | | | _ | - | - | _ | | | | | | | _ | | | _ | | | | | _ | _ | _ | | _ | | | _ | | | Expense |
| Mileage to/from client | | | | H | L | | L | | | | T | - | H | \vdash | L | L | H | L | _ | L | | | | | Ĺ | | | | | + | |
| | | H | | L | _ | _ | L | | | | r | \vdash | H | \vdash | \vdash | - | L | L | L | L | | | | | Ĺ | | Ĺ | | + | H | |
| Total Expenses | | - | <u>.</u> | ŀ | Ŀ | Ŀ | Ŀ | Ŀ | ŀ | | Ė, | <u> </u> | ŀ | ŀ | 1 | Ŀ | ŀ | ŀ | ŀ | ŀ | Ŀ | Į. | Į. | Ŀ | Į. | | | Į. | + | 5 | |

RCN Corporation
Componsation by Services
Name: Albert Fiscopo
Title: Senior Manager
Billing Rate: \$615

| Total Foes | \$ 4,920.00 | | Ī | | T | \$ 4.920.00 | | Ī | Total | Expenses | 28.00 | | \$ 28,00 |
|----------------------|--|-----------------------------|-------|------------------------------------|----------|--------------------|----|---|----------|-----------|-----------------------|---|----------------|
| Total | 8 | , | T | ١, | T | 2 | T | T | T | | T | T | T |
| 12/21/2000 | ╀ | H | ŀ | ╀ | ╀ | - | ┞ | ╀ | ┝ | | ╀ | ╀ | + |
| 12/30/2004 | † | H | ŀ | ╁ | t | t. | H | t | \vdash | - | t | t | \vdash |
| 12/29/2004 | ╁ | H | ŀ | ╁ | t | ŀ | H | ╁ | H | | ┝ | t | ╁ |
| 12/28/2004 | + | ┝ | H | t | t | ŀ | H | ╁ | ┝ | | ┝ | t | ŀ |
| 12/27/2004 | + | ┝ | H | ╁ | H | ŀ | ┞ | ╁ | ┝ | _ | ┝ | ╁ | ť |
| 12/26/2004 | ╁ | L | L | ╁ | ┝ | ŀ | H | H | ┝ | _ | ├ | ╀ | ŀ |
| 12/25/2004 | ╀ | H | ŀ | ╀ | ┞ | ŀ | H | ┞ | - | | ┞ | ╀ | ۲ |
| 12/24/2004 | + | L | H | ┝ | ┞ | ŀ | H | ╀ | ┝ | _ | ┞ | ╀ | - |
| 12/23/2004 | + | H | Ļ | ┝ | ╀ | Ŀ | L | L | ┞ | _ | L | ╀ | ŀ |
| 12004 | 1 | - | L | L | Ļ | ŀ | L | ┞ | L | _ | Ļ | Ļ | Ŀ |
| 12/22/2004 | L | L | _ | Ļ | L | ٠ | L | L | L | | L | Ļ | Ŀ |
| 12/21/2004 | 4.8 | Ĺ | L | L | | 4.6 | | | | | \$ | | 14.00 |
| 12/20/2004 | 3.4 | | | | | 7 | | | | | 14.0 | | 14.0 |
| 12/18/2004 | T | Г | r | T | T | T. | T | T | Г | _ | T | T | T. |
| 12/18/2004 | T | r | r | 1 | r | T. | l | t | H | | T | t | T. |
| 12/17/2004 | | | r | t | H | l. | Н | t | - | - | H | r | H |
| 12/16/2004 | † | | ┝ | ┢ | ┢ | | H | H | ┝ | | - | H | <u> </u> |
| 12/15/2004 | ╁ | | H | H | l | † | ┝ | H | - | | ┝ | 1 | H |
| 12/14/2004 | T | H | H | \vdash | H | | H | H | 卜 | - | ┝ | H | H |
| 12/13/2004 | Н | - | - | H | H | Н | H | ┢ | ┝ | _ | H | ┝ | Н |
| 12/12/2004 | T | | ۲ | H | H | - | ┝ | ┢ | ┝ | _ | ┝ | ┢ | H |
| 12/11/2004 | ╁ | | - | H | H | | ┝ | - | H | | H | H | : |
| 12/10/2004 | H | - | ۲ | H | H | | ┝ | - | ┝ | | - | ┝ | H |
| 12/0/2004 | H | Н | - | H | - | · | ┝ | | ┝ | _ | ┝ | ┝ | H |
| 12/8/2004 | Н | _ | _ | - | ┝ | ŀ | H | | \vdash | - | - | - | H |
| 12772004 | Н | Н | _ | H | \vdash | ŀ | ┝ | H | | _ | Ļ. | ŀ | H |
| 12/6/2004 | Н | Н | _ | H | ┞ | Ŀ | Ļ. | H | _ | _ | _ | L | H |
| 12/5/2004 | Н | Ц | | L | H | Ŀ | _ | H | _ | _ | | L | H |
| 12/5/2 | H | Ц | _ | Н | L | Ŀ | | L | | _ | _ | _ | H |
| 12/4/2004 | Н | | _ | Ц | L | Ŀ | _ | L | _ | _ | | L | Ľ |
| 12/2/2004 | Ц | | | Ц | L | · | | Ц | | _ | _ | L | Ŀ |
| 12/2/2004 | Ц | | | Ц | L | - | | | _ | _ | _ | L | U |
| 13/1/2004 | Ц | | | | | - | | | | | | L | U |
| SERVICE DESCRIPTION: | uccessor auditor workpaper review procedures | 8-K Roview and consultation | | Engagement administration/planning | | | | | | | Albeago toArom client | | 200363 |
| SERVICE | Juccess | X Roy | Other | лоареп | | Total Hours | | | | EXPENSES: | fileage t | | Total Exponses |

Name: Robert Young Tilte: Manager Biling Rate: \$528

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|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|------------|------------|--------------|------------|------------|------------|------------|---------------------|----------|-------------|
| SERVICE DESCRIPTION: | 12/1/2004 | 12/2/2004 | 12/3/2004 | 12/4/2004 | 15/2/5004 | 12/6/2004 | 12/7/2004 | 12/8/2004 | 12/9/2004 | 12/10/2004 | 12/11/2004 | 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 Hours | <u> </u> | Total Fees |
| | 1 | | 7 | + | 1 | + | \dashv | \dashv | | Н | \sqcup | Ц | Ц | Н | Н | | | | П | П | П | H | H | П | H | П | Н | Н | Н | | Ш | |
| Successor auditor workpaper review procedures | | | 1 | | 1 | 1 | - | - | 4 | 4 | - | | 0.5 | 1.5 | 2.0 | | | | 6.5 | 7.5 | | | _ | - | - | - | - | 3.6 | - | 21.6 | 6 511 | ,361.60 |
| 8-K Review and consultation | | 2,2 | 2.4 | 7 | | | | 2 | 2.0 | L | | | | | | | | | Ī | | T | - | ┢ | r | H | r | | - | - | 9 | 6.6 5 3 | 3.471.60 |
| Other | | | - | \vdash | ٢ | - | - | - | \vdash | \vdash | L | | L | L | Ĺ | Ĺ | | | ſ | T | T | T | T | † | T | T | l | t | \vdash | - | L | |
| Engagement administration/planning | | | H | П | H | \vdash | \vdash | \vdash | \vdash | H | L | L | L | 22 | 1.5 | | 2:2 | Γ | Γ | T | T | T | T | T | T | T | t | \dagger | + | 3 | 5.9 5 3 | 3.103.40 |
| | | | _ | - | - | - | - | - | L | L | _ | L | - | L | Ĺ | Ĺ | | | T | T | T | | H | T | r | T | H | f | - | L | L | |
| Total Hours | · | 2.2 | 2.4 | | | • | | | 2.0 | Ŀ | ŀ | Ŀ | 0.5 | 3.7 | 3.5 | | 2.2 | | 5.9 | 7.6 | <u> </u> | | <u> </u> | | † | † | 1. | 3.6 | + | 34.1 | + | \$17.936.60 |
| | | 1 | 7 | 1 | 1 | H | \dashv | \dashv | \vdash | Н | Ц | Ц | Ц | | | | | П | П | П | | H | Н | | | | \vdash | | \vdash | L | + | |
| | | | 1 | 1 | 1 | 1 | - | - | _ | | | _ | | | | | | | | Γ | | - | H | r | H | ┢ | ┝ | H | \vdash | L | _ | |
| 10000 | | | | | | | | | | <u> </u> | | | _ | | | | | | | | | \vdash | - | | T | ┢ | \vdash | - | H | | L | Total |
| ווארמוואפאי | 1 | † | † | + | † | + | \dagger | + | + | 4 | - | _ | _ | | | | | | 7 | ٦ | 7 | | ٦ | | _ | _ | _ | _ | _ | | ω | Expenses |
| MReage to/from chent | | _ | | | - | _ | - | _ | | | | | _ | | | | | | | _ | ٢ | - | ۲ | r | | - | H | - | _ | Ļ | L | |
| | _ | | | r | - | - | - | | - | L | L | L | L | Ĺ | | | | Γ | | T | T | | T | T | t | T | t | - | + | Ļ | - | Ī |
| Total Expenses | _ | - | | - | r | - | ŀ | - | - | 1 | - | - | 1 | ľ | | | | T | 1 | T | 1 | t | t | t | t | t | 1 | 1 | 1 | 1 | 1 | |

RCN Corporation
Compensation by Services
Name: Harry Santiago-Perez
Title: Associate
Billing Rate: \$213

| | 15004 | \$002/ | \$00Z/ | \$00Z/ | \500¢ | 15004 | 15004 | 15004 | \$00Z/O | 1/2004 | \$00Z/Z | \$000Z/E | \$002/S | \$00Z/9 | \$00Z/L | P00Z/8 | 2002/6 | 0/2004 | 1/2004 | \$002/2 | 3/2004 | \$00Z/\$ | \$002/5 | \$00Z/2 | \$002/8 | \$00Z/6 | 002004 | 1/2004 | - | |
|---|----------|----------|----------|--------|-------|-------|-------|---------------|----------|------------|---------|----------|----------|---------|---------|--------|--------|--------|----------|---------------|----------|----------|------------|---------|---------|---------|--------|---------|----------|------------|
| | 151 | 12/2 | | 12/5 | 12/6 | 127 | B/21 | 12/9 | 121 | 1/21 | 121 | 121 | 121 | 121 | 151 | 121 | 121 | 12/2 | 13/2 | 72/2 | 2/2/ | 22. | 25. 25. | 12/2 | 12/2 | 12/2 | 12/3 | 주/Hours | | Total Fees |
| | | H | H | L | L | | | - | <u> </u> | H | - | L | L | _ | | | - | | | _ | - | | | | - | | | | | |
| Successor auditor workpaper review procedures | \vdash | \vdash | L | - | L | | | | - | _ | L | L | L | _ | | | ŀ | Ė | 7.4 | 2.0 | - | _ | L | L | 1.6 | L | | F | 1.0 \$2 | \$2,343.00 |
| 8-K Review and consultation | - | - | - | L | L | | | - | - | \vdash | - | L | _ | | | | T | - | H | \vdash | _ | - | L | L | L | | | Ŀ | s | |
| | l | H | L | L | L | Ĺ | | r | \vdash | \vdash | - | - | L | L | | | r | ┝ | H | - | \vdash | _ | - | L | L | L | | L | - | |
| Engagement administration/planning | | - | - | L | _ | | | | \vdash | L | _ | _ | _ | L | | | T | r | Г | | | \vdash | L | | L | L | | | v> | ١. |
| | H | \vdash | - | - | L | | | - | H | - | L | L | L | L | | | l | r | - | \vdash | \vdash | L | L | L | L | L | | L | H | |
| | | | Ŀ | Ŀ | Ŀ | Ŀ | · | | - | Ŀ | Ŀ | Ŀ | ŀ | ŀ | Ŀ | , | | , | 7.4 | 2.0 | Ŀ | ŀ | ŀ | ŀ | 1.6 | · | | 11.0 | 0 \$2 | 343.00 |
| | - | \vdash | - | L | L | Ĺ | | r | \vdash | _ | L | _ | _ | L | | | | | ┝ | ┝ | - | ┞ | H | L | L | L | | H | - | |
| | - | - | \vdash | H | - | L | | | \vdash | - | _ | L | _ | L | | | Γ | | H | \vdash | ┝ | H | L | L | L | L | | L | L | |
| | _ | - | _ | L | L | Ĺ | | l | \vdash | - | L | L | _ | L | | | | | \vdash | - | - | - | H | - | L | _ | | | _ | Total |
| | | | | | | | | _ | | | | | | | | | | | | | | | | _ | | | | | <u> </u> | Expenses |
| | - | | H | H | H | | | | Н | Н | H | H | L | Ш | | | | | | | H | | H | H | L | | | | | |
| | _ | _ | H | | _ | | | | _ | _ | | H | _ | | | | | - | | _ | _ | _ | | _ | _ | _ | | | | |
| | ŀ | - - | Ŀ | ŀ | ŀ | Ŀ | · | | <u> </u> | <u> :</u> | Ŀ | ŀ | <u> </u> | Ŀ | Ŀ | | | | | <u>:</u> | - | ŀ | Ŀ | ŀ | Ŀ | Ŀ | Ŀ | | s | ١. |

example, who have the first of the control of the control of the example of the have the control of the control

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

| SERVICE DESCRIPTION: | \$002/1/21 | 12/2/2004 | 12/3/2004 | 12/4/2004 | \$00Z/S/Z1 | 12/6/2004 | \$002/7/21 \$002/8/21 | 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 | 12/26/2004 | 12/26/2004 | 12/27/2004 | 12/28/2004 | 12/29/2004 | 12/30/2004 | 12/31/2004 Hours | | Total Fees |
|---|------------|-----------|-----------|-----------|------------|-------------|--------------------------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|------------|------------|---------------------|--------|------------|
| G | 1 | \dagger | + | + | + | + | 4 | 4 | | | | | | | 1 | | 1 | | | Н | Н | | | | Н | Н | Н | Н | Н | Ц | H | |
| Successor auditor workpaper review procedures | 1 | + | + | + | + | - | 4 | _ | | | | | | | | | | | | | | | _ | | _ | _ | | | _ | <u> </u> | S | |
| 8-K Keview and consultation | 1 | + | + | + | \dashv | \dashv | 4 | _ | | | | | | | | | | | | | _ | | | _ | - | - | ┝ | - | ┞ | Ŀ | s | |
| Other | | 1 | - | - | - | - | | | | | | | | _ | | Γ | | _ | - | | ۲ | - | - | ┝ | - | - | H | ┝ | H | L | L | |
| Engagement administration/planning | | | Н | | Н | Н | Ц | | | | | | | | 0.5 | 1.5 | Γ | Г | T | T | H | H | H | r | \vdash | ╁ | ┝ | r | ┝ | 7 | 20 \$ | 238.00 |
| | | | | \dashv | H | \parallel | | Ц | Ц | Ц | | | | | Г | Г | | | | T | H | ┢ | | H | H | \vdash | | ┝ | ╁ | L | - | |
| Total Hours | | + | 1 | - | - | 4 | • | | · | | · | • | • | | 9.0 | 1.5 | | • | | | | | | • | • | · | ŀ | Ė | - | 7 | 2.0 \$ | 238.00 |
| | | 1 | + | + | \dashv | 4 | 4 | _ | | | | | | | - | - | | | | | - | - | | ┢ | ┝ | - | H | - | - | L | L | |
| | 1 | 1 | + | + | 4 | 4 | - | _ | 4 | | | | | | | | | | | | | F | | | - | | ┝ | ┝ | ┝ | L | _ | |
| Expenses: | ****** | | | | ····· | | | | | | | | | | | | | | | | | | _ | | | | \vdash | ┢ | ┢ | | ű | Total |
| Mileage to/from client | П | Н | Н | Н | Н | H | Н | Ц | Ц | | | | T | T | T | T | T | T | T | T | t | t | t | 十 | t | \dagger | \dagger | \dagger | + | Ľ | 1 | |
| | ٦ | 4 | \dashv | Н | _ | H | _ | | | | | | Γ | ľ | r | Γ | | Γ | l | H | H | ┢ | ┢ | H | H | H | H | F | \vdash | L | - | Γ |
| Total Expenses | • | • | - | ŀ | ŀ | Ŀ | ŀ | | | ŀ | Ŀ | Į, | T. | ١. | ١. | 1. | ١. | ١. | ١. | T, | ť | ľ. | ť. | Ť. | H | ť | ľ | H | ł | Ľ | ŀ | T |

EXHIBIT D

| UNITED STATES BANKRU SOUTHERN DISTRICT OF N | | Г | |
|--|----------------------------|-------------------|--|
| | | х | |
| | | : | |
| | | : | Chapter 11 |
| In re | | : | |
| | | : | Case No. 04-13637 |
| HOT SPOTS PRODUCTIONS | S, INC., <u>et al.</u> , | : | |
| _ | | : | Jointly Administered |
| I | Debtors. | ; | |
| | | : | |
| * | | х | |
| OF DEBTORS' APPLICA AND 328(a) AND FED. F RETENTION OF | TION FOR C R. BANKR, P. |)RD 201 ERH | ELL IN SUPPORT ER UNDER 11 U.S.C. §§ 327(a) 4 AND 2016 AUTHORIZING OUSECOOPERS LLP E DEBTORS |
| STATE OF NEW YORK) |) } ss: | | |
| COUNTY OF NEW YORK) | 33, | | |

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.
- 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

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.

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.
- 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

- 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.

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.

- 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

EXHIBIT "E"

| UNITED STATES BANKRUPTCY C SOUTHERN DISTRICT OF NEW YO | |
|--|--|
| | X : |
| In re | Chapter 11 |
| RCN CORPORATION, et al., | Case No. 04-13638 (RDD) |
| Debtors. | : (Jointly Administered) : X |
| AS FINANCIAL ADVISOR TO I ALLOWANCE OF COMPENSATION RENDERED AND REIMBURSEMEN | ATION OF THE BLACKSTONE GROUP L.P. RCN CORPORATION AND AFFILIATES FOR ON FOR ACTUAL AND NECESSARY SERVICES T OF ALL ACTUAL AND NECESSARY EXPENSES F MAY 27, 2004 THROUGH DECEMBER 21, 2004 |
| <u>SU</u> | MMARY SHEET |
| Name of Applicant Persons Providing: | The Blackstone Group L.P. |
| Professional Services: | Timothy Coleman, Thomas Middleton, Elias Dokas, Shervin Korangy, Bruce Haggerty, Medhi Malaki, Vivek Garipalli, and Vinicius Vacanti |
| Authorized to Provide Professional Services to: | RCN Corporation |
| Date of Retention Order: | August 3, 2004 |
| Current and Final Period: Fees Requested: Expenses Requested: Cash Payment Sought: | October 1, 2004 through December 21, 2004 \$8,335,483.87 \$9,888.96 \$1,783,077.52 |
| Complete Compensation Period: Total Compensation: Total Expenses: Cash Payment Sought: | May 27, 2004 through December 21, 2004 \$9,167,741.93 \$37,216.80 \$1,783,077.52 |
| This is a(n): | interim x final application. |
| | |

The total time expended for the preparation of this application is approximately <u>20</u> hours and the corresponding compensation requested is \$0.00.

| UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK | | |
|--|--------|-------------------------|
| | Х | |
| | : | |
| In re | : | Chapter 11 |
| RCN CORPORATION, et al., | : | Case No. 04-13638 (RDD) |
| Debtors. | : | (Jointly Administered) |
| | : X | |

SECOND AND FINAL APPLICATION OF THE BLACKSTONE GROUP L.P. AS FINANCIAL ADVISOR TO RCN CORPORATION AND AFFILIATES FOR ALLOWANCE OF COMPENSATION FOR ACTUAL AND NECESSARY SERVICES RENDERED AND REIMBURSEMENT OF ALL ACTUAL AND NECESSARY EXPENSES INCURRED FOR THE PERIOD OF MAY 27, 2004 THROUGH DECEMBER 21, 2004

TO THE HONORABLE ROBERT D. DRAIN UNITED STATES BANKRUPTCY JUDGE:

The Blackstone Group L.P. ("Blackstone") respectfully represents as follows:

I. Background

- 1. Blackstone is financial advisor to the above-captioned debtors and debtors-inpossession (collectively, the "Debtors").
- 2. On May 27, 2004 (the "Petition Date"), the Debtors each filed voluntary petitions with this Court for reorganization relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors continue to manage and operate their businesses as debtors-in-possession pursuant to §§ 1107 and 1108 of the Bankruptcy Code.
- 3. On May 27, 2004, the Debtors applied to this Court for an order authorizing them to employ Blackstone pursuant to an engagement agreement dated March 10, 2004 (the "Engagement Agreement") as their financial advisor, effective as of the Petition Date. A copy of the Engagement Agreement is attached hereto as Appendix A.

- 4. On June 3, 2004, this Court entered an interim order pursuant to 11 U.S.C. §§ 327 and 328 and Fed. R. Bankr. P. 2014 and 2016(a) authorizing the employment and retention of Blackstone as financial advisor to the Debtors.
- 5. On June 22, 2004, this Court entered an order (the "Administrative Order") establishing procedures for interim compensation and reimbursement of expenses of professionals and committee members pursuant to 11 U.S.C. §§ 105(a) and 331.
- 6. On August 3, 2004, this Court entered a final order (the "Retention Order") pursuant to 11 U.S.C. §§ 327 and 328 and Fed. R. Bankr. P. 2014 and 2016(a) authorizing the employment and retention of Blackstone as financial advisor to the Debtors, effective as of the Petition Date. A copy of the Retention Order is attached hereto as Appendix B.
- 7. On August 20, 2004, the Debtors filed with this Court a Joint Plan of Reorganization and a Disclosure Statement with respect to the Joint Plan of Reorganization. The Debtors subsequently filed a revised Disclosure Statement and Plan of Reorganization that was approved by the Court on October 12, 2004.
- 8. This is the second and final fee application (the "Second and Final Application") of Blackstone for (i) allowance of compensation (and final approval) for financial advisory services rendered on behalf of the Debtors during the period of October 1, 2004 through December 21, 2004 (the "Second and Final Period"); (ii) reimbursement of out-of-pocket expenses recognized in connection with the services rendered to the Debtors during the Second and Final Period; and (iii) final approval of Blackstone's fees and out-of-pocket expenses previously applied for in connection with its first interim fee application (the "First Interim Application") for the period of May 27, 2004 through September 30, 2004 (the "First Interim Period).
- This Second and Final Application is made pursuant to the provisions of §§ 328(a),
 and 331 of the Bankruptcy Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure,

the Retention Order, the Administrative Order, the U.S. Trustee Guidelines and the Local Rules of the United States Bankruptcy Court for the Southern District of New York.

and the control of the first production of the work of the control

10. Financial advisory services and out-of-pocket expenses for which compensation and reimbursement are sought were rendered and expended on behalf of the Debtors pursuant to chapter 11 of the Bankruptcy Code. Blackstone believes it is appropriate that it be compensated for the time spent and reimbursed for the out-of-pocket expenses incurred in connection with these matters.

11. In addition, Blackstone provided financial advisory services to the Debtors prior to the Petition Date.

II. The Blackstone Pre-Petition Retention

- 12. On March 10, 2004, the Debtors retained Blackstone as their financial advisor. Specifically, and pursuant to the Engagement Agreement, Blackstone was retained as financial advisor to advise the Debtors in the analyzing, structuring, negotiating, and effecting a Restructuring (as defined in the Engagement Agreement). Blackstone was retained to provide any or all of the following financial advisory services:
 - (a) Advising and meeting with management and the Board of Directors of the Debtors with respect to various financial and restructuring matters
 - (b) Assisting the Debtors in the development of a comprehensive and detailed financial forecast and business plan;
 - (c) Assisting the Debtors in identifying new sources of debt capital;
 - (d) Assisting the Debtors and their counsel in evaluating their businesses, assets and operations;
 - (e) Assisting the Debtors in negotiation and communicating with the holders of the Debtors' various secured and unsecured debt with respect to restructuring matters; and
 - (f) Assisting the Debtors and their counsel in negotiation a commitment for new bank financing.

III. Specific Services Provided by Blackstone during its Pre-Petition Retention

- 13. During Blackstone's pre-petition retention through the Petition Date (the "Pre-Petition Period"), Blackstone professionals devoted significant time and attention to analyzing, structuring, negotiating, and effectuating a restructuring. Blackstone's professionals expended significant time providing financial advisory services to the Debtors, during the Pre-Petition Period for which, in accordance with Blackstone's policies, no time records are available. Generally, Blackstone assisted the Debtors by providing the following services:
 - (a) Preparing a detailed financial model;
 - (b) Performing due diligence on the Debtors' business and finances;
 - (c) Preparation of presentations to creditors and Board regarding case strategy;
 - (d) Conducting a comprehensive search process for new senior financing;
 - (e) Financial analysis of various alternative plan structures;
 - (f) Negotiating the fundamental constructs of the ultimate POR with creditors;
 - (g) Planning alterative restructuring paths; and
 - (h) Other such general financial advisory services as requested by the Debtors.

IV. The Blackstone Post-Petition Retention

- 14. On May 27, 2004, the Debtors applied to this Court for an order authorizing them to retain Blackstone pursuant to the Engagement Agreement as their financial advisor. Specifically, Blackstone was retained as financial advisor to provide the following Restructuring services:
 - (a) Assist in the evaluation of the Debtors' businesses and prospects;
 - (b) Assist in the development of the Debtors' long-term business plan and related financial projections;
 - (c) Assist in the development of financial data and presentations to the Debtors' Board of Directors, various creditors and other third parties;
 - (d) Analyze the Debtors' financial liquidity and evaluate alternatives to improve such liquidity;

- (e) Analyze various restructuring scenarios and the potential impact of these scenarios on the recoveries of those stakeholders impacted by the Restructuring;
- (f) Provide strategic advice with regard to a Restructuring of the Debtors' Obligations;
- (g) Evaluate the Debtors' debt capacity and alternative capital structures;
- (h) Participate in negotiations among the Debtors and its creditors, suppliers, lessors and other interested parties;
- (i) Advise the Debtors and negotiate with lenders with respect to potential waivers or amendments of various credit facilities;
- (j) Prepare valuation of the business and a liquidation analysis in conjunction with a plan of reorganization;
- (k) Provide expert witness testimony concerning any of the subjects encompassed by the other financial advisory services, if requested;
- (l) Assist the Debtors in preparing marketing materials in conjunction with a possible Transaction;
- (m) Assist the Debtors in identifying potential buyers or parties in interest to a transaction and assist in the due diligence process;
- (n) Assist and advise the Debtors concerning the terms, conditions and impact of any proposed Transaction;
- (o) Seek sources of debt and equity capital in connection with a Restructuring or a Transaction; and
- (p) Provide such other advisory services as are customarily provided in connection with the analysis, negotiation, documentation, confirmation, and consummation of a Restructuring or a Transaction, as requested and mutually agreed;
- 15. Pursuant to the Retention Order, the Debtors and Blackstone agreed to modify the fees payable to Blackstone. The following fees were agreed to in consideration for the services rendered:
- (a) The Monthly Fee shall be \$200,000 for the months from and including June, 2004 through and including November, 2004 (the "Initial Monthly Fee") and shall be \$100,000 for each month thereafter (the "Final Monthly Fee"), provided however, that Blackstone may seek by application to this Court to increase the amount of the Final Monthly Fee in the event of a significant change in the services to be provided in these cases. There shall be no presumptions created by this order to either grant or deny such application to increase the Final Monthly Fee, and all objections of the United States Trustee and all parties in interest are preserved until such

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time. The Initial Monthly Fee and the Final Monthly Fee are collectively referred to herein as the "Monthly Fee."

