

**Objection Deadline: June 21, 2004**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

_____ )	)	
In re: )	)	
LERNOUT & HAUSPIE SPEECH )	)	Chapter 11
PRODUCTS N.V., )	)	Case No. 00-4398 (JHW)
Debtor )	)	
_____ )	)	
In re: )	)	
DICTAPHONE CORPORATION, )	)	Chapter 11
Debtor )	)	Case No. 00-4397 (JHW)
_____ )	)	
In re: )	)	
L&H HOLDINGS (USA), INC., )	)	Chapter 11
Debtor )	)	Case No. 00-4399 (JHW)
_____ )	)	

**FINAL FEE APPLICATION OF BROWN RUDNICK BERLACK ISRAELS LLP,<sup>1</sup> AS  
SPECIAL COUNSEL FOR LERNOUT & HAUSPIE SPEECH PRODUCTS N.V., INC.  
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED  
AND FOR REIMBURSEMENT OF EXPENSES INCURRED  
(FOR THE PERIOD NOVEMBER 29, 2000 THROUGH APRIL 2, 2004)**

Name of Applicant: Brown Rudnick Berlack Israels LLP

Authorized to Provide Professional  
Services to: Lernout & Hauspie Speech Products N.V.

<sup>1</sup> On or about February 1, 2002, Brown, Rudnick, Freed & Gesmer, P.C. merged with the firm of Berlack, Israels & Liberman. The successor firm name is Brown Rudnick Berlack Israels LLP.

Date of Retention:	Order entered January 8, 2001 authorizing retention <i>nunc pro tunc</i> to November 29, 2000
Entire Fee Period for which compensation and reimbursement is sought:	November 29, 2000 through April 2, 2004 (the "Final Fee Period")
Fees Requested:	\$828,572.25
Expenses Requested:	\$64,677.72
Fees Previously Requested:	\$823,572.25
Fees Previously Rewarded:	\$823,572.25 <sup>2</sup>
Expenses Previously Requested:	\$63,927.72
Expenses Previously Rewarded:	\$63,927.72
This is a <u>  </u> interim	<u>  x  </u> final application

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<sup>2</sup> A portion of BRBI's total fees, amounting to \$68,041.20, attributable to all Debtors were not allowed on an interim basis at interim hearings. For purposes of this application, BRBI has not attempted to break out those fees and attribute any portion to L&H.

Amounts in Interim Applications attributable to Lernout & Hauspie Speech Products N.V.

Application	Fee Period	Requested Fees	Approved Fees <sup>3</sup>	Expenses Requested	Expenses Paid
First Interim	11/29/00-12/31/00	\$89,508.50	\$89,508.50	\$3,827.48	\$3,827.48
Second Interim	1/1/01-1/31/01	\$303,165.00	\$303,165.00	\$17,212.82	\$17,212.82
Third Interim	2/1/01-2/28/01	\$147,293.50	\$147,293.50	\$27,865.00	\$27,865.00
Fourth Interim	3/1/01-3/31/01	\$106,161.00	\$106,161.00	\$6,619.66	\$6,619.66
Fifth Interim	4/1/01-4/30/01	\$66,958.25	\$66,958.25	\$2,286.40	\$2,286.40
Sixth Interim	5/1/01-5/31/01	\$15,101.00	\$15,101.00	\$1,769.80	\$1,769.80
Seventh Interim	6/1/01-6/30/01	\$26,499.00	\$26,499.00	\$675.77	\$675.77
Eighth Interim	7/1/01-7/31/01	\$14,663.00	\$14,663.00	\$410.22	\$410.22
Ninth Interim	8/1/01-8/31/01	\$4,887.00	\$4,887.00	\$221.92	\$221.92
Tenth Interim	9/1/01-9/30/01	\$13,065.50	\$13,065.50	\$362.43	\$362.43
Eleventh Interim	10/1/01-10/31/01	\$21,011.00	\$21,011.00	\$786.36	\$786.36
Twelfth Interim	11/1/01 – 11/30/01	\$4,144.50	\$4,144.50	\$397.01	\$397.01
Thirteenth Interim	12/1/01 – 12/31/01	\$5,875.00	\$5,875.00	\$334.44	\$334.44
Fourteenth Interim	1/1/02 – 1/31/02	\$3,252.00	\$3,252.00	\$230.25	\$230.25
Fifteenth Interim	2/1/02 – 2/28/02	\$1,988.00	\$1,988.00	\$127.68	\$127.68
Sixteenth Interim	3/1/02 – 3/28/02	\$0.00	\$0.00	\$120.06	\$120.06
Seventeenth Interim	4/1/02 – 4/30/02	\$0.00	\$0.00	\$153.48	\$153.48
Eighteenth Interim	5/1/02 – 5/31/02	\$0.00	\$0.00	\$286.39	\$286.39
Nineteenth Interim	6/1/02 – 6/30/02	\$0.00	\$0.00	\$192.77	\$192.77
Twentieth Interim	7/1/02 – 7/31/02	\$0.00	\$0.00	\$47.78	\$47.78
Post-Effective Date estimated amount to cover time and expenses for which entries were not yet made to the accounting system attributable to the completion of this Fee Application and the final fee hearing.	4/2/02 – 6/1/04	\$5,000.00	\$0.00	\$750.00	\$0.00
<b>Total</b>		<b>\$828,572.25</b>	<b>\$823,572.25</b>	<b>\$64,677.72</b>	<b>\$63,927.72</b>

