

ERNST & YOUNG LLP
Accountants for NTL Incorporated, et al.
Debtors and Debtors-in-Possession
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Accountants for Debtors and
Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In Re	Chapter 11
NTL INCORPORATED, <u>et al.</u> ,	Case No. 02-41316(ALG)
Debtors.	Jointly Administered

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FINAL APPLICATION OF ERNST & YOUNG LLP FOR FEES FOR
PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS
INCURRED AS ACCOUNTANTS FOR THE DEBTORS
FOR THE PERIOD FROM MAY 8, 2002 THROUGH SEPTEMBER 5, 2002

I. Introduction

Ernst & Young LLP (“E&Y”), accountants for NTL Incorporated (“NTL” or the “Company”) and certain of its subsidiaries, debtors and debtors-in-possession in the above-captioned jointly administered reorganization cases (collectively, the “Debtors”), hereby submits this final application for fees and disbursements for the period from May 8, 2002 through September 5, 2002 (the “Fee Period”), in accordance with the Administrative Order Under 11

U.S.C. §§105 and 331 Establishing Procedures For Interim Monthly Compensation and Reimbursement Of Expenses Of Professionals, entered by this Court on June 14, 2002.¹

Pursuant to an order of this Court dated September 27, 2002, E&Y was retained by the Debtors, nunc pro tunc to May 8, 2002, to provide tax consulting, tax compliance, IRS audit services, audit and audit related services. The rates set forth below are the hourly fee rates used by E&Y and reflected in our tax and audit engagement letters dated August 16, 2002 and agreed upon with the Company. E&Y continues to hold a pre-petition retainer of approximately \$349,000.

**II. Time Summary For Final Application Of
Ernst & Young LLP
For The Period From May 8, 2002 Through September 5, 2002**

TAX SERVICES			
NAME	RATE²	HOURS	AMOUNT
PARTNERS & PRINCIPALS			
Blank, Jacob M	750	6.5	\$ 4,875
Blank, Jacob M	775	37.5	29,063
Brennan, James E	625	0.5	313
Broadbent, John	774	2.5	1,935
Brooke, Nelson A	625	0.5	313
Caratzola, Frank A	737	213.2	157,128
Caratzola, Frank A	775	171.7	133,068
DiLillo, Michael S.	678	19.4	13,153
DiLillo, Michael S.	704	227.4	160,090
DiLillo, Michael S.	746	176.3	131,520

¹ E&Y reserves the right to amend the amounts listed in the event that a subsequent review of its books and records reveals that additional professional services were rendered or expenses were incurred on behalf of the Debtors, which services or expenses were not processed by the firm's computer system before this statement was prepared. In addition, E&Y reserves the right to seek such additional fees or expenses in subsequent fee applications.

² Different rates are reflected for some individuals for the following reasons: a) billing rates increased as of July 1, 2002 pursuant to ordinary course annual rate increases, and b) tax compliance rates are 10% lower than tax consulting rates.

Dubroff,Andrew J.	750	5.0	3,750
Dubroff,Andrew J.	775	3.0	2,325
Fox,Jonathan W	775	0.5	388
Glenn,Steven G.	678	1.0	678
Hicks III,Harry J.	750	8.7	6,525
Hicks III,Harry J.	775	2.9	2,248
Kitzis,Jeffrey C	644	5.0	3,220
Kitzis,Jeffrey C	682	4.4	3,001
Mason,Robert J	700	15.5	10,850
Mason,Robert J	742	68.2	50,604
Sacks,Stephen A	747	1.5	1,121
Sacks,Stephen A	750	0.5	375
Sacks,Stephen A	775	2.5	1,938
Stern,Richard W	747	29.5	22,037
Stern,Richard W	750	23.5	17,625
Stern,Richard W	775	52.9	40,998
Streton,Mark T	650	44.5	28,925
Streton,Mark T	664	118.4	78,618
Yecies,Mark L	775	3.0	<u>2,325</u>
Partner & Principal Total		1246.0	<u>\$909,004</u>
SENIOR MANAGERS			
Bremer, Marco	590	11.1	\$ 6,549
Donato, Nunzio	590	9.3	5,487
Donato, Nunzio	625	24.1	15,063
Gonzalo, Jose	625	1.7	1,063
Harris, Mark	590	8.0	4,720
Harris, Mark	625	1.6	1,000
Leenders, Bastiaan	590	0.5	295
Longes, Michael	625	4.5	2,813
Magnone, Matthew	625	3.5	2,188
Streton, Mark	590	4.9	2,891
Streton, Mark	605	170.9	103,395
Zogg, Martin	644	1.5	<u>966</u>
Senior Manager Total		241.6	<u>\$146,428</u>
MANAGERS			
Bennett, Phoebe	400	4.0	\$ 1,600
Biancamano, Kerry	488	28.4	13,859
Biancamano, Kerry	537	40.2	21,587
Burke, Michael	327	76.2	24,917

Burke, Michael	340	184.4	62,696
Cook, Daniel	495	3.6	1,782
Gidiuli, Serena	530	15.5	8,215
Hamilton, John	446	145.4	64,848
Hamilton, John	472	131.9	62,257
Hickey, Michael	425	8.2	3,485
Kilaras, Antonios	457	15.5	7,084
Kilaras, Antonios	484	5.5	2,662
Loda, Katherine	501	19.0	9,519
Nam, Guisug	425	23.0	9,775
Nam, Guisug	451	137.9	62,193
Rozenshteyn, Gary	435	19.0	8,265
Shaw, Jode	446	3.0	<u>1,337</u>
Manager Total		860.7	<u>\$366,081</u>
<u>SENIORS</u>			
Acosta, Raul	201	118.4	\$ 23,798
Acosta, Raul	210	48.4	10,164
Acosta, Raul	217	330.1	71,632
Alvarez, Jaun	201	136.6	27,457
Alvarez, Jaun	210	304.5	63,945
Amitrano, Anthony	385	8.2	3,157
Joire, Lisa	249	12.0	2,988
Kasten, Daniel	209	24.1	5,037
Kasten, Daniel	210	5.0	1,050
Moldawer, Lauren	419	4.0	1,676
Nasser, Zeinab	249	9.5	2,366
Nguyen, Marissa	330	1.5	495
Recknagel, Lara	315	93.8	29,547
Recknagel, Lara	385	1.9	732
Tece, Basak	201	1.9	382
Timm, Jack	340	9.6	3,264
Toole, Heather	336	0.5	168
Toole, Heather	395	4.8	1,896
Toole, Heather	440	73.7	32,428
Weitz, Auri	426	1.0	426
Senior Total		1,189.5	<u>\$282,607</u>

STAFF			
Bagga, Aman	160	2.5	\$ 400
Coleman, Shelley	160	101.7	16,272
Genna, Jessica	150	12.4	1,860
Genna, Jessica	160	18.6	2,976
Gillett, Jill	160	161.6	25,856
Griffith, Natalya	160	174.3	27,888
Iorillo, Leslie	160	0.3	48
Kim, Davina	164	84.7	13,891
Kroon, Olaf	248	3.5	866
Lioce, Brian	161	144.9	23,329
Miller, Amanda	160	5.5	880
Quinones, Keri-Ann	160	235.2	37,632
Rao, Antonio	150	8.5	1,275
Rao, Antonio	160	94.7	15,152
Zhang, Andrew	160	2.0	320
Zhu, Bao Qiong	161	12.2	<u>1,964</u>
	Staff Total	1,062.6	<u>\$ 170,611</u>
	Tax Services Total	4,600.4	<u>\$1,874,730</u>
BLENDDED HOURLY RATE			\$407.51

AUDIT SERVICES			
<u>NAME</u>	<u>RATE</u>	<u>HOURS</u>	<u>AMOUNT</u>
<u>PARTNERS & PRINCIPALS</u>			
Gallagher, Richard	524	70.6	\$ 36,994
Gallagher, Richard	586	75.2	44,067
Rykowski, Paul	622	14.4	8,957
Rykowski, Paul	645	20.5	13,223
DiLillo, Michael (Tax)	645	0.5	323
DiLillo, Michael (Tax)	678	13.4	<u>9,085</u>
	Partner & Principal Total	194.6	<u>\$112,649</u>
<u>SENIOR MANAGERS</u>			
Bukspan, Avner	425	2.7	\$ 1,148
Reinhart, Curtis	442	28.0	12,376

Reinhart, Curtis	496	78.0	38,688
Streton, Mark (Tax)	590	5.0	2,950
Streton, Mark (Tax)	650	11.0	<u>7,150</u>
Senior Manager Total		124.7	<u>\$ 62,312</u>
<u>MANAGERS</u>			
Biancamano, Kerry (Tax)	488	10.5	\$ 5,124
Vilkov, Veronica	340	47.5	16,150
Vilkov, Veronica	380	18.0	<u>6,840</u>
Manager Total		76.0	<u>\$28,114</u>
<u>SENIORS</u>			
Toole, Heather (Tax)	336	8.5	2,856
Senior Total		8.5	<u>\$2,856</u>
<u>STAFF</u>			
Asinger, Neil	140	147.5	\$ 20,650
Asinger, Neil	150	160.5	24,075
Daly, Erin	163	156.5	25,510
Daly, Erin	182	198.0	36,036
Estes, Carrie	200	3.0	600
Nathanson, Andrew	140	24.0	3,360
Pellino, Ellen	178	3.0	534
Pohmer, Nicole	140	5.0	700
Yim, Yat Man Sally	200	3.5	<u>700</u>
Staff Total		701.0	<u>\$112,165</u>
Audit Services Total		1104.8	<u>\$318,095</u>
BLENDDED HOURLY RATE			
			\$287.92

A complete itemization of tasks performed by the aforementioned professionals during the Fee Period and a time summary of charges attributable to such professionals for each time matter are attached hereto in Exhibits A, B, C, D and E. Exhibit A contains the time detail for

E&Y professionals for tax consulting services. Exhibit B contains the time detail for E&Y professionals for tax compliance services. Exhibit C contains the time detail for E&Y professionals for IRS audit services. Exhibit D contains the time detail for E&Y professionals in connection with accounting research and SEC Filings. Exhibit E contains the time detail for E&Y professionals for Quarterly Reviews performed in accordance with the American Institute of Certified Public Accountants Statement on Auditing Standards No. 71 (“SAS No. 71”).

III. Disbursements³

Tax Expenses:

Tax Return Processing Fees	\$18,069
Meals	1,939
Transportation	2,612
Telephone	<u>532</u>
 Total Tax Expenses	 <u>\$23,152</u>

A complete itemization of disbursements for the Fee Period is included with the time detail in Exhibits A, B and C.

IV. Brief Description Of Services Rendered

During the Fee Period, E&Y, among other things, performed the following services for the Debtors:

- Bankruptcy Tax Consulting Services. Research, planning, analysis and discussions related to numerous bankruptcy related tax matters including NOL planning to accelerate taxable income into 2002, outbound transfer of hybrid entities, obtain IRS ruling

³ E&Y 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. The disbursements and charges reflected on this statement are only those that have been booked at the end of this billing period. Due to normal bookkeeping procedures, many charges and disbursements are not recorded until later periods. E&Y reserves the right to amend the amounts listed herein to include such previously unbilled disbursements.

regarding timing of income for Section 382 purposes, transfer of National Transcommunications Ltd. to Chichester, partial worthlessness deduction related to intercompany debt either before or after bankruptcy effective date, analysis regarding possible Section 382 ownership changes, determining estimated 2002 pre and post effective date available tax losses and determining projected future tax losses including related issues such as deductibility of post petition interest, deductibility of advisory fees, foreign exchange gain or loss on intercompany debt, amount of accrued interest income on UK intercompany debt, impact of potential Section 382 ownership changes, etc., planning related to reduction of intercompany receivable balance between US and UK, analysis of exit facility including Section 956 issues related to security and guarantees, cancellation of indebtedness analysis including calculations of required attribute reduction on consolidated or separate company basis including impact on various entities, tax ramifications related to insertion of new holding company between NTLCC and NTL UK Group, Inc., debtor in possession financing and related Section 956 issues, Section 351 consequences of bankruptcy restructuring, development of tax sharing agreement between New NTL and Euroco, analysis related to transferring New NTL and Euroco out of the US either before or after the bankruptcy effective date, analysis regarding impact of Section 382(1)(5) on available tax losses, calculation of net unrealized built in gain or loss which could restrict tax deductions after the effective date, Section 367 issues related to capitalization of Diamond securities including successful discussions with IRS regarding law change, Fresh Start accounting issues including deferred tax matters, projected income statements and balance sheets for bankruptcy disclosure statement, considerations regarding sale of Switzerland including due diligence matters, determination of estimated tax basis in foreign subsidiaries, calculation of overall foreign loss, and various other tax planning matters.

- Tax Compliance Services. Provided various tax compliance services including preparation of NTL Inc. consolidated tax return, NYNEX consolidated tax return, numerous Forms 5471 related to each controlled foreign subsidiary, and numerous partnership tax returns.
- IRS Audit Services. Provided IRS audit services including coordination of IRS audit and response to various IRS information requests, settlement discussions, and finalization of audit for years 1996 to 1998.
- Accounting Research and SEC Filings. Accounting research and discussions with management in connection with the application of Fresh Start accounting as required by Statement of Position No. 90-7, cost capitalization, and accounting for debt modifications. Review of POS Offering Statement filing. Review of management responses to comments received from the Securities and Exchange Commission on the Company's Form 10-K and Form 10-Q and amendments thereto.
- Quarterly Reviews. Performance of quarterly review procedures in accordance with SAS No. 71, including but not limited to, management inquiry and analytics, reading the Form 10-Q and communications with the Company's audit committee. This invoice includes the reviews for the quarterly periods ending March 31, 2002 and June 30, 2002.

Certification and Declaration

In accordance with the Administrative Order of this Court, dated June 20, 1991, as amended on April 19, 1995, setting forth the guidelines for fees and disbursements for professionals in the Southern District of New York bankruptcy cases and the United States Trustee guidelines for compensation and reimbursement of expenses (collectively, the "Guidelines"), attached hereto as Exhibit F and incorporated herein by reference is E&Y's certification that E&Y has reviewed this Final Application, that the facts set forth in this Final

Application are true and correct, and that the Final Application complies with the Guidelines. Attached hereto as Exhibit G is the Declaration of Richard C. Gallagher under Federal Rule of Bankruptcy Procedure 2016.

WHEREFORE, E&Y respectfully requests that (a) final allowance be made to it for the Fee Period in the sum of \$2,192,825 as compensation for professional services rendered, and the sum of \$23,152 for reimbursement of actual and necessary costs and expenses incurred by it in these cases from May 8, 2002 through and including September 5, 2002, that (b) E&Y be allowed to apply the \$349,000 retainer that it holds against such fees and expenses and that (c) the Debtors be authorized and directed to pay E&Y the remaining outstanding balance of \$1,866,977 as compensation for services rendered and reimbursement of expenses incurred during these chapter 11 cases.

Dated: New York, New York
February 7, 2003

ERNST & YOUNG LLP

By: /s/ Richard C. Gallagher
Richard C. Gallagher
Partner

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(212) 773-3000

Accountants for Debtors and
Debtors-in-Possession

EXHIBIT A

NTL, Inc.
 Invoice for the period 05/08/02 through 09/05/02
 TAX CONSULTING

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
05/28/2002	Amitrano,Anthony G (US001/1681845)	Senior	Reviewed issues with JD. Researched new depreciation bonus under 2002 law and applicability to foreign assets. Reviewed TD F 90-22.1 and prepared an e-mail outlining NTL's filing responsibilities. Gave to JD for review.		2.6	385	1,001	-	1,001
05/29/2002	Amitrano,Anthony G (US001/1681845)	Senior	Revised e-mail as per JD's instructions. Reviewed analysis of TD F 90-22.1 to verify correctness.		1.3	385	501	-	501
06/03/2002	Amitrano,Anthony G (US001/1681845)	Senior	Researched and prepared memo regarding IRC 108 (debt forgiveness - bankruptcy) and its implications on 904 OFLs.		4.3	385	1,656	-	1,656
	Amitrano,Anthony G (US001/1681845) Total				8.2		3,157	-	3,157
07/22/2002	Bagga,Aman (US001/1997476)	Staff	Case research		2.5	160	400	-	400
	Bagga,Aman (US001/1997476) Total				2.5		400	-	400
07/25/2002	Bennett,Phoebe (US150/1689847)	Manager	Research partial worthlessness deduction issues for J. Mason.		4.0	400	1,600	-	1,600
	Bennett,Phoebe (US150/1689847) Total				4.0		1,600	-	1,600
07/01/2002	Biancamano,Kerry L. (US001/2007977)	Manager	going through partnership returns-doing basis calculation for NTL CableComms Group PLC		3.0	537	1,611	-	1,611
07/02/2002	Biancamano,Kerry L. (US001/2007977)	Manager	Partnership Basis Calculation for NTL CableComms Group PLC		1.4	537	752	-	752
07/03/2002	Biancamano,Kerry L. (US001/2007977)	Manager	met with Mark regarding p-ship basis analysis		0.7	537	376	-	376
07/08/2002	Biancamano,Kerry L. (US001/2007977)	Manager	going through tax sharing agreements and putting together list of items to be included.		1.2	537	644	-	644
07/08/2002	Biancamano,Kerry L. (US001/2007977)	Manager	working on p-ship basis calc/liability analysis for NyNex.		1.3	537	698	-	698
07/10/2002	Biancamano,Kerry L. (US001/2007977)	Manager	helping JD get information on Australian entities		0.7	537	376	-	376
07/11/2002	Biancamano,Kerry L. (US001/2007977)	Manager	conference call re intercompany debt		2.0	537	1,074	-	1,074
07/12/2002	Biancamano,Kerry L. (US001/2007977)	Manager	write up on Intercompany Debt Elimination		2.0	537	1,074	-	1,074
07/15/2002	Biancamano,Kerry L. (US001/2007977)	Manager	Memo on Intercompany Debt Elimination		5.4	537	2,900	-	2,900
07/16/2002	Biancamano,Kerry L. (US001/2007977)	Manager	talking to heather regarding disclosures		0.6	537	322	-	322
07/22/2002	Biancamano,Kerry L. (US001/2007977)	Manager	Foreign exchange Gain/Loss spreadsheet		6.0	537	3,222	-	3,222
07/24/2002	Biancamano,Kerry L. (US001/2007977)	Manager	discussing outstanding items and 382 issues		1.0	537	537	-	537
07/25/2002	Biancamano,Kerry L. (US001/2007977)	Manager	making changes to foreign g/l schedule		1.0	537	537	-	537
07/26/2002	Biancamano,Kerry L. (US001/2007977)	Manager	helping Gina with some of the 382 issues.		1.8	537	967	-	967
07/29/2002	Biancamano,Kerry L. (US001/2007977)	Manager	follow up with the check the box for ntl Business		0.8	537	430	-	430
07/29/2002	Biancamano,Kerry L. (US001/2007977)	Manager	helping Gina with the 382 memo		2.2	537	1,181	-	1,181
07/30/2002	Biancamano,Kerry L. (US001/2007977)	Manager	helping MS with CTB - ntl business LTD		0.7	537	376	-	376
08/06/2002	Biancamano,Kerry L. (US001/2007977)	Manager	list of entities for IRS confirmation		1.5	537	806	-	806
08/07/2002	Biancamano,Kerry L. (US001/2007977)	Manager	UK Group DCL Spreadsheet		1.0	537	537	-	537
08/20/2002	Biancamano,Kerry L. (US001/2007977)	Manager	putting together list of entities and comparing to Org chart		3.0	537	1,611	-	1,611
08/22/2002	Biancamano,Kerry L. (US001/2007977)	Manager	finalizing entity list for IRS for Mark		1.5	537	806	-	806
	Biancamano,Kerry L. (US001/2007977) Total				38.8		20,836	-	20,836
05/13/2002	Blank,Jacob M (US001/964969)	Partner	NTL - Section 382 rulling regarding Glasgow		1.0	750	750	-	750
05/14/2002	Blank,Jacob M (US001/964969)	Partner	PLR Request		1.5	750	1,125	-	1,125
05/20/2002	Blank,Jacob M (US001/964969)	Partner	Ruling request for 382 - Comment to Stern. Memo on 382 (L)(5).		1.0	750	750	-	750
05/21/2002	Blank,Jacob M (US001/964969)	Partner	Ruling request.		0.5	750	375	-	375
05/22/2002	Blank,Jacob M (US001/964969)	Partner	PLR 305 issues & discussion w/Stern on Boot etc.		0.5	750	375	-	375
05/23/2002	Blank,Jacob M (US001/964969)	Partner	PLR & Checklist.		1.0	750	750	-	750
06/13/2002	Blank,Jacob M (US001/964969)	Partner	165 on Stern.		1.0	750	750	-	750
07/12/2002	Blank,Jacob M (US001/964969)	Partner	(382 (c)(J).		1.0	775	775	-	775
07/15/2002	Blank,Jacob M (US001/964969)	Partner	L-5.		0.5	775	388	-	388

Date	Individual	Rank	Hours Desc	Exp Descr	Hrs.	Rate/hr	Fees	Expenses	Total
07/16/2002	Blank, Jacob M (US001/964969)	Partner	NTL - Section regarding change and relative value or preferred and common stock		1.5	775	1,163	-	1,163
07/16/2002	Blank, Jacob M (US001/964969)	Partner		Dinner				23	23
07/17/2002	Blank, Jacob M (US001/964969)	Partner	Section 382 - Change in relative values		1.5	775	1,163	-	1,163
07/17/2002	Blank, Jacob M (US001/964969)	Partner		Dinner				24	24
07/18/2002	Blank, Jacob M (US001/964969)	Partner	Section 382 - Change in relative values		1.5	775	1,163	-	1,163
07/18/2002	Blank, Jacob M (US001/964969)	Partner		Taxi to Teaneck.				23	23
07/19/2002	Blank, Jacob M (US001/964969)	Partner	Conference call 382 , TCA projections.		4.0	775	3,100	-	3,100
07/22/2002	Blank, Jacob M (US001/964969)	Partner	Partial worthlessness deduction re intercompany debt		4.0	775	3,100	-	3,100
07/22/2002	Blank, Jacob M (US001/964969)	Partner		Dinner w/NTL personnel.				24	24
07/23/2002	Blank, Jacob M (US001/964969)	Partner	Conf call Inter debt, 382 etc.		3.0	775	2,325	-	2,325
07/23/2002	Blank, Jacob M (US001/964969)	Partner		Dinner.				24	24
07/24/2002	Blank, Jacob M (US001/964969)	Partner	NTL. - Intercompany debt issues and section 382		1.0	775	775	-	775
07/29/2002	Blank, Jacob M (US001/964969)	Partner	382 Conf call.		1.0	775	775	-	775
07/30/2002	Blank, Jacob M (US001/964969)	Partner	Conference call and memo.		2.5	775	1,938	-	1,938
07/30/2002	Blank, Jacob M (US001/964969)	Partner		Dinner w/NTL personnel.				24	24
07/30/2002	Blank, Jacob M (US001/964969)	Partner		Taxi to Teaneck.				23	23
08/01/2002	Blank, Jacob M (US001/964969)	Partner	NTL - Section 382 issues		0.5	775	388	-	388
08/02/2002	Blank, Jacob M (US001/964969)	Partner	Recapitalization vs. Section 351 transfer		1.0	775	775	-	775
08/04/2002	Blank, Jacob M (US001/964969)	Partner	NTL - Create new Holdco between NTL Delaware and NTLCC		1.0	775	775	-	775
08/05/2002	Blank, Jacob M (US001/964969)	Partner	NTL - Create new Holdco between NTL Delaware and NTLCC		2.0	775	1,550	-	1,550
08/06/2002	Blank, Jacob M (US001/964969)	Partner	351 issues.		2.5	775	1,938	-	1,938
08/06/2002	Blank, Jacob M (US001/964969)	Partner		Taxi to Teaneck.				24	24
08/07/2002	Blank, Jacob M (US001/964969)	Partner	NTL (351 issues).		2.0	775	1,550	-	1,550
08/08/2002	Blank, Jacob M (US001/964969)	Partner	Sec 351.		0.5	775	388	-	388
08/13/2002	Blank, Jacob M (US001/964969)	Partner	Sec 382.		1.0	775	775	-	775
08/19/2002	Blank, Jacob M (US001/964969)	Partner	(382 ruling).		0.5	775	388	-	388
08/27/2002	Blank, Jacob M (US001/964969)	Partner	Conf call w/Skadden - 367, 351 & G's.		1.5	775	1,163	-	1,163
08/27/2002	Blank, Jacob M (US001/964969)	Partner		Taxi to Teaneck.				23	23
08/28/2002	Blank, Jacob M (US001/964969)	Partner	367 'G' reorg.		1.0	775	775	-	775
08/29/2002	Blank, Jacob M (US001/964969)	Partner	Bad debt deduction.		0.5	775	388	-	388
08/30/2002	Blank, Jacob M (US001/964969)	Partner	Bad debt.		0.5	775	388	-	388
09/02/2002	Blank, Jacob M (US001/964969)	Partner	Bad debt (269(b))		1.00	775	775	-	775
09/03/2002	Blank, Jacob M (US001/964969)	Partner	Bad debt.		0.50	775	388	-	388
	Blank, Jacob M (US001/964969) Total				44.00		33,938	212	34,150
05/10/2002	Bremer, Marco (US150/1725639)	Senior Manager	NLT: looking up and sending articles of incorporation BV1, CV2		0.5	590	295	-	295
05/13/2002	Bremer, Marco (US150/1725639)	Senior Manager	Preparing financial statement for CV1 and CV2 in connection with financial restructuring Swiss structure.		0.9	590	531	-	531
05/14/2002	Bremer, Marco (US150/1725639)	Senior Manager	Preparing financial statement for CV1 and CV2 in connection with financial restructuring Swiss structure.		3.1	590	1,829	-	1,829
05/16/2002	Bremer, Marco (US150/1725639)	Senior Manager	Preparing and sending to ABN AMRO journal entries for annual accounts 2001 Nogenta Swiss Acquisition Holding for Statutory filing requirements in the Netherlands.		4.2	590	2,478	-	2,478

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
05/21/2002	Bremer,Marco (US150/1725639)	Senior Manager	Telephone conversation with I. Lalisang (Holland van Gijzen Netherlands) in connection with Swiss restructuring. Collecting and discussing signed legal documents (in connection with drawing up interim financial statements as per April 2002 for CV 1 and CV		0.6	590	354	-	354
05/28/2002	Bremer,Marco (US150/1725639)	Senior Manager	review annual account Nogenta Swiss Acquisition Holding (prepared by ABN AMRO)		1.8	590	1,062	-	1,062
	Bremer,Marco (US150/1725639) Total				11.1		6,549	-	6,549
07/22/2002	Broadbent,John (US150/1176064)	Principal	Conference call w/Andy Dubroff, Jerry Mason, Larry Garrett and Jake Blank re: debt and intercompany transaction issue		2.5	774	1,935	-	1,935
	Broadbent,John (US150/1176064) Total				2.5		1,935	-	1,935
05/09/2002	Caratzola, Frank A (US001/982536)	Partner	Preparation for and conf. call with prospective purchasers of Swiss group re: US tax Structure		2.5	737	1,843	-	1,843
05/09/2002	Caratzola, Frank A (US001/982536)	Partner	follow up research and fact finding re: questions raised on call		1.4	737	1,032	-	1,032
05/13/2002	Caratzola, Frank A (US001/982536)	Partner	DIP facility - review for 956 issues, emails		3.2	737	2,358	-	2,358
05/13/2002	Caratzola, Frank A (US001/982536)	Partner	emails, calls re: Larry request for US tax info on Cablecom business		2.8	737	2,064	-	2,064
05/13/2002	Caratzola, Frank A (US001/982536)	Partner	emails, calls re: B2 investment and unwinding Dutch Holding Co. Structure		1.6	737	1,179	-	1,179
05/14/2002	Caratzola, Frank A (US001/982536)	Partner	Conf. call re: DIP facility, prep, review loan agreement research		3.8	737	2,801	-	2,801
05/14/2002	Caratzola, Frank A (US001/982536)	Partner	Detail review of DIP Facility agreement		3.2	737	2,358	-	2,358
05/14/2002	Caratzola, Frank A (US001/982536)	Partner	Research re: 956 issues under DIP facility; pledges and guarantees		2.8	737	2,064	-	2,064
05/14/2002	Caratzola, Frank A (US001/982536)	Partner	Review 382 ruling request, conf. call w/Richard and Jake, research		3.6	737	2,653	-	2,653
05/15/2002	Caratzola, Frank A (US001/982536)	Partner	Continuing tax research on DIP 956 issues.		3.8	737	2,801	-	2,801
05/15/2002	Caratzola, Frank A (US001/982536)	Partner	calls w/Skadden, client and internal discussions, emails re: 956 issues		2.6	737	1,916	-	1,916
05/16/2002	Caratzola, Frank A (US001/982536)	Partner	prep and conf. call w/client re US tax consequences of complete liquidation		2.6	737	1,916	-	1,916
05/16/2002	Caratzola, Frank A (US001/982536)	Partner	prep and conf. call w/client re: treatment of TWTV interco debt		2.4	737	1,769	-	1,769
05/20/2002	Caratzola, Frank A (US001/982536)	Partner	NTL - review revised 338 election for Cablecom pursuant to 9100 relief discussions		3.6	737	2,653	-	2,653
05/20/2002	Caratzola, Frank A (US001/982536)	Partner	Review laates draft of 382 ruling request		2.4	737	1,769	-	1,769
05/21/2002	Caratzola, Frank A (US001/982536)	Partner	emails, conf. calls and background research re: B2 Dutch capital duty issues		2.4	737	1,769	-	1,769
05/22/2002	Caratzola, Frank A (US001/982536)	Partner	382 ruling request, revised draft, calls, emails, research		4.4	737	3,243	-	3,243
05/22/2002	Caratzola, Frank A (US001/982536)	Partner	conf. call w/Helmar, emails re: Dutch rulings on Cablecom transaction		1.4	737	1,032	-	1,032
05/23/2002	Caratzola, Frank A (US001/982536)	Partner	Discussions re: financial statements for B2, and Dutch capital duty issues.		1.4	737	1,032	-	1,032
05/23/2002	Caratzola, Frank A (US001/982536)	Partner	Dutch tax rulings on Cablecom		1.2	737	884	-	884
05/23/2002	Caratzola, Frank A (US001/982536)	Partner	Review latest draft of 382 ruling request, emails.		1.2	737	884	-	884
05/23/2002	Caratzola, Frank A (US001/982536)	Partner	review revised draft of DIP facility, emails, voicemails and research		1.6	737	1,179	-	1,179
05/24/2002	Caratzola, Frank A (US001/982536)	Partner	calls, emails re: Dutch financila statements for B2		1.4	737	1,032	-	1,032
05/24/2002	Caratzola, Frank A (US001/982536)	Partner	prep for and conference call re: revised draft of 382 ruling request		1.8	737	1,327	-	1,327

Date	Individual	Rank	Hours Desc	Exp Desc	Hrs.	Rate/hr	Fees	Expenses	Total
05/28/2002	Caratzola, Frank A (US001/982536)	Partner	emails and fact finding re: Liquidation of dormant spanish and dutch subsidiaries		3.6	737	2,653	-	2,653
05/28/2002	Caratzola, Frank A (US001/982536)	Partner	prep and call w/Chris Winfrey and Jeni Sarson re: Cablesom tax structure and potential benefits to various investors		2.8	737	2,064	-	2,064
05/28/2002	Caratzola, Frank A (US001/982536)	Partner	prep of NTL to do list for Gregg Gorelick		0.6	737	442	-	442
05/29/2002	Caratzola, Frank A (US001/982536)	Partner	review memo summarizing issues addressed in revised 338 election for Cablecom purchase		2.2	737	1,621	-	1,621
05/29/2002	Caratzola, Frank A (US001/982536)	Partner	review two revised drafts of DIP facility; calls, emails re: 956 issues		5.4	737	3,980	-	3,980
05/30/2002	Caratzola, Frank A (US001/982536)	Partner	Dutch capital duty issues re: cont. of pref shares		1.6	737	1,179	-	1,179
05/30/2002	Caratzola, Frank A (US001/982536)	Partner	ITN News and DeFacto 829 recap; US tax issues		2.8	737	2,064	-	2,064
05/30/2002	Caratzola, Frank A (US001/982536)	Partner	emails and calls re: rectangle tax year and 956 planning		2.6	737	1,916	-	1,916
05/30/2002	Caratzola, Frank A (US001/982536)	Partner	liquidation of Dutch and Spanish subs		2.4	737	1,769	-	1,769
05/30/2002	Caratzola, Frank A (US001/982536)	Partner	prep and call w/David Murphy and Streton re: inversion transaction		1.8	737	1,327	-	1,327
05/31/2002	Caratzola, Frank A (US001/982536)	Partner	David Murphy inversion issues		0.6	737	442	-	442
05/31/2002	Caratzola, Frank A (US001/982536)	Partner	Project Chalet due diligence request		2.4	737	1,769	-	1,769
06/03/2002	Caratzola, Frank A (US001/982536)	Partner	Project Chalet draft response to Larry due diligence questions; emails and phone conferences re: same		4.6	737	3,390	-	3,390
06/03/2002	Caratzola, Frank A (US001/982536)	Partner	cablecom tax structure, calls emails re: Dutch tax rulings and memo on structure		2.2	737	1,621	-	1,621
06/03/2002	Caratzola, Frank A (US001/982536)	Partner	calls, emails reviews step plan re: liquidation of dormant spanish and Dutch subsidiaries		2.7	737	1,990	-	1,990
06/03/2002	Caratzola, Frank A (US001/982536)	Partner		Cell phone				315	315
06/03/2002	Caratzola, Frank A (US001/982536)	Partner		Long Distance telephone				45	45
06/04/2002	Caratzola, Frank A (US001/982536)	Partner	Liquidation of Spanish subs		1.4	737	1,032	-	1,032
06/04/2002	Caratzola, Frank A (US001/982536)	Partner	discussions, emails and research re: expected benefit of cablecom amort. ded. to Larry		3.6	737	2,653	-	2,653
06/06/2002	Caratzola, Frank A (US001/982536)	Partner	Dutch capital duty issues re: cont. of pref. shares		1.2	737	884	-	884
06/06/2002	Caratzola, Frank A (US001/982536)	Partner	emails, calls and draft inserts to outbound transfer memo		3.6	737	2,653	-	2,653
06/06/2002	Caratzola, Frank A (US001/982536)	Partner	liquidation of Dutch and Spanish subs		1.4	737	1,032	-	1,032
06/06/2002	Caratzola, Frank A (US001/982536)	Partner	review NTL plan and disclosure statement		2.4	737	1,769	-	1,769
06/07/2002	Caratzola, Frank A (US001/982536)	Partner	outbound transfer memo issues		4.4	737	3,243	-	3,243
06/07/2002	Caratzola, Frank A (US001/982536)	Partner	review Helmar memo re: Dutch tax issues on Cablecom aquisition		2.4	737	1,769	-	1,769
06/10/2002	Caratzola, Frank A (US001/982536)	Partner	Project Chalet - US tax benefits tro purchaser analysis; emails, phone conferences		4.2	737	3,095	-	3,095
06/10/2002	Caratzola, Frank A (US001/982536)	Partner	calls, emails review step pln re: liquidatin of dormant spanish and Dutch ubsidaries		2.7	737	1,990	-	1,990
06/11/2002	Caratzola, Frank A (US001/982536)	Partner	Cablecom review email re: status of mergers		1.2	737	884	-	884
06/11/2002	Caratzola, Frank A (US001/982536)	Partner	Diamond Cable debt historical prices; review emai, discussions		4.2	737	3,095	-	3,095
06/11/2002	Caratzola, Frank A (US001/982536)	Partner	Liquidation of Spanish subs		1.2	737	884	-	884
06/11/2002	Caratzola, Frank A (US001/982536)	Partner	discussions, emails and research re: expected benefit of cablecom amort. ded. to Larry		2.7	737	1,990	-	1,990
06/12/2002	Caratzola, Frank A (US001/982536)	Partner	Dutch capital duty issues re: cont. of B2 pref shares		1.4	737	1,032	-	1,032
06/12/2002	Caratzola, Frank A (US001/982536)	Partner	liquidation of Dutch and Spanish subs		0.6	737	442	-	442
06/12/2002	Caratzola, Frank A (US001/982536)	Partner	offshore memo; research discussions emails and phone conferences		4.6	737	3,390	-	3,390

Date	Individual	Rank	Hours Desc	Exp Descr	Hrs.	Rate/hr	Fees	Expenses	Total
06/12/2002	Caratzola, Frank A (US001/982536)	Partner	prep for and conf. call w/Paul Oosterhuis and Art re: 367 and 108 issues on Diamond notes		3.6	737	2,653	-	2,653
06/13/2002	Caratzola, Frank A (US001/982536)	Partner	Offshore inversion memo US tax issues		3.8	737	2,801	-	2,801
06/13/2002	Caratzola, Frank A (US001/982536)	Partner	Transfer of NAT Trans to NTLIH research and phone conferences re: US tax issues		3.4	737	2,506	-	2,506
06/13/2002	Caratzola, Frank A (US001/982536)	Partner	review estimates of COD income on restructuring		1.2	737	884	-	884
06/14/2002	Caratzola, Frank A (US001/982536)	Partner	revise amortization schedule and email re: US tax benefits to purchaser		2.4	737	1,769	-	1,769
06/17/2002	Caratzola, Frank A (US001/982536)	Partner	research, discussions and calls re Nat TYrans Planning		3.2	737	2,358	-	2,358
06/17/2002	Caratzola, Frank A (US001/982536)	Partner	additional discussions re Nat Trans Planning; taxable or non taxable scenarios		2.6	737	1,916	-	1,916
06/17/2002	Caratzola, Frank A (US001/982536)	Partner	Diamond 367 issues re notes, research, discussions		2.2	737	1,621	-	1,621
06/18/2002	Caratzola, Frank A (US001/982536)	Partner	Cablecom US tax benefits to purchaser, emails, revise amortization schedule, calls		3.8	737	2,801	-	2,801
06/18/2002	Caratzola, Frank A (US001/982536)	Partner	review tax attribute reduction schedule; discussions		1.6	737	1,179	-	1,179
06/18/2002	Caratzola, Frank A (US001/982536)	Partner	research re currency gain on capitalization of interco debt; write-off		1.8	737	1,327	-	1,327
06/18/2002	Caratzola, Frank A (US001/982536)	Partner	DIP facility, US tax issues re 956		0.8	737	590	-	590
06/19/2002	Caratzola, Frank A (US001/982536)	Partner	research and calls re Nat Trans Planning and overall NOL planning		4.2	737	3,094	-	3,094
06/19/2002	Caratzola, Frank A (US001/982536)	Partner	New Crown 5471, review, calls, research		1.4	737	1,032	-	1,032
06/19/2002	Caratzola, Frank A (US001/982536)	Partner	DIP facility, US tax issues		2.4	737	1,770	-	1,770
06/20/2002	Caratzola, Frank A (US001/982536)	Partner		Telephone				92	92
06/20/2002	Caratzola, Frank A (US001/982536)	Partner	Nat Trans Planning		1.4	737	1,032	-	1,032
06/20/2002	Caratzola, Frank A (US001/982536)	Partner	DIP Facility, calls research		1.6	737	1,179	-	1,179
06/24/2002	Caratzola, Frank A (US001/982536)	Partner	Tax attribute reduction schedule		2.2	737	1,621	-	1,621
06/25/2002	Caratzola, Frank A (US001/982536)	Partner	367 issues on Diamond notes		3.4	737	2,506	-	2,506
06/25/2002	Caratzola, Frank A (US001/982536)	Partner	Liquidation of Spanish Holding companies		1.2	737	884	-	884
06/25/2002	Caratzola, Frank A (US001/982536)	Partner	conference call re: sale of nat trans		2.2	737	1,621	-	1,621
06/25/2002	Caratzola, Frank A (US001/982536)	Partner	nat trans planning		2.2	737	1,621	-	1,621
06/25/2002	Caratzola, Frank A (US001/982536)	Partner	research re: 956 issues on nat trans		1.2	737	884	-	884
06/26/2002	Caratzola, Frank A (US001/982536)	Partner	367 issues on Diamond notes		3.2	737	2,358	-	2,358
06/26/2002	Caratzola, Frank A (US001/982536)	Partner	DIP facility		1.4	737	1,032	-	1,032
06/26/2002	Caratzola, Frank A (US001/982536)	Partner	nat tans planning		2.6	737	1,916	-	1,916
06/26/2002	Caratzola, Frank A (US001/982536)	Partner	tax implications note		2.2	737	1,621	-	1,621
06/26/2002	Caratzola, Frank A (US001/982536)	Partner	transfer of B2 shares		1.0	737	737	-	737
06/27/2002	Caratzola, Frank A (US001/982536)	Partner	DIP facility		1.2	737	884	-	884
06/27/2002	Caratzola, Frank A (US001/982536)	Partner	New Crown 5471		2.2	737	1,621	-	1,621
06/27/2002	Caratzola, Frank A (US001/982536)	Partner	calc of Group Ltd. sub F income		1.4	737	1,032	-	1,032
06/27/2002	Caratzola, Frank A (US001/982536)	Partner	sale of nat trans		2.2	737	1,621	-	1,621
06/28/2002	Caratzola, Frank A (US001/982536)	Partner	Diamond notes and OFL PLR		1.4	737	1,032	-	1,032
07/01/2002	Caratzola, Frank A (US001/982536)	Partner	382 ruling; discussions, emails		1.8	775	1,395	-	1,395
07/01/2002	Caratzola, Frank A (US001/982536)	Partner	Australia response to Australian tax authorities; calculation of gain on sale of Australia		3.2	775	2,480	-	2,480
07/02/2002	Caratzola, Frank A (US001/982536)	Partner	382 ruling request discussions		3.5	775	2,713	-	2,713
07/02/2002	Caratzola, Frank A (US001/982536)	Partner	Australia calculation of gain on sale		2.5	775	1,938	-	1,938
07/03/2002	Caratzola, Frank A (US001/982536)	Partner	382 ruling research		1.8	775	1,395	-	1,395
07/03/2002	Caratzola, Frank A (US001/982536)	Partner	subpart F issues re: NTLIH		1.7	775	1,318	-	1,318
07/15/2002	Caratzola, Frank A (US001/982536)	Partner	956 issues re Nat Trans and Group Ltd.		2.4	775	1,860	-	1,860
07/15/2002	Caratzola, Frank A (US001/982536)	Partner	review common stock schedule for 382 analysis		1.2	775	930	-	930
07/15/2002	Caratzola, Frank A (US001/982536)	Partner	review emails re changing from plc to unlimited company		1.0	775	775	-	775

Date	Individual	Rank	Hours Desc	Exp Descr	Hrs.	Rate/hr	Fees	Expenses	Total
07/15/2002	Caratzola, Frank A (US001/982536)	Partner	review intercompany receivables agreements under DIP facility		1.4	775	1,085	-	1,085
07/16/2002	Caratzola, Frank A (US001/982536)	Partner	382 issues calls, emails		2.6	775	2,015	-	2,015
07/16/2002	Caratzola, Frank A (US001/982536)	Partner	review consolidated vs separate attribute reduction schedule		1.4	775	1,085	-	1,085
07/16/2002	Caratzola, Frank A (US001/982536)	Partner	review weekly price schedules from art, other 382 issues		1.2	775	930	-	930
07/18/2002	Caratzola, Frank A (US001/982536)	Partner	956 issues re DIP facility		2.2	775	1,705	-	1,705
07/18/2002	Caratzola, Frank A (US001/982536)	Partner	conference call with Mike, Art, Jeni re 382 ownership change re france telecom pref		3.0	775	2,325	-	2,325
07/19/2002	Caratzola, Frank A (US001/982536)	Partner	conference call re 382 ownership change and various planning opportunities		4.0	775	3,100	-	3,100
07/22/2002	Caratzola, Frank A (US001/982536)	Partner	382 Ruling discussion emails		3.2	775	2,480	-	2,480
07/23/2002	Caratzola, Frank A (US001/982536)	Partner	956 issues regarding working capital facility and sales of net trans		4.8	775	3,720	-	3,720
07/24/2002	Caratzola, Frank A (US001/982536)	Partner	956 issues regarding working capital facility and sales of net trans		5.2	775	4,030	-	4,030
07/25/2002	Caratzola, Frank A (US001/982536)	Partner	sale of australia calculation of gain		4.2	775	3,255	-	3,255
07/29/2002	Caratzola, Frank A (US001/982536)	Partner	B2 emails and calls		1.2	775	930	-	930
07/29/2002	Caratzola, Frank A (US001/982536)	Partner	call w/Art, Jeni Mark re: 382 ownership change, 956 issues and nat. trans. planning		3.0	775	2,325	-	2,325
07/29/2002	Caratzola, Frank A (US001/982536)	Partner	discussions re: cash and interest income in NTLIH		1.0	775	775	-	775
07/29/2002	Caratzola, Frank A (US001/982536)	Partner	research into NTL Bus. Ltd. CTB status		1.4	775	1,085	-	1,085
07/29/2002	Caratzola, Frank A (US001/982536)	Partner	research re: currency gain of capitalization of debt		1.2	775	930	-	930
07/29/2002	Caratzola, Frank A (US001/982536)	Partner	working cap credit enhancements - review memo calls		2.4	775	1,860	-	1,860
07/30/2002	Caratzola, Frank A (US001/982536)	Partner	conf. calls w/Jeni Asrt re: 382, 956 and nat. trans. planning		3.2	775	2,480	-	2,480
07/31/2002	Caratzola, Frank A (US001/982536)	Partner	Australia gain issues		1.0	775	775	-	775
07/31/2002	Caratzola, Frank A (US001/982536)	Partner	conf. calls with Jeni Asrt re: 382, 956 and Nat. trans. planning		2.6	775	2,015	-	2,015
07/31/2002	Caratzola, Frank A (US001/982536)	Partner	research re: currency gain on conversion of debt into equity		2.2	775	1,705	-	1,705
07/31/2002	Caratzola, Frank A (US001/982536)	Partner	review wkg cap memo from Jeni emails		1.2	775	930	-	930
08/01/2002	Caratzola, Frank A (US001/982536)	Partner	DIP Intercompany note drafts review, emails research		2.2	775	1,705	-	1,705
08/01/2002	Caratzola, Frank A (US001/982536)	Partner	calls w/Geoff, Art, and Karen re: DIP facility and 956 issues, research		1.4	775	1,085	-	1,085
08/01/2002	Caratzola, Frank A (US001/982536)	Partner	working cap credit enhancement package emails research calls.		1.2	775	930	-	930
08/02/2002	Caratzola, Frank A (US001/982536)	Partner	issues re: 90 million pound intercompany note and other interco debt		2.4	775	1,860	-	1,860
08/05/2002	Caratzola, Frank A (US001/982536)	Partner	tax issues relating to 90 million intra-company debt		2.6	775	2,015	-	2,015
08/05/2002	Caratzola, Frank A (US001/982536)	Partner	working cap credit enhancements - review memo calls, 956 issues		3.2	775	2,480	-	2,480
08/05/2002	Caratzola, Frank A (US001/982536)	Partner		Telephone - Use for NTL work				40	40
08/07/2002	Caratzola, Frank A (US001/982536)	Partner	Cablecom withholding tax questions re: banking fees		1.4	775	1,085	-	1,085
08/07/2002	Caratzola, Frank A (US001/982536)	Partner	conf. calls re: tax consequences of inserting a new holding company		1.2	775	930	-	930
08/07/2002	Caratzola, Frank A (US001/982536)	Partner	research re: currency gain on conversion of debt into equity		2.2	775	1,705	-	1,705
08/08/2002	Caratzola, Frank A (US001/982536)	Partner	research re: DRC issues re: NTL (UK) Group, Inc.		2.4	775	1,860	-	1,860

Date	Individual	Rank	Hours Desc	Exp Descr	Hrs.	Rate/hr	Fees	Expenses	Total
08/09/2002	Caratzola, Frank A (US001/982536)	Partner	calls and voicemails re: amended returns for 5471s and 338 relief under 9100		3.2	775	2,480	-	2,480
08/12/2002	Caratzola, Frank A (US001/982536)	Partner	Swiss Cablecom mergers, discussions of US and Swiss consequences		3.2	775	2,480	-	2,480
08/12/2002	Caratzola, Frank A (US001/982536)	Partner	project Sceptre - review tax deed re novation of contractual obligations		1.8	775	1,395	-	1,395
08/13/2002	Caratzola, Frank A (US001/982536)	Partner	French 209B issues		2.2	775	1,705	-	1,705
08/13/2002	Caratzola, Frank A (US001/982536)	Partner	Tax disclosure review and discussions' Project Sceptre tax deed issues		2.8	775	2,170	-	2,170
08/14/2002	Caratzola, Frank A (US001/982536)	Partner	Cablecom Swiss tax audit issues		2.4	775	1,860	-	1,860
08/14/2002	Caratzola, Frank A (US001/982536)	Partner	NTL tax return issues and meetings re disclosure package;		2.6	775	2,015	-	2,015
08/15/2002	Caratzola, Frank A (US001/982536)	Partner	NTL tax sharing agreement		1.8	775	1,395	-	1,395
08/15/2002	Caratzola, Frank A (US001/982536)	Partner	sec 367 issue re diamond notes, discussions w/ IRS, research and write-up		3.2	775	2,480	-	2,480
08/16/2002	Caratzola, Frank A (US001/982536)	Partner		NTL Telephone charges				40	40
08/16/2002	Caratzola, Frank A (US001/982536)	Partner	Swiss Cablecom mergers, discussions of US and Swiss consequences		3.6	775	2,790	-	2,790
08/16/2002	Caratzola, Frank A (US001/982536)	Partner	project Sceptre - review tax deed re novation of contractual obligations		1.4	775	1,085	-	1,085
08/19/2002	Caratzola, Frank A (US001/982536)	Partner	956 questions re: NYNX funding		1.2	775	930	-	930
08/19/2002	Caratzola, Frank A (US001/982536)	Partner	TWTV debt restructuring		3.2	775	2,480	-	2,480
08/19/2002	Caratzola, Frank A (US001/982536)	Partner	dual consolidated losses/DRC		2.4	775	1,860	-	1,860
08/20/2002	Caratzola, Frank A (US001/982536)	Partner	367 questin re: Diamond notes		1.4	775	1,085	-	1,085
08/20/2002	Caratzola, Frank A (US001/982536)	Partner	prep for tax return disclosure meeting		2.2	775	1,705	-	1,705
08/21/2002	Caratzola, Frank A (US001/982536)	Partner	tax return disclosure meeting/prep		3.2	775	2,480	-	2,480
08/22/2002	Caratzola, Frank A (US001/982536)	Partner	TWTV debt restructuring		2.4	775	1,860	-	1,860
08/22/2002	Caratzola, Frank A (US001/982536)	Partner	follow up on tax return disclosure meeting		1.6	775	1,240	-	1,240
08/26/2002	Caratzola, Frank A (US001/982536)	Partner	956 questions re: NYNX funding		1.2	775	930	-	930
08/26/2002	Caratzola, Frank A (US001/982536)	Partner	TWTV debt restructuring		3.2	775	2,480	-	2,480
08/26/2002	Caratzola, Frank A (US001/982536)	Partner	dual consolidated losses/DRC		2.4	775	1,860	-	1,860
08/27/2002	Caratzola, Frank A (US001/982536)	Partner	367 question re: diamond notes		1.4	775	1,085	-	1,085
08/27/2002	Caratzola, Frank A (US001/982536)	Partner	prep for tax return disclosure meeting		2.2	775	1,705	-	1,705
08/28/2002	Caratzola, Frank A (US001/982536)	Partner	tax return disclosure meeting/prep		3.2	775	2,480	-	2,480
08/29/2002	Caratzola, Frank A (US001/982536)	Partner	TWTV debt restructuring		2.4	775	1,860	-	1,860
08/29/2002	Caratzola, Frank A (US001/982536)	Partner	follow-up on tax return disclosure meeting		1.6	775	1,240	-	1,240
09/03/2002	Caratzola, Frank A (US001/982536)	Partner	draft US tax section to Chichester memo re: transfer of Nat Trans.		1.4	775	1,085	-	1,085
09/03/2002	Caratzola, Frank A (US001/982536)	Partner	draft email updating Jeni and group on discussions w/IRS re: 367 issue one Diamond notes		2.4	775	1,860	-	1,860
09/03/2002	Caratzola, Frank A (US001/982536)	Partner	prep and call w/Jeni re: NTL Tax Reps		2.2	775	1,705	-	1,705
09/04/2002	Caratzola, Frank A (US001/982536)	Partner	follow-up issues on conf. call re: OFL ruling		2.2	775	1,705	-	1,705
09/04/2002	Caratzola, Frank A (US001/982536)	Partner	prep and call w/Jeni, /Alasdaire, Art re: UK tax clearance, tax sharing and ofl ruling		2.6	775	2,015	-	2,015
09/05/2002	Caratzola, Frank A (US001/982536)	Partner	drft and revise email to PWC re: US tax benefits of Cablecom		2.4	775	1,860	-	1,860
09/05/2002	Caratzola, Frank A (US001/982536)	Partner	review reps to OFL ruling; review and revise 956 language		2.2	775	1,705	-	1,705
	Caratzola, Frank A (US001/982536) Total				384.9		290,196	532	290,728
08/06/2002	Cook, Daniel M.B. (US150/1975777)	Manager	call with JD on proposed restructuring		0.4	495	198	-	198
08/06/2002	Cook, Daniel M.B. (US150/1975777)	Manager	discussion with JD on SSE / Para 11		1.0	495	495	-	495
08/08/2002	Cook, Daniel M.B. (US150/1975777)	Manager	Follow up research & email requested by Jonathan Fox		2.2	495	1,089	-	1,089

