

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

LERNOUT & HAUSPIE SPEECH  
PRODUCTS N.V., et al.,

Debtor.

Chapter 11

Case Nos. 00-4397 (JHW) through 00-4399

Jointly Administered

**Objection Deadline: June 13, 2002 @ 4:00 p.m.**

**FOURTEENTH AND FINAL FEE APPLICATION OF  
THE BAYARD FIRM FOR COMPENSATION  
FOR SERVICES RENDERED AND REIMBURSEMENT  
OF EXPENSES AS CO-COUNSEL TO THE OFFICIAL COMMITTEE  
OF UNSECURED CREDITORS OF DICTAPHONE CORPORATION FOR THE  
PERIOD FROM FEBRUARY 28, 2001 THROUGH THE EFFECTIVE DATE**

Name of Applicant:	<u>The Bayard Firm</u>
Authorized to Provide Professional Services to:	<u>The Official Committee of Unsecured Creditors of Dictaphone Corporation</u>
Date of Retention:	<u>Order entered April 18, 2001 <i>nunc pro tunc</i> to February 28, 2001</u>
Period for which compensation and reimbursement is sought:	<u>February 28, 2001 through May 24, 2002</u>
Amount of Compensation sought as actual, reasonable and necessary for the period of April 1, 2002 through May 24, 2002:	<u>\$5,196.00</u>
Amount of Compensation sought as actual, reasonable and necessary for the period of February 28, 2001 through the Effective Date:	<u>\$216,757.25</u>
Amount of Expense Reimbursement sought as actual, reasonable and necessary for the period of April 1, 2002 through May 24, 2002:	<u>\$4,913.20</u>

Amount of Expense Reimbursement sought  
as actual, reasonable and necessary for the  
period of February 28, 2001 through the Effective Date: \$32,975.06

This is an: \_\_\_ interim X final application

**Summary of Fee Applications**  
(In re: Lernout & Hauspie Speech Products, N.V., et al.)

Date Filed	Period Encompassed	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
04/30/01	February 28, 2001 through March 31, 2001	\$17,354.80 (80% of \$21,693.50)	\$1,289.49	\$21,693.50	\$1,289.49
05/29/01	April 1, 2001 through April 30, 2001	\$14,882.80 (80% of 18,603.50)	\$1,725.62	\$18,603.50	\$1,725.62
06/25/01	May 1, 2001 through May 31, 2001	\$19,567.00 (80% of 24,458.75)	\$6,714.04	\$24,458.75	\$6,714.04
08/02/01	June 1, 2001 through June 30, 2001	\$12,135.20 (80% of \$15,169.00)	\$2,075.36	\$15,169.00	\$2,075.36
08/30/01	July 1, 2001 through July 31, 2001	\$7,441.20 (80% of 9,301.50)	\$1,464.54	\$9,301.50	\$1,464.54
09/27/01	August 1, 2001 through August 31, 2001	\$11,109.80 (80% of \$13,887.25)	\$0.00	\$13,887.25	0.00
10/29/01	September 1, 2001 through September 30, 2001	\$13,429.60 (80% of \$16,787.00)	\$1,038.71	\$13,429.60	\$1,038.71
11/28/01	October 1, 2001 through October 31, 2001	\$16,945.40 (80% of \$21,181.75)	\$3,259.60	\$16,945.40	\$3,259.60
12/28/01	November 1, 2001 through November 30, 2001	\$13,480.00 (80% of \$16,850.00)	\$3,536.49	\$13,480.00	\$3,536.49
01/25/02	December 1, 2001 through December 31, 2001	\$12,105.60 (80% of \$15,320.00)	\$1,269.85	\$12,105.60	\$1,269.85
02/25/02	January 1, 2002 through January 31, 2002	\$11,274.20 (80% of \$14,092.75)	\$966.34	\$11,274.20	\$966.34
03/27/02	February 1, 2002 through February 28, 2002	\$11,445.20 (80% of \$14,306.50)	\$1,509.99	\$11,445.20	\$1,509.99
04/25/02	March 1, 2002 through March 31, 2002	\$8,078.20 (80% of \$10,097.75)	\$1,126.16	\$8,078.20	\$1,126.16
05/24/02	April 1, 2002 through May 24, 2002	\$4,156.80 (80% of \$5,196.00)	\$4,913.20		