<sup>3</sup> A portion of BRBI's total fees, amounting to \$68,041.20, attributable to all Debtors were not allowed on an interim basis at interim hearings. For purposes of this application, BRBI has not attempted to break out those fees and attribute any portion to L&H.

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In re: )	)	
L&H HOLDINGS (USA), INC., )	)	Chapter 11
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**FINAL FEE APPLICATION OF BROWN RUDNICK BERLACK ISRAELS LLP, AS  
SPECIAL COUNSEL FOR LERNOUT & HAUSPIE SPEECH PRODUCTS N.V. FOR  
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR  
REIMBURSEMENT OF EXPENSES INCURRED  
(FOR THE PERIOD NOVEMBER 29, 2000 THROUGH APRIL 2, 2004)**

The law firm of Brown Rudnick Berlack Israels LLP (“BRBI”), special counsel to the Debtors, pursuant to 11 U.S.C. §330 and 331, Bankruptcy Rule 2016 and that certain Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals approved by this Court on January 4, 2001, as amended, hereby files this Final Fee Application for Allowance of Compensation for Services Rendered and

Reimbursement of Expenses (the “Final Fee Application”) seeking entry of an order for final allowance and approval of compensation for professional services rendered from November 29, 2000 through April 2, 2004 (the “Final Fee Period”) and for reimbursement of related expenses relating to Lernout & Hauspie Speech Products N.V. (“L&H”) only. BRBI has not separately allocated its out-of-pocket costs to L&H for purposes of this Final Fee Application.

### **Summary of Application**

1. BRBI seeks allowance of final compensation for professional services rendered to L&H during the Final Fee Period in the aggregate amount of \$828,572.25 and reimbursement of expenses incurred in connection with the rendition of such services in the aggregate amount of \$64,677.72. In addition, the amounts in the Final Fee Period include \$5,000.00 in fees and \$750.00 in expenses attributable to the actual and estimated amount necessary to cover time and expenses required to prepare and complete this Fee Application and to prepare for and attend the final fee hearing. Of course, BRBI will not seek to recover more than its actual time and expenses.

2. On November 29, 2000, the Debtors filed original voluntary petitions under Chapter 11 of the United States Bankruptcy Code (the “Code”) in the United States Bankruptcy Court for the District of Delaware (the “Court”).

3. On January 14, 2000, BRBI filed its retention application with the Court (the “Retention Application”). The Retention Application sought the Court’s approval of BRBI as special counsel to the Debtors in these cases for certain corporate, securities and local law matters (as more particularly described in the Retention Application) nunc pro tunc to November 29, 2000. No objections having been filed, a Certification of No Objection was filed

with the Court on January 3, 2001. An order authorizing the retention and employment of BRBI was entered by this Court on or about January 8, 2001.

4. By order dated January 4, 2001, as amended by order dated April 10, 2001, further amended by the Order Appointing Fee Auditor and Directing Related Procedures dated April 26, 2001 and further amended by the Second Amended Administrative Order dated July 17, 2001 and further amended by the Supplemental Order to Second Amended Administrative Order dated September 12, 2001 (together, the "Amended Interim Fee Order"), the Court established a procedure for interim compensation and reimbursement of expenses for all professionals in these cases. In particular, the Court authorized the submission to certain interested parties on negative notice of monthly interim fee applications by professionals employed under sections 327, 328 or 1103 of the Bankruptcy Code (which includes professionals employed by the Debtors) and a procedure by which, in the absence of any objection to the interim fee application within twenty (20) days of the submission thereof, the Debtors would be authorized to pay 80% of the fees requested and 100% of the disbursements requested. Pursuant to the Amended Interim Fee Order, BRBI submits this Final Fee Application for the period November 29, 2000 through April 2, 2004.

5. As set forth in the Retention Application, the Debtors retained BRBI as special counsel to work on (a) general corporate matters; (b) securities matters, including periodic filings with the SEC; (c) employee benefit plan matters, including matters BRBI was working on at the time these cases were commenced; (d) matters for which local counsel may be necessary in Massachusetts and Connecticut (including, possibly in connection with pending securities class action litigation and employment law matters); (e) potential sales of assets with which BRBI has substantial background knowledge, and (f) such other matters as the Debtors may request from

time to time. The Debtors retained BRBI because of its prepetition representation of the Debtors and its experience and knowledge in corporate and securities matters regarding companies doing business in Belgium and the United States.

