

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
(Eastern Division)

In re _____)
)
)
ESSENTIAL.COM, INC.,)
)
)
Debtor.)
_____)

Chapter 11
Case No. 01-15339-WCH

**APPLICATION OF GADSBY HANNAH LLP, COUNSEL TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS OF ESSENTIAL.COM, INC.,
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES**

Pursuant to 11 U.S.C. sections 328 and 330, Rule 2016 of the Federal Rules of the Bankruptcy Procedure and MLBR 2016-1, Gadsby Hannah LLP ("GH"), counsel to the Official Committee of Unsecured Creditors of Essential.com, Inc. (the "Committee"), hereby moves this for an order awarding GH compensation totaling \$42,666.33 for services rendered and expenses incurred between July 30, 2001 and the Effective Date pursuant to the Joint Plan of Reorganization filed by the Debtor and the Committee (the "Application Period"). The requested amount represents: (i) \$36,540.70 for legal services rendered to the Committee between July 30, 2001 and November 30, 2001; (ii) up to \$5,000 for estimated legal services to be rendered to the Committee between December 1, 2001 and the Effective Date under the Debtor's plan of reorganization; and (iii) \$1,125.63 for reimbursement of actual expenses incurred by GH on behalf of the Committee. In further support of this Application, GH

APP _____
CAF _____ respectfully submits the following:
CMP _____
COM _____
CTR _____
ECR _____
LEG _____
OPC _____
PAI _____
RGO _____
SEC _____
SER _____
OTH _____

00226698.DOC;1

None

DOCUMENT NUMBER-DATE

15553 DEC 13 06

FPSO-COMMISSION OF FRK

BACKGROUND

1. This case was commenced by the filing of a voluntary petition for relief under chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”) on June 29, 2001 (the “Petition Date”). Between the Petition Date and August 10, 2001, when substantially all of its assets were sold to United Systems Access (“USA”), Essential.com, Inc. (the “Debtor”), continued to operate its business and manage its financial affairs as a debtor-in-possession pursuant to sections 1107 and 1108 of the Bankruptcy Code.

2. The Debtor was engaged in the business of providing utility services, including local and long-distance telephone services and limited electrical utility services, to subscribers, which subscribers could then manage via online internet access at a central website maintained by the Debtor. Services were provided, through the Debtor, by companies such as SmartEnergy, Qwest Communications, Verizon, and others. Storage Networks provided hosting services for the Debtor’s website.

3. On July 18, 2001, the Office of the United States Trustee (the “U.S. Trustee”) convened a meeting for the purpose of forming an unsecured creditors’ committee. On that date, the U.S. Trustee approved the formation of the Committee, which is comprised of three members: Storage Networks, SmartEnergy, and Info Directions.

4. On August 8, 2001, the Committee filed an Application to employ GH as its counsel. By Order of the Court dated August 16, 2001, the Committee’s Application was allowed. A copy of the Court’s Order authorizing GH’s employment is attached hereto as Exhibit A.

5. On August 9, 2001, the Court approved the sale of substantially all of the Debtor's assets, including its customer base, name, and related assets, to USA, over various objections.

6. On November 2, 2001, the Debtor and the Committee filed a joint plan and disclosure statement. The Court approved the disclosure statement at a hearing on November 28, 2001. On December 1, 2001, the Debtor sent the Disclosure Statement, Plan and ballots and the Order approving the Disclosure Statement to all creditors, equity security holders and other parties in interest.

7. A hearing on confirmation of the Plan and on timely filed fee applications is scheduled for December 21, 2001.

SUMMARY OF PROFESSIONAL SERVICES

8. By this Application, GH respectfully seeks the award of compensation for professional services rendered for and on behalf of the Committee during the Application Period in the aggregate amount of \$41,540.70.

9. In support of GH's Application for the award of professional compensation and expense reimbursement, GH submits the following supporting documentation, all of which is incorporated herein by reference:

<u>Exhibit</u>	<u>Description</u>
A	Order Allowing Retention of GH as Counsel to the Committee
B1-4	Detailed Daily Narrative Report of Professional Service Performed by Category
C	Summary of Out-of-Pocket Expenses
D	GH Attorney & Paralegal Biographies
E	Proposed Order Authorizing Payment of Fees and Expenses

Each of the foregoing reports is prepared and maintained by GH in the ordinary course of its business. With regard to Exhibits B and C, respectively, these reports are prepared substantially,

contemporaneously with the performance of the professional services described or the incurring of the expense for which reimbursement is sought hereby. The hourly time charges set forth herein, and reflected in Exhibit B, represent the usual and customary rates charged by GH to its bankruptcy and non-bankruptcy clients for the types of services rendered herein.

10. Between July 30, 2001 and November 30, 2001, GH rendered 171.87 hours to the Committee at a blended rate of \$212.61 per hour for a total charge of \$36,540.70. Between December 1, 2001 and the Effective Date under the Joint Plan of Reorganization proposed by the Debtor and the Committee, GH anticipates that it will render approximately 25 hours of service for a total maximum charge of \$5,000.

11. In accordance with the Massachusetts Local Rule 16-1 of Bankruptcy Procedure, GH's time entries have been separated into four categories. The total hours of service and the fees allocated to each category are as follows:

<u>CATEGORY</u>	<u>EXHIBIT</u>	<u>HOURS</u>	<u>FEES</u>
Sale Matters	B1	27.60	\$6,529.50
Plan & Disclosure Statement	B2	32.70	\$6,943.50
Dispute with USA	B3	10.10	\$2,037.00
General Case Administration	B4	101.47	\$21,030.70
Subtotal		<u>171.87</u>	<u>\$36,540.70</u>
Estimated Fees through Effective Date			\$5,000.00
Total			<u>\$41,540.70</u>

A. Sale Matters (Exhibit B1)

12. During the initial portion of this case, the Debtor was immersed in the process of attempting to negotiate a sale of all or substantially all of its assets. GH was engaged by the Committee to represent the interests of unsecured creditors in that process. To that end, GH participated in the design of the sale structure and negotiations with potential bidders. GH also

attended preliminary hearings on the nature and extent of any sale of the Debtor's assets, successfully raising and advocating the Committee's concerns.

13. GH reviewed all bids as they were filed, both advising the Committee and asserting its position to the Debtor. GH reviewed and assisted in the resolution of objections to the sale as raised by interested parties, including the Attorney General of the Commonwealth, service providers such as Qwest and Verizon, and competing bidders. GH then attended the sale hearing conducted on August 9, 2001, at which time the Court conducted a sealed-bid auction proceeding, generating at least \$1,300,000 for the estate.

14. Following the successful sale of the Debtor's customer base and associated assets, GH represented the continuing concerns of the Committee with respect to issues associated with the closing. GH identified post-closing concerns and worked closely with the Debtor, the buyer, USA, and other interested parties to resolve those issues. GH also assisted the Debtor in the liquidation of its remaining assets, including office furniture and equipment. A public auction was conducted pursuant to the allowance of the Debtor's motion for same on September 5, 2001.