**Timekeeper Summary**  
(In re: Lernout & Hauspie Speech Products, N.V., et al.)  
April 1, 2002 – May 24, 2002

<b>Timekeeper</b>	<b>Position with Firm, Years in That Position, Year of Obtaining Relevant License, Area of Expertise</b>	<b>Hourly Rate</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
Neil B. Glassman, Esq.	Joined firm as associate in 1986; Became Director in 1988; Member Del. Bar since 1982. Areas of Expertise: Bankruptcy and Commercial Law.	\$440.00	3.1	\$1,364.00
Christopher A. Ward, Esquire	Joined firm in 2000; Member of Del. Bar since 1999. Areas of Expertise: Commercial bankruptcy and litigation.	\$235.00	11.3	\$2,655.50
Liana Shaw	Paralegal; Joined firm in 2000. Area of Expertise: Bankruptcy.	\$125.00	3.5	\$437.50
Pamela Pollock	Paralegal; Joined firm in 2001. Area of Expertise: Bankruptcy.	\$125.00	1.9	\$237.50
Tiffany Scott	Paralegal; Joined firm in 2001. Area of Expertise: Bankruptcy.	\$125.00	0.3	\$37.50
Sandra Golas	Bankruptcy Clerk; Joined firm in 2002.	\$80.00	0.1	\$8.00
Brian Kennedy	Bankruptcy Clerk; Joined firm in 2001.	\$80.00	4.8	\$384.00
Michelle Grieco	Bankruptcy Clerk; Joined firm in 2001.	\$80.00	0.8	\$64.00
Kian Green	Bankruptcy Clerk; Joined firm in 2002.	\$80.00	0.1	\$8.00

<b>Totals</b>	25.9	5,196.00
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**Blended Rate: \$200.62**

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In re:

LERNOUT & HAUSPIE SPEECH  
PRODUCTS N.V., et al.,

Debtor.

Chapter 11

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**FOURTEENTH AND FINAL FEE APPLICATION OF THE BAYARD FIRM FOR  
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT  
OF EXPENSES AS CO-COUNSEL TO THE OFFICIAL COMMITTEE OF  
UNSECURED CREDITORS OF DICTAPHONE CORPORATION FOR THE  
PERIOD FROM FEBRUARY 28, 2001 THROUGH THE EFFECTIVE DATE**

By this application (the "Application") pursuant to 11 U.S.C. §§ 330, 331, and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), The Bayard Firm hereby requests reimbursement for reasonable compensation and expenses in the above-captioned cases of Lernout & Hauspie Speech Products N.V., et al. (collectively, the "Debtors") for professional legal services rendered as co-counsel to the Official Committee of Unsecured Creditors of Dictaphone Corporation (the "Dictaphone Committee") in the amount of \$5,196.00, together with reimbursement for actual and necessary expenses incurred in the amount of \$4,913.20 for the period commencing April 1, 2002 through and including May 24, 2002 (the "Application Period"); and compensation in the amount of \$216,757.25, together with reimbursement for actual and necessary expenses incurred in the amount of \$32,975.06 for the period of February 28, 2001 through the Effective Date (the "Final Application Period"). This Application is filed pursuant to the terms of the Third Amended Plan of Reorganization of Dictaphone Corporation under Chapter 11 of the Bankruptcy Code (the "Plan").

## **Background**

1. On November 29, 2000 (the "Petition Date"), the Debtors filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors have continued to operate their businesses and manage their respective properties as debtors in possession since the Petition Date, pursuant to sections 1107 and 1108 of the Bankruptcy Code.

2. At the outset of these proceedings, the United States Trustee for the District of Delaware (the "United States Trustee") appointed a single creditors' committee to represent the interests of all holders of unsecured claims in these chapter 11 cases (the "L&H Committee"). On February 28, 2001, the United States Trustee appointed the Dictaphone Committee as a separate creditors' committee to represent the interests of the holders of unsecured claims in the chapter 11 case of Dictaphone pursuant to section 1102(a)(1) of the Bankruptcy Code.

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

4. The statutory predicates for the relief requested herein are sections 330 and 331 of the Bankruptcy Code.

## **Relief Requested**

5. The Bayard Firm submits this Application in accordance with the terms of the Plan. All services for which The Bayard Firm requests compensation were performed for, or on behalf of, the Dictaphone Committee.

6. This Application is the fourteenth and final fee application filed by The Bayard Firm in these cases.<sup>1</sup> In connection with the professional services described below, by this Application, The Bayard Firm seeks compensation in the amount of \$5,196.00 and expense reimbursement in the amount of \$4,913.20 for the Application period and compensation in the amount of \$216,757.25 and expense reimbursement in the amount of \$32,975.06 for the Final Application Period.<sup>2</sup> A description of the professional or paraprofessional performing the services for the Application Period and the time expended and disbursements is set forth in Exhibit A.<sup>3</sup> A description of the project categories used in the invoice is attached as Exhibit B. A summary of the hours and fees of each professional for the Application Period and the Final Application Period, the total compensation by project category and an expense summary are attached as Exhibit C.

7. Given the nature and value of the services that The Bayard firm provided to the Dictaphone Committee as described herein, the interim amounts sought under this Application are fair and reasonable under section 330 of the Bankruptcy Code.

8. The Bayard Firm has received no payment and no promises for payment from any source for services rendered in connection with these cases. There is no agreement or understanding between The Bayard Firm and any other person (other than

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<sup>1</sup> The Bayard Firm hereby incorporates by reference its first thirteen fee applications filed in these cases.

<sup>2</sup> By this Application, The Bayard Firm is requesting reimbursement for services rendered and disbursement incurred for services rendered on behalf of the Dictaphone Committee after the Effective Date (the "Interim Period"). During the Interim Period, The Bayard Firm undertook various tasks necessary to complete the administration of these cases on behalf of the Dictaphone Committee. As such, The Bayard Firm believes that this time is compensable.