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
	Cook, Daniel M.B. (US150/1975777) Total				3.6		1,782	-	1,782
05/08/2002	DiLillo, Michael S. (US001/958761)	Partner	Debt restructure - impact regarding Section 382(l)(5) - preserve capital loss carryforwards and built in losses - how determine if qualify - discuss with R. Stern, J. Sarson, F. Caratzola, A. Rollin, M. Hickey; impact on NOL planning.		3.0	704	2,112	-	2,112
05/08/2002	DiLillo, Michael S. (US001/958761)	Partner	Fresh start accounting - update J. Sason and discuss issues including how to account for pre-bankruptcy tax attributes related to projections for disclosure statement; conference call with Switzerland; conference call with G. Gorelick, R. Gallagher, J. Wa		5.0	704	3,520	-	3,520
05/08/2002	DiLillo, Michael S. (US001/958761)	Partner	Larry due diligence regarding US tax basis in Swiss assets.		0.5	704	352	-	352
05/09/2002	DiLillo, Michael S. (US001/958761)	Partner	Fresh start accounting for projections in disclosure statement - determine deferred tax balances at 12/31/01; discuss with J. Sarson; M. Streton regarding projections and tax provision and deferred tax and related issues.		3.0	704	2,112	-	2,112
05/09/2002	DiLillo, Michael S. (US001/958761)	Partner	Larry due diligence conference call - J. Sarson, F. Caratzola, M. Streton, J. D. Hamilton, CSFB, Lehman, Liberty, KPMG, AA - to discuss questions regarding Swiss Cablecom.		1.5	704	1,056	-	1,056
05/10/2002	DiLillo, Michael S. (US001/958761)	Partner	Impact on overall foreign loss for FTC purposes regarding reduction of NOL regarding COD - F. Caratzola.		0.5	704	352	-	352
05/10/2002	DiLillo, Michael S. (US001/958761)	Partner	Liberty due diligence - response to questions from potential buyer.		0.5	704	352	-	352
05/10/2002	DiLillo, Michael S. (US001/958761)	Partner	Memo explaining Section 382(l)(5) and questions to determine if NTL qualifies - M. Hickey.		0.5	704	352	-	352
05/10/2002	DiLillo, Michael S. (US001/958761)	Partner	Projected income statements and balance sheet for disclosure statements - discuss issues regarding impact of US tax planning, NYNEX taxability in US and UK, Section 382 limit on NYNEX NOL carryforwards, etc. - J. Sarson, M. Streton, R. Gallagher, calcula		5.5	704	3,872	-	3,872
05/10/2002	DiLillo, Michael S. (US001/958761)	Partner	Review disclosure statement including US tax consequences - discuss with A. Rollin and G. Davis.		1.5	704	1,056	-	1,056
05/13/2002	DiLillo, Michael S. (US001/958761)	Partner	Analyze tax cost of liquidation sale of various business for Kane Reece - J. Sarson, M. Streton.		1.1	704	774	-	774
05/13/2002	DiLillo, Michael S. (US001/958761)	Partner	Formation of Cable Funding between NTLCC and DRC - Section 956 and NY subcapital issues - G. Davis, J. D. Hamilton, R. Turman, K. Walny.		1.0	704	704	-	704
05/13/2002	DiLillo, Michael S. (US001/958761)	Partner	IRS ruling request regarding outbound transfer of Glasgow & Kirklees and timing of income as prior to Section 382 ownership change.		1.0	704	704	-	704
05/13/2002	DiLillo, Michael S. (US001/958761)	Partner	Projected tax provision and deferred tax liability balances for 2002 through 2006 for bankruptcy disclosure statement - calculations and discussions with M. Streton, J. Sarson, R. Gallagher.		5.0	704	3,520	-	3,520
05/13/2002	DiLillo, Michael S. (US001/958761)	Partner	Transfer B2 from Nogenta Sweden to NTL Delaware - conference call with J. Wyman, Dutch and Swedish & US Attorneys, J. Sarson, J. D. Hamilton.		1.4	704	986	-	986
05/14/2002	DiLillo, Michael S. (US001/958761)	Partner	Alternatives for transfer of B2 to NTL Delaware.		0.5	704	352	-	352

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
05/14/2002	DiLillo,Michael S. (US001/958761)	Partner	Analysis regarding tax cost of liquidation sale of various subsidiaries - J. Sarson, F. Caratzola.		1.2	704	845	-	845
05/14/2002	DiLillo,Michael S. (US001/958761)	Partner	DIP financing - Section 956 issue - G. Davis, J. D. Hamilton, F. Caratzola, J. Sarson, review term sheet; conference call with Skadden, Travers Smith, CSFB, R. Lubasch, B. Richter, F. Caratzola, J. D. Hamilton.		2.3	704	1,619	-	1,619
05/14/2002	DiLillo,Michael S. (US001/958761)	Partner	IRS ruling request regarding timing of income regarding outbound transfer of Glasgow & Kirklees for Section 382 - R. Stern, J. Blank, F. Caratzola, J. D. Hamilton, M. Streton; discuss with A. Rollin & G. Davis.		1.8	704	1,267	-	1,267
05/14/2002	DiLillo,Michael S. (US001/958761)	Partner	Liberty - response to due diligence information requests.		0.4	704	282	-	282
05/14/2002	DiLillo,Michael S. (US001/958761)	Partner	Projected financials for disclosure statement - revised calculations - M. Streton, J. Sarson, J. Waldman, T. Stamos.		3.0	704	2,112	-	2,112
05/14/2002	DiLillo,Michael S. (US001/958761)	Partner	Swiss 338 election - M. Streton.		0.3	704	211	-	211
05/15/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 956 issue regarding DIP financing - J. Sarson, F. Caratzola, P. Oosterhuis.		1.1	704	774	-	774
05/15/2002	DiLillo,Michael S. (US001/958761)	Partner	Swiss 338 election - M. Streton, J. Sarson.		0.5	704	352	-	352
05/15/2002	DiLillo,Michael S. (US001/958761)	Partner	Tax cost regarding liquidation sale of various subs - J. Sarson, F. Caratzola.		1.4	704	986	-	986
05/15/2002	DiLillo,Michael S. (US001/958761)	Partner	UKCO tax provision and tax liability balances for 2002 through 2006 for bankruptcy disclosure statement - M. Streton, J. Sarson, R. Gallagher, M. Grolu.		3.0	704	2,112	-	2,112
05/16/2002	DiLillo,Michael S. (US001/958761)	Partner	2 Way TV - planning to eliminate liability to CWC Ltd. - J. Sarson, T. Freed, F. Caratzola, R. Lubasch.		1.6	704	1,126	-	1,126
05/16/2002	DiLillo,Michael S. (US001/958761)	Partner	Financial statements for various Swiss Holding companies - J. D. Hamilton.		0.3	704	211	-	211
05/16/2002	DiLillo,Michael S. (US001/958761)	Partner	Liquidation analysis - impact regarding E&P in CWC and substituted basis - F. Caratzola, J. Sarson, B. Ott.		1.5	704	1,056	-	1,056
05/16/2002	DiLillo,Michael S. (US001/958761)	Partner	NOL planning including basis in subs, OFL calculation, IRS ruling - M. Streton, R. Stern.		0.8	704	563	-	563
05/16/2002	DiLillo,Michael S. (US001/958761)	Partner	Projections for disclosure statement - Swiss NOLs available and future income on separate entity basis - J. Sarson, M. Streton, F. Aebi, S. Sidler.		1.5	704	1,056	-	1,056
05/16/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 956 issue regarding DIP financing - F. Caratzola, P. Oosterhuis, J. Sarson.		1.0	704	704	-	704
05/16/2002	DiLillo,Michael S. (US001/958761)	Partner	Swiss 338 election - M. Streton.		0.3	704	211	-	211
05/17/2002	DiLillo,Michael S. (US001/958761)	Partner	IRS ruling regarding outbound transfer of Glasgow & Kirklees - G. Davis, J. Sarson, J. D. Hamilton, F. Caratzola, M. Streton, J. Mason, G. Nam, R. Stern, discussions regarding business purpose, 351 transfer, 357(c), timing, etc.		3.0	704	2,112	-	2,112
05/17/2002	DiLillo,Michael S. (US001/958761)	Partner	New York subsidiary capital issues regarding intercompany loans - J. Kitzis, J. Sarson.		1.2	704	845	-	845
05/17/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 382(l)(5) memo - R. Stern, M. Hickey, J. Sarson.		1.3	704	915	-	915
05/17/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 956 regarding DIP - tax markup of DIP agreement - G. Davis.		1.0	704	704	-	704

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
05/17/2002	DiLillo, Michael S. (US001/958761)	Partner	Switzerland NOL carryforwards and impact on tax projections for bankruptcy disclosure statement and impact on GAAP financials - J. Sarson, M. Streton, M. Groli, F. Aebi, S. Sidler, R. Gallagher.		2.0	704	1,408	-	1,408
05/17/2002	DiLillo, Michael S. (US001/958761)	Partner		Lunch while working on NTL re Bankruptcy Disclosure Statement				10	10
05/20/2002	DiLillo, Michael S. (US001/958761)	Partner	Dutch rulings - F. Caratzola, H. Klink, J. D. Hamilton.		0.4	704	282	-	282
05/20/2002	DiLillo, Michael S. (US001/958761)	Partner	IRS ruling regarding 382 regarding Glasgow - R. Stern, J. Mason; F. Caratzola regarding business purpose; discuss with J. Sarson.		2.3	704	1,619	-	1,619
05/20/2002	DiLillo, Michael S. (US001/958761)	Partner	Projections for disclosure statement - NTL UK and Euroco - review revised statements and calculate tax provision and tax liabilities, discuss with J. Sarson, B. Richter, M. Streton, R. Gallagher, T. Stamos; draft language for income tax assumptions.		4.0	704	2,816	-	2,816
05/20/2002	DiLillo, Michael S. (US001/958761)	Partner	Review revised DIP loan agreement regarding Section 956 issue, discuss with F. Caratzola; tax representations for DIP - J. Sarson.		1.5	704	1,056	-	1,056
05/20/2002	DiLillo, Michael S. (US001/958761)	Partner	Section 382(l)(5) memo.		0.3	704	211	-	211
05/21/2002	DiLillo, Michael S. (US001/958761)	Partner	Bankruptcy disclosure statement - financial projections - review and discuss with M. Streton & J. Sarson, income tax assumptions - J. Sarson, R. Gallagher; discuss with T. Stamos and B. Richter.		3.6	704	2,534	-	2,534
05/21/2002	DiLillo, Michael S. (US001/958761)	Partner	Billing regarding foreign offices regarding bankruptcy - R. Gallagher, M. Hosbach, G. Gorelick.		1.2	704	845	-	845
05/21/2002	DiLillo, Michael S. (US001/958761)	Partner	IRS ruling regarding 382 regarding Glasgow and Kirklees - review, revise and discuss with R. Stern, J. Sarson, F. Caratzola, A. Rollin, G. Nam, M. Streton, J.D. Hamilton, G. Davis.		3.2	704	2,253	-	2,253
05/21/2002	DiLillo, Michael S. (US001/958761)	Partner	Swiss 338 election regarding 9100 relief - review and discuss with M. Streton, F. Caratzola, R. Stern.		2.0	704	1,408	-	1,408
05/22/2002	DiLillo, Michael S. (US001/958761)	Partner	Financial projections for disclosure statement and related tax calculations - review, discuss with M. Streton, J. Sarson, revisions to tax calculations, discussions with T. Stamos; review financial statements.		2.5	704	1,760	-	1,760
05/22/2002	DiLillo, Michael S. (US001/958761)	Partner	H. Klink, F. Caratzola, J. Sarson, J. D. Hamilton regarding Dutch rulings regarding Swiss acquisition.		0.7	704	493	-	493
05/22/2002	DiLillo, Michael S. (US001/958761)	Partner	IRS ruling regarding 382 regarding Glasgow including business purpose explanation - R. Stern, A. Rollin, J. Sarson, F. Caratzola; NOL planning - 952(c), 956 - R. Stern; discuss business purpose with J. Mason, R. Stern, A. Rollin & G. Davis.		2.9	704	2,042	-	2,042
05/22/2002	DiLillo, Michael S. (US001/958761)	Partner	Issues regarding tax consequences of bankruptcy restructure including boot, payment of expenses of bondholders etc., discuss with R. Stern, A. Rollin, G. Davis; preferred stock dividends and Sections 305(c) - E&P regarding COD - R. Stern, M. Streton.		2.0	704	1,408	-	1,408
05/22/2002	DiLillo, Michael S. (US001/958761)	Partner	Swiss 338 election - review.		1.4	704	986	-	986
05/22/2002	DiLillo, Michael S. (US001/958761)	Partner		Dinner while working late				16	16

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
05/23/2002	DiLillo, Michael S. (US001/958761)	Partner	CSFB regarding enterprise value and impact of tax loss carryforwards in various countries - M. Streton.		0.3	704	211	-	211
05/23/2002	DiLillo, Michael S. (US001/958761)	Partner	IRS ruling request regarding 382 and transfer of Glasgow & Kirklees - revisions regarding business purpose - discuss with J. Sarson, R. Stern, A. Rollin, J. Mason, F. Caratzola; more revisions and discuss with R. Stern, J. Mason, A. Rollin and G. Nam.		3.3	704	2,323	-	2,323
05/23/2002	DiLillo, Michael S. (US001/958761)	Partner	Review tax disclosure for disclosure statement.		0.9	704	634	-	634
05/24/2002	DiLillo, Michael S. (US001/958761)	Partner	382 ruling regarding Glasgow & Kirklees - J. Sarson, G. Gorelick; revisions - R. Stern including impact regarding valuations.		3.3	704	2,323	-	2,323
05/24/2002	DiLillo, Michael S. (US001/958761)	Partner	Foreign billing coordination.		1.0	704	704	-	704
05/24/2002	DiLillo, Michael S. (US001/958761)	Partner	Valuation of Glasgow & Kirklees - discuss with B. Ott - Kane Reiss, J. Sarson - Compare to tax basis, consider valuation of individual assets discuss with A. Rollin & R. Gallagher regarding accounting treatment as support for value.		2.2	704	1,549	-	1,549
05/28/2002	DiLillo, Michael S. (US001/958761)	Partner	DIP financing- A. Rollin, G. Davis.		0.5	704	352	-	352
05/28/2002	DiLillo, Michael S. (US001/958761)	Partner	IRS ruling regarding Glasgow - liabilities in excess of basis of assets - R. Stern, F. Caratzola, M. Streton, G. Nam, J. Sarson; valuations and impact on financial statements regarding Fresh Start - R. Gallagher, J. Sarson.		2.7	704	1,901	-	1,901
05/28/2002	DiLillo, Michael S. (US001/958761)	Partner	NOL planning including Section 952(c), Section 956, OFL, NUBIL etc.		0.5	704	352	-	352
05/28/2002	DiLillo, Michael S. (US001/958761)	Partner	Sale of Switzerland - F. caratzola.		0.3	704	211	-	211
05/29/2002	DiLillo, Michael S. (US001/958761)	Partner	DIP facility - review revisions - F. Caratzola, G. Davis.		0.8	704	563	-	563
05/29/2002	DiLillo, Michael S. (US001/958761)	Partner	List of tax projects for G. Gorelick - M. Streton.		0.8	704	563	-	563
05/29/2002	DiLillo, Michael S. (US001/958761)	Partner	New Crown year end change - F. Caratzola.		0.4	704	282	-	282
05/30/2002	DiLillo, Michael S. (US001/958761)	Partner	Bankruptcy issues including 351, DIP financing, New Holdco.		0.7	704	493	-	493
05/30/2002	DiLillo, Michael S. (US001/958761)	Partner	ITN News Channel - capitalize loan notes into preference shares, also imputed interest - J. Sarson, F. Caratzola.		0.9	704	634	-	634
05/30/2002	DiLillo, Michael S. (US001/958761)	Partner	Liquidation of Spanish ETVES - J. D. Hamilton.		0.3	704	211	-	211
05/30/2002	DiLillo, Michael S. (US001/958761)	Partner	Planning regarding Rectangle U.S. tax year change - J. Sarson, F. Caratzola; loan to US; grandfather regarding investment in NYNEX.		1.4	704	986	-	986
05/31/2002	DiLillo, Michael S. (US001/958761)	Partner	382(l)(5) - J. Sarson, M. Hickey, R. Stern, 18 month and 50% tests.		1.1	704	774	-	774
05/31/2002	DiLillo, Michael S. (US001/958761)	Partner	Foreign bills.		0.4	704	282	-	282
05/31/2002	DiLillo, Michael S. (US001/958761)	Partner	Liberty due diligence requests - info regarding Switzerland - A. Rollin, J. D. Hamilton.		0.4	704	282	-	282
05/31/2002	DiLillo, Michael S. (US001/958761)	Partner	NY estimated payments regarding loan from NTL Delaware to DRC - Business capital M. Burke, M. Streton, J. Kitzis.		0.5	704	352	-	352
05/31/2002	DiLillo, Michael S. (US001/958761)	Partner	Review valuation of Galsgow and Kirklees.		1.0	704	704	-	704
06/03/2002	DiLillo, Michael S. (US001/958761)	Partner	2nd quarter estimated payments regarding NYS and NYC regarding capital tax regarding loan from NTL Delaware to DRC - M. Burke, M. Streton, J. Kitzis.		0.8	704	563	-	563
06/03/2002	DiLillo, Michael S. (US001/958761)	Partner	A. Rollin, regarding Kane Reiss valuation of Glasgow & Kirklees.		0.5	704	352	-	352

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
06/03/2002	DiLillo,Michael S. (US001/958761)	Partner	Calculate benefit to Liberty regarding step up in basis of Swiss assets - A. Rollin, J. D. Hamilton, M. Streton.		1.3	704	915	-	915
06/03/2002	DiLillo,Michael S. (US001/958761)	Partner	Liberty due diligence - response to questions regarding Switzerland - F. Caratzola, M. Streton, J. D. Hamilton, detemine OFL attributable to Switzerland; prepare language and discuss with F. Caratzola.		2.9	704	2,042	-	2,042
06/04/2002	DiLillo,Michael S. (US001/958761)	Partner	Liberty due diligence - Swiss SPV Inc. OFL calculation and response to questions - F. Caratzola, J. D. Hamilton.		0.8	704	563	-	563
06/04/2002	DiLillo,Michael S. (US001/958761)	Partner	Liquidation of Dutch BV regarding France & ETVEPs- J. D. Hamilton - Step plans.		0.6	704	422	-	422
06/04/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 382(l)(5) analysis - discuss with A. Rollin & R. Stern including impact regarding former shareholders and receipt of options.		1.6	704	1,126	-	1,126
06/05/2002	DiLillo,Michael S. (US001/958761)	Partner	Liberty US tax benefit regarding acquisition of Switzerland and check-the-box election - M. Streton, J. D. Hamilton.		0.4	704	282	-	282
06/05/2002	DiLillo,Michael S. (US001/958761)	Partner	Planning regarding taking NTL offshore - A. Rollin, R. Stern, M. Streton, G. Davis.		1.0	704	704	-	704
06/05/2002	DiLillo,Michael S. (US001/958761)	Partner	Staffing issues - M Streton, K. Killeen.		0.5	704	352	-	352
06/06/2002	DiLillo,Michael S. (US001/958761)	Partner	Analysis regarding taking NTLCC & Euroco offshore after bankruptcy filing - discuss iwth A. Rollin, F. Caratzola, R. Stern, M. Streton; NJ tax regarding Diamond - J. Kitzis; draft language for memo; benefit regarding outbound transfer before or after bank		4.1	704	2,886	-	2,886
06/06/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 382(l)(5) analysis.		0.9	704	634	-	634
06/07/2002	DiLillo,Michael S. (US001/958761)	Partner	Bill		2.2	704	1,549	-	1,549
06/07/2002	DiLillo,Michael S. (US001/958761)	Partner	Debt restructure - transfer NTLCC and Euroco out of US - consequences if transfer after bankruptcy, consider transfer Diamond out before bankruptcy - A. Rollin, F. Caratzola, R. Stern, M. Streton.		3.8	704	2,675	-	2,675
06/07/2002	DiLillo,Michael S. (US001/958761)	Partner	Restructure intercompany debt to minimize NY tax - G. Davis, T. Kilaras, J. Kitzis, A. Rollin.		0.5	704	352	-	352
06/07/2002	DiLillo,Michael S. (US001/958761)	Partner	Review H. Klink memo regarding Dutch issues regarding Swiss structure.		0.6	704	422	-	422
06/07/2002	DiLillo,Michael S. (US001/958761)	Partner	Staffing - discuss with K. Killeen and M. Streton.		0.4	704	282	-	282
06/10/2002	DiLillo,Michael S. (US001/958761)	Partner	Dutch memo regarding Swiss structure - F. Caratzola, review revised memo.		0.7	704	493	-	493
06/10/2002	DiLillo,Michael S. (US001/958761)	Partner	Intercompany debt - structure to treat as subsidiary capital to minimize NY tax - A. Rollin, T. Kilaras, S. Buckingham, memo summarizing consequences.		2.6	704	1,830	-	1,830
06/10/2002	DiLillo,Michael S. (US001/958761)	Partner	Liquidate ETVES and Dutch BV - discuss with F. Caratzola & J. Sarson.		0.4	704	282	-	282
06/10/2002	DiLillo,Michael S. (US001/958761)	Partner	List of tax projects - M. Streton.		0.3	704	211	-	211
06/10/2002	DiLillo,Michael S. (US001/958761)	Partner	Planning to take NTL UK and Euroco offshore - J. Sarson; draft executive summary; discuss with A. Rollin.		3.6	704	2,534	-	2,534
06/10/2002	DiLillo,Michael S. (US001/958761)	Partner	Review maintenance list.		0.5	704	352	-	352
06/10/2002	DiLillo,Michael S. (US001/958761)	Partner	Swiss mergers - review memo and discuss with J. Sarson.		0.4	704	282	-	282

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
06/11/2002	DiLillo, Michael S. (US001/958761)	Partner	Analysis regarding impact of attribute reduction - separate company vs. consolidated - calculations - discuss with R. Stern, M. Streton, A. Rollin.		1.0	704	704	-	704
06/11/2002	DiLillo, Michael S. (US001/958761)	Partner	Analysis regarding outbound transfer of New NTL including preparation of memo - J. Sarson, A. Rollin, F. Caratzola, R. Stern, M. Streton; revisions to memo - A. Rollin, K. Walny.		3.3	704	2,323	-	2,323
06/11/2002	DiLillo, Michael S. (US001/958761)	Partner	Dutch rulings regarding Swiss structure - discuss with J. Sarson, F. Caratzola, H. Klink.		0.6	704	422	-	422
06/11/2002	DiLillo, Michael S. (US001/958761)	Partner	Liquidation of Spanish ETVES - discuss with F. Caratzola and J. Sarson.		0.4	704	282	-	282
06/11/2002	DiLillo, Michael S. (US001/958761)	Partner	Memo regarding benefit to Liberty regarding Swiss step-up - F. Caratzola, M. Streton.		0.7	704	493	-	493
06/12/2002	DiLillo, Michael S. (US001/958761)	Partner	Analysis regarding amount of COD & impact on tax attributedsif reduces on consolidated or separate company basis - A. Rollin, R. Stern, M. Streton and J. Sarson.		1.6	704	1,126	-	1,126
06/12/2002	DiLillo, Michael S. (US001/958761)	Partner	Analysis regarding outbound transfer before or after bankruptcy & related memo - discuss with J. Sarson, A. Rollin, F. Caratzola.		3.4	704	2,394	-	2,394
06/12/2002	DiLillo, Michael S. (US001/958761)	Partner	Discussion with M. Hosbach & R. Gallagher regarding retention of foreign offices during bankruptcy; prepare memo to foreign offices.		1.4	704	986	-	986
06/13/2002	DiLillo, Michael S. (US001/958761)	Partner	Bankruptcy exchange of notes for stock, then contribution or distribution of stock to NTLUK or Euroco to minimize taxable boot - A. Rollin, G. Davis, R. Stern.		1.1	704	774	-	774
06/13/2002	DiLillo, Michael S. (US001/958761)	Partner	Consolidated vs. separate company attribute reduction regarding COD - R. Stern, A. DuBroff, A. Rollin, F. Caratzola, M. Streton, Section 382(l)(5) - consolidated vs. separate company, LDR regarding capital loss in NTLCC stock, carryover basis in Diamond n		3.4	704	2,394	-	2,394
06/13/2002	DiLillo, Michael S. (US001/958761)	Partner	Interco debt and impact on NY tax - discuss with J. Ciner of Fried Frank, T. Kilaras.		0.4	704	282	-	282
06/13/2002	DiLillo, Michael S. (US001/958761)	Partner	Planning regarding transfer of Nat Trans. from NTL Group Ltd. to NTLIH to generate E&P and accelerate Section 952(c) recapture and Section 956 dividend.		0.8	704	563	-	563
06/13/2002	DiLillo, Michael S. (US001/958761)	Partner	Review final disclosure statement, review 10Q.		1.4	704	986	-	986
06/13/2002	DiLillo, Michael S. (US001/958761)	Partner	Tax sharing agreement between NTL UK & Euroco - A. Rollin.		0.4	704	282	-	282
06/14/2002	DiLillo, Michael S. (US001/958761)	Partner	How to transfer NTL offshore - J. Sarson, F. Caratzola, A. Rollin, analysis regarding potential US tax cost on outbound transfer of Diamond after bankruptcy - A. Rollin, draft language for memo.		3.9	704	2,746	-	2,746
06/14/2002	DiLillo, Michael S. (US001/958761)	Partner	Memo regarding Liberty benefit regarding Swiss step up.		0.4	704	282	-	282
06/14/2002	DiLillo, Michael S. (US001/958761)	Partner	Transfer Nat Trans from NTL Group Ltd. to NTLIH followed by CTB election - recast as distribution in liquidation - F. Caratzola, A. Rollin, J. Sarson.		1.2	704	845	-	845
06/17/2002	DiLillo, Michael S. (US001/958761)	Partner	Analysis of consolidated and separate company attribute reduction.		0.6	704	422	-	422

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
06/17/2002	DiLillo,Michael S. (US001/958761)	Partner	Basis in Swiss assets for Liberty - impact regarding COD attribute reduction - F. Caratzola, J. D. Hamilton.		0.4	704	282	-	282
06/17/2002	DiLillo,Michael S. (US001/958761)	Partner	NY subsidiary capital issue regarding subsidiary as co-obligor - A. Rollin, R. Turman, T. Kilaras.		0.9	704	634	-	634
06/17/2002	DiLillo,Michael S. (US001/958761)	Partner	Planning and analysis regarding moving NTL offshore - consequences regarding Diamond stock and bonds where there are both gains and losses- A. Rollin; offshore memo.		1.6	704	1,126	-	1,126
06/18/2002	DiLillo,Michael S. (US001/958761)	Partner	Analysis and calculations regarding attribute reduction on consolidated and separate company basis - M Streton .		2.9	704	2,042	-	2,042
06/18/2002	DiLillo,Michael S. (US001/958761)	Partner	Delaware tax - NTL CableComms, Group PLC - reinstate in Delaware and reduce number of shares to minimize franchise tax.		0.8	704	563	-	563
06/18/2002	DiLillo,Michael S. (US001/958761)	Partner	Dutch capital duty issue regarding contribution of B2 - F. Caratzola, J. Sarson.		0.4	704	282	-	282
06/18/2002	DiLillo,Michael S. (US001/958761)	Partner	NY subsidiary capital issue regarding co-obligor - J. Kitzis, T. Kilaras, A. Rollin, R. Gallagher, K. Walny.		1.8	704	1,267	-	1,267
06/18/2002	DiLillo,Michael S. (US001/958761)	Partner	Transfer Nat Trans to NTL Business Ltd. to generate E&P and accelerate Section 952(c) and Section 956 - F. Caratzola, R. Stern, J. Sarson, A. Rollin.		1.1	704	774	-	774
06/19/2002	DiLillo,Michael S. (US001/958761)	Partner	Memo regarding benefits to Liberty regarding acquisition of Switzerland and use of U.S. tax attributes - J. Sarson, F. Caratzola; R. Gallagher regarding purchase accounting.		2.1	704	1,478	-	1,478
06/19/2002	DiLillo,Michael S. (US001/958761)	Partner	Reduce number of shares of NYNEX to minimize Delaware Franchise tax - R. Stern, J. Kitzis.		0.4	704	282	-	282
06/19/2002	DiLillo,Michael S. (US001/958761)	Partner	Tax sharing agreement between NTL UK and Euroco - A. Rollin, M. Streton.		0.5	704	352	-	352
06/19/2002	DiLillo,Michael S. (US001/958761)	Partner	Transfer Nat Trans to accelerate E&P - R. Stern regarding distribution in liquidation, J. Sarson, F. Caratzola, A. Rollin, S. Summerfield, R. Stern, P.Oosterhuis, A. Stocks.		2.4	704	1,690	-	1,690
06/19/2002	DiLillo,Michael S. (US001/958761)	Partner	Transfer offshore - A. Rollin, F. Caratzola.		0.7	704	493	-	493
06/19/2002	DiLillo,Michael S. (US001/958761)	Partner	co-obligor - impact on N.Y. subsidiary capital treatment - R. Gallagher, A. Rollin, J. Kitzis, T. Kilaras, R. Turman.		1.6	704	1,126	-	1,126
06/20/2002	DiLillo,Michael S. (US001/958761)	Partner	Attribute reduction - consolidated vs. separate co. calculations - review, discuss iwth M. Streton.		2.3	704	1,619	-	1,619
06/20/2002	DiLillo,Michael S. (US001/958761)	Partner	Dutch capital duty tax return regarding transfer of B2 - J. D. Hamilton, H. Klink, F. Caratzola.		0.6	704	422	-	422
06/20/2002	DiLillo,Michael S. (US001/958761)	Partner	Review memo regarding history of Triangle and draft language.		2.1	704	1,478	-	1,478
06/20/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 382(l)(5) and appropriateness for public company - A. Rollin, R. Stern.		0.7	704	493	-	493
06/20/2002	DiLillo,Michael S. (US001/958761)	Partner	Tax sharing agreement between NTL UK and Euroco - R. Stern, A. Rollin.		0.8	704	563	-	563
06/20/2002	DiLillo,Michael S. (US001/958761)	Partner	Transfer Nat Trans. to NTL Business Ltd. - R. Stern, J. D. Hamilton.		0.4	704	282	-	282
06/20/2002	DiLillo,Michael S. (US001/958761)	Partner	Transfer offshore - F. Caratzola, R. Stern, J. D. Hamilton.		1.1	704	774	-	774
06/21/2002	DiLillo,Michael S. (US001/958761)	Partner	DIP facility and 956 issues - F. Caratzola, A. Rollin.		0.7	704	493	-	493

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
06/21/2002	DiLillo,Michael S. (US001/958761)	Partner	Planning regarding outbound transfer after effective date - analysis regarding consolidated vs. separate company attribute reduction, impact regarding additional basis in Diamond stock - how avoid taxable gain regarding Diamond bonds - M. Streton, F. Cara		4.1	704	2,886	-	2,886
06/21/2002	DiLillo,Michael S. (US001/958761)	Partner	Recapitalization of NYNEX to minimize Delaware Franchise tax including shares to be held in trust - A. Rollin, R. Stern, J. Sarson, M. Streton.		0.6	704	422	-	422
06/21/2002	DiLillo,Michael S. (US001/958761)	Partner	Transfer Nat Trans to NTL Bus Ltd. to generate E&P and accelerate Section 952(c) recapture S. Summerfield, J. Sarson, F. Caratzola, A. Rollin, M. Streton, J. D. Hamilton.		1.1	704	774	-	774
06/24/2002	DiLillo,Michael S. (US001/958761)	Partner	Memo regarding US tax consequences regarding sale of Nat. Trans. - J. D. Hamilton, F. Caratzola; discuss with A. Rollin, R. Stern, F. Caratzola, M. Streton.		1.7	704	1,197	-	1,197
06/24/2002	DiLillo,Michael S. (US001/958761)	Partner	Outbound transfer and UK problem regarding Diamond if NTL is UK company when Diamond notes are released - A. Douglas, A. Rollin, J. Sarson, F. Caratzola, R. Stern, M. Streton.		0.7	704	493	-	493
06/24/2002	DiLillo,Michael S. (US001/958761)	Partner	Sale of Broadcast after Chapter 11 - review Jeni's memo, coordinate conf. call.		1.0	704	704	-	704
06/24/2002	DiLillo,Michael S. (US001/958761)	Partner	Schedules regarding attribute reduction on consolidated or separate company basis - M. Streton, A. Rollin.		1.9	704	1,338	-	1,338
06/24/2002	DiLillo,Michael S. (US001/958761)	Partner	Update to do list for G. Gorelick.		0.3	704	211	-	211
06/25/2002	DiLillo,Michael S. (US001/958761)	Partner	Summary of NOL and tax position after bankruptcy - New NTL & Euroco.		0.4	704	282	-	282
06/25/2002	DiLillo,Michael S. (US001/958761)	Partner	Transfer Nat. Trans to NTL Bus. Ltd. F. Caratzola, J. Sarson, A. Rollin, R. Stern, M. Streton, J. D. Hamilton, consequences regarding sale of Broadcast to 3rd party after bankruptcy.		2.4	704	1,690	-	1,690
06/25/2002	DiLillo,Michael S. (US001/958761)	Partner	US acquisition of Diamond debt and subsequent cancellation Section 367 ruling - H. Hicks, P. Oosterhuis, F. Caratzola, A. Rollin, F. Caratzola regarding impact of US ruling on UK tax issue.		0.9	704	634	-	634
06/25/2002	DiLillo,Michael S. (US001/958761)	Partner	Withholding regarding DIP facility - F. Caratzola, J. Sarson, A. Rollin, R. Stern.		0.4	704	282	-	282
06/26/2002	DiLillo,Michael S. (US001/958761)	Partner	Australia tax office request regarding sale of Belgium - M. Longes, J. Sarson, F. Caratzola, letter to Australia.		1.4	704	986	-	986
06/26/2002	DiLillo,Michael S. (US001/958761)	Partner	Cancellation of Diamond debt by NTLCC as capital contribution Section 367 ruling and impact on UK tax consequences - A. Douglas, F. Caratzola, A. Rollin, R. Stern, J. Sarson, M. Streton.		0.6	704	422	-	422
06/26/2002	DiLillo,Michael S. (US001/958761)	Partner	Memo regarding sale of Broadcast after bankruptcy - language regarding Exposure regarding multiple Section 956 inclusions, discuss with J. Sarson & F. Caratzola; revised memo - discuss with F. Caratzola.		1.6	704	1,126	-	1,126
06/26/2002	DiLillo,Michael S. (US001/958761)	Partner	Revised Form 5471 for New Crown for period ended 5/31/00 - review, M. Streton.		1.2	704	845	-	845
06/28/2002	DiLillo,Michael S. (US001/958761)	Partner	Diamond outbound transfer - valuation and impact regarding liabilities - A. Rollin, M. Streton.		0.6	704	422	-	422

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06/28/2002	DiLillo,Michael S. (US001/958761)	Partner	Foreign bills and other billing issues.		0.5	704	352	-	352
06/28/2002	DiLillo,Michael S. (US001/958761)	Partner	Glasgow & Kirklees Section 382 ruling - R. Stern, F. Caratzola, A. Rollin.		1.1	704	774	-	774
06/28/2002	DiLillo,Michael S. (US001/958761)	Partner	Planning regarding Diamond outbound transfer to offset losses regarding some bonds and stock against gains regarding other bonds - Bloch case to average basis - C. reorg. with NTL subsidiary - A. Rollin, M. Streton, F. Caratzola.		2.3	704	1,619	-	1,619
07/01/2002	DiLillo,Michael S. (US001/958761)	Partner	Analysis regarding Inversion Proposals.		1.3	746	970	-	970
07/01/2002	DiLillo,Michael S. (US001/958761)	Partner	Bloch case - impact on basis in Diamond regarding outbound transfer; Section 367 issue regarding transfer of Diamond bonds to NTLCC - F. Caratzola, A. Rollin.		0.8	746	597	-	597
07/01/2002	DiLillo,Michael S. (US001/958761)	Partner	Glasgow Section 382 ruling - comments regarding R. Stern discussion with IRS - discuss with A. Rollin, R. Stern & G. Nam; representations, for IRS ruling - discuss with R. Stern, J. Sarson, F. Caratzola, M. Streton, G. Nam, A. Rollin.		3.9	746	2,909	-	2,909
07/01/2002	DiLillo,Michael S. (US001/958761)	Partner	Review amended disclosure statement.		1.2	746	895	-	895
07/01/2002	DiLillo,Michael S. (US001/958761)	Partner	Transfer Nat Tans to NTL business Ltd. - review memo - discuss comments with J. Sarson, discuss with F. Caratzola.		0.8	746	597	-	597
07/02/2002	DiLillo,Michael S. (US001/958761)	Partner	Glasgow/Kirklees Section 382 ruling - representations to IRS - G. Nam, R. Stern, A. Rollin, J. Sarson, J. Mason, F. Caratzola, M. Streton, G. Davis.		2.4	746	1,790	-	1,790
07/02/2002	DiLillo,Michael S. (US001/958761)	Partner	Inversion proposals - F. Caratzola.		0.4	746	298	-	298
07/02/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 367 memo to IRS regarding Diamond Bonds - F. Caratzola, J. Sarson, A. Douglas.		1.4	746	1,044	-	1,044
07/03/2002	DiLillo,Michael S. (US001/958761)	Partner	France Telecom purchase \$1.1 billion NTL stock - review transaction, consider Section 382 impact - A. Rollin, R. Stern.		0.6	746	448	-	448
07/03/2002	DiLillo,Michael S. (US001/958761)	Partner	Glasgow/Kirklees Section 382 ruling and various representations - discussions with R. Stern, J. Mason, A. Rollin, F. Caratzola, M. Streton, J. Sarson.		3.7	746	2,760	-	2,760
07/03/2002	DiLillo,Michael S. (US001/958761)	Partner	Intercompany sale of Nat Trans - business purpose - R. Stern.		0.4	746	298	-	298
07/08/2002	DiLillo,Michael S. (US001/958761)	Partner	Bankruptcy issues including tax sharing agreement, capitalization of intercompany debt and transfer of assets between Euroco & New NTL - J. Sarson, A. Rollin, M. Streton.		0.7	746	522	-	522
07/08/2002	DiLillo,Michael S. (US001/958761)	Partner	CTB election regarding NTL group Ltd. - J. D. Hamilton, M. Streton.		0.5	746	373	-	373
07/08/2002	DiLillo,Michael S. (US001/958761)	Partner	Convert NYNEX parent from PLC to Limited Company - J. D. Hamilton, A. Rollin, J. Sarson.		0.6	746	448	-	448
07/08/2002	DiLillo,Michael S. (US001/958761)	Partner	Formation of Comms Cable Funding Corp. between NTLCC & DRC - documentation - J. D. Hamilton, A. Rollin, J. Sarson, M. Streton.		0.8	746	597	-	597
07/08/2002	DiLillo,Michael S. (US001/958761)	Partner	France Telecom Purchase of NTL stock - Section 382 consequences - R. Stern, J. Mason, A. Rollin, J. Sarson, M. Streton.		0.9	746	671	-	671
07/08/2002	DiLillo,Michael S. (US001/958761)	Partner	Glasgow Section 382 ruling and representations - J. Sarson, A. Rollin, R. Stern, J. Majson, G. Nam, M. Streton, J. D. Hamilton.		1.6	746	1,194	-	1,194

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
07/08/2002	DiLillo, Michael S. (US001/958761)	Partner	Recapitalization of Diamond Bonds - Section 367 issue.		0.4	746	298	-	298
07/08/2002	DiLillo, Michael S. (US001/958761)	Partner	Section 382(l)(5) by Public company - R. Stern, J. Blank.		0.7	746	522	-	522
07/08/2002	DiLillo, Michael S. (US001/958761)	Partner	Transfer Nat Trans to NTL Bus. Ltd. - alternatives.		0.6	746	448	-	448
07/09/2002	DiLillo, Michael S. (US001/958761)	Partner	Elimination of intercompany debt - M. Streton, A. Rollin.		0.5	746	373	-	373
07/09/2002	DiLillo, Michael S. (US001/958761)	Partner	Evaluate alternative structures regarding transfer of Nat Trans from NTL Group Ltd. to NTL Bus. Ltd. - J. D. Hamilton, A. Rollin, J. Sarson.		1.2	746	895	-	895
07/09/2002	DiLillo, Michael S. (US001/958761)	Partner	Foreign exchange gain regarding sale of Australia - J. D. Hamilton, J. Sarson.		0.4	746	298	-	298
07/09/2002	DiLillo, Michael S. (US001/958761)	Partner	Formation and capitalization of Comms Cable Funding Corp. - Section 351 transfer, transfer of Interco debt - J. D. Hamilton, A. Rollin.		0.7	746	522	-	522
07/09/2002	DiLillo, Michael S. (US001/958761)	Partner	France Telecom purchase of NTL Preferred stock - Section 382 issue - review documents - A. Rollin, J. D. Hamilton, J. Sarson, K. Walny.		0.9	746	671	-	671
07/09/2002	DiLillo, Michael S. (US001/958761)	Partner	Sale of Nat Trans - US tax considerations - J. D. Hamilton, Explanation of reason for transaction - J. Sarson, A. Rollin.		0.8	746	597	-	597
07/09/2002	DiLillo, Michael S. (US001/958761)	Partner	Section 382(l)(5) - A. Rollin, G. Nam - use by Public Company.		0.5	746	373	-	373
07/09/2002	DiLillo, Michael S. (US001/958761)	Partner	Tax sharing agreement between New NTL & Euroco.		0.9	746	671	-	671
07/09/2002	DiLillo, Michael S. (US001/958761)	Partner	Transfer offshore - J. Sarson, J. D. Hamilton, A. Rollin.		0.6	746	448	-	448
07/10/2002	DiLillo, Michael S. (US001/958761)	Partner	France Telecom purchase of NTL preferred stock - exercise of call - Section 382 issue - A. Rollin, R. Stern, J. Sarson; G. Nam - analysis regarding testing dates since last ownership change.		1.9	746	1,417	-	1,417
07/10/2002	DiLillo, Michael S. (US001/958761)	Partner	Interco debt between New NTL & Euroco - contribute to capital vs. cancel in chapter 11 - A. Rollin, M. Streton - analysis if liab. to NTL Delaware or liab. to NTLCC - impact on stock basis regarding contribution or distribution with FMV less than tax basi		2.3	746	1,716	-	1,716
07/10/2002	DiLillo, Michael S. (US001/958761)	Partner	Sale of Nat Trans - draft language regarding US taxation issues - J.D. Hamilton, A. Rollin.		0.6	746	448	-	448
07/10/2002	DiLillo, Michael S. (US001/958761)	Partner	Section 382(l)(5) - use by Public Company - R. Stern, G. Nam, S. Sacks, A. Rollin.		0.5	746	373	-	373
07/11/2002	DiLillo, Michael S. (US001/958761)	Partner	Analysis regarding tax consequences to both NTL Delaware and NTLCC - regarding contributing or distributing interco debt vs. cancelling in Chapter 11 - M. Streton, A. Rollin, R. Stern, J. Sarson.		1.7	746	1,268	-	1,268
07/11/2002	DiLillo, Michael S. (US001/958761)	Partner	Attribute reduction schedule - consolidate vs. separate.		0.5	746	373	-	373
07/11/2002	DiLillo, Michael S. (US001/958761)	Partner	Comms Cable Funding Corp. - transfer receivable of NTLCC from DRC - receivables purchase agreement - review, J. D. Hamilton.		0.7	746	522	-	522
07/11/2002	DiLillo, Michael S. (US001/958761)	Partner	Engagement letter - R. Gallagher.		1.3	746	970	-	970
07/11/2002	DiLillo, Michael S. (US001/958761)	Partner	F. T. exercise of call option to purchase PFD stock - 382 issue - analysis regarding testing dates - G. Nam, R. Stern, A. Rollin, M. Streton, J. Sarson.		2.1	746	1,567	-	1,567
07/11/2002	DiLillo, Michael S. (US001/958761)	Partner	Sale of Nat Trans to NTL Bus. Ltd. - revised memo.		0.3	746	224	-	224

Date	Individual	Rank	Hours Desc	Exp Descr	Hrs.	Rate/hr	Fees	Expenses	Total
07/11/2002	DiLillo,Michael S. (US001/958761)	Partner	Tax sharing agreement between New NTL & Euroco - A. Rollin, M. Streton, J. Sarson, J. D. Hamilton.		2.2	746	1,641	-	1,641
07/12/2002	DiLillo,Michael S. (US001/958761)	Partner	382 ruling regarding Glasgow - representations to IRS - G. Nam & A. Rollin regarding discussion with IRS.		0.7	746	522	-	522
07/12/2002	DiLillo,Michael S. (US001/958761)	Partner	Application for treaty relief regarding interest between US and UK.		0.3	746	224	-	224
07/12/2002	DiLillo,Michael S. (US001/958761)	Partner	Sale of Switzerland & Bank agreement.		0.3	746	224	-	224
07/12/2002	DiLillo,Michael S. (US001/958761)	Partner	Schedule regarding consolidated vs. separate company attribute reduction. A. Rollin, G. Davis.		0.5	746	373	-	373
07/12/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 382 issue and calculations regarding France Telecom purchase of \$1.1 billion preferred stock - G. Nam, A. Rollin, K. Walny; position regarding financing transaction - J. Blank, A. Rollin.		2.3	746	1,716	-	1,716
07/12/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 382(l)(5) and election by Public Company - J. Blank, A. Rollin.		0.4	746	298	-	298
07/15/2002	DiLillo,Michael S. (US001/958761)	Partner	Consolidated vs. separate company attribute reduction schedules - M. Streton.		0.3	746	224	-	224
07/15/2002	DiLillo,Michael S. (US001/958761)	Partner	F. T. purchase of preferred stock and related 382 issue - J. Sarson, R. Stern, A. Rollin, G. Nam, K. Walny; impact of options regarding 382 - A. Rollin, R. Stern; M. Streton; F. Caratzola.		2.3	746	1,716	-	1,716
07/15/2002	DiLillo,Michael S. (US001/958761)	Partner	Glasgow 382 ruling - J. Sarson, R. Stern, A. Rollin.		0.4	746	298	-	298
07/15/2002	DiLillo,Michael S. (US001/958761)	Partner	OFL calculation through 2002.		1.1	746	821	-	821
07/15/2002	DiLillo,Michael S. (US001/958761)	Partner	Revisions to tax project list.		0.4	746	298	-	298
07/15/2002	DiLillo,Michael S. (US001/958761)	Partner	Transfer Nat. Trans. to NTL Bus. Ltd. - F. Caratzola.		0.4	746	298	-	298
07/16/2002	DiLillo,Michael S. (US001/958761)	Partner	CommsCable Funding - New York tax issues regarding loan to parent - A. Rollin, G. Davis, J. Kitzis, review intercompany note and receivables purchase agreement.		1.6	746	1,194	-	1,194
07/16/2002	DiLillo,Michael S. (US001/958761)	Partner	NYNEX - change from PLC to Limited company - F. Caratzola.		0.2	746	149	-	149
07/16/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 367 issue regarding Diamond Bonds - F. Caratzola, A. Rollin.		0.3	746	224	-	224
07/16/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 382 analysis regarding FT purchase of preferred stock; change in relative values of preferred and common stock - analysis regarding whether ownership change occurred - J. Sarson, A. Rollin, R. Stern, G. Nam, J. Blank.		3.6	746	2,686	-	2,686
07/16/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 382(l)(5) election by public company - J. Blank, A. Rollin.		0.3	746	224	-	224
07/17/2002	DiLillo,Michael S. (US001/958761)	Partner	Section367 issue regarding Diamonds Bonds regarding discussion with IRS - F. Caratzola, A. Rollin, G. Davis, J. Sarson.		1.1	746	821	-	821
07/17/2002	DiLillo,Michael S. (US001/958761)	Partner	Section382 issue and analysis regarding fluctuations in value and impact on various testing dates - R. Stern, A. Rollin, J. Sarson, F. Caratzola, G. Nam, M. Streton, considerations regarding IRS ruling regarding applicability of regulations, calculations		3.6	746	2,686	-	2,686
07/18/2002	DiLillo,Michael S. (US001/958761)	Partner	Calculate available tax losses if ownership change in 2001 - M. Streton; discuss with IRS regarding change in regulations regarding 382 when value fluctuates - J. Mason, J. Blank, A. Rollin, G. Nam, M. Streton, J. Sarson; prepare list of issues to evaluat		5.2	746	3,879	-	3,879

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
07/18/2002	DiLillo,Michael S. (US001/958761)	Partner	Tax sharing agreement between New NTL and Euroco, Schedule of tax attributes of New NTL and Euroco after COD attribute reduction - A. Rollin, M. Streton.		1.1	746	821	-	821
07/19/2002	DiLillo,Michael S. (US001/958761)	Partner	Impact on attribute reduction on new NTL & Euroco based or consolidated or separate company attribute reduction - A. Rollin, M. Streton.		2.3	746	1,716	-	1,716
07/19/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 382 issue regarding fluctuations in value between preferred and common stock - tax loss projections regarding available NOLs based on various ownership change dates, various issues to decide what tax planning can be implemented - A. Rollin, J. Mas		4.4	746	3,282	-	3,282
07/19/2002	DiLillo,Michael S. (US001/958761)	Partner		Lunch with M. Streton.				26	26
07/30/2002	DiLillo,Michael S. (US001/958761)	Partner	382 Analysis regarding ownership change prior to effective date - review memo, discuss with R. Stern, A. Rollin, J. Blank, F. Caratzola, M. Streton, G. Nam.		2.4	746	1,790	-	1,790
07/30/2002	DiLillo,Michael S. (US001/958761)	Partner	Bad debt deduction regarding interco debt - review.		0.7	746	522	-	522
07/30/2002	DiLillo,Michael S. (US001/958761)	Partner	DIP facility - interco debt - imputed interest, staet tax consequences - F. Caratzola, M. Streton.		0.5	746	373	-	373
07/30/2002	DiLillo,Michael S. (US001/958761)	Partner	Loan from Comms Cable Funding to NTL Delaware - NY consequences - M. Streton, J. Sarson.		0.3	746	224	-	224
07/30/2002	DiLillo,Michael S. (US001/958761)	Partner	Spanish tax returns and annual accounts - M.Apiaolaza.		0.4	746	298	-	298
07/30/2002	DiLillo,Michael S. (US001/958761)	Partner	Transfer Nat Trans to a company without 956 issue - must be flexible regarding taxable or tax free transfer depending upon resolution of other issues - A. Rolin, R. Stern, J. Blank, F. Caratzola, M. Streton, Newco, NTL Chichester Ltd. - J. Sarson.		2.3	746	1,716	-	1,716
07/30/2002	DiLillo,Michael S. (US001/958761)	Partner	Transfer Nat Trans to NTL Bus. Ltd. in tax free transaction - review memos; discuss with M. Streton.		1.6	746	1,194	-	1,194
07/31/2002	DiLillo,Michael S. (US001/958761)	Partner	382 analysis - R. Stern, A. Rollin, J. Sarson, G. Nam - Issues regarding whether ownership change occurred prior to effective date.		1.7	746	1,268	-	1,268
07/31/2002	DiLillo,Michael S. (US001/958761)	Partner	Bad debt deduction regading intercompany debt and accrued interest - impact regarding ownership change and possible built in loss - R. Stern, A. Rollin, J. Sarson.		1.4	746	1,044	-	1,044
07/31/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 956 issues regarding UBSW exit financing, Nat Trans guarantee, and NYNEX cash recycling - F. Caratzola, J. Sarson; transfer cash from NTLIH to NTL Group Ltd. to avoid Sub F.		0.9	746	671	-	671
07/31/2002	DiLillo,Michael S. (US001/958761)	Partner	Transfer Nat Trans to Chichester, check-the-box status - M. Streton, J. Sarson, Sectio 952(c) regarding sale of Nat Trans - F. Caratzola, J. Sarson, A. Rollin, M. Streton,		1.1	746	821	-	821
08/01/2002	DiLillo,Michael S. (US001/958761)	Partner	Transfer Nat Trans to Chichester, bad debt deduction including valuation of interest debt at various dates, 382 issues, insurance regarding tax exposures regarding NOL planning, NUBIL calculations - review memos & schedules, NYS issues regarding liability		2.5	746	1,865	-	1,865

