

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

CHOICE ONE

COMMUNICATIONS INC., *et. al*

Debtors

Chapter 11

Case No: 04-16433 (RDD)

(Jointly Administered)

**FIRST AND FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR  
INTERIM ALLOWANCE OF COMPENSATION**

Name of Applicant(s):

Deloitte & Touche LLP

Authorized to Provide  
Professional Services to:

Choice One Communications Inc., et. al.

Date of Retention:

October 5, 2004 (*nunc pro tunc*)

Period for which Compensation  
and Reimbursement is Sought:

October 5, 2004 through November 9, 2004

Amount of Compensation Sought  
as Actual, Reasonable and Necessary:

\$ 66,023.00

Amount of Expense Reimbursement  
Sought as Actual, Reasonable and Necessary:

\$ 0.00

This is a: \_\_\_\_\_ Interim        X   Final Application

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

**In re:**

**CHOICE ONE**

**COMMUNICATIONS INC., *et. al***

**Debtors**

**Chapter 11**

**Case No: 04-16433 (RDD)**

**(Jointly Administered)**

**FIRST AND FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP  
AS INDEPENDENT AUDITORS TO THE DEBTORS FOR THE PERIOD FROM  
OCTOBER 5, 2004 THROUGH NOVEMBER 9, 2004**

Deloitte & Touche LLP ("Deloitte") hereby submits this First and Final Fee Application (the "Fee Application") for compensation and reimbursement of expenses as independent auditors to Choice One Communications Inc, et al. ("the Debtors") for the period October 5, 2004 through November 9, 2004 (the "Compensation Period"). Deloitte incurred fees totaling \$66,023.00 during the Compensation Period and hereby requests payment for compensation in the amount of \$66,023.00. Such amount represents 100% of actual incurred fees. This Fee Application is submitted pursuant to the standing General Order of the Bankruptcy Court for the Southern District of New York, signed on January 24, 2000 by former Chief Judge Tina L. Brozman (the "Standing Order"), pursuant to sections 105(a) and 331 of the Bankruptcy Code, and the Order Establishing Procedures for Interim Monthly Compensation

and Reimbursement of Expenses of Professionals (the “Administrative Order”). In support of this Fee Application, Deloitte states:

### **Background**

1. On October 5, 2004 (the “Commencement Date”), the Debtors commenced their cases under Chapter 11 of the Bankruptcy Code. The Debtors operated their businesses and managed their properties as debtors in possession pursuant to §§1107 and 1108 of the Bankruptcy Code.
2. The Debtors’ Chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).
3. On November 5, 2004, the Debtors filed an application for authority to employ Deloitte as independent auditors (the “Retention Application”).
4. On November 30, 2004, the Court authorized the employment of Deloitte as independent auditors *nunc pro tunc* as of October 5, 2004.

Jurisdiction. This Court has jurisdiction to consider this Application pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. This Application is made to this Court 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,

adopted on January 30, 1996 (the “UST Guidelines” and, collectively with the Local Guidelines, the “Guidelines”).

### **The Debtor’s Business**

5. Choice One, together with its 18 debtor subsidiaries, is an integrated communications provider offering a broad range of retail and wholesale facilities-based voice and data telecommunications services, primarily to small and medium-sized businesses in 29 second and third-tier markets in twelve states in the northeastern and Midwestern United States. The Debtor’s strategy for achieving increased profitability is to increase market share in the industries and geographical areas that they already serve by offering a single source for competitively priced, high quality, customized telecommunications services.
6. The Debtors’ services include local exchange service, long distance service, and value-added telecommunication services such as three-way conference calling, line rollover, call forwarding, call waiting, caller ID, voice mail, call pickup and distinctive ring. In certain markets the Debtors also originate and terminate interexchange calls placed or received by customers at no additional charge to them, and offer free local calling between client locations. The Debtors also offer high-speed data services.
7. The Debtors’ networks reach approximately 5.7 million business lines, which constitute approximately 72% of the estimated business lines in the markets they serve. As of December 31, 2003, the Debtors had network equipment collocated in 505 established telephone company central offices in such markets. All such collocations also include equipment to provide digital subscriber loop (DSL) services. As of December 31, 2003, the Debtors provided service to 515,715 access lines.

### **Retention of Deloitte**

8. The Court authorized Deloitte's retention as independent auditors to the Debtors in these cases effective *nunc pro tunc* as of October 5, 2004, pursuant to the Order Approving Retention of Deloitte as independent auditors to the Debtors (the "Retention Order") entered by the Court on November 30, 2004. The Retention Order, attached hereto as Exhibit A, authorizes Deloitte to be compensated pursuant to the procedures set forth in the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules and orders of this Court, including the Administrative Order.
9. Deloitte makes this Fee Application for approval and allowance of compensation pursuant to section 331 of the Bankruptcy Code and the Compensation Order.
10. No prior application has been made to this or any other Court for the relief requested herein.
11. Deloitte has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in these cases.
12. No promises have been received by Deloitte or any member thereof as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code.

### **Fee Application**

13. By this Fee Application, Deloitte is seeking allowance of reasonable compensation for actual and necessary professional services rendered by Deloitte, as independent auditors to the Debtors, during the Compensation Period.
14. Deloitte seeks approval of the sum of \$66,023.00 for actual, reasonable and necessary professional services rendered to the Debtors during the Compensation Period. The fees sought by the Fee Application reflect an aggregate of 278.3 hours for audit time incurred and recorded in performing services for the Debtors during the Compensation Period, at a blended average hourly rate of \$237.24 for professionals.
15. Deloitte rendered to the Debtors all services for which compensation is sought solely in connection with these cases, in furtherance of the duties and functions of the Debtors.
16. Deloitte maintains written records of the time expended in the rendition of the professional services required by the Debtors. These records are maintained in the ordinary course of Deloitte's practice. Attached hereto as Exhibit B is a summary of total fees incurred by individual during the Compensation Period. This exhibit sets forth a summary including the name of each professional for whose work on these cases compensation is sought, the aggregate of the time expended by each such professional, the hourly billing rate for each such professional at Deloitte's prevailing current billing rates, and a total of the individual amounts requested as part of the total amount of compensation requested. Attached as Exhibit C is a billing summary by matter code for the Compensation Period. This exhibit sets forth a summary including the project categories and the total amount of hours and fees expended within each category. The

compensation requested by Deloitte is based on the customary compensation charged by comparably skilled practitioners in cases other than cases under title 11 of the United States Code.