<sup>3</sup> Exhibit A was prepared from daily diary entries prepared by each professional or paraprofessional, with the time being recorded in segments of tenths of an hour.

members of The Bayard Firm) for the sharing of compensation to be received for the services rendered in these cases.

9. In general, the services that The Bayard Firm rendered as co-counsel to the Dictaphone Committee included, without limitation, the following:

(a) providing legal advice to the Dictaphone Committee with respect to its powers and duties as an official committee appointed under Bankruptcy Code section 1102;

(b) assisting in the investigation of the acts, conduct, assets, liabilities, and financial condition of the Debtors, the operations of the Debtors' businesses, and any other matters relevant to the case or to the formulation of a plan of reorganization or liquidation;

(c) preparing on behalf of the Dictaphone Committee necessary applications, motions, complaints, answers, orders, agreements and other legal papers;

(d) reviewing, analyzing and responding to all pleadings that the Debtors filed and appearing in court to present necessary motions, applications and pleadings;

(e) advising the Dictaphone Committee and Cadwalader, Wickersham & Taft ("Cadwalader"), co-counsel to the Dictaphone Committee, regarding practice and procedure in the United States Bankruptcy Court for the District of Delaware;

(f) coordinating responsibility for the filing and service of all pleadings of the Dictaphone Committee relative to these cases; and

(g) performing all other legal services for the Dictaphone Committee which may be necessary and proper in these proceedings.

10. On an ongoing basis, in addition to those duties described above, The Bayard Firm has provided local counsel services to the Dictaphone Committee. At every opportunity, The Bayard Firm coordinates with Cadwalader to avoid duplication of effort.



### Amounts Requested

11. For the Application Period, The Bayard Firm seeks compensation in the amount of \$5,196.00 in connection with the professional services rendered on behalf of the Dictaphone Committee. For the Final Application Period, The Bayard Firm seeks compensation in the amount of 216,757.25 in connection with the professional services rendered on behalf of the Dictaphone Committee.

12. The Bayard Firm incurred or disbursed the actual and necessary costs and expenses related to these cases in the amount of \$4,913.20 during the Application Period. For the Final Application Period, The Bayard Firm incurred or disbursed the actual and necessary costs and expenses related to these cases in the amount of \$32,975.06.

13. Pursuant to Local Rule 2016-2 of this Court, The Bayard Firm represents as follows with regard to its charges for actual and necessary costs and expenses during the Application Period:

(a) Copy and scanning charges are \$.15 per page, which charge is reasonable and customary in the legal industry representing costs of copy materials, outside service costs, acquisition, maintenance, storage and operation of copy machines and copy center, together with a margin for recovery of lost expenditures.

(b) Incoming facsimiles are not billed.

(c) Out-going facsimiles are billed at the rate of \$1.00 per page. The cost represents operator time, maintaining several dedicated facsimile telephone lines, supplies and equipment, and includes a margin for recovery of lost expenditures. Toll telephone charges are not billed.

14. In accordance with the factors enumerated in 11 U.S.C. §330, the amounts requested for compensation and expense reimbursement are fair and reasonable given (a)

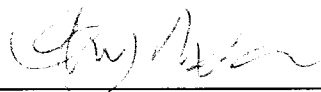
the complexity of these cases; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services; and (e) the costs of comparable services other than in a case under this title.

15. The Bayard Firm has reviewed the requirements of Local Rule 2016-2 of the Local Rules for the United States Bankruptcy Court for the District of Delaware, and certifies that this Application complies with Local Rule 2016-2.

WHEREFORE, The Bayard Firm prays that approval be made to it for the current Application Period in the sum of \$5,196.00, the total compensation for professional services rendered and reimbursement of actual and necessary costs and expenses incurred by it in the amount of \$4,913.20 in these cases from April 1, 2002 through and including May 24, 2002. In addition, The Bayard Firm prays that approval be made to it for the Final Application Period in the sum of \$216,757.25, the total compensation for professional services rendered and reimbursement of actual and necessary costs and expenses incurred by it in the amount of \$32,975.06 in these cases from February 28, 2001 through and including the Effective Date.

Dated: Wilmington, Delaware  
May 24, 2002

THE BAYARD FIRM



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Neil B. Glassman (No. 2087)  
Christopher A. Ward (No. 3877)  
222 Delaware Avenue, Suite 900  
Wilmington, Delaware 19801  
Telephone: (302) 655-5000  
Facsimile: (302) 658-6395

Co-counsel to the Official Committee  
of Unsecured Creditors of  
Dictaphone Corporation

**EXHIBIT A**

# THE BAYARD FIRM

222 DELAWARE AVENUE, SUITE 900  
P.O. BOX 25130  
WILMINGTON, DE 19899  
(302) 655-5000  
FEDERAL I.D.# 51-0200788

00-4397

May 24, 2002

Official Comm. of Unsecured Creditors-Dictaphone Corp.  
c/o Gregory M. Petrick, Esquire  
Cadwalader, Wickersham & Taft  
100 Maiden Lane  
New York, NY 10038

Re: Dictaphone Corporation Bankruptcy  
File # 27934-00001 - SMY

Invoice # 936335

For Services Rendered Through May 24, 2002

Balance Forward \$ 35,657.03

Current Fees 5,196.00

Current Disbursements 4,913.20  
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Total Current Charges \$ 10,109.20  
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Total Due \$ 45,766.23  
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# THE BAYARD FIRM