<u>NAME</u>	<u>HOURS</u>	<u>AMOUNT</u>
Charles A. Dale III	8.50	2,805.00
Alex F. Mattera	19.10	3,724.50
TOTAL	27.60	6,529.50

B. Plan & Disclosure Statement (Exhibit B2)

15. Once the sale of the Debtor's assets was completed, GH turned its attention to developing a liquidation strategy with the Debtor. GH conducted substantial and extensive discussions with the Committee, the Debtor, and the U.S. Trustee to determine the form and mechanics of a liquidating plan to be filed jointly by the Debtor and the Committee. Throughout

the plan process, GH strove to identify and incorporate the concerns of all interested parties in these proceedings.

16. GH drafted a joint liquidating plan of reorganization which addressed and resolved all the concerns it identified, and which swiftly and efficiently distributed available funds to the creditors of the Debtor's estate. GH then worked closely with the Debtor and the U.S. Trustee to finalize the plan and disclosure statement. The proposed plan and disclosure statement were filed with Court on November 2, 2001.

17. GH's extensive efforts during the plan negotiation and drafting phase resulted in no objections being filed to the joint disclosure statement. The Court approved the disclosure statement on November 28, 2001, and scheduled a hearing on confirmation of the joint plan on December 21, 2001. To date, no party has either filed an objection or even raised a concern with the joint plan, which proposes a distribution in excess of fifty percent on unsecured claims. GH's dutiful advocacy on behalf of those claims has produced, as soon after the Petition Date as possible, a confirmable plan with an uncommonly high distribution.

<u>NAME</u>	<u>HOURS</u>	<u>AMOUNT</u>
Charles A. Dale III	4.20	1,386.00
Alex F. Mattera	28.50	5,557.50
TOTAL	32.70	6,943.50

C. Dispute with USA (Exhibit B3)

18. The Debtor's sale to USA of its customer base and associated assets provided a mechanism for collecting the outstanding accounts receivable attributable to those customers. Under the sale agreement, USA was bound to bill and collect all receivables. USA was then required to remit the receivables, less a ten percent administration fee, to the Debtor's estate.

Certain receivables which remained outstanding for over sixty days, were to revert to the Debtor for collection or settlement.

19. Following the closing, a dispute arose with the buyer, USA, with respect to the identification, billing, collection, and turnover of the receivables. Unable to resolve the dispute, the Debtor filed a complaint against USA to compel turnover of funds collected and to enforce the agreement on remaining unbilled and/or uncollected receivables. USA opposed the relief requested in the complaint, asserting technological obstacles between its and the Debtor's billing systems. The parties, with the involvement and assistance of GH on behalf of the Committee, reached a tentative agreement to resolve all outstanding issues.

20. GH, together with Debtor's counsel, conducted substantial negotiations with USA to determine the amount of receivables subject to the sale agreement, and to identify funds to be collected and turned over to the estate. These negotiations resulted in a stipulation entered into by the parties which resolved the matter in a very beneficial way for the estate and, subsequently, the unsecured creditors. Under the stipulation, USA will be solely responsible for and entitled to all receivables, in return for which the estate will retain amounts it has collected or received from USA, and USA will make additional cash payments to the estate, totaling over \$700,000. GH's efforts on behalf of the Committee have produced substantial value for the estate, without the uncertainty of the collectibility of the receivables, the buyer's billing and collection efforts, or turnover.

<u>NAME</u>	<u>HOURS</u>	<u>AMOUNT</u>
Charles A. Dale III	.50	165.00
Alex F. Mattera	9.60	1,872.00
TOTAL	10.10	2,037.00

D. General Case Administration (Exhibit B4)

21. General services to the Committee necessarily include a wide range of services. Work performed on behalf of the Committee which did not appropriately fall into any other category was included in General Services. In an effort to reduce time and expense, GH has held regular staff meetings to review the status of the case and any pending matters, and to insure that work was not unnecessarily duplicated through lack of communication. Indeed, throughout these proceedings, GH has striven to insure that work has not been duplicated, either internally among firm members, or externally among the various professionals employed. To this end, GH has also participated in frequent telephonic conferences with each professional to delineate duties and develop mutual strategies going forward.

22. GH has also consistently reviewed the case status by examining the docket to insure that all filed pleadings were received, and to keep informed of approaching hearings. Only those attorneys whose presence was absolutely necessary attended hearings, so as to limit the expense to the estates. To the greatest extent possible, GH has attempted to limit the number of professionals working discrete issues. In that way, GH has insured an intimate familiarity with the issues, and prevented overlapping efforts by multiple professionals.

23. Other general matters include monitoring all aspects of the case and pleadings as they are filed, and drafting, filing and prosecuting motions which do not fall within other categories. More specifically, GH has conducted conferences, as necessary, among its own staff and with Debtors management and other personnel. In addition to its own weekly staff meetings, GH has conducted meetings when appropriate between smaller groups of professionals regarding specific issues.

24. During the Application Period, GH filed and prosecuted the Committee's application to employ GH. GH also reviewed applications to employ other professionals in the case, including the auctioneer and special counsel to the Debtor. GH objected to the application to employ special counsel, which application the Court subsequently denied. GH also successfully opposed the Debtor's motion to institute a bonus program to all employees post-closing. In addition, GH opposed and eventually resolved administrative expense claims by certain of the Debtor's insiders and former principals. GH's efforts with respect to these various motions have preserved several hundred thousand dollars of funds for the estate, providing an increase in the dividend to unsecured creditors in this case.

25. Finally, GH continually opposed and each time thwarted the U.S. Trustee's motion to convert this case to a chapter 7 proceeding. The Committee has worked closely with the Debtor and Debtor's counsel and capitalized on the institutional knowledge available through the Debtor as a going concern to expedite the distribution of available funds to the creditor body in this case. The speed and efficiency of the cooperative liquidation efforts of the Debtor and the Committee have limited the administrative expense incurred by the estate. As a result of the successful administration of this chapter 11 proceeding, the unsecured creditors of the Debtor will receive a larger distribution, and more quickly, than would have been possible under chapter 7.

<u>NAME</u>	<u>HOURS</u>	<u>AMOUNT</u>
Charles A. Dale III	11.40	3,762.00
Rebecca M. Fallon	3.47	381.70
Alex F. Mattera	86.60	16,887.00
TOTAL	101.47	21,030.70

SUMMARY OF EXPENSES INCURRED

26. During the Application Period, GH has incurred actual and necessary expenses in connection with the rendering of services to and on behalf of the Committee, in the amount of \$1,125.63, for which GH has not previously applied nor received reimbursement. A summary break-down of these out-of-pocket expenses is annexed hereto as Exhibit C and incorporated herein by reference. All expenses for which reimbursement is sought were incurred in connection with the rendering of professional services to the Committee, and were reasonable and necessary.

27. From time to time GH has utilized certain services, including overnight couriers and long distance telephone conference services. There have been occasions when the Committee or other parties required information and documents on an expedited basis. Although GH makes every effort to use regular postal services when possible, overnight delivery of documents and long distance conference calls were occasionally required.

28. In order to streamline the billing and collection of incidental expenses incurred on behalf of its clients, GH does not bill certain expenses separately. These expenses include photocopy jobs under 25 pages, phone calls within the Continental United States, facsimile transmissions of ten pages or less, first class postage smaller than 25 pieces or less than \$2.00, and messenger services within downtown Boston. Rather, GH ordinarily charges its clients an administrative fee equal to \$6.00 for each hour of attorney or paralegal time. For the purposes of this Application, GH has agreed to waive its customary administrative charge in the sum of \$1,031.22.