- (b) Under all circumstances and notwithstanding any claim under the Blackstone engagement letter for a higher fee, the Restructuring Fee and the Transaction Fee (collectively, the "Restructuring Fees") shall be \$7.8 million in the aggregate and be deemed earned upon the earlier of (x) a sale or sales of all or substantially all of the assets of the Debtors as a going concern or (y) upon the substantial consummation of a plan or plans of reorganization, as the case may be, for each of the Debtors; provided that no Restructuring Fees shall be payable (A) prior to (but shall be paid on) the earlier of (I) substantial consummation of a plan or plans of reorganization, as the case may be, for each of the Debtors and (II) the making of the initial distributions with respect to any of the Debtors under Section 726 of the Bankruptcy Code or (B) in the event of the liquidation, other than in a sale or sales as a going concern, of any entity or entities individually or collectively constituting 50% or more of the subscribers of the United States businesses of RCN Corporation and its direct and indirect subsidiaries (including for this purpose, subscribers at its United States joint venture affiliates but only to the extent of its percentage ownership or membership interest in such affiliate) as of the date hereof. Other than the Monthly Fee and the Restructuring Fee, no other fees shall be paid to Blackstone.
- (c) Except as provided in the following paragraph and as otherwise modified herein, the terms of the Monthly Fee and the Restructuring Fees shall not hereafter be subject to challenge except under the standard of review set forth in Bankruptcy Code section 328(a), provided however that if Blackstone shall seek an increase in the Final Monthly Fee above \$100,000 or if Blackstone shall request payment of the Restructuring Fee following the termination of the engagement under either clauses (ii) or (iii) of paragraph 8 hereof, such request shall be subject to objection, review and approval under Bankruptcy Code section 330.
- (d) Reimbursement of all reasonable out-of-pocket expenses incurred during the engagement, including, but not limited to, travel and lodging, direct identifiable data processing and communication charges, courier services, working meals, reasonable fees and expenses of Blackstone's counsel and other necessary expenditures, payable upon rendition of invoices setting forth in reasonable detail the nature and amount of such expenses. In connection therewith, the Debtors shall pay Blackstone on the Effective date and maintain thereafter a \$25,000.00 expense advance for which Blackstone shall account upon termination of the Engagement Agreement.

V. Specific Services Provided by Blackstone Under the Post-Petition Engagement Agreement

16. During the period of Blackstone's post-petition engagement (the "Post-Petition Period"), Blackstone professionals devoted significant time and attention to assisting the Debtors in the implementation of its Restructuring. Blackstone estimates that its professionals expended approximately 4,409.7 hours providing financial advisory services to the Debtors during its Post-Petition Period Retention. This amount excludes the 3 months pre-petition that Blackstone

provided financial advisory services to the Debtors. The breadth of the services provided Blackstone during its Post-Petition Retention is outlined below. For purposes of simplicity, Blackstone has summarized below the services provided by it to the Debtors during the Post-Petition Period:

A. Services Provided by Blackstone during the First Interim Period

- (a) Modifying the Debtors' forecasts based on developments in the chapter 11 cases;
- (b) Assisting in all aspects of the refinancing process, including rating agency presentations, bank offering memorandum and financial analysis;
- (c) Assisting in discussions and updates regarding the regulatory approval process:
- (d) Analyzing various strategic business configuration alternatives;
- (e) Negotiating with stakeholders regarding various matters on the chapter 11 cases, including the structure of the POR;
- (f) Presenting to and updating senior management and the Board of Directors regarding developments in the cases;
- (g) Assisting in the preparation of the revised Plan and Disclosure Statement approved by the Court on October 12, 2004;
- (h) Performing a liquidation analysis for Disclosure Statement purposes;
- (i) Exploring further financing alternatives for the Debtors;
- (j) Valuing the Debtors' businesses for Disclosure Statement purposes; and
- (k) Participating in conference calls and meetings with other advisors and representatives to discuss numerous aspects of the case.

B. Services Provided by Blackstone during the Second and Final Period

- (a) Modifying the Debtors' forecasts based on developments in the chapter 11 cases;
- (b) Assisting in all aspects of the refinancing process, including rating agency presentations, bank offering memorandum and financial analysis;
- (c) Assisting in discussions and updates regarding the regulatory approval process;
- (d) Negotiating with stakeholders regarding various matters on the chapter 11 cases, including the structure of the POR;

- (e) Presenting updates to senior management and the Board of Directors regarding developments in the cases;
- (f) Valuing the Debtors' businesses for Disclosure Statement purposes;
- (g) Performing a liquidation analysis for Disclosure Statement purposes;
- (h) Exploring further financing alternatives for the Debtors including the negotiation and structuring of a convertible "B" loan;
- (i) Negotiating the final terms and conditions of the POR consummated in December 2004; and
- (j) Participating in conference calls and meetings with other advisors and representatives regarding numerous aspects of the case.

VI. The Blackstone Team

17. The financial services set forth above were performed primarily by: Timothy Coleman, Senior Managing Director; Thomas Middleton, Senior Managing Director; Elias Dokas, Managing Director; Shervin Korangy, Managing Director; Bruce Haggerty, Associate; Medhi Malaki, Associate; Vivek Garipalli, Analyst; Vinicius Vacanti, Analyst; and other Blackstone professionals as needed. Details of the background and experience of the professionals are provided in Appendix C.

VII. Payments Received during Blackstone's Pre-Petition Retention

18. Prior to the Petition Date (the "Petition Date") and this Court's Retention Order dated August 3, 2004, Blackstone served as financial advisor to the Debtors pursuant to the Engagement Agreement. During that pre-petition retention, the Debtors paid Blackstone a sum total of \$757,214.47¹, which includes \$35,000.00 received as an expense deposit (the "Pre-Petition Expense Deposit"), for services rendered by Blackstone on behalf of the Debtors during the period of March 9, 2004 through June 30, 2004. Of the \$757,214.47 Blackstone received

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¹ Pursuant to the Engagement Agreement, Blackstone may receive a monthly advisory fee in the amount of \$200,000.00 with payments to be made in advance of monthly periods beginning on the first and ending on the last day of each month.

during its pre-petition retention, Blackstone earned pre-petition fees totaling \$467,741.94 and was reimbursed for \$22,214.47 of reimbursable pre-petition out-of-pocket expenses for the pre-petition period of March 9, 2004 through May 26, 2004. Thus, after crediting the earned pre-petition fees and reimbursable out-of-pocket expenses from the total amount of pre-petition payments received by Blackstone (i.e., \$757,214.47), Blackstone was holding \$232,258.06 of unapplied "on account" cash and also holding the \$35,000.00 Pre-Petition Expense Deposit as of the Petition Date.

19. With respect to the Pre-Petition Expense Deposit, Blackstone has identified unbilled pre-petition expenses in the amount of \$26,354.25. Accordingly, Blackstone has applied \$26,354.25 of the Pre-Petition Expense Deposit against said unbilled pre-petition expenses leaving a balance of \$8,645.75 of the Pre-Petition Expense Deposit. Blackstone will apply the remaining portion of the Pre-Petition Expense Deposit (i.e., \$8,645.75) against amounts sought by Blackstone in this Second and Final Application.

20. Outlined below are tables summarizing the amounts billed and payments received by Blackstone during its pre-petition retention:

(i) Pre-Petition Fees

| Pre-Petition Advisory Periods | Fees | | |
|--------------------------------|----------------|--|--|
| March 9 – 31, 2004 | \$100,000.00 | | |
| April 1 – 30, 2004 | 200,000.00 | | |
| May $1 - 26$, 2004 | 167,741.94 | | |
| Subtotal | 467,741.94 | | |
| Total Amount Received | (700,000.00) | | |
| "On Account" Cash ² | \$(232,258.06) | | |

² Applied against financial advisory fees for the period from May 27, 2004 through June 30, 2004.

(ii) Pre-Petition Out-Of-Pocket Expenses

| Pre-Petition Advisory Periods | Out-Of-Pocket Expenses | | |
|--|------------------------|--|--|
| March 9 – 31, 2004 | \$0.00 | | |
| April $1 - 30, 2004$ | 0.00 | | |
| May 1 – 26, 2004 | 22,214.47 | | |
| Subtotal | 22,214.47 | | |
| Total Amount Received ³ | (57,539.67) | | |
| Pre-Petition Expense Deposit | (35,000.00) | | |
| Additional Pre-Petition Expenses | 26,354.25 | | |
| Remaining Pre-Petition Expense Deposit | \$(8,645.75) | | |

VIII. Blackstone's Request for Compensation and Reimbursement of Expenses

A. Blackstone's First Interim Application

21. During the First Interim Period, Blackstone provided professional advisory services to the Debtors and earned fees for such services totaling \$832,258.06. Accordingly, Blackstone has applied the "on account" cash (i.e., \$232,258.06) towards the payment of its financial advisory fee pro rated for the period of May 27, 2004 through May 31, 2004 (or \$32,258.06), and towards the payment of its financial advisory fee for the month of June 2004 (or \$200,000.00). As of the date of this Second and Final Application, no "on account" cash for fees remains. Additionally, Blackstone has received payment for fees and out-of-pocket expenses related to the First Interim Period in the amount of \$552,258.06, which includes the \$232,258.06 of "on account" cash Blackstone was holding as of the Petition Date.

22. On October 28, 2004, Blackstone filed its First Interim Application for allowance of \$832,258.06 of fees earned and \$27,327.84 of reimbursable out-of-pocket expenses. On November 19, 2004, this Court entered an order approving Blackstone's First Interim Application for \$665,806.45 (or 80%) of all fees earned and the reimbursement of \$27,327.84 (or 100%) of all out-of-pocket expenses recognized during the First Interim Period. Blackstone respectfully requests that this Court grant the approval of all fees and out-of-pocket expenses

³ Amount received includes \$35,000.00 Pre-Petition Expense Deposit.

applied for in connection with its First Interim Application, and deem said approval as final.

Details of the fees earned and the out-of-pocket expenses incurred during the First Interim Period are provided in Appendix D.

B. Blackstone's Second and Final Application

23. During the Second and Final Period, Blackstone has provided advisory services to the Debtors and earned advisory fees for such services totaling \$535,483.87. In connection with the advisory services rendered during the Second and Final Period, Blackstone has recognized actual and necessary out-of-pocket expenses in the amount of \$9,888.96. Further, and as described in the Engagement Agreement, which was approved by the Retention Order, Blackstone has agreed to a Restructuring Fee equal to \$7,800,000.00 in cash payable upon the consummation of the Restructuring Transaction or December 21, 2004. As of the date of this Second and Final Application, Blackstone has received payment for fees earned and out-of-pocket expenses recognized for and during the Second and Final Period in the amount of \$6,673,649.56. Blackstone respectfully requests that this Court grant the approval of all fees and out-of-pocket expenses applied for in this Second and Final Application, and deem said approval as final. Details of the fees earned and the out-of-pocket expenses incurred during the Second and Final Period are provided in Appendix E.

24. A summary of all fees and out-of-pocket expenses applied for and received to date is outlined in the chart below:

| Interim Periods | Total Fees | Total Expenses | Subtotal | Less "On Account Cash" | Less Amounts Received | Amount(s) Sought |
|-----------------------------|----------------|----------------|----------------|---------------------------|-----------------------|------------------|
| First Interim Period | | | | | | |
| May 27 – 31, 2004 | \$32,258.064 | \$410.37 | \$32,668.43 | \$(32,258.06) | \$(410.37) | \$ |
| June $1 - 30, 2004$ | 200,000.00 | 507.54 | 200,507.54 | (200,000.00) | (507.54) | |
| July 1 − 31, 2004 | 200,000.00 | 1,876.00 | 201,876.00 | | (161,876.00) | 40,000.00 |
| August 1 – 31, 2004 | 200,000.00 | 9,700.50 | 209,700.50 | | (169,700.50) | 40,000.00 |
| September $1 - 30$, 2004 | 200,000.00 | 14,833.43 | 214,833.43 | | (174,833.43) | 40,000.00 |
| Subtotal | 832,258.06 | 27,327.84 | 859,585.90 | (232,258.06) | (507,327.84) | 120,000.00 |
| Second & Final Period | | | | | | |
| October 1 – 31, 2004 | 200,000.00 | 3,436.96 | 203,436.96 | | (163,436.96) | 40,000.00 |
| November $1 - 30, 2004$ | 200,000.00 | 1,825.50 | 201,825.50 | | (161,825.50) | 40,000.00 |
| December $1 - 21, 2004$ | 135,483.875 | | 135,483.87 | | (108,387.10) | 27,096.77 |
| Restructuring Fee | 7,800,000.00 | | 7,800,000.00 | | (6,240,000.00) | 1,560,000.00 |
| Expenses | | 4,626.50 | 4,626.50 | | | 4,626.50 |
| Expense Deposit | | | | (8,645.75) | | (8,645.75) |
| Subtotal | 8,335,483.87 | 9,888.96 | 8,345,372.83 | (8,645.75) | (6,673,649.56) | 1,663,077.52 |
| Total(s) | \$9,167,741.93 | \$37,216.80 | \$9,204,958.73 | \$(240,903.81) | \$(7,180,977.40) | \$1,783,077.52 |

25. Blackstone respectfully submits that the compensation requested for the services rendered by Blackstone to the Debtors during the First Interim Period and the Second and Final Period were fully justified and reasonable based upon (a) the time and labor required during the proceedings, (b) the complexity of the issues presented, (c) the skill necessary to perform the financial advisory services properly, (d) the preclusion of other employment, (e) the customary fees charged to clients in non-bankruptcy situations for similar services rendered, (f) time constraints required by the exigencies of the case, and (g) the experience, reputation and ability of the professionals rendering services.

⁴ Advisory fee for the period of May 27, 2004 through May 31, 2004 calculated as follows: \$200,000.00 multiplied by 5/31 (or 5 out of 31 days).

⁵ Advisory fee for the period of December 1, 2004 through December 21, 2004 calculated as follows: \$200,000.00 multiplied by 21/31 (or 21 out of 31 days).

26. Blackstone respectfully submits that the services it has rendered to the Debtors have been necessary and in the best interests of the Debtors and the estate and have furthered the goals of all parties in interest. Blackstone respectfully submits that under all of the criteria normally examined in chapter 11 reorganization cases, the compensation requested by Blackstone is reasonable in light of the work performed by Blackstone to date in these cases.

27. The amount of the fees requested in this Second and Final Application and Blackstone's billing practices are consistent with market practices in a bankruptcy context. Blackstone has never billed its clients based on the number of hours expended by its professionals. Accordingly, Blackstone does not have hourly rates for its professionals, and Blackstone's professionals generally do not maintain detailed time records of the work performed for its clients. In the Debtors' cases, Blackstone has expended approximately 4,409.7 hours in providing financial advisory services to the Debtors during the First Interim Period and the Second and Final Period. Per agreement with the U.S. Trustee, Blackstone commenced maintaining detailed time records for the Debtors cases on November 18, 2004. A detailed summary of the hours expended by Blackstone professionals in providing financial advisory services to the Debtors during the First Interim Period is provided in Appendix F. A detailed summary of the hours expended by Blackstone professionals in providing advisory services to the Debtors during the period of October 1, 2004 through November 17, 2004 and detailed time records for the period of November 18, 2004 through December 21, 2004 of the Second and Final Period are provided in Appendix G.

28. A summary of the hours worked by Blackstone's professionals for the First Interim Period and the Second and Final Period is provided below:

| | Hours Worke | | |
|--------------------|----------------------|----------------------------|----------------|
| Professional | First Interim Period | Second and Final Period | Total Hours |
| Timothy R. Coleman | 444.0 | 206.4 | 650.4 |
| Thomas Middleton | 70.0 | 24.0 | 94.0 |
| Elias Dokas | 115.0 | 16.5 | 131.5 |
| Shervin Korangy | 534.0 | 399.5 | 933.5 |
| Bruce Haggerty | 732.0 | 411.3 | 1,143.3 |
| Medhi Malaki | 75.0 | 0.0 | 75.0 |
| Derek Crevello | 356.0 | 0.0 | 356.0 |
| Vinicius Vacanti | 741.0 | 188.0 | 929.0 |
| Vivek Garipalli | 27.0 | 0.0 | 27.0 |
| James Helwig | 70.0 | 0.0 | 70.0 |
| Total | 3,164.0 | 1,245.7 | 4,409.7 |

IX. Blackstone's Request for Compensation and Reimbursement of Expenses

- 29. Blackstone's charges for out-of-pocket expenses to the Debtors are determined in the same manner as for clients in non-bankruptcy matters. Out-of-pocket expenses incurred by Blackstone are charged to a client if out-of-pocket expenses are incurred for the client or are otherwise necessary in connection with services rendered for such particular client. Blackstone does not factor general overhead expenses into any disbursements charged to its clients in connection with chapter 11 cases. Blackstone has followed its general internal policies with respect to out-of-pocket expenses billed to the Debtors as set forth below, with any exceptions specifically explained.
 - (a) Blackstone's general policy permits its professionals to charge in-office dinner meals to a client after 8:00 p.m. if the employee is required to provide services to the client during such dinnertime. Further, administrative personnel are permitted to bill inoffice lunch meals to a client if the employee is specifically requested to work through lunch or in-office dinner meals to a client if the employee is required to work three hours beyond their regularly scheduled workday.
 - (b) Messengers, couriers, or overnight delivery are used by Blackstone to deliver hard copy documents relating to the client matter which require receipt on an expedited basis; otherwise, Blackstone uses the regular postal system. Any charges for, either messengers, couriers, or overnight delivery are billed to a client at cost.

- (c) The external research category consists of charges from outside services, which supply, for a fee, financial documents to Blackstone. The services provided by these companies generally consist of the retrieval of financial documents from regulatory agencies and/or the retrieval of research that would not otherwise be unavailable to Blackstone. The internal research category of expenses consist of charges for time spent by Blackstone's research staff, billed at a rate of \$100 per hour, in operating the computer/electronic terminals related to certain computer/electronic service companies.
- (d) Blackstone bills photocopying charges at the rate of \$0.20 per page for black and white photocopies, and \$0.75 per page for color photocopies.
- (e) With respect to airfare travel, all domestic airfare charges billed to the Debtors are based on coach fare rates. Should international airfare travel be required during theses cases, all international airfare charges will be billed to the Debtors based on business fare rates.
- (f) With respect to local travel, Blackstone's general policy enables employees to travel by taxi or, in certain circumstances private car service, to and from meetings while rendering services to a client on a client related matter, for which the client is charged. Further, and primarily for safety reasons, employees are permitted to charge to a client the cost of transportation home if an employee is required to work past 9:00 p.m. on client specific matters.
- (g) Blackstone bills its clients for time spent by its employees on its word processing system. The word processing system automatically allocates time to a client based upon the operator's "log-in" by a client matter number. Clients are charged at the personnel cost of \$52.00 per hour for the actual amount of time spent by the operator while rendering word processing services to the client; however, when word processing services are being used after normal business hours, the client is not billed for both an overtime charge and a word processing charge.
- (h) Blackstone bills outgoing facsimile charges at a rate of \$1.25 per page. Blackstone does not bill incoming facsimile charges.
- 30. Blackstone respectfully submits that the out-of-pocket expenses for which it seeks an allowance and reimbursement of in this Second and Final Application were necessary and reasonable both in scope and amount.

X. Summary

- 31. No prior application for the relief requested herein has been made.
- 32. All services for which Blackstone requests compensation were performed for and on behalf of the Debtors and not on behalf of any other person or stakeholder.

33. No agreement or understanding exists between Blackstone and any other entity for the sharing of compensation received or to be received for services rendered in or in connection with these proceedings.

XI. Requested Relief

WHEREFORE, Blackstone respectfully requests the Court to:

- (a) Approve the final allowance of the fees and out-of-pocket expenses submitted in Blackstone's Second and Final Application, comprised of (i) monthly advisory fees in the amount of \$535,483.87; (ii) a Restructuring Fee in the amount of \$7,800,000.00; and (iii) out-of-pocket expenses in the amount of \$9,888.96;
- (b) Approve the final allowance of all fees and out-of-pocket expenses applied for in connection with Blackstone's First Interim Application;
- (c) Authorize and direct the Debtors to pay Blackstone's allowed and unpaid fees and out-of-pocket expenses, as set forth in the table below;

| First Interim Application | \$859,585.90 |
|---|----------------|
| Second and Final Application (see (a) above) | 8,345,372.83 |
| Subtotal | 9,204,958.73 |
| Less: Payments Received (including "on account" cash) | (7,421,881.21) |
| Total Amount Due to Blackstone | \$1,783,077.52 |

(d) Grant such other and further relief as this Court deems just and proper.

Dated: February 1, 2005

THE BLACKSTONE GROUP L.P.

Financial Advisor to the Debtors

By:

Timothy R. Coleman Senior Managing Director 345 Park Avenue New York, NY 10154 (212) 583-5000

(212) 583-5707 (fax)

| UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK | X |
|--|------------------------------|
| In re | : Chapter 11 |
| RCN CORPORATION, et al., | : Case No. 04-13638 (RDD) |
| Debtors. | : (Jointly Administered) : X |
| <u>AFFIDAVIT</u> | |
| STATE OF NEW YORK)) ss.: COUNTY OF NEW YORK) | |

Timothy R. Coleman, being duly sworn, deposes and says:

- 1. I am a Senior Managing Director of the firm of The Blackstone Group L.P. ("Blackstone"), which firm maintains offices for providing financial advisory services at 345 Park Avenue, New York, New York 10154. Blackstone is acting as financial advisor for the above-captioned debtors and debtors-in-possession (collectively, the "Debtors") in the captioned case.
- 2. This affidavit is submitted pursuant to Local Rule 2016-1 of the United States Bankruptcy Court for the Southern District of New York in connection with Blackstone's second and final fee application (the "Second and Final Application") for allowance of (i) compensation for financial advisory services rendered to the Debtors for the period of October 1, 2004 through December 21, 2004 (the "Second and Final Period) in the amount of \$535,483.87; (ii) Blackstone's Restructuring Fee in the amount of \$7,800,000.00, as approved by this Court's final order authorizing the retention of Blackstone as financial advisor to the Debtors dated August 3, 2004; (iii) reimbursement of Blackstone's out-of-pocket expenses in the amount of \$9,888.96 recognized during the Second and Final Period; and (iv) all fees and out-of-pocket expenses applied for in this Second and Final Application and those previously applied for in connection

with Blackstone's First Interim Application covering the combined period of May 27, 2004 through December 21, 2004 (the" Complete Compensation Period"), to be deemed by this Court as final.

- 3. Blackstone seeks this Court's allowance of all fees earned totaling \$9,167,741.93, and the reimbursement of out-of-pocket expenses incurred in the amount of \$37,216.80 for the Complete Compensation Period for a total of \$9,204,958.73.
- 4. All of the services for which Blackstone seeks compensation were performed for and on behalf of the Debtors and not on behalf of any other person or stakeholder.
- 5. No agreement or understanding exists between Blackstone and any other entity for the sharing of compensation received or to be received for services rendered in or in connection with these cases.
- 6. I have reviewed and understand the requirements of Local Rule 2016-1 of this Court's local rules and believe that this Second and Final Application fully complies with all the provisions contained therein.

Timothy R. Coleman Senior Managing Director

Sworn to before me this African 2005

ADELE D ALONSO
Notary Public - State of New York
NO. 01AL4965431
Qualified in Kings County
My Commission Expires Apr 23, 20

APPENDIX A

en el morto di la celebrativa esperante de la compania de la morto del subsenio en la compania de la compania d



March 10, 2004

Mr. David C. McCourt
Chairman and Chief Executive Officer
RCN Corporation
105 Carnegie Center
Princeton, NJ 08540

Dear David:

This letter confirms the understanding and agreement (the "Agreement") between The Blackstone Group L.P. ("Blackstone") and RCN Corporation (together with any affiliates and subsidiaries, the "Company") regarding the retention of Blackstone by the Company effective as of March 9, 2004 (the "Effective Date") as its financial advisor for the purposes set forth herein.

Under this Agreement, Blackstone will provide financial advisory services to the Company in connection with a possible restructuring of certain or all liabilities of the Company and the (i) sale, merger or other disposition of all or a portion of the Company or its assets, but only if and when requested by the Company; or (ii) arranging of debt or equity capital (collectively, a "Transaction"), and will assist the Company in analyzing, structuring, negotiating and effecting the Restructuring or Transaction pursuant to the terms and conditions of this Agreement. As used in this Agreement, the term Restructuring shall mean, collectively, (i) any restructuring, reorganization (whether or not pursuant to Chapter 11 of the United States Bankruptcy Code) and/or recapitalization of the Company affecting existing or potential debt obligations or other claims, including, without limitation, senior debt, junior debt, trade claims and general unsecured claims (collectively, the "Obligations"), and/or (ii) any repurchase, refinancing, extension or repayment by the Company of substantially all of the senior debt and junior debt other than in the ordinary course of business, or in accordance with existing contractual obligations.

The financial advisory services to be rendered by Blackstone will include the following:

- (a) Assist in the evaluation of the Company's businesses and prospects;
- (b) Assist in the development of the Company's long-term business plan and related financial projections;

- (c) Assist in the development of financial data and presentations to the Company's Board of Directors, various creditors and other third parties;
- (d) Analyze the Company's financial liquidity and evaluate alternatives to improve such liquidity;
- (e) Analyze various restructuring scenarios and the potential impact of these scenarios on the recoveries of those stakeholders impacted by the Restructuring;
- (f) Provide strategic advice with regard to a Restructuring of the Company's Obligations;
- (g) Evaluate the Company's debt capacity and alternative capital structures;
- (h) Participate in negotiations among the Company and its creditors, suppliers, lessors and other interested parties;
- (i) Advise the Company and negotiate with lenders with respect to potential waivers or amendments of various credit facilities;
- (j) Prepare a valuation of the business and a liquidation analysis in conjunction with a plan of reorganization;
- (k) Provide expert witness testimony concerning any of the subjects encompassed by the other financial advisory services, if requested;
- (1) Assist the Company in preparing marketing materials in conjunction with a possible Transaction:
- (m) Assist the Company in identifying potential buyers or parties in interest to a Transaction and assist in the due diligence process;
- (n) Assist and advise the Company concerning the terms, conditions and impact of any proposed Transaction;
- (o) Seek sources of debt and equity capital in connection with a Restructuring or a Transaction; and
- (p) Provide such other advisory services as are customarily provided in connection with the analysis, negotiation, documentation, confirmation, and consummation of a Restructuring or a Transaction, as requested and mutually agreed.

Notwithstanding anything contained in this Agreement to the contrary, Blackstone shall have no responsibility for designing or implementing any initiatives to improve the Company's operations, profitability, cash management or liquidity. Blackstone makes no representations or warranties about the Company's ability to (i) successfully improve its operations, (ii) maintain or secure sufficient liquidity to operate its business, or (iii) successfully complete a Restructuring. Blackstone is retained under this Agreement solely to provide advice regarding a Restructuring or a Transaction, and is not being retained to provide "crisis management."

The Company will pay the following fees to Blackstone for its financial advisory services:

(i) a monthly advisory fee (the "Monthly Fee") in the amount of \$100,000 for the period from the date of this agreement through March 31, 2004, and thereafter \$200,000 per month in cash, with the first \$100,000 Monthly Fee payable upon the execution of this Agreement by both parties and all other installments of such

Monthly Fee at \$200,000 per month payable in advance on the 1st business day of each month;

(ii) an additional fee (the "Restructuring Fee") as specified in the table below. The Restructuring Fee shall be subject to reduction (the "Transaction Credit") by a percentage of the aggregate Transaction Fees received by Blackstone pursuant to this Agreement. The percentage used to calculate the Transaction Credit is specified in the table below. In no event will the amount of the Transaction Credit exceed the amount of the Restructuring Fee; nor shall the sum of (i) the Transaction Fee plus (ii) the Restructuring Fee, net of any credits, exceed \$10,500,000:

| Date on which Restructuring Fee is earned | Restructuring Fee | Transaction Credit percentage | |
|--|-------------------|-------------------------------|--|
| Prior to September 9, 2004 | \$8,000,000 | None | |
| On or after September 9, 2004 but prior to March 9, 2005 | \$7,000,000 | 25% | |
| On or after March 9, 2005 | \$6,000,000 | 50% | |

Except as otherwise provided herein, a Restructuring shall be deemed to have been consummated upon (a) the binding execution and effectiveness of all necessary waivers, consents, amendments or restructuring agreements between the Company and its creditors involving the compromise of the face amount of such Obligations or the conversion of all or part of such Obligations into alternative securities, including equity, in the case of an out-of-court restructuring; or (b) the execution and confirmation of a Plan of Reorganization pursuant to an order of the Bankruptcy Court, in the case of an in-court restructuring. The Restructuring Fee will be:

(I) earned on the earliest of:

- (w) if the Restructuring is implemented without a chapter 11 filing, upon consummation of the Restructuring,
- (x) in the event that the Company implements the Restructuring by means of a plan of reorganization under chapter 11 of the United States Bankruptcy Code, the date on which the Bankruptcy Court enters the Confirmation Order confirming the Plan

(II) payable, in immediately available funds, on consummation of the Restructuring.

Notwithstanding the foregoing, (a) a Restructuring specifically shall be deemed to exclude any assumption at face value of Obligations in connection with the sale or disposition of any subsidiaries, joint ventures, assets or lines of business of the Company and (b) the restructured Obligations shall exclude any Obligations in respect of which a Restructuring Fee has previously been paid;

(iii) upon the consummation of a Transaction, a Transaction fee ("Transaction Fee") payable in cash directly out of the gross proceeds of the Transaction calculated as 2% of the Consideration.