17. Deloitte also maintains records of all actual and necessary expenses incurred in connection with the performance of professional services. Deloitte did not incur actual and necessary expenses during the Compensation Period.

#### **Summary of Professional Services Rendered**

18. To provide an orderly and meaningful summary of the services rendered on behalf of the Debtors by Deloitte, in accordance with the Guidelines, Deloitte has established the following separate project billing categories in connection with these cases:

- 001 Quarterly Review
- 002 Assessment of Internal Controls
- 003 Engagement Management

19. The following summaries are intended only to highlight a number of the services rendered by Deloitte in the separate project billing categories where Deloitte has expended a considerable number of hours on behalf of the Debtors. It is not meant to be a detailed description of all of the work performed. Detailed descriptions of the day-to-day services provided by Deloitte and/or the time expended performing such services in each project billing category are fully set forth in Exhibit D.

20. **Quarterly Review (001):** Choice One Communications, Inc. is an SEC Registrant subject to the periodic reporting requirements of Title 15 of the US Code (the Securities Exchange Act of 1934), as further defined by various other statutes, regulatory pronouncements and accounting and auditing professional standards. In connection with these various requirements, the Debtors engaged Deloitte to provide “Interim Financial Statement Review Services” in connection with the issuance of their quarterly Financial Statements, filed as an integral component of Form 10Q, with the Securities and Exchange Commission. These “Review Services” are limited assurance engagements in which the Auditor applies limited substantiation procedures. The primary focus of such procedures is to ascertain that the Financial Statements have been properly and consistently prepared/presented from the underlying books and records, and that major transactions have been adequately disclosed. The substantiation procedures associated with Review Services are less stringent, and hence the level of assurance provided by the independent auditor in connection with a Review of Interim Financial Statements is significantly lower than those associated with an audit/Examination of Annual Financial Statements. During the Period, Deloitte’s Quarterly Review Services included the following major categories of activity:

- a. **Form 10Q Review** - Review of the form and content of financial statements footnotes and other financial disclosures for accuracy, completeness, and adequacy of disclosure.
- b. **General Review Procedures** - Procedures designed to ascertain the general health and financial condition of the Client, and identify significant transactions that have either transpired or were being contemplated during the period in question. And finally, to ascertain compliance with the terms of various agreements or material regulatory provisions required of the client. Examples of



such procedures include, but are not limited to, review of BOD Meeting minutes and analysis of debt covenant compliance calculations.

- c. **Receivable Analysis** - Limited analytical review of account receivable balances to ascertain the propriety of sales cut-off as well as the adequacy of reserves versus the collectability of the various receivable balances.
- d. **Analytical Review Procedures** - Analytical review, including ratio and trend analysis, with the purpose of detecting inconsistent treatment from period to period and material errors or defalcations which may exist.
- e. **New Accounting Standards** - Review of calculations and disclosures in connection with the application of various accounting standards which became relevant as a result of the restructuring, and/or became effective, or were adopted during the current period.
- f. **Restructuring Matters** - Identification, interpretation and research of accounting, auditing, and disclosure issues, which arise out of the Client's decision to restructure its obligations through Chapter 11.
- g. **Management Representation Letter** - Identification of matters to be included, preparation of and discussions with, Management related to execution of the Management Representation Letter. This document serves as a summary of the issues, and preparation of matters on which the Auditor must rely on the assertions of management as an integral component of the substantiation of interim financial information.
- h. **Interest Rate Swap Transactions** - Analysis of accounting and disclosure of individually material and/or risky transactions or balances.
- i. **Journal Entry Review** - Review and analysis of manual journal entries, recorded during the period, to ascertain the reasonableness, consistency accuracy and completeness of amounts recorded and presented in the interim financials statements and resulting from non-ordinary course processing of transactions.

21. **Assessment of Internal Controls (002):** Reviewed the Debtors' business process and major transaction processing cycles in order to update our understanding and documentation of the system of internal controls.

22. **Engagement Management (003):** Execution of adequate review and supervision requirements as outlined in professional auditing standards and D&T's Accounting & Auditing Policies and Procedures Manuals. Preparation of retention documents & related efforts required to ascertain our disinterestedness. Preparation of fee applications and management of the timely and accurate recording of time in the D&T engagement time and billing system.

**Allowance of Compensation**

23. The professional services rendered by Deloitte have required a high degree of professional competence and expertise so that the numerous issues requiring evaluation and action by the Debtors could be addressed both thoroughly and timely. It is respectfully submitted that the services rendered to the Debtors were performed efficiently, effectively and economically, and the results obtained to date have benefited the Debtors and the Debtors' estates. A significant effort has been made by Applicant and the Debtors to coordinate efforts in order to avoid duplication of services.
24. The total time incurred by Deloitte professionals during the Compensation Period was 278.3 hours, which services have a fair value of \$66,023.00. As shown by this Fee Application's supporting exhibits, Deloitte incurred professional time economically and without unnecessary duplication of effort. In addition, the work involved, and thus the time expended, was carefully assigned in view of the experience and expertise required for a particular task.

### **Conclusion**

WHEREFORE, Deloitte respectfully requests the Court to enter an order (i) approving and allowing Deloitte compensation in the amount of \$66,023.00 for actual, reasonable and necessary professional services rendered, (ii) discharging Deloitte as Independent Auditors to the Debtors; and (iii) granting such further relief as is just and proper.

Dated: Rochester, New York  
December 16, 2004

Deloitte & Touche LLP

By: /s/ James P. Brennan  
James P. Brennan  
Partner

220 Chase Square  
Rochester, New York 14604  
(585) 238-3359

Independent Auditors to Choice One  
Communications Inc., et al.

## VERIFICATION

STATE OF NEW YORK     )  
                                      )  
ROCHESTER COUNTY     )     SS:

I, James P. Brennan, certify:

1.     I am a Partner in the applicant firm, Deloitte & Touche LLP.
2.     I have personally performed audit services rendered by Deloitte & Touche LLP, as a independent auditors to the Debtor and am thoroughly familiar with all other work performed on behalf of the Debtor by the auditors in the firm.
3.     The facts set forth in the foregoing Application are true and correct to the best of my knowledge, information and belief.