29. GH has made every effort to minimize the out-of-pocket expenses incurred in connection with its representation of the Committee in this case. GH believes the expenditures

for which reimbursement is sought herein were appropriate and warranted. GH maintains detailed records of all out-of-pocket expenses incurred in connection with its representation of the Committee. Accordingly, GH requests reimbursement of expenses incurred as counsel to the Committee during the Application Period, excluding the above-described administrative charge, in the total amount of \$1,125.63.

30. GH hereby certifies that it has not agreed to share compensation awarded to it in this case with any other person or entity.

WHEREFORE, GH respectfully requests that the Court enter an order awarding it compensation totaling \$42,666.33 representing: (i) \$36,540.70 for actual legal services rendered to the Committee between July 30, 2001 and November 30, 2001; (ii) up to \$5,000 for estimated legal services to be rendered to the Committee between December 1, 2001 and the Effective Date pursuant to the Joint Plan of Reorganization proposed by the Debtor and the Committee; (iii) \$1,125.63 for reimbursement of actual expenses incurred by GH on behalf of the Committee; and (iv) granting GH such other and further relief as is just and proper.

Respectfully submitted,
Gadsby Hannah LLP

By: _____
Charles A. Dale III (BBO # 558839)
Alex F. Mattera (BBO # 641760)
Gadsby Hannah LLP
225 Franklin Street
Boston, MA 02110
(617) 345-7000

Dated: December 10, 2001

Exhibit A

Exhibit B

REPORT DATE: 12/10/01 4:15 pm
 REPORT ID : WIP60 05.40.00
 PRODUCED BY: MJR

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 DETAIL FORMAT (FROM: THRU 11/30/01) * BLANK=BILLABLE WIP, N=NON-BILL, R=RECEIVABLE, F=FIRMTIME

BILL OFC	BILL DEPT	CLIENT NUMBER	MATTER NUMBER	TRAN DATE	CD	TRAN NUMBER	HOURS/ ITEMS	RATE *	VALUE	DISB AMOUNT	WK/DSB CD	VENDOR NUMBER	PRE/BIL NUMBER	WORK ID
1	100	CAD	9266	13 08/01/01	F	1660551	3.80	195.00	741.00			825	158906P	AFM
Prepare for and attend hearing in Bankruptcy Court on Debtor's sale motion, various agreements, and US Trustee's motion to convert. Meet with Committee members, US Trustee, Debtor's counsel and representatives, Verizon counsel, landlord counsel, and potential bidders. Conference with CAD regarding same.														
1	100	CAD	9266	13 08/01/01	F	1664295	.60	330.00	198.00			825	158906P	CAD
Confer with A. Mattera on outcome of hearing and auction items prior to sale														
1	100	CAD	9266	13 08/03/01	F	1662451	.60	195.00	117.00			825	158906P	AFM
Review proposed asset purchase agreement by ServiSense.com.														
1	100	CAD	9266	13 08/07/01	F	1663443	.40	195.00	78.00			825	158906P	AFM
Review entirety bid submitted by USA Telecom.														
1	100	CAD	9266	13 08/07/01	F	1663444	.40	195.00	78.00			825	158906P	AFM
Review counteroffer by Eastern on Broadview Assets.														
1	100	CAD	9266	13 08/07/01	F	1663446	.60	195.00	117.00			825	158906P	AFM
Lengthy strategy conference with CAD regarding Debtor's sale motion, probable course of action post-sale.														
1	100	CAD	9266	13 08/07/01	F	1663448	.80	195.00	156.00			825	158906P	AFM
Review Debtor's motions to employ Paul Saperstein and motion and notice of sale to liquidate furnityre, fixtures and equipment of the Debtor.														
1	100	CAD	9266	13 08/07/01	F	1663450	.70	195.00	136.50			825	158906P	AFM
Review and conference with CAD on Attorney General's objection to Debtor's proposed sale.														
1	100	CAD	9266	13 08/07/01	F	1664298	.40	330.00	132.00			825	158906P	CAD
Confer with A. Mattera re: sale issues														

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1 100 CAD	9266	13 08/07/01 F	1664299	.40	330.00	132.00				825		158906P	CAD		
		Confer with S. Pohl re: sale issues													
1 100 CAD	9266	13 08/08/01 F	1664300	3.40	330.00	1122.00				825		158906P	CAD		
		Read all sale pleadings and agreements; telephone conferences with A. Rodolakis, P. Moore, S. Pohl re: sale issues and objections													
1 100 CAD	9266	13 08/08/01 F	1664302	.40	330.00	132.00				825		158906P	CAD		
		Reviewed motion to strike counteroffer by Zone Telecom													
1 100 CAD	9266	13 08/09/01 F	1663458	.30	195.00	58.50				825		158906P	AFM		
		Review objection of Zone to bid of USA Telecom.													
1 100 CAD	9266	13 08/09/01 F	1663460	6.50	195.00	1267.50				825		158906P	AFM		
		Prepare for and attend lengthy hearing on Debtor's motion to sell its customer base and related assets, stipulation with Verizon, motion to convert by US Trustee, objection to entirety bid, and meetings with various parties in interest including bidders, Attorney General's office, Debtor's counsel, Debtor's officers, and others.													
1 100 CAD	9266	13 08/09/01 F	1663461	.80	195.00	156.00				825		158906P	AFM		
		Strategy sessions with CAD regarding post-sale plan of action and pending motions.													
1 100 CAD	9266	13 08/09/01 F	1663462	.30	195.00	58.50				825		158906P	AFM		
		Telephone calls and correspondence with Committee members regarding outcome of sale hearing.													
1 100 CAD	9266	13 08/09/01 F	1664303	.60	330.00	198.00				825		158906P	CAD		
		Quick research on non-conforming bids													
1 100 CAD	9266	13 08/09/01 F	1664304	2.70	330.00	891.00				825		158906P	CAD		
		Attended hearing on sale and other matters													
1 100 CAD	9266	13 08/10/01 F	1664291	.80	195.00	156.00				825		158906P	AFM		

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1	100	CAD	9266	13 08/14/01	F	1665696	4.10	195.00	799.50			826	158906P	AFM
Begin drafting joint plan of liquidation.														
1	100	CAD	9266	13 08/15/01	F	1665698	.80	195.00	156.00			826	158906P	AFM
Review motion for bar date by Debtor. Review other draft motions and correspondence with Debtor re: same.														
1	100	CAD	9266	13 08/16/01	F	1665700	.90	195.00	175.50			826	158906P	AFM
Continue drafting plan of liquidation.														
1	100	CAD	9266	13 08/17/01	F	1666499	1.70	195.00	331.50			826	158906P	AFM
Review Debtor's motions to reject, extend time for assumption/rejection, establish bar date and hearing notice.														
1	100	CAD	9266	13 08/24/01	F	1671889	1.80	330.00	594.00			826	158906P	CAD
Reviewed and revised draft plan of liquidation														
1	100	CAD	9266	13 08/27/01	F	1670194	.80	195.00	156.00			826	158906P	AFM
Review extensive edits of CAD to proposed draft plan of liquidation.														
1	100	CAD	9266	13 09/05/01	F	1676917	.40	330.00	132.00			826	158906P	CAD
Telephone conference with A. Rodolakis re: plan and other issues														
1	100	CAD	9266	13 09/07/01	F	1674069	4.50	195.00	877.50			826	158906P	AFM
Prepare for and attend meeting at Essential.com business location with CFO Basil Pallone, Craig Jalbert (telephonically) and Don Swanson regarding open issues, financial information and documentation, strategy and assignments. Review financial information and conference with CAD regarding same.														
1	100	CAD	9266	13 09/21/01	F	1678199	.20	195.00	39.00			826	158906P	AFM
Correspondence with US Trustee's office and Debtor's counsel regarding case status and plan and disclosure statement drafting.														