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00-4397

Official Comm. of Unsecured Creditors-Dictaphone Cor

Re: Dictaphone Corporation Bankruptcy

File # 27934-00001- SMY

May 24, 2002

Invoice #93633

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Date	Description of Services	Atty	Hours	Amount
AP	Litigation/Adversary Proceeding			
04-01-02	Review pleadings filed by Wells Fargo Financial Leasing	NBG	0.10	44.00
CA	Case Administration			
04-01-02	Catalog and file pleadings	SG	0.10	8.00
04-01-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.20	16.00
04-01-02	Updating the 2002 service list.	MLG	0.10	8.00
04-02-02	Correspondence Julienne Goldfine re Dictaphone bondholders	CAW	0.10	23.50
04-02-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
04-02-02	Updating the 2002 service list.	MLG	0.10	8.00
04-04-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
04-05-02	Updating the Bankruptcy Calendar with objection deadlines and hearing dates.	MLG	0.10	8.00
04-09-02	Review proposed inter-estate allocation	NBG	0.20	88.00
04-09-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
04-09-02	Downloading and preparing incoming electronic filings			

# THE BAYARD FIRM

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00-4397

Official Comm. of Unsecured Creditors-Dictaphone Cor

Re: Dictaphone Corporation Bankruptcy

File # 27934-00001- SMY

May 24, 2002

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Date	Description of Services	Atty	Hours	Amount
04-10-02	for distribution to responsible attorneys.	BK	0.10	8.00
04-10-02	Teleconference with Bankruptcy Court re docketing Chanin letter in response to Judge Wizmur letter	CAW	0.10	23.50
04-10-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.20	16.00
04-10-02	Refile letter to Judge Wizmer re: Chanin fee application.	CLS	0.30	37.50
04-10-02	Review voice message; return call to court re: refiling letter by Chanin; file same.	CLS	0.30	37.50
04-10-02	Match pleadings with respective court docket and file to maintain document control.	CLS	0.30	37.50
04-10-02	Update docket binder.	CLS	0.10	12.50
04-11-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.20	16.00
04-12-02	Updating the Bankruptcy Calendar with objection deadlines and hearing dates.	MLG	0.10	8.00
04-12-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
04-15-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
04-15-02	Downloading and preparing	KG	0.10	8.00

# THE BAYARD FIRM

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00-4397

Official Comm. of Unsecured Creditors-Dictaphone Cor

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Date	Description of Services	Atty	Hours	Amount
04-16-02	incoming electronic filings for distribution to responsible attorneys.	BK	0.20	16.00
04-16-02	Scanning and saving documents in PDF format for future electronic filings.	BK	0.10	8.00
04-16-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.20	16.00
04-17-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
04-18-02	Assemble and distribute confirmed filed pleadings to clients and co-counsel.	CLS	0.10	12.50
04-22-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
04-23-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
04-24-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.20	16.00
04 25 02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
04-25-02	Scanning and saving documents in PDF format for future electronic filings.	BK	0.10	8.00
04-26-02	Downloading and preparing incoming electronic filings			

# THE BAYARD FIRM

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Official Comm. of Unsecured Creditors-Dictaphone Cor

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Date	Description of Services	Atty	Hours	Amount
04-27-02	for distribution to responsible attorneys.	BK	0.20	16.00
04-29-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
04-30-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
04-30-02	Electronically filing the Application for ORder Authorizing (i) Compensation and Reimbursement of Expenses to Informal Committee of Dictaphone Noteholders and (ii) Waiver of Certain Requirements of Local Bankruptcy Rule 2016-2(d) to the courts.	MLG	0.40	32.00
04-30-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
04-30-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
04-30-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
05-01-02	Review all Certificates of No Objection due; update dockets to check for objections	CLS	0.10	12.50
05-01-02	Downloading and preparing incoming electronic filings			



# THE BAYARD FIRM

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Date	Description of Services	Atty	Hours	Amount
05-02-02	for distribution to responsible attorneys. Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.20	16.00
05-03-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.20	16.00
05-03-02	Downloading and preparing incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
05-07-02	Download and prepare incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
05-07-02	Download and prepare incoming electronic filings for distribution to responsible attorneys.	BK	0.20	16.00
05-08-02	Download and prepare incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
05-09-02	Download and prepare incoming electronic filings for distribution to responsible attorneys.	BK	0.20	16.00
05-09-02	Download and prepare incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
05-10-02	Download and prepare incoming electronic filings for distribution to responsible attorneys.	BK	0.10	8.00
05-10-02	Download and prepare incoming electronic filings for distribution to responsible attorneys.	BK	0.20	16.00

# THE BAYARD FIRM

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Official Comm. of Unsecured Creditors-Dictaphone Cor