/s/ James P. Brennan  
James P. Brennan, Partner

## **Exhibit A**

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

<hr/>		X
In re	:	Chapter 11 Case Nos.
	:	
CHOICE ONE	:	04- 16433 (RDD)
COMMUNICATIONS INC., <u>et al.</u>	:	
	:	(Jointly Administered)
Debtors.	:	
<hr/>		X

**ORDER AUTHORIZING EMPLOYMENT AND RETENTION OF  
DELOITTE & TOUCHE LLP AS INDEPENDENT AUDITORS**

Upon the application, filed November 5, 2004 (the "Application"), of Choice One Communications Inc. ("Choice One") and its direct and indirect subsidiaries, as debtors and debtors in possession (collectively, the "Debtors"), for an order pursuant to section 327(a) and 328(a) of title 11, United States Code (the "Bankruptcy Code"), and Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") authorizing and approving the employment and retention of Deloitte & Touche LLP ("D&T") as independent auditors, all as more fully set forth in the Application; and upon consideration of the affidavit of James P. Brennan, a partner of D&T, annexed to the Application as Exhibit 1 ("the Brennan Affidavit"), including the supporting documents attached thereto; and the Court being satisfied, based on the representation made in the Application and the Brennan Affidavit, that D&T is "disinterested," as such term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that D&T does not represent or hold an interest adverse to the Debtors or their estates with respect to matters upon which it is to be retained; and the Court having jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Referral of Cases to Bankruptcy Court Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and consideration of the Application and the relief requested therein being a core

proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided, and it appearing that no other or further notice need be provided; and the relief requested in the Application being in the best interests of the Debtors and their estates and creditors; and the Court having reviewed the Application and having heard the statements in support of the relief requested therein at a hearing before the Court (the "Hearing"); and the Court having determined that the legal and factual bases set forth in the Application, in the Brennan Affidavit and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Application is granted; and it is further

ORDERED that the Debtors are hereby authorized to employ and retain D&T as their independent auditors, *nunc pro tunc* to the date of the commencement of these cases, on the terms and subject to the conditions set forth in the Brennan Affidavit and the engagement letter, dated June 15, 2004 and attached to the Brennan Affidavit (the "Engagement Letter"), limited to the following scope of services:

D&T will perform reviews of Choice One's consolidated interim financial information in accordance with applicable accounting standards for each of the remaining interim quarters ending during the year ending December 31, 2004. The objective of the reviews will be to provide D&T with a basis for communicating whether it is aware of any material modifications that should be made to the interim financial information in order for it to conform with generally accepted accounting principles,

as more fully set forth in the Engagement Letter under the heading "Reviews of Interim Financial Information"; and it is further

ORDERED that D&T shall be compensated as set forth in the Brennan Affidavit, the Engagement Letter and in accordance with the procedures set forth in sections 330 and 331

of the Bankruptcy Code, applicable Federal Rules of Bankruptcy Procedure, local rules and orders of the Court, guidelines established by the Court, guidelines established by the office of the United States Trustee and such other procedures as may be fixed by order of this Court; and it is further

ORDERED that the requirement pursuant to Local Rule 9013-10(b) that the Debtors file a memorandum of law in support of the Application is waived.

Dated: New York, New York  
November 30, 2004

/s/Robert D. Drain  
UNITED STATES BANKRUPTCY JUDGE



## **Exhibit B**

**CHOICE ONE COMMUNICATIONS, INC. et al.**  
**CHAPTER 11 CASE NO. 04-16433 (RDD)**  
**FIRST AND FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP**  
**SUMMARY OF HOURLY FEES**  
**FOR THE PERIOD FROM OCTOBER 5, 2004 THROUGH NOVEMBER 9, 2004**

<b>PROFESSIONALS</b>	<b>TITLE</b>	<b>HOURLY RATE</b>	<b>HOURS</b>	<b>FEES</b>
BRENNAN, J.	PARTNER	\$420	16.4	6,888
LINDSEY, S.	PARTNER	420	1.0	420
ROONEY, P.	PARTNER	420	1.0	420
PETERSON, J.	SENIOR MANAGER	350	15.3	5,355
POLLOCK, J.	SENIOR MANAGER	350	57.8	20,230
KENNY, B.	MANAGER	250	60.3	15,075
BREMENT, L.	STAFF	140	45.5	\$6,370
BRIDGES, T.	STAFF	140	49.5	6,930
WILLIAMS, K.	STAFF	140	30.5	4,270
BURRITT, M.	ADMINISTRATIVE	65	1.0	65
<b>Totals:</b>			<b>278.3</b>	<b>\$66,023</b>

## **Exhibit C**

**CHOICE ONE COMMUNICATIONS, INC. et al.**  
**CHAPTER 11 CASE NO. 04-16433 (RDD)**  
**FIRST AND FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP**  
**SUMMARY OF HOURS CHARGED BY CATEGORY CODE**  
**FOR THE PERIOD FROM OCTOBER 5, 2004 THROUGH NOVEMBER 9, 2004**

<b>CATEGORY CODE</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>FEES</b>
001	QUARTERLY REVIEW	186.0	\$ 36,929
002	ASSESSMENT OF INTERNAL CONTROLS	1.7	238
003	ENGAGEMENT MANAGEMENT	90.6	28,856
<b>Totals:</b>		<b>278.3</b>	<b>\$ 66,023</b>

## **Exhibit D**

CHOICE ONE COMMUNICATIONS, INC. et al.  
 CHAPTER 11 CASE NO. 04-16433 (RDD)  
 FIRST AND FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP  
 SUMMARY OF HOURLY DETAIL BY CATEGORY CODE  
 FOR THE PERIOD OCTOBER 5, 2004 THROUGH NOVEMBER 9, 2004