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
08/02/2002	DiLillo, Michael S. (US001/958761)	Partner	Create New Holding Co. between NTL Delaware and NTLCC- A. Rollin, F. Caratzola, R. Stern, J. Blank.		1.8	746	1,343	-	1,343
08/02/2002	DiLillo, Michael S. (US001/958761)	Partner	Liability from DRC to NTL Delaware - NY tax cost regarding business capital, Cable Funding acquire receivable and contribute to equity, currency gain - A. Rollin, F. Caratzola, G. Davis, S. Summerfield, T. Freed; DRC loss not deductible in US if not group		1.6	746	1,194	-	1,194
08/02/2002	DiLillo, Michael S. (US001/958761)	Partner	Non interest bearing notes - position to treat as equity vs. imputed interest - F. Caratzola, A. Rollin.		0.6	746	448	-	448
08/02/2002	DiLillo, Michael S. (US001/958761)	Partner	Section 382 issues and loss projection.		0.7	746	522	-	522
08/02/2002	DiLillo, Michael S. (US001/958761)	Partner	Swiss withholding tax rate regarding payment by NTL to Warburg regarding sale of Switzerland - F. Caratzola, W. Howard - Travers.		0.3	746	224	-	224
08/05/2002	DiLillo, Michael S. (US001/958761)	Partner	Confirm check the box election for all entities with IRS - M. Streton.		0.3	746	224	-	224
08/05/2002	DiLillo, Michael S. (US001/958761)	Partner	Creation of Newco between NTL Delaware and NTLCC - impact on tax loss upon bankruptcy - A. Rollin, J. Blank, R. Stern, F. Caratzola, M. Streton, discuss with Fried Frank, discuss with J. Sarson.		1.8	746	1,343	-	1,343
08/05/2002	DiLillo, Michael S. (US001/958761)	Partner	Partial worthlessness deduction regarding Diamond debt to NTLCC - impact regarding elimination of interest - A. Rollin, R. Stern, J. Sarson; partial worthless strategy regarding DRC receivable, from NTLIH.		1.4	746	1,044	-	1,044
08/05/2002	DiLillo, Michael S. (US001/958761)	Partner	Removal of guarantees/pledges regarding working capital - A. Rolin, F. Caratzola.		0.3	746	224	-	224
08/06/2002	DiLillo, Michael S. (US001/958761)	Partner	Impact regarding creating new Holdco above NTLCC before effective date - difference between recapitalization and Section 351 transfer - A. Rollin, R. Stern, J. Ciner - Fried, Frank, J. Blank.		2.6	746	1,940	-	1,940
08/06/2002	DiLillo, Michael S. (US001/958761)	Partner	Transfer Nat. Trans. & impact regarding removal of guarantees and pledges.		0.3	746	224	-	224
08/07/2002	DiLillo, Michael S. (US001/958761)	Partner	Impact regarding insertion of Holdco between NTL Delaware and NTLCC - M. Yecies regarding Section 351 transfer followed by another 351 transfer - R. Stern, A. Rollin.		0.7	746	522	-	522
08/08/2002	DiLillo, Michael S. (US001/958761)	Partner	Bad debt deduction - debt equity issue - NTLIH history of debt and equity - A. Rollin, M. Streton.		0.3	746	224	-	224
08/08/2002	DiLillo, Michael S. (US001/958761)	Partner	Impact regarding inserting New Holdco between NTL Delaware & NTLCC - M. Yecies, Streton, R. Stern, A. Rollin, Impact regarding successive Section 351 transfers.		1.2	746	895	-	895
08/08/2002	DiLillo, Michael S. (US001/958761)	Partner	Swiss withholding regarding investment banking fees - F. Caratzola, W. Howard.		0.2	746	149	-	149
08/09/2002	DiLillo, Michael S. (US001/958761)	Partner	Amended 2000 tax return regarding Swiss 338 election and Forms 5471 including CWC Holdings and CV1-M. Streton, F. Caratzola, A. Rollin, R. Stern, K. Walny.		1.9	746	1,417	-	1,417
08/09/2002	DiLillo, Michael S. (US001/958761)	Partner	Schedule regarding NTLIH debt on quarterly basis regarding debt equity issue - M. Streton, A. Rollin.		0.4	746	298	-	298
08/09/2002	DiLillo, Michael S. (US001/958761)	Partner	Swiss mergers - F. Caratzola, M. Streton.		0.6	746	448	-	448
08/09/2002	DiLillo, Michael S. (US001/958761)	Partner	Value for 382 purposes regarding bankruptcy-R. Stern, A. Rollin; preferred stock value on various dates - A. Rollin, K. Walny, R. Stern.		0.8	746	597	-	597

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
08/12/2002	DiLillo, Michael S. (US001/958761)	Partner	Indemnities to C&W - taxable - A. Rollin, F. Caratzola.		0.3	746	224	-	224
08/12/2002	DiLillo, Michael S. (US001/958761)	Partner	Swiss mergers - F. Caratzola.		0.4	746	298	-	298
08/12/2002	DiLillo, Michael S. (US001/958761)	Partner	Transfer Premium TV from NTLCC to NTL Delaware - explanation and documentation - A. Rollin.		1.3	746	970	-	970
08/13/2002	DiLillo, Michael S. (US001/958761)	Partner	Indemnities to C&W - A. Rollin, F. Caratzola - U.S. tax issues regarding novation of Sceptre tax deed to NTLCC; taxation of indemnity payments.		1.6	746	1,194	-	1,194
08/13/2002	DiLillo, Michael S. (US001/958761)	Partner	Section 382 analysis and values of preferred stock at various dates; value of intercompany debt regarding bad debt deduction - A. Rollin, K. Walny; testing dates; changes in proportionate value - A. Rollin, J. Ciner, J. Blank; planning to utilize NOLs, pa		2.3	746	1,716	-	1,716
08/13/2002	DiLillo, Michael S. (US001/958761)	Partner	Tax sharing agreement - A. Rollin, J. Ciner, N. Donato how to allow NTLCC to represent NTL IRS before the Ins. for pre bankruptcy years.		1.1	746	821	-	821
08/14/2002	DiLillo, Michael S. (US001/958761)	Partner	Diamond Section 367 issue - IRS regarding changing regs to include stock and securities - F. Caratzola, A. Rollin.		0.3	746	224	-	224
08/14/2002	DiLillo, Michael S. (US001/958761)	Partner	French 209 B issue - F. Caratzola.		0.2	746	149	-	149
08/14/2002	DiLillo, Michael S. (US001/958761)	Partner	Impact of IRS approval of bankruptcy plan - agreement regarding NOL carryforward - how impacted regarding 2001 tax return not filed yet, tax sharing agreement and assignment of rights and responsibilities regarding consolidated tax return to NTLCC - A. Ro		1.6	746	1,194	-	1,194
08/14/2002	DiLillo, Michael S. (US001/958761)	Partner	Review tax disclosure regarding equity rights offering.		0.4	746	298	-	298
08/14/2002	DiLillo, Michael S. (US001/958761)	Partner	Transfer C&W indemnities from NTL Inc. to NTLCC - F. Caratzola, A. Rollin, A. Douglas, E. Clark.		0.6	746	448	-	448
08/15/2002	DiLillo, Michael S. (US001/958761)	Partner	J. Sarson regarding using bankruptcy proceeding to have IRS agree to NOL carryforward, Section 367 regarding Diamond and change in regs, New Holdco above NTLCC, Glasgow ruling, Swiss mergers and tax audit, partial worthless deduction, 382 issues and valua		1.4	746	1,044	-	1,044
08/15/2002	DiLillo, Michael S. (US001/958761)	Partner	M. Huber, F. Caratzola regarding rationale for not merging various Swiss entities, impact of mergers on Swiss tax attributes, Swiss tax audit and related exposure		1.7	746	1,268	-	1,268
08/15/2002	DiLillo, Michael S. (US001/958761)	Partner	Tax sharing agreement - assign authority and responsibility for tax audits to NTLCC - N. Donato, A. Rollin.		0.7	746	522	-	522
08/16/2002	DiLillo, Michael S. (US001/958761)	Partner	Additional representations for IRS ruling regarding 382 and outbound transfer of Glasgow - R. Stern, G. Nam, F. Caratzola.		1.0	746	746	-	746
08/16/2002	DiLillo, Michael S. (US001/958761)	Partner	J. Sarson regarding structure for Vodco JV.		0.2	746	149	-	149
08/16/2002	DiLillo, Michael S. (US001/958761)	Partner	Review tax sharing agreement between New NTL and Euroco - Discuss with J. Sarson, G. Davis, A. Douglas, F. Caratzola, J. Kitzis, T. Kilaras.		3.8	746	2,835	-	2,835
08/16/2002	DiLillo, Michael S. (US001/958761)	Partner	Worthless stock deduction by parent regarding sub in bankruptcy - Prudential case - G. Davis, A. Rollin.		0.4	746	298	-	298

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
08/26/2002	DiLillo, Michael S. (US001/958761)	Partner	Move Euroco offshore - A. Rollin, regarding F. reorg., discussions with Fried Frank and Cadwalader, F. Caratzola.		1.3	746	970	-	970
08/26/2002	DiLillo, Michael S. (US001/958761)	Partner	Review tax sharing agreement between New NTL & Euroco.		1.1	746	821	-	821
08/27/2002	DiLillo, Michael S. (US001/958761)	Partner	Move Euroco offshore to Luxembourg - G. reorg, Section 368(a)(3)(C) regarding not qualify as F. reorg. or Section 351 - A. Rollin, J. Blank, R. Stern, F. Caratzola, A. Laduke, K. Betts, G. Davis.		2.2	746	1,641	-	1,641
08/27/2002	DiLillo, Michael S. (US001/958761)	Partner	NOL planning - valuation regarding preferred stock and impact on 382 exposure, valuation regarding intercompany receivable and impact on bad debt deduction, 382 ruling regarding outbound transfer of Glasgow & Kirklees and discuss with IRS regarding represe		2.3	746	1,716	-	1,716
08/27/2002	DiLillo, Michael S. (US001/958761)	Partner	Prudential case and worthless stock deduction - R. Stern, M. Streton.		0.6	746	448	-	448
08/28/2002	DiLillo, Michael S. (US001/958761)	Partner	NOL planning - worst case 382 ownership change, losses available become effective date, bad debt deduction, currency gain, character of OFL recapture; 382 ruling - IRS representations - A. Rollin, M. Streton, F. Caratzola, J. Sarson, Fresh start accountin		2.9	746	2,163	-	2,163
08/28/2002	DiLillo, Michael S. (US001/958761)	Partner	Tax sharing agreement between Euroco and New NTL - A. Rollin, J. Sarson.		1.1	746	821	-	821
08/28/2002	DiLillo, Michael S. (US001/958761)	Partner	transfer Nat Trans to Chichester - discuss with J. Sarson and review memo.		0.5	746	373	-	373
08/29/2002	DiLillo, Michael S. (US001/958761)	Partner	Partial worthlessness deduction - R. Gallagher regarding treatment of interco receivables in Fresh start accounting, A. Rollin; R. Stern, F. Caratzola, M. Streton, G. Nam, A. Rollin regarding 382 ownership change scenarios and evaluation of exposure, plan		6.7	746	4,998	-	4,998
08/29/2002	DiLillo, Michael S. (US001/958761)	Partner	Review Fried Frank changes to tax sharing agreement - discuss with A. Rollin, G. Davis.		0.7	746	522	-	522
08/29/2002	DiLillo, Michael S. (US001/958761)	Partner	Revised language for reps to IRS regarding 382 ruling regarding Glasgow.		0.6	746	448	-	448
08/30/2002	DiLillo, Michael S. (US001/958761)	Partner	Delaware tax and recap to minimize franchise taxes.		0.4	746	298	-	298
08/30/2002	DiLillo, Michael S. (US001/958761)	Partner	NOL planning - bad debt deduction regarding intercompany interest, OFL recapture and DCL recapture regrding Glasgow & Kirklees, NOLs to shelter pre and post bankruptcy, representations for 382 ruling regarding Glasgow, value of bad intangibles, Fresh Star		6.4	746	4,774	-	4,774
08/30/2002	DiLillo, Michael S. (US001/958761)	Partner	Tax sharing agreement between New NTL and Euroco.		0.7	746	522	-	522
09/03/2002	DiLillo, Michael S. (US001/958761)	Partner	Conditional contribution to PTV.		0.3	746	224	-	224
09/03/2002	DiLillo, Michael S. (US001/958761)	Partner	Diamond 367 issue.		0.2	746	149	-	149
09/03/2002	DiLillo, Michael S. (US001/958761)	Partner	Partial worthlessness deduction regarding interco debt - Fresh Start accounting - meet with R. Gallagher, M. Streton, C. Reinhart; A. Rollin, R. Stern.		2.2	746	1,641	-	1,641
09/03/2002	DiLillo, Michael S. (US001/958761)	Partner	Reps regarding 382 ruling regarding Glasgow - R. Stern.		0.3	746	224	-	224

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09/03/2002	DiLillo,Michael S. (US001/958761)	Partner	Tax representations to banks - discuss regarding attribute reduction etc. - J. Sarson, A. Rollin, F. Caratzola, R. Stern, G. Davis, revise language.		2.1	746	1,567	-	1,567
09/03/2002	DiLillo,Michael S. (US001/958761)	Partner	Transfer Nat Trans to Chichester - US tax issues - F. Caratzola.		0.3	746	224	-	224
09/04/2002	DiLillo,Michael S. (US001/958761)	Partner	Conditional contribution to PTV - F. Caratzola.		0.4	746	298	-	298
09/04/2002	DiLillo,Michael S. (US001/958761)	Partner	DRC limitation regarding NOL carryforward of NTL UK Group Inc. - F. Caratzola.		0.3	746	224	-	224
09/04/2002	DiLillo,Michael S. (US001/958761)	Partner	IRS 382 ruling regarding Glasgow- R. Stern, F. Caratzola, G. Nam regarding representations, business purpose regarding Section 956, A. Rollin, J. Sarson, G. Nam.		1.6	746	1,194	-	1,194
09/04/2002	DiLillo,Michael S. (US001/958761)	Partner	NOL planning regarding bad debt on Interco interest and partial worthlessness deduction regarding Interco debt - R. Stern, A. Rollin, M. Streton.		1.8	746	1,343	-	1,343
09/04/2002	DiLillo,Michael S. (US001/958761)	Partner	Review confirmation order		0.6	746	448	-	448
09/04/2002	DiLillo,Michael S. (US001/958761)	Partner	Tax sharing agreement - A. Rollin, A. Douglas; review revisions.		0.6	746	448	-	448
09/04/2002	DiLillo,Michael S. (US001/958761)	Partner	Transfer Nat Trans to Chichester - business purpose for Section 351 transfer - A. Rollin, R. Stern, A. Douglas, J. Sarson, F. Caratzola.		1.2	746	895	-	895
09/05/2002	DiLillo,Michael S. (US001/958761)	Partner	Section 956 language regarding 382 Glasgow ruling - R. Stern, G. Nam, F. Caratzola, A. Rollin, J. Sarson.		1.1	746	821	-	821
09/05/2002	DiLillo,Michael S. (US001/958761)	Partner	Swiss Cablecom - US tax benefits - F. Caratzola, memo to PWC, Section 382 issue regarding built in losses in Switzerland and value of foreign sub for 382 purposes - R. Stern.		0.9	746	671	-	671
	DiLillo,Michael S. (US001/958761) Total				393.9		284,517	52	284,569
06/11/2002	Dubroff,Andrew J. (US150/1097701)	Partner	Analysis of 108(b) & 1502 for Richard Stern		1.0	750	750	-	750
06/13/2002	Dubroff,Andrew J. (US150/1097701)	Partner	Review consolidated 108; conference call w/counsel re: 382, 108, etc.; telephone w/Jake Blank and Richard Stern re: open issues		4.0	750	3,000	-	3,000
07/22/2002	Dubroff,Andrew J. (US150/1097701)	Partner	Conference call w/Jerry Masion, Jacob Blank and John Broadbent		3.0	775	2,325	-	2,325
	Dubroff,Andrew J. (US150/1097701) Total				8.0		6,075	-	6,075
08/07/2002	Fox,Jonathan W (US150/1014244)	Partner	capital gains exemption		0.5	775	388	-	388
	Fox,Jonathan W (US150/1014244) Total				0.5		388	-	388
07/30/2002	Glenn,Steven G. (US001/985035)	Partner	call w/ insurance company re 382		1.0	678	678	-	678
	Glenn,Steven G. (US001/985035) Total				1.0		678	-	678
05/29/2002	Gonzalo,Jose L. (US150/1740196)	Senior Manager	Discuss with F. Caratzola and JD Hamilton liquidation process of Spanish ETVE. Attend various emails from and call MApalaza of EY Spain, review file, etc.		0.5	625	313	-	313
06/12/2002	Gonzalo,Jose L. (US150/1740196)	Senior Manager	Discuss JMartos and Telecon FCaratzola re: liquidation step plan.		0.4	625	250	-	250
06/19/2002	Gonzalo,Jose L. (US150/1740196)	Senior Manager	Discuss Marguretee G. and liaise with JMartos and EY MADrid		0.8	625	500	-	500
	Gonzalo,Jose L. (US150/1740196) Total				1.7		1,063	-	1,063
05/09/2002	Hamilton,John David (US001/1884691)	Manager	Participation in Project Chalet conference call and research re: initial vs. change of classification of CV1 in connection with due diligence.		1.6	446	714	-	714

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
05/10/2002	Hamilton, John David (US001/1884691)	Manager	Compilation of information requested in connection with Project Chalet due diligence: CTB elections, articles of incorporation for Dutch holding companies.		1.7	446	758	-	758
05/10/2002	Hamilton, John David (US001/1884691)	Manager	Research re: application of OFL recapture rules to income earned by Nynex and NTL subsequent to ownership change and loss of NOLs.		2.5	446	1,115	-	1,115
05/13/2002	Hamilton, John David (US001/1884691)	Manager	Compilation and distribution of information requested pursuant to Project Chalet due diligence		0.4	446	178	-	178
05/13/2002	Hamilton, John David (US001/1884691)	Manager	Conference call re: retransfer of B2 shares from Nogenta to US and follow-up discussions with Dutch tax advisors in that regard.		2.3	446	1,026	-	1,026
05/13/2002	Hamilton, John David (US001/1884691)	Manager	Conference call re: section 956 issues with respect to DIP facility		1.2	446	535	-	535
05/13/2002	Hamilton, John David (US001/1884691)	Manager	Review of DIP facility guarantees term sheet and research re: section 956		2.3	446	1,026	-	1,026
05/13/2002	Hamilton, John David (US001/1884691)	Manager	Review of OFL calculations per HToole revisions		1.1	446	491	-	491
05/13/2002	Hamilton, John David (US001/1884691)	Manager	Review of letter ruling request for OFL recapture		1.2	446	535	-	535
05/14/2002	Hamilton, John David (US001/1884691)	Manager	Conference call re: OFL recaptur ruling and meeting with RStern re: changes to ruling, overlap of recapture rules, and application of 357(c).		3.6	446	1,606	-	1,606
05/14/2002	Hamilton, John David (US001/1884691)	Manager	Conference call with FCaratzola, RLubasch and IBankers re: DIP Facility and potential application of section 956		2.8	446	1,249	-	1,249
05/15/2002	Hamilton, John David (US001/1884691)	Manager	Email to CSmit in Netherlands re: completion of Dutch capital duty return for transfer of B2 shares to Nogenta		0.8	446	357	-	357
05/15/2002	Hamilton, John David (US001/1884691)	Manager	Research re: all E&P amount and email to FCaratzola re: correlation of tax basis/cash and all E&P amount for purposes of estimating cost of full liquidation		1.7	446	758	-	758
05/16/2002	Hamilton, John David (US001/1884691)	Manager	Compilation and distribution of Project Chalet requested information, including SPV Inc, and CV1 and CV2 financial statements.		0.7	446	312	-	312
05/16/2002	Hamilton, John David (US001/1884691)	Manager	Detail review of DIP facility and conference call with FCaratzola and GDavis re:L section 956		4.3	446	1,918	-	1,918
05/16/2002	Hamilton, John David (US001/1884691)	Manager	Further review of OFL recapture ruling request.		0.5	446	223	-	223
05/16/2002	Hamilton, John David (US001/1884691)	Manager	review of revised Cablecom section 338 election.		1.5	446	669	-	669
05/17/2002	Hamilton, John David (US001/1884691)	Manager	Compilation of information for purposes of filing Dutch capital duty return, specifically, NBV of B2 investment		1.3	446	580	-	580
05/17/2002	Hamilton, John David (US001/1884691)	Manager	Conference call re: finalizing letter ruling on OFL recapture		1.5	446	669	-	669
05/17/2002	Hamilton, John David (US001/1884691)	Manager	Further review of revised Cablecom 338 election		2.3	446	1,026	-	1,026
05/20/2002	Hamilton, John David (US001/1884691)	Manager	Conference call re: section 956 issues with respect to DIP facility		1.0	446	446	-	446
05/20/2002	Hamilton, John David (US001/1884691)	Manager	Conference call re: transfer of B2 shares to Nogenta BV and follow up discussions with Dutch tax advisors re: Dutch tax consequences of retransfer to US		2.1	446	937	-	937
05/20/2002	Hamilton, John David (US001/1884691)	Manager	Distribution of information related to Project Chalet due diligence		0.4	446	178	-	178
05/20/2002	Hamilton, John David (US001/1884691)	Manager	Email to HKlink re: transfer of B2 shares to Nogenta and Dutch capital duty issues		1.4	446	624	-	624
05/20/2002	Hamilton, John David (US001/1884691)	Manager	Review of Cablecom 338 election		2.7	446	1,204	-	1,204

Date	Individual	Rank	Hours Desc	Exp Descrip	Hrs.	Rate/hr	Fees	Expenses	Total
05/20/2002	Hamilton, John David (US001/1884691)	Manager	Review of DIP facility guarantees		2.3	446	1,026	-	1,026
05/20/2002	Hamilton, John David (US001/1884691)	Manager	Review of OFL calculations after revisions made by HToole		1.0	446	446	-	446
05/20/2002	Hamilton, John David (US001/1884691)	Manager	Review of letter ruling request for OFL recapture		1.2	446	535	-	535
05/20/2002	Hamilton, John David (US001/1884691)	Manager	Review of modified DIP facility		2.2	446	981	-	981
05/21/2002	Hamilton, John David (US001/1884691)	Manager	Conference call re: ruling request for OFL on transfer of Glasgow and Kirklees and changes to memo.		2.7	446	1,204	-	1,204
05/21/2002	Hamilton, John David (US001/1884691)	Manager	Conference call with HKlink re: Dutch capital duty issues on transfer of B2 shares to Nogenta		1.6	446	714	-	714
05/22/2002	Hamilton, John David (US001/1884691)	Manager	Conference call with HKlink, MDiLillo, FCaratzola, and JSarson re: status of Dutch rulings with respect to Cablecom acquisition structuring		0.5	446	223	-	223
05/22/2002	Hamilton, John David (US001/1884691)	Manager	Finalization of section 338 election for Cablecom		2.1	446	937	-	937
05/22/2002	Hamilton, John David (US001/1884691)	Manager	Research and distribution of memo to ARollin and GDavis re: treatment of COD to CFCs under bankruptcy/insolvency rules of 108. For purposes of bankruptcy disclosure.		2.3	446	1,026	-	1,026
05/22/2002	Hamilton, John David (US001/1884691)	Manager	Retrieval of Diamond Holding Ltd. CTB election and call to ARollin clarifying CTB status.		0.2	446	89	-	89
05/23/2002	Hamilton, John David (US001/1884691)	Manager	Review of Nogenta Holding BV statutory accounts for reasonableness and email to JSarson summarizing 1G holding company structure		1.6	446	714	-	714
05/23/2002	Hamilton, John David (US001/1884691)	Manager	Review of revised DIP facility and conference call with GDavis to discuss 956 issues.		2.4	446	1,070	-	1,070
05/24/2002	Hamilton, John David (US001/1884691)	Manager	Review and compilation of documents relating to resolution of Swiss over-indebtedness issue.		0.7	446	312	-	312
05/28/2002	Hamilton, John David (US001/1884691)	Manager	Discussions and email to FCaratzola re: finalization of Swiss cablecom 338 election.		2.3	446	1,026	-	1,026
05/28/2002	Hamilton, John David (US001/1884691)	Manager	Research re: application of section 357(c) to CTB election for Glasgow and Kirklees. Also application of 351 to insolvent transferee		3.1	446	1,383	-	1,383
05/29/2002	Hamilton, John David (US001/1884691)	Manager	Final review of DIP facility and call to GDavis with FCaratzola		3.1	446	1,383	-	1,383
05/29/2002	Hamilton, John David (US001/1884691)	Manager	Meeting with FCaratzola and JGonzalo re: liquidation of NTL Spanish subsidiaries. Call to CvdZandt re: liquidation of Dutch subsidiary. Email to Spain and NL summarizing liquidation		2.1	446	937	-	937
05/29/2002	Hamilton, John David (US001/1884691)	Manager	Research and review of and changes to email to MBurke and MStreton re: TD F 90-22.1 and 30% write-off of assets		2.4	446	1,070	-	1,070
05/30/2002	Hamilton, John David (US001/1884691)	Manager	NTL to do list		1.5	446	669	-	669
05/30/2002	Hamilton, John David (US001/1884691)	Manager	Response to JSarson questions re: recapitalization of ITN News channel		0.8	446	357	-	357
05/31/2002	Hamilton, John David (US001/1884691)	Manager	Call with HKlink and FCaratzola re: transfer of B2 shares to Nogenta (Dutch capital duty)		0.6	446	268	-	268
06/03/2002	Hamilton, John David (US001/1884691)	Manager	Conference call with MStreton and MBurke re: disclosure of foreign bank accounts for compliance purposes		1.0	446	446	-	446
06/03/2002	Hamilton, John David (US001/1884691)	Manager	Email to FCaratzola re: tax benefit realizable by Larry on acquisition of Chalet. Amortization and depreciation deductions		3.3	446	1,472	-	1,472
06/03/2002	Hamilton, John David (US001/1884691)	Manager	Research re: allocation of ofl to departing member of consolidated group. Larry due diligence response.		2.3	446	1,026	-	1,026

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06/03/2002	Hamilton, John David (US001/1884691)	Manager	Review of Dutch and Spanish proposals to liquidate certain NTL subsidiaries		1.2	446	535	-	535
06/04/2002	Hamilton, John David (US001/1884691)	Manager	Further research on benefit of Chalet amortization deductions, including discussion w MStreton re: useful life of fixed assets and differences between original 338 and revised 338		2.1	446	937	-	937
06/17/2002	Hamilton, John David (US001/1884691)	Manager	Email response to JSarson questions re: tax attribute reduction as applied to Cablecom assets		0.8	446	357	-	357
06/17/2002	Hamilton, John David (US001/1884691)	Manager	Review of TKennedy memo re: outbound migration of NTL. Research re: 367 implications of outbound migration.		3.1	446	1,383	-	1,383
06/18/2002	Hamilton, John David (US001/1884691)	Manager	Allocation of FMV of B2 to classes of shares. Email to JSarson re: Dutch capital duty		1.8	446	803	-	803
06/18/2002	Hamilton, John David (US001/1884691)	Manager	Research for PLR re: outbound transfer of property on cancellation of debt and distribution to ARollin and POosterhuis.		0.3	446	134	-	134
06/18/2002	Hamilton, John David (US001/1884691)	Manager	Research on character of DCL recapture and email to MStreton for purposes of attribute reduction schedule		0.4	446	178	-	178
06/18/2002	Hamilton, John David (US001/1884691)	Manager	Research re: 367 implications of offshore migration of New NTL. Memorandum summarizing consequences and slides illustrating restructuring.		4.1	446	1,829	-	1,829
06/19/2002	Hamilton, John David (US001/1884691)	Manager	Memo re: outbound migration of New NTL. Also, pre-migration restructuring required to achieve benefits of outbound migration. Slides to illustrate restructuring		6.7	446	2,988	-	2,988
06/20/2002	Hamilton, John David (US001/1884691)	Manager	Email to JSarson re: proposed sale of Nat Trans and Subpart F/956 implications		2.1	446	937	-	937
06/20/2002	Hamilton, John David (US001/1884691)	Manager	Review of attribute reduction schedule		0.6	446	268	-	268
06/20/2002	Hamilton, John David (US001/1884691)	Manager	Review of revised DIP facility for 956 issues		2.1	446	937	-	937
06/21/2002	Hamilton, John David (US001/1884691)	Manager	Conference call re attribute reduction schedule and Diamond recapitalization Pt 2.		1.6	446	714	-	714
06/21/2002	Hamilton, John David (US001/1884691)	Manager	Conference call re: attribute reduction schedule and recapitalization of Diamond notes Pt 1		2.2	446	981	-	981
06/21/2002	Hamilton, John David (US001/1884691)	Manager	Research re: limitations on CTB election of Group Ltd. per FCaratzola request. For Nat Trans planning purposes.		1.3	446	580	-	580
06/24/2002	Hamilton, John David (US001/1884691)	Manager	Changes to memo re: NTL proposed plan of offshore migration		3.4	446	1,516	-	1,516
06/24/2002	Hamilton, John David (US001/1884691)	Manager	Review of JSarson tax implications note on sale of Nat Trans		0.8	446	357	-	357
06/24/2002	Hamilton, John David (US001/1884691)	Manager	Review of NTL to do list and comments to MStreton		0.5	446	223	-	223
06/24/2002	Hamilton, John David (US001/1884691)	Manager	Review of modified attribute reduction schedule		1.1	446	491	-	491
06/25/2002	Hamilton, John David (US001/1884691)	Manager	Call with POosterhuis and HHicks re: application of 367(a) to conversion of Diamond notes to equity. Further discussion with FCaratzola		1.5	446	669	-	669
06/25/2002	Hamilton, John David (US001/1884691)	Manager	Changes to JSarson email re: sale of Nat Trans to include 956 exposure.		1.6	446	714	-	714
06/25/2002	Hamilton, John David (US001/1884691)	Manager	Conference call re: sale of Nat Trans and tax/legal implications		2.2	446	981	-	981
06/26/2002	Hamilton, John David (US001/1884691)	Manager	Review of MStreton re: IRS proposed adjustments		0.6	446	268	-	268
06/26/2002	Hamilton, John David (US001/1884691)	Manager	Review of New Crown Form 5471 and research re: requirement to report CTB liquidations of Bell Cable Media entities.		1.7	446	758	-	758

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
06/27/2002	Hamilton, John David (US001/1884691)	Manager	Discussion w ARollin and GDavis re: application of section 956 to Group ltd after sale of Nat Trans. Also question re: obligor under working capital facility (DRC vs NTLCC).		0.5	446	223	-	223
06/27/2002	Hamilton, John David (US001/1884691)	Manager	Further review of DIP facility for 956 issues		1.3	446	580	-	580
06/27/2002	Hamilton, John David (US001/1884691)	Manager	Further review of Form 5471 and call with FCaratzola and MStreton re: comments/changes		1.0	446	446	-	446
06/27/2002	Hamilton, John David (US001/1884691)	Manager	Research and draft memorandum to IRS re: application of 367(a) to conversion of Diamond notes		6.4	446	2,854	-	2,854
06/28/2002	Hamilton, John David (US001/1884691)	Manager	Changes to memo re: status of OFL after reduction of tax attributes		1.2	446	535	-	535
06/28/2002	Hamilton, John David (US001/1884691)	Manager	Discussion with MStreton re: Subpart F implications of IRS adjustment to Surrey interest expense.		0.4	446	178	-	178
06/28/2002	Hamilton, John David (US001/1884691)	Manager	Further research and modification of memorandum to IRS regarding application of 367(a) to conversion of Diamond notes		4.6	446	2,052	-	2,052
07/01/2002	Hamilton, John David (US001/1884691)	Manager	Changes to IRS letter re: 367(a) consequences on capitalization of securities in foreign corporation		2.3	472	1,086	-	1,086
07/01/2002	Hamilton, John David (US001/1884691)	Manager	Conference call re: response to IRS questions on OFL ruling		2.1	472	991	-	991
07/01/2002	Hamilton, John David (US001/1884691)	Manager	Draft email to local EY Australia and Belgium requesting information on sale of Australia. For purposes of computing Forex gain.		1.1	472	519	-	519
07/01/2002	Hamilton, John David (US001/1884691)	Manager	ntl group ltd check the box election and form ss-4		0.9	472	425	-	425
07/02/2002	Hamilton, John David (US001/1884691)	Manager	Conference call re: response to IRS questions on OFL ruling		1.6	472	755	-	755
07/02/2002	Hamilton, John David (US001/1884691)	Manager	Discussion with Mstreton re: Forex gain on sale of Australia		0.2	472	94	-	94
07/02/2002	Hamilton, John David (US001/1884691)	Manager	Meeting w MStreton to discuss Subpart F consequences of IRS adjustment to intercompany advances. Research re: allocation of expenses to Subpart F income		2.6	472	1,227	-	1,227
07/02/2002	Hamilton, John David (US001/1884691)	Manager	Review of information on transfer of Ntl Australia to NTL Belgium and Belgian capital duty		1.1	472	519	-	519
07/03/2002	Hamilton, John David (US001/1884691)	Manager	Research re: character of gain and loss on sale of Australia		0.6	472	283	-	283
07/08/2002	Hamilton, John David (US001/1884691)	Manager	Conference call re: OFL ruling request questions and responses		2.2	472	1,038	-	1,038
07/08/2002	Hamilton, John David (US001/1884691)	Manager	Research re: conversion of Nynex PLC to Ltd and US tax consequences of change, if any, in DINC status.		1.7	472	802	-	802
07/08/2002	Hamilton, John David (US001/1884691)	Manager	Review of emails re: transfer of DRC to Comms Funding and transfer of receivable. Call to GDavis at Skadden to determine method of transferring intercompany receivable		1.9	472	897	-	897
07/09/2002	Hamilton, John David (US001/1884691)	Manager	Calculations and research re: forex gain/loss on sale of Australia		2.3	472	1,086	-	1,086
07/09/2002	Hamilton, John David (US001/1884691)	Manager	Conference call with MDiLillo and ARollin re: transfer of DRC and receivable to Comms Funding. Also, brief discussion of outbound migration.		1.1	472	519	-	519
07/09/2002	Hamilton, John David (US001/1884691)	Manager	Review of suggested modifications to transfer of Nat Trans and research re: application of step-transaction doctrine to suggested revised plan.		2.1	472	991	-	991

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
07/09/2002	Hamilton, John David (US001/1884691)	Manager	Revisions to memo on sale of Nat Trans per ARollins comments		0.3	472	142	-	142
07/10/2002	Hamilton, John David (US001/1884691)	Manager	Review of Comms Funding agreement to purchase receivable.		0.6	472	283	-	283
07/11/2002	Hamilton, John David (US001/1884691)	Manager	Conference call re: tax sharing agreement		1.8	472	850	-	850
07/15/2002	Hamilton, John David (US001/1884691)	Manager	Review of NTL to do list		0.6	472	283	-	283
07/15/2002	Hamilton, John David (US001/1884691)	Manager	Review of OFL calculation, discussion with MStretton, and changes to OFL calculation for internal distribution.		2.3	472	1,086	-	1,086
07/15/2002	Hamilton, John David (US001/1884691)	Manager	changes to Nat Trans memo based on ARollin comments and distribution to JSarson		0.3	472	142	-	142
07/19/2002	Hamilton, John David (US001/1884691)	Manager	Research re: possibility of revoking prior year DCL elections/certifications. Email to FCaratzola summarizing research		3.6	472	1,699	-	1,699
07/19/2002	Hamilton, John David (US001/1884691)	Manager	Review of attribute reduction schedule		0.7	472	330	-	330
07/22/2002	Hamilton, John David (US001/1884691)	Manager	Calls with POConnor and MMagnone re: possibility of revoking prior year DCL elections via amended return. No-name inquiry to IRS. Also email to FCaratzola summarizing "doctrine of election" and case law establishing such doctrine.		4.2	472	1,982	-	1,982
07/23/2002	Hamilton, John David (US001/1884691)	Manager	Conference call re: DCL recapture and 382 change/limitation.		2.7	472	1,274	-	1,274
07/23/2002	Hamilton, John David (US001/1884691)	Manager	Further research re: possibility of DCL election/certification revocation.		1.4	472	661	-	661
07/23/2002	Hamilton, John David (US001/1884691)	Manager	Memo re: modifications to working capital facility security package and transfer of Nat Trans to NtL Business. Research re: 956 anti-abuse rule.		2.2	472	1,038	-	1,038
07/24/2002	Hamilton, John David (US001/1884691)	Manager	Review of senior facility term sheet for tax issues (956, etc)		1.6	472	755	-	755
07/25/2002	Hamilton, John David (US001/1884691)	Manager	Further changes to memo re: transfer of Nat Trans to NTL Business and changes to security package, esp, application of 956 anti-abuse rule.		1.3	472	614	-	614
07/26/2002	Hamilton, John David (US001/1884691)	Manager	Changes to email re: modifications to security package and transfer of Nat Trans to NTL Business.		0.9	472	425	-	425
07/26/2002	Hamilton, John David (US001/1884691)	Manager	Preparation for and participation in meeting with KBiancamano re: NTL 2001 tax return disclosures. Review of files for 2001 transactions, etc.		3.3	472	1,558	-	1,558
07/26/2002	Hamilton, John David (US001/1884691)	Manager	Research re: possibility of triggering partial DCL recapture by transferring part of Glasgow and Kirklees assets. OFL and 367(a) branch loss recapture research on same matter. Also, research re: triggering DCL recapture via failure to file annual certif		1.7	472	802	-	802
07/26/2002	Hamilton, John David (US001/1884691)	Manager	Review of intercompany debt FX gain/loss schedule		1.3	472	614	-	614
08/05/2002	Hamilton, John David (US001/1884691)	Manager	Review of NTL Australia 1999 and 2000 trial balances to determine Foreign exchange gain/loss on sale		2.9	472	1,369	-	1,369
08/06/2002	Hamilton, John David (US001/1884691)	Manager	Preparation for and meeting with DCook to discuss possibility of liquidating DRC under new domestic UK law		2.3	472	1,086	-	1,086
08/07/2002	Hamilton, John David (US001/1884691)	Manager	Meeting and calls with MZogg to discuss possible imposition of Swiss withholding tax on payment of commission to US bank on sale of Cablecom.		2.4	472	1,133	-	1,133
08/08/2002	Hamilton, John David (US001/1884691)	Manager	Further discussions with MZogg re: Swiss withholding tax and meeting with FCaratzola		0.8	472	378	-	378

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
08/08/2002	Hamilton, John David (US001/1884691)	Manager	Review of NTL disclosure list and review of 1G disposition for details on 2001 US tax reporting requirements		2.3	472	1,086	-	1,086
08/09/2002	Hamilton, John David (US001/1884691)	Manager	Further review of forex gain/loss on sale of Australia and distribution to MStreton. Call to MBurke to discuss.		1.1	472	519	-	519
08/12/2002	Hamilton, John David (US001/1884691)	Manager	Discussions with KBiancamano re: 2001 TR disclosure research.		0.7	472	330	-	330
08/14/2002	Hamilton, John David (US001/1884691)	Manager	Meeting w FCaratzola and discussion with MBurke re: preparation of NTL 2000 amended return per 9100 relief.		1.9	472	897	-	897
08/14/2002	Hamilton, John David (US001/1884691)	Manager	Meeting w FCaratzola to discuss Cablecom indemnification agreement re: Swiss tax assessment. Review of purchase agreement and related documentation		1.4	472	661	-	661
08/15/2002	Hamilton, John David (US001/1884691)	Manager	Meeting w LRecknagel to discuss NTL 2000 amended return preparation, including a review of Cablecom acquisition.		1.4	472	661	-	661
08/15/2002	Hamilton, John David (US001/1884691)	Manager	Research and email to FCaratzola re: response from IRS re: 367(a) application to foreign recapitalization.		2.4	472	1,133	-	1,133
08/15/2002	Hamilton, John David (US001/1884691)	Manager	Review of indemnification agreement and email to FCaratzola summarizing Cablecom indemnification agreement and liability limitation provision. Also, scan of purchase agreement for electronic distribution.		2.6	472	1,227	-	1,227
08/16/2002	Hamilton, John David (US001/1884691)	Manager	Discussion w MBurke, CReinhart, CvdZandt to obtain balance sheet info for Swedn and Switzerland SPV Cos.		1.4	472	661	-	661
08/16/2002	Hamilton, John David (US001/1884691)	Manager	Review of NTL 1120-X requirements, e.g., changes to Forms 5471 and other requirements for 1120-X		1.7	472	802	-	802
08/19/2002	Hamilton, John David (US001/1884691)	Manager	Obtained NTL Switzerland SPV and Sweden SPV balance sheets from audit team. For purposes of 2001 tax return		1.3	472	614	-	614
08/19/2002	Hamilton, John David (US001/1884691)	Manager	Review of amended return progress.		2.1	472	991	-	991
08/20/2002	Hamilton, John David (US001/1884691)	Manager	Discussions with Chiel Smit re: engagement letter of EY Netherlands and obtaining signature of JWYman		0.8	472	378	-	378
08/20/2002	Hamilton, John David (US001/1884691)	Manager	Meeting with LRecknagel re: NTL amended return and research re: application of section 338 to Cablecom transaction		4.8	472	2,266	-	2,266
08/21/2002	Hamilton, John David (US001/1884691)	Manager	Meeting w FCaratzola, RStern, MStreton, et al to summarize 2001 tax return disclosures		3.2	472	1,510	-	1,510
08/21/2002	Hamilton, John David (US001/1884691)	Manager	Meeting w MStreton to discuss NTL amended return issues		2.3	472	1,086	-	1,086
08/22/2002	Hamilton, John David (US001/1884691)	Manager	Review of Cablecom group financial statements to determine whether appropriate E&P adjustments were made on 2000 5471. For NTL amended return		1.6	472	755	-	755
08/23/2002	Hamilton, John David (US001/1884691)	Manager	Meeting w LRecknagel to review NTL amended return. Also, met with MStreton to review.		3.6	472	1,699	-	1,699
08/26/2002	Hamilton, John David (US001/1884691)	Manager	Changes to NTL 2001 tax return disclosure summary "to do list" based on meetings with MStreton, RStern and FCaratzola		1.7	472	802	-	802
08/27/2002	Hamilton, John David (US001/1884691)	Manager	Review of summary prepared by LRecknagel re: 1120-X and Forms 5471 to be provided to compliance team		2.3	472	1,086	-	1,086

Date	Individual	Rank	Hours Desc	Exp Desc	Hrs.	Rate/hr	Fees	Expenses	Total
08/28/2002	Hamilton, John David (US001/1884691)	Manager	Factual research for disclosures for 2001 tax return, including acquisition of Tinnet and Telesical.		1.7	472	802	-	802
08/28/2002	Hamilton, John David (US001/1884691)	Manager		Late night transportation				10	10
08/30/2002	Hamilton, John David (US001/1884691)	Manager	Meeting w LRecknagel re: preparation of 2001 tax return, including disclosures and analysis of New Crown push-down		5.8	472	2,738	-	2,738
08/30/2002	Hamilton, John David (US001/1884691)	Manager	Meeting with compliance team re: preparation of Form 1120-X		1.8	472	850	-	850
09/03/2002	Hamilton, John David (US001/1884691)		Email to FCaratzola re: Cablecom CTB elections and tax basis numbers. For possible sale of Chalet		1.8	472	850	-	850
09/03/2002	Hamilton, John David (US001/1884691)		review of CWC pushdown transaction for 2001 tax return disclosure		2.1	472	991	-	991
09/03/2002	Hamilton, John David (US001/1884691)		review of Tinnet/Telesical transactions for 2001 tax return disclosure		1.4	472	661	-	661
09/03/2002	Hamilton, John David (US001/1884691)			Late night transportation		472	0	10	10
09/04/2002	Hamilton, John David (US001/1884691)		Email to FCaratzola re: chalet and basis		0.6	472	283	-	283
09/04/2002	Hamilton, John David (US001/1884691)		Meeting w LRecknagel to review CWC pushdown and related reporting requirements. 2001 tax return.		3.8	472	1,794	-	1,794
09/04/2002	Hamilton, John David (US001/1884691)		Meeting with RStern to discuss CWC pushdown reporting requirements/tax characterization. 2001 return		2.3	472	1,086	-	1,086
09/04/2002	Hamilton, John David (US001/1884691)		Response to questions from MStretton re: 956 inclusions and 5471s. 2001 tax return		0.6	472	283	-	283
09/05/2002	Hamilton, John David (US001/1884691)		NTL 2001 tax return disclosures		4.3	472	2,030	-	2,030
09/05/2002	Hamilton, John David (US001/1884691)		Research and discussions with GNam re: potential application of 382 to acquisition of foreign corporation re: sale of Chalet		2.1	472	991	-	991
	Hamilton, John David (US001/1884691) Total				277.3		127,105	20	127,125
06/21/2002	Harris, Mark D. (US150/1927914)	Senior Manager	researching 367(a) issue regarding securities in a recap.		5.0	590	2,950	-	2,950
06/24/2002	Harris, Mark D. (US150/1927914)	Senior Manager	research for Hal on 367(a) and if transfer of securities could be exempt.		3.0	590	1,770	-	1,770
07/31/2002	Harris, Mark D. (US150/1927914)	Senior Manager	ctb work with Mark Stretton		1.6	625	1,000	-	1,000
	Harris, Mark D. (US150/1927914) Total				9.6		5,720	-	5,720
05/08/2002	Hickey, Michael J (US001/1582025)	Manager	conference call with client, ruling request		2.0	425	850	-	850
05/09/2002	Hickey, Michael J (US001/1582025)	Manager	Section 382(l)(5) letter drafting, making changes		3.5	425	1,488	-	1,488
05/09/2002	Hickey, Michael J (US001/1582025)	Manager		car service, working late on NTL				45	45
05/10/2002	Hickey, Michael J (US001/1582025)	Manager	Section 382(l)(5) letter		1.0	425	425	-	425
05/17/2002	Hickey, Michael J (US001/1582025)	Manager	additional revisions to letter		0.3	425	128	-	128
05/17/2002	Hickey, Michael J (US001/1582025)	Manager	call with Mike DiLillo to discuss changes to letter		0.1	425	43	-	43
05/17/2002	Hickey, Michael J (US001/1582025)	Manager	follow-up call with Mike DiLillo regarding revisions		0.1	425	43	-	43
05/17/2002	Hickey, Michael J (US001/1582025)	Manager	follow-up revisions to letter (post-conference call)		0.6	425	255	-	255
05/17/2002	Hickey, Michael J (US001/1582025)	Manager	making first revision to Section 382(l)(5) letter		0.2	425	85	-	85
05/17/2002	Hickey, Michael J (US001/1582025)	Manager	preparing e-mail and sending letter		0.2	425	85	-	85
05/17/2002	Hickey, Michael J (US001/1582025)	Manager	preparing e-mail and sending letter to conference call participants		0.2	425	85	-	85
	Hickey, Michael J (US001/1582025) Total				8.2		3,485	45	3,530
06/19/2002	Hicks III, Harry J. (US150/1461245)	Partner	Analysis of 367 issue on recapitalization; conference with Frank Caratzola re same		1.5	750	1,125	-	1,125

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
06/20/2002	Hicks III,Harry J. (US150/1461245)	Partner	Analysis of recapitalization; conference call with IRS re same		1.6	750	1,200	-	1,200
06/21/2002	Hicks III,Harry J. (US150/1461245)	Partner	Analysis of 367(a) issue		1.1	750	825	-	825
06/24/2002	Hicks III,Harry J. (US150/1461245)	Partner	Analysis of section 367 issues		1.2	750	900	-	900
06/25/2002	Hicks III,Harry J. (US150/1461245)	Partner	Analysis of section 367 issues; conference call re same		2.2	750	1,650	-	1,650
06/27/2002	Hicks III,Harry J. (US150/1461245)	Partner	ANALYSIS OF 367 ISSUE ON RECAPITALIZATION		1.1	750	825	-	825
07/01/2002	Hicks III,Harry J. (US150/1461245)	Partner	Revision of IRS letter		0.9	775	698	-	698
07/02/2002	Hicks III,Harry J. (US150/1461245)	Partner	Revision of IRS letter; analysis of 367 issues		1.2	775	930	-	930
07/03/2002	Hicks III,Harry J. (US150/1461245)	Partner	Review of IRS letter re 367 issue		0.8	775	620	-	620
	Hicks III,Harry J. (US150/1461245) Total				11.6		8,773	-	8,773
07/05/2002	Joire,Lisa S. (US150/1644489)	Senior	1.382-6 - closing of the books election research		2.5	249	623	-	623
07/08/2002	Joire,Lisa S. (US150/1644489)	Senior	Research on Section 382 closing of the books election		2.0	249	498	-	498
07/09/2002	Joire,Lisa S. (US150/1644489)	Senior	Research on Section 382 closing of the books election		0.5	249	125	-	125
07/22/2002	Joire,Lisa S. (US150/1644489)	Senior	Work with Davina on Section 382 analysis		0.5	249	125	-	125
07/23/2002	Joire,Lisa S. (US150/1644489)	Senior	Work with Davina on Section 382 analysis		1.0	249	249	-	249
07/25/2002	Joire,Lisa S. (US150/1644489)	Senior	Work with Davina on Section 382 analysis		0.5	249	125	-	125
07/26/2002	Joire,Lisa S. (US150/1644489)	Senior	Work with Davina on Section 382 analysis		1.0	249	249	-	249
07/31/2002	Joire,Lisa S. (US150/1644489)	Senior	Draft memo on closing of the books election for Jerry Mason		1.5	249	374	-	374
08/02/2002	Joire,Lisa S. (US150/1644489)	Senior	Draft memo on closing of the books election for Jerry Mason		2.5	249	623	-	623
	Joire,Lisa S. (US150/1644489) Total				12.0		2,988	-	2,988
05/30/2002	Kilaras,Antonios C (US001/1650858)	Manager	2001 DE Franchise tax returns for former CWC Group companies - verified DE's calculation of tax due and responded to questions regarding DE Franchise tax from Jeni Sarson (UK).		1.0	457	457	-	457
05/31/2002	Kilaras,Antonios C (US001/1650858)	Manager	NYC 2nd qtr estimated payment - research regarding exceptions to possible underpayment penalty.		0.5	457	229	-	229
06/05/2002	Kilaras,Antonios C (US001/1650858)	Manager	NYS/C tax exposure of loan between NTL (Delaware) and DRC: disc with M Streton and M Burke.		0.5	457	229	-	229
06/06/2002	Kilaras,Antonios C (US001/1650858)	Manager	NTL Communications NJ tax consequences of Diamond subsidiary proposed sale disc with M Dilillo and J Kitzis. Prepared spreadsheet.		0.5	457	229	-	229
06/06/2002	Kilaras,Antonios C (US001/1650858)	Manager	Prepared NYC Form 3360s to report NYS audit changes for NTL Comm (93 - 95).		1.5	457	686	-	686
06/07/2002	Kilaras,Antonios C (US001/1650858)	Manager	Prepared NYC Form 3360s to report NYS audit changes for NTL Comm (93 - 95).		4.5	457	2,057	-	2,057
06/10/2002	Kilaras,Antonios C (US001/1650858)	Manager	Conference calls with client regarding NTL UK intercompany receivables and NYS/C tax impact.		2.0	457	914	-	914
06/10/2002	Kilaras,Antonios C (US001/1650858)	Manager	Prepared and sent filing instructions and returns to client (NYC 3360 reporting NYS audit changes).		0.5	457	229	-	229
06/13/2002	Kilaras,Antonios C (US001/1650858)	Manager	Conference call with J Ciner of Freid Frank regarding NTL UK intercompany receivables and NYS/C tax impact.		0.5	457	229	-	229
06/17/2002	Kilaras,Antonios C (US001/1650858)	Manager	Conf call with M Dilillo, J Kitzis and Skadden Arps re: NTL Delaware interco loan co-obligation arrangement NYS/C tax impact.		0.5	457	229	-	229
06/18/2002	Kilaras,Antonios C (US001/1650858)	Manager	Conf call with M Dilillo, J Kitzis and Skadden Arps re: NTL Delaware interco loan co-obligation arrangement NYS/C tax impact.		0.5	457	229	-	229