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1	100	CAD	9266	13 10/01/01	F	1685246	1.30	195.00	253.50		826		158906P	AFM
Review pleadings and conference with CAD regarding status and strategy, plan drafting.														
1	100	CAD	9266	13 10/25/01	F	1694024	.70	330.00	231.00		826		158906P	CAD
Reviewed edits from debtors' counsel to draft plan of liquidation; memorandum to A. Mattera														
1	100	CAD	9266	13 10/26/01	F	1694017	1.60	195.00	312.00		826		158906P	AFM
Complete revisions to draft plan of reorganization and circulate to all committee members and Debtor's counsel.														
1	100	CAD	9266	13 10/26/01	F	1694018	.50	195.00	97.50		826		158906P	AFM
Correspondence with committee members regarding conference call, plan and other issues.														
1	100	CAD	9266	13 10/26/01	F	1694020	.80	195.00	156.00		826		158906P	AFM
Telephone conferences with Debtor's counsel regarding plan and disclosure statement and other open issues.														
1	100	CAD	9266	13 11/01/01	F	1696177	2.20	195.00	429.00		826		158906P	AFM
Review and substantially revise disclosure statement drafted by Debtor's counsel.														
1	100	CAD	9266	13 11/01/01	F	1696178	1.40	195.00	273.00		826		158906P	AFM
Prepare for and attend telephonic conference with Creditors' Committee members and CAD, conferences with CAD regarding plan and disclosure statement, strategy.														
1	100	CAD	9266	13 11/01/01	F	1696179	.80	195.00	156.00		826		158906P	AFM
Numerous telephone conferences with counsel to Debtor regarding plan and disclosure statement drafting issues.														
1	100	CAD	9266	13 11/01/01	F	1702285	.50	330.00	165.00		826		158906P	CAD
Telephone conference with Committee to discuss liquidating plan of reorganization														
1	100	CAD	9266	13 11/01/01	F	1702286	.20	330.00	66.00		826		158906P	CAD

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Telephone conference with H. Murphy to discuss liquidating plan														
1	100	CAD	9266	13 11/01/01	F	1702288	.40	330.00	132.00			826	158906P	CAD
Confer with A. Mattera re: plan and disclosure statement matters														
1	100	CAD	9266	13 11/02/01	F	1696180	2.30	195.00	448.50			826	158906P	AFM
Final revisions to draft disclosure statement and coordination of execution and filing with Committee Chair and Debtor's counsel.														
1	100	CAD	9266	13 11/02/01	F	1696182	.50	195.00	97.50			826	158906P	AFM
Final review of plan of reorganization for filing.														
1	100	CAD	9266	13 11/05/01	F	1698152	.60	195.00	117.00			826	158906P	AFM
Telephone conferences with office of United States Trustee regarding joint plan and disclosure statement, review as-filed plan.														
1	100	CAD	9266	13 11/19/01	F	1705740	.20	330.00	66.00			826	158906P	CAD
Reviewed proposed order approving disclosure statement														
1	100	CAD	9266	13 11/27/01	F	1705315	1.70	195.00	331.50			826	158906P	AFM
Conference with Debtors' counsel and with CAD regarding disclosure statement, hearing for 11/28, and preparation for hearing.														
1	100	CAD	9266	13 11/28/01	F	1705316	1.80	195.00	351.00			826	158906P	AFM
Prepare for and attend hearing on approval of joint disclosure statement. Conferences with United States Trustee and Debtor's counsel regarding disclosure statement and plan issues, relevant dates, and strategy going forward. Conference with CAD regarding same.														
WORK/DISB TOTAL							32.70		6943.50	TOTAL=		6943.50		

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1 100 CAD	9266	13	09/26/01	F	1680433	.80	195.00	156.00	827	158906P	AFM			
			Telephone conference with Kemal Hawa of O'Melvany & Myers regarding buyer of Debtor's assets, USA, change of address for all mail and possible settlement of customers' unbilled amounts.											
1 100 CAD	9266	13	09/26/01	F	1680434	.30	195.00	58.50	827	158906P	AFM			
			Correspondence and telephone conference with Don Swanson of Verdolino & Lowey regarding issues with USA, purchaser of Debtor's assets and unbilled account information.											
1 100 CAD	9266	13	10/02/01	F	1685247	.80	195.00	156.00	827	158906P	AFM			
			Conferences with CAD and Debtor's counsel regarding complaint against USA for remittance of collected accounts.											
1 100 CAD	9266	13	10/02/01	F	1687653	.50	330.00	165.00	827	158906P	CAD			
			Telephone conference with E. Jeffrey re: suit against USA and requested injunctive relief; confer with A. Mattera re: October 3 hearing											
1 100 CAD	9266	13	10/03/01	F	1685248	1.80	195.00	351.00	827	158906P	AFM			
			Prepare for and attend hearing in Bankruptcy Court on Debtor's complaint and motion for TRO against buyer of assets, USA, for failure to remit collected accounts. Conferences with US Trustee's office and Debtor's counsel.											
1 100 CAD	9266	13	10/03/01	F	1685249	.70	195.00	136.50	827	158906P	AFM			
			Telephone conferences with counsel to Debtor and CAD regarding status and collection efforts.											
1 100 CAD	9266	13	10/04/01	F	1685251	.80	195.00	156.00	827	158906P	AFM			
			Prepare for and attend continued hearing in Bankruptcy Court on Debtor's complaint against USA.											
1 100 CAD	9266	13	10/04/01	F	1685252	.40	195.00	78.00	827	158906P	AFM			
			Telephone conference with Craig Jalbert and Debtor's counsel to coordinate review of Debtor's accounts receivable.											
1 100 CAD	9266	13	10/09/01	F	1685862	1.30	195.00	253.50	827	158906P	AFM			

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Review recently filed pleadings and telephone conferences with Debtor's counsel to resolve dispute with USA regarding accounts receivable.												
1 100 CAD	9266	13	10/12/01	F	1689067	1.60	195.00	312.00	827		158906P	AFM
Prepare for and attend continued hearing regarding dispute with USA on receivables and conferences with Debtor's counsel.												
1 100 CAD	9266	13	11/19/01	F	1702912	1.10	195.00	214.50	827		158906P	AFM
Review draft stipulation with buyer USA to resolve dispute regarding Debtor's receivables.												
WORK/DISB TOTAL						10.10		2037.00	TOTAL=		2037.00	