As used in this Agreement, Consideration means the gross value of all cash, securities and other properties paid, payable or raised directly or indirectly, in one transaction or in a series or combination of transactions, to or for the benefit of the Company, in connection with the Transaction or a transaction related thereto (including, without limitation, amounts paid (A) pursuant to covenants not to compete or similar arrangements and (B) to holders of any warrants, stock purchase rights, convertible securities or similar rights and to holders of any options or stock appreciation rights, whether or not vested). Consideration shall also include the face amount of any long-term liabilities or preferred stock (including indebtedness for borrowed money and the amount set forth in the Company's financial statements for any pension liabilities and guarantees) indirectly or directly assumed or acquired, or otherwise repaid or retired, in connection with or in anticipation of the Transaction. Consideration shall exclude any debt or equity invested by existing bondholders (as of the Effective Date). If the Transaction takes the form of a purchase of assets, Consideration shall also include (i) the value of any current assets not purchased, minus (ii) the value of any current operating liabilities not assumed, in either case as relates to the business(es) or operations being purchased. Consideration shall include all amounts paid into escrow and all contingent payments payable in connection with the Transaction, with fees on amounts paid into escrow to be payable upon the establishment of such escrow and fees on contingent payments to be payable when such contingent payments are made. If the Consideration to be paid is computed in any foreign currency, the value of such foreign currency shall, for purposes hereof, be converted into U.S. dollars at the prevailing exchange rate on the date or dates on which such Consideration is paid.

In this Agreement, the value of any securities (whether debt or equity) or other property paid or payable as part of the Consideration shall be determined as follows: (1) the value of securities that are freely tradable in an established public market will be determined on the basis of the last market closing price prior to the public announcement of the Transaction; and (2) the value of securities that are not freely tradable or have no established public market or, if the Consideration

- utilized consists of property other than securities, the value of such other property shall be the fair market value thereof as mutually agreed by the parties hereto; and
- (iv) reimbursement of all reasonable out-of-pocket expenses incurred during this engagement, including, but not limited to, travel and lodging, direct identifiable data processing and communication charges, courier services, working meals, reasonable fees and expenses of Blackstone's counsel and other necessary expenditures, payable upon rendition of invoices setting forth in reasonable detail the nature and amount of such expenses. In connection therewith the Company shall pay Blackstone on the Effective Date and maintain thereafter a \$25,000 expense advance for which Blackstone shall account upon termination of this Agreement.

In the event that the Company is or becomes a debtor under Chapter 11 of the Bankruptcy Code, the Company shall use its best efforts to promptly apply to the bankruptcy court having jurisdiction over the Chapter 11 case or cases (the "Bankruptcy Court") for the approval pursuant to sections 327 and 328 of the Bankruptcy Code of (A) this Agreement, including the attached indemnification agreement, and (B) Blackstone's retention by the Company under the terms of this Agreement and subject to the standard of review provided in section 328(a) of the Bankruptcy Code and not subject to any other standard of review under section 330 of the Bankruptcy Code. The Company shall supply Blackstone with a draft of such application and any proposed order authorizing Blackstone's retention sufficiently in advance of the filing of such application and proposed order to enable Blackstone and its counsel to review and comment thereon. Blackstone shall have no obligation to provide any services under this Agreement in the event that the Company becomes a debtor under the Bankruptcy Code unless Blackstone's retention under the terms of this Agreement is approved under section 328(a) of the Bankruptcy Code by a final order of the Bankruptcy Court no longer subject to appeal, rehearing, reconsideration or petition for certiorari, and which order is acceptable to Blackstone in all respects. Blackstone acknowledges that in the event that the Bankruptcy Court approves its retention by the Company, Blackstone's fees and expenses shall be subject to the jurisdiction and approval of the Bankruptcy Court under section 328(a) of the Bankruptcy Code and any applicable fee and expense guideline orders; and, provided further, that Blackstone shall not be required to maintain receipts for expenses in amounts less than \$75. In the event that the Company becomes a debtor under the Bankruptcy Code and Blackstone's engagement hereunder is approved by the Bankruptcy Court, the Company shall pay all fees and expenses of Blackstone hereunder as promptly as practicable in accordance with the terms hereof and as permitted by the Bankruptcy Court. Prior to commencing a Chapter 11 case, the Company shall pay all invoiced amounts to Blackstone in immediately available funds by wire transfer.

With respect to Blackstone's retention under sections 327 and 328 of the Bankruptcy Code, the Company acknowledges and agrees that Blackstone's restructuring expertise as well as its capital markets knowledge, financing skills and mergers and acquisitions capabilities, some or all of which may be required by the Company during the term of Blackstone's engagement hereunder, were important factors in determining the amount of the various fees set forth herein,

and that the ultimate benefit to the Company of Blackstone's services hereunder could not be measured merely by reference to the number of hours to be expended by Blackstone's professionals in the performance of such services. The Company also acknowledges and agrees that the various fees set forth herein have been agreed upon by the parties in anticipation that a substantial commitment of professional time and effort will be required of Blackstone and its professionals hereunder over the life of the engagement, and in light of the fact that such commitment may foreclose other opportunities for Blackstone and that the actual time and commitment required of Blackstone and its professionals to perform its services hereunder may vary substantially from week to week or month to month, creating "peak load" issues for the firm. In addition, given the numerous issues which Blackstone may be required to address in the performance of its services hereunder, Blackstone's commitment to the variable level of time and effort necessary to address all such issues as they arise, and the market prices for Blackstone's services for engagements of this nature in an out-of-court context, the Company agrees that the fee arrangements hereunder (including the Monthly Fee, Restructuring Fee, and Transaction Fee) are reasonable under the standards set forth in 11 U.S.C. Section 328(a).

The advisory services and compensation arrangement set forth in this Agreement do not encompass other investment banking services or transactions that may be undertaken by Blackstone at the request of the Company issuing fairness opinions or any other specific services not set forth in this Agreement. The terms and conditions of any such investment banking services, including compensation arrangements, would be set forth in a separate written agreement between Blackstone and the appropriate party.

Except as contemplated by the terms hereof or as required by applicable law or legal process, Blackstone shall keep confidential all material non-public information provided to it by or at the request of the Company, and shall not disclose such information to any third party or to any of its employees or advisors except to those persons who have a need to know such information in connection with Blackstone's performance of its responsibilities hereunder and who are advised of the confidential nature of the information and who agree to keep such information confidential.

The Company will furnish or cause to be furnished to Blackstone such information as Blackstone believes appropriate to its assignment (all such information so furnished being the "Information"). The Company recognizes and confirms that Blackstone (a) will use and rely primarily on the Information and on information available from generally recognized public sources in performing the services contemplated by this Agreement without having independently verified the same, (b) does not assume responsibility for the accuracy or completeness of the Information and such other information, (c) is entitled to rely upon the Information without independent verification, and (d) will not make an appraisal of any assets in connection with its assignment.

In the event that the Information belonging to the Company is stored electronically on Blackstone's computer systems, Blackstone shall not be liable for any damages resulting from unauthorized access, misuse or alteration of such information by persons not acting on its behalf, provided that Blackstone exercises the same degree of care in protecting the confidentiality of,

and in preventing unauthorized access to, the Company's information that it exercises with regard to its own most sensitive proprietary information.

Except as required by applicable law, any advice to be provided by Blackstone under this Agreement shall not be disclosed publicly or made available to third parties (other than the Company's other professional advisors or, if appropriate in the Company's judgment, in any filings in a Chapter 11 proceeding) without the prior written consent of Blackstone. All services, advice and information and reports provided by Blackstone to the Company in connection with this assignment shall be for the sole benefit of the Company and shall not be relied upon by any other person.

The Company acknowledges and agrees that Blackstone will provide its financial advice exclusively to the members of the Board of Directors and senior management of the Company and not to the Company's shareholders or other constituencies. The Board of Directors and senior management will make all decisions for the Company regarding whether and how the Company will pursue a Restructuring or Transaction and on what terms and by what process. In so doing, the Board of Directors and senior management will also obtain the advice of the Company's legal, tax and other business advisors and consider such other factors which they consider appropriate before exercising their independent business judgment in respect of a Restructuring or Transaction. The Company further acknowledges and agrees that Blackstone has been retained to act solely as financial advisor to the Company and does not in such capacity act as a fiduciary for the Company or any other person. Blackstone shall act as an independent contractor and any duties of Blackstone arising out of its engagement pursuant to this Agreement shall be owed solely to the Company.

In consideration of Blackstone's agreement to provide financial advisory services to the Company in connection with this Agreement, it is agreed that the Company will indemnify Blackstone and its agents, representatives, members and employees. A copy of our standard form of indemnification agreement is attached to this Agreement as Attachment A.

In the event that, as a result of or in connection with Blackstone's engagement for the Company, Blackstone becomes involved in any legal proceeding or investigation or is required by government regulation, subpoena or other legal process to produce documents, or to make its current or former personnel available as witnesses at deposition or trial, the Company will reimburse Blackstone for the reasonable fees and expenses of its counsel incurred in responding to such a request. Nothing in this paragraph shall affect in any way the Company's obligations pursuant to the separate indemnification agreement attached hereto.

Blackstone's engagement hereunder may be terminated upon 30 days' written notice without cause by either the Company or Blackstone; termination for cause by either party will occur forthwith. Notwithstanding the foregoing, (a) the provisions relating to the payment of fees and expenses accrued through the date of termination, the status of Blackstone as an independent

contractor and the limitation as to whom Blackstone shall owe any duties will survive any such termination, (b) any such termination shall not affect the Company's obligations under the indemnification agreement attached as Attachment A or Blackstone's confidentiality obligations hereunder and (c) Blackstone shall be entitled to the Restructuring Fee or Transaction Fee in the event that a Restructuring or Transaction, respectively, is consummated at any time prior to the expiration of 12 months following the termination of this Agreement (the "Tail"). In the event the Company files a chapter 11 case and despite the Company's efforts to have Blackstone's engagement approved by the Bankruptcy Court, Blackstone elects not to pursue their engagement retention with the Bankruptcy Court on terms consistent with this Agreement, the Tail shall not apply.

The Company does not appear on the Specially Designated Nationals and Blocked Persons List of the Office of Foreign Assets Control of the United States Department of the Treasury, nor is it a prohibited party according to other U.S. government regulatory or enforcement agencies.

Notwithstanding anything to the contrary provided elsewhere herein, none of the provisions of this Agreement shall in any way limit the activities of Blackstone Group Holdings L.L.C. and its affiliates in their businesses distinct from the restructuring advisory business of The Blackstone Group L.P., provided that the Information is not made available to representatives of Blackstone Group Holdings L.L.C. and its affiliates who are not involved in the restructuring advisory business of The Blackstone Group L.P. and that appropriate "Chinese wall" measures are taken to insure confidentiality. Notwithstanding the immediately preceding sentence, neither Blackstone Group Holdings L.L.C. nor any of its affiliates shall purchase, advise any third party regarding a purchase or otherwise participate in the purchase of the Company's or any of its subsidiaries' stock, assets, claims or securities without the prior written consent of the Company.

This Agreement (including the attached indemnification agreement) embodies the entire agreement and understanding between the parties hereto and supersedes all prior agreements and understandings relating to the subject matter hereof. If any provision of this Agreement is determined to be invalid or unenforceable in any respect, such determination will not affect the Agreement in any other respect, which will remain in full force and effect. No waiver, amendment or other modification of this Agreement shall be effective unless in writing and signed by each party to be bound thereby. This Agreement shall be governed by, and construed in accordance with, the laws of the State of New York applicable to contracts executed in and to be performed in that state.

The Company and Blackstone each hereby agree that any action or proceeding brought by either party against the other based hereon or arising out of Blackstone's engagement hereunder, shall be brought and maintained exclusively (i) if a Bankruptcy case has been filed, in the Bankruptcy Court handling such case, unless that Bankruptcy Judge directs otherwise, and (ii) if no Bankruptcy case has been filed in the courts of the State of New York located in the City and County of New York or in the United States District Court for the Southern District of New York; the Company and Blackstone each irrevocably submit to the jurisdiction of the courts of the State of New York located in the City and County of New York and the United States District Court for the Southern District of New York and appellate courts from any thereof for the purpose of any action or proceeding based hereon or arising out of Blackstone's engagement hereunder. The Company and Blackstone each hereby irrevocably waive, to the fullest extent permitted by law, any objection it may have or hereafter may have to the laying of venue of any such action or proceeding brought in any such court referred to above and any claim that such action or proceeding has been brought in an inconvenient forum and agrees not to plead or claim the same.

Please confirm that the foregoing correctly sets forth our agreement by signing and returning to Blackstone the duplicate copy of this Agreement and the indemnification agreement attached hereto as Attachment A.

Very truly yours,

THE BLACKSTONE GROUP L.P.

Name:

Timothy R. Coleman

Title:

Senior Managing Director

Accepted and Agreed to as of the date first written above:

RCN Corporation

By:_

Name: David C. McCourt

Title: Chairman and Chief Executive Officer

ATTACHMENT A

March 10, 2004

The Blackstone Group L.P. 345 Park Avenue
New York, NY 10154

INDEMNIFICATION AGREEMENT

Gentlemen:

This letter will confirm that we have engaged The Blackstone Group L.P. ("Blackstone") to advise and assist us in connection with the matters referred to in our letter of agreement dated as of March 10, 2004 (the "Engagement Letter"). In consideration of your agreement to act on our behalf in connection with such matters, we agree to indemnify and hold harmless you and your affiliates and your and their respective partners (both general and limited), members, officers, directors, employees and agents and each other person, if any, controlling you or any of your affiliates (you and each such other person being an "Indemnified Party") from and against any losses, claims, damages, expenses and liabilities whatsoever, whether they be joint or several, related to, arising out of or in connection with the engagement (the "Engagement") under the Engagement Letter and will reimburse each Indemnified Party for all expenses (including reasonable fees, expenses and disbursements of counsel) as they are incurred in connection with investigating, preparing, pursuing, defending or assisting in the defense of any action, claim, suit, investigation or proceeding related to, arising out of or in connection with the Engagement or this agreement, whether or not pending or threatened, whether or not any Indemnified Party is a party, whether or not resulting in any liability and whether or not such action, claim, suit, investigation or proceeding is initiated or brought by us. We will not, however, be liable under the foregoing indemnification provision for any losses, claims, damages or liabilities (or expenses relating thereto) that are finally judicially determined by a court of competent jurisdiction to have primarily resulted from the gross negligence or willful misconduct of Blackstone. We also agree that no Indemnified Party shall have any liability (whether direct or indirect, in contract or tort or otherwise) to us or our owners, parents, affiliates, security holders or creditors for or in connection with the Engagement except for any such liability for losses, claims, damages or liabilities incurred by us that are finally judicially determined by a court of competent jurisdiction to have primarily resulted from the gross negligence or willful misconduct of Blackstone.

If the indemnification provided for in the preceding paragraph is for any reason unavailable to an Indemnified Party in respect of any losses, claims, damages or liabilities

referred to herein, then, in lieu of indemnifying such Indemnified Party hereunder, we shall contribute to the amount paid or payable by such Indemnified Party as a result of such losses, claims, damages or liabilities (and expenses relating thereto) (i) in such proportion as is appropriate to reflect the relative benefits received (or anticipated to be received) by you, on the one hand, and us, on the other hand, from the Engagement or (ii) if and only if the allocation provided by clause (i) above is for any reason not available, in such proportion as is appropriate to reflect not only the relative benefits referred to in such clause (i) but also the relative fault of each of you and us, as well as any other relevant equitable considerations; provided, however, to the extent permitted by applicable law, in no event shall your aggregate contribution to the amount paid or payable exceed the aggregate amount of fees actually received by you under the Engagement Letter. For the purposes of this agreement, the relative benefits to us and you of the Engagement shall be deemed to be in the same proportion as (a) the total value paid or contemplated to be paid or received or contemplated to be received by us, our security holders and our creditors in the transaction or transactions that are subject to the Engagement, whether or not any such transaction is consummated, bears to (b) the fees paid or to be paid to Blackstone under the Engagement Letter (excluding any amounts paid as reimbursement of expenses).

Neither party to this agreement will, without the prior written consent of the other party (which consent will not be unreasonably withheld), settle or compromise or consent to the entry of any judgment in any pending or threatened claim, action, suit or proceeding in respect of which indemnification may be sought hereunder (a "Judgment"), whether or not we or any Indemnified Party are an actual or potential party to such claim, action, suit or proceeding. In the event that we seek to settle or compromise or consent to the entry of any Judgment, we agree that such settlement, compromise or consent (i) shall include an unconditional release of Blackstone and each other Indemnified Party hereunder from all liability arising out of such claim, action, suit or proceeding, (ii) shall not include a statement as to, or an admission of, fault, culpability or a failure to act by or on behalf of Blackstone or each other Indemnified Party, and (iii) shall not impose any continuing obligations or restrictions on Blackstone or each other Indemnified Party.

Promptly after receipt by an Indemnified Party of notice of any complaint or the commencement of any action or proceeding with respect to which indemnification is being sought hereunder, such person will notify us in writing of such complaint or of the commencement of such action or proceeding, but failure to so notify us will not relieve us from any liability which we may have hereunder or otherwise, except to the extent that such failure materially prejudices our rights. If we so elect or are requested by such Indemnified Party, we will assume the defense of such action or proceeding, including the employment of counsel reasonably satisfactory to Blackstone and the payment of the fees and disbursements of such counsel.

In the event, however, such Indemnified Party reasonably determines in its judgment that having common counsel would present such counsel with a conflict of interest or if we fail to assume the defense of the action or proceeding in a timely manner, then such Indemnified Party may employ separate counsel reasonably satisfactory to us to represent or defend it in any such

action or proceeding and we will pay the fees and disbursements of such counsel; provided, however, that we will not be required to pay the fees and disbursements of more than one separate counsel for all Indemnified Parties in any jurisdiction in any single action or proceeding. In any action or proceeding the defense of which we assume, the Indemnified Party will have the right to participate in such litigation and to retain its own counsel at such Indemnified Party's own expense.

The foregoing reimbursement, indemnity and contribution obligations of the Company under this agreement shall be in addition to any rights that an Indemnified Party may have at common law or otherwise, and shall be binding upon and inure to the benefit of any successors, assigns, heirs and personal representatives of the Company and such Indemnified Party.

The provisions of this agreement shall apply to the Engagement and any written modification of the Engagement and shall remain in full force and effect regardless of any termination or the completion of your services under the Engagement Letter.

This Agreement and the Engagement Letter shall be governed by and construed in accordance with the laws of the State of New York applicable to contracts executed in and to be performed in that state.

Very truly yours,

RCN Corporation

By:

Name: David C. McCourt
Title: Chairman and CEO

Accepted and Agreed to as of the date first written above:

THE BLACKSTONE GROUP L.P.

Rv.

Timothy R. Coleman Senior Managing Director

APPENDIX B

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

-----X

In re

Chapter 11

RCN CORPORATION, et al.,

Case No. 04-13638 (RDD)

Debtors.

(Jointly Administered)

FINAL ORDER, UNDER 11 U.S.C. §§ 327 AND 328 AND FED. R. BANKR. P. 2014 AND 2016, AUTHORIZING RETENTION OF THE BLACKSTONE GROUP L.P. AS FINANCIAL ADVISORS FOR THE DEBTORS

Upon the application (the "Application")¹ of the Debtors for entry of an order under 11 U.S.C. §§ 327 and 328 and Fed. R. Bankr. P. 2014 and 2016, authorizing the retention of The Blackstone Group L.P. ("Blackstone") as financial advisors for the Debtors, effective as of the Petition Date; and the Court having reviewed the Application and the Coleman Declaration, and considered all objections and responses of parties in interest filed prior to, or presented at, the hearing on the Application, and the Court being satisfied that Blackstone 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), that its retention, as modified herein, is in the best interests of the Debtors, their estates, creditors, and parties in interest; and it appearing the notice of the Application was good and sufficient under the particular circumstances and that no other or further notice need be given; and upon the record herein; and after due deliberation thereon; and good and sufficient cause appearing therefore, it is hereby

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

ORDERED, ADJUDGED and DECREED that:

- 1. The Application, as modified herein, is GRANTED on a final basis.
- 2. Pursuant to Bankruptcy Code sections 327 and 328 and Fed. R. Bankr. P. 2014 and 2016, the Debtors, as debtors-in-possession, are hereby authorized to retain Blackstone as their financial advisor, effective as of the Petition Date, in accordance with the Application (as modified herein) and this Final Order, and Blackstone is authorized to perform the services described therein.
- 3. Blackstone shall be compensated in accordance with the Application (as modified herein), subject to 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, except that Blackstone will not be required to maintain time records in accordance with the United States Trustee Guidelines, provided, however, that in its fee applications filed with this Court, Blackstone shall present descriptions of those services provided on behalf of the Debtors, the approximate time expended in providing those services and the individuals who provided professional services on behalf of the Debtors. Blackstone shall otherwise comply with, and be entitled to the benefits of, the Administrative Order under 11 U.S.C. §§ 105 and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals dated June 22, 2004 (the "Fee Order").
- 4. The Monthly Fee shall be \$200,000 for the months from and including June, 2004 through and including November, 2004 (the "<u>Initial Monthly Fee</u>") and shall be \$100,000 for each month thereafter (the '<u>Final Monthly Fee</u>"), provided however, that

Blackstone may seek by application to this Court to increase the amount of the Final Monthly Fee in the event of a significant change in the services to be provided in these cases. There shall be no presumptions created by this order to either grant or deny such application to increase the Final Monthly Fee, and all objections of the United States Trustee and all parties in interest are preserved until such time. The Initial Monthly Fee and the Final Monthly Fee are collectively referred to herein as the 'Monthly Fee."

5. Under all circumstances and notwithstanding any claim under the Blackstone engagement letter for a higher fee, the Restructuring Fee and the Transaction Fee (collectively, the 'Restructuring Fees') shall be \$7.8 million in the aggregate and be deemed earned (and not subject to review other than under the provisions of paragraph 7 below) upon the earlier of (x) a sale or sales of all or substantially all of the assets of the Debtors as a going concern or (y) upon the substantial consummation of a plan or plans of reorganization, as the case may be, for each of the Debtors; provided that no Restructuring Fees shall be payable (A) prior to (but shall be paid on) the earlier of (I) substantial consummation of a plan or plans of reorganization, as the case may be, for each of the Debtors and (II) the making of the initial distributions with respect to any of the Debtors under Section 726 of the Bankruptcy Code or (B) in the event of the liquidation, other than in a sale or sales as a going concern, of any entity or entities individually or collectively constituting 50% or more of the subscribers of the United States businesses of RCN Corporation and its direct and indirect subsidiaries (including for this purpose, subscribers at its United States joint venture affiliates but only to the extent of its percentage ownership or membership interest in such affiliate) as of the date

hereof. Other than the Monthly Fee and the Restructuring Fee, no other fees shall be paid to Blackstone.

- 6. Except as provided in the following paragraph and as otherwise modified herein, the terms of the Monthly Fee and the Restructuring Fees shall not hereafter be subject to challenge except under the standard of review set forth in Bankruptcy Code section 328(a), provided however that if Blackstone shall seek an increase in the Final Monthly Fee above \$100,000 or if Blackstone shall request payment of the Restructuring Fee following the termination of the engagement under either clauses (ii) or (iii) of paragraph 8 hereof, such request shall be subject to objection, review and approval under Bankruptcy Code section 330.
- 7. The United States Trustee retains all rights to object to Blackstone's interim and final fee applications (including expense reimbursement) including the Monthly Fee and Restructuring Fees on all grounds including, but not limited to, the reasonableness standard provided for in Bankruptcy Code section 330. All compensation and reimbursement of expenses to be paid to Blackstone shall be subject to prior approval of this Court in accordance with the requirements of Bankruptcy Code sections 330 and 331.
- 8. In addition to any termination rights or provisions in the Engagement
 Letter attached to the Application or in the Application, Blackstone's retention as
 financial advisor to the debtors in possession shall terminate if (i) the voluntary chapter
 11 case or cases of any entity or entities individually or collectively constituting 50% or
 more of the subscribers of the United States businesses of RCN Corporation and its direct
 and indirect subsidiaries (including for this purpose, subscribers at its United States joint

venture affiliates but only to the extent of its percentage ownership or membership interest in such affiliate) as of the date hereof shall be dismissed without the consent of the Committee, (ii) a chapter 11 trustee with plenary powers for all or substantially all of the Debtors' estates shall be appointed, provided that any such trustee may elect to retain Blackstone on the same or different terms as his or her financial advisor and provided further that all rights of the Committee to object to such retention and all terms of such retention are reserved, or (iii) the chapter 11 case of any entity or entities individually or collectively constituting 50% or more of the subscribers of the United States businesses of RCN Corporation and its direct and indirect subsidiaries (including for this purpose, subscribers at its United States joint venture affiliates but only to the extent of its percentage ownership or membership interest in such affiliate) as of the date hereof shall be converted to a case or cases under chapter 7 of the Bankruptcy Code.

- 9. All requests of Blackstone for payment of indemnity pursuant to the Indemnification Agreement shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure that payment of such indemnity confirms to the terms of the Indemnification Agreement and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought; provided, however, that in no event shall Blackstone be indemnified in the case of its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct.
- 10. In no event shall Blackstone be indemnified if the Debtors or a representative of the Debtors' estates, asserts a claim for, and a court determines by final

order that such claim arose out of, Blackstone's own bad-faith, self-dealing, breach of

fiduciary duty (if any), gross negligence or willful misconduct.

11. In the event that Blackstone seeks reimbursement for attorneys' fees from

the Debtors pursuant to the Indemnification Agreement, the invoices and supporting time

records from such attorneys shall be included in Blackstone's own applications (both

interim and final) and such invoices and time records shall be subject to the United Sates

Trustee's guidelines for compensation and reimbursement of expenses and the approval

of this Court under the standards of Bankruptcy Code sections 330 and 331 without

regard to whether such attorney has been retained under Bankruptcy Code section 327

and without regard to whether such attorneys' services satisfy Bankruptcy Code section

330(a)(3)(C).

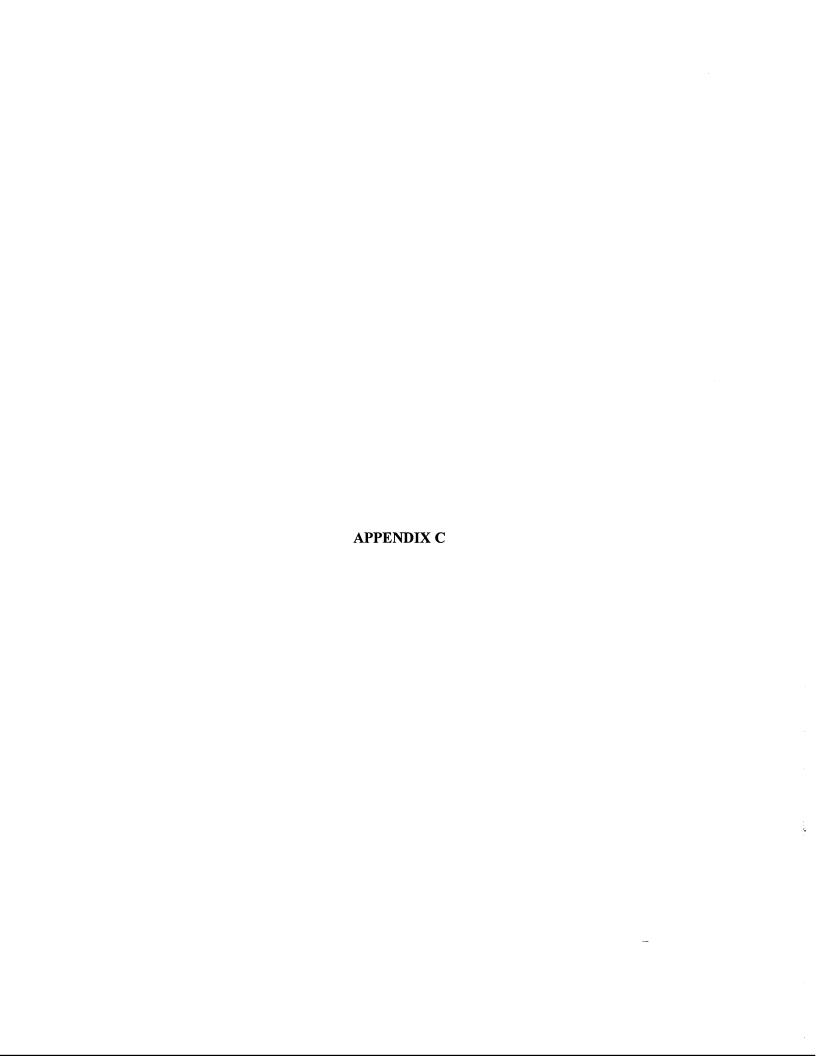
12. The requirement of Local Bankr. R. 9013-1(b) that any motion filed shall

be accompanied by a separate memorandum of law is satisfied by the Application.