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
06/18/2002	Kilaras,Antonios C (US001/1650858)	Manager	NYC Commercial Rent Tax. Reviewed computation of tax due for TYE 05/31/02. Computed interest. E-mail to client.		2.5	457	1,143	-	1,143
06/19/2002	Kilaras,Antonios C (US001/1650858)	Manager	Conf call with M DiIillo, J Kitzis and Skadden Arps re: NTL Delaware interco loan co-obligation arrangement NYS/C tax impact.		0.5	457	229	-	229
07/30/2002	Kilaras,Antonios C (US001/1650858)	Manager	Interco loans Diamond, Funding, NTL and NTL CC. Reviewed proposed loan docs for SALT effects. Disc with J Kitzis and M Streton.		1.0	484	484	-	484
08/16/2002	Kilaras,Antonios C (US001/1650858)	Manager	Euroco, New NTL tax sharing agreement conf call with M DiIillo, M Streton and client.		2.1	484	1,016	-	1,016
08/20/2002	Kilaras,Antonios C (US001/1650858)	Manager	NJ Tax law changes: Impact on NTL Communications filing.		2.4	484	1,162	-	1,162
	Kilaras,Antonios C (US001/1650858) Total				21.0		9,746		9,746
07/10/2002	Kim,Davina T (US001/1941766)	Staff	obtain public records. 13D & G. Create a schedule.		3.5	164	574	-	574
07/12/2002	Kim,Davina T (US001/1941766)	Staff	work on spread sheet summarizing 13 D & G		7.0	164	1,148	-	1,148
07/15/2002	Kim,Davina T (US001/1941766)	Staff	work of schedule for 382 analysis		4.0	164	656	-	656
07/16/2002	Kim,Davina T (US001/1941766)	Staff	382 analysis.		15.0	164	2,460	-	2,460
07/17/2002	Kim,Davina T (US001/1941766)	Staff	382 analysis.		8.0	164	1,312	-	1,312
07/17/2002	Kim,Davina T (US001/1941766)	Staff		Dinner for Davina Kim during 382 review				7	7
07/18/2002	Kim,Davina T (US001/1941766)	Staff	382 analysis		8.0	164	1,312	-	1,312
07/19/2002	Kim,Davina T (US001/1941766)	Staff	Section 382		8.0	164	1,312	-	1,312
07/23/2002	Kim,Davina T (US001/1941766)	Staff	summarize transaction log		1.5	164	246	-	246
07/24/2002	Kim,Davina T (US001/1941766)	Staff	382		2.0	164	328	-	328
07/24/2002	Kim,Davina T (US001/1941766)	Staff	Research. When can u stop accruing interest rate. When can u write off accrued interest rate.		3.0	164	492	-	492
07/25/2002	Kim,Davina T (US001/1941766)	Staff	Create different scenarios with values for bonds.		3.0	164	492	-	492
07/25/2002	Kim,Davina T (US001/1941766)	Staff	Prepared excel spread to be sent to NTL's lawyers - listed all the test dates and PSs for which we need values.		2.0	164	328	-	328
07/29/2002	Kim,Davina T (US001/1941766)	Staff	382. Create scenarios and summarize reports		9.0	164	1,476	-	1,476
07/29/2002	Kim,Davina T (US001/1941766)	Staff		Dinner for Davina Kim during 382 review				7	7
07/30/2002	Kim,Davina T (US001/1941766)	Staff	Conference call in the morning and afternoon. Run tests.		8.0	164	1,312	-	1,312
07/30/2002	Kim,Davina T (US001/1941766)	Staff		Dinner for Davina Kim during 382 review				7	7
07/31/2002	Kim,Davina T (US001/1941766)	Staff	Conference call		2.0	164	328	-	328
08/29/2002	Kim,Davina T (US001/1941766)	Staff	conference		0.7	164	115	-	115
	Kim,Davina T (US001/1941766) Total				84.7		13,891	21	13,912
05/17/2002	Kitzis,Jeffrey C (US001/1416773)	Principal	We talked to Jeni Sarson on the NY state and local tax issues created through the bankruptcy restructuring as it pertains to creating a new subsidiary and the impact on debt planning currently in place.		0.5	644	322	-	322
05/22/2002	Kitzis,Jeffrey C (US001/1416773)	Principal	DE franchise tax		0.5	644	322	-	322
06/05/2002	Kitzis,Jeffrey C (US001/1416773)	Principal	subsidiary capital issues on debt restructuring		0.5	644	322	-	322
06/06/2002	Kitzis,Jeffrey C (US001/1416773)	Principal	debt restructuring and impact on ny and nj filings		0.5	644	322	-	322
06/07/2002	Kitzis,Jeffrey C (US001/1416773)	Principal	debt restructuring impact on state filing		0.5	644	322	-	322
06/19/2002	Kitzis,Jeffrey C (US001/1416773)	Principal	debt issues		0.5	644	322	-	322

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
06/20/2002	Kitzis,Jeffrey C (US001/1416773)	Principal	phone calls on debt restructuring		2.0	644	1,288	-	1,288
07/11/2002	Kitzis,Jeffrey C (US001/1416773)	Principal	ntl debt restructure changes and phone call with client attornies		1.0	682	682	-	682
07/25/2002	Kitzis,Jeffrey C (US001/1416773)	Principal	debt restructure		0.5	682	341	-	341
08/21/2002	Kitzis,Jeffrey C (US001/1416773)	Principal	examining ntl New jersey tax implications of the change in law assessing tax even on companies operating at a loss		0.2	682	136	-	136
08/21/2002	Kitzis,Jeffrey C (US001/1416773)	Principal	new ntl due diligence salt issues analysis from prior week		2.0	682	1,364	-	1,364
08/22/2002	Kitzis,Jeffrey C (US001/1416773)	Principal	finished Nj implications analysis		0.7	682	477	-	477
	Kitzis,Jeffrey C (US001/1416773) Total				9.4		6,221	-	6,221
06/04/2002	Kroon,Olaf (US150/1988255)	Staff	Work for Bas Leenders/Dutch firm in respect of CV1 en CV2 structure and proposed liquidation of NTL subsidiaries.		3.5	248	868	-	868
	Kroon,Olaf (US150/1988255) Total				3.5		868	-	868
06/20/2002	Leenders,Bastiaan P. (US150/1741162)	Senior Manager	collection info for Dutch capital tax return		0.5	590	295	-	295
	Leenders,Bastiaan P. (US150/1741162) Total				0.5		295	-	295
06/17/2002	Loda,Katherine E. (US001/1463710)	Manager	Time reversed from PD on 6/14/02 - 952(c) issue-researched events that could trigger a 952(c) recapture account		7.0	501	3,507	-	3,507
06/17/2002	Loda,Katherine E. (US001/1463710)	Manager	researshed issue re:step transaction doctrine as applied to liquidations		3.0	501	1,503	-	1,503
06/18/2002	Loda,Katherine E. (US001/1463710)	Manager	Researched issue - sale of assets fto a parent company followed by a liquidation - distribution v. sale treatment		4.5	501	2,255	-	2,255
06/19/2002	Loda,Katherine E. (US001/1463710)	Manager	Researched issue - sale of assets fto a parent company followed by a liquidation - distribution v. sale treatment		3.0	501	1,503	-	1,503
06/24/2002	Loda,Katherine E. (US001/1463710)	Manager	Research - tax treatment of an asset sale to a parent company prior to a liquidating distribution		1.5	501	752	-	752
	Loda,Katherine E. (US001/1463710) Total				19.0		9,519	-	9,519
06/12/2002	Longes,Michael (US150/1464203)	Senior Manager	email to and disc with EYA re US warranties to be given re former Aust subs assoc with refinancing		1.0	625	625	-	625
06/14/2002	Longes,Michael (US150/1464203)	Senior Manager	review maintenance list and disc with MS		1.0	625	625	-	625
06/26/2002	Longes,Michael (US150/1464203)	Senior Manager	review letter from ATO and disc with JS		1.5	625	938	-	938
06/28/2002	Longes,Michael (US150/1464203)	Senior Manager	ATO response		1.0	625	625	-	625
	Longes,Michael (US150/1464203) Total				4.5		2,813	-	2,813
07/22/2002	Magnone,Matthew (US001/1882160)	Senior Manager	internal conf re: IRC 7602 auth; legal research		0.5	625	313	-	313
	Magnone,Matthew (US001/1882160) Total				0.5		313	-	313
05/21/2002	Mason,Robert J (US150/1237202)	Partner	Initial review of draft ruling request.		2.0	700	1,400	-	1,400
05/22/2002	Mason,Robert J (US150/1237202)	Partner	Review and revision of draft ruling request; call with Richard Stern et al to discuss final revisions.		6.0	700	4,200	-	4,200
05/23/2002	Mason,Robert J (US150/1237202)	Partner	Call with Richard Stern et al to discuss final revisions.		3.0	700	2,100	-	2,100
05/23/2002	Mason,Robert J (US150/1237202)	Partner	Review and revision of draft ruling request.		4.0	700	2,800	-	2,800
05/29/2002	Mason,Robert J (US150/1237202)	Partner	Filing of ruling request.		0.5	700	350	-	350
07/01/2002	Mason,Robert J (US150/1237202)	Partner	Discussion of section 382(c) and income acceleration issues with Richard Stern and Gina Nam.		1.5	742	1,113	-	1,113
07/02/2002	Mason,Robert J (US150/1237202)	Partner	Call with Richard Stern, Frank Caratzola, Gina Nam and Art Rollin (Skadden, Chi) to discuss response to IRS information request.		4.0	742	2,968	-	2,968

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
07/02/2002	Mason,Robert J (US150/1237202)	Partner	Consideration of issues associated with ruling request and supplemental submission.		1.0	742	742	-	742
07/03/2002	Mason,Robert J (US150/1237202)	Partner	Review of draft supplemental; revision of draft supplemental; conference call to discuss proposed changes with Richard Stern, Frank Caratzola, Art Rollin (Skadden, Chi) and Jeni Sarson (NTL).		8.0	742	5,936	-	5,936
07/08/2002	Mason,Robert J (US150/1237202)	Partner	Conference call with Richard Stern, Mike DiLillo, Gina Nam, Art Rollins and Jeni Sarson to discuss supplemental submission; discussion of closing of the books issues with Lisa Joire and Larry Garrett.		3.0	742	2,226	-	2,226
07/17/2002	Mason,Robert J (US150/1237202)	Partner	Discussion of fluctuation in value issues with Richard Stern, Mike DiLillo & Art. Rollin.		4.0	742	2,968	-	2,968
07/17/2002	Mason,Robert J (US150/1237202)	Partner	Review of contribution to capital authorities; initial drafting of memorandum.		4.0	742	2,968	-	2,968
07/18/2002	Mason,Robert J (US150/1237202)	Partner	Review of and analysis of Section 382 computations.		3.0	742	2,226	-	2,226
07/18/2002	Mason,Robert J (US150/1237202)	Partner	Review of fluctuation in value issues (Silverman outline; legislative history; Green Book); call with Cahrls Whedbee to discuss; conference call with Richard Stern, Mike DiLillo; and Art Rollin (Skadden, Chicago).		4.5	742	3,339	-	3,339
07/19/2002	Mason,Robert J (US150/1237202)	Partner	Review 382 information and conference call to discuss.		6.0	742	4,452	-	4,452
07/22/2002	Mason,Robert J (US150/1237202)	Partner	Call with Jacob Blank to discuss consequences of elimination of intercompany debt; review of authorities capital contributions.		5.0	742	3,710	-	3,710
07/23/2002	Mason,Robert J (US150/1237202)	Partner	Review of information; conference call to discuss.		4.0	742	2,968	-	2,968
07/23/2002	Mason,Robert J (US150/1237202)	Partner	Review of issues and analysis of alternatives.		2.0	742	1,484	-	1,484
07/24/2002	Mason,Robert J (US150/1237202)	Partner	Review of Gina Nam memo identifying the Section 382 issues; conference call to discuss issues (primarily focusing on bad debt treatment.)		3.0	742	2,226	-	2,226
07/25/2002	Mason,Robert J (US150/1237202)	Partner	Research on application of Section 166 to partial bad debt deduction and timing of deduction.		3.5	742	2,597	-	2,597
07/25/2002	Mason,Robert J (US150/1237202)	Partner	Review of data regarding valuation of debt, Section 382 analysis.		2.0	742	1,484	-	1,484
07/26/2002	Mason,Robert J (US150/1237202)	Partner	Review of Section 166 authorities re: timing of deduction.		2.0	742	1,484	-	1,484
07/29/2002	Mason,Robert J (US150/1237202)	Partner	Review of spreadsheet date; conference call to discuss status of bankruptcy issues.		3.0	742	2,226	-	2,226
08/05/2002	Mason,Robert J (US150/1237202)	Partner	Review and revision of bankruptcy issues memorandum.		1.4	742	1,039	-	1,039
08/05/2002	Mason,Robert J (US150/1237202)	Partner	Revision to issues memorandum.		1.0	742	742	-	742
08/06/2002	Mason,Robert J (US150/1237202)	Partner	Revision to issues memorandum		1.3	742	965	-	965
08/07/2002	Mason,Robert J (US150/1237202)	Partner	Revision to issues memorandum.		1.0	742	742	-	742
	Mason,Robert J (US150/1237202) Total				83.7		61,454	-	61,454
07/01/2002	Moldawer,Lauren E. (US001/2021163)	Senior	Pull tax sharing agreement, conference call and research on Section 382		4.0	419	1,676	-	1,676
	Moldawer,Lauren E. (US001/2021163) Total				4.0		1,676	-	1,676
05/20/2002	Nam,Guisug G (US001/1368441)	Manager	NTL 382 ruling request conf calls/revisions		2.0	425	850	-	850
05/21/2002	Nam,Guisug G (US001/1368441)	Manager	NTL 382 ruling request conf calls/revisions		4.0	425	1,700	-	1,700
05/22/2002	Nam,Guisug G (US001/1368441)	Manager	NTL 382 ruling request conf calls/revisions		4.0	425	1,700	-	1,700
05/23/2002	Nam,Guisug G (US001/1368441)	Manager	NTL 382 ruling request conf calls/revisions		4.0	425	1,700	-	1,700
05/24/2002	Nam,Guisug G (US001/1368441)	Manager	NTL 382 ruling request conf calls/revisions		2.0	425	850	-	850
05/28/2002	Nam,Guisug G (US001/1368441)	Manager	ruling request filing		3.0	425	1,275	-	1,275

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
06/27/2002	Nam,Guisug G (US001/1368441)	Manager	382 ruling request - discussions w/ IRS Filiz Serbis and Jeanne Brenner w/ Stern		1.0	425	425	-	425
06/28/2002	Nam,Guisug G (US001/1368441)	Manager	382 ruling request - discuss response for request additional info w/ Art Rollins, Mike DiLillo, and Stern		1.0	425	425	-	425
06/28/2002	Nam,Guisug G (US001/1368441)	Manager	382 ruling request - draft esponse for request additional info		2.0	425	850	-	850
07/01/2002	Nam,Guisug G (US001/1368441)	Manager	382 ruling request - response to IRS request for additional info, research on 382(c) COBE issue, and acceleration of income to avoid 382(b) issue, description of bankruptcy reorganization plan		4.0	451	1,804	-	1,804
07/01/2002	Nam,Guisug G (US001/1368441)	Manager	call w/ mason and stern re 382 issues		1.0	451	451	-	451
07/01/2002	Nam,Guisug G (US001/1368441)	Manager	conf call w/ rollins, dilillo, sarson, streton, mason, stern, and streton re 382 ruling request		2.5	451	1,128	-	1,128
07/02/2002	Nam,Guisug G (US001/1368441)	Manager	382 ruling request - response to IRS request for additional info, draft 382(c) COBE rep and acceleration of income to avoid 382(b) rep		2.0	451	902	-	902
07/02/2002	Nam,Guisug G (US001/1368441)	Manager	conf call w/ rollins, dilillo, sarson, streton, mason, stern, and streton re 382 ruling request		3.0	451	1,353	-	1,353
07/08/2002	Nam,Guisug G (US001/1368441)	Manager	call w/ art rollins, dilillo, et al to discuss france telecom/bank 382 issue and tax sharing agreement issues		2.0	451	902	-	902
07/08/2002	Nam,Guisug G (US001/1368441)	Manager	research/memo re tax sharing agreement issues		5.0	451	2,255	-	2,255
07/09/2002	Nam,Guisug G (US001/1368441)	Manager	call w/ art rollins, dilillo, et al to discuss france telecom/bank stock ownership history		1.0	451	451	-	451
07/09/2002	Nam,Guisug G (US001/1368441)	Manager	discussions w/ Stephen Sacks, Jerry Mason, and Steven Glenn and research re practical applicability of 382(l)(5) in NTL's bankruptcy		3.0	451	1,353	-	1,353
07/09/2002	Nam,Guisug G (US001/1368441)	Manager	research/memo re tax sharing agreement issues		4.0	451	1,804	-	1,804
07/10/2002	Nam,Guisug G (US001/1368441)	Manager	382 research - france telecom stock ownership history		6.0	451	2,706	-	2,706
07/10/2002	Nam,Guisug G (US001/1368441)	Manager	research/memo re tax sharing agreement issues		2.0	451	902	-	902
07/11/2002	Nam,Guisug G (US001/1368441)	Manager	382 research - france telecom stock ownership history		4.0	451	1,804	-	1,804
07/11/2002	Nam,Guisug G (US001/1368441)	Manager	call w/ art rollins, dilillo, et al to discuss france telecom/bank stock ownership history		1.0	451	451	-	451
07/11/2002	Nam,Guisug G (US001/1368441)	Manager	research/memo re france telecom option agreement		2.0	451	902	-	902
07/11/2002	Nam,Guisug G (US001/1368441)	Manager		Dinner for Gina Nam and Davina Kim during 382 review				24	24
07/12/2002	Nam,Guisug G (US001/1368441)	Manager	382 analysis		4.0	451	1,804	-	1,804
07/12/2002	Nam,Guisug G (US001/1368441)	Manager	call w/ art rollins, dilillo, et al to discuss france telecom/bank stock ownership history		1.0	451	451	-	451
07/12/2002	Nam,Guisug G (US001/1368441)	Manager		Dinner for Gina Nam and Davina Kim during 382 review				27	27
07/15/2002	Nam,Guisug G (US001/1368441)	Manager	382 analyzer - 5% shareholders, acquisition history		3.0	451	1,353	-	1,353
07/15/2002	Nam,Guisug G (US001/1368441)	Manager	call w/ art rollins, dilillo, et al to discuss 382 options and france telecom/bank 382 issue		1.0	451	451	-	451
07/16/2002	Nam,Guisug G (US001/1368441)	Manager	382 analyzer - establish baseline, transaction log, 5% shareholders, acquisition history		8.0	451	3,608	-	3,608
07/17/2002	Nam,Guisug G (US001/1368441)	Manager	382 analyzer - establish baseline, transaction log, 5% shareholders, acquisition history		6.0	451	2,706	-	2,706

Date	Individual	Rank	Hours Desc	Exp Descr	Hrs.	Rate/hr	Fees	Expenses	Total
07/19/2002	Nam,Guisug G (US001/1368441)	Manager	call w/ art rollins, dilillo, et al to discuss 382 options and france telecom/bank 382 issue		4.0	451	1,804	-	1,804
07/19/2002	Nam,Guisug G (US001/1368441)	Manager	research intercompany debt & partial worthlessness bad debt deduction issue		4.0	451	1,804	-	1,804
07/22/2002	Nam,Guisug G (US001/1368441)	Manager	NTL 382 analysis/debt write-off analysis/NOL grid		7.0	451	3,157	-	3,157
07/23/2002	Nam,Guisug G (US001/1368441)	Manager	NTL 382 analysis/debt write-off analysis/NOL grid		6.0	451	2,706	-	2,706
07/24/2002	Nam,Guisug G (US001/1368441)	Manager	NTL 382 analysis/debt write-off analysis/NOL grid		7.0	451	3,157	-	3,157
07/24/2002	Nam,Guisug G (US001/1368441)	Manager		Car service NY to NJ				66	66
07/25/2002	Nam,Guisug G (US001/1368441)	Manager	NTL 382 analysis/debt write-off analysis/NOL grid		6.0	451	2,706	-	2,706
07/26/2002	Nam,Guisug G (US001/1368441)	Manager	NTL 382 analysis/debt write-off analysis/NOL grid		2.0	451	902	-	902
07/28/2002	Nam,Guisug G (US001/1368441)	Manager		roundtrip airfare NY to DC - corporate acquisitions and dispositions class cancelled for NTL 382/bankruptcy work - approved by Richard Stern				160	160
07/29/2002	Nam,Guisug G (US001/1368441)	Manager	382 analysis		6.0	451	2,706	-	2,706
07/29/2002	Nam,Guisug G (US001/1368441)	Manager	conf call w/ jeni sarson, art rollin, et al to discuss 382 issues and debt write-off issues		2.0	451	902	-	902
07/29/2002	Nam,Guisug G (US001/1368441)	Manager		Dinner for Gina Nam during 382 review				15	15
07/30/2002	Nam,Guisug G (US001/1368441)	Manager	382 analysis		5.0	451	2,255	-	2,255
07/30/2002	Nam,Guisug G (US001/1368441)	Manager	conf call w/ jeni sarson, art rollin, et al to discuss 382 issues and debt write-off issues		3.0	451	1,353	-	1,353
07/30/2002	Nam,Guisug G (US001/1368441)	Manager		Dinner for Gina Nam during 382 review				49	49
07/31/2002	Nam,Guisug G (US001/1368441)	Manager	382 analysis		3.0	451	1,353	-	1,353
07/31/2002	Nam,Guisug G (US001/1368441)	Manager	conf call w/ jeni sarson, art rollin, et al to discuss 382 issues and debt write-off issues		3.0	451	1,353	-	1,353
08/27/2002	Nam,Guisug G (US001/1368441)	Manager	conf call re 382 planning		1.1	451	496	-	496
08/28/2002	Nam,Guisug G (US001/1368441)	Manager	sensitivity analysis for 382 planning, determine worse case scenario, discuss w/ richard stern		2.3	451	1,037	-	1,037
08/29/2002	Nam,Guisug G (US001/1368441)	Manager	conference calls w/ art rollin, richard stern, mike dilillo, et al re 382 limitation and Kirklees/Glasgow NOL planning		3.4	451	1,533	-	1,533
08/29/2002	Nam,Guisug G (US001/1368441)	Manager	research re requireement for partial bad debt deduction - what constitutes "charge-off"		2.1	451	947	-	947
09/04/2002	Nam,Guisug G (US001/1368441)	Manager	draft new 956 language for supplemental information request for 382 ruling		2.9	451	1,308	-	1,308
09/05/2002	Nam,Guisug G (US001/1368441)	Manager	calls w/ dilillo, rollin, and jeni sarson re supplemental information request for 382 ruling		1.9	451	857	-	857
09/05/2002	Nam,Guisug G (US001/1368441)	Manager	correspondences w/ client (gorelick) re supplemental information request for 382 ruling		0.7	451	316	-	316
	Nam,Guisug G (US001/1368441) Total				160.9		71,968	341	72,309
07/26/2002	Nasser,Zeinab (US150/1960229)	Senior	Examined regulations and Garlock treatise -- is there a deemed exchange if an issuer obligates itself to restrict payment on other obligations?		3.0	249	747	-	747
07/29/2002	Nasser,Zeinab (US150/1960229)	Senior	Read preamble to final regulations (Treas. Reg. 1-1001-3) article on deemed modification, and outlined the regulations; met with J. Mason.		2.5	249	623	-	623

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
07/30/2002	Nasser,Zeinab (US150/1960229)	Senior	Drafted memorandum discussing whether the agreement whereby issuer covenants to restrict payments on other obligatins constitutes a deemed exchange of such obligations (Treas. Reg. 1.1001-3).		4.0	249	996	-	996
	Nasser,Zeinab (US150/1960229) Total				9.5		2,366	-	2,366
06/24/2002	Nguyen,Marissa (US150/1733828)	Senior	section 367 research, per Mark Harris' request		1.5	330	495	-	495
	Nguyen,Marissa (US150/1733828) Total				1.5		495	-	495
05/16/2002	Recknagel,Lara C. (US001/1907368)	Senior	Review shareholder agreements to determine ownership interest and cost basis of investment in B2		1.9	385	732	-	732
07/01/2002	Recknagel,Lara C. (US001/1907368)	Senior	Prepare Forms 8832 and SS-4		0.8	315	252	-	252
07/02/2002	Recknagel,Lara C. (US001/1907368)	Senior	Revise Forms 8832 and SS-4; prepare attachment for Form 8832		0.5	315	158	-	158
07/22/2002	Recknagel,Lara C. (US001/1907368)	Senior	Review information and prepare summary chart with supporting documents regarding Australian restructuring		5.0	315	1,575	-	1,575
07/23/2002	Recknagel,Lara C. (US001/1907368)	Senior	Prepare information summarizing Australian restructuring; research regarding section 956		1.8	315	567	-	567
07/24/2002	Recknagel,Lara C. (US001/1907368)	Senior	Research regarding section 956; prepare document binder with research findings		7.2	315	2,268	-	2,268
07/25/2002	Recknagel,Lara C. (US001/1907368)	Senior	Research regarding 956; finalize binder regarding australian restructuring; review email regarding 956 issue.		4.2	315	1,323	-	1,323
07/26/2002	Recknagel,Lara C. (US001/1907368)	Senior	988 research		1.0	315	315	-	315
08/05/2002	Recknagel,Lara C. (US001/1907368)	Senior	Revise summary regarding estimated US taxable income related to sale of NTLA; review court case and rulings regarding repayment of loan and allocation of principal and interest		2.3	315	725	-	725
08/06/2002	Recknagel,Lara C. (US001/1907368)	Senior	Revise schedule regarding sale of Australia		1.2	315	378	-	378
08/08/2002	Recknagel,Lara C. (US001/1907368)	Senior	Discuss Section 956 with JD Hamilton and F. Caratzola		0.5	315	158	-	158
08/09/2002	Recknagel,Lara C. (US001/1907368)	Senior	Finalize schedule regarding sale of NTLA		1.0	315	315	-	315
08/14/2002	Recknagel,Lara C. (US001/1907368)	Senior	Meeting with J.D. Hamilton regarding compliance issues		1.0	315	315	-	315
08/15/2002	Recknagel,Lara C. (US001/1907368)	Senior	Meeting with J.D. Hamilton regarding NTL projects; draft summary of section 367(a) issue; review 9100 relief for 338 election for information for amended return		3.8	315	1,197	-	1,197
08/16/2002	Recknagel,Lara C. (US001/1907368)	Senior	Review 9100 relief and related documents for information for amended return		3.5	315	1,103	-	1,103
08/19/2002	Recknagel,Lara C. (US001/1907368)	Senior	Review documents regarding revised section 338 election; summarize information for revised 5471s		6.7	315	2,111	-	2,111
08/20/2002	Recknagel,Lara C. (US001/1907368)	Senior	Prepare summary for revised form 5471s; prepare section 332 statements for CTB entities		5.2	315	1,638	-	1,638
08/21/2002	Recknagel,Lara C. (US001/1907368)	Senior	Meetings regarding revised 1120 and 5471s for 2000 and 1120 for 2001; prepare schedule summarizing information for 5471s		8.0	315	2,520	-	2,520
08/22/2002	Recknagel,Lara C. (US001/1907368)	Senior	Prepare summaries regarding information for forms 5471		0.8	315	252	-	252
08/23/2002	Recknagel,Lara C. (US001/1907368)	Senior	Meeting regarding revised 1120 and 5471s for 2000; prepare summary regarding information for 5471s		3.7	315	1,166	-	1,166

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
08/26/2002	Recknagel,Lara C. (US001/1907368)	Senior	Prepare summary of 5471 information for 2000 amended return; prepare summary of information to be included in 2001 form 5471; review CableTel Newport transaction		6.3	315	1,985	-	1,985
08/27/2002	Recknagel,Lara C. (US001/1907368)	Senior	Review New Crown transaction		2.8	315	882	-	882
08/28/2002	Recknagel,Lara C. (US001/1907368)	Senior	Review transfer of New Crown; prepare 368 statement for cablecomms group PLC		3.8	315	1,197	-	1,197
08/30/2002	Recknagel,Lara C. (US001/1907368)	Senior	Meeting with JD Hamilton regarding transfer of New Crown and outstanding projects for NTL		7.5	315	2,363	-	2,363
09/03/2002	Recknagel,Lara C. (US001/1907368)	Senior	Review 2000 tax return for GRAs in order to determine which entities need to file certifications in 2001; revise slides for New Crown transaction		8.3	315	2,615	-	2,615
09/04/2002	Recknagel,Lara C. (US001/1907368)	Senior	Revise New Crown slides; meeting with Richard Stern and JD Hamilton regarding the characterization of the transaction		4.4	315	1,386	-	1,386
09/05/2002	Recknagel,Lara C. (US001/1907368)	Senior	New Crown statements for NTL return		2.5	315	788	-	788
	Recknagel,Lara C. (US001/1907368) Total				95.7		30,279	-	30,279
07/30/2002	Rozenshteyn,Gary (US001/2005107)	Manager	Initial analysys - bad debt deduction		4.0	435	1,740	-	1,740
07/31/2002	Rozenshteyn,Gary (US001/2005107)	Manager	Bad debt deduction		5.0	435	2,175	-	2,175
08/01/2002	Rozenshteyn,Gary (US001/2005107)	Manager	More extensive analysys - flexibility on the timing of writing down of the bad debt and timing to stop accruing interest income		4.0	435	1,740	-	1,740
08/02/2002	Rozenshteyn,Gary (US001/2005107)	Manager	Same		5.0	435	2,175	-	2,175
08/05/2002	Rozenshteyn,Gary (US001/2005107)	Manager	Same - talking to ricahrd stern		1.0	435	435	-	435
	Rozenshteyn,Gary (US001/2005107) Total				19.0		8,265	-	8,265
05/22/2002	Sacks,Stephen A (US001/983044)	Principal	w/ R Stern & V Strehlow; discussion w/ Counsel re tax deductibility of creditor's representative fees "distributed"...		1.0	747	747	-	747
06/18/2002	Sacks,Stephen A (US001/983044)	Principal	w/ R Stern re COD		0.5	747	374	-	374
06/21/2002	Sacks,Stephen A (US001/983044)	Principal	w/ M Streton re 108		0.5	750	375	-	375
07/09/2002	Sacks,Stephen A (US001/983044)	Principal	w/ M Streton		0.5	775	388	-	388
07/10/2002	Sacks,Stephen A (US001/983044)	Principal	w/ M Streton		1.0	775	775	-	775
08/07/2002	Sacks,Stephen A (US001/983044)	Principal	w/ J Blank re Consolidated return/LDR issues		1.0	775	775	-	775
	Sacks,Stephen A (US001/983044) Total				4.5		3,433	-	3,433
06/19/2002	Shaw,Jode L. (US150/1665790)	Manager	Research regarding ETR consequences of new acquisition of tax basis		3.0	446	1,337	-	1,337
	Shaw,Jode L. (US150/1665790) Total				3.0		1,337	-	1,337
05/09/2002	Stern,Richard W (US001/1106885)	Principal	Draft ruling.		2.0	747	1,494	-	1,494
05/12/2002	Stern,Richard W (US001/1106885)	Principal	NTL Draft ruling request.		7.5	750	5,625	-	5,625
05/13/2002	Stern,Richard W (US001/1106885)	Principal	Revise ruling request.		1.0	750	750	-	750
05/14/2002	Stern,Richard W (US001/1106885)	Principal	Conversations on revisions to ruling request.		1.0	750	750	-	750
05/15/2002	Stern,Richard W (US001/1106885)	Principal	R/a/D issues related ruling request and revision to ruling; c/Frank Caratzola.		3.0	750	2,250	-	2,250
05/17/2002	Stern,Richard W (US001/1106885)	Principal	r/a/d business purpose, revise draft of ruling request; tc/ Mike Dilillo, Frank Caratzola, JD Hamilton; Geoff Davis and Gina Nam.		6.0	750	4,500	-	4,500
05/20/2002	Stern,Richard W (US001/1106885)	Principal	Final draft of ruling request.		2.0	747	1,494	-	1,494
05/21/2002	Stern,Richard W (US001/1106885)	Principal	Review new disclosure statement; tc: Goeff Davis, Art Rollin and Barney Phillips, REvise ruling request.		2.0	747	1,494	-	1,494
05/22/2002	Stern,Richard W (US001/1106885)	Principal	Revise ruling request.		2.5	747	1,868	-	1,868
05/23/2002	Stern,Richard W (US001/1106885)	Principal	TC/s : Jerry Mason, Art Rollin, Mike Dilillo and revise ruling request.		2.5	747	1,868	-	1,868
05/24/2002	Stern,Richard W (US001/1106885)	Principal	Finalize ruling request.		2.0	747	1,494	-	1,494

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
06/04/2002	Stern, Richard W (US001/1106885)	Principal	TC/Mike Dilillo and Art Rollin on 382(1)(5) effect of options and other issues.		0.5	747	374	-	374
06/05/2002	Stern, Richard W (US001/1106885)	Principal	r/a/d inversion alternatives, tc?Mike Dilillo, Art Rollin et al.		1.0	747	747	-	747
06/06/2002	Stern, Richard W (US001/1106885)	Principal	r/a/d inversion issues.		1.0	747	747	-	747
06/07/2002	Stern, Richard W (US001/1106885)	Principal	Review memo on inversion.		1.0	747	747	-	747
06/12/2002	Stern, Richard W (US001/1106885)	Principal	TC/IRS attorney; tc/Mike Dilillo; c/Mark Stretton and Heather Toole outlining issues related to attribute reduction.		2.0	747	1,494	-	1,494
06/13/2002	Stern, Richard W (US001/1106885)	Principal	r/a/d separate v. consolidated issues; tc/Mike Dilillo; Art Rollin; Andy Dubroff, et al; c/Mark Stretton and Heather Toole reviewing and revising schedule.		5.0	747	3,735	-	3,735
06/18/2002	Stern, Richard W (US001/1106885)	Principal	Review and revise attribute reduction and Section 108.		1.0	750	750	-	750
06/19/2002	Stern, Richard W (US001/1106885)	Principal	r/a/d creating E&P with regard to Nat Trans.		1.0	750	750	-	750
06/21/2002	Stern, Richard W (US001/1106885)	Principal	r/a/d structuring sale of nat trans; inversion transaction, and reduction in NYNEX shares; 2TCs: Mike Dilillo, Art, Jeni, Frank, JD et al.		2.0	750	1,500	-	1,500
06/24/2002	Stern, Richard W (US001/1106885)	Principal	r/a/d inversion questions.		1.0	747	747	-	747
06/25/2002	Stern, Richard W (US001/1106885)	Principal	REviewing Jeni's memorandum TC: Mike, Jeni Art, Frank.		2.0	747	1,494	-	1,494
06/26/2002	Stern, Richard W (US001/1106885)	Principal	c/Mark Stretton and Kerry Biancomano on Nubig/L calculation for NYNEX; tc: Mike, Art, Frank, Mark on Diamond issue; c/Gina Nam outlining memo.		3.0	747	2,241	-	2,241
06/27/2002	Stern, Richard W (US001/1106885)	Principal	TC/IRS attorneys and Glna Nam on needed information and reps.		1.0	750	750	-	750
07/05/2002	Stern, Richard W (US001/1106885)	Principal	Several TCs on various issues, including Section 382, ruling request, tax sharing, etc.		9.0	775	6,975	-	6,975
07/15/2002	Stern, Richard W (US001/1106885)	Principal	r/a/d Section 382 issues, tc/Mike Dilillo, Art Rollin on option issues, valuation shifts, tc: IRS attorney on ruling request, research commonly controlled partnerships.		2.5	775	1,938	-	1,938
07/16/2002	Stern, Richard W (US001/1106885)	Principal	TC/382 issues.		1.0	775	775	-	775
07/17/2002	Stern, Richard W (US001/1106885)	Principal	r/a/d regarding 382 analysis.		2.0	775	1,550	-	1,550
07/22/2002	Stern, Richard W (US001/1106885)	Principal	r/a/d on capital contribution issue; tc/Art, Mark and Gina.		1.0	775	775	-	775
07/23/2002	Stern, Richard W (US001/1106885)	Principal	r/a/d on Section 382-I-, 165, 166, section 382 analysis, and other issues; tc/: art, frank, mark jeni and gina.		3.5	775	2,713	-	2,713
07/24/2002	Stern, Richard W (US001/1106885)	Principal	tc/IRS attorney r/a/d 166 & 165 issues; and section 382 interaction, interest accrual.		3.0	775	2,325	-	2,325
07/25/2002	Stern, Richard W (US001/1106885)	Principal	IRS attorney; r/a/d 166& 165 issue s; and Section 382 interaction, interest accrual. Review memo; tc/ Jerry Mason and Gina Nam; gathering information to provide to investment banker in order to determine stock values on testing dates. TC Arthur and Karen		2.0	775	1,550	-	1,550
07/29/2002	Stern, Richard W (US001/1106885)	Principal	Review 382 analysis, draft and revise memo.		0.1	775	78	-	78
07/29/2002	Stern, Richard W (US001/1106885)	Principal	Review 382 analysis; draft and revise memo.		3.5	775	2,713	-	2,713
07/30/2002	Stern, Richard W (US001/1106885)	Principal	r/a/d 382, COD worthlessness.		2.0	775	1,550	-	1,550
07/30/2002	Stern, Richard W (US001/1106885)	Principal	r/a/d 382, COD, worthlessness.		0.3	775	233	-	233
08/02/2002	Stern, Richard W (US001/1106885)	Principal	TC/Mike Dilillo, Art Rollin, Jake Blank on an intermediate holding company.		1.0	775	775	-	775

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
08/05/2002	Stern,Richard W (US001/1106885)	Principal	r/a/d issues created by insertion of intermediate holding company; 2 TCs: Mike, Jake, Art, Jonathan Siener of Fried Frank.		2.3	775	1,783	-	1,783
08/06/2002	Stern,Richard W (US001/1106885)	Principal	r/a/d consequences of proposed use of a Newco; 2TCs Mike Diillo, Art Rollin and Jake Blank; TC/ Mark Yieces.		2.1	775	1,628	-	1,628
08/07/2002	Stern,Richard W (US001/1106885)	Principal	C/ Jake Blank regarding use of a Newco.		0.7	775	543	-	543
08/08/2002	Stern,Richard W (US001/1106885)	Principal	C/Mark Stretton regarding 9100 and need for amended returns.		0.6	775	465	-	465
08/08/2002	Stern,Richard W (US001/1106885)	Principal	TC/ Art Rollin, Karen Walney, Geoff Davis, Mike Diillo, Mark Yieces and Mark Stretton regarding issues raised by the insertion of a holding company over CC.		0.8	775	620	-	620
08/08/2002	Stern,Richard W (US001/1106885)	Principal	TC/ mark Yieces and Mark Stretton regarding background to the insertion of a holding company over CC.		0.5	775	388	-	388
08/09/2002	Stern,Richard W (US001/1106885)	Principal	TC Mike Diillo; Art Rollin, Mark Stretton, Karen Wainy on issues raised by amending the Swiss Cablecom CFC returns.		0.7	775	543	-	543
08/21/2002	Stern,Richard W (US001/1106885)	Principal	Review transactions in 2001 in anticipation of return.		2.5	775	1,938	-	1,938
08/27/2002	Stern,Richard W (US001/1106885)	Principal	TC/IRS attorney w/Frank and Mark; 2d TC with Frank, Mark, Mike and Art on tc with IRS attorney and Section 382 issues; 3d tc: with Frank Mark, Mike Art and Jake on outbound of Euroco; 4th TC with Frank, Mark, Mike Art, Jake and attorneys from Fried Frank o		2.0	775	1,550	-	1,550
08/28/2002	Stern,Richard W (US001/1106885)	Principal	C/Gina Nam and Davina Kim attempting to determine reasonable worst case scenario.		1.0	775	775	-	775
08/29/2002	Stern,Richard W (US001/1106885)	Principal	r/a/d on worthless debt abd related issues (Section 382, CR etc); 2 TCs: Mike Diillo , Art Rollin et al.		2.5	775	1,938	-	1,938
08/30/2002	Stern,Richard W (US001/1106885)	Principal	R/A/d bad debt issues, TC Mike Diillo , Art Rolins Jeni S. et al; send revised reps.		1.0	775	775	-	775
09/03/2002	Stern,Richard W (US001/1106885)	Principal	r/a/d regarding g representations; tc/Jeni, Mike, Art, Frank, Geoff.		1.70	775	1,318	-	1,318
09/04/2002	Stern,Richard W (US001/1106885)	Principal	TC/IRS attorney regarding additional information requested. TC? mike, Jeni, Art, Frank on how to respond to the IRS request as well as other issues.		1.60	775	1,240	-	1,240
09/05/2002	Stern,Richard W (US001/1106885)	Principal	r/a/d bad debt, consolidated return.		2.00	775	1,550	-	1,550
	Stern,Richard W (US001/1106885) Total				105.90		80,659	-	80,659
05/22/2002	Strehlow,P. Val (US002/1224457)	Senior Manager	Tele conf w Richard Stern, Steve Sachs, Geoff Davis, Karen Walney, and Fried Frank attorney tax implications of disclosure statement regarding fees for steering committee services.		1.0	590	590	-	590
	Strehlow,P. Val (US002/1224457) Total				1.0		590	-	590
05/08/2002	Stretton,Mark T (US001/980421)	Senior Manager	Draft e-mail to Martin Grolu francoise, Yves alerting them about projections.		0.2	605	121	-	121
05/08/2002	Stretton,Mark T (US001/980421)	Senior Manager	Review NTL income projections 2002-2006, compare to year end tax projections.		3.8	605	2,299	-	2,299
05/08/2002	Stretton,Mark T (US001/980421)	Senior Manager	Revised Swiss 338 election send e-mail to Martin Grolu regarding book balance sheets for election.		0.8	605	484	-	484
05/09/2002	Stretton,Mark T (US001/980421)	Senior Manager	Conference call with Larry regarding due diligence inquiry discuss Swiss structure, CTB elections, status of 9100, etc.		1.9	605	1,150	-	1,150
05/09/2002	Stretton,Mark T (US001/980421)	Senior Manager	Work on Slitting NTL defined tax balances into UNCO and Eurco balances.		2.7	605	1,634	-	1,634

Date	Individual	Rank	Hours Desc	Exp Descr	Hrs.	Rate/hr	Fees	Expenses	Total
05/10/2002	Streton,Mark T (US001/980421)	Senior Manager	Calculate Switzerland's tax provision for the projection period. Including deferred on current breakout.		3.6	605	2,178	-	2,178
05/10/2002	Streton,Mark T (US001/980421)	Senior Manager	Develop tax projection model to calculate income tax expense for UNCO and EuroCo. for the period 8/31/2002 - 2006.		4.4	605	2,662	-	2,662
05/10/2002	Streton,Mark T (US001/980421)	Senior Manager	Review Theo Stamos projected earning before tax.		1.7	605	1,029	-	1,029
05/10/2002	Streton,Mark T (US001/980421)	Senior Manager		Overtime meal				12	12
05/12/2002	Streton,Mark T (US001/980421)	Senior Manager	Continue work on tax projection insert NTL UK number into working model, review Jen Sarson UK calculations and begin calculating opening deferred tax balances.		4.6	605	2,783	-	2,783
05/12/2002	Streton,Mark T (US001/980421)	Senior Manager	Work on developing tax projection model, calculate NYNEX 382 value, develop tax models for Switzerland NYNEX, US tax, update models for New P&C numbers.		3.3	605	1,997	-	1,997
05/13/2002	Streton,Mark T (US001/980421)	Senior Manager	Review draft ruling request requesting clearance on recognition of income and Section 382.		0.9	605	545	-	545
05/13/2002	Streton,Mark T (US001/980421)	Senior Manager	UKCO and EuroCo 2002 - 2006 tax projections, discuss 1st draft with Mike and Jeni.		2.2	605	1,331	-	1,331
05/13/2002	Streton,Mark T (US001/980421)	Senior Manager	Update and reuse tax projection file, create summary page and update for revised earnings before tax.		3.7	605	2,239	-	2,239
05/14/2002	Streton,Mark T (US001/980421)	Senior Manager	Conference call with Jeni Sarson, M. DiLillo to discuss UKCO projections.		1.7	605	1,029	-	1,029
05/14/2002	Streton,Mark T (US001/980421)	Senior Manager	Conference call with M. DiLillo, R. Stern, F. Caratzola, F. D. Hamilton to discuss ruling request.		0.8	605	484	-	484
05/14/2002	Streton,Mark T (US001/980421)	Senior Manager	Prepare revised UKCO income tax projections; executive summary, deferred tax opening balances split tax provision between current and deferred.		4.6	605	2,783	-	2,783
05/14/2002	Streton,Mark T (US001/980421)	Senior Manager		Dinner - preparation of revised UKCO income tax projections; executive summary, deferred tax opening balances split tax provision between current and deferred.				12	12
05/15/2002	Streton,Mark T (US001/980421)	Senior Manager	Conference call with M. DiLillo, R. Gallagher and Martin Gralli to discuss Swiss deferred tax account.		0.5	605	303	-	303
05/15/2002	Streton,Mark T (US001/980421)	Senior Manager	Euroco Tax Projections, prepare executive summary and complete income tax forecast and tax balance sheet accounts.		1.8	605	1,089	-	1,089
05/15/2002	Streton,Mark T (US001/980421)	Senior Manager	NTL 1st quarter discussions with M. DiLillo and R. Gallagher.		0.4	605	242	-	242
05/15/2002	Streton,Mark T (US001/980421)	Senior Manager	Switzerland Section 338(g) election purchase price allocation.		1.6	605	968	-	968
05/15/2002	Streton,Mark T (US001/980421)	Senior Manager	UKCO tax projections 2002-2006 Executive Summary.		3.6	605	2,178	-	2,178
05/16/2002	Streton,Mark T (US001/980421)	Senior Manager	Conference call with Jeni, M. DiLillo, F. Aebi, Sonja to discuss Swiss NOL carryforward.		1.1	605	666	-	666
05/16/2002	Streton,Mark T (US001/980421)	Senior Manager	Switzerland IRC Section 338(g) filing fee ruling request.		2.8	605	1,694	-	1,694

Date	Individual	Rank	Hours Desc	Exp Descr	Hrs.	Rate/hr	Fees	Expenses	Total
05/16/2002	Streton,Mark T (US001/980421)	Senior Manager	Updating meeting with Mike.		0.3	605	182	-	182
05/17/2002	Streton,Mark T (US001/980421)	Senior Manager	Calculate tax provision benefit associated with additional Swiss NOLs.		1.9	605	1,150	-	1,150
05/17/2002	Streton,Mark T (US001/980421)	Senior Manager	Conference call with M. DiLillo, J. Sarson, F. Aebi, Sonja and M. Grolu to discuss NOL benefits for projections.		1.4	605	847	-	847
05/17/2002	Streton,Mark T (US001/980421)	Senior Manager	Swiss section 338 corrected filing pursuant to 9100 ruling request.		1.9	605	1,150	-	1,150
05/20/2002	Streton,Mark T (US001/980421)	Senior Manager	Revise 2002 - 2006 tax projections to reflect revisions to EBT by client.		3.3	605	1,997	-	1,997
05/20/2002	Streton,Mark T (US001/980421)	Senior Manager	Swiss 338(g) election review form, compare election to ruling request, discuss with J. D. and Heather.		2.1	605	1,271	-	1,271
05/21/2002	Streton,Mark T (US001/980421)	Senior Manager	Conference call discuss 382 ruling request.		1.6	605	968	-	968
05/21/2002	Streton,Mark T (US001/980421)	Senior Manager	Conference call with Mike and Jeni to discuss revised projections.		1.7	605	1,029	-	1,029
05/21/2002	Streton,Mark T (US001/980421)	Senior Manager	Discuss Mike DiLillo's comment on 338(g) election.		0.7	605	424	-	424
05/21/2002	Streton,Mark T (US001/980421)	Senior Manager	Meet with Richard Stern review Swiss 338(g) election.		0.8	605	484	-	484
05/21/2002	Streton,Mark T (US001/980421)	Senior Manager	Revise projections to reflect comments from Mike DiLillo and Jeni; service distribute to NTL.		2.4	605	1,452	-	1,452
05/21/2002	Streton,Mark T (US001/980421)	Senior Manager	Update tax calculations for tax projections 2002-2006.		2.9	605	1,755	-	1,755
05/21/2002	Streton,Mark T (US001/980421)	Senior Manager		Overtime meal - revise projection to reflect comments from Mike DiLillo and Jeni;				12	12
05/21/2002	Streton,Mark T (US001/980421)	Senior Manager		Overtime meal				12	12
05/22/2002	Streton,Mark T (US001/980421)	Senior Manager	Expand tax prjctions to show 8 months ended 8-31-02 in model and discuss adjustments with Theo Stamos of NTL.		1.9	605	1,150	-	1,150
05/22/2002	Streton,Mark T (US001/980421)	Senior Manager	Finalize Swiss 338 election for Mike DiLillo final comments.		0.6	605	363	-	363
05/22/2002	Streton,Mark T (US001/980421)	Senior Manager	Review NTL's reorg. balance sheets income statements and cash flows compare to tax model.		0.6	605	363	-	363
05/22/2002	Streton,Mark T (US001/980421)	Senior Manager	Review Swiss Form 8023, meet with Heather and J.D. to discuss changes and review comment.		1.7	605	1,029	-	1,029
05/22/2002	Streton,Mark T (US001/980421)	Senior Manager	Revise tax projections for adjustments to Swiss NOL and PTV losses period ended 8-31 and 12-31-02.		2.8	605	1,694	-	1,694
05/23/2002	Streton,Mark T (US001/980421)	Senior Manager	382 ruling request discussion with Gregg Gorelick at NTL.		0.2	605	121	-	121
05/23/2002	Streton,Mark T (US001/980421)	Senior Manager	Discussion tax forecast and NOL utilization with Evon and Ben at CSFB for purposes of calc.		1.9	605	1,150	-	1,150
05/23/2002	Streton,Mark T (US001/980421)	Senior Manager	FAS 109 discussion with Frank Puncil.		0.5	605	303	-	303
05/23/2002	Streton,Mark T (US001/980421)	Senior Manager	Review tax Models with Heather Toole.		0.6	605	363	-	363
05/28/2002	Streton,Mark T (US001/980421)	Senior Manager	Ruling request and impact of Section 357(e) issue on Glasgow and Kirklees, review returns and determine liabilities in excess on basis.		2.1	605	1,271	-	1,271
05/29/2002	Streton,Mark T (US001/980421)	Senior Manager	NTL to do list preparation.		1.7	605	1,029	-	1,029
05/30/2002	Streton,Mark T (US001/980421)	Senior Manager	Conference call with David Murphy (UK) and Frank Caratzola regarding discuss NTL pass bankruptcy structure and possible planning to take NTL offshore.		0.8	605	484	-	484
05/30/2002	Streton,Mark T (US001/980421)	Senior Manager	NTL to do list make changes.		0.9	605	545	-	545