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1 100 CAD	9266	13	07/30/01	F	1660547	.90	195.00	175.50	828		158906P AFM
Telephone conferences with Kara Sims of Storage Networks, Gary Donahue and CAD regarding representation of the Creditors' Committee in Essential.com. Review pleadings.											
1 100 CAD	9266	13	07/31/01	F	1660548	1.80	195.00	351.00	828		158906P AFM
Telephone conferences with Kara Sims of Storage Networks and CAD regarding representation of the Creditors' Committee in Essential.com, sale motion by Debtor, US Trustee's motion to convert, other issues. Review pleadings.											
1 100 CAD	9266	13	07/31/01	F	1660549	1.40	195.00	273.00	828		158906P AFM
Lengthy telephone conferences with Gary Donahue of the United States Trustee's Office regarding Debtor's sale efforts, representation of the Creditors' Committee, review of pleadings.											
1 100 CAD	9266	13	07/31/01	F	1660550	.90	195.00	175.50	828		158906P AFM
Begin drafting application to employ GH as counsel to the Creditors' Committee.											
1 100 CAD	9266	13	07/31/01	F	1661191	.50	330.00	165.00	828		158906P CAD
Telephone conference with Kara at Storage Networks; confer with A. Mattera re: action items											
1 100 CAD	9266	13	08/02/01	F	1661192	.20	110.00	22.00	828		158906P RMF
Receive copy of last foreign corporation annual report. O/C A. Mattera re same.											
1 100 CAD	9266	13	08/02/01	F	1662443	.80	195.00	156.00	828		158906P AFM
Review draft stipulation with Qwest, and telephone conferences with Gary Donahue and Debtor's counsel.											
1 100 CAD	9266	13	08/02/01	F	1662444	1.30	195.00	253.50	828		158906P AFM
Prepare for and attend Bankruptcy Court hearing on Debtor's proposed stipulations with Qwest and Landlord.											
1 100 CAD	9266	13	08/02/01	F	1662445	.50	195.00	97.50	828		158906P AFM
Conference with CAD regarding status of bankruptcy and result of hearing, strategy.											

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1	100	CAD	9266	13 08/02/01	F	1662446	2.10	195.00	409.50		828		158906P	AFM
Lengthy and numerous telephone conferences with each of three representatives and/or members of the Creditors' Committee regarding case status, outcome of hearing on stipulations, strategy.														
1	100	CAD	9266	13 08/02/01	F	1662447	.70	195.00	136.50		828		158906P	AFM
Review redraft of stipulation with Qwest for submission to Court, and conferences and correspondence with United States Trustee and Debtor's counsel.														
1	100	CAD	9266	13 08/02/01	F	1662448	.60	195.00	117.00		828		158906P	AFM
Review draft motion to implement key employee retention program, corespondence with Debtor's counsel regarding same.														
1	100	CAD	9266	13 08/02/01	F	1664296	.30	330.00	99.00		828		158906P	CAD
Confer with A. Mattera on case issues, including retention bonus motion														
1	100	CAD	9266	13 08/03/01	F	1661584	2.27	110.00	249.70		828		158906P	RMF
Access PACER - re download and print all pleadings.														
1	100	CAD	9266	13 08/03/01	F	1661925	.40	110.00	44.00		828		158906P	RMF
Prepare Notice of Appearance.														
1	100	CAD	9266	13 08/03/01	F	1662449	1.10	195.00	214.50		828		158906P	AFM
Complete review of Debtor's proposed motion to implement key employee retention plan and correspondence with Debtor's counsel regarding same.														
1	100	CAD	9266	13 08/03/01	F	1662450	.20	195.00	39.00		828		158906P	AFM
Review docket to determine status of pending motions and ensure all pleadings received by GH.														
1	100	CAD	9266	13 08/06/01	F	1661924	.10	110.00	11.00		828		158906P	RMF
Locate e-mail address for A. Mattera.														
1	100	CAD	9266	13 08/06/01	F	1663437	.60	195.00	117.00		828		158906P	AFM

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1	100	CAD	9266	13 08/08/01	F	1663451	.80	195.00	156.00			828	158906P	AFM
Prepare for and attend hearing on stipulation between Verizon and Debtor.														
1	100	CAD	9266	13 08/08/01	F	1663452	1.40	195.00	273.00			828	158906P	AFM
Review and comment upon successive draft agreements between Verizon and Debtor, and conferences with Debtor's counsel regarding same.														
1	100	CAD	9266	13 08/08/01	F	1663453	1.30	195.00	253.50			828	158906P	AFM
Numerous telephone conferences with Debtor's counsel regarding various pending motions, KERP motion.														
1	100	CAD	9266	13 08/08/01	F	1663454	.50	195.00	97.50			828	158906P	AFM
Conferences with CAD regarding KERP motion and objection of Committee.														
1	100	CAD	9266	13 08/08/01	F	1663455	.70	195.00	136.50			828	158906P	AFM
Telephone conference with Committee members and CAD regarding case status, pending motion, Committee's objection to KERP motion.														
1	100	CAD	9266	13 08/08/01	F	1663456	1.80	195.00	351.00			828	158906P	AFM
Draft and substantially revise Creditors' Committee objection to the Debtor's KERP motion.														
1	100	CAD	9266	13 08/08/01	F	1663457	.30	195.00	58.50			828	158906P	AFM
Coordinate and file application to retain GH as counsel to Creditors' Committee.														
1	100	CAD	9266	13 08/08/01	F	1664301	.50	330.00	165.00			828	158906P	CAD
Telephone conferences with Committee and A. Mattera														
1	100	CAD	9266	13 08/09/01	F	1663459	.40	195.00	78.00			828	158906P	AFM
Meet with Gary Donahue of United States Trustee's office to discuss pending motions and objections.														
1	100	CAD	9266	13 08/09/01	F	1663463	.80	195.00	156.00			828	158906P	AFM
Review Debtor's motion to reject executory contracts and motion by Woburn landlord to compel payment.														

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1	100	CAD	9266	13	08/10/01	F	1664290	.70	195.00	136.50		828		158906P	AFM
Review pleadings filed by Debtor.															
1	100	CAD	9266	13	08/10/01	F	1664293	.40	195.00	78.00		828		158906P	AFM
Correspondence with Committee member regarding postpetition claims, application of Bankruptcy Code.															
1	100	CAD	9266	13	08/16/01	F	1665699	.40	195.00	78.00		828		158906P	AFM
Telephone conference with counsel to Debtor regarding upcoming hearing, pending motions.															
1	100	CAD	9266	13	08/16/01	F	1665701	1.30	195.00	253.50		828		158906P	AFM
Draft application to employ Craig Jalbert as accountant to Committee.															
1	100	CAD	9266	13	08/17/01	F	1666498	.30	195.00	58.50		828		158906P	AFM
Telephone conference with Debtor's counsel regarding pending motions, employee information for retention issues, wind-down efforts.															
1	100	CAD	9266	13	08/17/01	F	1666500	.30	195.00	58.50		828		158906P	AFM
Review correspondence of Silicon Valley Bank regarding letters of credit.															
1	100	CAD	9266	13	08/20/01	F	1666501	.40	195.00	78.00		828		158906P	AFM
Telephone conferences and correspondence with Debtor's counsel regarding upcoming hearings and pending motions, Committee objections.															
1	100	CAD	9266	13	08/20/01	F	1666502	.30	195.00	58.50		828		158906P	AFM
Review docket to determine hearing dates, status of pending motions, review recently entered orders.															
1	100	CAD	9266	13	08/20/01	F	1666503	.90	195.00	175.50		828		158906P	AFM
Draft objection of Committee to Debtor's motion to employ Testa Hurwitz as corporate counsel.															
1	100	CAD	9266	13	08/20/01	F	1666504	.70	195.00	136.50		828		158906P	AFM
Draft objection of Committee to Debtor's motion to pay customer refunds.															