Dated: New York, New York

August 3, 2004

/s/ ROBERT D. DRAIN UNITED STATES BANKRUPTCY JUDGE



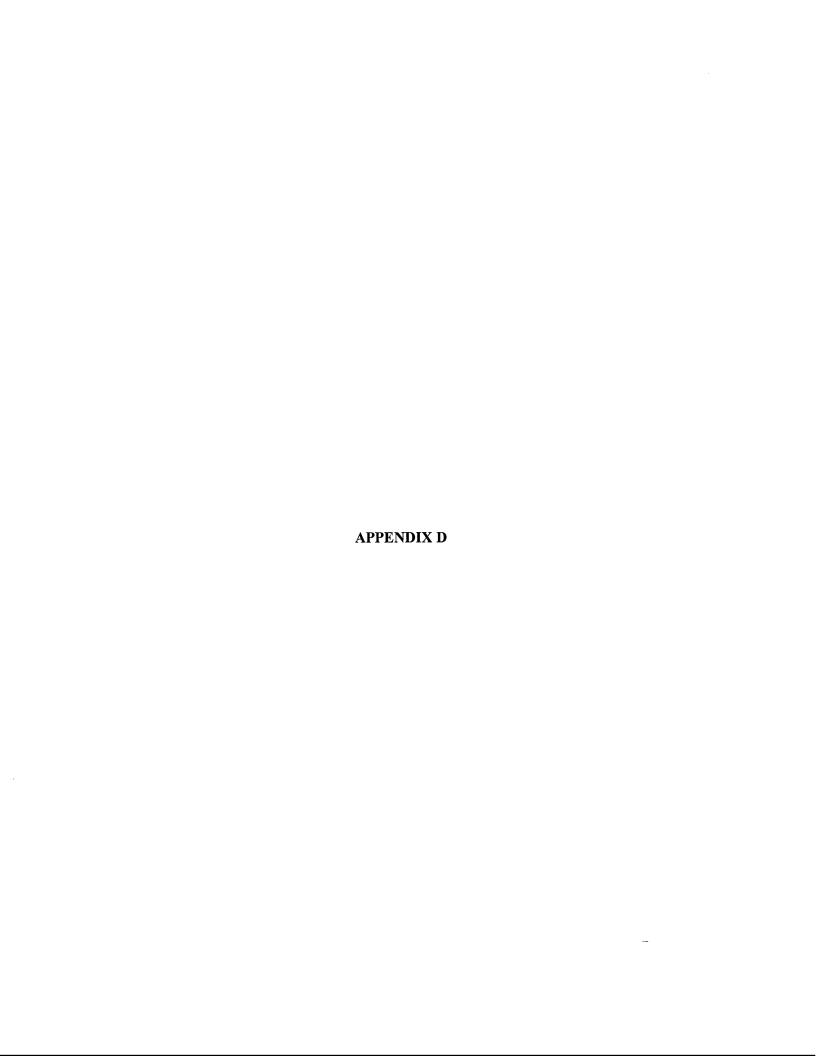
Biographies of Blackstone Professionals

- Timothy Coleman, Timothy Coleman is a Senior Managing Director in the Restructuring & Reorganization Advisory group. Since joining Blackstone 1992, Mr. Coleman has worked on a variety of Restructuring and Reorganization assignments. These include serving as Plan Facilitator in Bidermann Industries USA, Inc.; representing AT&T in AT&T Canada, Alestra, AT&T Broadband and Excite@Home; representing Xerox Corporation, Williams Communications (now known as Wiltel Communications), FLAG Telecom, Harnischfeger Industries, Vencor, Inc., Teligent, Inc., Russell-Stanley Holdings, Inc., Indesco International, Inc., Safelite Glass Corp., R.H. Macy & Co., Camelot Music, Inc., Barneys Inc., Plaid Clothing Group Inc., Alliance Entertaiment Corporation, Geneva Steel Company, Garden Way, Inc., Big V Supermarkets, Ermis Maritime Shipping, JPS Textile Group, Inc., Molten Metal Technology, Inc., and CellNet Data Systems Inc.; and advising various creditors of Camelot Music, Inc., Edison Brothers Stores, Inc., Wherehouse Entertainment, Inc., Guangdong Enterprises, Koll Real Estate, Criimi Mae, Harrah's Jazz Company, Stratosphere Corporation, Weiner's Stores, Inc., Woodward & Lothrop, Inc., Stokely USA, Inc., Supercanal Holding, S.A., Scott & Co., Liberté Investors, and Special Committees of the Boards of Sunbeam Corp. and Hechinger Company. Before joining Blackstone, Mr. Coleman was a Vice President at Citibank N.A. for twelve years, where he divided his time between corporate restructuring, real estate restructuring, and loan syndications.
- Thomas S. Middleton. Thomas Middleton is a Senior Managing Director in the Corporate Advisory Services group. Before joining Blackstone in July 2003, Mr. Middleton was head of the Global Communications Group and Vice Chairman of Investment Banking at Merrill Lynch, where he worked on some of the largest transactions in the communications sector. These included the merger of Bell Atlantic with NYNEX and, subsequently, GTE, as well as the merger of US WEST and Qwest. Other notable transactions at Merrill included the sale of the IBM Global Network to AT&T and the formation of the Verizon Wireless partnership with Vodafone. Prior to Merrill Lynch, Mr. Middleton was Co-Head of the Telecommunications Group at Salomon Brothers, where he worked on a wide variety of transactions, including strategic privatizations in which he represented successful acquirers in New Zealand, Mexico and Australia, as well as governments in Hungary and Thailand. Before Salomon, he was an M&A specialist at Kidder Peabody. Between leaving Merrill Lynch in 2002 and joining Blackstone, Mr. Middleton, through his own consulting firm, advised Qwest on the sale of its Dex directories subsidiary.
- Elias T. Dokas. Elias Dokas is a Managing Director in the Corporate Advisory Services group. Since joining Blackstone in 1997, Mr. Dokas has been involved in a variety of corporate advisory transactions including those in the telecommunications and financial services industries. Selected experience includes the restructuring of \$6 billion in liabilities of Williams Communications Group and sale of a 45% interest to Leucadia National Corp., the sale of Williams Communications Solutions to Platinum Equity, the sale of Williams Communications Canada to TELUS Corp. and the sale of Rosenbluth International to American Express. He has also advised Sony Corp. and State Street Corp. on M&A transactions. Other transaction experience includes the sale of Volpe Brown Whelan to

Prudential Securities, the sale of Banco Patrimonio to Chase Manhattan, the acquisition of ING Barings' U.S. investment banking operations by ABN AMRO and advisory services for ContiFinancial Corp. and the minority shareholders of Maritz, Inc. Prior to joining Blackstone, Mr. Dokas was with Merrill Lynch Capital Partners where he was involved in the analysis and execution of private equity investments in a wide range of industries.

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- Shervin Korangy. Shervin Korangy is a Managing Director in the Restructuring & Reorganization Advisory group. Since joining Blackstone in 1996, Mr. Korangy has been involved in advising companies and creditors in various transactions, including AT&T Corp. in Alestra S. de R.L. de C.V., AT&T Corp. in AT&T Canada, AT&T in Excit@Home, AT&T Broadband in certain JVs with Adelphia Communications, Audio Visual Services Corporation, Best Products Co., Inc., The Caldor Corporation, Camelot Music, Inc., Ermis Maritime Holdings, JPS Textile Group, Inc., Koll Real Estate Group, Motorola Inc. in Iridium LLC, Net Serviços de Comunicação S.A., Paragon Trade Brands, Plaid Clothing Group, Inc., Safelite Glass Corp., SLM International, Inc., Wherehouse Entertainment, Williams Communications (now known as Wiltel Communications), and Winstar Communications, Inc.
- Bruce Haggerty. Bruce Haggerty is an Associate of The Blackstone Group in the Restructuring & Reorganization Advisory group. Mr. Haggerty's current and completed assignments include advising Enron Corp., Xerox Corporation, Vencor, Inc, Big V Supermarkets, Inc., Telergy, Inc., RCN Corp. and Russell Stanley Holdings, Inc. Mr. Haggerty received his A.B. degree from Harvard University.
- Mehdi R. Malaki. Mehdi Malaki is an Associate in the Corporate Advisory Services group. Mr. Malaki started his career as an Equity Analyst with JP Morgan Investment Management. He joined Blackstone in 1998 as a Financial Analyst in the Alternative Asset Management Group and transitioned to the Corporate Advisory Services Group in 1999. Mr. Malaki rejoined Blackstone in 2004 after earning an MBA from Stanford's Graduate School of Business. He holds a BS in Finance and a BS in Civil Engineering from the University of Pennsylvania, where he graduated summa cum laude.
- Vivek Garipalli. Vivek Garipalli was an Analyst in the Restructuring & Reorganization Advisory Group. Mr. Garipalli's completed restructuring assignments included work for The LTV Corporation and Fleming Companies, Inc. Before joining Blackstone, Mr. Garipalli worked in the Healthcare Group at Credit Suisse First Boston, where he executed mergers and acquisitions and financing assignments.
- Vinicius Vacanti. Vinicius Vacanti is an Analyst in the Corporate Advisory Services group. Since joining Blackstone in 2003, Mr. Vacanti has worked on several transactions in various industries. Before joining Blackstone, Mr. Vacanti worked for the Media and Communications Group at Merrill Lynch, where he worked in the publishing and gaming/lodging industries. Mr. Vacanti graduated cum laude with an AB in Applied Mathematics and Economics from Harvard College and was a John Harvard Scholar.





February 2, 2005

Deborah Royster, Esq. General Counsel RCN Corporation 105 Carnegie Center Princeton, NJ 08540

| Monthly advisory fee pro rated for the period of May 27, 2004 through May 31, 2004: | | \$ 32,258.06 |
|---|--------------------|------------------|
| Monthly advisory fee for the period of June 1, 2004 throu | igh June 30, 2004: | 200,000.00 |
| Less: "On Account Cash" | | (232,258.06) |
| Subtotal: | | 0.00 |
| Out-of-pocket expenses processed for the period through | June 30, 2004: | |
| Meals \$ | 285.42 | |
| Research | 406.14 | |
| Communications | 8.75 | |
| Photocopying | 217.60 | 917.91 |
| Subtotal: | | 917.91 |
| Less: Payment Received | | (917.91) |
| Total Amount Due: | | \$ • |

Please wire transfer funds to:

JP Morgan Chase
One New York Plaza
New York, NY 10017
ABA# 021 000 021
Credit Account: The Blackstone Group L.P.
Accounts Receivable Dept. 14th Floor
Account # 066-287472

Invoice Number: 3591-T

The Blackstone Group[®] L.P. 345 Park Avenue
New York, NY_10154
212 583-5000

RCN Corporation Summary of Expenses Invoice No. 3591-T

| | GL Detail Jun-2004 | | Total Expenses | |
|----------------------------------|----------------------------|--------------|-------------------|--------|
| | | | | |
| Meals | \$ | 285.42 | \$ | 285.42 |
| Internal Research | | 257.11 | | 257.11 |
| External Research - Multex | | 141.72 | | 141.72 |
| External Research - Factset | | 7.3 1 | | 7.31 |
| Communications - Messenger - EDM | | 8.75 | | 8.75 |
| Photocopying | | 217.60 | | 217.60 |
| Total Expenses | \$ | 917.91 | \$ | 917.91 |
| | Meals | | \$ | 285.42 |
| | Research Communications | | | 406.14 |
| | | | | 8.75 |
| | Photo | copying | · | 217.60 |
| | Total Expenses | | \$ | 917.91 |

RCN Corporation Detail of Expenses Processed Through June 30, 2004 Invoice No. 3591-T

| | Total Expenses | = | \$ 917.91 |
|---|---|--------|--------------|
| • | Subtotal - Internal Photocopying | - | 217.60 |
| Garipalli | | 116.20 | |
| Haggerty | 06/01/04 - 06/20/04 | 101.40 | |
| Internal Photocopying | | | |
| Subtota | l - Communications - Messenger - EDM | | 8.75 |
| Communications Messenger - EDM Haggerty | 05/27/04 | 8.75 | |
| | Subtotal - External Research | | 149.03 |
| Factset Vacanti | 06/01/04 - 06/15/04 Subtotal - Factset | 7.31 | 7.31 |
| Multex Vacanti | 06/01/04 - 06/15/04 Subtotal - Multex | 141.72 | 141.72 |
| External Research | | | |
| Internal Research Vacanti | 06/01/04 - 06/15/04 Subtotal - Internal Research | 257.11 | 257.11 |
| Meals Korangy (catered meal for 10 people during client meeting @ Blackstone) | 05/27/04 Subtotal - Meals | 285.42 | \$ 285.42 |



February 2, 2005

Deborah Royster, Esq. General Counsel RCN Corporation 105 Carnegie Center Princeton, NJ 08540

Monthly advisory fee for the period of July 1, 2004 through July 31, 2004:

200,000.00

40,000.00

Out-of-pocket expenses processed for the period through July 31, 2004:

Total Amount Due:

| Ground Transportation | \$ 31.00 | |
|------------------------|-------------|--------------|
| Meals | 457.12 | |
| Research | 27.78 | |
| Legal Expenses | 380.00 | |
| Communications | 11.25 | |
| Photocopying | 968.85 | 1,876.00 |
| Subtotal: | | 201,876.00 |
| Less: Payment Received | | (161,876.00) |
| | | |

Please wire transfer funds to:

JP Morgan Chase
One New York Plaza
New York, NY 10017
ABA# 021 000 021
Credit Account: The Blackstone Group L.P.
Accounts Receivable Dept. 14th Floor
Account # 066-287472

Invoice Number: 3657-T

The Blackstone Group® L.P.

345 Park Avenue New York, NY 10154 212 583-5000

RCN Corporation Summary of Expenses Invoice No. 3657-T

Burn a transfer to the season of the control of the

| | | GL Detail Jul-2004 | F | Total Expenses |
|--------------------------------------|---------------------------------|-----------------------|----|---|
| Ground Transportation - Local Travel | \$ | 31.00 | \$ | 31.00 |
| Meals | | 457.12 | | 457.12 |
| External Research - Multex | | 27.78 | | 27.78 |
| Legal Expenses | | 380.00 | | 380.00 |
| Communications - Messenger - EDM | | 11.25 | | 11.25 |
| Photocopying | | 968.85 | | 968.85 |
| Total Expenses | \$ | 1,876.00 | \$ | 1,876.00 |
| | Meals Resea Legal Comr | - | \$ | 31.00 457.12 27.78 380.00 11.25 968.85 |
| | Total 1 | Expenses | \$ | 1,876.00 |

RCN Corporation Detail of Expenses Processed Through July 31, 2004 Invoice No. 3657-T

| Local Travel | | | | |
|--|--|--------|----|----------|
| Malaki (weekend taxi home from Blackstone) | 06/26/04 | 8.00 | | |
| Malaki (evening taxi home from Blackstone) | 06/28/04 | 7.00 | | |
| Malaki (evening taxi home from Blackstone) | 06/29/04 | 7.00 | | |
| Malaki (evening taxi home from Blackstone) | 06/30/04 | 9.00 | _ | |
| | Subtotal - Local Travel | | \$ | 31.00 |
| Meals | | | | |
| Garipalli (working dinner meal) | 06/03/04 | 22.88 | | |
| Garipalli (working dinner meal) | 06/04/04 | 24.96 | | |
| Garipalli (working dinner meal) | 06/04/04 | 30.45 | | |
| Haggerty (working dinner meal) | 06/09/04 | 27.50 | | |
| Malaki (working lunch with E. Dokas) | 06/11/04 | 22.00 | | |
| Malaki (working dinner) | 06/11/04 | 25.00 | | |
| Malaki (weekend lunch meal) | 06/27/04 | 5.96 | | |
| Middleton (working dinner meal with D. McCourt and other of RCN) | 06/14/04 | 298.37 | | |
| (The state of the | Subtotal - Meals | 270.31 | • | 457.12 |
| | Dubtotal - Mens | | | 437.12 |
| External Research | | | | |
| Multex | | | | |
| Malaki | 06/16/04 - 06/30/04 | 27.78 | | |
| Subto | otal - External Research - Multex | 27.70 | • | 27.78 |
| 2 | | | | 27.70 |
| Legal Expenses | | | | |
| Simpson Thacher & Bartlett | 06/21/04 - 06/28/04 | 380.00 | | |
| • | Subtotal - Legal Expenses | 300.00 | • | 380.00 |
| | Danista Piegar Expenses | | | 300.00 |
| Communications | | | | |
| Messenger - EDM | | | | |
| Haggerty | 07/27/04 | 11.25 | | |
| •• • | Communications - Messenger - EDM | 11.23 | • | 11.25 |
| | - Interest of the second of th | | | 11.25 |
| Photocopying | | | | |
| Helwig | 06/20/04 - 07/23/04 | 69.60 | | |
| Vacanti | 06/20/04 - 07/23/04 | 899.25 | | |
| | Subtotal - Photocopying | 077.23 | • | 968.85 |
| | | | | 700.03 |
| | Total Expenses | | \$ | 1,876.00 |



February 2, 2005

Deborah Royster, Esq. General Counsel RCN Corporation 105 Carnegie Center Princeton, NJ 08540

Monthly advisory fee for the period of August 1, 2004 through August 31, 2004:

200,000.00

Out-of-pocket expenses processed for the period through August 31, 2004:

| Total Amount Due: | | _\$ | 40,000.00 |
|--------------------------|----------------|-------------|--------------|
| Less: Payment Received | | | (169,700.50) |
| Subtotal: | | | 209,700.50 |
| Photocopying | 1,312.65 | | 9,700.50 |
| Communications | 157.00 | | |
| Research | 2,358.40 | | |
| Meals | 1,533.73 | | |
| Ground Transportation | \$ 4,338.72 | | |

Please wire transfer funds to:

JP Morgan Chase
One New York Plaza
New York, NY 10017
ABA# 021 000 021
Credit Account: The Blackstone Group L.P.
Accounts Receivable Dept. 14th Floor
Account # 066-287472

Invoice Number: 3677-T

The Blackstone Group® L.P.

345 Park Avenue New York, NY 10154 212 583-5000

RCN Corporation Summary of Expenses Invoice No. 3677-T

| | GL Detail Aug-2004 | I | Total Expenses |
|--|-----------------------|-----|-------------------|
| Ground Transportation - Car Services - Concord | \$ 711.84 | \$ | 711.84 |
| Ground Transportation - Car Services - Elite | 3,626.88 | | 3,626.88 |
| Meals | 1,533.73 | | 1,533.73 |
| Internal Research | 603.87 | | 603.87 |
| External Research - Multex | 78.89 | | 78.89 |
| External Research - Disclosure | 198.01 | | 198.01 |
| External Research - Dow Jones | 199.27 | | 199.27 |
| External Research - Factset | 874.64 | | 874.64 |
| External Research - Securities Data | 159.31 | | 159.31 |
| External Research - MarketResearch.Com | 244.41 | | 244.41 |
| Communications - Telephone Conferencing | 26.41 | | 26.41 |
| Communications - Federal Express | 119.34 | | 119.34 |
| Communications - Messenger - EDM | 11.25 | | 11.25 |
| Photocopying | 1,312.65 | | 1,312.65 |
| Total Expenses | \$ 9,700.50 | \$ | 9,700.50 |
| | Ground Transportation | \$ | 4,338.72 |
| | Meals | | 1,533.73 |
| | Research | | 2,358.40 |
| | Communications | | 157.00 |
| | Photocopying | | 1,312.65 |
| | Total Expenses | _\$ | 9,700.50 |

RCN Corporation Detail of Expenses Processed Through August 31, 2004 Invoice No. 3677-T

| Car Servi | ce |
|-----------|----|
| Concord | |

| Concord | | | |
|--|---------------------|-----------|--------|
| Coleman (car to Blackstone from client meeting in New York, NY) | 06/10/04 | 64.77 | |
| Coleman (car to client meeting in New York, NY from Blacsktone) | 06/21/04 | 37.74 | |
| Middleton (car home from client meeting in New York, NY) | 06/14/04 | 127.50 | |
| Middleton (car to Blackstone from client's offices in Princeton, NJ) | 06/29/04 | 230.46 | |
| Middleton (car to client's offices in Princeton, NJ from home) | 06/29/04 | 251.37 | |
| · · · · · · · · · · · · · · · · · · · | Subtotal - Concord | 231.37 | 711 04 |
| | Subtotal - Collegia | | 711.84 |
| Elite | | | |
| Crevello (car to client meeting in New York, NY from Blackstone) | 06/24/04 | 27.10 | |
| de Almeida (car home from Blackstone) | 07/06/04 | 27.39 | |
| Dokas (evening car service home from Blackstone) | 06/21/04 | 50.80 | |
| Dokas (evening car service home from Blackstone) | 06/25/04 | 60.49 | |
| Dokas (evening car service home from Blackstone) | 06/28/04 | 60.49 | |
| Dokas (car to client's offices in Princeton, NJ from home) | 06/29/04 | 88.03 | |
| Dokas (evening car service home from Blackstone) | | 172.74 | |
| Dokas (evening car service home from Blackstone) | 06/30/04 | 82.93 | |
| Haggerty (car to client's offices in Princeton, NJ from Blackstone) | 07/12/04 | 60.49 | |
| Haggerty (car to client meeting in New York, NY from Blackstone) | 06/16/04 | 143.51 | |
| Haggerty (car to Blackstone from client meeting in New York, NY) | 06/27/04 | 24.33 | |
| Haggerty (car to client meeting from home) | 06/27/04 | 24.33 | |
| | 06/28/04 | 29.33 | |
| Haggerty (car to Blackstone from client meeting in New York, NY) | 06/28/04 | 36.57 | |
| Haggerty (evening car service home from Blackstone) | 06/29/04 | 20.45 | |
| Haggerty (car to client's offices in Princeton, NJ from home) | 06/29/04 | 166.82 | |
| Haggerty (car to Blackstone from client's offices in Princeton, NJ) | 06/29/04 | 154.17 | |
| Haggerty (car to client meeting in New York, NY from Blackstone) | 07/01/04 | 53.91 | |
| Haggerty (car to Blackstone from client meeting in New York, NY) | 07/01/04 | 24.33 | |
| Haggerty (evening car service home from Blackstone) | 07/08/04 | 20.45 | |
| Haggerty (car to client meeting in New York, NY from Blackstone) | 07/19/04 | 24.33 | |
| Haggerty (car to Princeton, NJ from home) | 07/20/04 | 160.80 | |
| Haggerty (car to Blackstone from cleint's offices in Princeton, NJ) | 07/20/04 | 178.65 | |
| Haggerty (car to client meeting in New York, NY from Blackstone) | 07/21/04 | 20.45 | |
| Haggerty (car to client's offices in Princeton, NJ from home) | 07/23/04 | 168.25 | |
| Haggerty (car to New York, NY from client's offices in Princeton, NJ) | 07/23/04 | 200.89 | |
| Haggerty (car to client meeting in New York, NY from Blackstone) | 07/27/04 | 32.69 | |
| Haggerty (evening car service home from Blackstone) | 07/27/04 | 26.57 | |
| Korangy (car home from Blackstone) | 06/04/04 | 25.30 | |
| Korangy (round trip car to/from home from/to Blackstone) | 06/23/04 | 52.99 | |
| Korangy (car to Court to attend hearing related to Blackstone's retention application) | 07/27/04 | 43.71 | |
| Office Services - Edwards (evening car service home from Blackstone) | 07/31/04 | 25.30 | |
| Office Services - Garcia (evening car services to Blackstone from home) | 06/29/04 | 28.20 | |
| Office Services - Harrison (evening car service to Blackstone from home) | 06/30/04 | 44.88 | |
| Office Services - Harrison (evening car service to Blackstone from home) | 07/15/04 | 40.80 | |
| Office Services - Harrison (evening car service to Blackstone from home) | 07/27/04 | 40.80 | |
| Office Services - Harrison (evening car service to Blackstone from home) | 08/04/04 | 40.80 | |
| Publishing Services - Hasnas (evening car service home from Blacsktone) | 08/01/04 | 20.45 | |
| Publishing Services - John (evening car service to Blackstone from home) | 06/29/04 | 61.66 | |
| Publishing Services - John (evening car service to Blackstone from home) | 07/01/04 | 64.72 | |
| Publishing Services - Rankin (evening car service to Blacsktone from home) | 07/13/04 | 19.48 | |
| Publishing Services - Riverso (evening car service to Blackstone from home) | 08/01/04 | 45.85 | |
| Publishing Services - McEwen (evening car service home from Blackstone) | 07/18/04 | 26.27 | |
| Sherman (evening car service home from Blackstone) | 08/01/04 | 52.43 | |
| Vacanti (evening car service home from Blackstone) | 06/08/04 | 20.45 | |
| Vacanti (evening car service home from Blackstone) | 06/14/04 | 20.45 | |
| Vacanti (evening car service home from Blackstone) | 06/17/04 | 20.45 | |
| Vacanti (evening car service home from Blackstone) | 06/21/04 | 27.59 | |
| Vacanti (evening car service home from Blackstone) | 06/23/04 | 20.45 | |
| Vacanti (car to client's offices in Princeton, NJ from home) | 06/29/04 | 173.76 | |
| Vacanti (car to Blackstone from client's offices in Princeton, NJ) | 06/29/04 | 141.63 | |
| Vacanti (evening car service home from Blackstone) | 06/30/04 | 49.83 | |
| Vacanti (evening car service home from Blackstone) | 07/15/04 | 45.95 | |
| Vacanti (package delivery to Riverside, CT from Blackstone relating to RCN) | 07/16/04 | 103.38 | |
| Vacanti (package delivery to Brookside, NJ from Blackstone relating to RCN) | 07/31/04 | 120.62 | |
| · | | * * * * * | |

RCN Corporation Detail of Expenses Processed Through August 31, 2004 Invoice No. 3677-T

and the second control of the contro

| Vacanti (package delivery to Greenwich, CT from Blackstone relating to RCN) | 07/31/04 Subtotal - Elite | 134.49 | 3,626.88 |
|---|--|----------------|-------------|
| | | | 0,020.00 |
| | Subtotal - Car Services | | 4,338.72 |
| Meals | | | |
| Coleman (catered breakfast meal for 15 people during client meeting held @ Blackstone) | 07/19/04 | 126.83 | |
| Crevello (working dinner meal) | 06/08/04 | 13.25 | |
| Crevello (working dinner meal) Crevello (working dinner meal) | 06/09/04 | 6.18 | |
| Crevello (working dinner meal) | 06/12/04 | 9.96 | |
| Crevello (working dinner meal) | 06/17/04 | 13.00 | |
| Crevello (working dinner meal) | 06/22/04 | 20.00 | |
| Crevello (working dinner meal) | 06/26/04 | 9.71 | |
| Crevello (working dinner meal) | 06/27/04 06/28/04 | 7.28 | |
| Crevello (working dinner meal) | 06/29/04 | 17.25 | |
| Crevello (working dinner meal) | 07/12/04 | 20.00 20.00 | |
| Crevello (working dinner meal) | 07/14/04 | 20.00 | |
| Garipalli (working dinner meal) | 06/01/04 | 20.00 | |
| Haggerty (working dinner meal) | 05/28/04 | 20.00 | |
| Haggerty (working dinner meal) | 06/03/04 | 20.00 | |
| Haggerty (working dinner meal) | 06/04/04 | 20.00 | |
| Haggerty (working dinner meal) | 06/10/04 | 20.00 | |
| Haggerty (catered breakfast meal for 15 people during client meeting held @ Blackstone) | 06/16/04 | 126.83 | |
| Haggerty (catered lunch meal for 18 people during client meeting held @ Blackstone) | 06/16/04 | 472.52 | |
| Haggerty (catered breakfast meal for 11 people during client meeting held @ Blackstone) | 07/09/04 | 116.34 | |
| Haggerty (catered lunch meal for 11 people during client meeting held @ Blackstone) | 07/09/04 | 259.38 | |
| Haggerty (catered lunch meal for 6 people during client meeting held @ Blackstone) | 07/14/04 | 141.02 | |
| Malaki (working dinner meal) | 06/16/04 | 20.00 | |
| Malaki (working dinner meal) | 07/12/04 | 14.18 | |
| Malaki (working dinner meal) | Subtotal - Meals | | 1,533.73 |
| Internal Research | | | • |
| Crevello | 05/1/2/04 05/04/04 | | |
| Crevello | 07/16/04 - 07/31/04 | 58.80 | |
| Vacanti | 08/01/04 - 08/15/04 | 180.00 | |
| Vacanti | 07/16/04 - 07/31/04 | 185.07 | |
| · ••• | 08/01/04 - 08/15/04 | 180.00 | <00 mm |
| | Subtotal - Internal Research | | 603.87 |
| External Research | | | |
| <u>Multex</u> | | | |
| Crevello | 07/16/04 - 07/31/04 | 4.07 | |
| Vacanti | 08/01/04 - 08/15/04 | 74.82 | |
| | Subtotal - Multex | | 78.89 |
| Disclosure | | | |
| Crevello | 07/16/04 07/21/04 | 60.00 | |
| Crevello | 07/16/04 - 07/31/04 | 68.92 | |
| Vacanti | 08/01/04 - 08/15/04 | 6.88 | |
| | 08/01/04 - 08/15/04 Subtotal - Disclosure | 122.21 | 100.01 |
| Dow Jones | Subtotal - Disclosule | | 198.01 |
| Crevello | 07/16/04 - 07/31/04 | 13.35 | |
| Crevello | 08/01/04 - 08/15/04 | 0.98 | |
| Vacanti | 07/16/04 - 07/31/04 | 1.47 | |
| Vacanti | 08/01/04 - 08/15/04 | 183.47 | |
| | Subtotal - Dow Jones | | 199.27 |
| | | | |
| Factset | | | |
| Vacanti | 07/16/04 - 07/31/04 | 55.20 | |
| Vacanti | 08/01/04 - 08/15/04 | 819.44 | |
| | Subtotal - Factset | 0.7 | 874.64 |
| | | | - · · · · · |