PROFESSIONAL	DATE	CATEGORY CODE	DESCRIPTION OF SERVICES	HOURS	RATES	FEES
KENNY, B.	10/07/04	001	PREPARED AND REVIEWED DRAFT OF ENGAGEMENT LETTER FOR CHOICE ONE WHILE IN BANKRUPTCY.	2.0	250	500
BRENNAN, J.	10/13/04	001	PREPARED FOR AND PARTICIPATED IN MEETING WITH B. KENNY RE: QUARTERLY REVIEW STATUS AND UPDATE ON ACCOUNTING ISSUES.	2.0	420	840
KENNY, B.	10/13/04	001	PREPARED FOR AND PARTICIPATED IN MEETING WITH J. BRENNAN RE: QUARTERLY REVIEW STATUS AND UPDATE ON ACCOUNTING ISSUES.	2.0	250	500
KENNY, B.	10/14/04	001	REVIEW OF QUARTERLY REVIEW STATUS AND UPDATE ON ACCOUNTING ISSUES.	3.0	250	750
BRENNAN, J.	10/20/04	001	PREPARED FOR AND PARTICIPATED IN PHONE CALL WITH R. YOUNG RE: 3RD QUARTER REVIEW RETENTION APPLICATION.	1.0	420	420
LINDSEY, S.	10/20/04	001	PARTICIPATED IN PLANNING MEETING WITH P. ROONEY TO REVIEW CHOICE ONE QUARTERLY REVIEW.	1.0	420	420
ROONEY, P.	10/20/04	001	PARTICIPATED IN PLANNING MEETING WITH B. KENNY TO REVIEW CHOICE ONE QUARTERLY REVIEW.	1.0	420	420
BRENNAN, J.	10/21/04	001	PREPARED FOR AND PARTICIPATED IN PHONE CALL WITH R. YOUNG REGARDING 3RD QUARTER REVIEW RETENTION APPLICATION	1.0	420	420
BRENNAN, J.	10/22/04	001	PREPARED FOR AND PARTICIPATED IN CALL WITH A. SABHERWAL REGARDING 3RD QUARTER RETENTION APPLICATION.	0.5	420	210
BRENNAN, J.	10/25/04	001	PREPARED FOR AND PARTICIPATED IN TELEPHONE CALL WITH R. YOUNG REGARDING ENGAGEMENT LETTER.	0.5	420	210
BRENNAN, J.	10/26/04	001	REVIEWED AFFIDAVIT FOR RETENTION APPLICATION.	0.9	420	378
BRENNAN, J.	10/28/04	001	PREPARED FOR AND PARTICIPATED IN TELEPHONE CALL WITH R. CEPIELIK AND D. PIPER RE: FORENSIC AUDIT PLAN.	0.4	420	168
BREMENT, L.	11/01/04	001	CALCULATED MONETARY PRECISION, COMPLETED ROLLING REVENUE CALCULATION AND DRAFTED MEMO REGARDING MONETARY PRECISION CALCULATION.	3.1	140	434
BREMENT, L.	11/01/04	001	IMPORTED TRIAL BALANCE INTO AUDIT FILE AND COMPLETED NECESSARY GROUPINGS.	0.3	140	42

CHOICE ONE COMMUNICATIONS, INC. et al.  
 CHAPTER 11 CASE NO. 04-16433 (RDD)  
 FIRST AND FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP  
 SUMMARY OF HOURLY DETAIL BY CATEGORY CODE  
 FOR THE PERIOD OCTOBER 5, 2004 THROUGH NOVEMBER 9, 2004

PROFESSIONAL	DATE	CATEGORY CODE	DESCRIPTION OF SERVICES	HOURS	RATES	FEES
BREMENT, L.	11/01/04	001	PARTICIPATED IN DISCUSSIONS WITH MANAGER REGARDING CLIENT PARTICIPATION LISTING AND DELEGATED STAFF MEMBERS THEIR AREAS OF TESTING.	0.4	140	56
BREMENT, L.	11/01/04	001	REVIEWED CLIENT'S FLUCTUATION ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES.	0.8	140	112
BREMENT, L.	11/01/04	001	OBTAINED CLIENT PREPARED SCHEDULES AND UPDATED Q3 REQUEST LISTING.	0.3	140	42
BREMENT, L.	11/01/04	001	ASSISTED IN THE PREPARATION OF THE INCOME STATEMENT ANALYTICS.	1.6	140	224
BREMENT, L.	11/01/04	001	ANALYZED OTHER ASSETS RECONCILIATION AND COMPLETED AMORTIZATION EXPENSE REASONABLENESS TEST.	1.9	140	266
KENNY, B.	11/01/04	001	REVIEWED AND EXAMINED JOURNAL ENTRY TESTING.	1.2	250	300
KENNY, B.	11/01/04	001	EXAMINED FINANCIAL REPORTING REQUIREMENTS RELATING TO RESTRUCTURING.	3.1	250	775
KENNY, B.	11/01/04	001	REVIEWED AND EXAMINED BALANCE SHEET ANALYTICS.	1.1	250	275
KENNY, B.	11/01/04	001	REVIEWED AND EXAMINED INCOME STATEMENT ANALYTICS.	1.2	250	300
KENNY, B.	11/01/04	001	REVIEWED AND EXAMINED MATERIAL BALANCE SHEET RECONCILIATIONS.	2.1	250	525
WILLIAMS, K.	11/01/04	001	PARTICIPATED IN PLANNING MEETING WITH J. BRENNAN AND P. ROONEY TO REVIEW CHOICE ONE QUARTERLY REVIEW.	3.4	140	476
WILLIAMS, K.	11/01/04	001	TRACED AND AGREED PAYROLL ACCRUALS AT WORKPAPER 6210.	2.9	140	406
WILLIAMS, K.	11/01/04	001	TRACED AND AGREED CASH RECONCILIATIONS AT WORKPAPER 5120.	2.7	140	378
BREMENT, L.	11/02/04	001	REVIEWED AND TESTED WEIGHTED AVERAGE SHARES CALCULATION.	0.4	140	56

CHOICE ONE COMMUNICATIONS, INC. et al.  
 CHAPTER 11 CASE NO. 04-16433 (RDD)  
 FIRST AND FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP  
 SUMMARY OF HOURLY DETAIL BY CATEGORY CODE  
 FOR THE PERIOD OCTOBER 5, 2004 THROUGH NOVEMBER 9, 2004