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1 100 CAD	9266	13 08/20/01	F	1666505	.80	195.00	156.00		828		158906P	AFM	Conferences with CAD regarding pending motions, Committee objections, upcoming hearing.
1 100 CAD	9266	13 08/20/01	F	1666506	1.90	195.00	370.50		828		158906P	AFM	Review all relevant pleadings in preparation of 8/22 hearing.
1 100 CAD	9266	13 08/20/01	F	1671883	1.20	330.00	396.00		828		158906P	CAD	Confer with A. Mattera re: motions pending for August 22 hearing; review motions
1 100 CAD	9266	13 08/21/01	F	1667093	.90	195.00	175.50		828		158906P	AFM	Review and revise the application to employ Jalbert as accountant to the Committee and prepare for filing.
1 100 CAD	9266	13 08/21/01	F	1667094	.90	195.00	175.50		828		158906P	AFM	Review Debtor's supplement to the KERP motion. Conference with CAD regarding KERP motion and other pending matters.
1 100 CAD	9266	13 08/21/01	F	1667095	.50	195.00	97.50		828		158906P	AFM	Review landlord's objection to Debtor's motion regarding its primary lease.
1 100 CAD	9266	13 08/21/01	F	1667096	.40	195.00	78.00		828		158906P	AFM	Compose letter to Debtor's counsel regarding the KERP motion and requested information which has not been furnished.
1 100 CAD	9266	13 08/21/01	F	1667097	.70	195.00	136.50		828		158906P	AFM	Lengthy telephone conferences with Debtor's counsel regarding pending motions, 8/22 hearing, Committee's objections, especially to KERP motion.
1 100 CAD	9266	13 08/21/01	F	1667098	2.10	195.00	409.50		828		158906P	AFM	Review all pleadings and prepare memorandum to Committee outlining pending matters for August 22 hearing, with recommendations and status report.

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1	100	CAD	9266	13 08/21/01	F	1667099	.10	195.00	19.50			828	158906P	AFM
Telephone conference with Kevin Lamb of Testa Hurwitz regarding Committee's objection to his employment.														
1	100	CAD	9266	13 08/21/01	F	1671884	.80	330.00	264.00			828	158906P	CAD
Several telephone conferences with A. Rodolakis re: claims by Burlington landlord and retention bonus motion														
1	100	CAD	9266	13 08/21/01	F	1671885	.40	330.00	132.00			828	158906P	CAD
Confer with A. Mattera re: matters on for hearing for August 22														
1	100	CAD	9266	13 08/21/01	F	1671886	.20	330.00	66.00			828	158906P	CAD
Review and revise memo to Committee														
1	100	CAD	9266	13 08/22/01	F	1667695	4.70	195.00	916.50			828	158906P	AFM
Prepare for and attend Bankruptcy Court hearing on six pending pleadings, including landlord issues, KERP, customer refunds and executory contracts. Meetings with Debtor, Debtor's counsel, Attorney General, US Trustee. Conference with CAD regarding hearing, status and strategy.														
1	100	CAD	9266	13 08/22/01	F	1667696	1.50	195.00	292.50			828	158906P	AFM
Review draft motions and orders by Debtor regarding landlord claims and lease issues, other issues.														
1	100	CAD	9266	13 08/22/01	F	1667697	1.10	195.00	214.50			828	158906P	AFM
Multiple telephone conferences and correspondence with Committee members regarding hearing results, status and strategy.														
1	100	CAD	9266	13 08/22/01	F	1671887	.40	330.00	132.00			828	158906P	CAD
Confer with A. Mattera re: matters set for hearing and follow up items														
1	100	CAD	9266	13 08/22/01	F	1671888	.40	330.00	132.00			828	158906P	CAD
Telephone conference with H. Murphy re: employee retention proposal														

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1	100	CAD	9266	13 08/30/01	F	1671881	.40	195.00	78.00			828	158906P	AFM
Telephone conference with Kevin Simard on behalf of letter of credit obligor Silicon Valley Bank regarding letters of credit and Debtor deposit accounts.														
1	100	CAD	9266	13 08/30/01	F	1671882	.90	195.00	175.50			828	158906P	AFM
Telephone conference with Debtor's counsel regarding KERP motion, resolution, employment agreements.														
1	100	CAD	9266	13 09/04/01	F	1672753	.70	195.00	136.50			828	158906P	AFM
Review assented to motion to extend time to object to Debtor's rejection motion, and telephone counsel to Debtor's counsel regarding same.														
1	100	CAD	9266	13 09/04/01	F	1672754	1.80	195.00	351.00			828	158906P	AFM
Review all KERP pleadings and supporting documents and prepare memorandum chart to summarize KERP program and severance and other employee benefits under applicable agreements. Conference with CAD and telephone conference with Debtor's counsel regarding KERP program, Committee's position.														
1	100	CAD	9266	13 09/04/01	F	1672755	.90	195.00	175.50			828	158906P	AFM
Review motions and related pleadings in preparation for 9/5 hearing on KERP, rejection motion, sale motion.														
1	100	CAD	9266	13 09/04/01	F	1676915	.40	330.00	132.00			828	158906P	CAD
Confer with A. Mattera re: KERP motion and Committee's continuing concerns														
1	100	CAD	9266	13 09/05/01	F	1674067	3.90	195.00	760.50			828	158906P	AFM
Prepare for and attend Bankruptcy Court hearing on Debtor's motion to sell, reject agreements, KERP and multiple objections thereto, together with US Trustee's motion to convert. Conferences with US Trustee, Debtor's counsel, Debtor representatives, other interested parties. Conference with CAD regarding status, open issues and strategy.														
1	100	CAD	9266	13 09/05/01	F	1676916	.30	330.00	99.00			828	158906P	CAD
Confer with A. Mattera re: results of hearings and follow up items														

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1	100	CAD	9266	13 09/06/01	F	1674068	2.10	195.00	409.50		828		158906P	AFM
Review recent pleadings and documents produced by Debtor regarding employment agreements, financial information, and conferences with Debtor's counsel and accountant regarding same.														
1	100	CAD	9266	13 09/18/01	F	1678196	2.10	195.00	409.50		828		158906P	AFM
Review recently filed pleadings by Debtor, including motion to reject employment agreement, motion to retain collection agent, and fee application of Testa Hurwitz.														
1	100	CAD	9266	13 09/20/01	F	1678197	.80	195.00	156.00		828		158906P	AFM
Continue review of application by Testa Hurwitz for compensation of postpetition services to Debtor.														
1	100	CAD	9266	13 09/21/01	F	1678198	.80	195.00	156.00		828		158906P	AFM
Conference with CAD regarding status and disposition of various pleadings. Telephone conference with Debtor's counsel regarding Committee's position with respect to each pleading.														
1	100	CAD	9266	13 09/21/01	F	1678200	.30	195.00	58.50		828		158906P	AFM
Review docket to determine status of pending matters and ensure receipt by GH of all pleadings as filed.														
1	100	CAD	9266	13 09/24/01	F	1678731	1.60	195.00	312.00		828		158906P	AFM
Review fee application of Testa Hurwitz and telephone conferences with representatives of Testa Hurwitz including Kevin Lamb.														
1	100	CAD	9266	13 09/25/01	F	1680432	.20	195.00	39.00		828		158906P	AFM
Review docket to ensure receipt by GH of all pleadings as filed and determine status of pending matters.														
1	100	CAD	9266	13 09/26/01	F	1680435	.30	195.00	58.50		828		158906P	AFM
Review scheduling and other recent court orders.														
1	100	CAD	9266	13 09/28/01	F	1680436	.80	195.00	156.00		828		158906P	AFM
Telephone conference with Debtor's counsel, CAD and review of draft consulting agreement with Basil Pallone.														