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
06/03/2002	Streton,Mark T (US001/980421)	Senior Manager	SPV due diligence e-mail from Frank and discuss calculating tax benefits of 338g deduction with J. D.		1.2	605	726	-	726
06/05/2002	Streton,Mark T (US001/980421)	Senior Manager	Project Chalet - tax benefits associated with Larry C. deduction for F.A. and Goodwill in US.		1.1	605	666	-	666
06/06/2002	Streton,Mark T (US001/980421)	Senior Manager	Enversion conference call with Art, Mike, Frank, Richard, J. Davis - discuss advantages and disadvantages of NTL exiting the US pre and post bankruptcy.		2.1	605	1,271	-	1,271
06/07/2002	Streton,Mark T (US001/980421)	Senior Manager	Review Skadden Arps memorandum discussing advantages and disadvantages of removing a US corporation.		1.8	605	1,089	-	1,089
06/10/2002	Streton,Mark T (US001/980421)	Senior Manager	Review Mike DiLillo memo discuss advantage and disadvantage.		0.4	605	242	-	242
06/10/2002	Streton,Mark T (US001/980421)	Senior Manager	Review Skadden Arps update memo discussing pros and of leaving US pre and post bankruptcy.		0.8	605	484	-	484
06/10/2002	Streton,Mark T (US001/980421)	Senior Manager	Review revised OFC calculations from Heather.		1.9	605	1,150	-	1,150
06/10/2002	Streton,Mark T (US001/980421)	Senior Manager	Staffing.		0.5	605	303	-	303
06/10/2002	Streton,Mark T (US001/980421)	Senior Manager	Update and circulate NTL foreign company Manheimer list.		1.3	605	787	-	787
06/10/2002	Streton,Mark T (US001/980421)	Senior Manager	Update weekly NTL To Do List.		0.2	605	121	-	121
06/11/2002	Streton,Mark T (US001/980421)	Senior Manager	Conference call to discuss Inversion memorandum - Mike DiLillo, Frank Caratzola, Richard Stern, Jeni Sarson and Sudden.		1.4	605	847	-	847
06/11/2002	Streton,Mark T (US001/980421)	Senior Manager	Meeting with Mike & richard to discuss attribute reduction analysis.		0.8	605	484	-	484
06/11/2002	Streton,Mark T (US001/980421)	Senior Manager	Meeting with Richard and frank to discuss Swiss CableComm 338 election discrepancies in fixed asset between original election in reversed.		1.1	605	666	-	666
06/11/2002	Streton,Mark T (US001/980421)	Senior Manager	Separate company NOI analysis.		0.9	605	545	-	545
06/12/2002	Streton,Mark T (US001/980421)	Senior Manager	Reverse NTI Cablecom benefit analysis to adjst depreciation and amortization to 9 months.		1.1	605	666	-	666
06/13/2002	Streton,Mark T (US001/980421)	Senior Manager	Meeting with Richard Stern and Heather Toole. Discuss attribute reduction project and go over information to be incurred in schedule.		2.1	605	1,271	-	1,271
06/13/2002	Streton,Mark T (US001/980421)	Senior Manager	Revise NTL foreign company maintenance list.		0.6	605	363	-	363
06/14/2002	Streton,Mark T (US001/980421)	Senior Manager	Conference call with David Murphy of E&Y London to discuss UK planning meeting with Jeni Sarson.		1.0	605	605	-	605
06/14/2002	Streton,Mark T (US001/980421)	Senior Manager	Work on reviewing attribute reduction schedule under two scenarios.		1.7	605	1,029	-	1,029
06/17/2002	Streton,Mark T (US001/980421)	Senior Manager	Discussions with J. D. Hamilton regarding Swiss attribute benefits and NTL IH transfer.		0.4	605	242	-	242
06/17/2002	Streton,Mark T (US001/980421)	Senior Manager	Make change to NTL attribute reduction schedules and send draft to Richard Stern and Heather.		2.7	605	1,634	-	1,634
06/17/2002	Streton,Mark T (US001/980421)	Senior Manager	NTL maintenance list, update for comments from Michael Longi and Sonja.		0.8	605	484	-	484
06/17/2002	Streton,Mark T (US001/980421)	Senior Manager	Telesiel Form 5471 notice from IRS regarding account receivable.		0.3	605	182	-	182
06/18/2002	Streton,Mark T (US001/980421)	Senior Manager	Review and make changes to attribute reduction analysis price with Richard Stern and Heather to go over analysis.		3.6	605	2,178	-	2,178
06/18/2002	Streton,Mark T (US001/980421)	Senior Manager	Review proposal to reduce NTL Calecomms Group PLC authorized schedules.		0.6	605	363	-	363
06/19/2002	Streton,Mark T (US001/980421)	Senior Manager	Attribute reduction analysis review NOL memo and basis in intercompany debt.		1.1	605	666	-	666

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
06/19/2002	Streton,Mark T (US001/980421)	Senior Manager	Review Jeni's e-mail discussions - CableComm tax attributes and benefits to US purchaser.		0.9	605	545	-	545
06/20/2002	Streton,Mark T (US001/980421)	Senior Manager	Attribute reduction schedules review changes made by Heather.		1.1	605	666	-	666
06/20/2002	Streton,Mark T (US001/980421)	Senior Manager	Lunch meeting regarding NTL Bankruptcy attribute reduction/IRC Section 367 and Section 354. with Heather Toole, Mike DiLillo, Frank Caratzola, Richard Stern, Mark Streton, J. D. Hamilton, Kevin Bonamano, Steve Friedman, Pauline Scott and Heather Toole.		3.0	605	1,815	-	1,815
06/20/2002	Streton,Mark T (US001/980421)	Senior Manager	Review Nat Trans transfer from Summerfield Spencer.		0.4	605	242	-	242
06/20/2002	Streton,Mark T (US001/980421)	Senior Manager		Heather Toole farewell lunch with Mike DiLillo, Frank Caratzola, Richard Stern, Mark Streton, John. D. Hamilton, Kevin Bonamans, Steve Friedman, Pauline Scott, Heather Toole, NTL Bankruptcy attribute reduction/IRC Section 367 and 354.				270	270
06/21/2002	Streton,Mark T (US001/980421)	Senior Manager	Conference call, Art, Karen, Mike, Frank, Richard, J.D., review steps to transfer Nat Trans - 0.6 hours, review attribute reduction analysis 2.1 hours.		2.7	605	1,634	-	1,634
06/21/2002	Streton,Mark T (US001/980421)	Senior Manager	Second half of conference call discussions with NTL attribute reduction.		1.7	605	1,029	-	1,029
06/21/2002	Streton,Mark T (US001/980421)	Senior Manager	correct schedules to reflect comments per conference call.		1.9	605	1,150	-	1,150
06/24/2002	Streton,Mark T (US001/980421)	Senior Manager	Attribute reduction schedule call with A. Rollin, M. Dilillo, F. Caratzola and R. Stern - discuss version circulate Friday evening, go over comments with A. Rollin.		2.7	605	1,634	-	1,634
06/24/2002	Streton,Mark T (US001/980421)	Senior Manager	Transfer Nat Trans. tax implicators.		0.4	605	242	-	242
06/25/2002	Streton,Mark T (US001/980421)	Senior Manager	Conference call regarding sale of Broadcast.		1.4	605	847	-	847
06/25/2002	Streton,Mark T (US001/980421)	Senior Manager	IRS proposed adjustent review proposal and confirm amounts draft on send memo.		4.6	605	2,783	-	2,783
06/26/2002	Streton,Mark T (US001/980421)	Senior Manager	Meeting with Richard Stern and Kerry Biancamano to determine course of action for calculating NUBIG.		1.3	605	787	-	787
06/26/2002	Streton,Mark T (US001/980421)	Senior Manager	NTL IRS proposed adjustment review Subpart F adjustment to determine if adjustments should be made.		2.6	605	1,573	-	1,573
06/26/2002	Streton,Mark T (US001/980421)	Senior Manager	Preparation for Richard Stern meeting - Pull valuation e-mails and review.		0.6	605	363	-	363
06/28/2002	Streton,Mark T (US001/980421)	Senior Manager	Diamond FMV and debt determine if Kane Reece FMV includes debt at Sub level or No.		0.9	605	545	-	545
06/28/2002	Streton,Mark T (US001/980421)	Senior Manager	Update attribute reduction schedule.		0.6	605	363	-	363
07/01/2002	Streton,Mark T (US001/980421)	Principal	Conference call Richard/Mike/Frank/Art p discuss IRS questions on Section 382 Ruling request - regarding response to supplement request.		2.9	664	1,926	-	1,926
07/01/2002	Streton,Mark T (US001/980421)	Principal	NYNEX built in gain.		1.3	664	863	-	863

Date	Individual	Rank	Hours Desc	Exp Descrip	Hrs.	Rate/hr	Fees	Expenses	Total
07/01/2002	Streton,Mark T (US001/980421)	Principal	Review tax sharing agreement for consideration of what should be in NTL's tax sharing agreement.		1.6	664	1,062	-	1,062
07/02/2002	Streton,Mark T (US001/980421)	Principal	Conference call regarding discuss Section 302 Ruling Request and Representation relating to acceleration of income and continuity of business.		2.7	664	1,793	-	1,793
07/03/2002	Streton,Mark T (US001/980421)	Principal	IRC Section 382 ruling request - conference call; discuss revisions to response issue regarding continuity or business and acceleration of income.		2.1	664	1,394	-	1,394
07/08/2002	Streton,Mark T (US001/980421)	Principal	Conference call to discuss final version of responses to IRS questions relating to 382 ruling.		1.1	664	730	-	730
07/08/2002	Streton,Mark T (US001/980421)	Principal	Form 6123 Instructions on mailing to Gregg Gorelick.		0.2	664	133	-	133
07/08/2002	Streton,Mark T (US001/980421)	Principal	Meeting and discussions with Mike DiLillo, Jeni Sarson and various others to discuss converting NYNEX from PLC to Ltd., Insertion of Cable tel funding corp between CC and the DRC tax sharing agreements, NAT Tarns transfer, election under Section 382 l(5)		1.2	664	797	-	797
07/09/2002	Streton,Mark T (US001/980421)	Principal	Consequences on extinguishing Intercompany company debt in bankruptcy proceeding vs. pre-bankruptcy.		0.9	664	598	-	598
07/09/2002	Streton,Mark T (US001/980421)	Principal	Draft outline for tax sharig agreement and list significant items to be addressed in NTL's tax sharing agreement.		2.7	664	1,793	-	1,793
07/09/2002	Streton,Mark T (US001/980421)	Principal	Review proposed plan for sale of Nat Trans.		1.3	664	863	-	863
07/10/2002	Streton,Mark T (US001/980421)	Principal	Research tax consequences of extinguishing intercompany debt between Delaware and Com Corp. either prior to the effective date or as part of Chapter 11.		3.8	664	2,523	-	2,523
07/10/2002	Streton,Mark T (US001/980421)	Principal	Review tax sharing agreements		0.8	664	531	-	531
07/11/2002	Streton,Mark T (US001/980421)	Principal	Discuss France Telecom preferred stock issues and whether a 382 change in owernship ocured.		0.6	664	398	-	398
07/11/2002	Streton,Mark T (US001/980421)	Principal	Discuss NTL Australia gain calculation with J. D. Hamilton, analyze gain on sale of receivable and stock of Belgium.		0.5	664	332	-	332
07/11/2002	Streton,Mark T (US001/980421)	Principal	Discuss intercompany debt with Richard, Mike, Art and Jeni.		1.1	664	730	-	730
07/11/2002	Streton,Mark T (US001/980421)	Principal	Discuss tax sharing agreement outline with Mike, Art, Jeni analyze methods for New NTL and Euroco.		1.6	664	1,062	-	1,062
07/11/2002	Streton,Mark T (US001/980421)	Principal	Meet with Mike DiLillo discuss intercompany debt extinguishment pre and as part of Chapter 11.		0.5	664	332	-	332
07/11/2002	Streton,Mark T (US001/980421)	Principal	Status meeting NTL to do list.		0.3	664	199	-	199
07/11/2002	Streton,Mark T (US001/980421)	Principal	Update and misc. to do list.		1.1	664	730	-	730
07/12/2002	Streton,Mark T (US001/980421)	Principal	Discuss tax sharing agreement with Steve Sacks.		1.0	664	664	-	664
07/15/2002	Streton,Mark T (US001/980421)	Principal	NTL tax sharing agreement, consider Section which need to be discussed/discussed.		0.5	664	332	-	332
07/15/2002	Streton,Mark T (US001/980421)	Principal	Update and finalize NTL's OFL calculation send email with working version to NTL engagement team.		1.7	664	1,129	-	1,129
07/16/2002	Streton,Mark T (US001/980421)	Principal	Revision to NTL to do list.		0.4	664	266	-	266
07/17/2002	Streton,Mark T (US001/980421)	Principal	Tax projections Section 382 planning review existing projection and update numbers for 2001 and 2002.		2.1	664	1,394	-	1,394
07/18/2002	Streton,Mark T (US001/980421)	Principal	Conference call discuss Section 382 and application of fluctuation of relative value during 2001 and 2002.		1.2	664	797	-	797

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
07/18/2002	Streton,Mark T (US001/980421)	Principal	Revised schedules calculating separate company vs. consolidated attribute reduction.		2.6	664	1,726	-	1,726
07/19/2002	Streton,Mark T (US001/980421)	Principal	Conference call projection and Sec. 382 - 10:00 am to 2:00 pm.		4.0	664	2,656	-	2,656
07/19/2002	Streton,Mark T (US001/980421)	Principal	Tax attributes and Sec. 382 loss projection calculating.		2.6	664	1,726	-	1,726
07/22/2002	Streton,Mark T (US001/980421)	Principal	Discussions with A. Rollin, Karen Walny, Richard Stern regarding Section 382(l)(1) Real PLRs and Ginsburg & Leuch.		2.1	664	1,394	-	1,394
07/22/2002	Streton,Mark T (US001/980421)	Principal	NTL 382 U.S. tax loss projections discuss with Jeni regarding in		1.3	664	863	-	863
07/23/2002	Streton,Mark T (US001/980421)	Principal	Conference call (Art, Karen, Jeff, Frank, Richard, Jerry) discuss 382(l)(1), preferred stock valuation and income expense allocating including ability to claim bad debt deduction.		3.6	664	2,390	-	2,390
07/23/2002	Streton,Mark T (US001/980421)	Principal	Discuss transfer of Nat Trans with Frank Caratzola and - Business concerns conference Art Rollin and Jeff David to discuss strategy.		1.1	664	730	-	730
07/23/2002	Streton,Mark T (US001/980421)	Principal	Review Glasgow & Kirklees income projections - Frank & Jeni.		0.7	664	465	-	465
07/24/2002	Streton,Mark T (US001/980421)	Principal	Conference call (Frank, Jeff Davis, A. Rollin and Jeni) discuss NTL Business needs to have flexibility relating to transfer Nat Trans.		0.5	664	332	-	332
07/24/2002	Streton,Mark T (US001/980421)	Principal	Continued discussion with Art, Jeff, Karen, Jeni, Frank, Richard and Jerry relating to 382 change in ownership, preferred stock valuation and deduction of bad debt on intercompany balance.		2.2	664	1,461	-	1,461
07/24/2002	Streton,Mark T (US001/980421)	Principal	Review and analyze calculation of intercompany debt foreign exchange gain in interco balance are extinguished.		2.5	664	1,660	-	1,660
07/25/2002	Streton,Mark T (US001/980421)	Principal	Transfer of NTL Nat Trans to NTL Business Ltd.		1.9	664	1,262	-	1,262
07/25/2002	Streton,Mark T (US001/980421)	Principal	Update projecting, Kirklees & Glasgow reviewd projections.		1.9	664	1,262	-	1,262
07/26/2002	Streton,Mark T (US001/980421)	Principal	Intercompany debt without issues and preferred stock values for 382 purpose.		2.1	664	1,394	-	1,394
07/29/2002	Streton,Mark T (US001/980421)	Principal	Analyze impact on Attribute reduction schedules resulting from NTC claiming bad debt deduction		1.2	664	797	-	797
07/29/2002	Streton,Mark T (US001/980421)	Principal	Coord. con. call and participate in disc. relating to 382 change of ownership and claim. Bad Debt deduction		2.1	664	1,394	-	1,394
07/29/2002	Streton,Mark T (US001/980421)	Principal	Review 382 write up from Kerry and go over open items, open projection items		1.3	664	863	-	863
07/29/2002	Streton,Mark T (US001/980421)	Principal	research NTL Business Ltd. entity classification		0.9	664	598	-	598
07/30/2002	Streton,Mark T (US001/980421)	Principal	NTL DIP Financing of comm. calbe fuding and loans to NR Inc. Delaware and CC		0.9	664	598	-	598
07/30/2002	Streton,Mark T (US001/980421)	Principal	Nat Turst Transfer to NTL Business Ltd. and reserarch the box election reocrding to NTL Business		1.1	664	730	-	730
07/31/2002	Streton,Mark T (US001/980421)	Principal	Disc. with Mike Curke and Heather Toole reg. entiy. class. forms for Business Ltd., CHichester NTL CWC (UK Ltd) etc.		1.0	664	664	-	664
07/31/2002	Streton,Mark T (US001/980421)	Principal	Review 382 Memo from Lina and changes to Income/Loss open items		1.6	664	1,062	-	1,062

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
07/31/2002	Streton,Mark T (US001/980421)	Principal	Review Files and return to determine. if ehck the box election have been made for Seve or NTL's dusbisidsaires		2.5	664	1,660	-	1,660
07/31/2002	Streton,Mark T (US001/980421)	Principal	bad debt deduction and 382 litiation discussion with Richard and Gina		0.4	664	266	-	266
08/02/2002	Streton,Mark T (US001/980421)	Principal	Bankruptcy affidvits to engagement teams		1.6	664	1,062	-	1,062
08/02/2002	Streton,Mark T (US001/980421)	Principal	Discuss intercompany notes and creation of new holding companies between Delaware and CC		0.4	664	266	-	266
08/05/2002	Streton,Mark T (US001/980421)	Principal	Entity classification confirmation discussion with Mark Harris.		0.9	664	598	-	598
08/06/2002	Streton,Mark T (US001/980421)	Principal	Correspond with Mark Harris regarding obtaining confirmation of NTLs entity classification.		0.6	664	398	-	398
08/07/2002	Streton,Mark T (US001/980421)	Principal	NTI UK Group Inc. separate company losses and summaries in e-mail to Mike DiLillo		1.1	664	730	-	730
08/08/2002	Streton,Mark T (US001/980421)	Principal	Meeting with Richard Stern to discuss amending Cablecomm 5471s to reflect 338 election.		0.9	664	598	-	598
08/08/2002	Streton,Mark T (US001/980421)	Principal	NTLIH intercompany debt schedule sreview analysis claim for calculating gain or loss and send e-mail to Art.		2.0	664	1,328	-	1,328
08/08/2002	Streton,Mark T (US001/980421)	Principal	Review schedule detailing NTL UK group losses by year end catagories.		1.1	664	730	-	730
08/09/2002	Streton,Mark T (US001/980421)	Principal	Discuss Swiss Cablecomm mergers that did not take place with Frank C and M. DiLillo. send email to Markes Huber.		0.8	664	531	-	531
08/09/2002	Streton,Mark T (US001/980421)	Principal	Followup on bankruptcy affidavit from team members.		0.4	664	266	-	266
08/19/2002	Streton,Mark T (US001/980421)	Principal	Review tax sharing agreement and discuss with Art, Frank - provide comments to G. Davis.		2.8	664	1,859	-	1,859
08/19/2002	Streton,Mark T (US001/980421)	Principal	discussion with Art Rollin relating to sale of		0.6	664	398	-	398
08/21/2002	Streton,Mark T (US001/980421)	Principal	Bankruptcy disclosure followup for Rich Gallagher.		1.0	664	664	-	664
08/21/2002	Streton,Mark T (US001/980421)	Principal	Meeting with J.D. discuss 1120X procedures for Cable Comm entities 5471.		1.5	664	996	-	996
08/21/2002	Streton,Mark T (US001/980421)	Principal	TWTV debt restructuring discuss with Jeni and Frank.		0.7	664	465	-	465
08/22/2002	Streton,Mark T (US001/980421)	Principal	Discuss revisions to NYNEX interest allocation with Jeni Sarson.		0.6	664	398	-	398
08/22/2002	Streton,Mark T (US001/980421)	Principal	Reflect time changed to wrong code on 7/18/02 regarding NTL.		2.3	664	1,527	-	1,527
08/27/2002	Streton,Mark T (US001/980421)	Principal	Draft language for Glasgow & Kirklees noting request representations.		1.2	664	797	-	797
08/28/2002	Streton,Mark T (US001/980421)	Principal	Revise NTL tax projection on conference call on comments from Mike, Phillis and Tom.		2.8	664	1,859	-	1,859
08/28/2002	Streton,Mark T (US001/980421)	Principal	discussions with Richard Stern and Mike DiLillo regarding Bad debt deductions and 382 ruling.		1.3	664	863	-	863
08/29/2002	Streton,Mark T (US001/980421)	Principal	2002 - 2006 tax projections revise for intercompany interest and other changes based on NTL bankruptcy disclosure.		2.4	664	1,594	-	1,594
08/29/2002	Streton,Mark T (US001/980421)	Principal	Conference call discuss bad debt deduction.		1.9	664	1,262	-	1,262
08/29/2002	Streton,Mark T (US001/980421)	Principal	Revise an distribute schedule of tax basis for NTL Kirklees and Glasgow.		0.3	664	199	-	199
08/30/2002	Streton,Mark T (US001/980421)	Principal	Conferece call with team discuss NTL tax planning to utilize NOLs and ability to claim bad debt deduction.		2.9	664	1,926	-	1,926
	Streton,Mark T (US001/980421) Total				257.7		162,363	318	162,681

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
05/09/2002	Toole,Heather C (US001/1545942)	Senior	preparing post-restructuring deferred tax schedules for Euroco and the new UK co.		3.3	440	1,452	-	1,452
05/10/2002	Toole,Heather C (US001/1545942)	Senior	Check the box elections for Glasgow Holdings and Kirklees Holdings to JD - 1065's to JD - conversations re CTB status of original Glasgow and Kirlees under pre- CTB rules		0.8	440	352	-	352
05/14/2002	Toole,Heather C (US001/1545942)	Senior	discussions with JD hamilton re check the box status of Glasgow and Kirklees. Also, discussions about finalizing the OFL calculations.		0.5	440	220	-	220
05/15/2002	Toole,Heather C (US001/1545942)	Senior	Swiss Cablecom 338 election		4.0	440	1,760	-	1,760
05/15/2002	Toole,Heather C (US001/1545942)	Senior	tracking down financial information for Switzerland SPV and LLC.		0.3	440	132	-	132
05/16/2002	Toole,Heather C (US001/1545942)	Senior	Working on 338 election for Swiss Cablecom		3.5	440	1,540	-	1,540
05/17/2002	Toole,Heather C (US001/1545942)	Senior	discussions about B2 investment with JD and sending him schedules.		0.3	440	132	-	132
05/17/2002	Toole,Heather C (US001/1545942)	Senior	working on 338 election for Swiss Cablecom		4.0	440	1,760	-	1,760
05/20/2002	Toole,Heather C (US001/1545942)	Senior	Working on Sec. 338 election for Swiss Cablecom entities.		6.8	440	2,992	-	2,992
05/22/2002	Toole,Heather C (US001/1545942)	Senior	Finalizing Sec. 338 election for Swiss Cablecom Entities		6.5	440	2,860	-	2,860
05/23/2002	Toole,Heather C (US001/1545942)	Senior	Mailing Swiss Cablecom 338 election to IRS and distributing copies rest of the team.		0.6	440	264	-	264
05/28/2002	Toole,Heather C (US001/1545942)	Senior	discussions with JD and faxing him check the box forms.		0.5	440	220	-	220
05/28/2002	Toole,Heather C (US001/1545942)	Senior	obtaining balance sheet information for glasgow and kirklees for 382 ruling.		1.6	440	704	-	704
06/04/2002	Toole,Heather C (US001/1545942)	Senior	conversations with JD and Mark re differences between different versions of balance sheets used for version 1 and version 2 of swiss 338 election.		0.5	440	220	-	220
06/06/2002	Toole,Heather C (US001/1545942)	Senior	updateing Glasgow and Kirklees basis calculations.		2.0	440	880	-	880
06/10/2002	Toole,Heather C (US001/1545942)	Senior	updating OFL calculation to include 2002 numbers for Mark.		2.5	440	1,100	-	1,100
06/12/2002	Toole,Heather C (US001/1545942)	Senior	NOL summary schedule in preparation for attribute reduction discussions. Meeting with Richard and Mark to discuss attribute reduction.		4.5	440	1,980	-	1,980
06/13/2002	Toole,Heather C (US001/1545942)	Senior	Attribute reduction schedule for Mark and Richard. Meeting with Mark and Richard to discuss schedule.		5.5	440	2,420	-	2,420
06/14/2002	Toole,Heather C (US001/1545942)	Senior	Attribute reduction schedule and memo for Mark and Richard.		6.5	440	2,860	-	2,860
06/17/2002	Toole,Heather C (US001/1545942)	Senior	attribute reduction schedule with Mark		3.5	440	1,540	-	1,540
06/18/2002	Toole,Heather C (US001/1545942)	Senior	attribute reduction schedule.		1.5	440	660	-	660
06/20/2002	Toole,Heather C (US001/1545942)	Senior	attribute reduction schedule		3.0	440	1,320	-	1,320
06/21/2002	Toole,Heather C (US001/1545942)	Senior	attribute reduction schedule revisions and meeting with Mark and Richard.		4.0	440	1,760	-	1,760
06/21/2002	Toole,Heather C (US001/1545942)	Senior	meeting with Kerry to discuss transfer of client, go over files and structure.		2.0	440	880	-	880
06/24/2002	Toole,Heather C (US001/1545942)	Senior	Reduction of tax attributes memo for Mark.		4.0	440	1,760	-	1,760
06/24/2002	Toole,Heather C (US001/1545942)	Senior	circulating revised swiss 2000 form 5471		0.5	440	220	-	220
	Toole,Heather C (US001/1545942) Total				72.7		31,988	-	31,988
07/16/2002	Toole,Heather C (US009/1545942)	Senior	discussions with mark re 2002 tax projections and 382 limitation.		0.5	336	168	-	168
07/29/2002	Toole,Heather C (US009/1545942)	Senior	Discussions with Raul re debt/equity adjustments for 5471s.		0.2	395	79	-	79

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.	Rate/hr	Fees	Expenses	Total
07/30/2002	Toole,Heather C (US009/1545942)	Senior	Discussions with Kerry and Mark regarding ntl Business Ltd check the box election and Chichester and CWC UK check the box elections.		1.5	395	593	-	593
08/01/2002	Toole,Heather C (US009/1545942)	Senior	Discussions with Kerry and Mark re Q2 tax provision. Follow up emails with Kerry.		1.0	395	395	-	395
08/05/2002	Toole,Heather C (US009/1545942)	Senior	discussions with Kerry regarding Q2 tax provision.		0.3	395	119	-	119
08/06/2002	Toole,Heather C (US009/1545942)	Senior	discussions with JD regarding W8-BEN and withholding.		0.3	395	119	-	119
08/08/2002	Toole,Heather C (US009/1545942)	Senior	Discussions with Raul and Mark re adjusting journal entries for debt/equity schedules.		0.5	395	198	-	198
08/09/2002	Toole,Heather C (US009/1545942)	Senior	Discussions with Nat Donato regarding 2000 1042 filings.		0.5	395	198	-	198
09/05/2002	Toole,Heather C (US009/1545942)	Senior	phone conversation with Mark to find email for CWC Holdings 5471 questions from last Feb. Call with Kerry to find 5471 electronically.		0.5	395	198	-	198
	Toole,Heather C (US009/1545942) Total				5.3		2,064	-	2,064
09/05/2002	Weitz,Auri L. (US001/1644728)	Senior	discussion with JD Hamilton relating to Section 382 limitation on NUBIL on acquisition of foreign targets		1.0	426	426	-	426
	Weitz,Auri L. (US001/1644728) Total				1.0		426	-	426
08/06/2002	Yecies,Mark L (US150/1079014)	Partner	Conference call with Richard Stern re 351.		1.0	775	775	-	775
08/08/2002	Yecies,Mark L (US150/1079014)	Partner	Conference call with Art Rollins, Richard Stern and others re 351.		1.0	775	775	-	775
08/09/2002	Yecies,Mark L (US150/1079014)	Partner	Read PLRs on double drops -- relayed cites to Skadden.		1.0	775	775	-	775
	Yecies,Mark L (US150/1079014) Total				3.0		2,325	-	2,325
08/08/2002	Zogg,Martin (US150/1739111)	Senior Manager	Disc with David Caratzola and J. D. Hamilton; check taxation of brokerage fee - draw boarder-line to wht on disguised dividend etc.; email re Swiss taxation in conjunction with Sonja Sidler of ITS Zurich		1.5	644	966	-	966
	Zogg,Martin (US150/1739111) Total				1.5		966	-	966
	Grand Total				2,196.4		1,307,500	1,541	1,309,041

EXHIBIT B

NTL, Inc.
 Invoice for the period 05/08/02 through 09/05/02
 TAX COMPLIANCE

Date	Individual	Rank	Hours Desc	Exp Descrip	Hrs.	Rate/hr	Fees	Expenses	Total
05/09/2002	Acosta,Raul G. (US215/1904077)	Senior	2001 information request		1.5	201		302	302
05/10/2002	Acosta,Raul G. (US215/1904077)	Senior	2001 NTL tax information request memo		3.5	201		704	704
05/16/2002	Acosta,Raul G. (US215/1904077)	Senior	Information request		0.6	201		121	121
05/23/2002	Acosta,Raul G. (US215/1904077)	Senior	Tax return compliance planning NTL and CWC meeting with M. Burke and J. Alvarez		1.4	201		281	281
05/30/2002	Acosta,Raul G. (US215/1904077)	Senior	2nd qtr NYS/C estimate analysis 2002		1.4	201		281	281
06/03/2002	Acosta,Raul G. (US215/1904077)	Senior	NYS combined 2nd qtr estimate		0.6	201		121	121
06/03/2002	Acosta,Raul G. (US215/1904077)	Senior	Staffing meeting/discussions		2.3	201		462	462
06/05/2002	Acosta,Raul G. (US215/1904077)	Senior	staffing planning		0.7	201		141	141
06/07/2002	Acosta,Raul G. (US215/1904077)	Senior	Planning & staffing meeting		0.9	201		181	181
06/10/2002	Acosta,Raul G. (US215/1904077)	Senior	E-STORAGE		1.3	201		261	261
06/10/2002	Acosta,Raul G. (US215/1904077)	Senior	ECF		1.7	201		342	342
06/10/2002	Acosta,Raul G. (US215/1904077)	Senior	T/B VALIDATION		1.9	201		382	382
06/11/2002	Acosta,Raul G. (US215/1904077)	Senior	Analyze workbook		2.1	201		422	422
06/11/2002	Acosta,Raul G. (US215/1904077)	Senior	T/B analysis including posting book adjusting , reclass and elimination entries.		4.1	201		824	824
06/11/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				12	12
06/12/2002	Acosta,Raul G. (US215/1904077)	Senior	AJE analysis		1.5	201		302	302
06/12/2002	Acosta,Raul G. (US215/1904077)	Senior	ECF		2.3	201		462	462
06/12/2002	Acosta,Raul G. (US215/1904077)	Senior	M-1 analysis and related info request		2.6	201		523	523
06/13/2002	Acosta,Raul G. (US215/1904077)	Senior	AJE Analysis		1.1	201		221	221
06/13/2002	Acosta,Raul G. (US215/1904077)	Senior	ECF		1.7	201		342	342
06/13/2002	Acosta,Raul G. (US215/1904077)	Senior	Info Request		1.3	201		261	261
06/13/2002	Acosta,Raul G. (US215/1904077)	Senior	M-1 analysis		1.3	201		261	261
06/13/2002	Acosta,Raul G. (US215/1904077)	Senior	TB coding		2.7	201		543	543
06/13/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				15	15
06/17/2002	Acosta,Raul G. (US215/1904077)	Senior	E-mails and calls regarding request for Glasgow information		0.7	201		141	141
06/17/2002	Acosta,Raul G. (US215/1904077)	Senior	E-mails and calls regarding request for Kirklees information.		0.7	201		141	141
06/17/2002	Acosta,Raul G. (US215/1904077)	Senior	M-1 and JE analysis - NTL Delaware		3.7	201		744	744
06/17/2002	Acosta,Raul G. (US215/1904077)	Senior	M-1 and JE analysis - NTL Incorporated		3.7	201		744	744
06/17/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				11	11
06/18/2002	Acosta,Raul G. (US215/1904077)	Senior	M-1 and analyze workbook set up Kirklees		3.2	201		643	643
06/18/2002	Acosta,Raul G. (US215/1904077)	Senior	M-1, analyze workbook set up Glasgow		3.2	201		643	643
06/18/2002	Acosta,Raul G. (US215/1904077)	Senior	M-1, analyze workbook setup NTL DE		3.1	201		623	623
06/18/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				13	13
06/19/2002	Acosta,Raul G. (US215/1904077)	Senior	Foreign Financial account filing - NTL CC Group PLC		1.8	201		362	362
06/19/2002	Acosta,Raul G. (US215/1904077)	Senior	Foreign financial accounts filing - NTL Incorporated		1.7	201		342	342
06/19/2002	Acosta,Raul G. (US215/1904077)	Senior	M-1 analysis NTL UK Group Inc		1.1	201		221	221
06/19/2002	Acosta,Raul G. (US215/1904077)	Senior	T/B analysis NTL UK Group Inc.		1.2	201		241	241
06/19/2002	Acosta,Raul G. (US215/1904077)	Senior	Topside JE analysis		1.4	201		281	281
06/19/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				10	10
06/20/2002	Acosta,Raul G. (US215/1904077)	Senior	Analyze workbook NTL NJ Funding		1.5	201		302	302
06/20/2002	Acosta,Raul G. (US215/1904077)	Senior	Analyze workbook NTL NJ Funding		1.6	201		322	322
06/20/2002	Acosta,Raul G. (US215/1904077)	Senior	Foreign Financial account NTL CC Grp PLC		1.4	201		281	281
06/20/2002	Acosta,Raul G. (US215/1904077)	Senior	Foreing financial accounts NTL Inc		1.3	201		261	261
06/20/2002	Acosta,Raul G. (US215/1904077)	Senior	M-1 Analysis NTL UK Grp Inc		1.6	201		322	322
06/20/2002	Acosta,Raul G. (US215/1904077)	Senior	M-1 analysis NTL NJ Funding		1.5	201		302	302
06/20/2002	Acosta,Raul G. (US215/1904077)	Senior	T/B analysis NTL NJ Funding		3.4	201		683	683
06/21/2002	Acosta,Raul G. (US215/1904077)	Senior	Cabletel Glasgow T/B, M-1, ECF and analyze workbook		2.4	201		482	482
06/21/2002	Acosta,Raul G. (US215/1904077)	Senior	Cabletel Kirklees TB, M-1, analyzes workbook and ECF.		2.8	201		563	563
06/21/2002	Acosta,Raul G. (US215/1904077)	Senior	Foreign financial account NTL Inc		0.7	201		141	141
06/21/2002	Acosta,Raul G. (US215/1904077)	Senior	Foreign financial accoutn Glasgow		0.7	201		141	141
06/21/2002	Acosta,Raul G. (US215/1904077)	Senior	NTL UK Grp Inc TB, M-1, analyze workbook and ECF		2.7	201		543	543
06/21/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				0	17
06/23/2002	Acosta,Raul G. (US215/1904077)	Senior	Analyze workbook, ECF and T/B analysis Cabletel Kirklees		2.6	201		523	523
06/23/2002	Acosta,Raul G. (US215/1904077)	Senior	Analyze workbook, ECF and T/B Cabletel Glasgow		2.7	201		543	543
06/23/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				0	15
06/23/2002	Acosta,Raul G. (US215/1904077)	Senior		Transportation costs. Car mileage \$13, tolls \$3, parking \$14, \$6 gas				0	36
06/24/2002	Acosta,Raul G. (US215/1904077)	Senior	Analyze workbook		1.8	201		362	362

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
06/24/2002	Acosta,Raul G. (US215/1904077)	Senior	Kirklees analysis		1.6	201	322	-	322
06/24/2002	Acosta,Raul G. (US215/1904077)	Senior	M-1 analysis		1.8	201	362	-	362
06/24/2002	Acosta,Raul G. (US215/1904077)	Senior	T/B analysis		1.7	201	342	-	342
06/24/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	14	14
06/25/2002	Acosta,Raul G. (US215/1904077)	Senior	Consolidation draft		2.5	201	503	-	503
06/25/2002	Acosta,Raul G. (US215/1904077)	Senior	Kirklees stock option analysis		2.1	201	422	-	422
06/25/2002	Acosta,Raul G. (US215/1904077)	Senior	M-1, T/b and analyze workbook		3.3	201	663	-	663
06/26/2002	Acosta,Raul G. (US215/1904077)	Senior	Consolidation reconciliation schedules		1.7	201	342	-	342
06/27/2002	Acosta,Raul G. (US215/1904077)	Senior	NTL (UK) Grp Inc analysis		1.7	201	342	-	342
06/27/2002	Acosta,Raul G. (US215/1904077)	Senior	NTL Inc, Kirklees analyze workbooks		2.3	201	462	-	462
06/27/2002	Acosta,Raul G. (US215/1904077)	Senior	Stock option analysis		2.4	201	482	-	482
06/28/2002	Acosta,Raul G. (US215/1904077)	Senior	E-storage		1.9	201	382	-	382
06/28/2002	Acosta,Raul G. (US215/1904077)	Senior	T/B analysis NTL UK Grp		2.7	201	543	-	543
07/01/2002	Acosta,Raul G. (US215/1904077)	Senior	Conferece call with Moss Adams		1.6	209	336	-	336
07/01/2002	Acosta,Raul G. (US215/1904077)	Senior	Moss Adams - CWC partnerships		3.2	209	672	-	672
07/01/2002	Acosta,Raul G. (US215/1904077)	Senior	NTL tax returns		3.1	209	651	-	651
07/01/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	17	17
07/02/2002	Acosta,Raul G. (US215/1904077)	Senior	Discussions with Moss Adams staff		4.1	209	861	-	861
07/02/2002	Acosta,Raul G. (US215/1904077)	Senior	ECF - NTL tax returns		0.9	209	189	-	189
07/02/2002	Acosta,Raul G. (US215/1904077)	Senior	NTL tax returns		3.2	209	672	-	672
07/03/2002	Acosta,Raul G. (US215/1904077)	Senior	Discussions with Moss Adams staff		4.1	209	861	-	861
07/03/2002	Acosta,Raul G. (US215/1904077)	Senior	NTL 5471's		2.7	209	567	-	567
07/03/2002	Acosta,Raul G. (US215/1904077)	Senior	NTL tax returns		1.4	209	294	-	294
07/05/2002	Acosta,Raul G. (US215/1904077)	Senior	F/A grids analysis		3.7	209	777	-	777
07/05/2002	Acosta,Raul G. (US215/1904077)	Senior		Transportation costs. Car mileage \$13, tolls \$3, Parking \$14, gas \$5			0	35	35
07/09/2002	Acosta,Raul G. (US215/1904077)	Senior	5471's		3.9	209	819	-	819
07/09/2002	Acosta,Raul G. (US215/1904077)	Senior	CWC Partnerships		2.7	209	567	-	567
07/09/2002	Acosta,Raul G. (US215/1904077)	Senior	Moss Adams staffing		0.5	209	105	-	105
07/10/2002	Acosta,Raul G. (US215/1904077)	Senior	R/E analysis		1.6	209	336	-	336
07/11/2002	Acosta,Raul G. (US215/1904077)	Senior	5471's		2.3	209	483	-	483
07/11/2002	Acosta,Raul G. (US215/1904077)	Senior	CWC partnerships		1.7	209	357	-	357
07/11/2002	Acosta,Raul G. (US215/1904077)	Senior	Discussions w/ Moss Adams staff		1.8	209	378	-	378
07/12/2002	Acosta,Raul G. (US215/1904077)	Senior	2001 tax returns CWC & NTL		5.9	209	1,239	-	1,239
07/15/2002	Acosta,Raul G. (US215/1904077)	Senior	5471's		2.7	217	586	-	586
07/15/2002	Acosta,Raul G. (US215/1904077)	Senior	CWC partnership		1.9	217	412	-	412
07/15/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	13	13
07/16/2002	Acosta,Raul G. (US215/1904077)	Senior	5471's		2.7	217	586	-	586
07/16/2002	Acosta,Raul G. (US215/1904077)	Senior	CWC P/S		2.9	217	629	-	629
07/16/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	11	11
07/17/2002	Acosta,Raul G. (US215/1904077)	Senior	Infor req for M. Helpem YB, Inc.		1.5	217	326	-	326
07/17/2002	Acosta,Raul G. (US215/1904077)	Senior	M&W Zander		1.0	217	217	-	217
07/18/2002	Acosta,Raul G. (US215/1904077)	Senior	5471's		2.8	217	608	-	608
07/18/2002	Acosta,Raul G. (US215/1904077)	Senior	Discussions with Moss Adams staff		1.9	217	412	-	412
07/18/2002	Acosta,Raul G. (US215/1904077)	Senior	ECF e-storage		1.6	217	347	-	347
07/18/2002	Acosta,Raul G. (US215/1904077)	Senior	tax depreciation		1.8	217	391	-	391
07/19/2002	Acosta,Raul G. (US215/1904077)	Senior	2001 tax returns - NTL & CWC		5.0	217	1,085	-	1,085
07/19/2002	Acosta,Raul G. (US215/1904077)	Senior	CWC depreciation		1.5	217	326	-	326
07/22/2002	Acosta,Raul G. (US215/1904077)	Senior	P/S analysis, depreciation analysis, ECF and staffing		5.7	217	1,237	-	1,237
07/23/2002	Acosta,Raul G. (US215/1904077)	Senior	CWC partnerships and CFC data validation		6.7	217	1,454	-	1,454
07/23/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	15	15
07/24/2002	Acosta,Raul G. (US215/1904077)	Senior	E-storage/ECF, CWC partnerships, depreciation, staffing		7.8	217	1,693	-	1,693
07/25/2002	Acosta,Raul G. (US215/1904077)	Senior	5471's, Kirklees & Glasgow, stock option analysis, P/S depreciation, staffing		8.3	217	1,801	-	1,801
07/26/2002	Acosta,Raul G. (US215/1904077)	Senior	NTL CFC's, CWC P/S, ECF		8.3	217	1,801	-	1,801
07/26/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	14	14
08/06/2002	Acosta,Raul G. (US215/1904077)	Senior	2001 tax returns - NTL, CWC and 5471's		10.4	217	2,257	-	2,257
08/06/2002	Acosta,Raul G. (US215/1904077)	Senior		Transportation costs. Car rental \$57, \$7 gas, tolls \$6			0	70	70
08/07/2002	Acosta,Raul G. (US215/1904077)	Senior	Various NTL & CWC tax returns. Inquiry follow up with the UK. Staff meeting & supervision.		10.3	217	2,235	-	2,235
08/07/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	14	14
08/08/2002	Acosta,Raul G. (US215/1904077)	Senior	2001 Tax returns, meetings, and supervision.		4.6	217	998	-	998
08/08/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	12	12

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
08/09/2002	Acosta,Raul G. (US215/1904077)	Senior	Various 2001 NTL & CWC tax returns, informations requests and supervision.		7.8	217	1,693	-	1,693
08/10/2002	Acosta,Raul G. (US215/1904077)	Senior	NTL 5471's		8.2	217	1,779	-	1,779
08/10/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	8	8
08/10/2002	Acosta,Raul G. (US215/1904077)	Senior		Transportation costs. Car rental \$70, tolls \$6, parking \$22			0	98	98
08/11/2002	Acosta,Raul G. (US215/1904077)	Senior	NTL 5471's	Sat work on NTL	7.8	217	1,693	-	1,693
08/11/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	13	13
08/11/2002	Acosta,Raul G. (US215/1904077)	Senior		Transportation costs. Car rental \$70, tolls \$12, parking \$22, gas \$12			0	116	116
08/12/2002	Acosta,Raul G. (US215/1904077)	Senior	Various NTL, CWC ,5471, Partnership returns, staff supervision.	Sun Work on NTL	11.3	217	2,452	-	2,452
08/12/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	15	15
08/13/2002	Acosta,Raul G. (US215/1904077)	Senior	Various 5471 and partnership returns for NTL & CWC.		11.4	217	2,474	-	2,474
08/13/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	11	11
08/14/2002	Acosta,Raul G. (US215/1904077)	Senior	Various 5471, partnership returns for NTK and CWC		10.7	217	2,322	-	2,322
08/14/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	16	16
08/15/2002	Acosta,Raul G. (US215/1904077)	Senior	NTL and CWC Various 5471's and partnership returns.		9.8	217	2,127	-	2,127
08/15/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	12	12
08/16/2002	Acosta,Raul G. (US215/1904077)	Senior	Various NTL and CWC 5471's and partnership returns		8.7	217	1,888	-	1,888
08/17/2002	Acosta,Raul G. (US215/1904077)	Senior	NTL and CWC various 5471's and partnerships		7.3	217	1,584	-	1,584
08/17/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	10	10
08/18/2002	Acosta,Raul G. (US215/1904077)	Senior	NTL and CWC 2001 tax returns, 5471's, and partnerships.		6.9	217	1,497	-	1,497
08/18/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals			0	13	13
08/18/2002	Acosta,Raul G. (US215/1904077)	Senior		Transportation costs (3 days). Car rental \$171, gas \$13, Tolls \$18, parking \$60			0	262	262
08/19/2002	Acosta,Raul G. (US215/1904077)	Senior	Various pro-forma tax returns for consolidation	Worked on NTL Sat and Sunday. All expenses attributable to entire weekend.	14.3	217	3,103	-	3,103
08/19/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				16	16
08/19/2002	Acosta,Raul G. (US215/1904077)	Senior		Transportation costs. Car rental \$57, tolls \$6, gas \$8				71	71
08/20/2002	Acosta,Raul G. (US215/1904077)	Senior	NTL proforma tax returns and consolidation	Worked late on NTL	8.3	217	1,801	-	1,801
08/20/2002	Acosta,Raul G. (US215/1904077)	Senior		Transportation costs. Car rental \$63, tolls \$6				10	10
08/20/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				69	69
08/21/2002	Acosta,Raul G. (US215/1904077)	Senior	NTL Proforma and consolidated returns. Eliminations and NOL analysis.	Worked late on NTL	13.4	217	2,908	-	2,908
08/21/2002	Acosta,Raul G. (US215/1904077)	Senior		Transportation costs. Car rental \$63, tolls \$6, parking \$30				18	18
08/21/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				99	99
08/22/2002	Acosta,Raul G. (US215/1904077)	Senior	2001 tax returns. NTL and CWC	Worked late on NTL	11.7	217	2,539	-	2,539
08/22/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				18	18
08/24/2002	Acosta,Raul G. (US215/1904077)	Senior	2001 tax returns. NTL/CWC		7.3	217	1,584	-	1,584
08/24/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				12	12
08/28/2002	Acosta,Raul G. (US215/1904077)	Senior	2001 tax returns various NTL CWC		10.4	217	2,257	-	2,257
08/28/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				18	18
08/28/2002	Acosta,Raul G. (US215/1904077)	Senior		Transportation costs. Car rental \$59, tolls \$6, parking \$29				94	94
08/29/2002	Acosta,Raul G. (US215/1904077)	Senior	2001 tax returns. Various NTL/CWC	Worked late on NTL	11.7	217	2,539	-	2,539
08/29/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				16	16
08/30/2002	Acosta,Raul G. (US215/1904077)	Senior	2001 tax return. Various NTL/CWC		11.2	217	2,430	-	2,430
08/30/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				12	12
08/31/2002	Acosta,Raul G. (US215/1904077)	Senior	2001 tax returns various 5471's and 1120's		10.7	217	2,322	-	2,322
08/31/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				15	15
09/01/2002	Acosta,Raul G. (US215/1904077)	Senior	2001 returns NTL 5471 and consolidated TR		8.7	217	1,888	-	1,888
09/01/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				12	12
09/01/2002	Acosta,Raul G. (US215/1904077)	Senior		Transportation costs \$121 car rental, \$12 tolls and \$42 parking				175	175
09/02/2002	Acosta,Raul G. (US215/1904077)	Senior	Consolidated return NTL various proformas, eliminations, NOL's		10.3	217	2,235	-	2,235

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
09/02/2002	Acosta,Raul G. (US215/1904077)	Senior		Lunch Raul Acosta & Mike Burke				35	35
09/02/2002	Acosta,Raul G. (US215/1904077)	Senior		Transportation costs \$28 car mileage, \$6 tolls and \$33 parking, \$15 gas				82	82
09/03/2002	Acosta,Raul G. (US215/1904077)	Senior	Consolidated return. Various proformas, eliminations and NOL's		16.8	217	3,646	-	3,646
09/03/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				15	15
09/04/2002	Acosta,Raul G. (US215/1904077)	Senior	2001 returns and 5471's		3.4	217	738	-	738
09/04/2002	Acosta,Raul G. (US215/1904077)	Senior		NYC 2 Way Int'l Car Service Transportation costs.				99	99
09/05/2002	Acosta,Raul G. (US215/1904077)	Senior	2001 returns. Various 5471 and consolidated return		12.6	217	2,734	-	2,734
09/05/2002	Acosta,Raul G. (US215/1904077)	Senior		Overtime meals				14	14
09/05/2002	Acosta,Raul G. (US215/1904077)	Senior		NYC 2 Way Int'l Car Service Transportation costs.				90	90
	Acosta,Raul G. (US215/1904077) Total				496.9	25,571	105,594	1,908	107,502
05/17/2002	Alvarez,Juan M. (US215/1913076)	Senior	meeting with Mike Burke to review timeline for engagement, reviewing financial data forwarded by client		2.5	201	503	-	503
05/21/2002	Alvarez,Juan M. (US215/1913076)	Senior	Time spent gathering data from PY returns to assist in understanding the CY compliance		2.7	201	543	-	543
05/23/2002	Alvarez,Juan M. (US215/1913076)	Senior	NTL - Cable Com - meeting with Raul Acosta and Mike Burke to lay out timetable and expectations for compliance process, starting to review financial data for Nynex Surrey in anticipation of completing the Partnership return		6.7	201	1,347	-	1,347
05/24/2002	Alvarez,Juan M. (US215/1913076)	Senior	NTL - Cable Com - working on Partnership return for Nynex Surrey		3.7	201	744	-	744
05/28/2002	Alvarez,Juan M. (US215/1913076)	Senior	NTL - CableComm - Nynex Surrey - reviewing all of the data forwarded by client in order to put together a list of items that are still outstanding and necessary to proceed with compliance process.		8.0	201	1,608	-	1,608
06/07/2002	Alvarez,Juan M. (US215/1913076)	Senior	meeting with Raul and Basak to discuss our plan on how to best proceed with the work in light of the fact that we won't have staff assigned to assist with the preparation, initially.		0.8	201	161	-	161
06/10/2002	Alvarez,Juan M. (US215/1913076)	Senior	NTL - began preparation for NTL Communications Corp.		6.3	201	1,266	-	1,266
06/10/2002	Alvarez,Juan M. (US215/1913076)	Senior	cable comm - gathering data for CWC Holdings Ltd.		1.2	201	241	-	241
06/12/2002	Alvarez,Juan M. (US215/1913076)	Senior	NTL Comm Corp - federal 1120, going over t/b many of the accounts this year did not match up with last year's accts, had to remap the accounts that did not match to keep it consistent with PY, going over AJE for YE to adjust the t/b before bridging		6.5	201	1,307	-	1,307
06/13/2002	Alvarez,Juan M. (US215/1913076)	Senior	preparing the NTL Communications Corp fed return, putting together a list of information that is still missing in order to complete the return, posting the YE entries to unadjusted T/B		11.0	201	2,211	-	2,211
06/14/2002	Alvarez,Juan M. (US215/1913076)	Senior	working on ntl comm corp federal return		8.0	201	1,608	-	1,608
06/17/2002	Alvarez,Juan M. (US215/1913076)	Senior	calculating and posting the M1 adjustments to our workbook		2.2	201	442	-	442
06/17/2002	Alvarez,Juan M. (US215/1913076)	Senior	going through the provision to analyze the book to tax differences and verifying that we have all of the necessary schedules that support the adjustments		3.2	201	643	-	643
06/17/2002	Alvarez,Juan M. (US215/1913076)	Senior	verifying that all of the JE were posted correctly to t/b		2.6	201	523	-	523
06/18/2002	Alvarez,Juan M. (US215/1913076)	Senior	reviewing and reconciling fixed assets from t/b to go systems, reviewing and calculating m1 adjustment for amortization, posting and reconciling adjusting JE, reconciling book income and RE, calculating various m1 adjustments		11.5	201	2,312	-	2,312
06/19/2002	Alvarez,Juan M. (US215/1913076)	Senior	analyzing the financials, calculating m1 adjustments, reconciling acct balances		8.0	201	1,608	-	1,608
06/20/2002	Alvarez,Juan M. (US215/1913076)	Senior	reconciling amounts on return to amounts on provision, calculating m1 adjustments		11.5	201	2,312	-	2,312
06/21/2002	Alvarez,Juan M. (US215/1913076)	Senior	finishing preparation and analysis of NTL Comm Corp Fed Return, reviewing financial data and preparing Part return for Cabletel Glasgow		8.5	201	1,709	-	1,709
06/24/2002	Alvarez,Juan M. (US215/1913076)	Senior	meeting with Raul and Mike to go over progress of completing first draft of NTL Inc cons return		0.5	201	101	-	101
06/24/2002	Alvarez,Juan M. (US215/1913076)	Senior	reviewing b/s and p/l for Glasgow partnership, preparing m1 adjustments with information available, not all adjustments completed, preparing book to tax analysis		10.5	201	2,111	-	2,111
06/25/2002	Alvarez,Juan M. (US215/1913076)	Senior	working on completing the Glasgow partnership return with the information that was forwarded, working on the elimination entries for NTL Inc and Subs		11.0	201	2,211	-	2,211
06/26/2002	Alvarez,Juan M. (US215/1913076)	Senior	reviewing partnership return for Glasgow and M1 calcs sent to Dan to put on return, working on eliminations entry for NTL		3.2	201	643	-	643