RCN Corporation Detail of Expenses Processed Through August 31, 2004 Invoice No. 3677-T

| Securities Data Vacanti | 07/13/04 Subtotal - Securities Data | 159.31 | 159.31 |
|-------------------------|-------------------------------------|----------------|-------------|
| | Subtotal - Securities Data | | 139.31 |
| MarketResearch.Com | | | |
| Vacanti | 06/14/04 | 244.41 | |
| | Subtotal - MarkResearch.Com | | 244.41 |
| | Subtotal - External Research | | 2,358.40 |
| Communications | | | |
| Telephone Conferencing | | | |
| Haggerty | 06/03/04 | 26.41 | |
| | Subtotal - Telephone Conferencing | 20.1. | 26.41 |
| F. 1. 1. | | | |
| Federal Express Vacanti | 07/17/04 | | |
| Vacanti | 07/15/04 07/15/04 | 11.85 | |
| Vacanti | 07/15/04 | 20.12 20.12 | |
| Vacanti | 07/15/04 | 20.12 | |
| Vacanti | 07/15/04 | 22.58 | |
| Vacanti | 07/15/04 | 24.30 | |
| | Subtotal - Federal Express | 24.50 | 119.34 |
| | | | 117.01 |
| Messenger - EDM | | | |
| Crevello | 07/16/04 | 11.25 | |
| | Subtotal - Messenger - EDM | | 11.25 |
| | Subtotal - Communications | | 157.00 |
| Internal Photocopying | | | |
| Butler | 07/24/04 - 08/17/04 | 62.25 | |
| Vacanti | 07/24/04 - 08/17/04 | 1,250.40 | |
| | Subtotal - Photocopying | 1,230.40 | 1,312.65 |
| | Total Expenses | : | \$ 9,700.50 |



February 2, 2005

Deborah Royster, Esq. General Counsel RCN Corporation 105 Carnegie Center Princeton, NJ 08540

Monthly advisory fee pro rated for the period of September 1, 2004 through September 30, 2004: \$

200,000.00

Out-of-pocket expenses processed for the period through September 30, 2004:

| Total Amount Due: | | \$ | 40,000.00 |) |
|------------------------|--------------|----|-------------|---|
| Less: Payment Received | | | (174,833.43 |) |
| Subtotal: | | | 214,833.43 | i |
| Photocopying | 2,031.90 | | 14,833.43 | |
| Communications | 176.51 | | | |
| Legal Expenses | 5,525.00 | | | |
| Research | 4,924.94 | | | |
| Meals | 1,512.72 | | | |
| Ground Transportation | \$ 662.36 | | | |
| | | | | |

Please wire transfer funds to:

JP Morgan Chase
One New York Plaza
New York, NY 10017
ABA# 021 000 021
Credit Account: The Blackstone Group L.P.
Accounts Receivable Dept. 14th Floor
Account # 066-287472

Invoice Number: 3695-T

The Blackstone Group® L.P.
345 Park Avenue
New York, NY 10154
212 583-5000

RCN CORPORATION Summary of Expenses Invoice No. 3695-T

| | GL Detail Sep-2004 | | Total Expenses |
|--|-----------------------|-----|-------------------|
| Ground Transportation - Car Services - Elite | \$ 512.36 | \$ | 512.36 |
| Ground Transportation - Local Travel | 150.00 | | 150.00 |
| Meals | 1,512.72 | | 1,512.72 |
| Internal Research | 180.00 | | 180.00 |
| External Research - Multex | 69.57 | | 69.57 |
| External Research - Dow Jones | 2.92 | | 2.92 |
| External Research - Factset | 4,484.73 | | 4,484.73 |
| External Research - P.A.C.E.R. | 2.17 | | 2.17 |
| External Research - Other | 185.55 | | 185.55 |
| Legal Expenses | 5,525.00 | | 5,525.00 |
| Communications - Telephone Conferencing | 85.51 | | 85.51 |
| Communications - Messenger - EDM | 91.00 | | 91.00 |
| Photocopying | 2,031.90 | | 2,031.90 |
| Total Expenses | \$ 14,833.43 | \$ | 14,833.43 |
| | Ground Transportation | \$ | 662.36 |
| | Meals | | 1,512.72 |
| | Research | | 4,924.94 |
| | Legal Expenses | | 5,525.00 |
| | Communications | | 176.51 |
| | Photocopying | | 2,031.90 |
| | Total Expenses | _\$ | 14,833.43 |

RCN CORPORATION Expense Detail Processed Through September 30, 2004 Invoice No. 3695-T

| Car Service | | | |
|--|---|--|--------|
| Elite | | | |
| Crevello (credit for waiting time) | 06/24/04 | (3.00) | |
| Dokas (credit for waiting time) | 06/28/04 | (27.00) | |
| Dokas (credit for waiting time) | 06/30/04 | | |
| Haggerty (credit for waiting time) | 06/28/04 | (12.00) | |
| Haggerty (credit for stops) | 06/29/04 | (3.00) | |
| | | (10.00) | |
| Haggerty (car to client meeting in New York, NY from Blackstone) | 07/22/04 | 515.66 | |
| Haggerty (credit for waiting time) | 07/27/04 | (12.00) | |
| Haggerty (credit for waiting time) | 07/27/04 | (6.00) | |
| Haggerty (car home from Blackstone) | 08/03/04 | 20.45 | |
| Haggerty (car home from Blackstone) | 08/19/04 | 20.45 | |
| Office Services - Harrison (credit for tolls) | 06/30/04 | (4.00) | |
| Office Services - Martin (car home from Blackstone) | 08/25/04 | 50.80 | |
| Publishing Services - John (credit for waiting time) | 06/29/04 | (6.00) | |
| Publishing Services - John | 07/27/04 | (6.00) | |
| Vacanti (credit for waiting time) | 06/30/04 | (6.00) | |
| | Subtotal - Car Service | S | 512.36 |
| | | | |
| Local Travel | | | |
| Helwig (taxi home from Blackstone) | 06/10/04 | 14.00 | |
| Helwig (taxi home from Blackstone) | 06/13/04 | 13.00 | |
| Helwig (taxi home from Blackstone) | 06/15/04 | 13.00 | |
| Helwig (taxi home from Blackstone) | 06/16/04 | 13.00 | |
| Helwig (taxi home from Blackstone) | 06/20/04 | 14.00 | |
| Helwig (taxi home from Blackstone) | 06/22/04 | 13.00 | |
| Helwig (taxi home from Blackstone) | 06/22/04 | 13.00 | |
| Helwig (taxi home from Blackstone) | 06/24/04 | 13.00 | |
| Helwig (taxi home from Blackstone) | 06/27/04 | 5.00 | |
| Helwig (taxi home from Blackstone) | 06/28/04 | 13.00 | |
| Helwig (taxi home from Blackstone) | 07/13/04 | 13.00 | |
| Helwig (taxi home from Blackstone) | 07/27/04 | 13.00 | |
| , | | | |
| | Subtotal - Local Travel | | 150 00 |
| | Subtotal - Local Travel | | 150.00 |
| | Subtotal - Local Travel | | 150.00 |
| Meals | Subtotal - Local Travel | | 150.00 |
| Meals Buller (working meal) | | 9 7n | 150.00 |
| Butler (working meal) | 08/26/04 | 8.79 | 150.00 |
| Butler (working meal) Coleman (working meal with T. Middleton of Blackstone) | 08/26/04 06/28/04 | 40.00 | 150.00 |
| Butler (working meal) Coleman (working meal with T. Middleton of Blackstone) Coleman (working meal) | 08/26/04 06/28/04 08/19/04 | 40.00 9.30 | 150.00 |
| Butler (working meal) Coleman (working meal with T. Middleton of Blackstone) Coleman (working meal) Crevello (working dinner meal) | 08/26/04 06/28/04 08/19/04 07/28/04 | 40.00 9.30 20.00 | 150.00 |
| Butler (working meal) Coleman (working meal with T. Middleton of Blackstone) Coleman (working meal) Crevello (working dinner meal) Crevello (working dinner meal) | 08/26/04 06/28/04 08/19/04 07/28/04 07/29/04 | 40.00 9.30 20.00 20.00 | 150.00 |
| Butler (working meal) Coleman (working meal with T. Middleton of Blackstone) Coleman (working meal) Crevello (working dinner meal) Crevello (working dinner meal) Crevello (working dinner meal) | 08/26/04 06/28/04 08/19/04 07/28/04 07/29/04 | 40.00 9.30 20.00 20.00 20.00 | 150.00 |
| Butler (working meal) Coleman (working meal with T. Middleton of Blackstone) Coleman (working meal) Crevello (working dinner meal) Crevello (working dinner meal) Crevello (working dinner meal) Dokas (working dinner meal) | 08/26/04 06/28/04 08/19/04 07/28/04 07/29/04 08/02/04 | 40.00 9.30 20.00 20.00 20.00 20.00 | 150.00 |
| Butler (working meal) Coleman (working meal with T. Middleton of Blackstone) Coleman (working meal) Crevello (working dinner meal) Crevello (working dinner meal) Crevello (working dinner meal) Dokas (working dinner meal) Dokas (working dinner meal) | 08/26/04 06/28/04 08/19/04 07/28/04 07/29/04 08/02/04 07/22/04 | 40.00 9.30 20.00 20.00 20.00 20.00 20.00 | 150.00 |
| Butler (working meal) Coleman (working meal with T. Middleton of Blackstone) Coleman (working dinner meal) Crevello (working dinner meal) Crevello (working dinner meal) Dokas (working dinner meal) Dokas (working dinner meal) Dokas (working dinner meal) | 08/26/04 06/28/04 08/19/04 07/28/04 07/29/04 08/02/04 07/22/04 07/26/04 | 40.00 9.30 20.00 20.00 20.00 20.00 20.00 20.00 | 150.00 |
| Butler (working meal) Coleman (working meal with T. Middleton of Blackstone) Coleman (working dinner meal) Crevello (working dinner meal) Crevello (working dinner meal) Dokas (working dinner meal) Dokas (working dinner meal) Dokas (working dinner meal) Haggerty (working dinner meal) | 08/26/04 06/28/04 08/19/04 07/28/04 07/29/04 08/02/04 07/22/04 07/26/04 08/02/04 06/17/04 | 40.00 9.30 20.00 20.00 20.00 20.00 20.00 20.00 20.00 | 150.00 |
| Butler (working meal) Coleman (working meal with T. Middleton of Blackstone) Coleman (working dinner meal) Crevello (working dinner meal) Crevello (working dinner meal) Dokas (working dinner meal) Dokas (working dinner meal) Haggerty (working dinner meal) Haggerty (working dinner meal) | 08/26/04 06/28/04 08/19/04 07/28/04 07/29/04 08/02/04 07/22/04 07/26/04 08/02/04 06/17/04 | 40.00 9.30 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 | 150.00 |
| Butler (working meal) Coleman (working meal with T. Middleton of Blackstone) Coleman (working meal) Crevello (working dinner meal) Crevello (working dinner meal) Crevello (working dinner meal) Dokas (working dinner meal) Dokas (working dinner meal) Dokas (working dinner meal) Haggerty (working dinner meal) Haggerty (working dinner meal) Haggerty (working dinner meal) | 08/26/04 06/28/04 08/19/04 07/28/04 07/29/04 08/02/04 07/22/04 07/26/04 06/17/04 06/29/04 07/02/04 | 40.00 9.30 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 | 150.00 |
| Butler (working meal) Coleman (working meal with T. Middleton of Blackstone) Coleman (working meal) Crevello (working dinner meal) Crevello (working dinner meal) Dokas (working dinner meal) Dokas (working dinner meal) Dokas (working dinner meal) Haggerty (working dinner meal) Haggerty (working dinner meal) Haggerty (working dinner meal) Haggerty (working dinner meal) Haggerty (working dinner meal) Haggerty (working dinner meal) | 08/26/04 06/28/04 08/19/04 07/28/04 07/29/04 08/02/04 07/22/04 07/26/04 08/02/04 06/17/04 06/29/04 07/02/04 | 40.00 9.30 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 20.00 | 150.00 |
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RCN CORPORATION Expense Detail Processed Through September 30, 2004 Invoice No. 3695-T

| Invoice No. 3695-T | | | |
|---|--|---|--------------------|
| Haggerty (catered lunch meal during client meeting held @ Blackstone) | 08/04/04 | 158.29 | |
| Haggerty (working dinner meal) | 08/09/04 | 20.00 | |
| Haggerty (working dinner meal) | 08/11/04 | 20.00 | |
| Haggerty (working dinner meal) | 08/12/04 | 20.00 | |
| Haggerty (working lunch meal) | 08/19/04 | 9.30 | |
| Korangy (working dinner meal) | 07/28/04 | 20.00 | |
| Korangy (working dinner meal) | 08/02/04 | 20.00 | |
| | | | |
| Korangy (working dinner meal) | 08/03/04 | 15.21 | |
| Korangy (working dinner meal) | 08/04/04 | 20.00 | |
| Korangy (working dinner meal) | 08/05/04 | 20.00 | |
| Korangy (working lunch meal) | 08/19/04 | 9.30 | |
| Malaki (working dinner meal) | 06/13/04 | 20.00 | |
| Office Services - Martin (working dinner meal) | 07/27/04 | 12.50 | |
| Vacanti (working meal while traveling) | 05/30/04 | 1.70 | |
| Vacanti (working dinner meal) | 06/05/04 | 8.96 | |
| Vacanti (working dinner meal) | 06/06/04 | 8,96 | |
| Vacanti (working dinner meal) | 06/07/04 | 8.96 | |
| Vacanti (working dinner meal) | 06/08/04 | 19.55 | |
| Vacanti (working dinner meal) | 06/09/04 | 8.96 | |
| Vacanti (working dinner meal) | 06/13/04 | 8.96 | |
| Vacanti (working dinner meal) | 06/15/04 | 20.00 | |
| Vacanti (working meal) | 06/16/04 | 8.96 | |
| Vacanti (working dinner meal) | 06/17/04 | 20.00 | |
| Vacanti (working dinner meal) | 06/20/04 | 20.00 | |
| Vacanti (working dinner meal) | 06/21/04 | 8.96 | |
| Vacanti (working dinner meal) | 06/23/04 | 8.96 | |
| Vacanti (working dinner meal) | | | |
| Vacanti (working dinner meal) | 06/24/04 | 20.00 | |
| · · · · · · · · · · · · · · · · · · · | 06/26/04 | 9.45 | |
| Vacanti (working dinner meal) | 06/28/04 | 16.30 | |
| Vacanti (working dinner meal) | 06/29/04 | 10.59 | |
| Vacanti (working dinner meal) | 07/01/04 | 20.00 | |
| Vacanti (working dinner meal) | 07/06/04 | 15.83 | |
| Vacanti (working dinner meal) | 07/08/04 | 8.96 | |
| Vacanti (working dinner meal) | 07/10/04 | 8.96 | |
| Vacanti (working dinner meal) | 07/11/04 | 20.00 | |
| Vacanti (working dinner meal) | 07/12/04 | 14.32 | |
| Vacanti (working dinner meal) | 07/14/04 | 10.59 | |
| Vacanti (working dinner meal) | 07/17/04 | | |
| vacani (working dilinct incar) | 0//1//04 | 19.00 | |
| Vacanti (working dinner meal) | 07/18/04 | 19.00 20.00 | |
| | 07/18/04 | 20.00 | |
| Vacanti (working dinner meal) | 07/18/04 07/20/04 | 20.00 16.02 | |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) | 07/18/04 07/20/04 07/22/04 | 20.00 16.02 20.00 | |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) | 07/18/04 07/20/04 07/22/04 07/24/04 | 20.00 16.02 20.00 20.00 | |
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| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) | 07/18/04 07/20/04 07/22/04 07/24/04 07/25/04 07/26/04 07/27/04 08/08/04 08/10/04 | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 | |
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| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) | 07/18/04 07/20/04 07/22/04 07/24/04 07/25/04 07/26/04 07/27/04 08/08/04 08/10/04 | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 | 1,512.72 |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) | 07/18/04 07/20/04 07/22/04 07/24/04 07/25/04 07/26/04 07/27/04 08/08/04 08/10/04 08/13/04 | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 | 1,512.72 |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) | 07/18/04 07/20/04 07/22/04 07/24/04 07/25/04 07/26/04 07/27/04 08/08/04 08/10/04 08/13/04 Subtotal - Meals | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 10.59 | 1,512.72 |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) | 07/18/04 07/20/04 07/22/04 07/24/04 07/25/04 07/25/04 07/26/04 07/27/04 08/08/04 08/10/04 08/13/04 Subtotal - Meals | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 | |
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| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) | 07/18/04 07/20/04 07/22/04 07/24/04 07/25/04 07/25/04 07/26/04 07/27/04 08/08/04 08/10/04 08/13/04 Subtotal - Meals | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 10.59 | |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Internal Research Vacanti | 07/18/04 07/20/04 07/22/04 07/24/04 07/25/04 07/25/04 07/26/04 07/27/04 08/08/04 08/10/04 08/13/04 Subtotal - Meals | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 10.59 | |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Internal Research Vacanti | 07/18/04 07/20/04 07/22/04 07/22/04 07/24/04 07/25/04 07/26/04 07/27/04 08/08/04 08/10/04 08/13/04 Subtotal - Meals | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 10.59 | |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Internal Research Vacanti | 07/18/04 07/20/04 07/22/04 07/22/04 07/24/04 07/25/04 07/25/04 07/25/04 07/27/04 08/08/04 08/10/04 08/13/04 Subtotal - Meals 08/16/04 - 08/31/04 Subtotal - Internal Research | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 10.59 | 180.00 |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Internal Research Vacanti | 07/18/04 07/20/04 07/22/04 07/22/04 07/24/04 07/25/04 07/26/04 07/27/04 08/08/04 08/10/04 08/13/04 Subtotal - Meals | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 10.59 | |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Internal Research Vacanti External Research Multex Vacanti | 07/18/04 07/20/04 07/22/04 07/22/04 07/24/04 07/25/04 07/25/04 07/25/04 07/27/04 08/08/04 08/10/04 08/13/04 Subtotal - Meals 08/16/04 - 08/31/04 Subtotal - Internal Research | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 10.59 | 180.00 |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) External Research Vacanti External Research Multex Vacanti Dow Jones | 07/18/04 07/20/04 07/22/04 07/22/04 07/24/04 07/25/04 07/25/04 07/25/04 07/27/04 08/08/04 08/10/04 08/13/04 Subtotal - Meals 08/16/04 - 08/31/04 Subtotal - Internal Research | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 10.59 | 180.00 |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Internal Research Vacanti External Research Multex Vacanti | 07/18/04 07/20/04 07/22/04 07/22/04 07/24/04 07/25/04 07/26/04 07/26/04 08/08/04 08/10/04 08/13/04 Subtotal - Meals 08/16/04 - 08/31/04 Subtotal - Internal Research 08/16/04 - 08/31/04 Subtotal - Multex | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 10.59 | 180.00 69.57 |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) External Research Vacanti External Research Multex Vacanti Dow Jones | 07/18/04 07/20/04 07/22/04 07/22/04 07/24/04 07/25/04 07/25/04 07/25/04 07/27/04 08/08/04 08/10/04 08/13/04 Subtotal - Meals 08/16/04 - 08/31/04 Subtotal - Internal Research | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 10.59 | 180.00 |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Internal Research Vacanti External Research Multex Vacanti Dow Jones Vacanti | 07/18/04 07/20/04 07/22/04 07/22/04 07/24/04 07/25/04 07/26/04 07/26/04 08/08/04 08/10/04 08/13/04 Subtotal - Meals 08/16/04 - 08/31/04 Subtotal - Internal Research 08/16/04 - 08/31/04 Subtotal - Multex | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 10.59 | 180.00 69.57 |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Internal Research Vacanti External Research Multex Vacanti Dow Jones Vacanti | 07/18/04 07/20/04 07/20/04 07/22/04 07/24/04 07/25/04 07/25/04 07/25/04 07/26/04 07/27/04 08/08/04 08/10/04 08/13/04 Subtotal - Meals 08/16/04 - 08/31/04 Subtotal - Internal Research 08/16/04 - 08/31/04 Subtotal - Multex | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 10.59 | 180.00 69.57 |
| Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Vacanti (working dinner meal) Internal Research Vacanti External Research Multex Vacanti Dow Jones Vacanti | 07/18/04 07/20/04 07/22/04 07/22/04 07/24/04 07/25/04 07/26/04 07/26/04 08/08/04 08/10/04 08/13/04 Subtotal - Meals 08/16/04 - 08/31/04 Subtotal - Internal Research 08/16/04 - 08/31/04 Subtotal - Multex | 20.00 16.02 20.00 20.00 20.00 16.41 20.00 17.92 8.96 10.59 | 180.00 69.57 |

RCN CORPORATION Expense Detail Processed Through September 30, 2004 Invoice No. 3695-T

| invoice No. | 3095-1 | | |
|--|-----------------------------------|-----------------|-----------|
| Vacanti | 09/16/04 - 09/18/04 | 84.62 | |
| | Subtotal - Factset | | 4,484.73 |
| | | | 4,404.75 |
| P.A.C.E.R. | | | |
| de Almeida | | | |
| de Ameida | 06/02/04 | 2.17 | |
| | Subtotal - P.A.C.E.R. | | 2.17 |
| <u>Other</u> | | | |
| Bardes (Service: Thomson West, Purpose: research concerning Debtors' POR & Disclosure Statem | ent) 08/06/04 | 37,50 | |
| Bardes (Service: Thomson West, Purpose: research concerning Debtors' POR & Disclosure Statem | ent) 08/06/04 | | |
| | - | 148.05 | |
| | Subtotal - Other | | 185.55 |
| | Subtotal - Research | | 4,744.94 |
| | | | 3, 1 1 |
| Legal Expenses | | | |
| Simpson Thacher & Bartlett (related to Blackstone's retention) | 07/26/04 - 08/02/04 | 5,525.00 | |
| | Subtotal - Legal Expenses | | 5,525.00 |
| Communications | | | |
| Telephone Conferencing | | | |
| Coleman | | | |
| Coleman | 07/08/04 | 9.00 | |
| Coleman | 07/08/04 | 13.50 | |
| Colonian | 07/08/04 | 63.01 | |
| | Subtotal - Telephone Conferencing | | 85.51 |
| Messenger - EDM | | | |
| Crevello | 08/02/04 | 91.00 | |
| | Subtotal - Messenger - EDM | 91.00 | 91.00 |
| | Sassour Messenger Davi | | 71.00 |
| | Subtotal - Communications | | 176.51 |
| Photocopying | | | |
| Haggerty | 09/06/04 - 09/19/04 | 633.00 | |
| Korangy | 09/06/04 - 09/19/04 | 787.50 | |
| Vacanti | 08/24/04 - 08/29/04 | 4.20 | |
| Vacanti | 09/06/04 - 09/19/04 | | |
| Vacanti | 09/20/04 - 09/26/04 | 82.20 525.00 | |
| | - | 323,00 | 2.021.00 |
| | Subtotal - Photocopying | | 2,031.90 |
| | Total Expenses | <u>_s</u> | 14,833.43 |
| | | <u> </u> | |

APPENDIX E

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February 2, 2005

Deborah Royster, Esq. General Counsel RCN Corporation 105 Carnegie Center Princeton, NJ 08540

Monthly advisory fee for the period of October 1, 2004 through October 31, 2004:

200,000.00

Out-of-pocket expenses processed for the period through October 31, 2004:

| Ground Transportation | \$ 633.75 |
|-----------------------|--------------|
| Meals | 2,002.02 |
| Research | 220.59 |
| Communications | 544.60 |
| Photocopying | 36.00 |

3,436.96

Subtotal:

203,436.96

Less: Payment Received

(163,436.96)

Total Amount Due:

\$____40,000.00

Please wire transfer funds to:

JP Morgan Chase
One New York Plaza
New York, NY 10017
ABA# 021 000 021
Credit Account: The Blackstone Group L.P.
Accounts Receivable Dept. 14th Floor
Account # 066-287472

Invoice Number: 3729-T

The Blackstone Group® L.P.