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Date	Description of Services	Atty	Hours	Amount
05-11-02	Download and prepare incoming electronic filings for distribution to responsible attorneys.	BK	0.30	24.00
CH	Court Hearings			
04-25-02	Correspondence with Julienne Goldfine re April 26 hearing	CAW	0.10	23.50
05-24-02	Correspondence with Donna Harris (MNAT) re professionals appearances at May 24 hearing	CAW	0.10	23.50
EC	Leases/Executory Contracts			
04-16-02	Read motion to compel filed by US Bancorp Leasing	NBG	0.20	88.00
FA	Fee Applications/Compensation Matters			
04-01-02	Correspondence with TBF team re minimizing billing to estate	CAW	0.10	23.50
04-01-02	Correspondence Julienne Goldfine re effective date	CAW	0.10	23.50
04-02-02	Teleconference with Julienne Goldfine re substantial contribution motion	CAW	0.10	23.50
04-03-02	E-mail from CAW regarding final fee application and review interims regarding what to include in text of final application	NBG	0.30	132.00
04-03-02	Teleconference with Tom Thompson (Chanin) re final fee app and success fee	CAW	0.20	47.00
04-04-02	Attention to final fee application	NBG	0.30	132.00
04-09-02	Review Milbank Third Interim Application (for			

# THE BAYARD FIRM

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Date	Description of Services	Atty	Hours	Amount
	8/1/01-11/30/01)	NBG	0.10	44.00
04-10-02	Prepare certificate of no objection re: 7th fee application of Chanin.	CLS	0.20	25.00
04-12-02	CNO to Chanin 7th fee app	CAW	0.10	23.50
04-12-02	Revise file certificate of no objection re: 7th application of Chanin Capital.	CLS	0.30	37.50
04-14-02	Prepare CNO regarding 12th Fee App of Bayard	CLS	0.20	25.00
04-14-02	Prepare CNO regarding February Fee App of Crossroads	CLS	0.20	25.00
04-15-02	Review for reasonableness and overview of services Fourteenth Interim Fee Applications of 1) Pennie & Edmonds (.1) and 2) Brown, Rudnick (.1)	NBG	0.20	88.00
04-16-02	Review for reasonableness and overview of services PWC Eleventh Interim Amendment	NBG	0.20	88.00
04-16-02	Read Chanin's 3/28 letter to Judge Wizmur regarding 3/27-7/31/01 fee application/disbursement reimbursement issues	NBG	0.20	88.00
04-16-02	Attention to CNO to Chanin fcc app	CAW	0.10	23.50
04-16-02	File certificate of no objection re: docket 2345 verified fee application of Crosson.	CLS	0.40	50.00
04-17-02	Attention to CNO to 12th TBF fee app	CAW	0.10	23.50
04-17-02	Attention to CNO to 12th TBF fee app	CAW	0.10	23.50

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Date	Description of Services	Atty	Hours	Amount
04-17-02	Review, finalize and file CWT February fee app	CAW	0.20	47.00
04-17-02	Review, finalize and file CWT 4th quarterly fee app	CAW	0.20	47.00
04-17-02	Review, finalize and file CWT 2nd fee app	CAW	0.20	47.00
04-17-02	Conference with LS re service of Dictaphone fee applications	CAW	0.10	23.50
04-17-02	File and serve Cadwalador 12th fee app	TS	0.20	25.00
04-17-02	File and serve Cadwalader 4th quarterly fee app	TS	0.10	12.50
04-17-02	File and serve committee member applications for expenses.	CLS	0.40	50.00
04-18-02	Correspondence with Gina Tuso re CWT fee apps	CAW	0.10	23.50
04-22-02	Correspondence with James Sanderson re March invoice	CAW	0.10	23.50
04-22-02	Begin to draft 13th TBF fee app	CAW	0.20	47.00
04-22-02	Review detailed TBF time entries for accuracy and privilege (March)	CAW	0.40	94.00
04-22-02	Draft 13th TBF fee app	CAW	0.50	117.50
04-23-02	Further revisions to TBF 13th fee app	CAW	0.40	94.00
04-23-02	Revise 13th TBF fee app and forward to partner for comments	CAW	0.20	47.00
04-23-02	Teleconference with Julianne Goldfine re final fee apps	CAW	0.10	23.50
04-23-02	Teleconference with Carla from Crossroads re final fee apps	CAW	0.10	23.50
04-25-02	Attention to filing TBF fee app	CAW	0.10	23.50

# THE BAYARD FIRM

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00-4397

Official Comm. of Unsecured Creditors-Dictaphone Cor

Re: Dictaphone Corporation Bankruptcy

File # 27934-00001- SMY

May 24, 2002

Invoice #93633

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Date	Description of Services	Atty	Hours	Amount
04-25-02	Review notice of hearing on quarterly fee applications	CAW	0.10	23.50
04-25-02	File and serve 13th fee application of The Bayard Firm for reimbursement of fees and expenses.	CLS	0.40	50.00
04-26-02	Attention to final fee application	NBG	0.20	88.00
04-29-02	Correspondence with Fee Auditor re electronic format of fee apps	CAW	0.10	23.50
04-30-02	Attention to draft application	NBG	0.50	220.00
04-30-02	Conference with NBG re final fee applications	CAW	0.10	23.50
04-30-02	Attention to finalizing and filing application	CAW	0.40	94.00
04-30-02	Teleconference with Byron Jeffers (UST) re committee member reimbursements	CAW	0.10	23.50
04-30-02	Correspondence with Gina Tuso re final fee apps	CAW	0.10	23.50
04-30-02	Forward expense reimbursement to fee auditor	CAW	0.10	23.50
04-30-02	Research re committee member reimbursement documentation and forward same to Byron Jeffers	CAW	0.20	47.00
05-01-02	Correspondence with Carla Cooper re: interim fee orders	CAW	0.10	23.50
05-03-02	Correspondence with Erica Miller re Chanin transaction fee and hearing thereon	CAW	0.10	23.50
05-06-02	Prepare CNO regarding Docket No. 2433. Bayard's 13th fee application	CLS	0.20	25.00
05-07-02	Correspondence with Erica			