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
06/27/2002	Alvarez, Juan M. (US215/1913076)	Senior	Cablecomm - putting together a package for the new Consulting manager with PY partnership returns and CY client files		1.7	201	342	-	342
06/27/2002	Alvarez, Juan M. (US215/1913076)	Senior	meeting with Mike and Raul to plan work going forward and review where we are to this point		0.3	201	60	-	60
06/27/2002	Alvarez, Juan M. (US215/1913076)	Senior	working on gathering information regarding the High Yield Debt on NTL Comm Corp., reviewing Comm Corp separate proforma return, following up with Kevin Mudridge regarding information that needs to be forwarded to us		4.5	201	905	-	905
07/01/2002	Alvarez, Juan M. (US215/1913076)	Senior	Phone conference with Moss Adams to discuss the work that needs to be done for NTL and Cablecomm		1.4	209	294	-	294
07/01/2002	Alvarez, Juan M. (US215/1913076)	Senior	reviewing data for one of the cablecomm p/s in preparation of walking moss adams through the preparation requirement		1.7	209	357	-	357
07/01/2002	Alvarez, Juan M. (US215/1913076)	Senior	reviewing the return for NTL Cablecomm, going over the calc for the M1		1.5	209	315	-	315
07/01/2002	Alvarez, Juan M. (US215/1913076)	Senior	time spent gathering data and communicating with Moss Adams personnel to set them up to commence work on NTL engagement, including follow up call with them		1.3	209	273	-	273
07/01/2002	Alvarez, Juan M. (US215/1913076)	Senior	working on eliminations entry for NTL Inc and subs		1.6	209	336	-	336
07/02/2002	Alvarez, Juan M. (US215/1913076)	Senior	meeting with Raul to discuss and review the prep process for the Cablecomm p/s returns.		0.8	209	168	-	168
07/02/2002	Alvarez, Juan M. (US215/1913076)	Senior	on a call with Jill from Moss Adams to go over some issues with the Cablecomm P/S		0.3	209	63	-	63
07/02/2002	Alvarez, Juan M. (US215/1913076)	Senior	preparing P/S return for Cablecomms Bromley		8.9	209	1,869	-	1,869
07/03/2002	Alvarez, Juan M. (US215/1913076)	Senior	Started 5471 for NTL Streetvital Services LTD		1.4	209	294	-	294
07/03/2002	Alvarez, Juan M. (US215/1913076)	Senior	completing 5471 for Microlock Services LTD		2.6	209	546	-	546
07/03/2002	Alvarez, Juan M. (US215/1913076)	Senior	completing 5471 for NTL Cablecomms Streetwarm LTD		3.0	209	630	-	630
07/03/2002	Alvarez, Juan M. (US215/1913076)	Senior	coordinating/following up with various individuals involved with the engagement regarding completion of tasks and information requests		1.0	209	210	-	210
07/08/2002	Alvarez, Juan M. (US215/1913076)	Senior	NTL - Cablecomms- working on completing various 5471		9.7	209	2,037	-	2,037
07/09/2002	Alvarez, Juan M. (US215/1913076)	Senior	continued preparation of Cablecomms 5471s		3.7	209	777	-	777
07/09/2002	Alvarez, Juan M. (US215/1913076)	Senior	following up with Moss Adams to discuss review of return		0.5	209	105	-	105
07/09/2002	Alvarez, Juan M. (US215/1913076)	Senior	reviewing first draft of partnership returns prepared by Moss Adams		1.6	209	336	-	336
07/09/2002	Alvarez, Juan M. (US215/1913076)	Senior	working with the data PBC to rollforward Dep for NTL Glasgow and Kirklees		3.7	209	777	-	777
07/11/2002	Alvarez, Juan M. (US215/1913076)	Senior	NTL Comm Corp - HYD M1 Calc - working with provision and audit workpapers to calculate the tax adjustment; prepare Cablecomms Wessex P/S return; worked on RE rollforwards		12.0	209	2,520	-	2,520
07/12/2002	Alvarez, Juan M. (US215/1913076)	Senior	NTL Cablecomms - preparing analysis of retained earnings Rollforward		3.1	209	651	-	651
07/12/2002	Alvarez, Juan M. (US215/1913076)	Senior	complete prep of Cablecomms Wessex P/S return		2.4	209	504	-	504
07/12/2002	Alvarez, Juan M. (US215/1913076)	Senior	preparation of Cablecomss Chartwell Investors LP P/S return		2.5	209	525	-	525
07/22/2002	Alvarez, Juan M. (US215/1913076)	Senior	going review process for depreciation with Raul		0.7	209	147	-	147
07/22/2002	Alvarez, Juan M. (US215/1913076)	Senior	reviewing client dep rollforward schedules		2.0	209	420	-	420
07/22/2002	Alvarez, Juan M. (US215/1913076)	Senior	reviewing dep calcs on NTL Cablecomms		5.3	209	1,113	-	1,113
07/23/2002	Alvarez, Juan M. (US215/1913076)	Senior	preparing dep calc for Cablecomms Macclesfield		4.0	209	840	-	840
07/23/2002	Alvarez, Juan M. (US215/1913076)	Senior	reviewing Cablecomms Stockport		4.5	209	945	-	945
07/23/2002	Alvarez, Juan M. (US215/1913076)	Senior	reviewing several cablecomms 5471		3.0	209	630	-	630
07/24/2002	Alvarez, Juan M. (US215/1913076)	Senior	reviewing Dep R/F for Cablecomms P/S, putting together a list of outstanding items for Glasgow p/s return, starting work on fixed assets r/f for Glasgow p/s		7.0	209	1,470	-	1,470
07/25/2002	Alvarez, Juan M. (US215/1913076)	Senior	review preparation of several Cablecomms partnership returns, review rollforward of FA for several of the P/S		10.0	209	2,100	-	2,100
07/26/2002	Alvarez, Juan M. (US215/1913076)	Senior	reviewing analyze workbooks for Cablecomms part returns, do not include dep calc		10.0	209	2,100	-	2,100
07/28/2002	Alvarez, Juan M. (US215/1913076)	Senior	reviewing Analyze workbooks for Cablecomms Group P/S		3.5	209	735	-	735
07/29/2002	Alvarez, Juan M. (US215/1913076)	Senior	Completed reviewing the NTL Cablecomms Analyze WB w/out Dep/FA Roll Forward, started reviewing the partnership returns as the Dep calcs were completed, reviewed Bury & Rochdale, Stockport and Wirral		11.5	209	2,415	-	2,415
07/30/2002	Alvarez, Juan M. (US215/1913076)	Senior	reviewing Cablecomms p/s returns, assisting staff with preparation of NTL and Cablecomms 5471's,		12.5	209	2,625	-	2,625
07/31/2002	Alvarez, Juan M. (US215/1913076)	Senior	reviewing Cablecomms p/s returns, coordinating with Moss Adams to complete first draft of all operating partnerships, reviewing Dep rollforward schedules		8.0	209	1,680	-	1,680

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
08/01/2002	Alvarez, Juan M. (US215/1913076)	Senior	reviewing p/s returns, coordinating w/Moss Adams on preparation of returns, reviewing F/A rollforward schedules PBC to verify that we are applying the correct methodology and useful lives to the assets		13.0	209	2,730	-	2,730
08/02/2002	Alvarez, Juan M. (US215/1913076)	Senior	Reviewing Cablecomms p/s returns prepared by Moss Adams		11.0	209	2,310	-	2,310
08/03/2002	Alvarez, Juan M. (US215/1913076)	Senior	finished review of Cablecomms Derby P/S return.		2.5	209	525	-	525
08/04/2002	Alvarez, Juan M. (US215/1913076)	Senior	started review of Cablecomms Derby P/S review, to complete Monday		3.0	209	630	-	630
08/05/2002	Alvarez, Juan M. (US215/1913076)	Senior	Reviewing Cablecomms p/s returns		10.5	209	2,205	-	2,205
08/06/2002	Alvarez, Juan M. (US215/1913076)	Senior	reviewing Cablecomms p/s returns		8.0	209	1,680	-	1,680
08/08/2002	Alvarez, Juan M. (US215/1913076)	Senior	review final operating p/s returns, meeting with Mike and Raul to discuss status of work and discuss how to proceed, put together information request to send to client regarding open items that need to be addressed on p/s returns		12.0	209	2,520	-	2,520
08/09/2002	Alvarez, Juan M. (US215/1913076)	Senior	making changes to wp for several of the Cablecomms operating P/S, started reviewing 5471's, assisting Tony with some requests for missing information		6.0	209	1,260	-	1,260
08/12/2002	Alvarez, Juan M. (US215/1913076)	Senior	reviewing several of the cablecomms p/s to verify that CY dep on PY partially disposed assets was correct, updating several of the files that were created for the CY in the preparation of the p/s returns, reviewing some 5471's		8.5	209	1,785	-	1,785
08/13/2002	Alvarez, Juan M. (US215/1913076)	Senior	Cablecomms- preparation of workpaper to show flow of K1's to holding p/s and corps., following up with several requests that were made to client, assisting in the preparation and request of information for the 5471's, making corrections to some of the oper		8.3	209	1,743	-	1,743
08/14/2002	Alvarez, Juan M. (US215/1913076)	Senior	completing K1 flow thru schedule		4.0	209	840	-	840
08/15/2002	Alvarez, Juan M. (US215/1913076)	Senior	setting up Tony to put together P/S book, reconciliation of Solent M2, translation adjustment		2.0	209	420	-	420
08/16/2002	Alvarez, Juan M. (US215/1913076)	Senior	Cablecomms reworking 5471		4.5	209	945	-	945
08/26/2002	Alvarez, Juan M. (US215/1913076)	Senior	set up Moss Adams personnel to assist with the preparation of the C Corps, started reviewing the Investment P/S		1.5	209	315	-	315
08/27/2002	Alvarez, Juan M. (US215/1913076)	Senior	review of several NTL 5471 Cablecomms - put together summary schedule of the flow of the K1 to the Inv P/S and C Corps, continued reviewing the Inv Partnerships		9.0	209	1,890	-	1,890
08/29/2002	Alvarez, Juan M. (US215/1913076)	Senior	Cablecomms - reviewing Holdings P/S, reviewing the C Corp returns and preparing some of the C Corp returns		15.5	209	3,255	-	3,255
08/30/2002	Alvarez, Juan M. (US215/1913076)	Senior	Cablecomms - finishing the C Corp returns, finish reviewing the C Corp returns prepared by Moss Adams, 2 inactive P/S returns, reviewing 5471's		13.5	209	2,835	-	2,835
08/30/2002	Alvarez, Juan M. (US215/1913076)	Senior	additional hour worked on 8/29, stayed longer than I had anticipated when I submitted TRAX.		1.0	209	210	-	210
08/31/2002	Alvarez, Juan M. (US215/1913076)	Senior	updating the operating p/s for the new t/b sent by client		8.0	209	1,680	-	1,680
08/31/2002	Alvarez, Juan M. (US215/1913076)	Senior		28 parking and 6 Toll for Lincoln Tunnel less my normal commute expense of 6, my bus does not run on the weekends				28	28
08/31/2002	Alvarez, Juan M. (US215/1913076)	Senior		To correct expense submitted twice. The correct amount should have been the \$28 for parking not the \$22 also.				(22)	(22)
08/31/2002	Alvarez, Juan M. (US215/1913076)	Senior		had to drive into Manhattan because my bus does not run on the weekends. Cost of parking \$28 less my normal commuting expense of \$6.				22	22
09/05/2002	Alvarez, Juan M. (US215/1913076)	Senior	NTL Cablecomms - posting changes from revised T/B PBC to all of the operating p/s and flowing them through up to the corps		16.0	209	3,360	-	3,360
09/05/2002	Alvarez, Juan M. (US215/1913076)	Senior		dinner for Tony Rao and me at Sbarro's				12	12
	Alvarez, Juan M. (US215/1913076) Total				441.1	16,311	91,402	40	91,442
07/03/2002	Biancamano, Kerry L. (US001/2007977)	Manager	helping compliance with AHYDO schedule/question for return.		1.0	488	488	-	488
07/09/2002	Biancamano, Kerry L. (US001/2007977)	Manager	pulled together a list of 2001 check the box entities for compliance		1.0	488	488	-	488

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
07/26/2002	Biancamano,Kerry L. (US001/2007977)	Manager	going through major transactions with JD to start determining what disclosures are necessary for the TR and going through Heather's files.		2.8	488	1,366	-	1,366
07/30/2002	Biancamano,Kerry L. (US001/2007977)	Manager	Disclosures for TR		1.3	488	634	-	634
08/06/2002	Biancamano,Kerry L. (US001/2007977)	Manager	working on disclosures with mark		1.0	488	488	-	488
08/07/2002	Biancamano,Kerry L. (US001/2007977)	Manager	Disclosure List		2.5	488	1,220	-	1,220
08/12/2002	Biancamano,Kerry L. (US001/2007977)	Manager	helping compliance with some questions regarding the TR		2.5	488	1,220	-	1,220
08/14/2002	Biancamano,Kerry L. (US001/2007977)	Manager	ntl disclosures, met with JD and Lara		2.0	488	976	-	976
08/19/2002	Biancamano,Kerry L. (US001/2007977)	Manager	coordinating Disclosure meeting, walking through with JD and updating with Mike's Points		1.8	488	878	-	878
08/21/2002	Biancamano,Kerry L. (US001/2007977)	Manager	meeting about disclosures, making changes to issue list		3.5	488	1,708	-	1,708
08/23/2002	Biancamano,Kerry L. (US001/2007977)	Manager	Disclosure work		1.0	488	488	-	488
08/26/2002	Biancamano,Kerry L. (US001/2007977)	Manager	disclosure work - getting information		1.3	488	634	-	634
08/26/2002	Biancamano,Kerry L. (US001/2007977)	Manager	helping compliance with TR questions		1.2	488	586	-	586
08/27/2002	Biancamano,Kerry L. (US001/2007977)	Manager	going through revised Disclosure Memo with JD		0.8	488	390	-	390
08/30/2002	Biancamano,Kerry L. (US001/2007977)	Manager	walking through additional TR issues with mark. and things that need to get done		1.2	488	586	-	586
09/03/2002	Biancamano,Kerry L. (US001/2007977)	Manager	helping with tax return and disclosures		1.5	488	732	-	732
09/05/2002	Biancamano,Kerry L. (US001/2007977)	Manager	Disclosures - working with JD		2.0	488	976	-	976
	Biancamano,Kerry L. (US001/2007977) Total				28.4	8,296	13,859	-	13,859
05/08/2002	Burke,Michael T (US215/1013317)	Manager	Gather Data - 2001 tax returns.		2.5	327	818	-	818
05/09/2002	Burke,Michael T (US215/1013317)	Manager	2001 tax returns - gather data need for preparation.		1.0	327	327	-	327
05/16/2002	Burke,Michael T (US215/1013317)	Manager	NTL: missing tax information for US entities - NTL Inc, NTL Delaware & NTL CC.		2.3	327	752	-	752
05/17/2002	Burke,Michael T (US215/1013317)	Manager	NTL Cablecomms: meet with specialist to evaluate information submitted by client & start preparation.		1.2	327	392	-	392
05/21/2002	Burke,Michael T (US215/1013317)	Manager	Foreign Bank Account Reporting & 30% Additional Depreciation under 2002 Tax Act		2.3	327	752	-	752
05/23/2002	Burke,Michael T (US215/1013317)	Manager	meeting with tax compliance engagement team to establish time frames and review 2001 data submitted by NTL-UK.		3.0	327	981	-	981
05/24/2002	Burke,Michael T (US215/1013317)	Manager	Fixed Asset Detail: discussion with Jeni & send prior year information to Jeni.		1.3	327	425	-	425
05/28/2002	Burke,Michael T (US215/1013317)	Manager	2001 tax information from NTL-NY		1.0	327	327	-	327
05/29/2002	Burke,Michael T (US215/1013317)	Manager	2001 tax returns - validate tax information		2.3	327	752	-	752
05/30/2002	Burke,Michael T (US215/1013317)	Manager	2002 tax act - 30% additional depreciation & Foreign Bank account Reporting		3.0	327	981	-	981
05/31/2002	Burke,Michael T (US215/1013317)	Manager	2002 2nd qtr estimates for NYS & NYC		2.8	327	916	-	916
06/03/2002	Burke,Michael T (US215/1013317)	Manager	foreing cash reporting & missing information for 2001 tax returns.		4.0	327	1,308	-	1,308
06/04/2002	Burke,Michael T (US215/1013317)	Manager	2002 2nd qtr estimates		3.8	327	1,243	-	1,243
06/05/2002	Burke,Michael T (US215/1013317)	Manager	Scheduling & 2002 partnerships tax returns - Glasgow & Kirklees		4.2	327	1,373	-	1,373
06/06/2002	Burke,Michael T (US215/1013317)	Manager	2001 tax returns - manage tax preparation.		2.0	327	654	-	654
06/10/2002	Burke,Michael T (US215/1013317)	Manager	2001 tax returns - NTL U.S.		2.3	327	752	-	752
06/11/2002	Burke,Michael T (US215/1013317)	Manager	2001 - Foreign Bank Reporting		2.1	327	687	-	687
06/12/2002	Burke,Michael T (US215/1013317)	Manager	Foregin Bank reporting.		1.6	327	523	-	523
06/13/2002	Burke,Michael T (US215/1013317)	Manager	2001 tax returns including scheduling & request for information regarding specific entities.		3.0	327	981	-	981
06/13/2002	Burke,Michael T (US215/1013317)	Manager		Overtime meals				20	20
06/14/2002	Burke,Michael T (US215/1013317)	Manager	Scheduling & NTL Inc - consolidated tax returns		1.5	327	491	-	491
06/18/2002	Burke,Michael T (US215/1013317)	Manager	NTL Inc & Subs - first draft of 2001 tax returns; conference call with Jeni regarding missing information.		3.8	327	1,243	-	1,243
06/19/2002	Burke,Michael T (US215/1013317)	Manager	review 2001 audit workpapers		3.5	327	1,145	-	1,145
06/20/2002	Burke,Michael T (US215/1013317)	Manager	Missing information for M-1s		3.5	327	1,145	-	1,145
06/21/2002	Burke,Michael T (US215/1013317)	Manager	NTL Communications - High Yield Debt Obligations [Sec 163 (I)] & review 2001 extraordinary transactions in 2001 10-K to determine tax consequences and reporting requirements.		5.0	327	1,635	-	1,635
06/25/2002	Burke,Michael T (US215/1013317)	Manager	NTL Inc: first draft of federal consolidation.		3.0	327	981	-	981
06/26/2002	Burke,Michael T (US215/1013317)	Manager	2001 tax returns, including foreign bank reports and analysis of book to tax adjustments		3.2	327	1,046	-	1,046
06/27/2002	Burke,Michael T (US215/1013317)	Manager	2001 tax returns - investigate separate M-1s including interest expense and stock options		3.8	327	1,243	-	1,243
06/27/2002	Burke,Michael T (US215/1013317)	Manager		Overtime meals				26	26
06/28/2002	Burke,Michael T (US215/1013317)	Manager	2001 tax returns		3.2	327	1,046	-	1,046
07/01/2002	Burke,Michael T (US215/1013317)	Manager	2001 check the box elections; preparation & review of CWC partnerships		4.0	340	1,360	-	1,360
07/01/2002	Burke,Michael T (US215/1013317)	Manager		Overtime meals \$6, Overtime Taxi: \$14				20	20

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
07/02/2002	Burke, Michael T (US215/1013317)	Manager	preparation & review of CWC partnership tax returns		4.0	340	1,360	-	1,360
07/03/2002	Burke, Michael T (US215/1013317)	Manager	2001 missing information		4.0	340	1,360	-	1,360
07/03/2002	Burke, Michael T (US215/1013317)	Manager		Overtime meals \$10, Late Tax: \$10				20	20
07/08/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax returns - Premium TV Group		4.7	340	1,598	-	1,598
07/08/2002	Burke, Michael T (US215/1013317)	Manager		Overtime meals \$6, Late Tax: \$12				18	18
07/09/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax returns - NTL Digital Radio Group		3.5	340	1,190	-	1,190
07/09/2002	Burke, Michael T (US215/1013317)	Manager		Late Tax				12	12
07/10/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax returns - retained earnings rollforward		3.7	340	1,258	-	1,258
07/10/2002	Burke, Michael T (US215/1013317)	Manager		Overtime meal				12	12
07/11/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax returns - partnership extensions; missing information		5.0	340	1,700	-	1,700
07/11/2002	Burke, Michael T (US215/1013317)	Manager		Late Tax				23	23
07/12/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax returns		4.2	340	1,428	-	1,428
07/12/2002	Burke, Michael T (US215/1013317)	Manager		Overtime meals \$6, Late Tax: \$12				18	18
07/15/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax returns - CFCs (Form 5471s)		3.5	340	1,190	-	1,190
07/15/2002	Burke, Michael T (US215/1013317)	Manager		Overtime meals \$5, Late Tax: \$13				17	17
07/16/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax returns (cfc)		2.7	340	918	-	918
07/16/2002	Burke, Michael T (US215/1013317)	Manager		Late Tax				12	12
07/19/2002	Burke, Michael T (US215/1013317)	Manager	Meeting with NTL engagement team - NTL UK and EY NY		2.5	340	850	-	850
07/19/2002	Burke, Michael T (US215/1013317)	Manager		Late Tax				12	12
07/24/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax returns		3.0	340	1,020	-	1,020
07/24/2002	Burke, Michael T (US215/1013317)	Manager		Overtime meals \$6, Late Tax: \$12				18	18
07/25/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax returns		3.0	340	1,020	-	1,020
07/25/2002	Burke, Michael T (US215/1013317)	Manager		Overtime meals \$6, Late Tax: \$12				18	18
07/26/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax returns		3.0	340	1,020	-	1,020
07/29/2002	Burke, Michael T (US215/1013317)	Manager	2001 issues		3.0	340	1,020	-	1,020
07/30/2002	Burke, Michael T (US215/1013317)	Manager	CWC: Reconciliation of Partner's capital accounts		3.5	340	1,190	-	1,190
07/31/2002	Burke, Michael T (US215/1013317)	Manager	CWC: fixed assets - categories and useful lives.		4.0	340	1,360	-	1,360
08/01/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax returns		3.0	340	1,020	-	1,020
08/05/2002	Burke, Michael T (US215/1013317)	Manager	review operating partnerships for CWC		4.8	340	1,632	-	1,632
08/05/2002	Burke, Michael T (US215/1013317)	Manager		Overtime meals \$12, Late Tax: \$23				35	35
08/06/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax return - missing information		4.3	340	1,462	-	1,462
08/07/2002	Burke, Michael T (US215/1013317)	Manager	2001 5471s		4.8	340	1,632	-	1,632
08/07/2002	Burke, Michael T (US215/1013317)	Manager		Late Tax: \$24, Tolls: \$4				28	28
08/08/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax returns: fixed assets and capitalized interest.		4.6	340	1,564	-	1,564
08/09/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax returns: engagement management		3.9	340	1,326	-	1,326
08/12/2002	Burke, Michael T (US215/1013317)	Manager	2001 federal tax return for NTL Delaware		3.6	340	1,224	-	1,224
08/12/2002	Burke, Michael T (US215/1013317)	Manager		Overtime meals \$12, Late Tax: \$24				36	36
08/14/2002	Burke, Michael T (US215/1013317)	Manager	NTL Cablecomms: 2001 tax returns		4.7	340	1,598	-	1,598
08/15/2002	Burke, Michael T (US215/1013317)	Manager	2001 federal tax return - NTL Communications Corp.		4.3	340	1,462	-	1,462
08/16/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax returns - NTL, Inc. (parent); missing information - Premium TV group		3.6	340	1,224	-	1,224
08/17/2002	Burke, Michael T (US215/1013317)	Manager	review proformas for U.S. entities - several entities & versions of drafts.		6.2	340	2,108	-	2,108
08/17/2002	Burke, Michael T (US215/1013317)	Manager		Overtime meals \$17, Late Tax: \$41				48	48
08/18/2002	Burke, Michael T (US215/1013317)	Manager	Sale of France; debt to equity adjustments; new entities; officer's compensation; intercompany interest income & expenses; S,G&A.		5.3	340	1,802	-	1,802
08/18/2002	Burke, Michael T (US215/1013317)	Manager		Overtime meals \$10, Late Tax: \$41				51	51
08/19/2002	Burke, Michael T (US215/1013317)	Manager	Intercompany Interest Income Reconciliation		5.3	340	1,802	-	1,802
08/20/2002	Burke, Michael T (US215/1013317)	Manager	Intercompany Interest Expense Reconciliation		4.8	340	1,632	-	1,632
08/20/2002	Burke, Michael T (US215/1013317)	Manager		Overtime meals \$6, Late Tax: \$14				20	20
08/21/2002	Burke, Michael T (US215/1013317)	Manager	2001 Retained Earnings R/F		4.6	340	1,564	-	1,564
08/22/2002	Burke, Michael T (US215/1013317)	Manager	Meeting with Mark to discuss issues with 2001 tax returns; conference call with Jeni regarding CWC		3.4	340	1,156	-	1,156
08/23/2002	Burke, Michael T (US215/1013317)	Manager	2001 tax returns - Glasgow & Kirklees		4.3	340	1,462	-	1,462

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
08/25/2002	Burke,Michael T (US215/1013317)	Manager	revised 2001 projection to tax return, including reconciliation of S,G & A.		4.2	340	1,428	-	1,428
08/25/2002	Burke,Michael T (US215/1013317)	Manager		Overtime meals \$5, Late Taxi: \$22				27	27
08/26/2002	Burke,Michael T (US215/1013317)	Manager	NTL Cablecomms: 2001 Projection to Tax Return		3.9	340	1,326	-	1,326
08/29/2002	Burke,Michael T (US215/1013317)	Manager	tax consolidation balance sheet & income statement.		3.8	340	1,292	-	1,292
08/29/2002	Burke,Michael T (US215/1013317)	Manager		Overtime meals \$6, Late Taxi: \$12				18	18
08/30/2002	Burke,Michael T (US215/1013317)	Manager	2001 Subpart F Income		2.8	340	952	-	952
08/30/2002	Burke,Michael T (US215/1013317)	Manager		Overtime meals \$6, Late Taxi: \$12				18	18
09/01/2002	Burke,Michael T (US215/1013317)	Manager	2nd Draft of NTL INC. & Subs; 2001 projection to return.		8.0	340	2,720	-	2,720
09/01/2002	Burke,Michael T (US215/1013317)	Manager		Sunday-Lunch \$15, Parking \$27, Mileage 20mil@\$.365=\$7.30, Tolls: \$7				53	53
09/02/2002	Burke,Michael T (US215/1013317)	Manager	review 2001 5471s		4.3	340	1,462	-	1,462
09/02/2002	Burke,Michael T (US215/1013317)	Manager		Overtime meals \$5, Late Taxi: \$10				15	15
09/03/2002	Burke,Michael T (US215/1013317)	Manager	NTL Cablecomms: 2001 operating partnerships (13x) review tax returns after receiving adjusted trial balances; NTL Inc. & Subs - tax consolidation income statement & balance sheet.		8.3	340	2,822	-	2,822
09/03/2002	Burke,Michael T (US215/1013317)	Manager		Overtime meals \$8, Late Taxi: \$15				23	23
09/04/2002	Burke,Michael T (US215/1013317)	Manager	2001 tax returns - projection to return adjustments & review 5471s.		7.7	340	2,618	-	2,618
09/04/2002	Burke,Michael T (US215/1013317)	Manager		Late taxi				15	15
09/04/2002	Burke,Michael T (US215/1013317)	Manager		Overtime meals: Mike Burke & Karla Pinzon: 2001 tax returns				33	33
09/05/2002	Burke,Michael T (US215/1013317)	Manager	NTL Cablecomms - Consolidation & Reconciliaiton schedules		4.6	340	1,564	-	1,564
09/05/2002	Burke,Michael T (US215/1013317)	Manager		Late taxi				10	10
	Burke,Michael T (US215/1013317) Total				260.6	23,776	87,613	676	88,289
07/12/2002	Coleman,Shelley (US155/2012653)	Staff	Greater Manchester		4.0	130	640	-	640
07/16/2002	Coleman,Shelley (US155/2012653)	Staff	Greater Manchester		-0.3	135	-48	-	(48)
07/16/2002	Coleman,Shelley (US155/2012653)	Staff	Greater Manchester trial balance, go system		8.0	135	1,280	-	1,280
07/17/2002	Coleman,Shelley (US155/2012653)	Staff	Greater Manchester, go system		0.1	135	16	-	16
07/17/2002	Coleman,Shelley (US155/2012653)	Staff	Greater Manchester- M-2, M-1, Go system		6.0	135	960	-	960
07/18/2002	Coleman,Shelley (US155/2012653)	Staff	Depreciation schedules		2.0	135	320	-	320
07/18/2002	Coleman,Shelley (US155/2012653)	Staff	Depreciation shcedules		0.2	135	32	-	32
07/19/2002	Coleman,Shelley (US155/2012653)	Staff	Depreciation Schedules - Wirral		8.0	135	1,280	-	1,280
07/24/2002	Coleman,Shelley (US155/2012653)	Staff	Staffordshire		7.5	135	1,200	-	1,200
07/24/2002	Coleman,Shelley (US155/2012653)	Staff	Stafforsdshire		0.1	135	16	-	16
07/25/2002	Coleman,Shelley (US155/2012653)	Staff	depreciation schedules		6.5	135	1,040	-	1,040
07/26/2002	Coleman,Shelley (US155/2012653)	Staff	NTL - Depreciation schedules		-0.1	135	-16	-	(16)
07/26/2002	Coleman,Shelley (US155/2012653)	Staff	NTL depreciation schedules		8.0	135	1,280	-	1,280
07/28/2002	Coleman,Shelley (US155/2012653)	Staff	NTL - Staffordshire		-0.1	135	-16	-	(16)
07/28/2002	Coleman,Shelley (US155/2012653)	Staff	NTL - staffordshire		2.0	135	320	-	320
07/29/2002	Coleman,Shelley (US155/2012653)	Staff	NTL - Staffordshire, Gtr Manchester		8.0	135	1,280	-	1,280
07/29/2002	Coleman,Shelley (US155/2012653)	Staff	NTL - Staffordshire		0.2	135	32	-	32
07/30/2002	Coleman,Shelley (US155/2012653)	Staff	NTL - GTR MANCHESTER		9.0	135	1,440	-	1,440
07/30/2002	Coleman,Shelley (US155/2012653)	Staff	NTL - Gtr Manchester		-0.2	135	-32	-	(32)
07/31/2002	Coleman,Shelley (US155/2012653)	Staff	NTL - WIRRAL, STAFFORSHIRE, GTR MANCHESTER		9.0	135	1,440	-	1,440
07/31/2002	Coleman,Shelley (US155/2012653)	Staff	NTL - Wirral, Staffshire, Gtr Manchester		0.1	135	16	-	16
08/01/2002	Coleman,Shelley (US155/2012653)	Staff	NTL - Wessex, Derby		-0.1	135	-16	-	(16)
08/01/2002	Coleman,Shelley (US155/2012653)	Staff	NTL- WESSEX, DERBY		11.0	135	1,760	-	1,760
08/02/2002	Coleman,Shelley (US155/2012653)	Staff	NTL - DERBY		3.5	135	560	-	560
08/02/2002	Coleman,Shelley (US155/2012653)	Staff	NTL - Derby		0.1	135	16	-	16
08/05/2002	Coleman,Shelley (US155/2012653)	Staff	NTL - Programing		8.1	135	1,296	-	1,296
08/09/2002	Coleman,Shelley (US155/2012653)	Staff	NTL - programing		1.1	135	176	-	176
	Coleman,Shelley (US155/2012653) Total				101.7	3,640	16,272	-	16,272
07/10/2002	DiLillo,Michael S. (US001/958761)	Partner	M. Burke regarding information needed regarding CFCs, SPVs, etc; projected tax losses - NTL & NYNEX.		1.7	678	1,153	-	1,153
07/15/2002	DiLillo,Michael S. (US001/958761)	Partner	Discussing regrading missing information - M. Streton; J. Sarson; M. Burke.		1.2	678	814	-	814
07/17/2002	DiLillo,Michael S. (US001/958761)	Partner	Compliance budget - M. Streton.		0.8	678	542	-	542
07/18/2002	DiLillo,Michael S. (US001/958761)	Partner	Budget - M. Streton, G. Gorelick.		0.7	678	475	-	475

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
07/19/2002	DiLillo,Michael S. (US001/958761)	Partner	M. Burke, J. Sarson, K. Mauldrige, M. Streton, R. Acosta - regarding information for tax return including numerous Forms 5471 regarding foreign corporations.		0.8	678	542	-	542
08/07/2002	DiLillo,Michael S. (US001/958761)	Partner	Issues, discounts, etc. to be addressed on tax returns.		1.2	678	814	-	814
08/08/2002	DiLillo,Michael S. (US001/958761)	Partner	Review various planning transactions regarding impact on tax return.		1.6	678	1,085	-	1,085
08/09/2002	DiLillo,Michael S. (US001/958761)	Partner	2001 tax return issues.		1.8	678	1,220	-	1,220
08/12/2002	DiLillo,Michael S. (US001/958761)	Partner	F. Caratzola regarding issues, disclosures.		0.4	678	271	-	271
08/12/2002	DiLillo,Michael S. (US001/958761)	Partner	Review NYNEX partnership return.		1.7	678	1,153	-	1,153
08/15/2002	DiLillo,Michael S. (US001/958761)	Partner	Issues for return.		0.8	678	542	-	542
08/26/2002	DiLillo,Michael S. (US001/958761)	Partner	Discuss status with M. Streton including NTL and NYNEX.		0.7	678	475	-	475
08/27/2002	DiLillo,Michael S. (US001/958761)	Partner	Review tax return including reconciliation to projection.		1.9	678	1,288	-	1,288
08/30/2002	DiLillo,Michael S. (US001/958761)	Partner	Meet with M. Streton regarding review of tax return, discuss with J. Sarson.		1.5	678	1,017	-	1,017
09/03/2002	DiLillo,Michael S. (US001/958761)	Partner	Adjustments to NYNEX NOL regarding prior period adjustments, NTL Section 956 pickup regarding loan from CWC Holdings, IG Sale, check-the-box elections, capital contrib. of New Crown, Section 332 disclosures.		1.6	678	1,085	-	1,085
09/04/2002	DiLillo,Michael S. (US001/958761)	Partner	5471s, foreign exchange, sale of IG, reconciliation.		0.5	678	339	-	339
09/05/2002	DiLillo,Michael S. (US001/958761)	Partner	NYNEX prior period adjustments.		0.5	678	339	-	339
	DiLillo,Michael S. (US001/958761) Total				19.4	11,526	13,153	-	13,153
05/24/2002	Genna,Jessica (US186/1917577)	Staff	SAVING DOCUMENTS ONTO DISK.		0.5	37	75	-	75
05/30/2002	Genna,Jessica (US186/1917577)	Staff	NTL 2001 VARIANCE REPORT		1.4	37	210	-	210
06/03/2002	Genna,Jessica (US186/1917577)	Staff	NTL 2001 VARIANCE		1.0	37	150	-	150
06/04/2002	Genna,Jessica (US186/1917577)	Staff	NTL 2001 VARIANCE		0.5	37	75	-	75
06/05/2002	Genna,Jessica (US186/1917577)	Staff	NTL 2001 VARIANCE		0.5	37	75	-	75
06/19/2002	Genna,Jessica (US186/1917577)	Staff	FORM TD F 9-22.1 FOR NTL INC. & SUBS & NTL CABLECOMMS + ATTACHMENTS TO THE FORMS		2.5	37	375	-	375
06/20/2002	Genna,Jessica (US186/1917577)	Staff	CORRECTIONS TO TD F 9-22.1 AND ATTACHMENTS		1.5	37	225	-	225
06/21/2002	Genna,Jessica (US186/1917577)	Staff	CORRECTIONS TO TD 9-22.1 AND ATTACHMENTS		2.0	37	300	-	300
06/26/2002	Genna,Jessica (US186/1917577)	Staff	NTL INC. 2001 PROVISION FILE - COPING AND PUTTING TOGETHER BINDER		2.5	37	375	-	375
07/02/2002	Genna,Jessica (US186/1917577)	Staff	CHANGE OF ADDRESS ON FORM 8800		2.1	37	336	-	336
07/05/2002	Genna,Jessica (US186/1917577)	Staff	BINDING JOB - PROCESSING		7.5	37	1,200	-	1,200
08/07/2002	Genna,Jessica (US186/1917577)	Staff	ECF SCANNING		0.5	37	80	-	80
08/14/2002	Genna,Jessica (US186/1917577)	Staff	LABELS FOR NTL BINDERS		1.0	37	160	-	160
08/30/2002	Genna,Jessica (US186/1917577)	Staff	NTL BINDER FOR CLIENT - 5471'S		2.0	37	320	-	320
09/03/2002	Genna,Jessica (US186/1917577)		5471's BINDER		3.5	37	560	-	560
09/04/2002	Genna,Jessica (US186/1917577)		5471's BINDER		2.0	37	320	-	320
	Genna,Jessica (US186/1917577) Total				31.0	592	4,836	-	4,836
08/05/2002	Gidiuli,Serena M. (US001/965635)	Manager	review of interest cap calculation (with Donna Deerkoski)		6.0	530	3,180	-	3,180
08/07/2002	Gidiuli,Serena M. (US001/965635)	Manager	review of interest cap calculation (with Donna Deerkoski)		7.5	530	3,975	-	3,975
08/08/2002	Gidiuli,Serena M. (US001/965635)	Manager	review of interest cap calculation (with Donna Deerkoski)		2.0	530	1,060	-	1,060
	Gidiuli,Serena M. (US001/965635) Total				15.5	1,590	8,215	-	8,215
07/01/2002	Gillett,Jill (US155/1937056)	Staff	Conference call, ECF		5.0	135	800	-	800
07/01/2002	Gillett,Jill (US155/1937056)	Staff	Correction		-0.2	140	-32	-	(32)
07/02/2002	Gillett,Jill (US155/1937056)	Staff	Correction		0.1	140	16	-	16
07/02/2002	Gillett,Jill (US155/1937056)	Staff	ECF, Trial Balance for NTL CC Derby		4.0	135	640	-	640
07/03/2002	Gillett,Jill (US155/1937056)	Staff	Bridge, 1st draft of return, conference call with Alesa & Amanda		6.0	135	960	-	960
07/03/2002	Gillett,Jill (US155/1937056)	Staff	Correction		0.1	140	16	-	16
07/08/2002	Gillett,Jill (US155/1937056)	Staff	Correction		0.1	140	16	-	16
07/08/2002	Gillett,Jill (US155/1937056)	Staff	ECF/Trial Balance prep - Cheshire		3.0	135	480	-	480
07/09/2002	Gillett,Jill (US155/1937056)	Staff	Conference calls		1.5	135	240	-	240
07/09/2002	Gillett,Jill (US155/1937056)	Staff	Correction		-0.3	140	-48	-	(48)
07/09/2002	Gillett,Jill (US155/1937056)	Staff	M2 workpapers		1.0	135	160	-	160
07/09/2002	Gillett,Jill (US155/1937056)	Staff	Technology problems		2.0	135	320	-	320
07/10/2002	Gillett,Jill (US155/1937056)	Staff	Conference calls		0.5	135	80	-	80
07/10/2002	Gillett,Jill (US155/1937056)	Staff	Gosystems		1.0	135	160	-	160
07/11/2002	Gillett,Jill (US155/1937056)	Staff	Correction		0.1	140	16	-	16
07/11/2002	Gillett,Jill (US155/1937056)	Staff	ECF/Excel East Lancashire		1.0	135	160	-	160
07/11/2002	Gillett,Jill (US155/1937056)	Staff	ECF/Excel/Gosystems Stockport		6.5	135	1,040	-	1,040
07/11/2002	Gillett,Jill (US155/1937056)	Staff	changes to Derby for M2, M1		1.5	135	240	-	240
07/12/2002	Gillett,Jill (US155/1937056)	Staff	Correction		0.1	140	16	-	16
07/12/2002	Gillett,Jill (US155/1937056)	Staff	ECF/Excel Greater Manchester, orientation for Shelley		4.0	135	640	-	640
07/15/2002	Gillett,Jill (US155/1937056)	Staff	Correction		-0.2	140	-32	-	(32)

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
07/15/2002	Gillett, Jill (US155/1937056)	Staff	NTL CC Surrey, NTL CC Macclesfield		8.0	140	1,280	-	1,280
07/16/2002	Gillett, Jill (US155/1937056)	Staff	Correction		0.1	140	16	-	16
07/16/2002	Gillett, Jill (US155/1937056)	Staff	Workpaper clean-up; ECF time; helping Shelley		7.0	140	1,120	-	1,120
07/17/2002	Gillett, Jill (US155/1937056)	Staff	Fixed Assets		4.0	140	640	-	640
07/17/2002	Gillett, Jill (US155/1937056)	Staff	Correction		0.1	140	16	-	16
07/17/2002	Gillett, Jill (US155/1937056)	Staff	Phone call w/Raul		1.0	140	160	-	160
07/18/2002	Gillett, Jill (US155/1937056)	Staff	Correction		-0.1	140	-16	-	(16)
07/18/2002	Gillett, Jill (US155/1937056)	Staff	conference call w/Raul		2.0	140	320	-	320
07/19/2002	Gillett, Jill (US155/1937056)	Staff	Correction		0.1	140	16	-	16
07/19/2002	Gillett, Jill (US155/1937056)	Staff	Fixed Asset workpapers		5.0	140	800	-	800
07/19/2002	Gillett, Jill (US155/1937056)	Staff	conference calls w/Raul		2.0	140	320	-	320
07/24/2002	Gillett, Jill (US155/1937056)	Staff	Fixed assets		1.5	140	240	-	240
07/29/2002	Gillett, Jill (US155/1937056)	Staff	Correction		-0.3	140	-48	-	(48)
07/29/2002	Gillett, Jill (US155/1937056)	Staff	Fixed assets		5.0	140	800	-	800
07/30/2002	Gillett, Jill (US155/1937056)	Staff	Correction		0.1	140	16	-	16
07/30/2002	Gillett, Jill (US155/1937056)	Staff	fixed assets		7.0	140	1,120	-	1,120
07/31/2002	Gillett, Jill (US155/1937056)	Staff	Correction		-0.1	140	-16	-	(16)
07/31/2002	Gillett, Jill (US155/1937056)	Staff	fixed assets		10.5	140	1,680	-	1,680
08/01/2002	Gillett, Jill (US155/1937056)	Staff	Correction		0.2	140	32	-	32
08/01/2002	Gillett, Jill (US155/1937056)	Staff	fixed assets		9.0	140	1,440	-	1,440
08/02/2002	Gillett, Jill (US155/1937056)	Staff	Correction		0.1	140	16	-	16
08/02/2002	Gillett, Jill (US155/1937056)	Staff	fixed assets		3.5	140	560	-	560
08/05/2002	Gillett, Jill (US155/1937056)	Staff	fixed assets		8.0	140	1,280	-	1,280
08/05/2002	Gillett, Jill (US155/1937056)	Staff	Correction		0.1	140	16	-	16
08/12/2002	Gillett, Jill (US155/1937056)	Staff	5471		2.9	140	464	-	464
08/12/2002	Gillett, Jill (US155/1937056)	Staff	Changes to NTL Inc 5471s		3.1	140	496	-	496
08/13/2002	Gillett, Jill (US155/1937056)	Staff	5471s		5.8	140	928	-	928
08/13/2002	Gillett, Jill (US155/1937056)	Staff	Conference calls; workpaper prep		1.2	140	192	-	192
08/14/2002	Gillett, Jill (US155/1937056)	Staff	5471 changes		4.1	140	656	-	656
08/14/2002	Gillett, Jill (US155/1937056)	Staff	correspondence/workpapers		2.4	140	384	-	384
08/16/2002	Gillett, Jill (US155/1937056)	Staff	5471s		0.9	140	144	-	144
08/16/2002	Gillett, Jill (US155/1937056)	Staff	Scheduling		2.1	140	336	-	336
08/19/2002	Gillett, Jill (US155/1937056)	Staff	5471 NTL Inc.		9.1	140	1,456	-	1,456
08/19/2002	Gillett, Jill (US155/1937056)	Staff	Calls to Raul		0.9	140	144	-	144
08/20/2002	Gillett, Jill (US155/1937056)	Staff	5471		2.3	140	368	-	368
08/20/2002	Gillett, Jill (US155/1937056)	Staff	Subpart F income		3.7	140	592	-	592
08/21/2002	Gillett, Jill (US155/1937056)	Staff	5471		2.0	140	320	-	320
08/22/2002	Gillett, Jill (US155/1937056)	Staff	5471s		4.0	140	640	-	640
08/26/2002	Gillett, Jill (US155/1937056)	Staff	5471		3.9	140	624	-	624
08/26/2002	Gillett, Jill (US155/1937056)	Staff	Variance		1.1	140	176	-	176
08/28/2002	Gillett, Jill (US155/1937056)	Staff	Project Coordination		1.5	140	240	-	240
	Gillett, Jill (US155/1937056) Total				161.6	8,615	25,856	-	25,856
07/01/2002	Griffith, Natalya (US155/1937078)	Staff	correction		-5.0	140	-800	-	(800)
07/01/2002	Griffith, Natalya (US155/1937078)	Staff	org chart study		4.1	138	656	-	656
07/01/2002	Griffith, Natalya (US155/1937078)	Staff	setup		1.8	140	288	-	288
07/01/2002	Griffith, Natalya (US155/1937078)	Staff	teleconference re beginning of the project		1.4	140	224	-	224
07/01/2002	Griffith, Natalya (US155/1937078)	Staff	teleconferencing, setup		3.0	135	480	-	480
07/02/2002	Griffith, Natalya (US155/1937078)	Staff	Bolton - T/B input		2.4	140	384	-	384
07/02/2002	Griffith, Natalya (US155/1937078)	Staff	Bolton - review prior year t/r & workpapers		1.4	140	224	-	224
07/02/2002	Griffith, Natalya (US155/1937078)	Staff	Gosystem troubleshooting		1.0	135	160	-	160
07/02/2002	Griffith, Natalya (US155/1937078)	Staff	correction		-4.0	140	-640	-	(640)
07/02/2002	Griffith, Natalya (US155/1937078)	Staff	review of prior year returns		1.0	135	160	-	160
07/02/2002	Griffith, Natalya (US155/1937078)	Staff	t/b input		2.0	135	320	-	320
07/03/2002	Griffith, Natalya (US155/1937078)	Staff	Bolton - prepare analyse book, bridge t/b		5.4	140	864	-	864
07/03/2002	Griffith, Natalya (US155/1937078)	Staff	Bridge T/B, review return for accuracy, prepare analyze workbook		5.5	135	880	-	880
07/03/2002	Griffith, Natalya (US155/1937078)	Staff	correction		-5.5	140	-880	-	(880)
07/08/2002	Griffith, Natalya (US155/1937078)	Staff	Bolton - M-2 reconciliation		2.0	135	320	-	320
07/08/2002	Griffith, Natalya (US155/1937078)	Staff	Bolton - make changes to t/r		1.7	140	272	-	272
07/08/2002	Griffith, Natalya (US155/1937078)	Staff	correction		-2.0	140	-320	-	(320)
07/09/2002	Griffith, Natalya (US155/1937078)	Staff	Bolton - M-2 reconciliation prep		2.5	140	400	-	400
07/09/2002	Griffith, Natalya (US155/1937078)	Staff	Spreadsheet Schedule M-2 Rec update		2.0	135	320	-	320
07/09/2002	Griffith, Natalya (US155/1937078)	Staff	Teleconferencing re. workpaper prep		2.0	135	320	-	320
07/09/2002	Griffith, Natalya (US155/1937078)	Staff	correction		-4.0	140	-640	-	(640)
07/09/2002	Griffith, Natalya (US155/1937078)	Staff	teleconference re M-2 prep		1.5	140	240	-	240
07/10/2002	Griffith, Natalya (US155/1937078)	Staff	Bolton - Clear Review points		3.0	135	480	-	480

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
07/10/2002	Griffith,Natalya (US155/1937078)	Staff	Sussex - input T/B, prepare T/R		8.1	140	1,296	-	1,296
07/10/2002	Griffith,Natalya (US155/1937078)	Staff	Sussex - prepare workpapers and tax return		5.0	135	800	-	800
07/10/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-8.0	140	-1,280	-	(1,280)
07/11/2002	Griffith,Natalya (US155/1937078)	Staff	Solent - Prepare workpapers and tax return		5.0	135	800	-	800
07/11/2002	Griffith,Natalya (US155/1937078)	Staff	Solent - input T/B, prepare analyse workbook		3.0	140	480	-	480
07/11/2002	Griffith,Natalya (US155/1937078)	Staff	Sussex - M-2 reconciliation		2.2	140	352	-	352
07/11/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-5.0	140	-800	-	(800)
07/12/2002	Griffith,Natalya (US155/1937078)	Staff	Bolton & Sussex - make adjustments for returns for new info received		2.6	140	416	-	416
07/12/2002	Griffith,Natalya (US155/1937078)	Staff	Bury&Rochdale - Prepare workpapers and tax return		5.0	135	800	-	800
07/12/2002	Griffith,Natalya (US155/1937078)	Staff	Solent - prepare T/R		4.4	140	704	-	704
07/12/2002	Griffith,Natalya (US155/1937078)	Staff	Solent - self assure first draft of the return		0.5	135	80	-	80
07/12/2002	Griffith,Natalya (US155/1937078)	Staff	Wessex - Prepare workpapers		1.5	135	240	-	240
07/12/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-7.0	140	-1,120	-	(1,120)
07/15/2002	Griffith,Natalya (US155/1937078)	Staff	CC Bolton-depreciation rollforward		6.5	140	1,040	-	1,040
07/15/2002	Griffith,Natalya (US155/1937078)	Staff	Bury&Rochdale--T/B input, M-1 & M-2 prep, tax return prep		6.5	140	1,040	-	1,040
07/15/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-6.5	140	-1,040	-	(1,040)
07/16/2002	Griffith,Natalya (US155/1937078)	Staff	CC Bolton-depreciation rollforward		5.0	140	800	-	800
07/16/2002	Griffith,Natalya (US155/1937078)	Staff	Bury&Rochdale-change t/r presentations		2.5	140	400	-	400
07/16/2002	Griffith,Natalya (US155/1937078)	Staff	Oldham&Tameside - TB input		2.3	140	368	-	368
07/16/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-5.0	140	-800	-	(800)
07/17/2002	Griffith,Natalya (US155/1937078)	Staff	CC Bolton-depreciation rollforward		2.0	140	320	-	320
07/17/2002	Griffith,Natalya (US155/1937078)	Staff	Oldham&Tameside - M-1 & M-2 prep		1.9	140	304	-	304
07/17/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-2.0	140	-320	-	(320)
07/18/2002	Griffith,Natalya (US155/1937078)	Staff	CC Bury& Rochdale-depreciation rollforward		1.0	140	160	-	160
07/18/2002	Griffith,Natalya (US155/1937078)	Staff	Oldham&Tameside - t/r prep		1.3	140	208	-	208
07/18/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-1.0	140	-160	-	(160)
07/19/2002	Griffith,Natalya (US155/1937078)	Staff	CC Bury & Rochdale - depreciation rollforward		5.5	140	880	-	880
07/19/2002	Griffith,Natalya (US155/1937078)	Staff	Oldham&Tameside - prepare analyse workbook		3.0	140	480	-	480
07/19/2002	Griffith,Natalya (US155/1937078)	Staff	Wirral CATV - t/b input		2.5	140	400	-	400
07/19/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-5.5	140	-880	-	(880)
07/24/2002	Griffith,Natalya (US155/1937078)	Staff	Wirral CATV - analyse workbook prep		1.3	140	208	-	208
07/24/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-1.0	140	-160	-	(160)
07/24/2002	Griffith,Natalya (US155/1937078)	Staff	study of tax depreciation schedule		1.0	140	160	-	160
07/25/2002	Griffith,Natalya (US155/1937078)	Staff	Wirral CATV - t/r prep		5.9	140	944	-	944
07/25/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-6.0	140	-960	-	(960)
07/25/2002	Griffith,Natalya (US155/1937078)	Staff	prepare depreciation rollover for Bury&Rochdale		6.0	140	960	-	960
07/26/2002	Griffith,Natalya (US155/1937078)	Staff	Prepare depreciation rollover for Bolton		3.0	140	480	-	480
07/26/2002	Griffith,Natalya (US155/1937078)	Staff	Wirral - depreciation rollforward and workpapers		5.8	140	928	-	928
07/26/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-6.0	140	-960	-	(960)
07/26/2002	Griffith,Natalya (US155/1937078)	Staff	finish depreciation rollover for Bury & Rochdale		3.0	140	480	-	480
07/29/2002	Griffith,Natalya (US155/1937078)	Staff	CC Wessex - depreciation rollforward		6.0	140	960	-	960
07/29/2002	Griffith,Natalya (US155/1937078)	Staff	Bolton - depreciation rollforward		6.4	140	1,024	-	1,024
07/29/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-6.0	140	-960	-	(960)
07/30/2002	Griffith,Natalya (US155/1937078)	Staff	1.5 - CC Wessex - depreciation rollforward, 9.5 - CC Surrey depreciation rollforward		11.0	140	1,760	-	1,760
07/30/2002	Griffith,Natalya (US155/1937078)	Staff	Bolton - depreciation rollforward		2.7	140	432	-	432
07/30/2002	Griffith,Natalya (US155/1937078)	Staff	Bury&Rochdale-depreciation rollforward		7.9	140	1,264	-	1,264
07/30/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-11.0	140	-1,760	-	(1,760)
07/31/2002	Griffith,Natalya (US155/1937078)	Staff	CC East Lancashire - depreciation rollforward		8.0	140	1,280	-	1,280
07/31/2002	Griffith,Natalya (US155/1937078)	Staff	Oldham&Tameside - depreciation rollforward		8.3	140	1,328	-	1,328
07/31/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-8.0	140	-1,280	-	(1,280)
08/01/2002	Griffith,Natalya (US155/1937078)	Staff	2 - CC East Lancashire - depreciation rollforward, 7 - CC Oldham & Tameside - depreciation rollforward		9.0	140	1,440	-	1,440
08/01/2002	Griffith,Natalya (US155/1937078)	Staff	Wirral CATV - depreciation rollforward		8.6	140	1,376	-	1,376
08/01/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-9.0	140	-1,440	-	(1,440)
08/02/2002	Griffith,Natalya (US155/1937078)	Staff	CC Oldham & Tameside - depreciation rollforward		3.0	140	480	-	480
08/02/2002	Griffith,Natalya (US155/1937078)	Staff	Derby-depreciation rollforward		3.1	140	496	-	496
08/02/2002	Griffith,Natalya (US155/1937078)	Staff	correction		-3.0	140	-480	-	(480)
08/05/2002	Griffith,Natalya (US155/1937078)	Staff	NTL - depreciation M-1's posting		4.3	140	688	-	688
08/05/2002	Griffith,Natalya (US155/1937078)	Staff	project coordination		0.4	140	64	-	64
08/09/2002	Griffith,Natalya (US155/1937078)	Staff	project coordination		2.3	140	368	-	368
08/12/2002	Griffith,Natalya (US155/1937078)	Staff	5471 verification project		2.1	140	336	-	336
08/12/2002	Griffith,Natalya (US155/1937078)	Staff	teleconference		0.8	140	128	-	128
08/13/2002	Griffith,Natalya (US155/1937078)	Staff	5471 verification, project coordination		2.0	140	320	-	320