PROFESSIONAL	DATE	CATEGORY CODE	DESCRIPTION OF SERVICES	HOURS	RATES	FEES
BREMENT, L.	11/02/04	001	OBTAINED AND ANALYZED DETAIL SUPPORTING ASSETS HELD FOR FUTURE USE ACCOUNT BALANCE, AND PARTICIPATED IN DISCUSSIONS WITH K. JAKUBOWSKI (CONTROLLER) RE: CHANGES DURING Q3.	1.7	140	238
BREMENT, L.	11/02/04	001	REVIEWED WORKPAPERS COMPLETED BY STAFF MEMBERS.	1.3	140	182
BREMENT, L.	11/02/04	001	PREPARED MANUAL FILE FOR Q3 WORKPAPERS.	0.3	140	42
BREMENT, L.	11/02/04	001	BEGAN PREPARATION OF ANALYSIS ON LIABILITY DETAIL.	1.4	140	196
BREMENT, L.	11/02/04	001	ANALYZED ACCOUNTS RECEIVABLE RECONCILIATIONS AND ACCOUNT RECEIVABLE RESERVE AND TIED OUT ACCOUNT BALANCES TO TRIAL BALANCE.	2.5	140	350
BREMENT, L.	11/02/04	001	ANALYZED AND TIED OUT ACCRUED NETWORK COST RECONCILIATIONS.	1.8	140	252
BRENNAN, J.	11/02/04	001	PREPARED FOR AND PARTICIPATED IN TELEPHONE CALL WITH L. MASSARO RE: CHOICE ONE QUARTERLY REVIEW.	1.3	420	546
BRIDGES, T.	11/02/04	001	REVIEWED AND DOCUMENTED THE COMMISSION ROLL FORWARD AT WORK PAPER 6220.	0.5	140	70
BRIDGES, T.	11/02/04	001	REVIEWED AND DOCUMENTED THE MANUAL DEBT ROLL FORWARD AT WORK PAPER 6321.	2.7	140	378
BRIDGES, T.	11/02/04	001	REVIEWED AND DOCUMENTED THE ACCRETION TABLES FOR DEBT AT WORK PAPERS 6322 AND 6323	0.4	140	56
KENNY, B.	11/02/04	001	PREPARED AND EXAMINED MANAGEMENT REPRESENTATION LETTER.	1.1	250	275
KENNY, B.	11/02/04	001	REVIEWED AND EXAMINED COMPANY BOARD MINUTES.	0.5	250	125
KENNY, B.	11/02/04	001	EXAMINED RESTRUCTURING DETAIL AND MADE SELECTIONS.	3.8	250	950
KENNY, B.	11/02/04	001	TESTED RESTRUCTURING SELECTIONS.	3.9	250	975



CHOICE ONE COMMUNICATIONS, INC. et al.  
 CHAPTER 11 CASE NO. 04-16433 (RDD)  
 FIRST AND FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP  
 SUMMARY OF HOURLY DETAIL BY CATEGORY CODE  
 FOR THE PERIOD OCTOBER 5, 2004 THROUGH NOVEMBER 9, 2004

PROFESSIONAL	DATE	CATEGORY CODE	DESCRIPTION OF SERVICES	HOURS	RATES	FEES
WILLIAMS, K.	11/02/04	001	DRAFTED MANAGEMENT REPRESENTATION LETTER AT WORKPAPER 2350.	2.3	140	322
WILLIAMS, K.	11/02/04	001	TESTED ADDITIONS MADE DURING THE THIRD QUARTER AT WORKPAPER 5601.	1.1	140	154
WILLIAMS, K.	11/02/04	001	PREPARED AND TIED OUT THE PROPERTY ROLL FORWARD AT WORKPAPER 5601.	1.3	140	182
WILLIAMS, K.	11/02/04	001	PREPARED DEPRECIATION REASONABLENESS TEST AT WORKPAPER 5601.	1.2	140	168
WILLIAMS, K.	11/02/04	001	COMPARED REVENUE ANALYSIS FOR THE THREE AND SIX MONTHS ENDED SEPTEMBER 30, 2004 PREPARED BY THE CLIENT AT WORKPAPER 8060.	3.1	140	434
BREMENT, L.	11/03/04	001	OBTAINED INTEREST RATE SWAP DETAIL AND ANALYZED DATA.	1.3	140	182
BREMENT, L.	11/03/04	001	UPDATED Q2 WORKPAPERS AFTER OBTAINING MOST RECENTLY ISSUED Q2 FILING.	1.7	140	238
BREMENT, L.	11/03/04	001	COMPLETED ANALYSIS ON PREFERRED STOCK BALANCE AND RELATED DETAIL.	2.1	140	294
BREMENT, L.	11/03/04	001	EXAMINED AND INVESTIGATED EQUITY ACCOUNTS AND RELATED SUPPORTING DETAIL.	3.4	140	476
BREMENT, L.	11/03/04	001	COMPLETED INVESTIGATION OF LIABILITY DETAIL.	0.9	140	126
BRENNAN, J.	11/03/04	001	PREPARED FOR AND PARTICIPATED IN PLANNING MEETING WITH B. KENNY.	0.5	420	210
BRIDGES, T.	11/03/04	001	CONTINUED AND REVIEWED SOME OF THE SELECTIONS RETURNED BY THE CLIENT FOR JOURNAL ENTRY TESTING AT WORK PAPER 4115.	0.4	140	56
BRIDGES, T.	11/03/04	001	BEGAN THE OVERALL REVIEW ON THE Q2-10K, BY TRACING, AND AGREEING THE SECOND QUARTER'S 10Q TO Q2 WORK PAPERS IN THE CHOICE ONE QUARTERS AUDIT FILE.	2.1	140	294

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BRIDGES, T.	11/03/04	001	PREPARED COPIES OF THE SECOND QUARTERS 10K FOR TESTING AND MADE COPIES OF "PROFESSIONAL COMPENSATION AND US BANKRUPTCY PROCEEDING" AT OFFICE FOR THE ENGAGEMENT TEAM TO USE IN THE PROPER TIME REPORTING DURING THE ENGAGEMENT.	0.8	140	112
BRIDGES, T.	11/03/04	001	WORKED AND CLOSED REVIEW NOTES ON P&L TESTING LEFT BY B. KENNY AT WORK PAPER 8050.	0.7	140	98
BRIDGES, T.	11/03/04	001	CONTINUED AND FINISHED THE DEBT ROLL FORWARD TESTING AT WORK PAPER 6321.	0.9	140	126
KENNY, B.	11/03/04	001	EXAMINED FAS 144 PPE DATA AND MADE SELECTIONS.	3.4	250	850
KENNY, B.	11/03/04	001	PREPARED FOR AND PARTICIPATED IN PLANNING MEETING WITH J. BRENNAN.	0.5	250	125
KENNY, B.	11/03/04	001	TESTED FAS 144 SELECTIONS.	3.9	250	975
KENNY, B.	11/03/04	001	TESTED FAS 144 SELECTIONS.	2.7	250	675
KENNY, B.	11/03/04	001	DOCUMENTED AND CONCLUDED ON FAS 144 SELECTIONS AND ANALYSIS.	3.1	250	775
WILLIAMS, K.	11/03/04	001	OBTAINED AND PRINTED COPIES OF THE UPDATED 10Q FROM THE SECOND QUARTER.	0.9	140	126
WILLIAMS, K.	11/03/04	001	UPDATED SECOND QUARTER WORKPAPERS TO REFLECT CHANGES MADE TO THE 10Q.	2.3	140	322
WILLIAMS, K.	11/03/04	001	ADDRESSED REVIEW NOTES IN WORKPAPER 5050.	0.5	140	70
BREMENT, L.	11/04/04	001	OBTAINED DETAIL AND BEGAN AN EVALUATION ON COMPANY'S FINANCIAL COVENANTS.	1.6	140	224
BREMENT, L.	11/04/04	001	OBTAINED AND REVIEWED AMENDMENT TO CREDIT AGREEMENT NOTING CHANGES AMENDMENT BROUGHT FOURTH.	0.4	140	56