345 Park Avenue New York, NY 10154 212 583-5000

RCN CORPORATION Summary of Expenses Invoice No. 3729-T

| Ground Transportation Co. C. | GL Detail Oct-2004 | | Total xpenses |
|--|--|-----------------|---|
| Ground Transportation - Car Services - Concord Ground Transportation - Car Services - Elite Ground Transportation - Local Travel | \$ 115.26 391.49 127.00 | \$ | 115.26 391.49 127.00 |
| Meals Internal Research External Research - Multex External Research - P.A.C.E.R. Communications - Telephone Conferencing Communications - Federal Express | 2,002.02 180.00 16.09 24.50 298.89 | | 2,002.02 180.00 16.09 24.50 298.89 |
| Communications - Federal Express Communications - Messenger - EDM Communications - Alliance Courier Photocopying Total Expenses | 122.21 100.50 23.00 36.00 \$ 3,436.96 | 6 | 122.21 100.50 23.00 36.00 |
| | Ground Transportation Meals Research Communications Photocopying | <u>\$</u> \$ | 3,436.96 633.75 2,002.02 220.59 544.60 36.00 |
| | Total Expenses | <u>\$</u> | 3,436.96 |

RCN CORPORATION Expense Detail Processed Through October 31, 2004 Invoice No. 3729-T

ng kanggog takan ang panahan nakan digi kanahan kepang kanahan panahan ang kanahan anahan mendikan kepang kepang

| Ground Transportation |
|------------------------------|
| Car Services |
| Concord |
| Coleman (car home from |
| |

| Concord | | | |
|---|-------------------------------------|--------|--------|
| Coleman (car home from Blackstone) | 08/19/04 | 115.26 | |
| | Subtotal - Concord | \$ | 115.26 |
| 7.11 . | | | |
| Elite | | | |
| Haggerty (car to client's offices in Princeton, NJ from Blackstone) | 09/07/04 | 154.07 | |
| Haggerty (car home from Blackstone after working late) | 09/15/04 | 20.45 | |
| Haggerty (car to client's offices in Princeton, NJ from home) | 09/23/04 | 153.46 | |
| Vacanti (credit for waiting time) | 07/15/04 | (6.00) | |
| Vacanti (car home from Blackstone after working late) | 09/09/04 | 29.68 | |
| Vacanti (car to/from home from/to Blackstone) | 09/14/04 | 39.83 | |
| | Subtotal - Elite | | 391.49 |
| | | | |
| | Subtotal - Car Services | | 506.75 |
| Local Travel | | | |
| Korangy (taxi to Skadden Arps for client meeting from Blackstone) | 06/16/04 | 11.00 | |
| Korangy (taxi to Blackstone from Skadden Arps after client meeting) | | 11.00 | |
| Korangy (weekend taxi to Blackstone from home) | 06/16/04 | 10.00 | |
| Korangy (weekend taxi home from Blackstone) | 06/19/04 | 10.00 | |
| Korangy (taxi to Skadden Arps for client meeting from Blackstone) | 06/19/04 | 10.00 | |
| Korangy (taxi home from Blackstone after working late) | 06/21/04 | 8.00 | |
| Korangy (taxi to Skadden Arps for client meeting from Blackstone) | 06/21/04 | 9.00 | |
| Korangy (taxi home from Blackstone after working late) | 06/23/04 | 6.00 | |
| Korangy (parking fee: drove to work on weekend) | 06/23/04 | 10.00 | |
| Korangy (taxi to Skadden Arps for client meeting from Blackstone) | 06/26/04 | 14.00 | |
| Korangy (taxi home from Blackstone after working late) | 08/09/04 | 10.00 | |
| Korangy (weekend taxi to Blackstone from home) | 08/09/04 | 11.00 | |
| Malaki (taxi home from Blackstone after working late) | 09/19/04 | 12.00 | |
| (MAIN TOTAL FIGHT DIACKSTONE AREA WORKING TALE) | 07/02/04 Subtotal - Local Travel | 6.00 | 105.00 |
| | Subtotai - Locai 114vei | | 127.00 |
| Su | ibtotal - Ground Transportation | | 633.75 |
| | | | 000110 |
| Meals | | | |
| Crevello (working dinner meal @ Blackstone) | 06/21/04 | 20.00 | |
| Crevello (working dinner meal @ Blackstone) | 06/23/04 | 20.00 | |
| Crevello (working dinner meal @ Blackstone) | 07/07/04 | 20.00 | |
| Crevello (working dinner meal @ Blackstone) | 07/09/04 | 20.00 | |
| Crevello (working dinner meal @ Blackstone) | 07/26/04 | 20.00 | |
| Dokas (working dinner meal @ Blackstone) | 07/08/04 | 17.50 | |
| Garipalli (working dinner meal @ Blackstone) | 06/18/04 | 20.00 | |
| Garipalli (working dinner meal @ Blackstone) | 06/23/04 | 20.00 | |
| Garipalli (working dinner meal @ Blackstone) | 06/24/04 | 20.00 | |
| Haggerty (working dinner meal @ Blackstone) | 06/21/04 | 20.00 | |
| Haggerty (working dinner meal @ Blackstone) | 06/28/04 | 20.00 | |
| Haggerty (catered meal for 10 people during client meeting held @ Blackstone) | 09/07/04 | 67.64 | |
| Haggerty (catered meal for 10 people during client meeting held @ Blackstone) | 09/07/04 | 108.68 | |
| Haggerty (catered meal for 10 people during client meeting held @ Blackstone) | 09/07/04 | 186.02 | |
| Haggerty (working dinner meal @ Blackstone) | 09/08/04 | 20.00 | |
| Haggerty (catered meal for 12 people during client meeting held @ Blackstone) | 09/17/04 | 359.57 | |
| Helwig (working dinner meal @ Blackstone) | 06/22/04 | 19.39 | |
| Helwig (working dinner meal @ Blackstone) | 07/08/04 | 20.00 | |
| Helwig (working dinner meal @ Blackstone) | 07/13/04 | 20.00 | |
| Helwig (working dinner meal @ Blackstone) | 07/15/04 | 20.00 | |
| Helwig (working dinner meal @ Blackstone) | 07/16/04 | 15.00 | |
| Korangy (weekend working meal @ Blackstone) | 06/26/04 | 8.26 | |
| Korangy (dinner meal with RCN's management team, Board and legal counsel) | 07/27/04 | 321.58 | |
| Korangy (working dinner meal @ Blackstone) | 07/28/04 | 20.00 | |
| | | | |

RCN CORPORATION Expense Detail Processed Through October 31, 2004 Invoice No. 3729-T

| Korongy (lunch meet with A. Howart of BCN) | 08/02/04 | (1.05 | |
|--|---|---|----------------|
| Korangy (lunch meal with A. Horvat of RCN) | 08/02/04 | 61.05 | |
| Korangy (working dinner meal @ Blackstone) | 09/07/04 | 20.00 | |
| Malaki (working meal @ Blackstone) | 07/07/04 | 7.00 | |
| Malaki (working dinner meal @ Blackstone) | 07/08/04 | 20.00 | |
| Middleton (dinner meal with D. McCourt of RCN & T. Coleman of Blackstone) | 09/28/04 | 376.93 | |
| Research - Drake (working dinner meal @ Blackstone) | 08/06/04 | 19.70 | |
| Research - Nardelli (working dinner meal @ Blackstone) | 08/06/04 | 19.70 | |
| Vacanti (working dinner meal @ Blackstone) | 07/29/04 | 20.00 | |
| Vacanti (working dinner meal @ Blackstone) | 07/31/04 | 20.00 | |
| Vacanti (working dinner meal @ Blackstone) | 09/07/04 | 14.00 | |
| Vacanti (working dinner meal @ Blackstone) | 09/12/04 | 20.00 | |
| Control of the contro | Subtotal - Meals | 20.00 | 2,002.02 |
| | | | _,,,,,,,,, |
| Research | | | |
| Internal Research | | | |
| Haggerty | 10/03/04 - 10/09/04 | 100.00 | |
| 1.05501.7 | | 180.00 | 100.00 |
| | Subtotal - Internal Research | | 180.00 |
| Post-one I Decree 1 | | | |
| External Research | | | |
| Multex | | | |
| Haggerty | 10/03/04 - 10/09/04 | 16.09 | |
| | Subtotal - Multex | | 16.09 |
| | | | |
| P.A.C.E.R. | | | |
| de Almeida | 07/01/04 | 5.81 | |
| de Almeida | 07/02/04 | 2.10 | |
| de Almeida | 07/05/04 | 7.98 | |
| de Almeida | 07/28/04 | 3.22 | |
| de Almeida | 07/29/04 | 1.75 | |
| de Almeida | 09/17/04 | 3.64 | |
| de l'inneida | 09/17/04 | 3.04 | |
| | | | 34.50 |
| | Subtotal - P.A.C.E.R. | | 24.50 |
| | Subtotal - P.A.C.E.R. | | |
| | | | 24.50 40.59 |
| | Subtotal - P.A.C.E.R. Subtotal - External Research | | 40.59 |
| | Subtotal - P.A.C.E.R. | | |
| Communications | Subtotal - P.A.C.E.R. Subtotal - External Research | | 40.59 |
| Communications | Subtotal - P.A.C.E.R. Subtotal - External Research | | 40.59 |
| Telephone Conferencing | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research | | 40.59 |
| Telephone Conferencing Coleman | Subtotal - P.A.C.E.R. Subtotal - External Research | 67.51 | 40.59 |
| Telephone Conferencing Coleman Haggerty | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research | | 40.59 |
| Telephone Conferencing Coleman | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 | 67.51 | 40.59 |
| Telephone Conferencing Coleman Haggerty | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 | 67.51 3.62 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 | 67.51 3.62 44.56 72.85 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty Haggerty | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 09/17/04 | 67.51 3.62 44.56 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty Haggerty | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 | 67.51 3.62 44.56 72.85 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty Haggerty | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 09/17/04 | 67.51 3.62 44.56 72.85 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty Haggerty S | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 09/17/04 ubtotal - Telephone Conferencing | 67.51 3.62 44.56 72.85 110.35 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty S Federal Express de Almeida | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 09/17/04 ubtotal - Telephone Conferencing | 67.51 3.62 44.56 72.85 110.35 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty S Federal Express de Almeida de Almeida | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 09/17/04 ubtotal - Telephone Conferencing 08/20/04 08/20/04 | 67.51 3.62 44.56 72.85 110.35 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty S Federal Express de Almeida de Almeida de Almeida | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 09/17/04 ubtotal - Telephone Conferencing 08/20/04 08/20/04 | 67.51 3.62 44.56 72.85 110.35 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty S Federal Express de Almeida de Almeida de Almeida de Almeida | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 09/17/04 ubtotal - Telephone Conferencing 08/20/04 08/20/04 08/20/04 08/20/04 | 67.51 3.62 44.56 72.85 110.35 8.19 8.19 8.19 8.19 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty S Federal Express de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 09/17/04 ubtotal - Telephone Conferencing 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 | 67.51 3.62 44.56 72.85 110.35 8.19 8.19 8.19 8.19 8.19 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty S Federal Express de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 09/17/04 ubtotal - Telephone Conferencing 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 | 67.51 3.62 44.56 72.85 110.35 8.19 8.19 8.19 8.19 8.19 8.19 8.30 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty S Federal Express de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/17/04 ubtotal - Telephone Conferencing 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 09/21/04 | 8.19 8.19 8.19 8.19 8.19 8.30 8.30 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty S Federal Express de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 09/17/04 ubtotal - Telephone Conferencing 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 09/21/04 09/21/04 | 8.19 8.19 8.19 8.19 8.30 8.30 8.30 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty S Federal Express de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida de Almeida | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/17/04 ubtotal - Telephone Conferencing 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 09/21/04 09/21/04 09/21/04 09/21/04 | 67.51 3.62 44.56 72.85 110.35 8.19 8.19 8.19 8.19 8.19 8.19 8.30 8.30 8.30 8.30 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty S Federal Express de Almeida | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 09/17/04 ubtotal - Telephone Conferencing 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 09/21/04 09/21/04 09/21/04 09/21/04 09/21/04 | 67.51 3.62 44.56 72.85 110.35 8.19 8.19 8.19 8.19 8.19 8.30 8.30 8.30 8.30 8.30 8.30 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty Haggerty S Federal Express de Almeida | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 09/17/04 ubtotal - Telephone Conferencing 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 09/21/04 09/21/04 09/21/04 09/21/04 09/21/04 09/21/04 10/05/04 | 67.51 3.62 44.56 72.85 110.35 8.19 8.19 8.19 8.19 8.19 8.30 8.30 8.30 8.30 8.30 8.30 8.30 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty Haggerty S Federal Express de Almeida | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 09/17/04 ubtotal - Telephone Conferencing 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 09/21/04 09/21/04 09/21/04 09/21/04 09/21/04 10/05/04 | 67.51 3.62 44.56 72.85 110.35 8.19 8.19 8.19 8.19 8.30 8.30 8.30 8.30 8.30 9.94 9.94 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty Haggerty S Federal Express de Almeida | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 09/17/04 ubtotal - Telephone Conferencing 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 09/21/04 09/21/04 09/21/04 09/21/04 09/21/04 10/05/04 10/05/04 10/05/04 | 8.19 8.19 8.19 8.19 8.19 8.19 8.30 8.30 8.30 8.30 8.30 8.30 8.30 8.30 | 40.59 |
| Telephone Conferencing Coleman Haggerty Haggerty Haggerty Haggerty Haggerty S Federal Express de Almeida | Subtotal - P.A.C.E.R. Subtotal - External Research Subtotal - Research 08/02/04 09/08/04 09/09/04 09/09/04 09/17/04 ubtotal - Telephone Conferencing 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 08/20/04 09/21/04 09/21/04 09/21/04 09/21/04 09/21/04 10/05/04 | 67.51 3.62 44.56 72.85 110.35 8.19 8.19 8.19 8.19 8.30 8.30 8.30 8.30 8.30 8.30 9.94 9.94 | 40.59 |

RCN CORPORATION Expense Detail Processed Through October 31, 2004 Invoice No. 3729-T

| | Subtotal - Federal Express | | 122.21 |
|---------------------------|--|--------|----------|
| Messenger - EDM Butler | 10/06/04 Subtotal - Messenger - EDM | 100.50 | 100.50 |
| Alliance Courier Haggerty | 07/21/04 Subtotal - Alliance Courier | 23.00 | 23.00 |
| | Subtotal - Communications | | 544.60 |
| Photocopying Vacanti | 10/04/04 - 10/10/04 Subtotal - Photocopying | 36.00 | 36.00 |
| | Total Expenses | \$ | 3,436.96 |

The Blackstone Group®

February 2, 2005

Deborah Royster, Esq. General Counsel RCN Corporation 105 Carnegie Center Princeton, NJ 08540

Monthly advisory fee for the period of November 1, 2004 through November 30, 2004:

\$ 200,000.00

Out-of-pocket expenses processed for the period through November 30, 2004:

| Ground Transportation | \$ 499.20 | |
|-----------------------|--------------|------------|
| Meals | 579.32 | |
| Research | 362.55 | |
| Communications | 302.83 | |
| Photocopying | 81.60 | 1,825.50 |
| Subtotal: | | 201,825.50 |

Less: Payment Received (161,825.50)

Total Amount Due: \$ 40,000.00

Please wire transfer funds to:

JP Morgan Chase
One New York Plaza
New York, NY 10017
ABA# 021 000 021
Credit Account: The Blackstone Group L.P.
Accounts Receivable Dept. 14th Floor
Account # 066-287472

Invoice Number: 3745-T

The Blackstone Group® L.P. 345 Park Avenue New York, NY 10154 212 583-5000

RCN Corporation Summary of Expenses Invoice No. 3745-T

GL Detail

Photocopying

Total Expenses

Total

508.20 (9.00) 579.32 95.98 4.42 262.15 250.44 52.39 81.60 1,825.50

> 499.20 579.32 362.55

> 302.83

1,825.50

81.60

| | I | Nov-2004 | E | Expenses |
|--|-------|-------------------|----|----------|
| Ground Transportation - Car Services - Concord | \$ | 508.20 | \$ | 508 |
| Ground Transportation - Car Services - Elite | | (9.00) | | (9 |
| Meals | | 579.32 | | 579 |
| External Research - Multex | | 95.98 | | 95 |
| External Research - Disclosure | | 4.42 | | 4 |
| External Research - Dow Jones | | 262,15 | | 262 |
| Communications - Telephone Conferencing | | 250.44 | | 250 |
| Communications - Federal Express | | 52.39 | | 52 |
| Photocopying | | 81.60 | | 81 |
| Total Expenses | \$ | 1,825.50 | \$ | 1,825 |
| | Grou | nd Transportation | \$ | 499 |
| | Meals | i | | 579. |
| | Resea | rch | | 362. |
| | Comn | nunications | | 302. |

RCN Corporation Expense Detail Processed Through November 30, 2004 Invoice No. 3745-T

| Ground Transportation | | | |
|---|--|----------------------|--------|
| Car Services Concord | | | |
| Haggerty (car to U.S. Bankr. Court for S.D.N.Y. from Blackstone) | 4.5.4.5 | | |
| Korangy (car to client meeting from Blackstone in New York, NY) | 10/12/04 | 69.05 | |
| Corangy (car to Blackstone from client meeting in New York, NY) | 09/08/04 | 34.47 | |
| Corangy (car to Blackstone from LaGuardia Airport in Queens, NY) | 09/08/04 | 50.74 | |
| Corangy (car to client's offices in Princeton, NJ from New York, NY) | 10/11/04 | 41.82 | |
| Office Services - Garcia (car to Blackstone from home) | 10/12/04 | 136.68 | |
| Publishing Services - John (car home from Blackstone after working late) | 09/09/04 | 26.52 | |
| Publishing Services - Morin (car home from Blackstone after working late) | 09/23/04 | 28.56 | |
| Publishing Services - Shepko (car home from Blackstone after working late) | 09/14/04 | 35.70 | |
| Publishing Services - Sverino (car home from Blackstone after working late) | 09/10/04 | 43.86 | |
| c working late) | 09/18/04 Subtotal - Concord | 40.80 | |
| | Subtotal - Concord | | 508.20 |
| <u>Clite</u> | | | |
| laggerty (credit for waiting time) | 09/07/04 | ((00) | |
| acanti (credit for waiting time) | 09/09/04 | (6.00) | |
| | Subtotal - Elite | (3.00) | (0.00 |
| | Subtotal - Elite | · | (9.00 |
| Subtotal | - Ground Transportation - Car Serv | rices \$ | 499.20 |
| 1eals | | | |
| Ookas (working dinner meal @ Blackstone after working late) | 0.4 10.7 10 + | | |
| laggerty (catered meal for 8 to 12 people during client meeting held @ Blackstone | 06/07/04 | 19.77 | |
| corangy (working dinner meal @ Blackstone after working late) | | 479.55 | |
| orangy (working dinner meal @ Blackstone after working late) | 09/13/04 | 20.00 | |
| orangy (working dinner meal @ Blackstone after working late) | 10/05/04 | 20.00 | |
| orangy (working dinner meal @ Blackstone after working late) | 10/06/04 | 20.00 | |
| orangy (working differ meal @ Blackstone after working late) | 10/11/04 | 20.00 | |
| | Subtotal - Meals | | 579.32 |
| xternal Research | | | |
| <u>Tultex</u> | | | |
| acanti | 11/07/04 11/12/04 | | |
| | 11/07/04 - 11/13/04 | 95.98 | |
| | Subtotal - Multex | | 95.98 |
| isclosure | | | |
| acanti | 11/14/04 11/20/04 | | |
| | 11/14/04 - 11/20/04 | 4.42 | |
| | Subtotal - Disclosure | | 4.42 |
| ow Jones | | | |
| acanti | 11/07/04 - 11/13/04 | 262.15 | |
| | Subtotal - Dow Jones | 262.15 | |
| | Subtotal - Dow Jolles | | 262.15 |
| | Subtotal - External Research | | 262 55 |
| | | | 362.55 |
| ommunications | | | |
| elephone Conferencing | | | |
| aggerty | 10/08/04 | 81.43 | |
| aggerty | 10/22/04 | 169.01 | |
| Su | btotal - Telephone Conferencing | 107.01 | 250.44 |
| | | | 43V.44 |
| | | | |
| ederal Express | | | |
| Almeida | 10/05/04 | 9.94 | |
| Almeida Almeida | · | 9.94 8.49 | |
| Almeida Almeida Almeida | 10/05/04 | 8.49 | |
| Almeida Almeida Almeida Almeida Almeida | 10/05/04 11/03/04 | 8.49 8.49 | |
| Almeida Almeida Almeida | 10/05/04 11/03/04 11/03/04 | 8.49 8.49 8.49 | |
| Almeida Almeida Almeida Almeida Almeida Almeida | 10/05/04 11/03/04 11/03/04 11/03/04 | 8.49 8.49 | |
| Almeida Almeida Almeida Almeida Almeida | 10/05/04 11/03/04 11/03/04 11/03/04 | 8.49 8.49 8.49 | |

RCN Corporation Expense Detail Processed Through November 30, 2004 Invoice No. 3745-T

Subtotal - Communications

302.83

Photocopying Vacanti

| 11/04/04 - 11/07/04 | 81.60 | |
|-------------------------|-------|----------|
| Subtotal - Photocopying | | 81.60 |
| Total Expenses | \$ | 1,825.50 |



February 2, 2005

Deborah Royster, Esq. General Counsel RCN Corporation 105 Carnegie Center Princeton, NJ 08540

Monthly advisory fee pro rated for the period of December 1, 2004 through December 21, 2004:

135,483.87

Restructuring Fee:

7,800,000.00

Subtotal

7,935,483.87

Out-of-pocket expenses processed for the period through December 21, 2004:(1)

Ground Transportation \$ 1,662.33 Communications 146.15

Meals

146.15 2,812.98

Research

Subtotal

5.04

Less: Remaining Portion of the Pre-Petition Expense Deposit

4,626.50

Less: Payments Received

7,940,110.37 (6,348,387.10)

(8,645.75)

Total Amount Due

\$ 1,583,077.52

Please wire transfer funds to:

JP Morgan Chase
One New York Plaza
New York, NY 10017
ABA# 021 000 021
Credit Account: The Blackstone Group L.P.
Accounts Receivable Dept. 14th Floor
Account # 066-287472

Invoice Number: 7402

⁽¹⁾ Amount includes the remaining portion of the Pre-Petition Expense Deposit (or \$8,645.75). See section VII of Blackstone's Second and Final Application.

RCN Corporation Summary of Expenses Invoice No. 7402

| | | GL Detail Dec-2004 | Total Expenses | | |
|---|----------------------------------|--|-------------------|--|--|
| Ground Transportation - Car Service - Concord Ground Transportation - Car Service - Elite Ground Transportation - Local Travel Communications - Federal Express Meals with Clients Employee Meals External Research - P.A.C.E.R. Total Expenses | \$ | 479.91 235.32 947.10 146.15 1,719.79 1,093.19 5.04 4,626.50 | \$ | 479.91 235.32 947.10 146.15 1,719.79 1,093.19 5.04 4,626.50 | |
| | Groun Comm Meals Resear | d Transportation unications | \$ | 1,662.33 146.15 2,812.98 5.04 4,626.50 | |

RCN Corporation Expense Detail Processed through December 21, 2004 Invoice No. 7402

Invoice No. 7402 **Ground Transportation** Car Service Concord 09/08/04 09/28/04 37.74 Coleman (car to client meeting from Blackstone) 115.26 Coleman (car home from Blackstone) 11/16/04 130.56 Coleman (car to client meeting from home) Korangy (car to client meeting from Blackstone) 10/07/04 26.01 09/28/04 Middleton (car home from Blackstone) Middleton (car to client meeting from Blackstone) 09/28/04 42.84 479.91 Subtotal - Concord 11/15/04 50.80 de Almeida (car home from Blackstone after working late) de Almeida (car home from Blackstone after working late) 11/21/04 50.80 11/16/04 50.80 Haggerty (car to client meeting from home) Korangy (car to bank meeting from Blackstone for J. Dubel and T. Horvat of RCN) 11/09/04 28.66 11/09/04 28.66 Korangy (car to bank meeting from Blackstone for D. Royster and P. Hogan of RCN) Korangy (car to bank meeting from Blackstone for P. Aquino of RCN and J. Baker of Skadden) 11/09/04 25.60 235.32 Subtotal - Elite Local Travel 8.00 06/03/04 Haggerty (evening taxi home from Blackstone) 06/04/04 8.00 Haggerty (evening taxi home from Blackstone) Haggerty (evening taxi home from Blackstone) 06/18/04 7.00 06/25/04 8.00 Haggerty (evening taxi home from Blackstone) Haggerty (taxi to AlixPartners for client meeting from Blackstone) 06/30/04 8 00 06/30/04 14.00 Haggerty (taxi to Blackstone fro AlixPartners after client meeting) Haggerty (evening taxi home from Blackstone) 06/30/04 12.00 Haggerty (taxi to client meeting from Blackstone re: rating agency presentation) 07/01/04 19.00 07/07/04 Haggerty (evening taxi home from Blackstone) Haggerty (taxi to client meeting from Blackstone) 07/08/04 9 00 Haggerty (evening taxi home from Blackstone) Haggerty (evening taxi home from Blackstone) 07/08/04 8.00 07/12/04 7.00 Haggerty (taxi to client meeting from Blackstone) 07/15/04 10.00 07/22/04 12.00 Haggerty (evening taxi home from Blackstone) Haggerty (evening taxi home from Blackstone) 07/27/04 10.00 07/28/04 10.00 Haggerty (evening taxi home from Blackstone) 07/29/04 7.00 Haggerty (evening taxi home from Blackstone) Haggerty (evening taxi home from Blackstone) 08/03/04 8.00 08/05/04 7.00 Haggerty (evening taxi home from Blackstone) 08/09/04 7.00 Haggerty (evening taxi home from Blackstone) 08/11/04 10.00 Haggerty (evening taxi home from Blackstone) Haggerty (evening taxi home from Blackstone) 08/12/04 08/16/04 8.00 Haggerty (evening taxi home from Blackstone) 8.00 08/17/04 8.00 Haggerty (evening taxi home from Blackstone) Haggerty (taxi to client meeting from Blackstone) 08/18/04 7.00 08/18/04 8.00 Haggerty (taxi to Blackstone from client meeting) Haggerty (evening taxi home from Blackstone) 08/19/04 8.00 Haggerty (weekend taxi home from Blackstone) 08/21/04 8.00 08/22/04 8.00 Haggerty (weekend taxi home from Blackstone) Haggerty (evening taxi home from Blackstone) 08/24/04 8.00 08/25/04 8.00 Haggerty (evening taxi home from Blackstone) Haggerty (taxi to client meeting from Blackstone) 08/26/04 9.00 08/26/04 Haggerty (evening taxi home from Blackstone) 8.00 08/27/04 8.00 Haggerty (evening taxi home from Blackstone) Haggerty (weekend taxi home from Blackstone) 08/28/04 12.00 09/07/04 8.00 Haggerty (evening taxi home from Blackstone) Haggerty (evening taxi home from Blackstone) 09/14/04 9.00 09/16/04 9.00 Haggerty (taxi to client meeting from Blackstone) Haggerty (evening taxi home from Blackstone) 09/16/04 09/17/04 8.00 8.00 Haggerty (evening taxi home from Blackstone) 09/19/04 7.00 Haggerty (weekend taxi to Blackstone from home) 7.00 09/19/04 Haggerty (weekend taxi home from Blackstone) 09/21/04 7.00 Haggerty (taxi to client meeting @ Skadden Arps from Blackstone) Haggerty (evening taxi home from Blackstone) 09/21/04 8.00 09/22/04 6.00 Haggerty (evening taxi home from Blackstone) Haggerty (evening taxi home from Blackstone) 09/23/04 09/24/04 10.00 8.00 Haggerty (evening taxi home from Blackstone) 09/28/04 8.00 Haggerty (evening taxi home from Blackstone) Haggerty (evening taxi home from Blackstone) 09/28/04 8.00 10/03/04 7.00 Haggerty (weekend taxi to Blackstone from home) 10/03/04 10/04/04 Haggerty (weekend taxi home from Blackstone) 8 00 7.00 Haggerty (evening taxi home from Blackstone) Haggerty (evening taxi home from Blackstone) 10/06/04 8.00 10/07/04 10.00 Haggerty (evening taxi home from Blackstone) Haggerty (evening taxi home from Blackstone) 10/13/04 Haggerty (evening taxi home from Blackstone) 12.00 10/17/04 Haggerty (weekend taxi home from Blackstone) 8.00 Haggerty (evening taxi home from Blackstone) 10/19/04 10/20/04 Haggerty (evening taxi home from Blackstone) Haggerty (evening taxi home from Blackstone) 10/21/04 8.00

Haggerty (evening taxi home from Blackstone) Haggerty (weekend taxi home from Blackstone) 10/22/04