# THE BAYARD FIRM

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Date	Description of Services	Atty	Hours	Amount
	Miller re Chanin transaction fee	CAW	0.10	23.50
05-07-02	Correspondence CWT re objection deadline to final fee apps	CAW	0.10	23.50
05-09-02	E-mail from and to CAW regarding fee application	NBG	0.10	44.00
05-09-02	Letter from Chanin regarding success fee	NBG	0.10	44.00
05-10-02	Correspondence with Carla Cooper re final fee app	CAW	0.10	23.50
05-13-02	Attention to CNO to 13th TBF fee app	CAW	0.10	23.50
05-16-02	File CNO regarding Docket No. 2433	PLP	0.30	37.50
05-21-02	Correspondence Gina Tusso re CNO to CWT fee app	CAW	0.10	23.50
05-22-02	E-mails regarding final fee application hearing and attendance at same	NBG	0.10	44.00
05-22-02	Attention to review and filing CNO to CWT 12th fee app	CAW	0.10	23.50
05-22-02	Correspondence Donna Harris (MNAT) re professional fees on agenda	CAW	0.10	23.50
05-22-02	Correspondence Committee professionals re hearing on professional fees	CAW	0.10	23.50
05-22-02	Correspondence Carla Cooper (Crossroads) re professional fees	CAW	0.10	23.50
05-22-02	Correspondence Erica Miller (Chanin) re professional fees	CAW	0.10	23.50
05-23-02	E-mails regarding final fee application	NBG	0.20	88.00
05-23-02	More e-mails with affected			

# THE BAYARD FIRM

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 Re: Dictaphone Corporation Bankruptcy  
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Date	Description of Services	Atty	Hours	Amount
05-23-02	professionals regarding tomorrow's fee hearings	NBG	0.10	44.00
05-23-02	Correspondence with Donna Harris re hearing on professional fees	CAW	0.10	23.50
05-23-02	Correspondence with Erica Miller re Chanin's success fee	CAW	0.10	23.50
05-23-02	Review, revise and file CWT final fee app	CAW	0.50	117.50
05-23-02	Various correspondence with committee professionals re final fee apps	CAW	0.20	47.00
05-23-02	Correspondence TBF team re time	CAW	0.10	23.50
05-23-02	Correspondence James Sanderson re final invoice; confer with MLV	CAW	0.10	23.50
05-23-02	Draft TBF final fee app	CAW	1.00	235.00
05-24-02	Correspondence with G. Murphy and J. Sanderson re final fee app	CAW	0.10	23.50
05-24-02	Review, revise and file final TBF fee application	CAW	1.00	235.00
05-24-02	Review, revise and prepare for filing the final fee applications of Chanin Capital Partners, Crossroads and Kasowitz Benson	CAW	1.00	235.00
05-24-02	File and serve fee applications of The Bayard Firm, Chanin, Crossroads and Kasowitz Benson	PLP	1.60	200.00
PL	Plan			
04-01-02	Conference with NBG re effective date	CAW	0.10	23.50
04-02-02	Correspondence with Julienne			

# THE BAYARD FIRM

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Date	Description of Services	Atty	Hours	Amount
	Goldfine, Donna Harris and Greg Werkheiser re effective date	CAW	0.10	23.50
04-03-02	Review notice of effective date	CAW	0.10	23.50
04-08-02	Correspondence with Gina Tuso re final revision of plan	CAW	0.10	23.50
05-01-02	Correspondence with Gina Tuso re: confirmation order	CAW	0.10	23.50
Total Fees				\$ 5,196.00

\*\*\*\*\* Fee Recap by Activity Code \*\*\*\*\*

	Hours	Rate	Amount
AP Litigation/Adversary Proceedin Neil B Glassman	0.10	440.00	44.00
Subtotal		\$	44.00
CA Case Administration			
Neil B Glassman	0.20	440.00	88.00
Christopher A Ward	0.20	235.00	47.00
C Liana Shaw	1.20	125.00	150.00
Sandra Golas	0.10	80.00	8.00
Brian K Kennedy	4.80	80.00	384.00
Michelle L Grieco	0.80	80.00	64.00
Kian Green	0.10	80.00	8.00
Subtotal		\$	749.00
CH Court Hearings			
Christopher A Ward	0.20	235.00	47.00
Subtotal		\$	47.00
EC Leases/Executory Contracts			
Neil B Glassman	0.20	440.00	88.00
Subtotal		\$	88.00