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BREMENT, L.	11/04/04	001	REVIEWED STAFF WORKPAPERS.	1.4	140	196
BREMENT, L.	11/04/04	001	HELD DISCUSSIONS WITH K. JAKUBOWSKI, CONTROLLER REGARDING OPEN ITEMS.	0.4	140	56
BREMENT, L.	11/04/04	001	HELD DISCUSSIONS WITH S. MOWERS (TREASURER) RE: RECIP COMP RESERVE AND RECEIPT OF FCC VERIZON TARIFFS.	1.6	140	224
BREMENT, L.	11/04/04	001	BEGAN DRAFTING QUARTER 3 SUMMARY MEMO.	0.9	140	126
BREMENT, L.	11/04/04	001	DRAFTED MEMO REGARDING TARIFF CREDITS IN ACCRUED NETWORK COSTS.	0.7	140	98
BREMENT, L.	11/04/04	001	BEGAN EXAMINATION OF DEFERRED REVENUE DETAIL AND HELD DISCUSSION WITH K. JAKUBOWSKI RE: RECLASS YET TO BE BOOKED.	1.4	140	196
BREMENT, L.	11/04/04	001	COMPLETED ANALYSIS ON ALLOWANCE FOR DOUBTFUL ACCOUNTS.	0.8	140	112
BRIDGES, T.	11/04/04	001	CONTINUED TYING AND TRACING OUT THE PREVIOUS QUARTER'S 10K TO THE MANUAL WORK PAPERS IN THE Q2 FILES.	3.8	140	532
BRIDGES, T.	11/04/04	001	REVIEWED AND FINISHED THE TYING/TRACING OUT OF THE PREVIOUS QUARTER'S 10K TO THE Q2 AUDIT FILE.	1.2	140	168
BRIDGES, T.	11/04/04	001	BEGAN THE INPUT OF DATA FOR THE FAS 144 REVIEW AT WORK PAPER 5660.	2.5	140	350
KENNY, B.	11/04/04	001	RESEARCHED AND DISCUSSED WITH CLIENT FAS 146 CONCERNS.	3.1	250	775
KENNY, B.	11/04/04	001	REVIEWED QUARTERLY CHECKLISTS.	3.9	250	975
KENNY, B.	11/04/04	001	PLANNED QUARTERLY REVIEW APPROACH.	1.1	250	275
KENNY, B.	11/04/04	001	MET WITH CLIENT TO DISCUSS BANKRUPTCY ACCOUNTING AND RESTRUCTURING ISSUES.	1.1	250	275

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WILLIAMS, K.	11/04/04	001	PREPARED AND TIED OUT THE CASH FLOW FINANCIAL STATEMENT SUPPORT TO THE 10Q.	1.2	140	168
WILLIAMS, K.	11/04/04	001	UPDATED THE MANUAL WORKPAPERS FOR THE SECOND QUARTER TO REFLECT THE CHANGES MADE ON THE 10Q.	1.4	140	196
WILLIAMS, K.	11/04/04	001	DRAFTED A NEW ENGAGEMENT LETTER REFLECTING A NONPUBLIC ENTITY FOR WHEN THE COMPANY EMERGES FROM BANKRUPTCY.	1.9	140	266
BREMENT, L.	11/05/04	001	CONTINUED WORKING ON Q3 SUMMARY MEMO.	1.1	140	154
BREMENT, L.	11/05/04	001	ASSISTED IN THE COMPLETION OF TYING OUT CASH FLOW DETAIL .	0.6	140	84
BREMENT, L.	11/05/04	001	COMPLETED ANALYSIS ON 9/30 FINANCIAL COVENANTS, AND REVIEWED AMENDMENT RELATING TO CHANGES IN APPLICABLE COVENANTS .	1.4	140	196
BREMENT, L.	11/05/04	001	REVIEWED AUDIT FILE FOR COMPLETION AND DETAILED A LISTING OF OPEN ITEMS TO FOLLOW UP WITH CLIENT.	0.3	140	42
BREMENT, L.	11/05/04	001	OBTAINED DDAR ANALYSIS AND DOCUMENTED AREAS REQUIRING FURTHER EXPLANATIONS AS A RESULT OF BEING FLAGGED.	2.9	140	406
BREMENT, L.	11/05/04	001	HELD DISCUSSIONS WITH B. MCDONALD (LEGAL COUNSEL) RE: SUMMARY OF LITIGATION AND BOARD MEETING, THEN DRAFTED BOARD MINUTES SUMMARY AND OBTAINED LEGAL SUMMARY RESPONSE.	0.8	140	112
BREMENT, L.	11/05/04	001	UPDATED TRIAL BALANCE AND RELATED WORKPAPERS AS A RESULT OF DEFERRED REVENUE RECLASS ENTRY.	1.4	140	196
BRENNAN, J.	11/05/04	001	PREPARED FOR AND PARTICIPATED IN MEETINGS WITH K JAKUBOWSKI REGARDING QUARTERLY REVIEW AND CHAPTER 11 PROCESS.	1.4	420	588
BRENNAN, J.	11/05/04	001	PREPARED FOR AND PARTICIPATED IN MEETING WITH B. KENNY RE: QUARTERLY REVIEW STATUS AND UPDATE ON ACCOUNTING ISSUES.	1.6	420	672
BRIDGES, T.	11/05/04	001	FINISHED DATA INPUT AND LOW LEVEL REVIEW FOR FAS 144 AT WORK PAPER 5660.	2.7	140	378
BRIDGES, T.	11/05/04	001	FINISHED DATA INPUT AND PRELIM REVIEW ON FAS 144 FOR Q3 AT WORK PAPER 5660.	2.0	140	280