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
08/14/2002	Griffith,Natalya (US155/1937078)	Staff	Glasgow Holdings review points		0.8	140	128	-	128
08/14/2002	Griffith,Natalya (US155/1937078)	Staff	Kirklees Holdings review points		1.3	140	208	-	208
08/14/2002	Griffith,Natalya (US155/1937078)	Staff	West Riding Ltd review points		0.9	140	144	-	144
08/14/2002	Griffith,Natalya (US155/1937078)	Staff	make changes to Classic Sports		0.9	140	144	-	144
08/14/2002	Griffith,Natalya (US155/1937078)	Staff	make changes to DeFacto 877		1.2	140	192	-	192
08/15/2002	Griffith,Natalya (US155/1937078)	Staff	NTL Business Ltd		4.5	140	720	-	720
08/16/2002	Griffith,Natalya (US155/1937078)	Staff	NTL Business Ltd.		2.8	140	448	-	448
08/16/2002	Griffith,Natalya (US155/1937078)	Staff	project coordination		2.2	140	352	-	352
08/19/2002	Griffith,Natalya (US155/1937078)	Staff	NTL Business Ltd.		0.7	140	112	-	112
08/22/2002	Griffith,Natalya (US155/1937078)	Staff	NTL Business Ltd 5471		5.5	140	880	-	880
08/23/2002	Griffith,Natalya (US155/1937078)	Staff	Input TBs for 5 NTL 1120's		2.8	140	448	-	448
08/23/2002	Griffith,Natalya (US155/1937078)	Staff	NTL Investment Holdings 5471 prep		5.7	140	912	-	912
08/26/2002	Griffith,Natalya (US155/1937078)	Staff	Analyze workbooks for NTL Solent Company and NTL Surrey Company		4.1	140	656	-	656
08/27/2002	Griffith,Natalya (US155/1937078)	Staff	prepare workpapers for NTL Wessex Co., NTL Bromley Co. and tax returns for Solent, Surrey, Wessex and Bromley Co.		9.2	140	1,472	-	1,472
08/28/2002	Griffith,Natalya (US155/1937078)	Staff	Prepare workpapers and tax returns for NTL North CC Holding and NTL North CC Management		9.3	140	1,488	-	1,488
	Griffith,Natalya (US155/1937078) Total				174.3	13,928	27,888	-	27,888
07/25/2002	Iorillo,Leslie P. (US186/1925883)	Staff	trying to give Brian Lioce access to all entities in ecf		0.2	47	32	-	32
07/26/2002	Iorillo,Leslie P. (US186/1925883)	Staff	trying to give Brian Lioce access to all entities in ecf		0.1	47	16	-	16
	Iorillo,Leslie P. (US186/1925883) Total				0.3	94	48	-	48
06/18/2002	Kasten,Daniel (US215/1976943)	Senior	NTL Incorporated: creating the bridge		4.0	209	836	-	836
06/20/2002	Kasten,Daniel (US215/1976943)	Senior	Bridging in NTL Delaware & NJ Funding		4.7	209	982	-	982
06/21/2002	Kasten,Daniel (US215/1976943)	Senior	bridging in UK group		0.7	209	146	-	146
06/24/2002	Kasten,Daniel (US215/1976943)	Senior	Bridging in all the entities & preparing the 2 partnerships		6.6	209	1,379	-	1,379
06/24/2002	Kasten,Daniel (US215/1976943)	Senior		Overtime dinner				18	18
06/25/2002	Kasten,Daniel (US215/1976943)	Senior	various work on the entities		6.1	209	1,275	-	1,275
06/26/2002	Kasten,Daniel (US215/1976943)	Senior	creating a consolidated book to tax		2.0	209	418	-	418
07/01/2002	Kasten,Daniel (US215/1976943)	Senior	Downtime that was caused by waiting for NTL work to come in		3.0	209	630	-	630
07/03/2002	Kasten,Daniel (US215/1976943)	Senior	fixing up NTL UK for changes		2.0	209	420	-	420
	Kasten,Daniel (US215/1976943) Total				29.1	1,672	6,087	18	6,105
07/19/2002	Lioce,Brian (US215/1908001)	Staff	spoke to raul acosta about CY expectations		1.0	161	161	-	161
07/23/2002	Lioce,Brian (US215/1908001)	Staff	phone calls from Raul Acosta		0.4	161	64	-	64
07/24/2002	Lioce,Brian (US215/1908001)	Staff	spoke to raul about ntl		0.2	161	32	-	32
07/25/2002	Lioce,Brian (US215/1908001)	Staff	depreciation workpapers for glasgow and kirklees		4.5	161	725	-	725
07/25/2002	Lioce,Brian (US215/1908001)	Staff		dinner in office				18	18
07/26/2002	Lioce,Brian (US215/1908001)	Staff	fixed asset data entry in to fast tax and depreciation projections for kirklees and glasgow		4.0	161	644	-	644
08/01/2002	Lioce,Brian (US215/1908001)	Staff	emails phone calls		1.5	161	242	-	242
08/05/2002	Lioce,Brian (US215/1908001)	Staff	bankruptcy emails		1.5	161	242	-	242
08/07/2002	Lioce,Brian (US215/1908001)	Staff	spoke to raul about kirklees and glasgow		0.5	161	81	-	81
08/08/2002	Lioce,Brian (US215/1908001)	Staff	spoke to Mike Solomon and Russel regarding Adjustments to consolidated P&L		1.0	161	161	-	161
08/13/2002	Lioce,Brian (US215/1908001)	Staff	call from raul		0.5	161	81	-	81
08/15/2002	Lioce,Brian (US215/1908001)	Staff	calls and emails to juan and raul		1.0	161	161	-	161
08/16/2002	Lioce,Brian (US215/1908001)	Staff	spoke to Raul and Juan about Operating PArtnership, Second tier PArtnerships		1.1	161	177	-	177
08/17/2002	Lioce,Brian (US215/1908001)	Staff	Travel to and From NY office. Changes to Diamond and Telecentennial 5471's. Printed all NTL Operating Partnership K-1's. Prep for NTL Derby CV Holding, NTL MAnchester CV Holding, NTL Bolton CV Holding. Set up folders in each entity and tracked which K-		11.0	161	1,771	-	1,771
08/17/2002	Lioce,Brian (US215/1908001)	Staff		Travel to NY office to work on NTL Inc. Travel expenses include miles, parking and tolls.				67	67
08/17/2002	Lioce,Brian (US215/1908001)	Staff		saturday lunch in office				12	12
08/19/2002	Lioce,Brian (US215/1908001)	Staff	ntl comm inc tax prep, and various corrections per raul		8.6	161	1,385	-	1,385
08/19/2002	Lioce,Brian (US215/1908001)	Staff		dinner in office				18	18
08/20/2002	Lioce,Brian (US215/1908001)	Staff	ntl inc prep and draft consoliation, corrections to multiple returns per raul		8.4	161	1,352	-	1,352
08/20/2002	Lioce,Brian (US215/1908001)	Staff		dinner in office				18	18
08/21/2002	Lioce,Brian (US215/1908001)	Staff	ntl consolidation and corrections to various sub returns		6.3	161	1,014	-	1,014
08/22/2002	Lioce,Brian (US215/1908001)	Staff	corrections to nol carryforward schedules and sub returns		6.2	161	998	-	998
08/23/2002	Lioce,Brian (US215/1908001)	Staff	emails regarding 5471's		1.0	161	161	-	161

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
08/24/2002	Liocce,Brian (US215/1908001)	Staff	nys and nyc capital base tax workpapers for ntl inc, and ntl comm. work was done in ny office.		10.0	161	1,610	-	1,610
08/24/2002	Liocce,Brian (US215/1908001)	Staff		lunch on saturday				10	10
08/24/2002	Liocce,Brian (US215/1908001)	Staff		travel to ny office to work on ntl. Travel expenses include miles, parking and tolls.				65	65
08/26/2002	Liocce,Brian (US215/1908001)	Staff	ntl delaware, and comm IAP's and capital tax workpapers. A&A workpapers		12.3	161	1,980	-	1,980
08/26/2002	Liocce,Brian (US215/1908001)	Staff		dinner in office				18	18
08/27/2002	Liocce,Brian (US215/1908001)	Staff	NTL INC, NTL COMM, NTL DELAWARE NY AND NYC PROFORMA RETURNS. PREPARING FOR NY AND NYC COMBINED RETURN		14.2	161	2,286	-	2,286
08/27/2002	Liocce,Brian (US215/1908001)	Staff		DINNER IN OFFICE				18	18
08/28/2002	Liocce,Brian (US215/1908001)	Staff	Typed open items for all NY combined entities		2.0	161	322	-	322
08/29/2002	Liocce,Brian (US215/1908001)	Staff	5471 emails and tax prep		3.6	161	580	-	580
08/30/2002	Liocce,Brian (US215/1908001)	Staff	premium tv, premium limited, nogents, ntl sp, malaysia 5471 tax prep, and analyze workbooks		8.4	161	1,352	-	1,352
08/30/2002	Liocce,Brian (US215/1908001)	Staff		dinner in office				18	18
08/31/2002	Liocce,Brian (US215/1908001)	Staff	worked in nyc office. 5471's for video tron entities, eliminations workpapers		10.2	161	1,642	-	1,642
08/31/2002	Liocce,Brian (US215/1908001)	Staff		lunch in office				12	12
08/31/2002	Liocce,Brian (US215/1908001)	Staff		travel to and from nyc office to work on ntl. Travel expenses include miles, parking and tolls.				67	67
09/02/2002	Liocce,Brian (US215/1908001)	Staff	BEGAN SUBPART F-INCOME WORKPAPER		2.6	161	419	-	419
09/02/2002	Liocce,Brian (US215/1908001)	Staff	CLEARED CONSOLIDATION REVIEW COMMENTS		2.3	161	370	-	370
09/02/2002	Liocce,Brian (US215/1908001)	Staff	NTL INC, REMERGED TB AND POSTED BOOK ADJUSTMENTS TO TIE TO PBC TAX CONS. WP		4.1	161	660	-	660
09/02/2002	Liocce,Brian (US215/1908001)	Staff		DINNER IN OFFICE				18	18
09/02/2002	Liocce,Brian (US215/1908001)	Staff		TRAVEL TO OFFICE ON HOLIDAY. Travel expenses include miles, parking and tolls.				14	14
09/03/2002	Liocce,Brian (US215/1908001)	Staff	worked in ny office. posted adjustments to ntl delaware, and ntl inc. reworked entire bridge, eliminations work		14.0	161	2,254	-	2,254
09/03/2002	Liocce,Brian (US215/1908001)	Staff		dinner in office				18	18
09/03/2002	Liocce,Brian (US215/1908001)	Staff		Cab home from NY office at 2:30 A.M. Worked on NTL for entire day.				68	68
09/04/2002	Liocce,Brian (US215/1908001)	Staff	created locator for premium holding, and created balance shhet, entered eliminations		2.0	161	322	-	322
09/05/2002	Liocce,Brian (US215/1908001)	Staff	sometimes from kerri anne regarding partner ship issues		0.5	161	81	-	81
	Liocce,Brian (US215/1908001) Total				144.9	4,991	23,329	459	23,788
07/10/2002	Miller,Amanda (US155/1938333)	Staff	Tax return preparation		2.5	135	400	-	400
07/11/2002	Miller,Amanda (US155/1938333)	Staff	Tax return preparation		3.0	135	480	-	480
	Miller,Amanda (US155/1938333) Total				5.5	270	880	-	880
08/27/2002	Moles,Paul T. (US215/1709728)	Senior		Dinner for Juan Alvarez charged on my AMEX account.				8	8
	Moles,Paul T. (US215/1709728) Total				0.0	-	0	8	8
07/19/2002	O'Reilly,Alyssa M. (US001/1951614)	Staff	Review of CWC's 2000 folder & overview of client with Raul Acosta		3.0	1	480	-	480
	O'Reilly,Alyssa M. (US001/1951614) Total				3.0	1	480	-	480
07/22/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Reviewed 2000 tax return and workpapers		2.2	155	352	-	352
07/22/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Updated analyze workbook for depreciation for NTL Cablecomms Stockport		5.8	155	928	-	928
07/23/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Updated analyze workbook for deprecation for NTL Cablecomms Cheshire		6.5	155	1,040	-	1,040
07/24/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Corrections to Stockport and Cheshire analyze workbooks		1.8	155	288	-	288
07/24/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Updated analyze workbook for depreciation for NTL Cablecomms Cheshire		1.4	155	224	-	224
07/24/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Updated analyze workbook for depreciation for NTL Cablecomms Sussex		6.3	155	1,008	-	1,008
07/25/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Compiled data and updated Go Systems for preparing NTL's 5471's		3.9	155	624	-	624
07/25/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Updated analyze workbook for depreciation for NTL Cablecomms Sussex		5.7	155	912	-	912

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
07/26/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Began preparation of NTL's form 5471's		4.4	155	704	-	704
07/26/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Updated ECF folders for NTL's 5471's		3.9	155	624	-	624
07/29/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Corrections to analyze workbook for NTL Cablecomms Sussex		0.7	155	112	-	112
07/29/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Entered data in GoSystems for 5471s		4.5	155	720	-	720
07/29/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Prepared analyze workbook for Form 5471 for various stand alone NTL UK entities		4.4	155	704	-	704
07/30/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Entered data in GoSystems for 5471s		2.7	155	432	-	432
07/30/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Prepared analyze workbook for Form 5471 for various stand alone NTL UK entities		7.3	155	1,168	-	1,168
07/31/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Prepared remaining analyze workbooks for 5471s for UK entities and entered in GoSystems		5.2	155	832	-	832
07/31/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Reviewed work to date on 5471s to check for errors and updates		3.5	155	560	-	560
08/01/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	CWC 1065's - compared this year's returns to last year's for consistency		6.9	155	1,104	-	1,104
08/01/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	M-1 adjustments analysis from last year to this year		1.3	155	208	-	208
08/02/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Book to tax analysis of fixed assets for NTL Cablecomm partnerships		5.4	155	864	-	864
08/02/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	CWC 1065s - compared last year's returns to this year's for consistency		2.8	155	448	-	448
08/05/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	CWC 1065's - compared last year's returns to this year's for consistency		0.7	155	112	-	112
08/05/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Complied TB data for CWC 5471		2.6	155	416	-	416
08/06/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Prepared data for NTL CWC Holdings form 5471		1.4	155	224	-	224
08/06/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Prepared data for various NTL entities' form 5471s		5.7	155	912	-	912
08/06/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Updated 5471's for currency exchange rates		2.5	155	400	-	400
08/06/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Updated index of NTL Inc. entities filing Form 5471		2.6	155	416	-	416
08/06/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff		Cab ride home				8	8
08/12/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Made corrections to 5471's per Raul's review notes		4.9	155	784	-	784
08/13/2002	O'Reilly,Alyssa M. (US215/1951614)	Staff	Made corrections to 5471's per Raul's review		1.2	155	192	-	192
	O'Reilly,Alyssa M. (US215/1951614) Total				108.2	4,495	17,312	8	17,320
08/19/2002	Pinzon,Karla M (US215/1497593)	Senior		DINNER FOR MICHAEL BURKE				24	24
08/26/2002	Pinzon,Karla M (US215/1497593)	Senior		DINNER FOR MICHAEL BURKE				20	20
09/02/2002	Pinzon,Karla M (US215/1497593)	Senior		DINNER FOR MICHAEL BURKE				18	18
09/02/2002	Pinzon,Karla M (US215/1497593)	Senior		DINNER FOR RAUL ACOSTA				18	18
	Pinzon,Karla M (US215/1497593) Total				0.0	-	0	80	80
	Processing Costs			Tax return processing fees related to computer costs, Fast Tax charges, copying, assembling & processing of tax returns				18,069	18,069
	Processing Costs Total				0.0	-	0	18,069	18,069
08/08/2002	Quinones,Keri-Ann (US215/1933022)	Staff	NTL Comm, NTL Delaware, Glasgow, Kirklees reconciling returns to workpapers.		9.5	155	1,520	-	1,520
08/15/2002	Quinones,Keri-Ann (US215/1933022)	Staff	NTL - Kirklees, Glasgow, NTL UK Group, various 5471s		7.0	155	1,120	-	1,120
08/16/2002	Quinones,Keri-Ann (US215/1933022)	Staff	NTL UK, Glasgow, Kirklees updating workpapers and return, various 5471s, open items for NTL Inc and Subs		11.0	155	1,760	-	1,760
08/17/2002	Quinones,Keri-Ann (US215/1933022)	Staff	NTL - 5471s and open items for NTL Inc and subs.		5.0	155	800	-	800
08/17/2002	Quinones,Keri-Ann (US215/1933022)	Staff		Overtime Meals				11	11
08/21/2002	Quinones,Keri-Ann (US215/1933022)	Staff	NTL - Australian Consolidated 5471, NTL Cablecomms East Lancashire, NTL CC Holdings #1		10.0	155	1,600	-	1,600
08/21/2002	Quinones,Keri-Ann (US215/1933022)	Staff		Overtime Meals				10	10
08/22/2002	Quinones,Keri-Ann (US215/1933022)	Staff	5471s and partnership flow throughs		7.0	155	1,120	-	1,120
08/23/2002	Quinones,Keri-Ann (US215/1933022)	Staff	Changes to 5471s and Glasgow and Kirklees		10.0	155	1,600	-	1,600
08/23/2002	Quinones,Keri-Ann (US215/1933022)	Staff		Overtime Meals				10	10
08/24/2002	Quinones,Keri-Ann (US215/1933022)	Staff	5471s, changes to NTL UK Group, changes to Glasgow and Kirklees workpapers		8.0	155	1,280	-	1,280
08/24/2002	Quinones,Keri-Ann (US215/1933022)	Staff		Overtime Meals				13	13
08/25/2002	Quinones,Keri-Ann (US215/1933022)	Staff	5471s.		1.5	155	240	-	240
08/29/2002	Quinones,Keri-Ann (US215/1933022)	Staff	Changes to returns, 5471s		11.0	155	1,760	-	1,760
08/30/2002	Quinones,Keri-Ann (US215/1933022)	Staff	Changes to returns, 5471s		8.0	155	1,280	-	1,280
08/31/2002	Quinones,Keri-Ann (US215/1933022)	Staff	5471s		7.5	155	1,200	-	1,200
08/31/2002	Quinones,Keri-Ann (US215/1933022)	Staff		Overtime Meals				14	14

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
09/01/2002	Quinones,Keri-Ann (US215/1933022)	Staff	NTL 5471s		5.0	155	800	-	800
09/01/2002	Quinones,Keri-Ann (US215/1933022)	Staff		Overtime Meals				12	12
09/02/2002	Quinones,Keri-Ann (US215/1933022)	Staff	NTL Communications Corp. NTL 5471s		12.0	155	1,920	-	1,920
09/02/2002	Quinones,Keri-Ann (US215/1933022)	Staff		Overtime Meals				25	25
09/02/2002	Quinones,Keri-Ann (US215/1933022)	Staff		Taxi from Office to Hoboken				40	40
09/05/2002	Quinones,Keri-Ann (US215/1933022)	Staff	Changes to 5471s and changes to NTL CWC.		11.5	155	1,840	-	1,840
09/05/2002	Quinones,Keri-Ann (US215/1933022)	Staff		Overtime Meals				14	14
09/05/2002	Quinones,Keri-Ann (US215/1933022)	Staff		Cab to Port Authority.				5	5
	Quinones,Keri-Ann (US215/1933022) Total				124.0	2,325	19,840	154	19,994
06/10/2002	Rao,Antonio (US215/1916856)	Staff	Assisted Raul and Juan in locating file to assist them in preparing CY return.		0.4	149	60	-	60
06/20/2002	Rao,Antonio (US215/1916856)	Staff	NTL COMMUNICATIONS. CODED ADJUSTED T/B AND BRIDGED IT INTO RS. STARTED POSTED M'S.		3.6	149	540	-	540
06/21/2002	Rao,Antonio (US215/1916856)	Staff	NTL COMMUNICATIONS. POSTED ALL M'S IN BRIDGE AND MERGED INTO RETURN. MADE COORECTIONS. PRINTED RETURN FOR REVIEW. PUT ALL FILES INTO ECF.		2.1	149	315	-	315
06/21/2002	Rao,Antonio (US215/1916856)	Staff	NTL COMMUNICATIONS. RECREATED ALL M'S WITH SUPPORTING SCHEDULES IN ANALYZER WORKBOOK AND SAVED IT INTO ECF. ALSO SCANNED DOCUMENTS INTO ECF.		2.4	149	360	-	360
07/26/2002	Rao,Antonio (US215/1916856)	Staff	CWC 5471's.		5.7	155	912	-	912
07/30/2002	Rao,Antonio (US215/1916856)	Staff	Completed Consolidated CWC 5471. Completed all CWC stand alone that we have the info for. Completed Chartwell Investors LP, SouthCablecomms and NorthCablecomms LLC returns.		8.9	155	1,424	-	1,424
07/31/2002	Rao,Antonio (US215/1916856)	Staff	Searched files for 2 5471's that mike needed.		0.3	155	48	-	48
08/05/2002	Rao,Antonio (US215/1916856)	Staff	CWC 5471.		1.0	155	160	-	160
08/06/2002	Rao,Antonio (US215/1916856)	Staff	STOCK OPTIONS FOR KIRKLEES AND GLASGOW.		1.6	155	256	-	256
08/08/2002	Rao,Antonio (US215/1916856)	Staff	Completed CWC 5471, put together list of 5471's that were filed last year and what we are filing this year.		1.1	155	176	-	176
08/13/2002	Rao,Antonio (US215/1916856)	Staff	Completed all cwc 5471's		4.1	155	656	-	656
08/14/2002	Rao,Antonio (US215/1916856)	Staff	CWC updated list. Reviewed K-1 flowthrough workpaper.		4.4	155	704	-	704
08/15/2002	Rao,Antonio (US215/1916856)	Staff	Put together P/S books.		1.2	155	192	-	192
08/15/2002	Rao,Antonio (US215/1916856)	Staff	Review and correct 5471's from Moss Adams. Printed out all returns for RA to review.		4.1	155	656	-	656
08/19/2002	Rao,Antonio (US215/1916856)	Staff	1120 Corrections. Interest Income Scheduel an dupdated w/p.		11.3	155	1,808	-	1,808
08/19/2002	Rao,Antonio (US215/1916856)	Staff		Car Service				67	67
08/21/2002	Rao,Antonio (US215/1916856)	Staff	Eliminations. Complete Schedule Interest Income. Made Corrections to 1120.		6.1	155	976	-	976
08/21/2002	Rao,Antonio (US215/1916856)	Staff		Overtime Meal				5	5
08/22/2002	Rao,Antonio (US215/1916856)	Staff	K-1 flowthrough. 1065 and 1120. Made corrections to returns.		8.2	155	1,312	-	1,312
08/23/2002	Rao,Antonio (US215/1916856)	Staff	NTL Provision to Return Rec. NTL Consol return W/P. 1120 k-1 pick-up.		8.3	155	1,328	-	1,328
08/28/2002	Rao,Antonio (US215/1916856)	Staff	Spoke w/ Moss Adams about organizing work. Started Reviewing 1120's.		3.7	155	592	-	592
08/30/2002	Rao,Antonio (US215/1916856)	Staff	Amendment meeting with JD and LK.		1.3	155	208	-	208
08/31/2002	Rao,Antonio (US215/1916856)	Staff	PARTNERSHIP RETURNS CHANGES.		3.0	155	480	-	480
09/03/2002	Rao,Antonio (US215/1916856)	Staff	P/S Changes.		6.3	155	1,008	-	1,008
09/04/2002	Rao,Antonio (US215/1916856)	Staff	Copy returns and deliver to MS at 5x2.		1.0	155	160	-	160
09/04/2002	Rao,Antonio (US215/1916856)	Staff	P/S changes.		3.0	155	480	-	480
09/05/2002	Rao,Antonio (US215/1916856)	Staff	Made changes to all partnerships. Printed all K-1's. Completed 1120's for flowup.		10.1	155	1,616	-	1,616
09/05/2002	Rao,Antonio (US215/1916856)	Staff		Car Service				70	70
	Rao,Antonio (US215/1916856) Total				103.2	3,851	16,427	142	16,569
08/06/2002	Shumakov,Vyacheslav (US215/1787568)	Staff		Overtime meals for Raul Acosta				24	24
	Shumakov,Vyacheslav (US215/1787568) Total				0.0	-	0	24	24
05/08/2002	Streton,Mark T (US001/980421)	Senior Manager	Discuss tax return information request with Mike Burke.		0.3	550	177	-	177
05/31/2002	Streton,Mark T (US001/980421)	Senior Manager	Estimated tax quarters		0.9	550	531	-	531
06/03/2002	Streton,Mark T (US001/980421)	Senior Manager	2nd quarter estimates NYS/NYC.		0.5	550	295	-	295
06/06/2002	Streton,Mark T (US001/980421)	Senior Manager	NYS & NYC estimated tax - 2nd quarter and discuss effect of loan between Delaware and DRC.		0.9	550	531	-	531
06/12/2002	Streton,Mark T (US001/980421)	Senior Manager	Update and status of NTL tax returns.		0.9	550	531	-	531

Date	Individual	Rank	Hours Desc	Exp Descrpt	Hrs.	Rate/hr	Fees	Expenses	Total
06/18/2002	Streton,Mark T (US001/980421)	Senior Manager	Update status with Mike Burns.		0.4	550	236	-	236
07/01/2002	Streton,Mark T (US001/980421)	Principal	Review status on NTL tax returns.		1.0	604	650	-	650
07/15/2002	Streton,Mark T (US001/980421)	Principal	Discuss status with Mike Burke and review 5471, update e-mail.		1.2	604	780	-	780
07/16/2002	Streton,Mark T (US001/980421)	Principal	Tax compliance budget.		1.8	604	1,170	-	1,170
07/16/2002	Streton,Mark T (US001/980421)	Principal	Tax return and election e-mail to Kerry draft V list for return election and disclosure.		0.4	604	260	-	260
07/17/2002	Streton,Mark T (US001/980421)	Principal	2001 tax return budget calculations.		1.1	604	715	-	715
07/18/2002	Streton,Mark T (US001/980421)	Principal	Discuss budget with G. Gorelick & M. DiLillo		0.9	604	585	-	585
07/19/2002	Streton,Mark T (US001/980421)	Principal	Conference call.		0.9	604	585	-	585
07/30/2002	Streton,Mark T (US001/980421)	Principal	Tax return issues and review files for disclosure items		1.2	604	780	-	780
08/07/2002	Streton,Mark T (US001/980421)	Principal	NTL SPV companies separate CO balance sheets for Switzerland SPV and Sweeden SPV.		1.0	604	650	-	650
08/09/2002	Streton,Mark T (US001/980421)	Principal	Review notes on NTL's tax discussions and election from Mike DiLillo.		0.9	604	585	-	585
08/20/2002	Streton,Mark T (US001/980421)	Principal	Discussions with Mike burkes and Jeni Sarson relating to open questions on NYNEX partnership returns.		1.6	604	1,040	-	1,040
08/20/2002	Streton,Mark T (US001/980421)	Principal	Review files for discussions and transaction occurring in 2000 in preparation for week meeting with engagement team.		2.3	604	1,495	-	1,495
08/21/2002	Streton,Mark T (US001/980421)	Principal	Meeting with Richard Stern, Frank Caratzola, Kerry Boncamono, J.D. to discuss disclosure and transaction during 2001 for purposes of 2001 tax returns.		2.5	604	1,625	-	1,625
08/22/2002	Streton,Mark T (US001/980421)	Principal	Prepare for and meet with Mike Burke discuss tax return only reconciliation, also review Solent tax return.		2.3	604	1,495	-	1,495
08/22/2002	Streton,Mark T (US001/980421)	Principal	Review prior year projection to return for format - upate 2001 3rd party interest schedule.		2.1	604	1,365	-	1,365
08/23/2002	Streton,Mark T (US001/980421)	Principal	Tax return issues i.e.		2.6	604	1,690	-	1,690
08/26/2002	Streton,Mark T (US001/980421)	Principal	Review projection to return analysis and provide comments to Mike.		4.3	604	2,795	-	2,795
08/27/2002	Streton,Mark T (US001/980421)	Principal	Follow-up with Jeni regarding prior year adj. on NYNEX.		0.8	604	520	-	520
08/27/2002	Streton,Mark T (US001/980421)	Principal	France Forms 5471 information gathering e-mail.		0.8	604	520	-	520
08/27/2002	Streton,Mark T (US001/980421)	Principal	Tax return discussions review memo setting fourth identified items etc.		1.3	604	845	-	845
08/29/2002	Streton,Mark T (US001/980421)	Principal	NYNEX tax consolidation schedule review new info from Kevin M.		0.7	604	455	-	455
08/30/2002	Streton,Mark T (US001/980421)	Principal	Tax return disclosure review DCL issue and how to not claim losses from partnreship, review 2001 push down, NTL Cablecomm Group Inc. recap. go over tax projection to return questions from Mike.		2.3	604	1,495	-	1,495
09/04/2002	Streton,Mark T (US001/980421)	Principal	Coordinate return disclosures and election.		1.9	604	1,235	-	1,235
09/04/2002	Streton,Mark T (US001/980421)	Principal	NYNEX prior period adjustment and impact on 2001 NOL carryforward.		2.1	604	1,365	-	1,365
09/05/2002	Streton,Mark T (US001/980421)	Principal	NYNEX prior period adjustments.		2.0	604	1,300	-	1,300
09/05/2002	Streton,Mark T (US001/980421)	Principal	Tax return review.		4.5	604	2,925	-	2,925
	Streton,Mark T (US001/980421) Total				48.4	19,004	31,226	-	31,226
06/07/2002	Tece,Basak (US215/1719476)	Senior	looked over spreadsheets and emails given to me by juan		1.0	201	201	-	201
06/07/2002	Tece,Basak (US215/1719476)	Senior	met with juan and raul		0.9	201	181	-	181
	Tece,Basak (US215/1719476) Total				1.9	402	382	-	382
09/05/2002	Timm,Jack T (US214/1331399)	Senior	Cabletel Glasgow 8865		1.5	182	510	-	510
09/05/2002	Timm,Jack T (US214/1331399)	Senior	Cabletel Kirkless 8865		1.5	182	510	-	510
09/05/2002	Timm,Jack T (US214/1331399)	Senior	ITN News Channel 5471		0.5	182	170	-	170
09/05/2002	Timm,Jack T (US214/1331399)	Senior	NTL Digital Ltd 5471		0.7	182	238	-	238
09/05/2002	Timm,Jack T (US214/1331399)	Senior	NTL Digital Radio Ltd 5471		0.7	182	238	-	238
09/05/2002	Timm,Jack T (US214/1331399)	Senior	Northampton Cable Television Ltd 5471		0.7	182	238	-	238
09/05/2002	Timm,Jack T (US214/1331399)	Senior	Suez Lyonnaise Telecom 5471 & getting started.		4.0	182	1,360	-	1,360
	Timm,Jack T (US214/1331399) Total				9.6	1,274	3,264	-	3,264
09/03/2002	Zhang,Andrew (US215/1708007)	Staff	Make changes on the bridge W/P.		2.0	155	320	-	320
	Zhang,Andrew (US215/1708007) Total				2.0	155	320	-	320
09/02/2002	Zhu,Bao Qiong (US297/2016615)	Staff	discussion with Acosta, made copies of the 1120 return for NTL Incorporated and Sub.		0.5	161	81	-	81
09/02/2002	Zhu,Bao Qiong (US297/2016615)	Staff	discussion with Acosta, prepared workpapers, prepared form 5471		8.5	161	1,369	-	1,369
09/02/2002	Zhu,Bao Qiong (US297/2016615)	Staff	general admin.		1.0	161	161	-	161
09/02/2002	Zhu,Bao Qiong (US297/2016615)	Staff	reviewing the return to make sure all the changes are being made.		0.5	161	81	-	81
09/02/2002	Zhu,Bao Qiong (US297/2016615)	Staff		Taxi				25	25
09/03/2002	Zhu,Bao Qiong (US297/2016615)	Staff	discussed with Acosta, got the information, analyzed the data for NTL Finance 5471		1.2	161	193	-	193

Date	Individual	Rank	Hours Desc	Exp Descrip	Hrs.	Rate/hr	Fees	Expenses	Total
09/03/2002	Zhu,Bao Qiong (US297/2016615)	Staff	discussion with Acosta to get the information to work on and prepared the template		0.5	161	81	-	81
	Zhu,Bao Qiong (US297/2016615) Total				12.2	966	1,964	25	1,989
	Grand Total				2,322.8	153,345	516,247	21,611	537,858

EXHIBIT C

NTL, Inc.
 Invoice for the period 05/08/02 through 09/05/02
 IRS AUDIT

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.				
07/25/2002	Biancamano, Kerry L. (US001/2007977)	Manager	IRS letter to Gregg outlining final adjustments		1.4	537	752	-	752
	Biancamano, Kerry L. (US001/2007977) Total				1.4		752	-	752
05/23/2002	Brennan, James E (US001/1018678)	Principal	conflict stmt sotheby/ntl		0.5	625	313	-	313
	Brennan, James E (US001/1018678) Total				0.5		313	-	313
05/24/2002	Brooke, Nelson A (US017/1508986)	Principal	re John Gregg penalty matters. Contact IRS practitioner priority service and discuss status of all collection activities. Will need complete financial statement from client (i.e., 433-A) and can then request installment agreement.		0.5	625	313	-	313
	Brooke, Nelson A (US017/1508986) Total				0.5		313	-	313
05/31/2002	DiLillo, Michael S. (US001/958761)	Partner	IDR responses regarding advances, capital gain etc.		0.6	704	422	-	422
06/04/2002	DiLillo, Michael S. (US001/958761)	Partner	Response to IDRs - regarding advances and consulting fees.		0.5	704	352	-	352
06/05/2002	DiLillo, Michael S. (US001/958761)	Partner	IDR responses regarding intercompany balances and affiliate receivables, Videotron capital loss - discuss with M. Streton.		0.6	704	422	-	422
06/24/2002	DiLillo, Michael S. (US001/958761)	Partner	Expected IRS proposed adjustment - M. Streton, J. Sarson, A. Rollin.		0.4	704	282	-	282
06/25/2002	DiLillo, Michael S. (US001/958761)	Partner	Discuss with M. Streton; review IRS proposed adjustments and Form 5701, A. Rollin.		1.4	704	986	-	986
06/26/2002	DiLillo, Michael S. (US001/958761)	Partner	Proposed audit settlement - discuss with J. Sarson, A. Rollin, M. Streton, N. Donato, F. Caratzola, R. Stern; Sub F. correlative ADJ - M. Streton.		1.7	704	1,197	-	1,197
07/02/2002	DiLillo, Michael S. (US001/958761)	Partner	G. Gorelick, J. Sarson regarding proposed settlement.		0.8	746	597	-	597
07/03/2002	DiLillo, Michael S. (US001/958761)	Partner	IRS proposed adj. - correlative adj. and reduction of Subpart F income.		0.8	746	597	-	597
07/08/2002	DiLillo, Michael S. (US001/958761)	Partner	IRS audit - M. Streton - imputed interest and impact on foreign subs subpart F income.		0.7	746	522	-	522
07/11/2002	DiLillo, Michael S. (US001/958761)	Partner	Correlative adjustments to subpart F income, SRLY NOL carryforward - M. Streton, Nat Donato.		0.7	746	522	-	522
07/15/2002	DiLillo, Michael S. (US001/958761)	Partner	Discuss status with J. Sarson; M. Streton regarding SRLY NOL & finalization of Forms 5701.		0.4	746	298	-	298

Date	Individual	Rank	Hours Desc	Exp Descrip	Hrs.			
07/30/2002	DiLillo,Michael S. (US001/958761)	Partner	Proposed Adj. regarding 1996 and 1997 - review.	0.8	746	597	-	597
08/12/2002	DiLillo,Michael S. (US001/958761)	Partner	N. Donato - regarding CG 4549 regarding IRS audit changes - call G. Gorelick.	0.4	746	298	-	298
	DiLillo,Michael S. (US001/958761) Total			9.8		7,092	-	7,092
05/21/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussion with IRS agent and Mark as to time line for open IDR submissions	0.4	590	236	-	236
05/31/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussion with Irs agent followed by discussion with his manager regarding open IDR responses which we now say will be 6/04;wants prioriyy given to #58;met with Mark Streton	0.7	590	413	-	413
06/04/2002	Donato,Nunzio (US001/1596335)	Senior Manager	Review of responses to IDRs #55,58 and 59	0.7	590	413	-	413
06/10/2002	Donato,Nunzio (US001/1596335)	Senior Manager	review of responsesd to IRS `s IDRs 54&56	0.7	590	413	-	413
06/19/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussion with IRS Case Manager Fred Perla; we discussed the open issues and how the conclusions reached by the IRS. Subsequently I met with Mark and Mike to brief them.	1.6	590	944	-	944
06/24/2002	Donato,Nunzio (US001/1596335)	Senior Manager	review of IRS proposed adjustments including discussion with agent and Mark Streton	2.6	590	1,534	-	1,534
06/25/2002	Donato,Nunzio (US001/1596335)	Senior Manager	contacted IRS agent to discuss audit years subsequent to 1996;the IRS position is no-change for 97/98;survey of 99 and no action with respect to 2000	0.6	590	354	-	354
06/26/2002	Donato,Nunzio (US001/1596335)	Senior Manager	participated in conference with Mike DiLillo and others at E&Y along with client representative to discuss IRS proposed adjustments;based upon discussion I subsequently contacted IRS to discuss SubPart F Income and 1999 year	1.4	590	826	-	826
06/26/2002	Donato,Nunzio (US001/1596335)	Senior Manager	received call back from IRS International agent and we discussed Subpart F Income and the need for an adjustment downward;he said he needed to review and will get back to me.	0.6	590	354	-	354
07/02/2002	Donato,Nunzio (US001/1596335)	Senior Manager	conference call with client to discuss IRS proposed Adjustments	0.7	625	438	-	438
07/10/2002	Donato,Nunzio (US001/1596335)	Senior Manager	review and discussion of SubPart F and NOL adjustments	1.0	625	625	-	625

Date	Individual	Rank	Hours Desc	Exp Descrip	Hrs.			
07/11/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussions with irs agent ,mark and mike regarding subpart F income adjustment and the Services proposed adjustment to disallow the NOL from OCOM prior to its acquisition	2.0	625	1,250	-	1,250
07/12/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussion with IRS agent as to error in his computation of the amount of the NOL adjustment	0.7	625	438	-	438
07/15/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussions with IRS agent regarding error in 5701 for NOL;agent requested support for our position;provided prepared schedule and narrative explanation	2.2	625	1,375	-	1,375
07/16/2002	Donato,Nunzio (US001/1596335)	Senior Manager	addressed several questions posed by agent	0.5	625	313	-	313
07/17/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussion with agent after receipt of 5701 for NOL adjustment;he will also send me draft of RAR	0.6	625	375	-	375
07/22/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussion with agent as to need for revision of his report	0.6	625	375	-	375
07/23/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussion with agent as to 5701 ,886 for NOL and agents complete report	0.5	625	313	-	313
07/24/2002	Donato,Nunzio (US001/1596335)	Senior Manager	agent had questions as to NOLcarryover amounts from 1196 to 97 and 1997 to 98	0.6	625	375	-	375
07/25/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussion with agent and met with Mark to review discrepancies with respect to NOL carryovers for 1997/98	0.8	625	500	-	500
07/29/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussion with IRS agent regarding draft of 886A for 1997 &1998 NOL carryover	0.8	625	500	-	500
07/30/2002	Donato,Nunzio (US001/1596335)	Senior Manager	reviewed revised RAR	0.6	625	375	-	375
08/05/2002	Donato,Nunzio (US001/1596335)	Senior Manager	review and discussion with IRS agent re: 5701s and RAR	0.6	625	375	-	375
08/08/2002	Donato,Nunzio (US001/1596335)	Senior Manager	met with agent for finalizing RAR;reviewed tax returns for 1996-1998 regarding NOL amounts	1.5	625	938	-	938
08/09/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussions with IRS bankruptcy unit regarding the need for filing form 1042 for 2001 for NTL (Delaware) Inc.Info is needed to determine whether the IRS needs to file a proof of claim-spoke with mark and heather -secured needed documents-spofe with IRS ;f	2.3	625	1,438	-	1,438

Date	Individual	Rank	Hours Desc	Exp Descip	Hrs.				
08/12/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussions with IRS regarding their looking for unfiled 1042s-I looked into this and found the IRS to be unfounded -provided IRS with documentation		2.3	625	1,438	-	1,438
08/13/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussion with Mike and research regarding representation before the IRS by other than the Parent		1.2	625	750	-	750
08/14/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussions and conference calls with /between Mike DiLillo,Art Rollands,Matt Magnone and myself		2.0	625	1,250	-	1,250
08/15/2002	Donato,Nunzio (US001/1596335)	Senior Manager	research resulting from conferece call of 8/14 along with discussion with Mike and Art		1.3	625	813	-	813
08/19/2002	Donato,Nunzio (US001/1596335)	Senior Manager	discussion with IRS case manager perla-case closing		0.5	625	313	-	313
08/20/2002	Donato,Nunzio (US001/1596335)	Senior Manager	requested IDR responses which agent could not locate		0.8	625	500	-	500
	Donato,Nunzio (US001/1596335) Total				33.4		20,550	-	20,550
08/14/2002	Magnone,Matthew (US001/1882160)	Senior Manager	conf w/ M. DiLillo, N. Donato & client counsel		2.0	625	1,250	-	1,250
08/22/2002	Magnone,Matthew (US001/1882160)	Senior Manager	research; internal conf.		1.0	625	625	-	625
	Magnone,Matthew (US001/1882160) Total				3.0		1,875	-	1,875
05/15/2002	Streton,Mark T (US001/980421)	Senior Manager	Open IDRs		0.4	605	242	-	242
05/30/2002	Streton,Mark T (US001/980421)	Senior Manager	Review open IDRs, respond to IDR #59.		1.1	605	666	-	666
05/31/2002	Streton,Mark T (US001/980421)	Senior Manager	Respond to IDR #58 and begin respect to IDR #56.		3.8	605	2,299	-	2,299
06/03/2002	Streton,Mark T (US001/980421)	Senior Manager	IDR #56 research - Glasgow and Kirklees aaffiliate receivable.		1.8	605	1,089	-	1,089
06/04/2002	Streton,Mark T (US001/980421)	Senior Manager	Research IDR #54 to determine if support for deductions are in F/S and tax return WIPs.		2.7	605	1,634	-	1,634
06/04/2002	Streton,Mark T (US001/980421)	Senior Manager	Research affiliate receivable for Glasgow and Kirklees determine what year and how 96 balance occurred, detrmine if balance is in addition to NOLs.		3.4	605	2,057	-	2,057
06/06/2002	Streton,Mark T (US001/980421)	Senior Manager	Draft letter to Gregg Gorelick discussing IDR#54 and 56.		1.6	605	968	-	968

Date	Individual	Rank	Hours Desc	Exp Descrip	Hrs.			
06/24/2002	Streton,Mark T (US001/980421)	Senior Manager	Work on IDRs # 26 and 57; discuss proposed adjutment with Nat.	2.0	605	1,210	-	1,210
06/27/2002	Streton,Mark T (US001/980421)	Senior Manager	IRS proposed adjustment review NOL adjustment proposed and correct adjustment and calculate Subpart F inclusion adj.	2.7	605	1,634	-	1,634
06/28/2002	Streton,Mark T (US001/980421)	Senior Manager	Follow up on DCL FSD and discuss with JBR.	1.0	605	605	-	605
06/28/2002	Streton,Mark T (US001/980421)	Senior Manager	SubPart F income calculation.	2.1	605	1,271	-	1,271
07/02/2002	Streton,Mark T (US001/980421)	Principal	Conference call with Greg Gorelick and Jeni Sarson - discuss IRS settlement.	0.5	664	332	-	332
07/02/2002	Streton,Mark T (US001/980421)	Principal	Subpart F. inclusion calculation.	2.3	664	1,527	-	1,527
07/03/2002	Streton,Mark T (US001/980421)	Principal	Draft response to proposed IRS adjustments calculate Subpart F and PTI.	2.9	664	1,926	-	1,926
07/10/2002	Streton,Mark T (US001/980421)	Principal	IRS audit - meet and discuss proposed adsjutment with Nat Donato.	1.3	664	863	-	863
07/11/2002	Streton,Mark T (US001/980421)	Principal	Meeting with Nat Donato discuss conversation with IRS, SubPart F 5701 and adjustment to 95 NOL.	0.9	664	598	-	598
07/15/2002	Streton,Mark T (US001/980421)	Principal	Discuss consulting with Mike Freedman.	0.3	664	199	-	199
07/17/2002	Streton,Mark T (US001/980421)	Principal	Review memo by Nat Donato to Michael Friedman discussions -changes in NOL.	0.8	664	531	-	531
	Streton,Mark T (US001/980421) Total			31.6		19,649	-	19,649
06/04/2002	Toole,Heather C (US001/1545942)	Senior	tracking down 1997 and 1998 files to provide IRS auditor with intercompany debt schedules for IRD.	1.0	440	440	-	440
	Toole,Heather C (US001/1545942) Total			1.0		440	-	440
	Grand Total			81.2		50,983	-	50,983

EXHIBIT D

NTL, Inc.
 Invoice for the period 05/08/02 through 09/05/02
 ACCOUNTING RESEARCH SEC FILINGS

Date	Individual	Rank	Hrs. Description	Expense Description	Hrs.	Rate	Fees	Expenses	Total
08/11/2002	Asinger, Neil J	Staff	12/31/01 10K-A tie out		2.5	150	375		375
	Total Neil Asinger				2.5		375	0	375
07/11/2002	Bukspan, Avner M	Senior Manager	Research request - Fresh Start acctg. - Curtis R. Reinhart		1.0	425	425		425
08/09/2002	Bukspan, Avner M	Senior Manager	Research request - Curtis R. Reinhart - Bankruptcy		1.0	425	425		425
08/19/2002	Bukspan, Avner M	Senior Manager	Conf. call w/ Paul Shriner - Liab. & Equity issues		0.7	425	298		298
	Total Avner Bukspan				2.7		1,148	0	1,148
09/04/2002	Daly, Erin M.	Staff	Helping tax people with their various questions		1.5	182	273		273
09/05/2002	Daly, Erin M.	Staff	Assistance to tax compliance group with their various questions		1.5	182	273		273
	Total Erin Daly				3.0		546	0	546
08/09/2002	Estes, Carrie A	Staff	Researched fresh start accounting disclosures as per request to National AABS ROTD by Richard Gallagher.		3.0	200	600		600
	Total Carrie Estes				3.0		600	0	600
05/08/2002	Gallagher, Richard	Partner	Conference call with Gregg Gorelick, Jeff Waldman, Curtis Reinhart, Mike DiLillo, Mark Streton and Jeni Sarson re. approach/issues to determining projected financial information and Fresh Start Accounting		1.0	524	524		524
05/08/2002	Gallagher, Richard	Partner	Conference call with Jeff Waldman, Curtis Reinhart, Mike DiLillo, Mark Streton and CSFB re. approach/issues to determining projected financial information and Fresh Start Accounting		0.6	524	314		314
05/09/2002	Gallagher, Richard	Partner	Discussions with C Reinhart re. status of Fresh Start accounting exercise by Jeff Waldman; status of UK quarterly procedures		0.5	524	262		262
05/10/2002	Gallagher, Richard	Partner	Review of fresh start UKCO		1.5	524	786		786
05/17/2002	Gallagher, Richard	Partner	Conference call with Jeff Waldman re. revised projections		0.5	524	262		262
05/17/2002	Gallagher, Richard	Partner	Review of revised UKCO and EUROCO projections and discussions with Curtis Reinhart thereon.		1.5	524	786		786

Date	Individual	Rank	Hrs. Description	Expense Description	Hrs.	Rate	Fees	Expenses	Total
05/20/2002	Gallagher, Richard	Partner	Discussions with Indy and Roy Hastings re. UK POS filings and obtaining information from Gregg Gorelick re. same.		0.2	524	105		105
05/20/2002	Gallagher, Richard	Partner	Review and comment with regard to multiple iterations of New Ntl and Euroco fresh start accounting draft spreadsheets including discussions and follow-up with Theo Stamos		3.6	524	1,886		1,886
05/21/2002	Gallagher, Richard	Partner	Discussions with Mark Streton and Mike DiLillo re. tax provision for projections		0.4	524	210		210
05/21/2002	Gallagher, Richard	Partner	Review, analysis and comments to Theo Stamos re. multiple versions of EuroCo fresh start accounting and projections.		3.3	524	1,729		1,729
05/22/2002	Gallagher, Richard	Partner	Conference call with Naresh and Paul Gordon re. recapitalization costs incurred in UK		0.3	524	157		157
05/22/2002	Gallagher, Richard	Partner	Conference call with Theo Stamos NTL and Curtis Reinhart re. additional comments on revised fresh start accounting and projections for New NTL and Euroco		0.6	524	314		314
05/22/2002	Gallagher, Richard	Partner	Discussion with Mark Streton re. tax accounting in fresh start and projections.		0.2	524	105		105
05/22/2002	Gallagher, Richard	Partner	Discussion with Nigel Halkes re. accounting/disclosure requirements for recapitalization costs		0.1	524	52		52
05/22/2002	Gallagher, Richard	Partner	Discussion with Theo Stamos re. updated projections and E&Y review thereof.		0.2	524	105		105
05/22/2002	Gallagher, Richard	Partner	Fax to Theo Stamos with comments on projections and fresh start accounting		0.1	524	52		52
05/22/2002	Gallagher, Richard	Partner	Faxes and e mails to P Rykowski and Curtis Reinhart re. fresh start accounting and projections.		0.2	524	105		105
05/22/2002	Gallagher, Richard	Partner	Review of revised projections including text provided from Skadden for disclosure statements. Faxed comments to Theo Stamos and Gregg Gorelick.		1.4	524	734		734
05/22/2002	Gallagher, Richard	Partner	Review of updated Fresh Start projections re. New NTL and Euroco.		0.8	524	419		419