6. In addition, from time to time during the Final Fee Period, as more accurately described in the First through Fifteenth Interim Fee Applications, BRBI attended to certain discrete matters relating specifically to L&H, including matters relating to: (i) assisting the Debtor in preparing corporate resolutions and related documentation to update its minute book and insure corporate compliance; and (ii) corporate/securities matters.

7. Reference is made to the First through Fifteenth Interim Fee Applications of Brown Rudnick Berlack Israels LLP as Special Counsel for Lernout & Hauspie Speech Products N.V., Inc., et al. for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses (collectively, the “Interim Fee Applications”) previously filed with the Court. Attached hereto as Exhibit A are copies of the Interim Fee Applications, with the exception of copies of the invoices, which are voluminous and were previously filed with the Court.

8. As provided in the Amended Interim Fee Order, BRBI allocated its fees and expenses attributable to Lernout & Hauspie Speech Products N.V. (“L&H”), Dictaphone Corporation (“Dictaphone”) and L&H Holdings USA, Inc. (“L&H Holdings”) in each interim fee application filed by BRBI.

9. BRBI has previously applied for payment of fees and reimbursement of expenses attributable to L&H for the period November 29, 2000 through and including February 28, 2002 during the Debtors’ Chapter 11 case. BRBI does not hold a retainer.

10. No agreement or understanding exists between BRBI and any other person for the sharing of compensation received or to be received for services rendered in or in connection with these cases.

11. The undersigned has reviewed the requirements of Rule 2016-2 of the Local Rules for the United States Bankruptcy Court for the District of Delaware and believes that this application complies with that Rule.

WHEREFORE, Brown Rudnick Berlack Israels LLP respectfully requests that this Court enter an order in the form attached hereto:

1. Awarding BRBI final allowance of compensation of: (i) \$828,572.25 in fees; and (ii) expenses in the amount of \$64,677.72 in connection with its representation of Lernout & Hauspie Speech Products N.V. during the Final Interim Application Period from November 29, 2000 through April 2, 2004;
2. Granting such other and further relief as is just and appropriate in all of the circumstances.

Dated: Boston, Massachusetts  
June 1, 2004

Respectfully submitted,

BROWN RUDNICK BERLACK ISRAELS LLP

/S/ Steven D. Pohl

Steven D. Pohl (BBO #555324)  
One Financial Center  
Boston, MA 02111  
(617) 856-8200  
Special Counsel for the Debtors



IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

) ) In re: ) ) LERNOUT & HAUSPIE SPEECH ) PRODUCTS N.V., ) ) Debtor ) )	Chapter 11 Case No. 00-4398 (JHW)
) ) In re: ) ) DICTAPHONE CORPORATION, ) ) Debtor ) )	Chapter 11 Case No. 00-4397 (JHW)
) ) In re: ) ) L&H HOLDINGS (USA), INC., ) ) Debtor ) )	Chapter 11 Case No. 00-4399 (JHW)

**ORDER**

AND NOW, this \_\_\_\_ day of \_\_\_\_\_, 2004, it is hereby ORDERED:

1. That the Final Fee Application of Brown Rudnick Berlack Israels LLP, as Special Counsel for Lernout & Hauspie Speech Products N.V. for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses Incurred be, and the same hereby is, GRANTED.
  
2. That there SHALL BE ALLOWED TO Brown Rudnick Berlack Israels LLP by Lernout & Hauspie Speech Products N.V. final compensation in the amount of \$\_\_\_\_\_ for actual, reasonable and necessary services rendered by it on behalf of Lernout & Hauspie Speech

Products N.V. and \$ \_\_\_\_\_ for actual, reasonable and necessary expenses incurred by it in rendering such services during the Final Fee Period.

3. Lernout & Hauspie Speech Products, N.V. is authorized and directed to pay to Brown Rudnick Berlack Israels LLP those amounts set forth in the preceding paragraph that have not previously been paid.

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United States Bankruptcy Judge

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the attached Final Fee Application of Brown Rudnick Berlack Israels LLP, as Special Counsel for Lernout & Hauspie Speech Products N.V. for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses Incurred (for the period November 29, 2000 through April 2, 2004) was served on June 1, 2004, by first class mail, postage prepaid on the following:

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Office of the United States Trustee  
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Wilmington, DE 19801

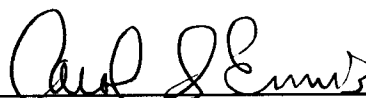
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Carol S. Ennis