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BRIDGES, T.	11/05/04	001	CONTINUED REVIEW OF FAS 144 AND INPUTTED NEW DATA OBTAINED FROM MEETING WITH S. MOWERS AND M. MENENDEZ AT WORK PAPER 5660.	0.6	140	84
BRIDGES, T.	11/05/04	001	MEETING WITH S. MOWERS AND M. MENENDEZ (BUDGET OFFICE) TO DISCUSS THE FAS 144 REVIEW.	0.4	140	56
BRIDGES, T.	11/05/04	001	CLOSED OUT REVIEW NOTES ON P&L ANALYTICAL REVIEW AT WORK PAPER 5660.	0.5	140	70
BRIDGES, T.	11/05/04	001	INPUT OF THE ADJUSTING JOURNAL ENTRY FOR REVENUE RECEIVED FROM K. JAKUBOWSKI (CONTROLLER) INTO TRIAL BALANCE AT WORK PAPER 2265 AND REVISED THE WORK PAPERS THAT WERE AFFECTED BY THE CHANGE.	0.8	140	112
KENNY, B.	11/05/04	001	PARTICIPATED IN MEETING WITH J. BRENNAN RE: QUARTERLY REVIEW STATUS AND UPDATE ON ACCOUNTING ISSUES.	1.1	250	275
WILLIAMS, K.	11/05/04	001	TRACED AND AGREED SAMPLE OF SEVERANCE AMOUNTS TO THE SEVERANCE AGREEMENTS AT WORKPAPER 6260.	1.4	140	196
WILLIAMS, K.	11/05/04	001	PREPARED WORKPAPER 6260 FOR SEPTEMBER 2004 RESTRUCTURING.	2.1	140	294
BRIDGES, T.	11/08/04	001	REVIEWED THE CASH FLOW SUPPORT AFTER THE ADJUSTING ENTRY WAS MADE ON FRIDAY AFTERNOON TO LOOK FOR CHANGED IN WORK PAPER 2295.	2.5	140	350
BRIDGES, T.	11/08/04	001	COMPILED AN OPEN ITEMS LIST ON THE Q3 WORK AT CHOICE ONE, ORGANIZED THE MANUAL AUDIT FILES, AND INCLUDED THE MANUAL REFERENCES IN THE ELECTRONIC WORK PAPERS. '	1.1	140	154
KENNY, B.	11/08/04	001	REVIEWED AND EXAMINED BALANCE SHEET ANALYTICS.	1.1	250	275
WILLIAMS, K.	11/08/04	001	FINISHED TICK MARKING WORKPAPER 6260 AFTER OBTAINING THE REMAINING OUTSTANDING INFORMATION.	0.8	140	112
BRENNAN, J.	11/09/04	001	BEGAN CROSS-REFERENCE OF WILTON RESULTS FOR CONFLICT CHECK.	2.1	420	882
BRIDGES, T.	11/09/04	001	CONTINUED THE REVIEW, TRACE, AND AGREEMENT OF THE 10Q TO THE AUDIT FILE.	3.9	140	546
BRIDGES, T.	11/09/04	001	BEGAN TO REVIEW THE FIRST COPY OF THE 10Q.	3.9	140	546

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BRIDGES, T.	11/09/04	001	CONCLUDED FOR THE DAY, THE REVIEW, TRACING, AND AGREEMENT OF THE FIRST COPY OF THE 10Q TO THE AUDIT FILE WORK PAPERS.	0.7	140	98
KENNY, B.	11/09/04	001	REVIEWED AND EXAMINED COMPANY'S 10Q.	3.9	250	975
KENNY, B.	11/09/04	001	REVIEWED AND EXAMINED COMPANY'S 10Q.	3.0	250	750
KENNY, B.	11/09/04	001	REVIEWED AND EXAMINED GENERAL QUARTERLY W/P'S.	1.3	250	325
KENNY, B.	11/09/04	001	EXAMINED AND REVIEWED COMPANY'S INTEREST RATE SWAP ANALYSIS	2.1	250	525
		<b>001 Total</b>		<b>186.0</b>		<b>36,929</b>

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BREMENT, L.	11/01/04	002	UPDATED DOCUMENTATION FOR THE REVENUE CYCLE AND COMPLETED A MEMO ON THE UPDATE.	0.6	140	84
BRIDGES, T.	11/09/04	002	REVIEWED AND DOCUMENTS THE BUSINESS CONTROLS AT W/P 1538 & 1538A.	1.1	140	154
		<b>002 Total</b>		<b>1.7</b>		<b>238</b>

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PROFESSIONAL	DATE	CATEGORY CODE	DESCRIPTION OF SERVICES	HOURS	RATES	FEES
POLLOCK, J.	10/05/04	003	COMPLETED WORK ON CONFLICT CHECK AND SUMMARIZED RESULTS FOR INCLUSION IN J. BRENNAN RETENTION AFFIDAVIT.	3.7	350	1,295
POLLOCK, J.	10/05/04	003	BEGAN DRAFTING RETENTION DOCUMENTS AND RELATED DISCLOSURE EXHIBITS.	2.9	350	1,015
POLLOCK, J.	10/06/04	003	COMPLETED INITIAL DRAFT OF RETENTION DOCUMENTS AND CIRCULATED FOR REVIEW BY R. YOUNG AND J. BRENNAN.	7.8	350	2,730
POLLOCK, J.	10/07/04	003	CORRESPONDED WITH AND SPOKE WITH R. YOUNG (D&T IHC) AND J. BRENNAN RE: J. BRENNAN RETENTION AFFIDAVIT AND RELATED SCHEDULES AND DOCUMENTS.	2.2	350	770
POLLOCK, J.	10/07/04	003	HELD DISCUSSIONS WITH J. FINK (WEIL GOTSHAL) RE: FILING OF D&T RETENTION DOCUMENTS.	0.8	350	280
POLLOCK, J.	10/07/04	003	PREPARED FINAL EDITS TO D&T RETENTION DOCUMENTS.	3.9	350	1,365
POLLOCK, J.	10/08/04	003	COMPLETED WORK RE: RETENTION DOCUMENTS.	1.0	350	350
POLLOCK, J.	10/08/04	003	FOLLOWED-UP ON OPEN RESPONSES FOR CONFLICT SEARCH.	0.2	350	70
POLLOCK, J.	10/11/04	003	PREPARED FOR AND PARTICIPATED IN ENGAGEMENT TEAM CONFERENCE CALL RE: PREPARATION OF TIME AND EXPENSE FOR FEE APPLICATION, PRACTICE SCHEDULES AND UPDATE ON TRAINING DOCUMENTS.	1.5	350	525
POLLOCK, J.	10/12/04	003	FOLLOW UP ON CONFLICT CHECK RESPONSES.	1.6	350	560
POLLOCK, J.	10/13/04	003	FOLLOW UP ON CONFLICT CHECK RESPONSES.	0.9	350	315
POLLOCK, J.	10/14/04	003	FOLLOW UP ON CONFLICT CHECK RESPONSES.	1.1	350	385
POLLOCK, J.	10/14/04	003	MODIFIED RETENTION DOCUMENTS.	0.8	350	280
POLLOCK, J.	10/14/04	003	PREPARED AND MODIFIED TIME AND EXPENSE TRAINING MODULE AND EXPENSE GUIDELINES.	0.3	350	105