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1 100 CAD	9266	13	10/03/01	F	1685250	.30	195.00	58.50		828		158906P	AFM		
			Telephone conference with counsel to former officers of Debtor regarding compensation claims.												
1 100 CAD	9266	13	10/04/01	F	1685253	.20	195.00	39.00		828		158906P	AFM		
			Telephone conference with former officer of Debtor.												
1 100 CAD	9266	13	10/15/01	F	1689068	1.30	195.00	253.50		828		158906P	AFM		
			Review pleadings and motions for administrative payment from former principals of Debtor.												
1 100 CAD	9266	13	10/16/01	F	1689069	.90	195.00	175.50		828		158906P	AFM		
			Telephone conference with Jim Gross and conference with CAD regarding motions for administrative expense claims and objection deadlines.												
1 100 CAD	9266	13	10/19/01	F	1694021	2.40	330.00	792.00		828		158906P	CAD		
			Reviewed and drafted oppositions to requests by Duffy and Kallaher re: administrative claims												
1 100 CAD	9266	13	10/22/01	F	1694014	.70	195.00	136.50		828		158906P	AFM		
			Review pleadings in preparation of 10/24 hearings.												
1 100 CAD	9266	13	10/22/01	F	1694022	2.60	330.00	858.00		828		158906P	CAD		
			Reviewed case law on executive severance as administrative expenses; revised opposition to requests of Kallaher and Duffy												
1 100 CAD	9266	13	10/24/01	F	1694015	1.90	195.00	370.50		828		158906P	AFM		
			Prepare for and attend hearings on US Trustee's motion to convert, Testa Hurwitz's fee application, motions for administrative expense claims.												
1 100 CAD	9266	13	10/24/01	F	1694016	.80	195.00	156.00		828		158906P	AFM		
			Conferences with US Trustee's office, Debtor's counsel, Jim Gross and other parties in interest regarding open issues, including administrative expense claims and filing of plan.												
1 100 CAD	9266	13	10/24/01	F	1694023	.30	330.00	99.00		828		158906P	CAD		

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 DETAIL FORMAT (FROM: THRU 11/30/01) * BLANK=BILLABLE WIP, N=NON-BILL, R=RECEIVABLE, F=FIRMTIME

BILL	BILL	CLIENT	MATTER	TRAN	TRAN	HOURS/			DISB	WK/DSB	VENDOR	PRE/BIL	WORK		
OFC	DEPT	ID	NUMBER	NUMBER	DATE	CD	NUMBER	ITEMS	RATE *	VALUE	AMOUNT	CD	NUMBER	NUMBER	ID
Confer with A. Mattera re: Duffy and Kallahan matter															
1	100	CAD	9266	13	10/26/01	F	1694019	.60	195.00	117.00		828		158906P	AFM
Telephone conferences with Jim Gross regarding administrative expense claims of former officers.															
1	100	CAD	9266	13	11/01/01	F	1702287	.40	330.00	132.00		828		158906P	CAD
Telephone conference with J. Gross to discuss settlement of Kallaher and Duffy motions															
1	100	CAD	9266	13	11/02/01	F	1696181	1.20	195.00	234.00		828		158906P	AFM
Review draft consulting agreement with Basil Pallone and invoices for services rendered.															
1	100	CAD	9266	13	11/06/01	F	1698153	1.20	195.00	234.00		828		158906P	AFM
Review invoices of Basil Pallone and letter agreement between Pallone and Debtor regarding consulting services.															
1	100	CAD	9266	13	11/07/01	F	1696863	.30	110.00	33.00		828		158906P	RMF
O/C A. Mattera. E-mail blank Proof of Claim form to Anna Blumkin.															
1	100	CAD	9266	13	11/08/01	F	1698154	.90	195.00	175.50		828		158906P	AFM
Review draft stipulation submitted on behalf of administrative claimants.															
1	100	CAD	9266	13	11/09/01	F	1698155	.70	195.00	136.50		828		158906P	AFM
Review stipulations with administrative claimants and telephone conference with Jim Gross regarding same.															
1	100	CAD	9266	13	11/13/01	F	1699805	.30	195.00	58.50		828		158906P	AFM
Telephone conference with counsel to administrative claimants regarding draft stipulation and 11/14 hearing.															
1	100	CAD	9266	13	11/13/01	F	1699806	.40	195.00	78.00		828		158906P	AFM
Telephone conference with debtor's counsel regarding hearing scheduled for 11/14 and various open issues.															

Exhibit C

EXHIBIT C

<u>DISBURSEMENTS</u>	<u>AMOUNT</u>
Postage	386.73
Office Photocopy	459.60
Ground Transportation & Parking	149.70
Overnight Courier	28.98
Lexis/Westlaw Research	18.02
Outside Title Examiner	32.10
Messenger Service	50.50
 TOTAL	 \$1,125.63

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BILL OFC DEPT	BILL ID	CLIENT NUMBER	MATTER NUMBER	TRAN DATE	CD	TRAN NUMBER	HOURS/ ITEMS	RATE *	VALUE	DISB AMOUNT	WK/DSB CD	VENDOR NUMBER	PRE/BIL NUMBER	WORK ID
1	100	CAD	9266	13 08/03/01	CC	1670292				32.10	41	9179	158906P	SWB
														[last annual report - S/O/S]
1	100	CAD	9266	13 08/15/01	CC	1665161				36.50	46	8124	158906P	SWB
														46 Messenger Service
1	100	CAD	9266	13 08/18/01	CC	1688772				16.75	21	334	158906P	SWB
														21 Overnight Courier
1	100	CAD	9266	13 08/22/01	CC	1667240				6.00	14	303	158906P	SXG
														14 Ground Transport. & Pa
1	100	CAD	9266	13 08/22/01	CC	1667241				5.00	14	303	158906P	SXG
														14 Ground Transport. & Pa
1	100	CAD	9266	13 08/30/01	PO	1669863				268.55	2		158906P	H CJ
														Postage (1) thru 8/24
1	100	CAD	9266	13 08/30/01	PC	1669865				308.55	4		158906P	H CJ
														Office Photocopy (1) thru 8/24
1	100	CAD	9266	13 08/30/01	CC	1670025				6.50	46	8124	158906P	SWB
														46 Messenger Service
1	100	CAD	9266	13 08/31/01	LE	1685995				18.02	26		158906P	SXG
														Westlaw Research CAD 8/2
1	100	CAD	9266	13 09/07/01	PK	1676369				30.00	44		158906P	SXG
														PARKING AFM
1	100	CAD	9266	13 09/17/01	CC	1675339				20.00	14	7326	158906P	SWB
														[CAD - taxi]
1	100	CAD	9266	13 09/24/01	PO	1677630				72.96	2		158906P	H CJ
														Postage (1) thru 9/10
1	100	CAD	9266	13 09/24/01	PC	1677631				73.80	4		158906P	H CJ