10/31/04

7.00

7.00

RCN Corporation Expense Detail Processed through December 21, 2004 Invoice No. 7402

| | 11/01/04 | 8.00 | |
|--|--|---|--------------------|
| Haggerty (evening taxi home from Blackstone) | | | |
| Haggerty (evening taxi home from Blackstone) | 11/02/04 | 7.00 | |
| Traggery (Commission For Disabeters) | 11/09/04 | 14.00 | |
| Haggerty (evening taxi home from Blackstone) | 11/18/04 | 8.00 | |
| Haggerty (evening taxi home from Blackstone) | | | |
| Korangy (evening taxi home from Blackstone) | 09/03/04 | 11.00 | |
| | 09/22/04 | 11.00 | |
| Korangy (evening taxi home from Blackstone) | | 10.00 | |
| Korangy (evening taxi home from Blackstone) | 10/11/04 | | |
| Korangy (taxi to client meeting from Blackstone) | 10/21/04 | 4.00 | |
| | 10/25/04 | 11.00 | |
| Korangy (evening taxi home from Blackstone) | 10/26/04 | 10.00 | |
| Korangy (evening taxi home from Blackstone) | | | |
| Korangy (taxi to Blackstone from client meeting) | 11/09/04 | 7.00 | |
| | 11/09/04 | 10.00 | |
| Korangy (evening taxi home from Blackstone) | 12/08/04 | 10.00 | |
| Korangy (taxi to RCN for confirmation hearing breakfast) | | | |
| Korangy (taxi to Skadden Arps for RCN meeting) | 12/15/04 | 6.00 | |
| | 07/04/04 | 6.00 | |
| Vacanti (taxi to client meeting from Blackstone) | 07/04/04 | 9.50 | |
| Vacanti (taxi to Blackstone from client meeting) | | 7.00 | |
| Vacanti (taxi to client meeting from Blackstone) | 07/05/04 | | |
| Vacanti (taxi to Blackstone from client meeting) | 07/05/04 | 6.50 | |
| | 07/07/04 | 5.50 | |
| Vacanti (taxi to client meeting from Blackstone) | | 7.00 | |
| Vacanti (evening taxi home from Blackstone) | 07/09/04 | | |
| | 07/10/04 | 9.50 | |
| Vacanti (taxi to client meeting from Blackstone) | 07/10/04 | 9.50 | |
| Vacanti (taxi to Blackstone from client meeting) | | 16.00 | |
| Vacanti (taxi to client meeting from Blackstone) | 07/11/04 | | |
| | 07/11/04 | 6.50 | |
| Vacanti (taxi to Blackstone from client meeting) | 07/22/04 | 11.50 | |
| Vacanti (taxi home from Blackstone) | | | |
| Vacanti (taxi to client meeting from Blackstone) | 07/23/04 | 9.00 | |
| | 07/24/04 | 9.00 | |
| Vacanti (taxi to client meeting from Blackstone) | 07/24/04 | 12.00 | |
| Vacanti (taxi home from Blackstone) | | | |
| Vacanti (taxi to client meeting from Blackstone) | 07/28/04 | 5.00 | |
| | 07/31/04 | 13.00 | |
| Vacanti (taxi to client meeting from Blackstone) | 07/31/04 | 11.50 | |
| Vacanti (taxi home from Blackstone) | | | |
| Vacanti (taxi home from Blackstone) | 08/04/04 | 7.00 | |
| | 08/05/04 | 9.50 | |
| Vacanti (taxi to client meeting from Blackstone) | 08/05/04 | 8.00 | |
| Vacanti (taxi home from Blackstone) | | | |
| Vacanti (taxi to client meeting from Blackstone) | 08/09/04 | 10.00 | |
| | 08/10/04 | 5.50 | |
| Vacanti (taxi to client meeting from Blackstone) | 08/10/04 | 9.00 | |
| Vacanti (taxi home from Blackstone) | | | |
| Vacanti (taxi to client meeting from Blackstone) | 08/14/04 | 9.00 | |
| | 08/19/04 | 10.00 | |
| Vacanti (taxi home from Blackstone) | 08/21/04 | 8.50 | |
| | | | |
| Vacanti (taxi to client meeting from Blackstone) | | | |
| Vacanti (taxi to client meeting from Blackstone) | 08/21/04 | 5.10 | |
| Vacanti (taxi to Blackstone from client meeting) | 08/21/04 | 5.10 | |
| | 08/21/04 08/21/04 | 5.10 9.25 | |
| Vacanti (taxi to Blackstone from client meeting) Vacanti (taxi home from Blackstone) | 08/21/04 | 5.10 | |
| Vacanti (taxi to Blackstone from client meeting) Vacanti (taxi home from Blackstone) Vacanti (taxi to client meeting from Blackstone) | 08/21/04 08/21/04 08/22/04 | 5.10 9.25 9.00 | |
| Vacanti (taxi to Blackstone from client meeting) Vacanti (taxi home from Blackstone) Vacanti (taxi to client meeting from Blackstone) Vacanti (taxi to Blackstone from client meeting) | 08/21/04 08/21/04 08/22/04 08/22/04 | 5.10 9.25 9.00 5.00 | |
| Vacanti (taxi to Blackstone from client meeting) Vacanti (taxi home from Blackstone) Vacanti (taxi to client meeting from Blackstone) Vacanti (taxi to Blackstone from client meeting) | 08/21/04 08/21/04 08/22/04 08/22/04 08/22/04 | 5.10 9.25 9.00 5.00 11.25 | |
| Vacanti (taxi to Blackstone from client meeting) Vacanti (taxi home from Blackstone) Vacanti (taxi to client meeting from Blackstone) Vacanti (taxi to Blackstone from client meeting) Vacanti (taxi to client meeting from Blackstone) | 08/21/04 08/21/04 08/22/04 08/22/04 | 5.10 9.25 9.00 5.00 | |
| Vacanti (taxi to Blackstone from client meeting) Vacanti (taxi home from Blackstone) Vacanti (taxi to client meeting from Blackstone) Vacanti (taxi to Blackstone from client meeting) | 08/21/04 08/21/04 08/22/04 08/22/04 08/22/04 08/26/04 | 5.10 9.25 9.00 5.00 11.25 | 947.10 |
| Vacanti (taxi to Blackstone from client meeting) Vacanti (taxi home from Blackstone) Vacanti (taxi to client meeting from Blackstone) Vacanti (taxi to Blackstone from client meeting) Vacanti (taxi to client meeting from Blackstone) | 08/21/04 08/21/04 08/22/04 08/22/04 08/22/04 | 5.10 9.25 9.00 5.00 11.25 | 947.10 |
| Vacanti (taxi to Blackstone from client meeting) Vacanti (taxi home from Blackstone) Vacanti (taxi to client meeting from Blackstone) Vacanti (taxi to Blackstone from client meeting) Vacanti (taxi to client meeting from Blackstone) | 08/21/04 08/21/04 08/22/04 08/22/04 08/26/04 08/26/04 Subtotal - Local Travel | 5.10 9.25 9.00 5.00 11.25 | |
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RCN Corporation Expense Detail Processed through December 21, 2004 Invoice No. 7402

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| de Almeida | 12/20/04 Subtotal - External Research - P.A.C.E.R. | 0.28 | 5.04 |
|---|--|----------------|----------|
| de Almeida | 12/14/04 | 3.85 | |
| de Almeida | 11/17/04 | 0.91 | |
| P.A.C.E.R. | | | |
| External Research | | | -, |
| | Subtotal - Meals | | 2,812.98 |
| | Subtotal - Employee Meals | - | 1,093.19 |
| Vacanti (working dinner meal @ Blackstone after working late) | 11/07/04 | 20.00 | |
| Vacanti (working dinner meal @ Blackstone after working late) | 11/02/04 | 20.00 | |
| Vacanti (working dinner meal @ Blackstone after working late) | 10/17/04 | 8.96 16.71 | |
| Vacanti (working dinner meal @ Blackstone after working late) | 10/14/04 10/17/04 | 20.00 | |
| Vacanti (working dinner meal @ Blackstone after working late) Vacanti (working dinner meal @ Blackstone after working late) | 10/06/04 | 20.00 | |
| Vacanti (working dinner meal @ Blackstone after working late) | 10/01/04 | 20.00 | |
| Vacanti (working dinner meal @ Blackstone after working late) | 09/28/04 | 20.00 | |
| Vacanti (working dinner meal @ Blackstone after working late) | 09/26/04 | 16.63 | |
| Vacanti (working dinner meal @ Blackstone after working late) | 09/24/04 | 18.34 | |
| Vacanti (working dinner meal @ Blackstone after working late) | 09/22/04 | 20.00 | |
| Vacanti (working dinner meal @ Blackstone after working late) | 09/21/04 | 20.00 | |
| Vacanti (working dinner meal @ Blackstone after working late) | 09/11/04 09/14/04 | 20.00 10.86 | |
| Vacanti (working dinner meal @ Blackstone after working late) | 09/10/04 09/11/04 | 3.80 | |
| Vacanti (working dinner meal @ Blackstone after working late) Vacanti (working dinner meal @ Blackstone after working late) | 09/09/04 | 18.95 | |
| Vacanti (working dinner meal @ Blackstone after working late) | 07/26/04 | 15.52 | |
| Vacanti (working dinner meal @ Blackstone after working late) | 07/17/04 | 20.00 | |
| Vacanti (working meal @ Blackstone) | 07/11/04 | 4.03 | |
| Vacanti (working meal @ Blackstone) | 07/05/04 | 8.00 | |
| Vacanti (working dinner meal @ Blackstone after working late) | 07/04/04 | 20.00 | |
| Korangy (working dinner meal @ Blackstone after working late) | 11/03/04 11/08/04 | 20.00 20.00 | |
| Korangy (working dinner meal @ Blackstone after working late) | 11/02/04 | 20.00 | |
| Korangy (working dinner meal @ Blackstone after working late) Korangy (working dinner meal @ Blackstone after working late) | 11/01/04 | 20.00 | |
| Korangy (working dinner meal @ Blackstone after working late) | 10/27/04 | 20.00 | |
| Korangy (working dinner meal @ Blackstone after working late) | 10/26/04 | 20.00 | |
| Haggerty (weekend working dinner meal @ Blackstone) | 12/05/04 | 20.00 | |
| Haggerty (working dinner meal @ Blackstone after working late) | 11/16/04 | 20.00 | |
| Haggerty (working dinner meal @ Blackstone after working late) | 11/03/04 11/08/04 | 20.00 20.00 | |
| Haggerty (working dinner meal @ Blackstone after working late) Haggerty (working dinner meal @ Blackstone after working late) | 11/02/04 | 20.00 | |
| Haggerty (working dinner meal @ Blackstone after working late) | 10/22/04 | 15.75 | |
| Haggerty (working dinner meal @ Blackstone after working late) | 10/21/04 | 20.00 | |
| Haggerty (working dinner meal @ Blackstone after working late) | 10/19/04 | 20.00 | |
| Haggerty (weekend working meal @ Blackstone) | 10/17/04 | 20.00 | |
| Haggerty (working dinner meal @ Blackstone after working late) | 10/11/04 10/14/04 | 20.00 20.00 | |
| Haggerty (working dinner meal @ Blackstone) Haggerty (working dinner meal @ Blackstone after working late) | 10/09/04 | 15.75 | |
| Haggerty (working dinner meal @ Blackstone after working late) Haggerty (weekend working meal @ Blackstone) | 10/08/04 | 20.00 | |
| Haggerty (working dinner meal @ Blackstone after working late) | 10/06/04 | 20.00 | |
| Haggerty (working dinner meal @ Blackstone after working late) | 10/01/04 | 20.00 | |
| Haggerty (working dinner meal @ Blackstone after working late) | 09/28/04 | 20.00 | |
| Haggerty (working dinner meal @ Blackstone after working late) | 09/27/04 09/27/04 | 20.00 | |
| Haggerty (working dinner meal @ Blackstone after working late) Haggerty (working dinner meal @ Blackstone after working late) | 09/23/04 09/24/04 | 20.00 20.00 | |
| Haggerty (working dinner meal @ Blackstone after working late) Haggerty (working dinner meal @ Blackstone after working late) | 09/21/04 | 20.00 | |
| Haggerty (working dinner meal @ Blackstone after working late) | 09/16/04 | 20.00 | |
| Haggerty (weekend working meal @ Blackstone) | 09/12/04 | 7.06 | |
| Haggerty (working dinner meal @ Blackstone after working late) | 09/07/04 | 20.00 | |
| Haggerty (weekend working meal @ Blackstone) | 08/28/04 | 12.60 | |
| Haggerty (working dinner meal @ Blackstone after working late) Haggerty (working dinner meal @ Blackstone after working late) | 08/25/04 08/26/04 | 20.00 20.00 | |
| Haggerty (weekend working meal @ Blackstone) | 08/22/04 | 20.00 | |
| Haggerty (working dinner meal @ Blackstone after working late) | 08/19/04 | 20.00 | |
| Haggerty (working dinner meal @ Blackstone after working late) | 08/17/04 | 20.00 | |

APPENDIX F

and supplied the first of the control of the first statement of the control of th

THE BLACKSTONE GROUP L.P. SUMMARY OF HOURS WORKED AND TASKS PERFORMED DURING THE PERIOD OF

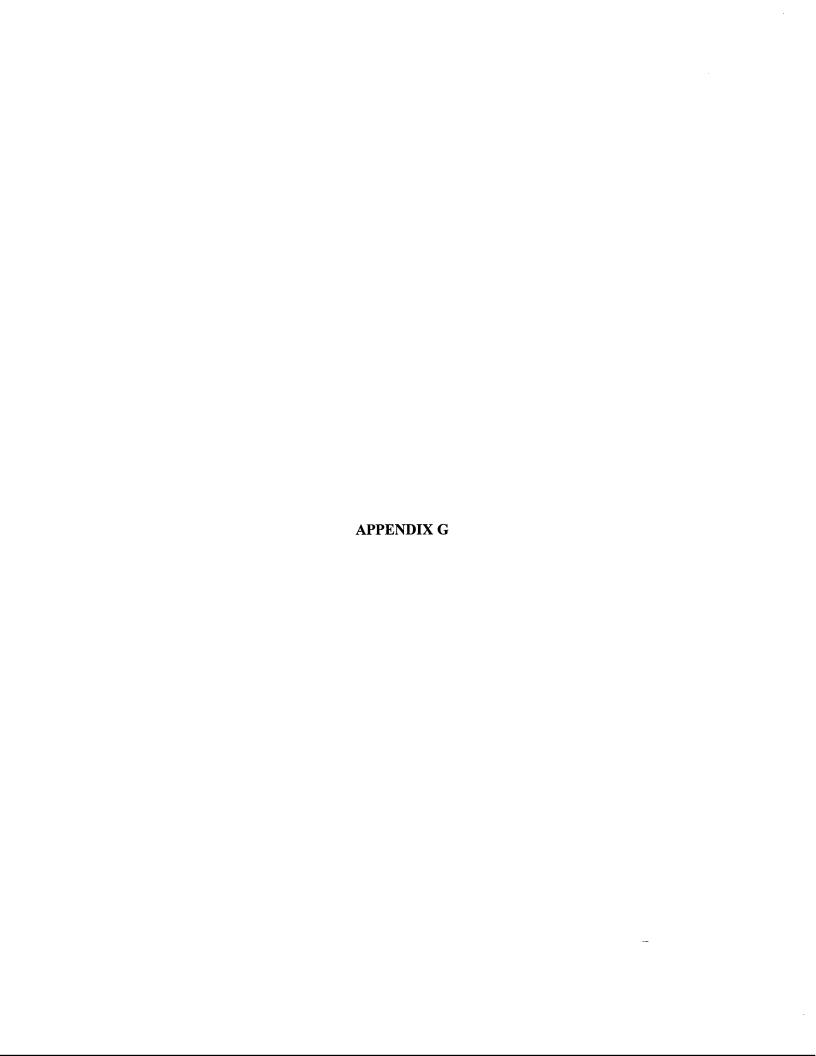
MAY 27, 2004 THROUGH SEPTEMBER 30, 2004

I. Approximate hours expended by each Blackstone Professional During the Period of May 27, 2004 through September 30, 2004:

| | May-04 | <u>June-04</u> | July-04 | August-04 | September-04 | Total |
|--------------------|--------|----------------|---------|-----------|--------------|---------|
| Timothy R. Coleman | 10.0 | 97.0 | 102.0 | 115.0 | 120.0 | 444.0 |
| Thomas Middleton | 10.0 | 20.0 | 15.0 | 15.0 | 10.0 | 70.0 |
| Elias Dokas | 10.0 | 45.0 | 30.0 | 10.0 | 20.0 | 115.0 |
| Shervin Korangy | 8.0 | 145.0 | 28.0 | 165.0 | 188.0 | 534.0 |
| Bruce Haggerty | 21.0 | 169.0 | 155.0 | 192.0 | 195.0 | 732.0 |
| Medhi Malaki | - | 70.0 | 5.0 | - | - | 75.0 |
| Derek Crevello | - | 142.0 | 158.0 | 56.0 | - | 356.0 |
| Vinicius Vacanti | • | 250.0 | 193.0 | 189.0 | 109.0 | 741.0 |
| Vivek Garipalli | - | 27.0 | - | - | - | 27.0 |
| James Helwig | | 70.0 | - | - | - | 70.0 |
| Blackstone Total | 59.0 | 1,035.0 | 686.0 | 742.0 | 642.0 | 3,164.0 |

II. Specific tasks performed by Blackstone during the Period of May 27, 2004 September 30, 2004 and the approximate hours expended in providing such services:

| Modifying the Debtors' forecasts based on developments in the chapter 11 cases | 185.0 |
|--|---------|
| Assisting in all aspects of the refinancing process, including rating agency presentations, bank offering memorandum and financial analysis | 734.0 |
| Assisting in discussions and updates regarding the regulatory approval process | 121.0 |
| Analyzing various strategic business configuration alternatives | 390.0 |
| Negotiating with stakeholders regarding various matters on the chapter 11 cases, including the structure of the POR | 164.0 |
| Presenting to and updating senior management and the Board of Directors regarding developments in the cases | 242.0 |
| Assisting in the preparation of the revised Plan and Disclosure Statement approved by the Court on October 12, 2004 | 127.0 |
| Performing a liquidation analysis for Disclosure Statement purposes | 87.0 |
| Exploring further financing alternatives for the Debtors | 186.0 |
| Valuing the Debtors' businesses for Disclosure Statement purposes | 542.0 |
| Participating in conference calls and meetings with advisors and representatives of the creditors committee and bank lenders to discuss numerous aspects of the case | 386.0 |
| Total | 3,164.0 |



THE BLACKSTONE GROUP L.P. SUMMARY OF HOURS WORKED AND TASKS PERFORMED DURING THE PERIOD OF OCTOBER 1, 2004 THROUGH NOVEMBER 17, 2004

I. Approximate hours expended by each Blackstone Professional During the Period of October 1, 2004 through November 17, 2004:

| | October-04 | November 1 - 17, 04 | Total |
|--------------------|------------|---------------------|-------|
| Timothy R. Coleman | 114.4 | 53.0 | 167.4 |
| Thomas Middleton | 10.0 | 7.5 | 17.5 |
| Elias Dokas | 10.0 | 6.5 | 16.5 |
| Shervin Korangy | 183.0 | 87.0 | 270.0 |
| Bruce Haggerty | 187.5 | 85.0 | 272.5 |
| Medhi Malaki | - | - | _ |
| Derek Crevello | - | - | - |
| Vinicius Vacanti | 100.5 | 60.0 | 160.5 |
| Vivek Garipalli | - | - | • |
| James Helwig | | - | _ |
| Blackstone Total | 605.4 | 299.0 | 904.4 |

II. Specific tasks performed by Blackstone during the Period of October 1, 2004 November 17, 2004 and the approximate hours expended in providing such services:

| Modifying Debtors financial forecast - update for actuals and variance analysis: | 100.2 |
|--|-------|
| Modifying and reviewing updates to Debtors financial forecast and cash balances: | 72.0 |
| Refinancing process: | 229.3 |
| Refinancing process - first lien: | 47.0 |
| Refinancing process - second lien: | 97.0 |
| Alternative business configurations: | 62.1 |
| Negotiating with stakeholders regarding various matters: | 41.5 |
| Disclosure Statement and POR: | 90.3 |
| Updating senior management: | 65.4 |
| Calls and meeting with creditors: | 99.6 |
| Total | 904.4 |

THE BLACKSTONE GROUP L.P. SUMMARY OF HOURS FOR THE PERIOD OF NOVEMBER 18, 2004 THROUGH DECEMBER 21, 2004

| Total | 39.0 | 6.5 | 129.5 | 138.8 | 27.5 | 341.3 |
|------------------------|--------------------------|--------------------------|-------------------|----------------|------------------|-------|
| December 2004 | 25.3 | 4.5 | 96.5 | 89.5 | 15.0 | 230.8 |
| November 18 - 30, 2004 | 13.8 | 2.0 | 33.0 | 49.3 | 12.5 | 110.5 |
| Title | Senior Managing Director | Senior Managing Director | Managing Director | Associate | Analyst | |
| Professional | Timothy Coleman | Thomas Middleton | Shervin Korangy | Bruce Haggerty | Vinicius Vacanti | |

In re: RCN Corporation, et al. A Chapter 11 Proceeding Case No. 04-13638 (RDD)

THE BLACKSTONE GROUP L.P. SUMMARY OF HOURS FOR THE PERIOD OF NOVEMBER 18, 2004 THROUGH NOVEMBER 30, 2004

| rroressional | Title | Total Hours |
|------------------|--------------------------|-------------|
| Timothy Coleman | Senior Managing Director | 13.8 |
| Thomas Middleton | Senior Managing Director | 2.0 |
| Shervin Korangy | Managing Director | 33.0 |
| Bruce Haggerty | Associate | 49.3 |
| Vinicius Vacanti | Analyst | 12.5 |
| | | 110.5 |

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THE BLACKSTONE GROUP L.P. HOURLY DETAILS FOR THE PERIOD OF NOVEBER 18, 2004 THROJICH NOVEMBER 30, 2004

| NOVEBER 18, 2004 THROUGH NOVEMBER 30, 2004 | Descriptions | Discussion with S. Korangy and B. Haggerty re: emergence timeline | Discussion with J. Dubel re: case status | Discussion with J. Dubel re: case status | Discussion with Fasola re: case status | Discussion with S. Korangy re: fee statement | Discussions with management re: case status | Discussions with Deutsche Bank 7e: pricing | Discussions with S. Korangy and B. Haggerty te: second lien notes | Discussions with management re: case status | Discussions with management re: case status | Discussions with management re: case status | Discussions with management re: case status | Review of bond market perception of RCN | Review of Confirmation Affidavit | Meeting with S. Korangy and B. Haggerty re: case status | Discussion with B. Haggerty re: case process | |
|--|--------------|---|--|--|--|--|---|--|---|---|---|---|---|---|----------------------------------|---|--|------|
| | | Discussion | Discussion | Discussion | Discussion | Discussion | Discussion | Discussion | Discussion | Discussion | Discussion | Discussion | Discussion | Review of | Review of | Meeting w | Discussion | |
| | Hours | 0.1 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 1.5 | 0.5 | 0.5 | 0.5 | 8.0 | 0.1 | 3.5 | 0.1 | 0.5 | 12.0 |
| | Date | 11/18/04 | 11/18/04 | 11/19/04 | 11/19/04 | 11/22/04 | 11/22/04 | 11/22/04 | 11/23/04 | 11/23/04 | 11/24/04 | 11/25/04 | 11/26/04 | 11/28/04 | 11/28/04 | 11/29/04 | 11/30/04 | |
| | Professional | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | |
| | | | | | | | | | | | | | | | | | | |

Descriptions

2.0

Hours Date

Professional Thomas Middleton

11/22/04

Discussion of process / business with RCN

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| NOVEBER 18, 2004 THROUGH NOVEMBER 30, 2004 | Henry | 1.0 Review of public disclosure re: financial controls | 2.0 Calls with B. Haggerty and Company re: financial disclsoures | 1.0 Review of credit agreement and call with Deutsche Bank | 0.5 Call with Skadden re: second lien commitment letters | 0.5 Call with Skadden re: Notes allocation | 1.0 Discussion with T. Coleman and B. Haggerty re: emergence timeline | 0.5 Review of confirmation and emergence timeline with Company | 1.5 Review of credit agreement and call with Deutsche Bank | 1.0 Call with J. Dubel and T. Horvat re: case process | 0.5 Call with Deutsche Bank re: first lien syndication | 1.0 Call with bondholders re: process | 0.5 Call with J. Dubel and T. Horvat re: case process | 0.5 Discussion with T. Coleman re: case process | 1.0 Review of accredited bondholder list | 1.0 Call with Skadden re: allocation of second lien notes | 1.0 Call with J. Dubel re: allocation of second lien notes | 0.5 Call with Deutsche Bank re: first lien syndication | 1.0 Discussions with second lien lenders | 1.5 Discussions with T. Coleman and B. Haggerty re: second lien notes | 1.5 Discussions with B. Haggerty re: confirmation prep | 2.5 Supplemental fee application | 0.5 Review of accredited bondholder list | 1.5 Calls with Skadden re: confirmation and emergence | 0.5 Calls with second lien leaders | 1.0 Calls with bondholders re: refinancing process | 2.0 Discussions with B. Haggerty re: confirmation prep | 2.0 Review of confirmation affidavit from T. Coleman | 0.5 Discussion with T. Coleman re: case process | 0.5 Calls with boadholders re: refinancing process | 1.0 Call with Skadden re: allocation of second lien notes | 2.0 Supplemental fee application | 33.0 |
|--|--------------|--|--|--|--|--|---|--|--|---|--|---------------------------------------|---|---|--|---|--|--|--|---|--|----------------------------------|--|---|------------------------------------|--|--|--|---|--|---|----------------------------------|------|
| | Hours | 1.0 | 2.0 | 1.0 | 0.5 | 0.5 | 1.0 | 0.5 | 1.5 | 1.0 | 0.5 | 1.0 | 0.5 | 0.5 | 0.1 | 0.1 | 1.0 | 0.5 | 1.0 | 1.5 | 1.5 | 2.5 | 0.5 | 1.5 | 0.5 | 1.0 | 2.0 | 2.0 | 0.5 | 0.5 | 1.0 | 20 | 33.0 |
| | Date | 11/18/04 | 11/18/04 | 11/18/04 | 11/18/04 | 11/18/04 | 11/18/04 | 11/19/04 | 11/19/04 | 11/19/04 | 11/22/04 | 11/22/04 | 11/22/04 | 11/22/04 | 11/23/04 | 11/23/04 | 11/23/04 | 11/23/04 | 11/23/04 | 11/23/04 | 11/23/04 | 11/24/04 | 11/29/04 | 11/29/04 | 11/29/04 | 11/29/04 | 11/29/04 | 11/29/04 | 11/30/04 | 11/30/04 | 11/30/04 | 11/30/04 | |
| | Professional | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | |

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THE BLACKSTONE GROUP L.P. HOURLY DETAILS FOR THE PERIOD OF NOVEBER 18, 2004 THROUGH NOVEMBER 30, 2004

| | Date Hours Descriptions | 11/1804 3.0 Review and modification of fee statement | 50 | 0.1 | 11/18/04 1.0 Discussion with T. Coleman and S. Korangy re: energence timeline | 11/18/04 2.0 Review of credit agreement | 11/18/04 1.0 Drafting of T. Coleman supplemental affidavit | 11/19/04 1.5 Responding to Document Request | 11/1904 1.0 Review of credit agreement | 11/1904 1.5 Preparation and review of financials for DB | | 11/2/04 2.5 Review and modification of fee statement | 11/22/04 1.3 Review of financial data for DB | 11/22/04 1.5 Conference call to discuss second lien offering | 11/22/04 0.5 Preparation of packages to service list | 11/23/04 1.5 Discussions with T. Coleman and S. Korangy re: second lien notes | 11/23/04 1.5 Discussions with S. Korangy re: confirmation prep | 2.0 | 11/23/04 0.5 Review of commitment letters | 11/23/04 1.5 Gathering materials for confirmation prep | 11/24/04 1.5 Responding to Document Request | 11/24/04 0.5 Review of financial data for DB | 11/24/04 1.5 Review and distribution of documents to Skadden | 11/28/04 3.5 TRC Confirmation Affidavit | 11/29/04 3.0 TRC Confirmation Affidavit | 11/2904 1.0 Meeting with T. Coleman and S. Korangy re: case status | 11/2904 0.5 Review of bondholder list | 11/2904 1.5 Calls with Skadden re: confirmation and emergence | 11/29/04 2.0 Discussions with S. Korangy re: confirmation prep | 11/30/04 1.8 Review of offering circular draft | 2.3 | 11/30/04 0.5 Review of HSR info request | 49.3 |
|--------|-------------------------|--|----|-----|---|---|--|---|--|---|-----------------------|--|--|--|--|---|--|-----|---|--|---|--|--|---|---|--|---------------------------------------|---|--|--|-----|---|------|
| L F | Professional Dat | Bruce Haggerty 11/18 | | | Bruce Haggerty 11/18, | Bruce Haggerty 11/18, | Bruce Haggerty 11/18, | Bruce Haggerty 11/19/ | Bruce Haggerty 11/19/ | | Bruce Haggerty 11/19/ | | | Bruce Haggerty 11/22/ | Bruce Haggerty 11/22/ | | | | | | | | | | Bruce Haggerty 11/29/ | _ | Bruce Haggerty 11/29/ | | | Bruce Haggerty 11/30/ | _ | Bruce Haggerty 11/30/ | |

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THE BLACKSTONE GROUP L.P. HOURLY DETAILS FOR THE PERIOD OF

| NOVEBER 18, 2004 THROUGH NOVEMBER 30, 2004 | Descriptions | DB Financing Issues (1.5 hours); Due Diligence Site Visit (3 hours) | Responding to Document Requests | Updating and distributing Turnpike model | Responding to Document Requests | |
|--|--------------|---|---------------------------------|--|---------------------------------|------|
| | Hours | 4.5 | 2.5 | 3.0 | 2.5 | 12.5 |
| | Date | 11/18/04 | 11/19/04 | 11/22/04 | 11/24/04 | |
| | Professional | Vinicius Vacanti | Vinicius Vacanti | Vinicius Vacanti | Vinicius Vacanti | |

THE BLACKSTONE GROUP L.P. SUMMARY OF HOURS FOR THE PERIOD OF DECEMBER 1, 2004 THROUGH DECEMBER 21, 2004

| Professional | Title | Total Hours |
|------------------|--------------------------|-------------|
| | | |
| Timothy Coleman | Senior Managing Director | 25.3 |
| Thomas Middleton | Senior Managing Director | 4.5 |
| Shervin Korangy | Managing Director | 96.5 |
| Bruce Haggerty | Associate | 89.5 |
| Vinicius Vacanti | Analyst | 15.0 |
| | | 230.8 |

In re: RCN Corporation, et. al. A Chapter 11 Proceeding Case No. 04-13638 (RDD)