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POLLOCK, J.	10/15/04	003	FOLLOW UP ON CONFLICT CHECK RESPONSES.	1.1	350	385
PETERSON, J.	10/25/04	003	BEGAN CONFLICT CHECK RE: CROSS-REFERENCE OF WILTON RESULTS, CATEGORIZATION OF RISK AND TARGETING OF APPROPRIATE CONFLICTS FOR FOLLOW-UP/RESOLUTION.	4.2	350	1,470
POLLOCK, J.	10/25/04	003	COMPLETED WORK ON CONFLICT CHECK AND SUMMARIZED RESULTS FOR INCLUSION IN J. BRENNAN RETENTION AFFIDAVIT.	3.7	350	1,295
POLLOCK, J.	10/25/04	003	BEGAN DRAFTING RETENTION DOCUMENTS AND RELATED DISCLOSURE EXHIBITS.	3.3	350	1,155
PETERSON, J.	10/26/04	003	REVIEWED WORK ON CONFLICT CHECK.	3.8	350	1,330
POLLOCK, J.	10/26/04	003	COMPLETED INITIAL DRAFT OF RETENTION DOCUMENTS AND CIRCULATED FOR REVIEW BY R. YOUNG AND J. BRENNAN.	7.0	350	2,450
BRENNAN, J.	10/27/04	003	PARTICIPATED IN MULTIPLE DISCUSSIONS WITH R. YOUNG (D&T IHC) AND J. POLLOCK RE: RETENTION AFFIDAVIT AND RELATED SCHEDULES AND DOCUMENTS.	1.1	420	462
PETERSON, J.	10/27/04	003	ASSISTED WITH COMPLETION OF WORK ON CONFLICT CHECK.	3.1	350	1,085
POLLOCK, J.	10/27/04	003	PREPARED FOR AND PARTICIPATED IN MULTIPLE DISCUSSIONS WITH R. YOUNG (D&T IHC) AND J. BRENNAN RE: J. BRENNAN RETENTION AFFIDAVIT AND RELATED SCHEDULES AND DOCUMENTS.	2.2	350	770
POLLOCK, J.	10/27/04	003	PARTICIPATED IN DISCUSSIONS WITH J. FINK (WEIL GOTSHAL) RE: FILING OF D&T RETENTION DOCUMENTS.	3.9	350	1,365
POLLOCK, J.	10/27/04	003	PREPARED FINAL EDITS TO D&T RETENTION DOCUMENTS.	0.9	350	315
PETERSON, J.	10/28/04	003	MET WITH J. POLLOCK RE: OUTSTANDING LCSP ISSUES; DRAFTED LETTER TO ADDRESS SAME AND PREPARED FOLLOW-UP EMAILS.	1.8	350	630
POLLOCK, J.	10/28/04	003	WRAPPED UP WORK RE: RETENTION DOCUMENTS.	1.0	350	350
POLLOCK, J.	10/28/04	003	FOLLOWED-UP ON OPEN RESPONSES FOR CONFLICT SEARCH.	2.0	350	700

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POLLOCK, J.	10/29/04	003	PREPARED FOR AND PARTICIPATED IN ENGAGEMENT TEAM CONFERENCE CALL.	0.5	350	175
POLLOCK, J.	10/29/04	003	PREPARED TIME AND EXPENSE FOR FEE APPLICATION PRACTICE SCHEDULES AND UPDATED TRAINING DOCUMENTS.	3.5	350	1,225
BRIDGES, T.	11/01/04	003	ADDRESSED OUTSTANDING LCSP ISSUES; DRAFT LETTER TO ADDRESS SAME; FOLLOW-UP EMAILS.	0.9	140	126
BRIDGES, T.	11/01/04	003	CONTACTED PARTNERS (LCSPS) ON LIKELY POTENTIAL CONFLICTS.	0.5	140	70
BRIDGES, T.	11/01/04	003	DRAFTED MEMO RE: CONFLICT CLEARANCE AND FOLLOW-UP WITH LCSP ON CONFLICT CASES FOR CHOICE ONE.	2.6	140	364
BRIDGES, T.	11/01/04	003	COMPLETED WORK ON CONFLICT CHECK AND SUMMARIZED RESULTS FOR INCLUSION IN J. BRENNAN RETENTION AFFIDAVIT.	3.7	140	518
BRIDGES, T.	11/01/04	003	COMPLETED INITIAL DRAFT OF RETENTION DOCUMENTS AND CIRCULATED FOR REVIEW BY R. YOUNG AND J. BRENNAN.	0.9	140	126
BURRITT, M.	11/01/04	003	SETUP SA DIVISION CHARGE CODES FOR CHOICE ONE.	1.0	65	65
PETERSON, J.	11/01/04	003	CONTACTED PARTNERS (LCSPS) ON LIKELY POTENTIAL CONFLICTS.	0.5	350	175
BRIDGES, T.	11/02/04	003	MULTIPLE CONVERSATIONS & EMAILS WITH R. YOUNG (D&T IHC) RE: J. BRENNAN RETENTION AFFIDAVIT AND RELATED SCHEDULES AND DOCUMENTS.	0.7	140	98
BRIDGES, T.	11/02/04	003	FOLLOWED UP ON OPEN RESPONSES FOR CONFLICT SEARCH.	0.5	140	70
BRIDGES, T.	11/02/04	003	PREPARED TIME AND EXPENSE FOR FEE APPLICATION SCHEDULES.	3.5	140	490
PETERSON, J.	11/08/04	003	DRAFT MEMO RE: CONFLICT CLEARANCE; FOLLOW-UP WITH LCSP ON CONFLICT CASES FOR CHOICE ONE	1.9	350	665
BRENNAN, J.	11/09/04	003	BEGAN CATEGORIZING RISK FOR CONFLICT CHECK.	1.3	420	546

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BRENNAN, J.	11/09/04	003	BEGAN TARGETING APPROPRIATE CONFLICTS FOR FOLLOW UP/RESOLUTION FOR CONFLICT CHECK.	0.8	420	336
		<b>003 Total</b>		<u>90.6</u>		<u>28,856</u>
		<b>Grand Total</b>		<u>278.3</u>		<u>\$66,023</u>