# THE BAYARD FIRM

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Official Comm. of Unsecured Creditors-Dictaphone Cor

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\*\*\*\*\* Fee Recap by Activity Code \*\*\*\*\*

	Hours	Rate	Amount
FA Fee Applications/Compensation			
Neil B Glassman	2.60	440.00	1,144.00
Christopher A Ward	10.40	235.00	2,444.00
C Liana Shaw	2.30	125.00	287.50
Pamela L. Pollock	1.90	125.00	237.50
Tiffany Scott	0.30	125.00	37.50
	Subtotal	\$	4,150.50
PL Plan			
Christopher A Ward	0.50	235.00	117.50
	Subtotal	\$	117.50
	Total Fees	\$	5,196.00

Disbursement Description	Amount
Copies	3,752.25
Delivery Charges	382.50
Federal Express	384.42
Outside Postage	31.00
Telephone Calls	5.70
Postage	357.33
Total Disbursements	\$ 4,913.20

# THE BAYARD FIRM

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Official Comm. of Unsecured Creditors-Dictaphone Cor

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## Monthly Summary of Professional Fees

Attorney	04-02	05-02	Total
Glassman, Neil B	1100.00	264.00	1364.00
Ward, Christopher A	1339.50	1316.00	2655.50
Shaw, C Liana	400.00	37.50	437.50
Scott, Tiffany	37.50	0.00	37.50
Kennedy, Brian K	240.00	144.00	384.00
Pollock, Pamela L.	0.00	237.50	237.50
Grieco, Michelle L	64.00	0.00	64.00
Golas, Sandra	8.00	0.00	8.00
Green, Kian	8.00	0.00	8.00
Total Fees	3197.00	1999.00	5196.00

## Monthly Summary of Fees

Description	04-02	05-02	Total
Litigation/Adversary Pr	44.00	0.00	44.00
Case Administration	592.50	156.50	749.00
Court Hearings	23.50	23.50	47.00
Leases/Executory Contra	88.00	0.00	88.00
Fee Applications/Compen	2355.00	1795.50	4150.50
Plan	94.00	23.50	117.50
Total Fees	3197.00	1999.00	5196.00

**EXHIBIT B**

## **PROJECT CATEGORIES**

- AA - Asset Analysis and Recovery**
- AP - Litigation/Adversary Proceedings**
- BO - Business Operations**
- CA - Case Administration**
- CH - Court Hearings**
- CI - Creditor Inquiries**
- CR - Cash Collateral/DIP Financing**
- EB - Employee Matters**
- EC - Lease/Executory Contract Issues**
- FA - Retention of Professionals/Fee Applications/Fee Objections**
- MA - General Corporate Matters**
- MC - Meetings of Creditors**
- MR - Stay Relief Matters**
- PC - Claims, Analysis, Objections & Resolutions**
- PL/DS - Plan & Disclosure Statement**
- SA - Use, Sale or Lease of Property**
- TR - Trustee Reporting/Schedules**
- UM - Utility Matters**

**EXHIBIT C**

*Application Period*  
*April 1, 2002 through May 24, 2002*

# THE BAYARD FIRM

222 DELAWARE AVENUE, SUITE 900  
P.O. BOX 25130  
WILMINGTON, DE 19899  
(302) 655-5000  
FEDERAL I.D.# 51-0200788

00 4397

Official Comm. of Unsecured Creditors-Dictaphone Corp.  
File # 27934-00001- SMY

May 24, 2002

		Rate	Hours	Amount
Neil B Glassman	Director	440.00	3.10	1,364.00
Christopher A Ward	Associate	235.00	11.30	2,655.50
C Liana Shaw	Paralegal	125.00	3.50	437.50
Pamela L. Pollock	Paralegal	125.00	1.90	237.50
Tiffany Scott	Paralegal	125.00	0.30	37.50
Sandra Golas	Paralegal Asst	80.00	0.10	8.00
Brian K Kennedy	Paralegal Asst	80.00	4.80	384.00
Michelle L Grieco	Paralegal Asst	80.00	0.80	64.00
Kian Green	Paralegal Asst	80.00	0.10	8.00
			-----	-----
		Totals	25.90	5,196.00
			=====	=====

# THE BAYARD FIRM

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Official Comm. of Unsecured Creditors-Dictaphone Cor

May 24, 2002

File # 27934-00001- SMY

Project Category	Total Hours	Total Fees
Compensation By Project Category		
Litigation/Adversary Proceeding	0.10	44.00
Case Administration	7.40	749.00
Court Hearings	0.20	47.00
Leases/Executory Contracts	0.20	88.00
Fee Applications/Compensation Matters	17.50	4,150.50
Plan	0.50	117.50
	-----	-----
	25.90	5,196.00
	=====	=====



# THE BAYARD FIRM

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Official Comm. of Unsecured Creditors-Dictaphone Cor

May 24, 2002

File # 27934-00001- SMY

## EXPENSE SUMMARY

Expense Category	Total Expenses
Copies	3,752.25
Delivery Charges	382.50
Federal Express	384.42
Outside Postage	31.00
Postage	357.33
Telephone Calls	5.70
	-----
Total Expenses	\$ 4,913.20
	=====