THE BLACKSTONE GROUP L.P. HOURLY DETAILS FOR THE PERIOD OF

| DECEMBER 1, 2004 THROUGH DECEMBER 21, 2004 | Descriptions |
|--|--------------|
| | Hours |
| | Date |

| Discussions with management re: case status | Discussion with S. Korangy and B. Haggerty re: confirmation | Discussions with management re: case status | Discussions with management re: case status | Discussion with B. Haggerty and S. Korangy re: confirmation | Discussion with Deutsche Bank re: pricing | Discussion with B. Haggerty and S. Korangy re: confirmation | Discussions with Deutsche Bank re: pricing | Discussions with management re: case status | Discussions with management re: case status | Discussion with B. Haggerty and S. Korangy re: emergence timeline | Discussions with management re: case status | Discussion with B. Haggerty and S. Korangy re: emergence timeline | Discussions with management re: case status | Discussion with Skadden re: second lien notes | Discussions with management re: case status | Discussions with management re: case status | Discussions with management re: case status | Discussion with B. Haggerty and S. Korangy re: emergence timeline | Review of fee application | Discussions with management re: case status | Discussions with management re: case status | Edits of fee application | Discussion with B. Haggerty and S. Korangy re: emergence timeline | Discussions with management re: case status | Discussions with management re: case status | Discussion with B. Haggerty and S. Korangy re: emergence timeline | Discussions with management re: case status | Discussion with B. Haggerty and S. Korangy re: final billing | |
|---|---|---|---|---|---|---|--|---|---|---|---|---|---|---|---|---|---|---|---------------------------|---|---|--------------------------|---|---|---|---|---|--|------|
| 0.5 | 1.0 | 1.5 | 0.8 | 1.5 | 2.0 | 1.0 | 1.5 | 0.5 | 0.5 | 0.5 | 8.0 | 1.0 | 0.5 | 1.5 | 0.5 | 0.5 | 0.5 | 1.0 | 1.5 | 1.0 | 8.0 | 0.1 | 0.5 | 0.5 | 8.0 | 0.5 | 0.3 | 1:0 | 25.3 |
| 12/01/04 | 12/02/04 | 12/02/04 | 12/03/04 | 12/06/04 | 12/06/04 | 12/07/04 | 12/07/04 | 12/07/04 | 12/08/04 | 12/09/04 | 12/10/04 | 12/12/04 | 12/12/04 | 12/13/04 | 12/13/04 | 12/14/04 | 12/14/04 | 12/15/04 | 12/15/04 | 12/15/04 | 12/15/04 | 12/16/04 | 12/16/04 | 12/16/04 | 12/16/04 | 12/17/04 | 12/17/04 | 12/20/04 | |
| Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | Timothy Coleman | |

| Discussion of process / business with RCN | Discussion of process / business with RCN | Discussion of process / business with RCN | Discussion of process / business with RCN | |
|---|---|---|---|-----|
| 1.5 | 1.0 | 6.0 | 1.5 | 4.5 |
| 12/02/05 | 12/07/05 | 12/16/05 | 12/21/05 | |
| Thomas Middleton | Thomas Middleton | Thomas Middleton | Thornas Middleton | |

Hours

Date

| | | [| |
|-----------------|----------|-------|--|
| Professional | Date | Hours | Describtions |
| Shervin Koranev | 12/01/05 | · | Call with Denteche Bank se credit ameement |
| Shervin Koranov | 12/01/05 |) o | Call with bondedness or second lien notes offering |
| Shervin Koranov | 12/01/05 | 0°E | Desir for configuration to account action of the formal action of the fo |
| Shervin Koranev | 12/01/05 | ? - | rice to communicate and the communication of the co |
| Sheron Korango | 12/01/05 | 9 9 | Review of Australian and Australia - October |
| Shervin Korangy | 12/02/04 | 2.0 | Pres for confirmation bearing |
| Shervin Korangy | 12/02/04 | 1.0 | Review of confirmation affidavi from T. Coleman |
| Shervin Korangy | 12/07/04 | 5.1 | Review and edit credit agreement |
| Shervin Korangy | 12/02/04 | 0.5 | Review second lien notes offering circular |
| Shervin Korangy | 12/02/04 | 1.5 | Call with J. Dubel and T. Horvat re: case process |
| Shervin Korangy | 12/02/04 | 1.0 | Discussion with T. Coleman and B. Haggerty re: confirmation |
| Shervin Korangy | 12/03/04 | 0.5 | Review final voting results |
| Shervin Korangy | 12/03/04 | 2.0 | Calls with Skadden re: confirmation process |
| Shervin Korangy | 12/03/04 | 1.0 | Review and edit confirmation order |
| Shervin Korangy | 12/03/04 | 2.0 | Review and edit credit agreement |
| Shervin Korangy | 12/03/04 | 0.5 | Review Starpower analysis |
| Shervin Korangy | 12/04/04 | 4.0 | Prep for confirmation hearing |
| Shervin Korangy | 12/05/04 | 2.5 | Prep for confirmation hearing |
| Shervin Korangy | 12/05/04 | 1.0 | Review and edit confirmation order |
| Shervin Korangy | 12/06/04 | 1.5 | Prep for confirmation bearing |
| Shervin Korangy | 12/06/04 | 2.5 | Calls with Skadden re: confirmation hearing |
| Shervin Korangy | 12/06/04 | 0.5 | Calls with management re: confirmation hearing |
| Shervin Korangy | 12/06/04 | 0.5 | Review and edit confirmation order |
| Shervin Korangy | 12/06/04 | 1.5 | Discussion with T. Colenan and B. Haggerty re: confirmation |
| Shervin Korangy | 12/06/04 | 0.5 | Call with bondholders re: process |
| Shervin Korangy | 12/07/04 | 0.5 | Prep for confirmation hearing |
| Shervin Korangy | 12/07/04 | 0.1 | Cals with Standen re- confirmation hearing |
| Shervin Koranov | 12/07/04 | 9 | Call with 1 Dubal and T Harvet re-case mores |
| Shervin Koranev | 12/07/04 | ? = | Contain of according investment liet |
| Shervin Korangy | 12/07/04 | 5 | Review refrinted RCN brands |
| Shervin Koranav | 12/07/04 | 50 | Review prompt of any of the second of the se |
| Shervin Koranev | 12/07/04 | 9 5 | Discussion with Toleman and R Hasoerty re-confirmation |
| Shervin Korangy | 12/07/04 | 9 | (2a) with bondholders re: process |
| Shervin Korangy | 12/08/04 | 7.0 | Pres for confirmation hearing |
| Shervin Korangy | 12/08/04 | 2.0 | Confirmation hearing |
| Shervin Korangy | 12/09/04 | 0.5 | Discussion with T. Coleman and B. Haggerty re: emergence timeline |
| Shervin Korangy | 12/09/04 | 1.5 | Review and edit Blackstone's fee application supplement |
| Shervin Korangy | 12/09/04 | 6.5 | Call with J. Dubel and T. Horvat re: case process |
| Shervin Korangy | 12/09/04 | 2.0 | Call with Skadden re: allocation of second lien notes |
| Shervin Korangy | 12/10/04 | 6.5 | Call with Deutsche Bank re: first lien syndication |
| Shervin Korangy | 12/10/04 | 5.1 | Calls with Skadden re: second lien notes allocation |
| Shervin Korangy | 12/10/04 | 1.0 | Review and edit Blackstone's fee application supplement |
| Shervin Korangy | 12/12/04 | 1.5 | Review and edit Blackstone's fee application supplement |
| Shervin Korangy | 12/12/04 | 3.5 | Analysis of second lien notes allocation |
| Shervin Korangy | 12/12/04 | 0.1 | Discussion with T. Coleman and B. Haggerty re: emergence timeline |
| Shervin Korangy | 12/13/04 | 1.0 | Review analysis of closing fees |
| Shervin Korangy | 12/13/04 | 1.5 | Discussion with B. Haggerty re: closing fees |

| DECEMBER 1, 2004 THROUGH DECEMBER 21, 2004 | Descriptions | Discussion with management re-clicing fees | Calls with Stadden re: second lien notes allocation | Analysis of second lien notes allocation | Discussion with B. Haggerty re: analysis of pre-petition claims | Review and edit Blackstone's fee application supplement | Call with Deutsche Bank re: first lien credit facility | RCN update call to review emergence checklist | Call with Deutsche Bank re: first lien syndication | Calls with bondholders re: closing process | Analysis of second lien notes allocation | Discussion with T. Coleman and B. Haggerty re: emergence timeline | Calls with Skadden re: second lien notes allocation | Review claims analysis | Calls with Skadden and management re: emergence | Discussion with T. Coleman and B. Haggerty re: emergence timeline | Calls with Skadden re: emergence | Calls with Skadden re: second lien notes allocation | Final billing review | Discussion with T. Coleman and B. Haggerty re: emergence timeline | Closing fund flow analysis | Calls with Skadden and management re: emergence | Closing fund flow analysis | Final billing review | Discussion with T. Coleman and B. Haggerty re: final billing | Calls with Skadden and management re: emergence | Closing fund flow analysis | 11 |
|--|--------------|--|---|--|---|---|--|---|--|--|--|---|---|------------------------|---|---|----------------------------------|---|----------------------|---|----------------------------|---|----------------------------|----------------------|--|---|----------------------------|------|
| | Hours | 0.5 | 2.5 | 1.5 | 0.5 | 0.5 | 0.5 | 1.5 | 0.5 | 0.5 | 2.5 | 1.0 | 2.5 | 1.5 | 1.0 | 0.5 | 1.5 | 2.0 | 1.0 | 0.5 | 1.0 | 2.5 | 2.0 | 2.0 | 0.1 | 2.5 | 1.0 | 96.5 |
| | Date | 12/13/04 | 12/14/04 | 12/14/04 | 12/14/04 | 12/14/04 | 12/14/04 | 12/15/04 | 12/15/04 | 12/15/04 | 12/15/04 | 12/15/04 | 12/16/04 | 12/16/04 | 12/16/04 | 12/16/04 | 12/17/04 | 12/17/04 | 12/17/04 | 12/17/04 | 12/19/04 | 12/20/04 | 12/20/04 | 12/20/04 | 12/20/04 | 12/21/04 | 12/21/04 | |
| | Professional | Shervin Korango | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | Shervin Korangy | |

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Hours

Date

Professional

Descriptions

| Discussion with T. Coleman and S. Korangy re: confirmation | Discussion with T. Horat of AP re: cash bridge | Participation in DB financine cal | Distribution of materials for HSR request | Modification of TRC Confirmation Affidavit | Review and edit confirmation order | Review of starpower materials | Discussion with S. Korangy re: case status | Share price analysis for confirmation | Preparation of background materials for confirmation | Proparation of supplemental fee affidavit | Review of cash bridge | Discussion with potential investors in convert offering | Discussion with T. Coleman and S. Korangy re: confirmation | Calls with Skadden re: confirmation bearing | Discussion with company re: warrants | Discussions with UCC advaiors re: case status | Discussion with T. Coleman and S. Korangy re: confirmation | Discussion with Skadden re: investors | Discussion with investors | Call with bondholders re: process | Calls with Skadden re: confirmation hearing | Call with J. Dubel and T. Horvat re: case process | Discussion with potential investors in convert offering | Review of credit agreement | Prep for confirmation hearing | Preparation of funds flow summary | Discussion with potential investors in convert offering | Discussion with T. Coleman and S. Korangy re: emergence timeline | Call with J. Dubel and T. Horvat re: case process | Call with Skadden re: allocation of second lien notes | Discussion with second lien investors | Preparation of funds flow summary | Calls with Skadden re: second lien notes allocation | Preparation of supplemental fee application | Preparation of novemer fee application | Discussion with T. Coleman and S. Korangy re: emergence timeline | Analysis of second lien notes allocation | Review of confirmation materials | Preparation of bank free analysis | Discussion of record date issue with second lien offering | Research on CUSIP numbers | Discussion with S. Korangy re: closing fees | Discussion with second lien investors | Work on RCN share price | Calculation of Share allocation | Discussion with S. Korangy re: analysis of pre-petition claims |
|--|--|-----------------------------------|---|--|------------------------------------|-------------------------------|--|---------------------------------------|--|---|-----------------------|---|--|---|--------------------------------------|---|--|---------------------------------------|---------------------------|-----------------------------------|---|---|---|----------------------------|-------------------------------|-----------------------------------|---|--|---|---|---------------------------------------|-----------------------------------|---|---|--|--|--|----------------------------------|-----------------------------------|---|---------------------------|---|---------------------------------------|-------------------------|---------------------------------|--|
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| 1.0 | 0.3 | 3.0 | 0.3 | 1.0 | 2.5 | 1.0 | 0.5 | 0.5 | 3.5 | 2.0 | 1.5 | 1.0 | 1.5 | 2.5 | 0.5 | 1.0 | 1.0 | 1.5 | 1.0 | 1.0 | 1.0 | 1.0 | 0.5 | 1.5 | 2.5 | 1.0 | 0.5 | 0.5 | 0.5 | 2.0 | 2.0 | 1.3 | 1.5 | 1.5 | 1.0 | 1.0 | 4.0 | 1.5 | 1.5 | 0.5 | 0.5 | 1.5 | 0.1 | 1.0 | 3.0 | 0.5 |
| 12/02/04 | 12/03/04 | 12/03/04 | 12/03/04 | 12/03/04 | 12/03/04 | 12/03/04 | 12/03/04 | 12/03/04 | 12/05/04 | 12/05/04 | 12/06/04 | 12/06/04 | 12/06/04 | 12/06/04 | 12/06/04 | 12/06/04 | 12/07/04 | 12/07/04 | 12/07/04 | 12/07/04 | 12/07/04 | 12/07/04 | 12/08/04 | 12/08/04 | 12/08/04 | 12/09/04 | 12/09/04 | 12/09/04 | 12/09/04 | 12/09/04 | 12/09/04 | 12/10/04 | 12/10/04 | 12/10/04 | 12/10/04 | 12/12/04 | 12/12/04 | 12/12/04 | 12/13/04 | 12/13/04 | 12/13/04 | 12/13/04 | 12/13/04 | 12/14/04 | 12/14/04 | 12/14/04 |
| Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty |

| DECEMBER 1, 2004 THROUGH DECEMBER 21, 2004 | Date Hours Date Hours | 12/14/04 2.0 Calls with Skadden re: second lien notes allocation | 12/15/04 1.0 Discussion with T. Coleman and S. Korangy re: emergence timeline | 12/15/04 1.5 RCN update call to review emergence checklist | | 12/15/04 0.5 Calls with bondholders re: closing process | 12/15/04 2.5 Analysis of second lien notes allocation | 12/16/04 2.0 Work on Coleman declaration | | 12/16/04 2.5 Calls with Skadden re: second lien notes allocation | | 12/17/04 1.5 Calls with Skadden re: emergence | 12/17/04 2.0 Calls with Skadden re: second lien notes allocation | 12/17/04 0.5 Discussion with T. Coleman and S. Korangy re: emergence timeline | 12/17/04 1.0 Review of credit documents | 12/19/04 1.3 Review of RCN Credit documents | 12/20/04 1.0 Discussion with T. Coleman and S. Korangy re: final billing | 12/20/04 2.5 Calls with Skadden and management re: emergence | 12/21/04 2.5 Calls with Skadden and management re: emergence | 12/21/04 1.0 Discussion with company re: open invoices | 300 |
|--|-----------------------|--|---|--|----------------|---|---|--|----------------|--|----------------|---|--|---|---|---|--|--|--|--|-----|
| | Date | 12/14/04 | 12/15/04 | 12/15/04 | 12/15/04 | 12/15/04 | 12/15/04 | 12/16/04 | 12/16/04 | 12/16/04 | 12/16/04 | 12/17/04 | 12/17/04 | 12/17/04 | 12/17/04 | 12/19/04 | 12/20/04 | 12/20/04 | 12/21/04 | 12/21/04 | |
| | Professional | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | Bruce Haggerty | |

Descriptions

| | DB Financing Call | Intralinks Management | Responding to HSR Request | Starpower Issues | DB Financing Issues | DB Financing Issues | DB Financing Issues | Share Price Analysis | Megacable Materials Request | |
|--------------|-------------------|-----------------------|---------------------------|------------------|---------------------|---------------------|---------------------|----------------------|-----------------------------|------|
| Hours | 2.0 | 0.1 | 2.0 | 2.0 | 2.0 | 1.0 | 1.0 | 2.0 | 2.0 | 15.0 |
| Date | 12/01/04 | 12/02/04 | 12/03/04 | 12/03/04 | 12/09/04 | 12/10/04 | 12/13/04 | 12/14/04 | 12/23/04 | |
| Professional | Vinicius Vacanti | Vinicius Vacanti | Vinicius Vacanti | Vinicius Vacanti | Vinicius Vacanti | Vinicius Vacanti | Vinicius Vacanti | Vinicius Vacanti | Vinicius Vacanti | |

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FORREST, ILP (COUNSEL TO AFFINITAS CORPORATION) ATTN: CLAY M. ROGERS, GRANT A. FORSBERG 8712 W. DODGE ROAD, SUITE 400 ATTN: MICHAEL S. SIMON, ESQ (COUNSEL FOR HUDSON TELEGRAPH ASSOCIATES, L.P.) 405 LEXINGTON AVENUE NEW YORK NY 10174 C/O STEVEN W. MEYER, ESQ. OPPENHEIMER WOLFF & DONNELLY LLP 3300 PLAZA VII 45 SOUTH SEVENTH ST MINNEAPOLIS MN 55402 DEIDRE A. SULLIVAN, ESQ. 1 CHASE MANHATTAN PLAZA NEW YORK NY 10005 JASON C. DIBATTISTA, ESQ. (COUNSEL TO A&E TELEVISION NETWORKS) 1290 AVENUE OF THE AMERICAS NEW YORK NY 10104 ATTN: ELENA LAZAROU, ESQ (COUNSEL FOR GENERAL ELECTRIC CAPITAL CORPORATION) 599 LEXINGTON AVENUE NEW YORK NY 10022 ATTN: MARK R. SOMERSTEIN, ESQ., ANNE H. PAK, ESQ. (COUNSEL TO HSBC BANK USA, AS COLLATERAL AGENT) 101 PARK AVENUE ATTN: DAVID E. RETTER, ESQ., DEBRA SUDOCK, ESQ. (COUNSEL TO HSBC BANK USA, AS INDENTURE TRUSTEE) 101 PARK AVENUE ATTN: DAVID W. DYKHOUSE (COUNSEL TO DOLP 1133 PROPERTIES LLC) 1133 AVENUE OF THE AMERICAS NEW YORK NY 10036-6710 CORPORATION COUNSEL OF THE CITY OF NEW YORK ATTN: GABRIELA P. CACUCI, ESQ. 100 CHURCH STREET NEW YORK NY 10007 ATTN: ERIC D. STATMAN, ESQ. (COUNSEL TO NORTEL NETWORKS, INC.) 900 THIRD AVENUE, 16TH FLOOR NEW YORK NY 10022 ATTN: MARA GEORGES, DIANE PEZANOKSI, WESTON HANSCOM, ESTHER TRYBAN-TELSER, 30 NORTH LASALLE STREET, SUITE ATTN: PETER S. GOODMAN, ESQ. (COUNSEL TO WELLS FARGO AND COMPANY) 450 LEXINGTON AVENUE NEW YORK NY 10017 ATTN: FRANK N. WHITE, ESQ., DARRYL S. LADDIN, ESQ. (COUNSEL TO VERIZON OPERATING TELEPHONE COMPANIES) ATTN: ESTHER E. TRYBAN TELSER CITY OF CHICAGO DEPARIMENT OF LAW 30 N. LASALLE; ROOM 900 CHICAGO IL 60602 54 WEST 18TH STREET #16J NEW YORK NY 10011 3 FIRST NATIONAL PLAZA SUITE 4100 70 WEST MADISON STREET ATTN: DANIEL A. ZAZOVE, ESQ. CHICAGO IL 60602 ATTN: BEN H. LOGAN, ESQ., EMILY CULLER, ESQ. (COUNSEL TO VULCAN VENTUES CAPTIAL) 400 SOUTH HOPE STREET ATTN: MICHAEL K. CHERNICK, ESQ. 75 E. 55TH STREET, FIRST FLOOR NEW YORK NY 10022 ATTN: HARVEY A STRICKON, ESQ. (COUNSEL TO EVERGREEN FUNDS) 75 EAST 55TH STREET NEW YORK NY 10022-3205 ATTN: ALAN D. HALPERIN, ESQ., ETHAN D. GANC, ESQ. 555 MADISON AVENUE - 9TH FLOOR NEW YORK NY 10022 (ATTORNEYS FOR AT&T) ATTN: VINCENT A. D'AGOSTINO, ESQ. 65 LIVINGSTON AVENUE ROSELAND NJ 07068 ATTN: RICHARD MILLER & THOMAS WEBER THE MET LIFE BUILDING 200 PARK AVENUE NEW YORK NY 10166 ATTN: ANDREW ENSCHEDE 77 WEST WACKER DRIVE, SUITE 2500 CHICAGO IL 60601 1999 AVENUE OF THE STARS, 17TH FLOOR ATTN: STEVEN F. WERTH, ESQ. LOS ANGELES CA 90067 5750 WILSHIRE BLVD., 4TH FLOOR ATTN: MITCH KARP, ESQ. LOS ANGELES CA 90048 THE CABLE ADMINISTRATOR (AREA 1) 33 NORTH LASALLE STREET CHICAGO IL 60602 THE CABLE ADMINISTRATOR (AREA 2) 33 NORTH LASALLE STREET CHICAGO IL 60602 ATTN: PETER V. PANTALEO, ESQ. 425 LEXINGTON AVENUE NEW YORK NY 10017-3954 ATTN: MS. SANDRA E. HORWITZ 452 FIFTH AVENUE NEW YORK NY 10018-2706 ATTN: DENNIS DUNNE, ESQ. 1 CHASE MANHATTAN PLAZA NEW YORK NY 10005 322 SOUTH GREEN STREET ATTN: BARBARA POPOVIC CHICAGO IL 60607 ATTN: GENERAL COUNSEL 105 CARNEGIE CENTER PRINCETON NJ 08540 INSOLVENCY UNIT 290 BROADWAY, 5TH FLOOR NEW YORK NY 10007 B. MARK NORDMAN 2150 COLORADO AVE. SANTA MONICA CA 90404 ATTN: ISSUER SERVICES 452 FIFTH AVENUE NEW YORK NY 10018 171 17TH STREET NW, SUITE 2100 ATLANTA GA 30363-1031 4801 MAIN ST 1000 KANSAS CITY MO 641122551 1455 N. SANDBURG TERRACE CHICAGO IL 60610 233 BROADWAY, SUITE 600 NEW YORK NY 10279 29605 LORAIN ROAD NORTH OLMSTED OH 44070 40 E. 9TH ST. UNIT 1516 CHICAGO IL 60605 10960 WILSHIRE BLVD LOS ANGELES CA 90024 445 12TH STREET, SW WASHINGTON DC 20554 361 WEST 36TH STREET NEW YORK NY 10018 311 WEST 43RD ST NEW YORK NY 10036 PO BOX 905143 CHARLOTTE NC 28290 330 W. 38TH ST NEW YORK NY 10018 732 W BROADWAY FULTON NY 13069 504 JANE ST. FORT LEE NJ 07024 3018 AVE I BROOKLYN NY 11210 LOS ANGELES CA 90071-2899 OMAHA NE 68114-3431 NEW YORK NY 10178 NEW YORK NY 10178 CHICAGO IL 60602 ATTN: ATTN: INTERNATIONAL FAMILY ENTERTAINMENT INC/ ABC FAMILY CARL SANDBURG VILLAGE CONDOMINIUM ASSOCIATION II DWYER, SMITH, GARDNER, LAZER, POHREN, ROGERS & INTERNATIONAL BUSINESS MACHINES CORPORATION PAUL, HASTINGS, JANOFSKY & WALKER LLP PAUL, HASTINGS, JANOFSKY & WALKER LLP PATTERSON, BELKNAP, WEBB & TYLER LLP MILBANK, TWEED, HADLEY & MCCLOY LLP MILBANK. TWEED, HADLEY & MCCLOY LLP HSBC BANK USA, AS INDENTURE TRUSTEE CHICAGO ACCESS CORPORATION (AREA 2) SECURITIES AND EXCHANGE COMMISSION BLACKWELL SANDERS PEPER MARTIN LLP FEDERAL COMMUNICATIONS COMMISSION E! ENTERTAINMENT TELEVISION, INC MILBANK, TWEED, HADLEY & MCCLOY GSN, BUSINESS AND LEGAL AFFAIRS SIMPSON, THACHER & BARTLETT LLP PHANTOM POWER, GRIP & ELECTRIC GOTHAM SOUND & COMMUNICATIONS PHOTOBITION BONDED SERVICES PROFESSIONAL SOUND SERVICES ARNALL GOLDEN GREGORY LLP JOHN CLIFFORD PHOTOGRAPHY INTERNAL REVENUE SERVICE KELLEY DRYE & WARREN LLP KELLEY DRYE & WARREN LLP MORRISON & FOERSTER LLP DHL EXPRESS (USA), INC. GREENBERG TRAURIG, LLP GREENBERG TRAURIG, LLP HALPERIN & ASSOCIATES LOWENSTEIN SANDLER PC O'MELVENY & MYERS LLP CHARLES, CHRISTOPHER MICHAEL A. CORDOZO 828 S. WABASH, LLC ANDREWS KURTH LLP CITY OF CHICAGO CITY OF CHICAGO CITY OF CHICAGO KAYE SCHOLER LLP KAYE SCHOLER LLP RCN CORPORATION REED SMITH LLP BLANK ROME LLP HSBC BANK USA

IME: 11:39:44 ATE: 02/07/05

| Address | ATTN: FREDERICK MORRIS, ESQ. FOUR TIMES SQUARE NEW YORK NY 10036-6522 | ATTN: JAY M. GOFFMAN, ESQ. FOUR TIMES SQUARE NEW YORK NY 10036-6522 | ATTM: KRIS AGARWAL FOUR TIMES SQUARE NEW YORK NY 10036-6522 | ATTN: ADRIANA SALAZAR, RM 26-413 FOUR TIMES SQUARE NEW YORK NY 10036-6522 | ATTN: BRIAN P. KELLY, RM 35-220 FOUR TIMES SQUARE NEW YORK NY 10036-6522 | ATTN: BENNETT S. SILVERBERG FOUR TIMES SQUARE, 26-412 NEW YORK NY 10036 | 901 SOUTH ASHLAND ATTN: JIM ADDAUTE CHICAGO IL 60607 | 5000 SOUTH CORNELL CHICAGO IL 60615 | 535 N. MICHIGAN AVE CHICAGO IL 60611 | 850 N. STATE ST. CHICAGO IL 60610 | 4917 S. DREXEL CHICAGO IL 60615 | ATTN: PAUL K. SCHWARTZBERG, ESQ. 33 WHITEHALL STREET, 21ST FLOOR NEW YORK NY 10004 | 33 WHITEHALL STREET, 21ST FLOOR ATTN: PAUL K. SCHWARTZBERG NEW YORK NY 10004 | 108 CALYER STREET #4R BROOKLYN NY 11222 | 58-38 PAGE PL. PO BOX O MASPETH NY 11378 | 1550 N NORTHWEST HWY STE 209 PARK RIDGE IL 600681459 | ATTM: DARRYL L. SCHALL, ANALYST 1275 KING STREET GREENWICH CT 06831 | UNITED STATES ATTY OFF USDOJ OFFICE 86 CHAMBERS ST 3 NEW YORK NY 100071826 | D. SCOTT BARASH V.P. & GENERAL COUNSEL 2000 L STREET, NW, SUITE 200 WASHINGTON DC 20036 | 681 MAIN ST PO BOX 346 LUMBERTON NJ 08048 | ATTM: PAUL J. LAURIN, ESQ. (COUNSEL TO FOX CABLE NETWORKS GROUP) 15760 VENTURA BLVD., SULIE 1727 ENCING CA 51430-2152 | 787 SEVENTH AVENUE ATTN: STEVEN WILLAMOWSKY, ESQ. NEW YORK NY 10019 | ATIN: ERIC EDIDIN 390 PARK AVENUE, 15TH FLOOR NEW YORK NY 10022 | |
|---------|---|---|---|---|--|---|--|---|---|-----------------------------------|---------------------------------|--|--|---|--|--|---|--|---|---|---|---|---|--|
| ame | KADDEN, ARPS, SLATE, MEAGHER & FLOM LLP | KADDEN, ARPS, SLATE, MEAGHER & FLOM LLP | KADDEN ARPS, SLATE, MEAGHER & FLOM LLP | KADDEN, ARPS, SLATE, MEAGHER & FLOM LLP | KADDEN, ARPS, SLATE, MEAGHER & FLOM LLP | KADDEN, ARPS, SLATE, MEAGHER & FLOM LLP | AYLOR PLACE APARTMENTS | HE 5000 SOUTH CORNELL CONDOMINIUM ASSOCIATION | HE 535 NORTH MICHIGAN AVE CONDOMINIUM ASSOC | HE CHESTINUT PLACE ASSOCIATES | HE DREXEL TOWERS APARTMENTS | HE OFFICE OF THE UNITED STATES TRUSTEE | HE OFFICE OF THE UNITED STATES TRUSTEE | HE SIEGE PERILOUS LLC | HE WEEKS-LERMAN GROUP, LLC | OWN MANAGEMENT CORP | TIDOR INVENSIMENT CORP. | NITED STATES ATTORNEY FOR THE | NIVERSAL SERVICE ADMINISTRATIVE COMPANY | IS FUND FOR UNICEF | EINER & LAURIN, LLP | ILLKIE FARR & GALLAGHER LLP | ORK CAPTIAL MANAGEMENT | |