Date	Individual	Rank	Hrs. Description	Expense Description	Hrs.	Rate	Fees	Expenses	Total
05/23/2002	Gallagher, Richard	Partner	Call with Theo Stamos to provide Paul Rykowski comments		0.2	524	105		105
05/23/2002	Gallagher, Richard	Partner	Conf Call with Curtis Reinhart and Paul Rykowski to obtain Paul's comments on fresh start and projections		0.5	524	262		262
05/23/2002	Gallagher, Richard	Partner	Conference call with Gregg Gorelick and Theo Stamos re. proposed revisions to projected balance sheets.		0.5	524	262		262
05/23/2002	Gallagher, Richard	Partner	Discussions with C Reinhart re. fresh start comments		0.4	524	210		210
05/23/2002	Gallagher, Richard	Partner	Discussions with Gregg Gorelick re. potential revisions to projected balance sheets.		0.6	524	314		314
05/23/2002	Gallagher, Richard	Partner	Review of RCG comments with Theo Stamos; Stamos provided information from Gregg Gorelick		0.5	524	262		262
05/23/2002	Gallagher, Richard	Partner	Review of final fresh start and projections including notes; discussions with Bret Richter, Theo Stamos and Gregg Gorelick. Faxed revisions and comments to Theo.		3.5	524	1,834		1,834
05/24/2002	Gallagher, Richard	Partner	Final review and revisions to fresh start projections		2.6	524	1,362		1,362
05/30/2002	Gallagher, Richard	Partner	Research re. EITF 96-19 and 98-14 re. costs of debt modifications		0.8	524	419		419
05/30/2002	Gallagher, Richard	Partner	Various discussions with Paul Rykowski re. accounting for costs related to debt modification		0.4	524	210		210
06/18/2002	Gallagher, Richard	Partner	Research re. Co-obligor accounting for M DiLillo		0.4	524	210		210
06/19/2002	Gallagher, Richard	Partner	Research re. accounting questions raised by M DiLillo re/ funding of NTL Funding Corp and tax accounting re. potential Cablecom transaction. Meeting with M DiLillo re. same		1.3	524	681		681
06/20/2002	Gallagher, Richard	Partner	Review of POS offering statement, discussions with C Reinhart re. same; also review of engagement letter provided by E&Y UK.		2.0	524	1,048		1,048
06/24/2002	Gallagher, Richard	Partner	Discussion with Gregg Gorelick re. Fresh Start accounting and Accounting for debt fees.		0.3	524	157		157

Date	Individual	Rank	Hrs. Description	Expense Description	Hrs.	Rate	Fees	Expenses	Total
06/24/2002	Gallagher, Richard	Partner	Discussion with Paul Rykowski re. various accounting issues including Fresh Start for NTL Communications and Euroco, Debt Fees and POS filing		0.5	524	262		262
06/24/2002	Gallagher, Richard	Partner	Reading of materials provided by EY UK re. POS offering		0.4	524	210		210
06/24/2002	Gallagher, Richard	Partner	Research re. accounting for debt fees and fresh start accounting		0.5	524	262		262
06/25/2002	Gallagher, Richard	Partner	Initial draft of cautionary/qualifying language POS Offering Statement		0.5	524	262		262
06/25/2002	Gallagher, Richard	Partner	Quarterly reviews		0.5	524	262		262
06/25/2002	Gallagher, Richard	Partner	US and UK calls re. POS requirements US vs. UK GAAS issues		1.8	524	943		943
06/26/2002	Gallagher, Richard	Partner	Conf Call with P Rykowski, N Alimchandani, C Honnywill re. UK POS prospectus requirements		0.8	524	419		419
06/26/2002	Gallagher, Richard	Partner	Discussions with P Rykowski re. POS prospectus qualifying language		0.4	524	210		210
06/26/2002	Gallagher, Richard	Partner	Review of POS prospectus and markup for UK		1.7	524	891		891
06/27/2002	Gallagher, Richard	Partner	POS offering document Discussions with Naresh Alimchandani and TSB.		0.5	524	262		262
07/03/2002	Gallagher, Richard	Partner	Review of SEC comment letter		0.5	586	293		293
07/08/2002	Gallagher, Richard	Partner	Drafting of POS consent; discussions with Naresh Alimchandani and Roy Hastings re. same.		0.8	586	469		469
07/08/2002	Gallagher, Richard	Partner	Review of SEC comment letter		0.2	586	117		117
07/08/2002	Gallagher, Richard	Partner	Status update call with Gregg Gorelick re. his UK trip, quarterly reporting, SEC comment letter and multiple SOP 90-7 questions/issues.		0.7	586	410		410
07/09/2002	Gallagher, Richard	Partner	NTL POS filing		1.0	586	586		586
07/10/2002	Gallagher, Richard	Partner	Discussions with Naresh and Curtis re. finalization of POS prospectus/subsequent events.		0.5	586	293		293
07/10/2002	Gallagher, Richard	Partner	Review of representation letter for POS offering		1.0	586	586		586
07/12/2002	Gallagher, Richard	Partner	NTL Accounting matters review of issues and discussions with C Reinhart and P Rykowski		1.5	586	879		879
07/15/2002	Gallagher, Richard	Partner	Follow-up re. POS consent release.		0.4	586	234		234
07/16/2002	Gallagher, Richard	Partner	Review of research request results re. bankruptcy reporting		0.6	586	352		352
07/17/2002	Gallagher, Richard	Partner	Research re. various 90-7 matters.		0.9	586	527		527

Date	Individual	Rank	Hrs. Description	Expense Description	Hrs.	Rate	Fees	Expenses	Total
07/17/2002	Gallagher, Richard	Partner	Update discussion with GG re. various SOP 90-7 matters; quarterly reporting matters.		1.5	586	879		879
07/18/2002	Gallagher, Richard	Partner	Discussions with G Gorelick re. follow-up on SOP 90-7 issues.		0.7	586	410		410
07/18/2002	Gallagher, Richard	Partner	Discussions with P Rykowski re. debt fee issues		0.5	586	293		293
07/18/2002	Gallagher, Richard	Partner	Draft e mail re. accounting issues		1.5	586	879		879
07/19/2002	Gallagher, Richard	Partner	Review with Paul Rykowski of potential friction between EITF's 96-19 and 98-14.		0.5	586	293		293
07/22/2002	Gallagher, Richard	Partner	Research and discussion with Paul Rykowski and Michael Doss re. EITF's 98-14/96-18 as they impact UK and Cablecom		1.1	586	645		645
08/05/2002	Gallagher, Richard	Partner	Review of SEC comment letter response draft received from Gregg Gorelick and multiple voice mails to C Reinhart and P Rykowski re. same.		1.5	586	879		879
08/07/2002	Gallagher, Richard	Partner	Review and comment re. SEC comments on Forms 10K and 10Q		2.3	586	1,348		1,348
08/07/2002	Gallagher, Richard	Partner	Review of NTL calculations re. EITF 96-19 and 98-14 concerning debt modifications and discussion with P Rykowski re. same.		1.2	586	703		703
08/08/2002	Gallagher, Richard	Partner	Discussions with Gregg Gorelick re. EITF 96-19 and 98-14.		0.7	586	410		410
08/08/2002	Gallagher, Richard	Partner	Review and comment re. SEC comments on Form 10K and 10Q		3.2	586	1,875		1,875
08/09/2002	Gallagher, Richard	Partner	Review of Paul Rykowski additional proposed changes re. SEC comment letter, drafted updates and sent to Jim McDonald @ Skadden et al at Gregg Gorelick's request		0.8	586	469		469
08/15/2002	Gallagher, Richard	Partner	Review of SEC comment letter response.		1.5	586	879		879
08/16/2002	Gallagher, Richard	Partner	Research and discussions with Gregg Gorelick re. accounting for interest expense under SOP 90-7		1.3	586	762		762
08/18/2002	Gallagher, Richard	Partner	SEC Comments response		0.3	586	176		176
08/19/2002	Gallagher, Richard	Partner	Review of 2 revised draft responses to SEC re. Form 10 K and Form 10Q of NTL Inc.		1.5	586	879		879
08/20/2002	Gallagher, Richard	Partner	SEC comment letter		1.0	586	586		586

Date	Individual	Rank	Hrs. Description	Expense Description	Hrs.	Rate	Fees	Expenses	Total
08/29/2002	Gallagher, Richard	Partner	Discussions with M DiLillo and others re. fair value adjustments of intercompany items		0.5	586	293		293
08/30/2002	Gallagher, Richard	Partner	Discussion with M DiLillo and others re. fair value adjustments and timing of recording same.		0.4	586	234		234
09/03/2002	Gallagher, Richard	Partner	Meeting with Mike DiLillo and C Reinhart re. accounting/tax treatment of intercompany accounts receivable.		0.6	586	352		352
09/03/2002	Gallagher, Richard	Partner	Research with C Reinhart re. Parent company only and guarantor financial statement requirements		0.5	586	293		293
09/04/2002	Gallagher, Richard	Partner	Discussion with P Rykowski and C Reinhart re. various SOP 90-7 matters		0.5	586	293		293
	Total Richard Gallagher				70.3		38,803	0	38,803
06/25/2002	Pellino, Ellen D.	Staff	Researched fresh start accounting disclosures as per request to National AABS ROTD by Richard Gallagher.		3.0	178	534		534
	Total Ellen Pellino				3.0		534	0	534
05/17/2002	Reinhart, Curtis R	Senior Manager	Review of EuroCo and UKCo Fresh Start projections		2.0	442	884		884
05/21/2002	Reinhart, Curtis R	Senior Manager	Fresh Start accounting review		0.4	442	177		177
05/22/2002	Reinhart, Curtis R	Senior Manager	Fresh Start accounting review		1.0	442	442		442
05/23/2002	Reinhart, Curtis R	Senior Manager	Fresh Start		2.0	442	884		884
06/19/2002	Reinhart, Curtis R	Senior Manager	POS statement and Cablecom tax question (mtg w/ DiLillo)		1.5	442	663		663
07/09/2002	Reinhart, Curtis R	Senior Manager	POS statement		2.0	496	992		992
07/10/2002	Reinhart, Curtis R	Senior Manager	POS offering statement		2.0	496	992		992
07/11/2002	Reinhart, Curtis R	Senior Manager	POS offering statement		2.0	496	992		992
07/12/2002	Reinhart, Curtis R	Senior Manager	Research for SOP 90-7		1.5	496	744		744
07/16/2002	Reinhart, Curtis R	Senior Manager	Review research request for condensed consolidated examples		1.0	496	496		496
07/22/2002	Reinhart, Curtis R	Senior Manager	Q2 coordination and issues		1.0	496	496		496
08/07/2002	Reinhart, Curtis R	Senior Manager	Review SEC comment letter responses		1.0	496	496		496
08/08/2002	Reinhart, Curtis R	Senior Manager	Review of NTL SEC responses and audit committee minutes		2.0	496	992		992
08/16/2002	Reinhart, Curtis R	Senior Manager	Summary of SOP 90-7 for Goad		0.5	496	248		248
08/20/2002	Reinhart, Curtis R	Senior Manager	SOP 90-7		0.5	496	248		248
08/22/2002	Reinhart, Curtis R	Senior Manager	SOP 90-7		0.5	496	248		248
09/03/2002	Reinhart, Curtis R	Senior Manager	Meeting with DiLillo and RCG to discuss NTLCC intercompany accounting		1.0	496	496		496
09/04/2002	Reinhart, Curtis R	Senior Manager	I/C account discussion re: tax planning		1.5	496	744		744

Date	Individual	Rank	Hrs. Description	Expense Description	Hrs.	Rate	Fees	Expenses	Total
09/05/2002	Reinhart,Curtis R	Senior Manager	Discussion (with Paul Gordon) of accounting considerations related to change in useful life of software		1.5	496	744		744
	Total Curtis Reinhart				24.9		11,978	0	11,978
05/23/2002	Rykowski,Paul	Partner	Review of bankruptcy projection package and comments to RCG and CR		2.3	622	1,431		1,431
06/24/2002	Rykowski,Paul	Partner	Discussion with RCG re. post bankruptcy financial presentations		0.5	622	311		311
06/25/2002	Rykowski,Paul	Partner	Review of Forms 10Q		1.7	622	1,057		1,057
06/25/2002	Rykowski,Paul	Partner	Review of POS filing and discussion with RCG		1.6	622	995		995
06/26/2002	Rykowski,Paul	Partner	Conference call re. POS offering document and wording of 2000 disclaimer		1.5	622	933		933
06/26/2002	Rykowski,Paul	Partner	Updated POS offering cautionary language		0.5	622	311		311
06/27/2002	Rykowski,Paul	Partner	POS Offering document follow-up		0.5	622	311		311
07/03/2002	Rykowski,Paul	Partner	Review of SEC comment letter and discussion of same with RCG		1.0	645	645		645
07/09/2002	Rykowski,Paul	Partner	POS consent and subsequent events procedures update		0.5	645	323		323
07/12/2002	Rykowski,Paul	Partner	SOP 90-7 discussion with RCG and CR		0.5	645	323		323
07/18/2002	Rykowski,Paul	Partner	Discussions with RCG re. debt questions and intercompany balances		0.5	645	323		323
07/22/2002	Rykowski,Paul	Partner	Research on 98-14 and 96-19 interplay		1.4	645	903		903
08/05/2002	Rykowski,Paul	Partner	SEC response letter		1.0	645	645		645
08/07/2002	Rykowski,Paul	Partner	Cash flow forecasts and EITF's		0.8	645	516		516
08/08/2002	Rykowski,Paul	Partner	SEC response letter and changes to 10k and 10q		1.6	645	1,032		1,032
08/09/2002	Rykowski,Paul	Partner	Response to SEC comment letter edits		0.5	645	323		323
08/12/2002	Rykowski,Paul	Partner	Review of accounting package and comments to RCG		1.1	645	710		710
09/04/2002	Rykowski,Paul	Partner	Consultation with RCG and Curtis re. SOP 90-7.		0.9	645	581		581
	Total Paul Rykowski				18.4		11,670	0	11,670
09/04/2002	Vilkov,Veronica	Manager	SOP 90-7 write-up		2.0	380	760		760
	Total Veronica Vilkov				2.0		760	0	760
07/14/2002	Yim,Yat Man Sally	Staff	Continued research to look for SEC filings (see description for time charged on July 12). Per request of Curtis Reinhart.		2.0	200	400		400

Date	Individual	Rank	Hrs. Description	Expense Description	Hrs.	Rate	Fees	Expenses	Total
07/12/2002	Yim, Yat Man Sally	Staff	Researched SEC filings for examples of companies which have some subsidiaries in bankruptcy and subsequently emerged and the related financial statements prepared pursuant to SOP 90-7. Per request of senior manager Curtis Reinhart.		1.5	200	300		300
	Total Yat Man Sally Yim				3.5		700	0	700
	Grand Total				133.3		67,113	0	67,113

EXHIBIT E

Date	Individual	Rank	Hrs. Description	Hrs.	Rate	Fees	Total
05/27/2002	Asinger,Neil J	Staff	1st Quarter Review	16.0	140	2,240	2,240
05/28/2002	Asinger,Neil J	Staff	1st Quarter Review	8.0	140	1,120	1,120
05/29/2002	Asinger,Neil J	Staff	1st Quarter Review	8.0	140	1,120	1,120
05/30/2002	Asinger,Neil J	Staff	1st Quarter Review	8.0	140	1,120	1,120
06/03/2002	Asinger,Neil J	Staff	Consolidation tie-out	8.0	140	1,120	1,120
06/04/2002	Asinger,Neil J	Staff	Consolidation tie-out	8.0	140	1,120	1,120
06/05/2002	Asinger,Neil J	Staff	Consolidation tie-out	9.0	140	1,260	1,260
06/06/2002	Asinger,Neil J	Staff	Consolidation tie-out	8.0	140	1,120	1,120
06/07/2002	Asinger,Neil J	Staff	Consolidation tie-out	8.0	140	1,120	1,120
06/12/2002	Asinger,Neil J	Staff	Tied out consolidation	9.0	140	1,260	1,260
06/13/2002	Asinger,Neil J	Staff	Cleaning up Inc. 10Q open items	9.0	140	1,260	1,260
06/14/2002	Asinger,Neil J	Staff	Cleaning up Inc. 10Q open items	8.0	140	1,120	1,120
06/20/2002	Asinger,Neil J	Staff	Delaware 10Q tie out	8.0	140	1,120	1,120
06/21/2002	Asinger,Neil J	Staff	Delaware 10Q tie-out	8.0	140	1,120	1,120
06/25/2002	Asinger,Neil J	Staff	Tied out Delaware Q	10.0	140	1,400	1,400
06/26/2002	Asinger,Neil J	Staff	Tied out Diamond Q	2.5	140	350	350
06/27/2002	Asinger,Neil J	Staff	Tied out Diamond 10Q	4.0	140	560	560
06/28/2002	Asinger,Neil J	Staff	Tied out Diamond 10Q	8.0	140	1,120	1,120
07/17/2002	Asinger,Neil J	Staff	Putting together Inc, Delaware, Communication, and Diamond 1Q books	0.5	150	75	75
07/29/2002	Asinger,Neil J	Staff	Reviewing corporate packages	8.0	150	1,200	1,200
07/30/2002	Asinger,Neil J	Staff	Reviewing corporate packages	9.0	150	1,350	1,350
07/31/2002	Asinger,Neil J	Staff	Reviewing corporate packages	8.0	150	1,200	1,200
08/01/2002	Asinger,Neil J	Staff	Reviewing corporate packages	8.0	150	1,200	1,200
08/05/2002	Asinger,Neil J	Staff	Reviewing corporate packages	8.0	150	1,200	1,200
08/06/2002	Asinger,Neil J	Staff	Reviewing corporate packages	8.0	150	1,200	1,200
08/08/2002	Asinger,Neil J	Staff	Elimination and adjustment entries tie-ins	10.0	150	1,500	1,500
08/09/2002	Asinger,Neil J	Staff	Consolidation tie outs	8.0	150	1,200	1,200
08/12/2002	Asinger,Neil J	Staff	Inc Form 10Q tie-out	13.5	150	2,025	2,025
08/13/2002	Asinger,Neil J	Staff	Inc Form 10Q tie out	15.5	150	2,325	2,325
08/14/2002	Asinger,Neil J	Staff	Delaware and Inc Form 10Q tie outs	9.5	150	1,425	1,425
08/15/2002	Asinger,Neil J	Staff	Delaware Q tie out	15.5	150	2,325	2,325
08/16/2002	Asinger,Neil J	Staff	Delaware, Diamond tie outs. Review of open items prior to filing.	14.0	150	2,100	2,100
08/19/2002	Asinger,Neil J	Staff	Diamond, Delaware and Communications tie outs	4.5	150	675	675
08/20/2002	Asinger,Neil J	Staff	Diamond, Delaware and Communications tie outs	4.5	150	675	675
08/21/2002	Asinger,Neil J	Staff	Diamond, Delaware and Communications tie outs	4.5	150	675	675
08/22/2002	Asinger,Neil J	Staff	Diamond, Delaware and Communications tie outs	4.5	150	675	675
08/23/2002	Asinger,Neil J	Staff	Diamond, Delaware and Communications tie outs	4.5	150	675	675
	Total Neil Asinger			305.5		44,350	44,350
08/01/2002	Biancamano,Kerry L	Manager (Tax)	2nd Qtr provision calculation.	3.7	488	1,806	1,806
08/02/2002	Biancamano,Kerry L	Manager (Tax)	2nd Qtr provision calculation.	2.8	488	1,366	1,366
08/05/2002	Biancamano,Kerry L	Manager (Tax)	2nd Qtr provision calculation.	1.5	488	732	732

Date	Individual	Rank	Hrs. Description	Hrs.	Rate	Fees	Total
08/06/2002	Biancamano,Kerry L	Manager (Tax)	Provision corrections dealing with Swiss information and reconciliation	1.0	488	488	488
08/07/2002	Biancamano,Kerry L	Manager (Tax)	Make corrections/changes to 2nd Qtr provision	1.0	488	488	488
08/22/2002	Biancamano,Kerry L	Manager (Tax)	Cleaning up workpapers and file for 2nd qtr provision	0.5	488	244	244
	Total Kerry Biancamano			10.5		5,124	5,124
05/08/2002	Daly,Erin M.	Staff	1st Quarter Review	8.0	163	1,304	1,304
05/20/2002	Daly,Erin M.	Staff	NTL Quarter work. Setting up Corporate analytics	2.0	163	326	326
05/21/2002	Daly,Erin M.	Staff	Analytics for balance sheets for Inc, Del, and Comm	4.0	163	652	652
05/22/2002	Daly,Erin M.	Staff	Corporate packages changed so had to update/redo all of our audit work for the three entities.	8.0	163	1,304	1,304
05/23/2002	Daly,Erin M.	Staff	Worked on consolidation for first quarter and fluctuation analyses	8.0	163	1,304	1,304
05/30/2002	Daly,Erin M.	Staff	1st Quarter Review	8.0	163	1,304	1,304
05/31/2002	Daly,Erin M.	Staff	1st Quarter Review	8.0	163	1,304	1,304
06/03/2002	Daly,Erin M.	Staff	Quarterly Review P&L Fluxes, Consolidation tie out	8.0	163	1,304	1,304
06/04/2002	Daly,Erin M.	Staff	Quarterly Review: Tie out consolidation entries	8.0	163	1,304	1,304
06/05/2002	Daly,Erin M.	Staff	Quarterly Review: Tie out consolidation entries and finish P&L fluxes	8.0	163	1,304	1,304
06/06/2002	Daly,Erin M.	Staff	Finish consolidated revenue analysis	9.0	163	1,467	1,467
06/07/2002	Daly,Erin M.	Staff	Tie out consolidation entries and new consolidation	7.0	163	1,141	1,141
06/10/2002	Daly,Erin M.	Staff	Tying out the 10Q and final consolidation	8.0	163	1,304	1,304
06/13/2002	Daly,Erin M.	Staff	Tying out Form 10Q	8.0	163	1,304	1,304
06/14/2002	Daly,Erin M.	Staff	Tying out Form 10Q	8.0	163	1,304	1,304
06/17/2002	Daly,Erin M.	Staff	Tied out final Inc Q	2.0	163	326	326
06/20/2002	Daly,Erin M.	Staff	Tying out Communications and Delaware Forms 10Q	8.0	163	1,304	1,304
06/21/2002	Daly,Erin M.	Staff	Tying out Del and Comm Qs	8.0	163	1,304	1,304
06/25/2002	Daly,Erin M.	Staff	Tied out multiple versions of the Q.	8.0	163	1,304	1,304
06/26/2002	Daly,Erin M.	Staff	Tying out Diamond Q.	2.5	163	408	408
06/27/2002	Daly,Erin M.	Staff	Tied out versions of Q and worked on the 3 quarterly checklists.	10.0	163	1,630	1,630
06/28/2002	Daly,Erin M.	Staff	Made sure all Qs were tied out and tracked all changes that occurred throughout the day.	8.0	163	1,304	1,304
07/29/2002	Daly,Erin M.	Staff	Tying out Corporate Packages	9.5	182	1,729	1,729
07/30/2002	Daly,Erin M.	Staff	Tying out Corporate Packages	10.0	182	1,820	1,820
07/31/2002	Daly,Erin M.	Staff	Tying out Corporate packages and clearing up some of manager's review comments	9.5	182	1,729	1,729
08/01/2002	Daly,Erin M.	Staff	Analytics and tying out Corporate packages	8.0	182	1,456	1,456
08/02/2002	Daly,Erin M.	Staff	Finished up on analytics and clearing up open items	7.0	182	1,274	1,274
08/05/2002	Daly,Erin M.	Staff	Tying out the consolidation	8.0	182	1,456	1,456
08/06/2002	Daly,Erin M.	Staff	Finishing up corporate work and tying out adjustments for consolidation	10.0	182	1,820	1,820

Date	Individual	Rank	Hrs. Description	Hrs.	Rate	Fees	Total
08/07/2002	Daly,Erin M.	Staff	Tying out the 10 Q/A and 10 K/A	9.0	182	1,638	1,638
08/08/2002	Daly,Erin M.	Staff	Tying out the 10 Q/A and 10K/A and working on the consolidation	12.0	182	2,184	2,184
08/09/2002	Daly,Erin M.	Staff	Tying out 10Q/A and 10K/A	8.0	182	1,456	1,456
08/11/2002	Daly,Erin M.	Staff	Tying out final version of 10Q/A and 10 K/A	2.0	182	364	364
08/12/2002	Daly,Erin M.	Staff	Tying out the Inc. Form 10Q	13.0	182	2,366	2,366
08/13/2002	Daly,Erin M.	Staff	Inc Form 10Q tie out	15.5	182	2,821	2,821
08/14/2002	Daly,Erin M.	Staff	Tying out Inc.'s, Delaware and Communications Forms 10Q	10.0	182	1,820	1,820
08/15/2002	Daly,Erin M.	Staff	Tying out Inc.'s, Delaware and Communications Forms 10Q	11.5	182	2,093	2,093
08/16/2002	Daly,Erin M.	Staff	Delaware, Diamond tie outs. Review of open items prior to filing.	10.0	182	1,820	1,820
08/19/2002	Daly,Erin M.	Staff	Tying out the Qs in order for NTL to file within the 5 day window	7.0	182	1,274	1,274
08/20/2002	Daly,Erin M.	Staff	Tying out the support an cleaning up any open items	8.0	182	1,456	1,456
08/21/2002	Daly,Erin M.	Staff	Working on the A binder. checklists and SRM	8.0	182	1,456	1,456
08/22/2002	Daly,Erin M.	Staff	Working on the checklists and SRM for the A binder	5.0	182	910	910
08/26/2002	Daly,Erin M.	Staff	Wrap-up procedures re. Q2	7.0	182	1,274	1,274
08/27/2002	Daly,Erin M.	Staff	Wrap-up procedures re. Q2	5.0	182	910	910
08/28/2002	Daly,Erin M.	Staff	Preparing and sending workpapers to central files	2.0	182	364	364
	Total Erin Daly			351.5		61,000	61,000
05/15/2002	DiLillo,Michael S.	Partner (Tax)	1st quarter tax provision - discuss with R. Gallagher, M. Streton, G. Gorelick.	0.5	645	323	323
05/16/2002	DiLillo,Michael S.	Partner (Tax)	1st quarter provision - discuss with M. Streton and J. Sarson.	0.5	678	339	339
05/30/2002	DiLillo,Michael S.	Partner (Tax)	1st quarter tax prov. - R. Gallagher, M. Streton, H. Toole.	1.1	678	746	746
05/30/2002	DiLillo,Michael S.	Partner (Tax)	Audit conference call with R. Gallagher, N. Halkes, D. Murphy et. al.	0.6	678	407	407
05/31/2002	DiLillo,Michael S.	Partner (Tax)	Review 1Q provision calculation and discuss with M Streton.	1.0	678	678	678
06/04/2002	DiLillo,Michael S.	Partner (Tax)	1st quarter provision - revisions.	0.5	678	339	339
06/12/2002	DiLillo,Michael S.	Partner (Tax)	1st quarter prov. - review press release.	1.1	678	746	746
06/19/2002	DiLillo,Michael S.	Partner (Tax)	Audit conference call.	0.30	678	203	203
07/31/2002	DiLillo,Michael S.	Partner (Tax)	2nd quarter provision - M. Streton, J. Sarson.	0.4	678	271	271
08/05/2002	DiLillo,Michael S.	Partner (Tax)	2Q prov. review including disclosure issue regarding IRS audit.	1.2	678	814	814
08/06/2002	DiLillo,Michael S.	Partner (Tax)	Audit conference call.	1.1	678	746	746
08/07/2002	DiLillo,Michael S.	Partner (Tax)	2Q provision reivew; discuss with M. Streton, R. Gallagher, C. Reinhart, G. Gorelick.	1.6	678	1,085	1,085
08/08/2002	DiLillo,Michael S.	Partner (Tax)	Swiss exposure regarding audit and impact of merger on additional NOLs; review prov. package - M. Streton.	0.7	678	475	475

Date	Individual	Rank	Hrs. Description	Hrs.	Rate	Fees	Total
08/14/2002	DiLillo,Michael S.	Partner (Tax)	Press release regarding 2Q, review 10Q.	0.9	678	610	610
08/15/2002	DiLillo,Michael S.	Partner (Tax)	Deferred tax liability balance per 10Q	0.4	678	271	271
08/16/2002	DiLillo,Michael S.	Partner (Tax)	Review 10Qs for NTL Delaware, NTLCC, Diamond & Triangle.	1.1	678	746	746
08/26/2002	DiLillo,Michael S.	Partner (Tax)	Review 10Qs including impact regarding translation gain on deferred tax liab. M. Streton.	0.9	678	610	610
	Total Michael DiLillo			13.9		9,408	9,408
05/14/2002	Gallagher, Richard	Partner	Conference call with Curtis Reinhart, Naresh Alimchandani and Paul Gordon re. results of UK first quarter audit procedures.	1.0	524	524	524
05/14/2002	Gallagher, Richard	Partner	Follow-up on matters discussed during conference call	1.0	524	524	524
05/15/2002	Gallagher, Richard	Partner	Discussions with Mike DiLillo, Mark Streton and Martin Grolj re. Cablecom balance sheet tax matters including impact of statutory versus US GAAP impairment charge accounting	1.0	524	524	524
05/15/2002	Gallagher, Richard	Partner	Discussions/planning with Gregg Gorelick re. Forms 10Q and potential related issues.	1.0	524	524	524
05/15/2002	Gallagher, Richard	Partner	Follow-up discussion with Gregg Gorelick re. Martin Grolj discussion and first quarter tax provision.	0.5	524	262	262
05/16/2002	Gallagher, Richard	Partner	Discussions with Paul Rykowski re. NTL FAS 142 issues in light of CSFB May 2002 appraisals and tax position re. projected provision particularly related to NOL's and deferred tax assets.	0.5	524	262	262
05/16/2002	Gallagher, Richard	Partner	Research re. FAS 142 issues related to NTL quarters in light of new valuations.	0.6	524	314	314
05/17/2002	Gallagher, Richard	Partner	Review of 1st quarter timing and issues with Curtis Reinhart	0.5	524	262	262
05/20/2002	Gallagher, Richard	Partner	Discussions with Gregg Gorelick re. various accounting issues on 1st quarter -- recapitalization costs//Cablecom depreciation // FAS 142 re. franchise -- license amortization.	0.8	524	419	419
05/22/2002	Gallagher, Richard	Partner	Conf call with Gregg Gorelick and Curtis Reinhart re. various 1st quarter issues including amortization versus non amortization of franchise costs under FAS No. 142, Australia discontinued operations accounting re. FAS 144, reporting of recapitalization c	0.9	524	472	472
05/22/2002	Gallagher, Richard	Partner	Discussion and review with Curtis Reinhart multiple issues re. quarterly reporting including amortization versus non amortization of franchise costs under FAS No. 142, Australia discontinued operations accounting re. FAS 144, reporting of recapitalization	0.5	524	262	262
05/29/2002	Gallagher, Richard	Partner	Review of Cablecom memo	0.5	524	262	262
05/30/2002	Gallagher, Richard	Partner	Discussions with M DiLillo, H Toole and M Streton re. tax accruals	0.3	524	157	157

Date	Individual	Rank	Hrs. Description	Hrs.	Rate	Fees	Total
05/30/2002	Gallagher, Richard	Partner	Status update from G Gorelick	0.6	524	314	314
05/30/2002	Gallagher, Richard	Partner	US/UK Status Call	1.0	524	524	524
05/31/2002	Gallagher, Richard	Partner	Discussion with G Gorelick re. 1st qtr release schedule and Swiss results	0.2	524	105	105
05/31/2002	Gallagher, Richard	Partner	Discussion with M Groli re. 1st qtr review findings	0.3	524	157	157
05/31/2002	Gallagher, Richard	Partner	Review of M Groli final memo re. Cablecom 1st Qtr review.	0.5	524	262	262
06/06/2002	Gallagher, Richard	Partner	NTL Audit Committee Meeting prior to press release.	0.5	524	262	262
06/06/2002	Gallagher, Richard	Partner	Review of 3/31 NTL Inc. balance sheet and P&L; discussions with C Reinhart re. issues. Conf call to Gregg Gorelick in advance of audit committee meeting	1.3	524	681	681
06/10/2002	Gallagher, Richard	Partner	NTL 1st Qtr Review	1.1	524	576	576
06/11/2002	Gallagher, Richard	Partner	NTL 1st Qtr Review	1.0	524	524	524
06/12/2002	Gallagher, Richard	Partner	Review of 10Q comments with Curtis Reinhart and Gregg Gorelick	1.0	524	524	524
06/12/2002	Gallagher, Richard	Partner	Review of Form 10Q	2.0	524	1,048	1,048
06/13/2002	Gallagher, Richard	Partner	Review of Form 10Q, comments to GG, discussions with C Reinhart and conference call with audit committee	3.2	524	1,677	1,677
06/14/2002	Gallagher, Richard	Partner	Review of revised NTL Inc. 1st Qtr Form 10Q and comments to Gregg Gorelick	1.0	524	524	524
06/26/2002	Gallagher, Richard	Partner	Comments on Forms 10Q to Liz and Gregg	0.5	524	262	262
06/26/2002	Gallagher, Richard	Partner	Review of Communications Form 10Q	1.4	524	734	734
06/26/2002	Gallagher, Richard	Partner	Review of Diamond 10Q	1.2	524	629	629
06/26/2002	Gallagher, Richard	Partner	Review of NTL Delaware Form 10Q	1.4	524	734	734
06/27/2002	Gallagher, Richard	Partner	Reviews of revised Forms 10Q and comments thereon to Gregg Gorelick and Liz Grizetti.	4.0	524	2,096	2,096
06/28/2002	Gallagher, Richard	Partner	Status update with GG	0.7	524	367	367
07/25/2002	Gallagher, Richard	Partner	Discussion with Gregg Gorelick re. 2nd quarter status and bankruptcy accounting matters	0.8	586	469	469
07/29/2002	Gallagher, Richard	Partner	Discussion with R Lubasch re. CEO/CFO certification process.	0.2	586	117	117
07/31/2002	Gallagher, Richard	Partner	Review of Cablecom SRM	0.4	586	234	234
07/31/2002	Gallagher, Richard	Partner	Status update call with Gregg Gorelick	0.9	586	527	527
08/01/2002	Gallagher, Richard	Partner	Status update call with Curtis and Gregg Gorelick re. quarter and SEC comment letter	1.0	586	586	586
08/06/2002	Gallagher, Richard	Partner	NTL UK conf call	0.3	586	176	176
08/07/2002	Gallagher, Richard	Partner	Discussions with C Reinhart re. UK Conference call on 8/6/02.	0.4	586	234	234
08/07/2002	Gallagher, Richard	Partner	Discussions with Curtis Reinhart and Mike DiLillo re. tax matters	0.4	586	234	234
08/08/2002	Gallagher, Richard	Partner	Discussion with Gregg Gorelick and Yves vonTobel re. Swiss tax matters	0.8	586	469	469

Date	Individual	Rank	Hrs. Description	Hrs.	Rate	Fees	Total
08/08/2002	Gallagher, Richard	Partner	Discussion with Gregg Gorelick re. outline prepared by EY UK on UK accounting policies.	0.3	586	176	176
08/08/2002	Gallagher, Richard	Partner	Review of PowerPoint file prepared by EY UK on accounting policies.	0.8	586	469	469
08/09/2002	Gallagher, Richard	Partner	Conference call with Nigel Halkes and Naresh Alimchandani re. accounting policy review.	0.5	586	293	293
08/09/2002	Gallagher, Richard	Partner	Discussion with Curtis Reinhart re. accounting policy review	0.2	586	117	117
08/09/2002	Gallagher, Richard	Partner	Quarter update from GG	0.5	586	293	293
08/11/2002	Gallagher, Richard	Partner	Email to UK re. comments on accounting policy review	1.5	586	879	879
08/12/2002	Gallagher, Richard	Partner	Conf Call with EY UK team re. accounting policy report	1.1	586	645	645
08/12/2002	Gallagher, Richard	Partner	Conf Call with R Lubasch, G Gorelick, L Blair B Richter C Reinhart N Halkes and N Alimchandani re. NTL UK accounting policy report.	0.8	586	469	469
08/12/2002	Gallagher, Richard	Partner	Discussion with GG and Naresh re. revisions to draft report	0.5	586	293	293
08/12/2002	Gallagher, Richard	Partner	Review of Form 10Q	4.0	586	2,344	2,344
08/13/2002	Gallagher, Richard	Partner	Audit Committee Meeting	0.9	586	527	527
08/13/2002	Gallagher, Richard	Partner	Comments on NTL Inc. Form 10Q to Gregg Gorelick	1.8	586	1,055	1,055
08/13/2002	Gallagher, Richard	Partner	Meeting with NTL Management Team re. SEC certification process and EYUK project to review and comment on controls.	1.0	586	586	586
08/13/2002	Gallagher, Richard	Partner	Obtained comments from Paul Rykowski re. his review of NTL Inc Form 10Q	0.7	586	410	410
08/13/2002	Gallagher, Richard	Partner	Review of NTL Inc. Form 10Q	2.2	586	1,289	1,289
08/14/2002	Gallagher, Richard	Partner	Review of revisions to NTL Inc. Form 10Q and clearance to Gregg Gorelick	1.5	586	879	879
08/15/2002	Gallagher, Richard	Partner	Review of Forms 10Q	1.4	586	820	820
08/16/2002	Gallagher, Richard	Partner	Comments from Paul Rykowski re. NTL Delaware, Communications and Diamond Cable Forms 10Q	1.0	586	586	586
08/16/2002	Gallagher, Richard	Partner	Review of Diamond Cable Communications Form 10Q	3.4	586	1,992	1,992
08/17/2002	Gallagher, Richard	Partner	Phone conversation with Gregg Gorelick to review comments on Diamond Form 10Q	1.1	586	645	645
08/17/2002	Gallagher, Richard	Partner	Review and comment on second draft of Diamond Cable Form 10Q for the quarter ended June 30, 2002	3.2	586	1,875	1,875
08/18/2002	Gallagher, Richard	Partner	Discussions with Gregg Gorelick re. status of Forms 10Q	0.3	586	176	176
08/18/2002	Gallagher, Richard	Partner	Review and comment on NTL Communications Form 10Q for the quarter ended June 30, 2002	2.7	586	1,582	1,582
08/18/2002	Gallagher, Richard	Partner	Review and comment on NTL Delaware Form 10Q for the quarter ended June 30, 2002	1.7	586	996	996

Date	Individual	Rank	Hrs. Description	Hrs.	Rate	Fees	Total
08/18/2002	Gallagher,Richard	Partner	Review and comment on third draft of Diamond Cable Form 10Q for the quarter ended June 30, 2002	1.2	586	703	703
08/19/2002	Gallagher,Richard	Partner	Review of final drafts of Forms 10Q on NTL Delaware, NTL Communications and Diamond Cable Communications; final comments/clearance to Gregg Gorelick.	3.2	586	1,875	1,875
08/20/2002	Gallagher,Richard	Partner	NTL UK US engagement team Update conf call.	0.8	586	469	469
	Total Richard Gallagher			75.5		42,259	42,259
05/08/2002	Nathanson,Andrew J	Staff	1st Quarter Review	8.0	140	1,120	1,120
05/13/2002	Nathanson,Andrew J	Staff	Work on NTL Inc's quarterly review.	16.0	140	2,240	2,240
	Total Andrew Nathanson			24.0		3,360	3,360
08/15/2002	Pohmer,Nicole A.	Staff	Q2 Review	5.0	140	700	700
	Total Nicole Pohmer			5.0		700	700
05/14/2002	Reinhart,Curtis R	Senior Manager	Q1 review of Corporate trial balances	2.0	442	884	884
05/21/2002	Reinhart,Curtis R	Senior Manager	Quarterly review procedures	0.1	442	44	44
05/22/2002	Reinhart,Curtis R	Senior Manager	Quarterly review	2.0	442	884	884
05/23/2002	Reinhart,Curtis R	Senior Manager	NTL 1st Qtr Review	1.0	442	442	442
05/29/2002	Reinhart,Curtis R	Senior Manager	NTL 1st Qtr Review	1.0	442	442	442
05/30/2002	Reinhart,Curtis R	Senior Manager	qtr review	0.5	442	221	221
05/31/2002	Reinhart,Curtis R	Senior Manager	Cablecom Q1 qtr review	0.5	442	221	221
06/03/2002	Reinhart,Curtis R	Senior Manager	Q1 review	1.0	442	442	442
06/04/2002	Reinhart,Curtis R	Senior Manager	Q1 review	2.0	442	884	884
06/05/2002	Reinhart,Curtis R	Senior Manager	Q1 review	4.0	442	1,768	1,768
06/06/2002	Reinhart,Curtis R	Senior Manager	Q1 review	2.0	442	884	884
06/12/2002	Reinhart,Curtis R	Senior Manager	Review of Form 10Q	3.0	442	1,326	1,326
06/13/2002	Reinhart,Curtis R	Senior Manager	Review of Form 10Q	2.0	442	884	884
07/23/2002	Reinhart,Curtis R	Senior Manager	Scheduled conference call to discuss q2 progress	1.0	496	496	496
07/24/2002	Reinhart,Curtis R	Senior Manager	General update discussion with RCG	0.5	496	248	248
07/30/2002	Reinhart,Curtis R	Senior Manager	Status updates w/RCG	0.5	496	248	248
07/31/2002	Reinhart,Curtis R	Senior Manager	Review of UK issues	0.5	496	248	248
08/01/2002	Reinhart,Curtis R	Senior Manager	Follow-up on UK and Cablecom matters/discussion with GG	1.0	496	496	496
08/05/2002	Reinhart,Curtis R	Senior Manager	Q2 follow-up on issues	0.5	496	248	248
08/06/2002	Reinhart,Curtis R	Senior Manager	Audit team conference call and follow-up emails	1.5	496	744	744
08/07/2002	Reinhart,Curtis R	Senior Manager	Q2 review procedures	1.0	496	496	496
08/07/2002	Reinhart,Curtis R	Senior Manager	Discussion of Q2 tax matters	0.5	496	248	248
08/08/2002	Reinhart,Curtis R	Senior Manager	Q2 review of Parent workpapers, consolidation entries and TB's	2.5	496	1,240	1,240
08/11/2002	Reinhart,Curtis R	Senior Manager	Review parent co variance analysis	1.0	496	496	496
08/12/2002	Reinhart,Curtis R	Senior Manager	NTL 10Q review	10.0	496	4,960	4,960
08/13/2002	Reinhart,Curtis R	Senior Manager	Audit committee meeting	1.0	496	496	496
08/13/2002	Reinhart,Curtis R	Senior Manager	Meeting with Barclay, John and Rich L to discuss accounting policy summary and qtr review status	1.0	496	496	496
08/13/2002	Reinhart,Curtis R	Senior Manager	Review of 10Q's	8.0	496	3,968	3,968
08/14/2002	Reinhart,Curtis R	Senior Manager	Review 10Q's	7.0	496	3,472	3,472

Date	Individual	Rank	Hrs. Description	Hrs.	Rate	Fees	Total
08/15/2002	Reinhart,Curtis R	Senior Manager	Form 10Q reviews and commentys to RCG	6.0	496	2,976	2,976
08/16/2002	Reinhart,Curtis R	Senior Manager	Review of Forms 10Q	8.5	496	4,216	4,216
08/17/2002	Reinhart,Curtis R	Senior Manager	Review 10Q's	2.0	496	992	992
08/18/2002	Reinhart,Curtis R	Senior Manager	Review 10Q's	2.0	496	992	992
08/19/2002	Reinhart,Curtis R	Senior Manager	NLT 10Q's	3.0	496	1,488	1,488
08/20/2002	Reinhart,Curtis R	Senior Manager	Conference call	1.0	496	496	496
	Total Curtis Reinhart			81.1		39,086	39,086
05/16/2002	Rykowski,Paul	Partner	Consultation with RCG re deferred taxes in projection and fas 142	0.5	622	311	311
05/22/2002	Rykowski,Paul	Partner	Consultation with CR on Form 10Q presentation of discontinued ops and question of whether UK cable franchise qualifies as indefinite lived intangible	0.5	622	311	311
06/12/2002	Rykowski,Paul	Partner	Read NTL Form 10Q and comments to RCG and CR	3.5	622	2,177	2,177
06/26/2002	Rykowski,Paul	Partner	Review of Form 10Q	1.3	622	809	809
08/12/2002	Rykowski,Paul	Partner	Review of Form 10Q	2.5	645	1,613	1,613
08/13/2002	Rykowski,Paul	Partner	Form 10Q comments to RCG and CR	1.5	645	968	968
08/16/2002	Rykowski,Paul	Partner	Form 10Q comments to RCG and CR	1.0	645	645	645
08/16/2002	Rykowski,Paul	Partner	Research/discussion re. Diamond holdings debt and accrual of post petition interest	1.2	645	774	774
08/16/2002	Rykowski,Paul	Partner	Form 10Q's review	4.5	645	2,903	2,903
	Total Paul Rykowski			16.5		10,509	10,509
05/30/2002	Streton,Mark T	Senior Manager (Tax)	1st quarter tax provision.	2.2	590	1,298	1,298
05/31/2002	Streton,Mark T	Senior Manager (Tax)	Finalize quarterly numbers and send to Liz and Gregg.	0.8	590	472	472
06/05/2002	Streton,Mark T	Senior Manager (Tax)	Update provision calculation review Liz changes.	2.0	590	1,180	1,180
07/23/2002	Streton,Mark T	Principal (Tax)	Draft & send e-mail to Martin G. - E&Y Switzerland.	0.4	650	260	260
08/01/2002	Streton,Mark T	Principal (Tax)	Discuss with Kerry and prepare 2nd quarter anal.	2.1	650	1,365	1,365
08/05/2002	Streton,Mark T	Principal (Tax)	Review tax provision.	1.5	650	975	975
08/06/2002	Streton,Mark T	Principal (Tax)	Engagement team conference call.	0.9	650	585	585
08/07/2002	Streton,Mark T	Principal (Tax)	Review Swiss audit exposure and discuss with Martin Grol in Switzerland.	1.2	650	780	780
08/08/2002	Streton,Mark T	Principal (Tax)	Revise tax provision to include tax charge on Australia Book gain and discuss with Gregg and Rich.	1.8	650	1,170	1,170
08/09/2002	Streton,Mark T	Principal (Tax)	Review quarterly tax provisions and send to Liz.	1.0	650	650	650
08/20/2002	Streton,Mark T	Principal (Tax)	Review final 10Qs for NTL Inc., Delaware, communications and triangle- Reconcile sched. to amounts on 10Q.	2.1	650	1,365	1,365
	Total Mark Streton			16.0		10,100	10,100
05/23/2002	Toole,Heather C	Senior (Tax)	Q1 Tax Provision - gathering information from Switzerland and UK.	2.0	336	672	672
05/24/2002	Toole,Heather C	Senior (Tax)	Working on Q1 tax provision	3.0	336	1,008	1,008

Date	Individual	Rank	Hrs. Description	Hrs.	Rate	Fees	Total
05/30/2002	Toole, Heather C	Senior (Tax)	Q1 tax provision preparation. Calls with Mark and Mike to discuss Swiss breakout.	2.0	336	672	672
05/31/2002	Toole, Heather C	Senior (Tax)	Final changes to tax provision and preparing file.	0.5	336	168	168
06/03/2002	Toole, Heather C	Senior (Tax)	Final changes to tax provision with new Swiss numbers.	1.0	336	336	336
	Total Heather Toole			8.5		2,856	2,856
05/14/2002	Vilkov, Veronica	Manager	1st Quarter Review	2.0	340	680	680
05/28/2002	Vilkov, Veronica	Manager	1st Quarter Review	4.0	340	1,360	1,360
05/29/2002	Vilkov, Veronica	Manager	1st Quarter Review	7.0	340	2,380	2,380
05/31/2002	Vilkov, Veronica	Manager	1st Quarter Review	5.0	340	1,700	1,700
06/05/2002	Vilkov, Veronica	Manager	Q1 2002 review of the general workpapers	7.0	340	2,380	2,380
06/06/2002	Vilkov, Veronica	Manager	Compilation of answers for review comments.	3.0	340	1,020	1,020
06/10/2002	Vilkov, Veronica	Manager	Quarter 1 consolidation review	3.0	340	1,020	1,020
06/11/2002	Vilkov, Veronica	Manager	Quarter one 10Q review	2.0	340	680	680
06/13/2002	Vilkov, Veronica	Manager	Cash flow review for 1st quarter for NTL Inc.	3.5	340	1,190	1,190
06/14/2002	Vilkov, Veronica	Manager	NTL Inc. 10Q review	2.0	340	680	680
06/20/2002	Vilkov, Veronica	Manager	Q1 review	2.0	340	680	680
06/25/2002	Vilkov, Veronica	Manager	Q1 review	4.0	340	1,360	1,360
06/28/2002	Vilkov, Veronica	Manager	Q1 review	3.0	340	1,020	1,020
07/31/2002	Vilkov, Veronica	Manager	Q2 review	3.0	380	1,140	1,140
08/07/2002	Vilkov, Veronica	Manager	2nd Q review	8.0	380	3,040	3,040
08/16/2002	Vilkov, Veronica	Manager	Q2 Review	5.0	380	1,900	1,900
	Total Veronica Vilkov			63.5		22,230	22,230
	Grand Total			971.5		250,982	250,982

EXHIBIT F

2. I have read the Application and to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application are reasonable, necessary, incidental to the services performed and comply with the mandatory guidelines set forth in the Guidelines and applicable law.

3. The fees and disbursements sought by E&Y are billed at rates and in accordance with practices customarily employed by E&Y and generally accepted by E&Y's clients.

4. To the best of my knowledge, information and belief formed after reasonable inquiry, Applicant made every effort to comply with the Guidelines as to the recording of time by Applicant's professionals and paraprofessionals.

5. In connection with Applicant's request for reimbursement of services and out-of-pocket expenses, I certify that, to the best of my knowledge, information and belief formed after reasonable inquiry, (a) E&Y does not make a profit on those expenses for which reimbursement is sought in this Application; (b) E&Y has not included in the amounts billed for such services any amounts for amortization of the cost of any investment, equipment or capital outlay; and (c) the amounts billed for purchases or services from outside third-party vendors are billed in the amount paid by Applicant to such vendors.

6. The U.S. Trustee, the Debtors and the Creditors' Committee will be provided with a copy of the Application at least 20 days prior to the hearing on the Application. The Application contains a list of professionals and paraprofessionals providing services, the number of hours spent by each professional and paraprofessional in providing services, a general description of the services rendered and a reasonably detailed breakdown of the disbursements incurred. E&Y did not file periodic monthly statements of fees and expenses in these cases.

7. At this time, Applicant is unable to certify that the Debtors have reviewed and approved the Application.

Dated: New York, New York
February 7, 2003

/s/ Richard C. Gallagher
Richard C. Gallagher

EXHIBIT G

3. The compensation sought in the Application is based on the standard hourly rates charged by E&Y for such services at such times.

4. No agreement or understanding exists between E&Y and any other person for the sharing of compensation received or to be received for professional services rendered in or in connection with this case, nor will any be made except as permitted under 11 U.S.C. § 504(b)(1).

5. E&Y has not filed any previous requests for allowance of interim compensation and/or reimbursement of expenses in this case. As of January 31, 2003, pursuant to the Court's order, entered June 17, 2002, establishing procedures for interim compensation and reimbursement of expenses of professionals, E&Y had not received any payment as compensation for services rendered to, or as reimbursement of expenses incurred on behalf of, the Debtors during the Application Period.

6. I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
February 7, 2003

/s/ Richard C. Gallagher
Richard C. Gallagher