*Final Application Period*  
*February 28, 2001 through Effective Date*

# THE BAYARD FIRM

222 DELAWARE AVENUE, SUITE 900  
P.O. BOX 25130  
WILMINGTON, DE 19899  
(302) 655-5000  
FEDERAL I.D.# 51-0200788

00-4397

Official Comm. of Unsecured Creditors--Dictaphone Corp.  
File # 27934-00001- SMY

May 24, 2002

		Rate	Hours	Amount
Neil B Glassman	Director	207.50	4.30	892.25
Neil B Glassman	Director	415.00	91.20	37,848.00
Neil B Glassman	Director	440.00	101.50	44,660.00
Michael L Vild	Director	325.00	2.80	910.00
Steven M. Yoder	Associate	142.50	1.50	213.75
Steven M. Yoder	Associate	260.00	42.10	10,946.00
Steven M. Yoder	Associate	285.00	44.40	12,654.00
Daniel K Astin	Associate	130.00	2.30	299.00
Daniel K Astin	Associate	260.00	4.20	1,092.00
Christopher A Ward	Associate	105.00	23.40	2,457.00
Christopher A Ward	Associate	117.50	28.10	3,301.75
Christopher A Ward	Associate	210.00	81.50	17,115.00
Christopher A Ward	Associate	235.00	236.10	55,483.50
Eric M Suttly	Associate	180.00	8.80	1,584.00
Anthony M. Saccullo	Associate	160.00	4.70	752.00
Sharon Trent	Paralegal	120.00	2.20	264.00
Sharon Trent	Paralegal	125.00	0.20	25.00
C Liana Shaw	Paralegal	125.00	130.40	16,300.00
Heidi M Snyder	Paralegal	125.00	3.70	462.50
Walter Cavers	Paralegal	125.00	0.80	100.00
Pamela L. Pollock	Paralegal	75.00	10.40	780.00
Pamela L. Pollock	Paralegal	80.00	5.90	472.00
Pamela L. Pollock	Paralegal	125.00	8.20	1,025.00
Tiffany Scott	Paralegal	125.00	1.00	125.00
Janice Tarantino	Database Spclst	110.00	0.10	11.00
Marie E Ferguson	Paralegal Asst	75.00	14.40	1,080.00
Marie E Ferguson	Paralegal Asst	80.00	7.80	624.00
Jared Schierbaum	Paralegal Asst	75.00	6.80	510.00
Jared Schierbaum	Paralegal Asst	80.00	7.20	576.00
Lisa Gomez	Paralegal Asst	80.00	0.70	56.00
Sandra Golas	Paralegal Asst	80.00	3.50	280.00
Brian K Kennedy	Paralegal Asst	75.00	9.10	682.50
Brian K Kennedy	Paralegal Asst	80.00	24.20	1,936.00
Michelle L Grieco	Paralegal Asst	80.00	15.40	1,232.00
Kian Green	Paralegal Asst	80.00	0.10	8.00
			-----	-----
		Totals	929.00	216,757.25
			=====	=====

CHECKS MAY BE PAYABLE TO THE BAYARD FIRM. PLEASE RETURN THIS PAGE WITH YOUR PAYMENT.

# THE BAYARD FIRM

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Official Comm. of Unsecured Creditors-Dictaphone Cor  
File # 27934-00001- SMY

May 24, 2002

Project Category	Total Hours	Total Fees
Compensation By Project Category		
Litigation/Adversary Proceeding	52.50	16,746.50
Business Operations	7.60	2,723.50
Case Administration	242.00	33,812.00
Court Hearings	194.20	45,283.00
Creditor Inquiries	0.50	128.00
Cash Collateral/DIP Financing	10.20	2,715.00
Disclosure Statement	27.80	8,641.50
Employee Matters	2.90	1,087.00
Leases/Executory Contracts	11.30	3,719.00
Fee Applications/Compensation Matters	220.60	54,742.00
General Corporate Matters	1.20	498.00
Meetings of Creditors	33.20	12,286.00
Stay Relief Matters	2.10	853.00
Non-Working Travel (half standard rate)	39.30	4,790.25
Claims Analysis and Resolution	11.70	3,925.50
Plan	33.10	11,503.00
Use, Sale or Lease of Property	35.70	12,248.00
Trustee Reporting/Schedules	3.10	1,056.00
	-----	-----
	929.00	216,757.25
	=====	=====

# THE BAYARD FIRM

00-4397

Official Comm. of Unsecured Creditors-Dictaphone Cor  
File # 27934-00001- SMY

May 24, 2002

## EXPENSE SUMMARY

Expense Category	Total Expenses
Computer Research	47.32
Copies	19,910.20
Delivery Charges	2,777.00
Docket Retrieval Charges	1,139.00
Download Virtual Dockets	7.50
Federal Express	4,277.43
Meals/Meetings	20.00
Outside Phone Charges	3.85
Outside Postage	31.00
Pacer Document Downloads	290.76
Postage	2,441.65
Support Staff Overtime	324.98
Telecopier/Fax Charges	891.00
Telephone Calls	101.41
Travel Costs	711.96
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Total Expenses	\$ 32,975.06
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