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BILL OFC	BILL DEPT	CLIENT NUMBER	MATTER NUMBER	TRAN DATE	CD	TRAN NUMBER	HOURS/ ITEMS	RATE *	VALUE	DISB AMOUNT	WK/DSB CD	VENDOR NUMBER	PRE/BIL NUMBER	WORK ID
			Office Photocopy (1) thru 9/10											
1	100	CAD	9266	13 09/25/01	CC	1678382				63.70	14	303	158906P	SXG
							14	Ground Transport. & Pa						
1	100	CAD	9266	13 10/05/01	CC	1689920				12.23	21	7365	158906P	SXG
							21	Overnight Courier						
1	100	CAD	9266	13 10/10/01	CC	1684882				5.00	14	303	158906P	SXG
							14	Ground Transport. & Pa						
1	100	CAD	9266	13 10/16/01	CC	1687164				6.00	14	303	158906P	SXG
							14	Ground Transport. & Pa						
1	100	CAD	9266	13 10/24/01	PC	1689875				1.20	4		158906P	H CJ
				Office Photocopy (1) thru 10/18										
1	100	CAD	9266	13 10/25/01	CC	1690451				6.00	14	303	158906P	SXG
							14	Ground Transport. & Pa						
1	100	CAD	9266	13 10/30/01	PC	1693064				76.05	4		158906P	H CJ
				Office Photocopy (1) thru 10/29										
1	100	CAD	9266	13 11/07/01	CC	1696751				7.50	46	8124	158906P	SWB
							46	Messenger Service						
1	100	CAD	9266	13 11/12/01	PO	1697774				45.22	2		158906P	H CJ
				Postage (1) thru 11/5										
1	100	CAD	9266	13 11/27/01	CC	1702532				7.00	14	303	158906P	SXG
							14	Ground Transport. & Pa						
1	100	CAD	9266	13 11/30/01	CC	1707249				1.00	14	303	158906P	SXG
							14	Ground Transport. & Pa						

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DETAIL FORMAT (FROM: THRU 11/30/01)

	HOURS	ITEMS	FEES	DISBS	TOTAL
REPORT TOTAL				1125.63	TOTAL= 1125.63
FIRM TIME TOTAL					TOTAL=
BILLABLE WIP TOTAL				1125.63	TOTAL= 1125.63
NON-BILLABLE WIP TOTAL					TOTAL=
WIP TOTAL				1125.63	TOTAL= 1125.63
OUTSTANDING A/R TOTAL					TOTAL=
PAID A/R TOTAL					TOTAL=
BILLED TOTAL					TOTAL=
REPORT TOTAL				1125.63	TOTAL= 1125.63

Report Successfully Completed

RUN TIME = 0:00:00 (HMS)

EXTRACT COUNT = 24, PRINTER COUNT = 158

Exhibit D

EXHIBIT D

GADSBY HANNAH LLP

Biography of Professionals

CHARLES A. DALE III

Charles A. Dale III is a partner in the Business Reorganization and Bankruptcy Group. Mr. Dale has extensive experience in commercial bankruptcy law, business reorganizations and creditors' rights. He has represented corporate and individual debtors, operating and liquidating trustees, institutional lenders, creditors' committees and investors in formal and informal debt restructurings and receiverships. Mr. Dale has successfully engineered Chapter 11 plans of reorganization for businesses and individuals in a variety of industries including computer software, manufacturing, real estate development, health care, hospitality, consumer finance, electronics and visual imaging. He also has extensive experience in litigation matters involving bankruptcy and lender liability issues.

Mr. Dale served as a student law clerk to former Chief Bankruptcy Judge James N. Gabriel, Jr. of the United States Bankruptcy Court for the District of Massachusetts. He has written and presented articles on matters pertaining to reorganization of professional sports franchises, income and property taxation in bankruptcy, executory contracts and patent licensing. In 1998, Mr. Dale was featured in *Massachusetts Lawyers Weekly* as one of five up and coming lawyers in the commonwealth. Currently, Mr. Dale is a member of the Steering Committee and chairs the Membership Committee of the Boston Bar Association, Bankruptcy Section.

Mr. Dale holds a B.S. from the University of Dayton (*with honors*) and a J.D. from the Northeastern University School of Law.

REBECCA M. FALLON

Rebecca M. Fallon has been a paralegal for the past ten years. Ms. Fallon supports the Automotive Law Group, Business Law Group and assists in the Litigation Group. She has worked extensively in the commercial bankruptcy area, working very closely with a major consumer financial institution.

Prior to working as a paralegal, Ms. Fallon was a legal secretary for ten years and is a graduate of the Boston Business School.

ALEX F. MATTERA

Alex F. Mattera is an associate in the Business Reorganization and Bankruptcy Group. He focuses his practice on commercial bankruptcy, bankruptcy litigation, business reorganization, and creditor and debtor rights. Mr. Mattera is admitted to practice before the Supreme Judicial Court for the Commonwealth of Massachusetts, the United States District Court for the District of Massachusetts, the United States Court of Appeals for the First Circuit, and the United States Supreme Court. He is also a member of the American and Boston Bar Associations, and the American Bankruptcy Institute.

Prior to joining Gadsby Hannah LLP, Mr. Mattera was law clerk to the Honorable James F. Queenan Jr., former Chief Judge of the United States Bankruptcy Court for the District of Massachusetts. He also served an internship with the Office of the United States Trustee, and was a student editor of the treatise Chapter 11 Theory & Practice: A Guide to Reorganization.

Mr. Mattera earned a B.A. in political science and Russian studies (with honors) from the University of Rhode Island in 1994, a M.A. in international relations from Boston University in 1997, and a J.D. from Boston College Law School in 1998.

Exhibit E

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
(Eastern Division)

In re)
)
)
ESSENTIAL.COM, INC.,) Chapter 11
) Case No. 01-15339-WCH
)
Debtor.)
_____)

**ORDER APPROVING APPLICATION OF
GADSBY HANNAH LLP FOR THE ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES**

Upon the Application of Gadsby Hannah LLP (“GH”), counsel to the Official Committee of Unsecured Creditors for Essential.com, Inc. (the “Committee”), for the allowance of compensation and for reimbursement of expenses pursuant to 11 U.S.C. section 330 and 331, Federal Rule 2016 of Bankruptcy Procedure and MLBR 2016-1, for the period of July 30, 2001 through the Effective Date under the Joint Plan of Reorganization proposed by the Debtor and the Committee (the “Application Period”), and adequate notice of such application having been given, IT IS ORDERED:

1. GH is allowed an award of compensation for professional services rendered during the Application Period in the amount of \$41,540.70;
2. GH is allowed an award of reimbursement of its actual, necessary expenses incurred during the Application Period totaling \$1,125.63; and
3. The Debtor is authorized and directed to promptly pay to GH the amounts awarded herein.

SO ORDERED this _____ day
of _____, 2001

Honorable William C. Hillman
United States Bankruptcy Judge